FY 2027 Budget – All Revenues

	PROPOSED BUDGET	LESS INTRACITY TRANSACTIONS	NET BUDGET
REVENUES			
General	205,263,034	56,566,758	148,696,276
Transportation	26,639,955	4,519,596	22,120,359
Stormwater Utility	11,630,421	121,806	11,508,615
Public Improvement	33,959,202	15,733,478	18,225,724
Community Redevelopment Agency	23,469,996		23,469,996
Community and Economic Development - Housing	1,268,777		1,268,777
Building Inspection	3,759,678		3,759,678
Debt Service	3,703,750	3,703,750	
Fleet Management	14,984,318	14,984,318	
Purchasing & Stores	4,046,383	4,046,383	
Facilities Maintenance	10,311,431	10,311,431	
Information Technology	35,297,487	35,297,487	
Wastewater System	105,351,255	46,592,367	58,758,888
Water Utilities	85,298,836	8,952,865	76,345,971
Parking System	1,341,650	69,500	1,272,150
Lakeland Linder International Airport	39,374,224	4,168,986	35,205,238
Solid Waste Management	26,287,024		26,287,024
Lakeland Electric Utilities	501,799,336	56,284,424	445,514,912
TOTAL REVENUES	1,133,786,757	261,353,149	872,433,608

FY 2027 PROPOSED BUDGET DRAFT

CITY OF Lakeland
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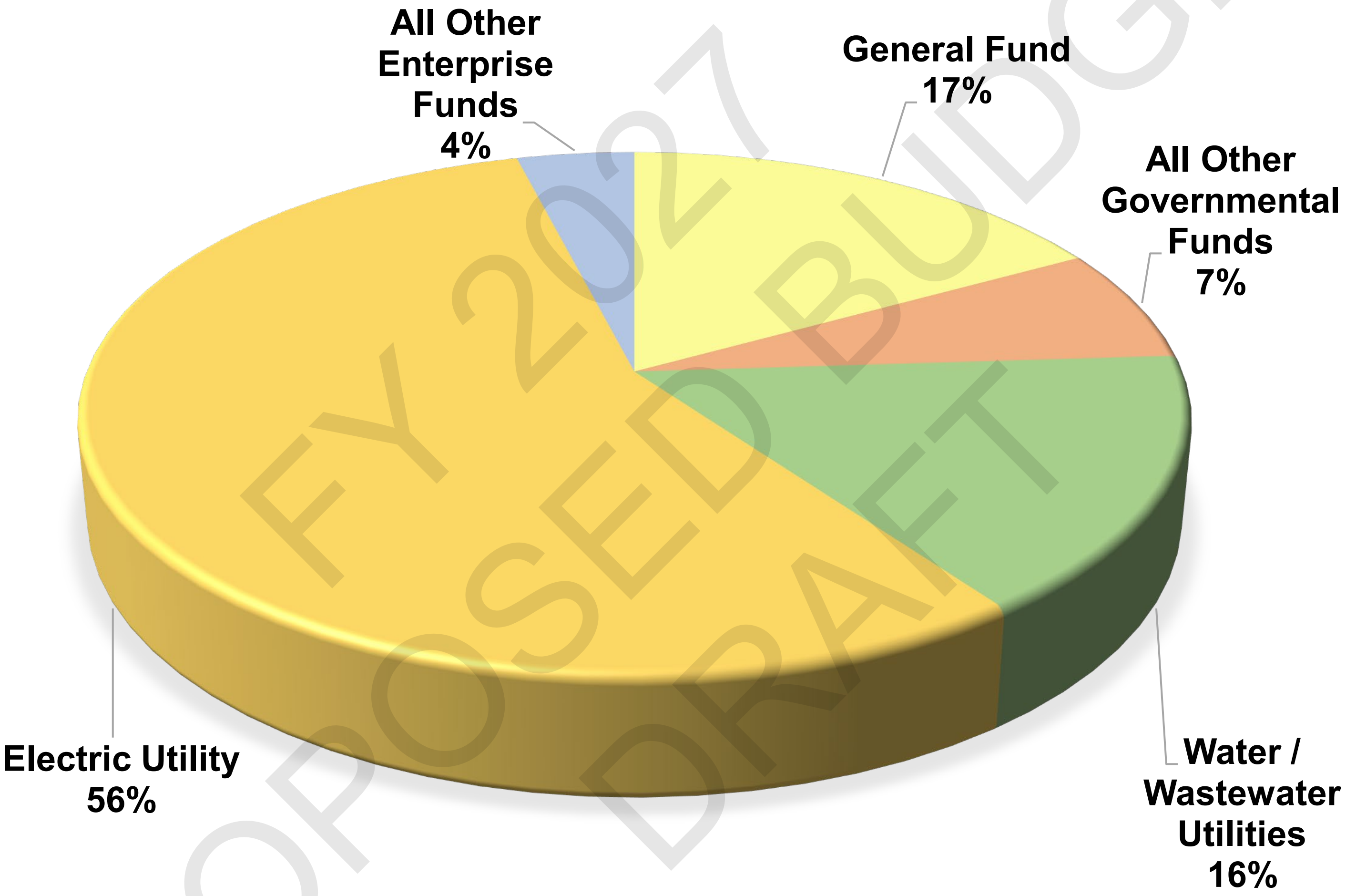
FY 2027 Budget – All Revenues Chart



FY 2027 PROPOSED BUDGET DRAFT

CITY OF Lakeland
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FY 2027 Budget – All Expenditures

EXPENDITURES			
General	205,263,034	8,159,850	197,103,184
Transportation	26,639,955	69,500	26,570,455
Stormwater Utility	11,630,421	156,398	11,474,023
Public Improvement	33,959,202	17,820,806	16,138,396
Community Redevelopment Agency	23,469,996	4,133,657	19,336,339
Community and Economic Development - Housing	1,268,777	12,899	1,255,878
Building Inspection	3,759,678	47,046	3,712,632
Debt Service	3,703,750		3,703,750
Fleet Management	14,984,318	14,984,318	
Purchasing & Stores	4,046,383	4,046,383	
Facilities Maintenance	10,311,431	10,311,431	
Information Technology	35,297,487	35,297,487	
Wastewater System	105,351,255	26,956,426	78,394,829
Water Utilities	85,298,836	39,322,299	45,976,537
Parking System	1,341,650	96,661	1,244,989
Lakeland Linder International Airport	39,374,224	5,239,177	34,135,047
Solid Waste Management	26,287,024	1,839,029	24,447,995
Lakeland Electric Utilities	501,799,336	92,859,782	408,939,554
TOTAL EXPENDITURES	1,133,786,757	261,353,149	872,433,608

FY 2027 PROPOSED BUDGET DRAFT

CITY OF Lakeland
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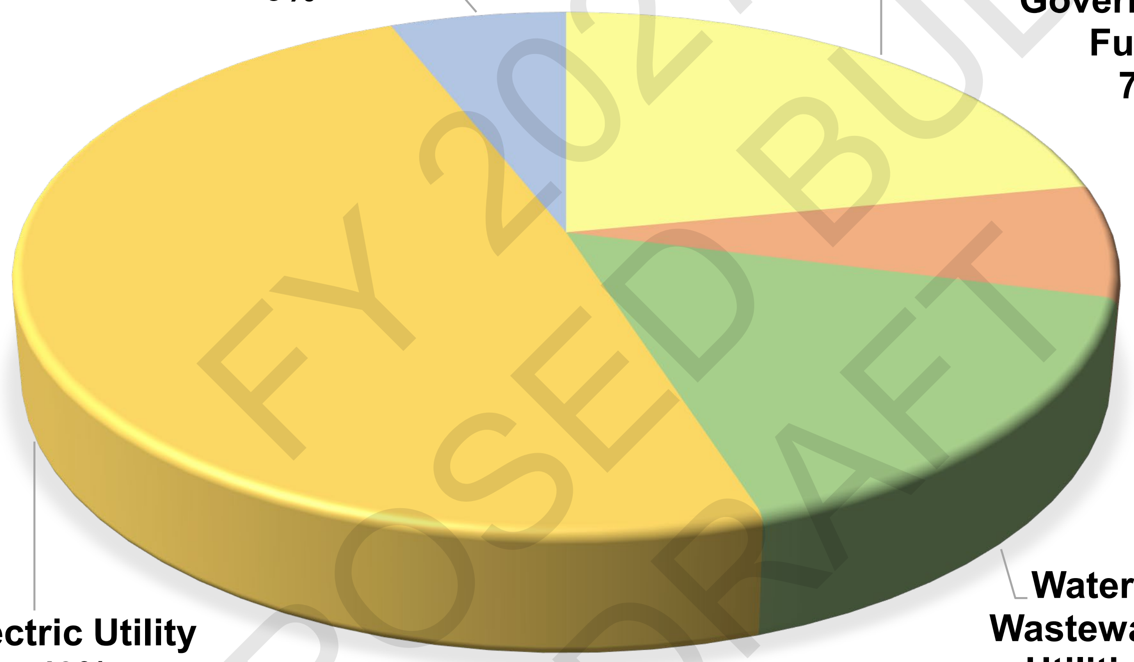
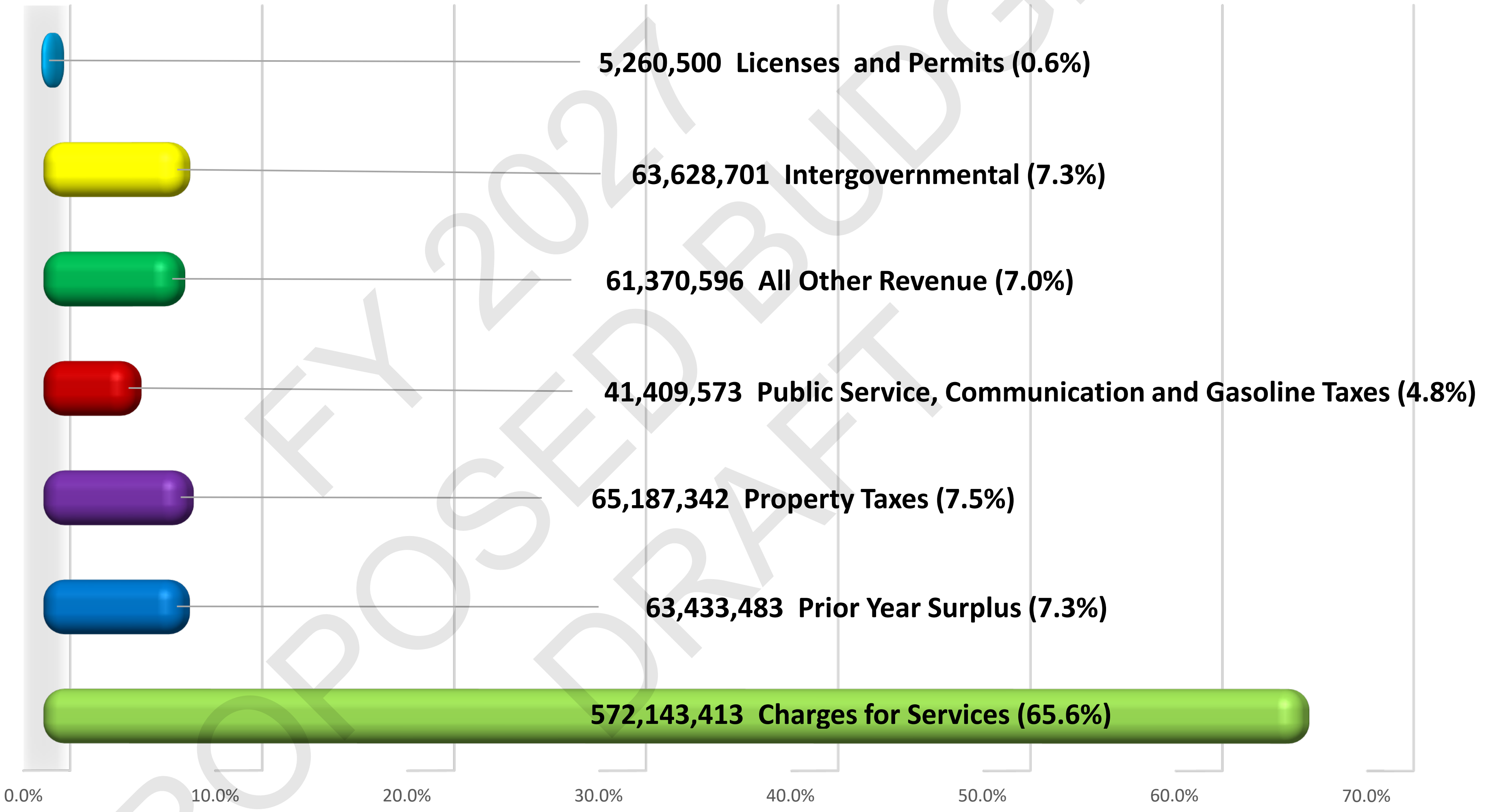
FY 2027 Budget – All Expenditures Chart



FY 2027 PROPOSED BUDGET DRAFT

FY 2027 Budget – Revenue Sources



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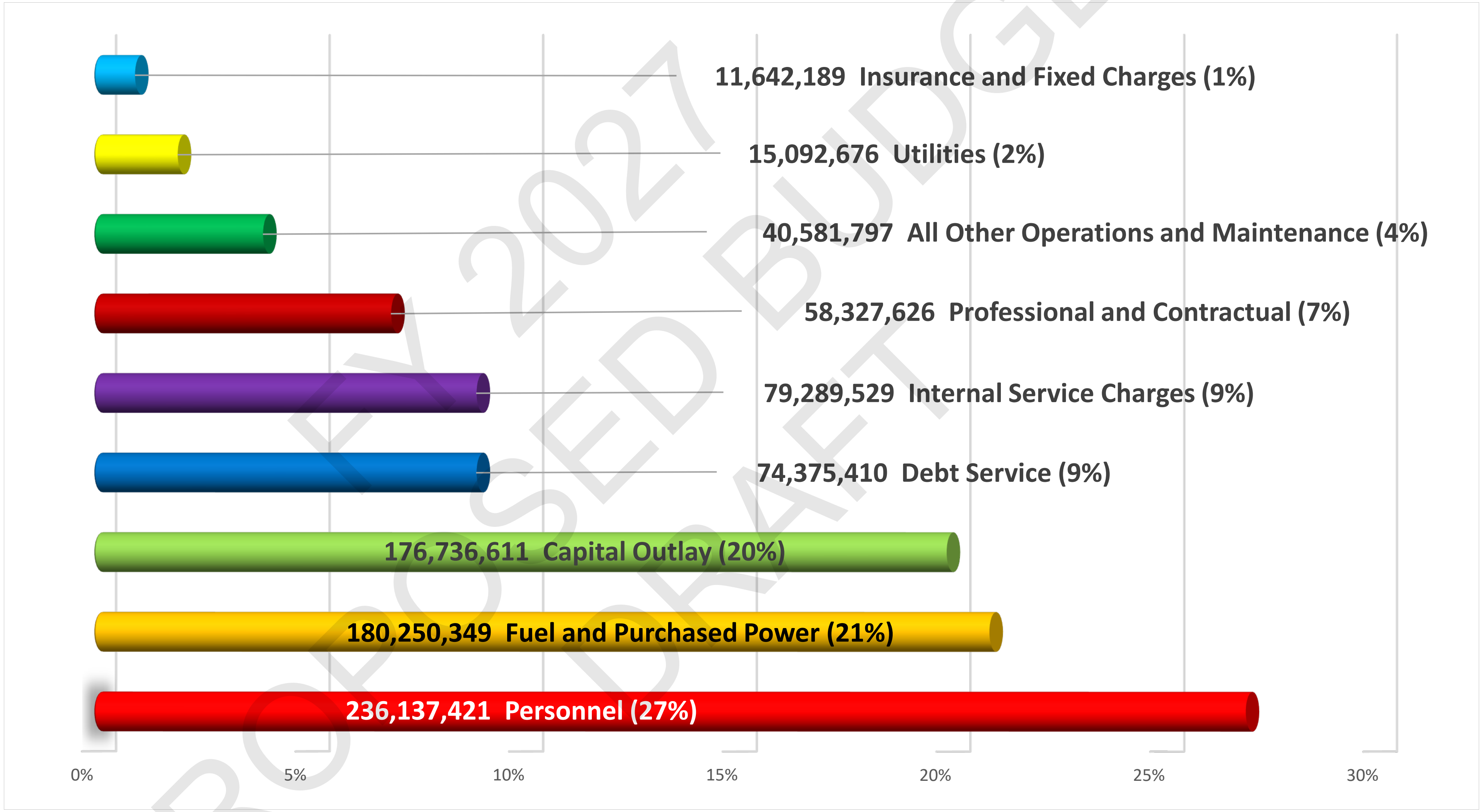
FY 2027 PROPOSED BUDGET DRAFT

FY 2027 Budget – Expenditures by Account



FY 2027 PROPOSED BUDGET DRAFT

CITY OF Lakeland
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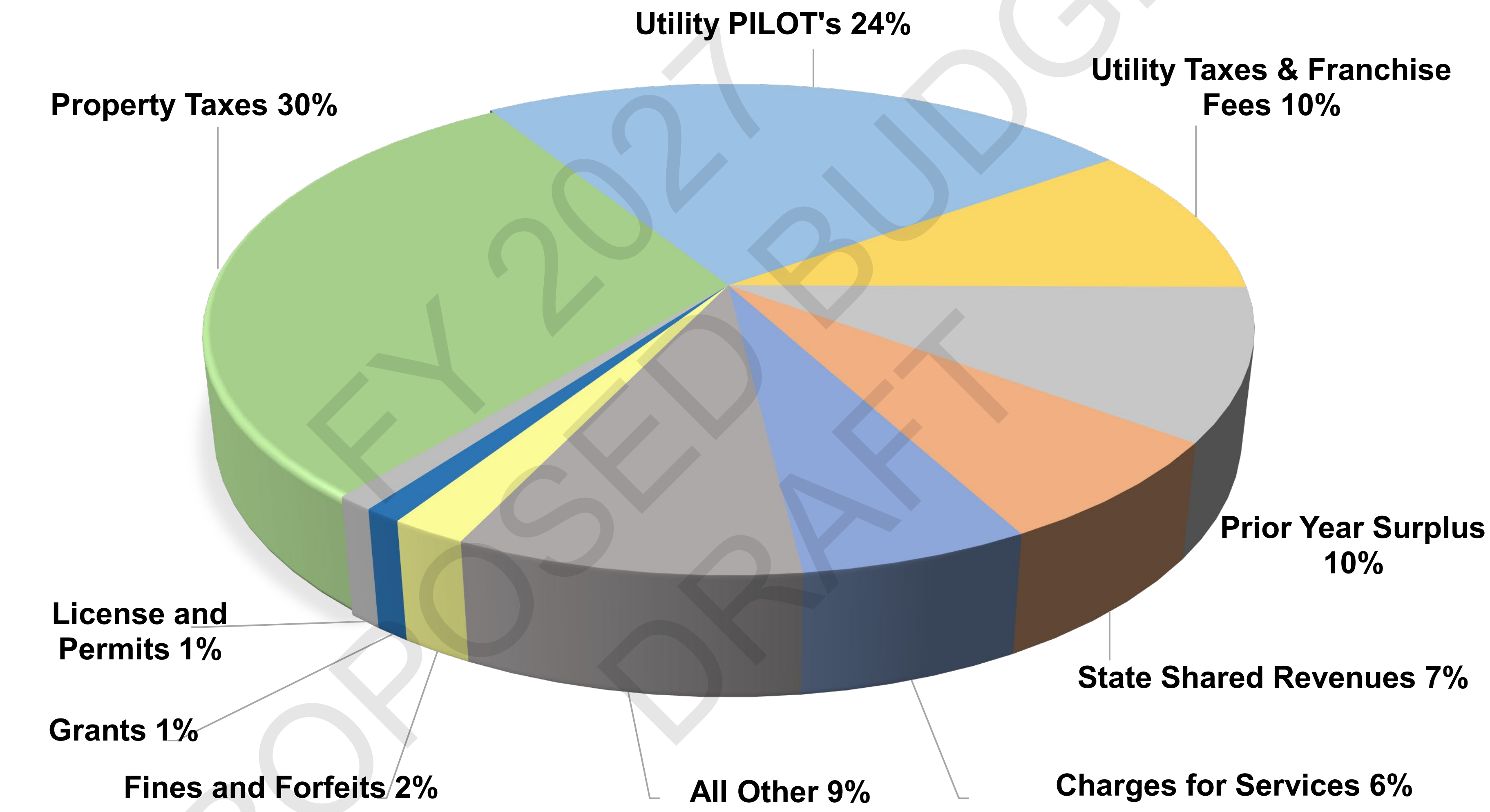
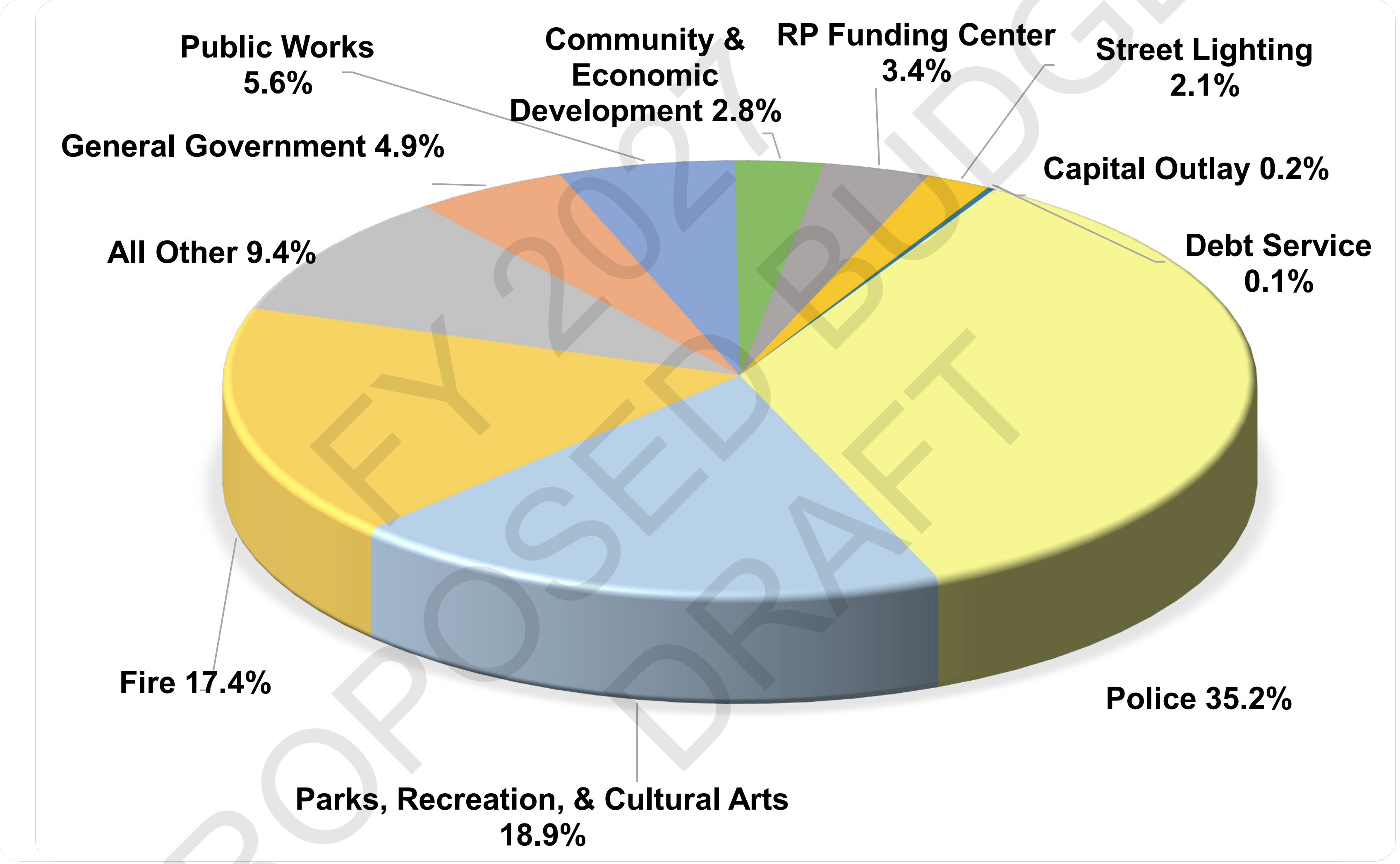
FY 2027 General Fund Revenues



FY 2027 PROPOSED BUDGET DRAFT

FY 2027 General Fund Expenses



FY 2027 PROPOSED DRAFT BUDGET

CITY OF Lakeland
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REVENUE AND EXPENDITURE SUMMARY
GENERAL FUND

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
Personnel				
Salaries and Wages	85,878,851	98,869,669	93,040,912	105,136,187
Fringe Benefits	24,968,857	30,448,269	28,624,306	33,528,375
Total Personnel	110,847,708	129,317,938	121,665,218	138,664,562
Non-Personnel				
Utilities	7,458,852	7,656,504	7,586,101	7,814,424
Professional and Contractual	2,496,957	3,319,049	2,872,201	2,695,697
Insurance and Fixed Charges	4,640,326	4,640,795	4,406,099	4,430,079
Grants and Aid	213,676	271,048	273,538	266,048
Arts and Cultural	620,551	375,000	375,000	375,000
Fuel and Purchased Power	8,861	31,500	31,500	22,092
Internal Service Charges	22,872,064	24,455,391	23,707,265	26,098,404
All Other Operations & Maintenance	12,283,540	15,489,130	15,067,408	14,237,690
Debt Service	1,999,670	95,125	188,386	113,471
Capital Outlay	693,551	2,209,572	2,200,584	366,551
Maintenance and Special Projects	9,896,666	25,750,152	24,972,166	14,102,416
Total Non-Personnel	63,184,713	84,293,266	81,680,248	70,521,872
Total Expenditures	174,032,421	213,611,204	203,345,466	209,186,434
Transfers				
Cost Allocations and Recoveries	(12,109,890)	(12,478,420)	(12,483,845)	(12,684,689)
Transfers In	52,316,226	54,332,585	54,924,517	55,186,064
Transfers Out	5,439,069	6,341,952	6,573,186	7,356,289
Net Transfers	58,987,047	60,469,053	60,835,176	60,514,464
Revenue Sources				
Taxes	78,055,297	81,211,417	82,882,227	85,406,226
License and Permits	1,919,219	1,682,425	1,752,000	1,878,000
Intergovernmental Revenues	16,752,212	16,951,705	16,904,564	16,004,741
Charges for Services	14,923,434	16,544,865	16,874,679	12,268,277
Interest Income	3,099,413	2,426,664	5,090,902	5,164,280
Fines and Forfeits	1,772,207	4,241,545	3,243,440	3,308,345
All Other Revenue	4,637,359	4,912,183	5,483,913	4,980,318
Total Revenue	121,159,141	127,970,804	132,231,725	129,010,187
Funding to be Provided	(6,113,767)	25,171,347	10,278,565	19,661,783

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
REVENUES

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
REVENUES				
TAXES				
Franchise Fees	420,379	443,650	462,202	443,650
Property Taxes	58,906,331	62,014,288	62,925,988	65,187,342
Utility Taxes	18,728,588	18,753,479	19,494,037	19,775,234
LICENSES & PERMITS				
Business Tax Licenses	1,919,219	1,682,425	1,752,000	1,878,000
INTERGOVERNMENTAL REVENUES				
Federal Grants	38,467	61,500	216,234	146,500
Local Grants	22,578	50,000	30,000	50,000
State Grants	738,369	1,267,922	1,260,188	589,152
County Shared Revenues	1,291,773	1,422,700	1,487,745	1,296,400
State Shared Revenues	14,661,025	14,149,583	13,910,397	13,922,689
CHARGES FOR SERVICES				
General Government Charges for Services	350,337	389,390	395,224	393,407
Public Safety Charges for Services	4,259,630	5,381,471	5,948,067	2,485,921
Other Physical Environment Charges for Services	(15,202)	239,900	46,427	7,800
Cemetery Charges for Services	897,038	856,435	1,002,927	831,193
Transportation Charges for Services	24,160	18,230	24,792	25,290
Libraries Charges for Services	50	50	250	50
Parks & Recreation Activities Charges for Services	1,216,454	1,227,148	1,551,483	897,150
Golf Course Charges for Services	2,285,593	2,406,777	2,354,665	2,008,506
Special Facilities - Stadiums	467,678	473,600	479,487	531,240
Special Facilities - Buildings	400,135	404,781	503,054	397,450
Special Facilities - RP Funding Center	4,956,079	5,055,158	4,461,110	4,636,570
Special Facilities - Other	54,793	91,925	80,345	53,700
FINES AND FORFEITS				
Court Cases	670,170	541,345	369,268	384,000
Library Fines	2,001	3,000	3,030	3,045
Violations of Local Ordinances	1,075,540	3,685,300	2,857,101	2,919,700
Other Miscellaneous Fines and Forfeits	24,496	11,900	14,041	1,600

GENERAL FUND
REVENUES

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
MISCELLANEOUS REVENUE				
Interest Earnings	3,099,413	2,426,664	5,090,902	5,164,280
Contributions and Donations	222,592	123,401	143,545	20,000
Other Miscellaneous Revenue	1,980,859	3,414,332	3,441,750	3,384,199
Reimbursements	979,056	524,338	850,141	321,000
Rents and Royalties	575,153	458,815	559,888	564,850
Sale of Fixed Assets	90,873	27,700	49,286	20,000
Transfer from Trust Funds	107,831	148,597	148,597	478,081
Transfer from Impact Fees	252,996	215,000	290,706	192,188
Transfer from Internal Loan Fund	427,999			
NON-OPERATING REVENUES				
Transfers In	52,316,226	54,332,585	54,924,517	55,186,064
PRIOR YEAR SURPLUS	(6,444,772)	25,171,347	10,278,565	19,661,783
TOTAL REVENUES	167,030,595	207,474,736	197,434,807	203,858,034

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
EXPENSES

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
EXPENSES				
City Commission	160,730	204,161	209,058	315,612
Office of the City Manager	378,202	3,524,961	3,528,124	737,053
Office of Innovation & Strategy	214,208	319,967	202,648	214,482
Communications Department	590,264	748,732	681,913	868,982
Legal Department	181,835	633,557	623,182	676,787
Retirement Services	225,163	240,408	219,795	71,723
Internal Auditor	129,812	121,184	117,055	257,263
Human Resources:				
Office of the Human Resources Director	159,158	370,747	171,297	436,812
Employment Services	794,188	1,114,134	985,547	1,160,825
Engagement and Development	515,341	663,361	440,366	794,637
Policy and Labor Relations	124,729	154,650	166,506	180,740
Employee Benefits				462,128
Risk Management Office	1,031,438	3,107,329	2,967,046	1,061,956
Community and Economic Development:				
Planning	3,127,653	5,927,369	5,839,091	3,818,338
Code Enforcement	1,375,677	1,709,462	1,589,278	1,764,329
Building Inspection	(5,527)			
Business Tax Office	188,747	218,383	119,834	189,501
Finance Department:				
Central Accounting	1,389,279	1,713,384	1,543,020	1,757,710
City Treasurer	(4,053)	55,717	38,328	131,498
Finance - Customer Billing	75,378	81,405	36,478	78,094
City Clerk / Records Retention	589,306	892,145	801,271	754,881
Fire Department	28,430,774	34,571,650	35,462,207	35,789,757
Police Department	61,495,139	72,351,573	69,779,308	72,719,405
Public Works:				
Traffic Operations	2,130,788	2,968,765	2,583,123	3,039,325
Office Of The Public Works Director	1,545,838	1,593,245	1,605,073	1,646,639
Engineering	1,861,902	2,364,118	1,840,653	2,102,234
Public Works Construction & Maintenance	2,868,109	5,006,755	3,392,358	4,705,786

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
EXPENSES

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
Parks, Recreation & Cultural Arts:				
Office Of Parks, Recreation & Cultural Arts Director	749,172	703,256	722,200	894,398
Parks	13,680,351	18,552,483	17,203,978	18,729,904
Recreation	7,330,750	9,605,063	8,408,282	10,000,432
Cleveland Heights Course	3,284,707	3,002,670	2,844,165	2,962,235
Libraries	3,670,355	4,895,722	4,711,809	3,920,734
Larry R. Jackson Branch Library	730,364	772,362	746,306	794,644
Cemeteries	1,467,014	1,555,342	1,520,910	1,633,347
RP Funding Center	6,027,687	6,933,086	5,509,194	6,946,322
Non-Departmental	20,516,117	20,797,590	20,825,404	22,239,521
TOTAL EXPENSES	**167,030,595**	**207,474,736**	**197,434,807**	**203,858,034**

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
REVENUES

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
REVENUES				
TAXES				
PROPERTY TAXES				
Current Ad Valorem Taxes	60,067,702	65,212,408	64,727,517	68,550,965
Delinquent Ad ValoremTaxes	1,074,850	47,500	571,652	48,925
Ad Valorem Tax Discounts & Costs	(2,236,368)	(3,260,620)	(2,374,181)	(3,427,548)
Interest On Delinquent Ad Valorem Taxes	147	15,000	1,000	15,000
	58,906,331	62,014,288	62,925,988	65,187,342
FRANCHISE FEES				
Gas Companies - Franchise	420,379	443,650	462,202	443,650
	420,379	443,650	462,202	443,650
UTILITY TAXES				
Utility Tax-Propane-7-Eleven, Inc.	3,426	4,300	3,926	4,000
Utility Tax-Propane-P.G.S.	181,790	219,370	250,637	255,650
Utility Tax-Propane - Ameri Gas	47,767	57,800	55,482	56,590
Utility Tax-Propane - Parker/Knowl			781	800
Utility Tax-Propane - Suburban Pro	48,160	53,730	62,324	63,570
Utility Tax-Propane - U-Haul	190	125	1,392	1,420
Utility Tax-Propane - Walmart	6,806	8,030	6,809	6,950
Utility Tax-Fuel - Circle K Stores, Inc.	3,310	3,640	2,814	2,870
Utility Tax-Fuel - Target	347	410	262	270
Utility Tax - Fuel - Ferrellgas	18,630	21,195	15,050	15,350
Utility Tax - Propane - Winn Dixie Stores	1,568	1,850	1,372	1,400
Utility Tax - Propane - CVS Caremark	1,899	2,180	2,230	2,270
Utility Tax-Propane-Publix	9,658	11,360	9,657	9,850
Utility Tax-Water	2,546,134	2,650,000	2,627,837	2,834,720
Utility Tax-Electric	10,241,546	10,039,520	10,840,647	10,767,356
Telecommunication Revenues	5,407,659	5,445,110	5,395,110	5,530,205
Telecommunications Revenues - Prior Year Catch Up	39,855	40,650	40,000	40,650
Utility Tax-Propane-Walgreens	1,339	1,670	1,388	1,420
Utility Tax - RaceTrac	957	1,110	890	900
Utility Tax - Tiger, Inc	192	210	146	100
Utility Tax - Natural Gas - Interconn Resources	133,407	152,200	134,040	136,721
Utility Tax - Natural Gas - Gas South	14,617	15,680	20,071	20,472
Utility Tax - Propane - Thompson Gas	1,746	770	4,820	5,000
Utility Tax - Propane - Thermotane	6,766	8,630	8,880	9,060
Utility Tax - Propane - Blossman Gas	46	55	33	50
Utility Tax - Propane - Family Dollar Stores	9,663	11,750	5,115	5,220
Utility Tax - Natural Gas - Mansfield Oil Company	1,109	2,134	2,324	2,370
	18,728,588	18,753,479	19,494,037	19,775,234
TOTAL TAXES AND FRANCHISE FEES	78,055,297	81,211,417	82,882,227	85,406,226

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
REVENUES

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
	LICENSE AND PERMITS			
BUSINESS TAX LICENSE				
Occupational License Tax	1,865,725	1,640,000	1,700,000	1,800,000
Penalties-Occupational License	53,494	42,400	52,000	78,000
Transfer & Dup Fees-Occupational License		25		
	1,919,219	1,682,425	1,752,000	1,878,000
TOTAL LICENSE AND PERMITS	1,919,219	1,682,425	1,752,000	1,878,000
	INTERGOVERNMENTAL REVENUE			
STATE REVENUE SHARING				
Alcoholic Beverage License Tax	122,007	122,770	125,315	127,821
11 Cent Cigarette Tax	4,830,508	4,389,035	4,648,673	4,741,647
Mobile Home License Fees	267,011	364,310	244,895	249,790
Local Government Half-Cent Sales Tax	9,277,541	9,192,968	8,746,069	8,722,931
Firefighters Compensation Tax	77,055	80,500	60,810	80,500
Opiod Settlement	86,902		84,635	
	14,661,025	14,149,583	13,910,397	13,922,689
OTHER LOCAL UNITS REVENUE SHARING				
County Occupation License Tax	117,738	96,400	96,400	96,400
County-Wide Library Revenues	1,174,035	1,326,300	1,391,345	1,200,000
	1,291,773	1,422,700	1,487,745	1,296,400
FEDERAL GRANTS				
FOAG Victim Assistance (VOCA)			134,111	135,000
DOJ-Justice Assistance Grant	30,195		21,550	
Department of Health Child Care Food Program	8,272	11,500	10,573	11,500
Hurricane Ian Resiliency		50,000	50,000	
	38,467	61,500	216,234	146,500
STATE GRANTS				
FDOT-Hwy Lighting & Traffic Signal Maint. Agreements	571,152	545,987	584,803	589,152
FOAG Victim Assistance (VOCA)	146,251			
FDLE-Byrne Grant	20,367			
DOJ-Justice Assistance Grant		21,550		
State Assistance Fentanyl Eradication	600	550,386	550,386	
FDLE - Drone Replacement Program		149,999	124,999	
	738,369	1,267,922	1,260,188	589,152

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
REVENUES

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
LOCAL GRANTS				
PCCVB-Reimbursable Expenses	22,578	50,000	30,000	50,000
	22,578	50,000	30,000	50,000
TOTAL INTERGOVERNMENTAL	16,752,212	16,951,705	16,904,564	16,004,741
		CHARGES FOR SERVICES		
GENERAL GOVERNMENT				
Zoning & Subdivision Fees	129,520	169,100	164,727	170,000
Sales- Maps & Publication	250		224	
Certification Copying Research Fees	634	1,260	1,200	1,220
County Impact Fees-Administration	2,634	1,800	5,847	2,500
Garnishment Fees	4,692	4,800	4,786	4,880
School Impact Fees Admin. Charges	45,967	35,000	39,078	46,500
Zoning Verification Letters		1,000		
Special Assessment/Application Fees/All other	2,890	3,500	3,920	2,600
Payoff Request Fee	95,120	100,500	105,494	102,007
Transportation Impact Fee Admin Fee	21,004	16,000	20,440	18,000
Chauffeurs Permits	166	230	100	100
Site and Concept Plan Review Fees	21,390	39,000	18,860	15,000
Driveway Permit Fee	24,755	16,500	20,285	20,000
Public Records Request Fees	1,316	700	10,263	10,600
	350,337	389,390	395,224	393,407
PUBLIC SAFETY				
Police Services Reimbursement	3,613,177	4,810,131	5,190,524	1,878,771
Court Witness Fees	160	140	160	150
Other Public Safety Charges	134,331	147,300	156,473	147,000
Permitted Fire Inspections	224,050	133,900	232,375	168,000
One Time Fire Permits Fee	104,500	101,400	124,140	102,000
Construction Plan Review Fee	183,413	188,600	244,395	190,000
	4,259,630	5,381,471	5,948,067	2,485,921
OTHER PHYSICAL ENVIRONMENT				
Lot Clearing Prior To Assessment	(61,028)	123,000	26,748	
Lot Mowing & Clearing Assessments	5,048	4,100		
Lot Mowing & Clearing-Interest	21,003	44,100	15,146	6,000
Demolition Of Bldgs-Prior	11,209	66,100	4,533	1,800
Demolition Of Bldgs-Assessments	8,567	2,600		
	(15,202)	239,900	46,427	7,800

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
REVENUES

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
CEMETERY				
Opening Graves-Oakhill	162,098	165,000	165,447	155,000
Opening Graves-Roselawn	1,433	1,305	1,305	1,305
Opening Graves-Laurel Hill	2,660	1,800	2,113	1,572
All Other Revenues-Oakhill	44,131	34,500	43,390	34,000
All Other Revenues -Laurel Hill	459	375	351	158
Cemetery Lots-Oak Hill	545,803	503,000	652,431	503,000
All Other Revenues -Roselawn	1,004	315	435	158
Opening Graves-Oakhill-Overtime	134,420	143,000	130,000	130,000
Niche Engraving	5,030	7,140	7,455	6,000
	897,038	856,435	1,002,927	831,193
TRANSPORTATION				
Other Transportation Receipts	24,160	18,230	24,792	25,290
	24,160	18,230	24,792	25,290
CULTURE & RECREATION - LIBRARIES				
Library Non-Resident Fees	50	50	250	50
	50	50	250	50
PARKS AND RECREATION				
Recreation:				
Program Activity Fees	499,042	473,000	531,221	466,600
Swimming Pools	43,305	50,500	64,846	44,000
Swimming Classes		2,600	31,360	23,000
Tennis Court Fees		100	174	
Tournament Fees	36,229	35,900	71,001	35,000
Recreation Fees	13,389			
Concessions-Contractual	301	475	405	450
Parade Entry Fee	6,500	5,500	4,715	5,500
Locker Rental	100	125	130	150
Weight Room Fees	94,026	77,500	115,968	83,000
Payroll Charges - Recreation	152,600	121,913	188,125	
Personal Trainer Facility Use Fees	12,044	12,300	14,308	12,450
Base Fee Surcharge	11,011	15,400	29,089	14,000
LCT Ticket Sales	4,944	4,000	5,648	4,500
Activity Card Fees	64,310	50,000	76,662	60,000
Parks & Rec - Discounts/Promotions	(26,690)		(26,848)	
	911,112	849,313	1,106,804	748,650
Parks:				
All Other Park & Rec Fees	93,182	161,000	161,600	105,000
Overtime Charges - Parks	166,472	161,035	217,865	
Proceeds from Swan Feeders	3,734	5,000	7,017	3,500
Field Maintenance Surcharge	68,644	50,800	85,045	40,000
	332,032	377,835	471,527	148,500

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
REVENUES

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
Golf Course:				
Cart Fees	156,239	99,623	155,340	160,000
Green Fees	1,650,721	1,875,974	1,683,888	1,405,000
Range Fees		42,000		60,000
Membership Dues	126,470	89,000	130,530	103,610
Food Sales	49,430	36,000	47,038	45,000
Merchandise Sales	119,926	117,000	122,752	120,000
Greens Replacement Fee	47,775	37,284	48,826	
Golf Lessons	4,620	4,896	7,911	4,896
Golf Course Tournament Fees	130,413	105,000	158,380	110,000
	2,285,593	2,406,777	2,354,665	2,008,506
SPECIAL PARKS & RECREATION FACILITIES - STADIUMS				
Marchant Stadium Parking	283,987	308,000	318,212	366,240
Marchant Stadium-Training	183,691	165,600	161,275	165,000
	467,678	473,600	479,487	531,240
SPECIAL PARKS & RECREATION FACILITIES - BUILDINGS				
Lake Mirror Center	60,104	62,000	52,518	75,000
Lake Mirror Theater	894	800		
Lake Mirror Loggia	7,279	6,900	7,236	7,000
Magnolia Building	117,698	100,000	171,447	120,000
Coleman-Bush Building-East	1,548	2,000	1,233	1,500
Coleman-Bush Building-West	2,666	50,000	10,000	4,000
Peggy Brown Building - Upstairs	40,403	30,000	40,664	30,000
Peggy Brown Building - Downstairs	(11)	721	722	750
Facility Rentals	53,624	58,360	70,281	58,200
Lake Crago Large Room	88,775	70,000	123,432	80,000
Lake Crago Activity Room Lg	14,407	15,000	14,230	10,000
Lake Crago Activity Room Sm		1,000	335	1,000
Lake Crago Education Amphitheater	11,155	6,000	9,308	8,500
Lake Crago Patio	1,594	2,000	1,648	1,500
	400,135	404,781	503,054	397,450

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
REVENUES

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
SPECIAL PARKS & RECREATION FACILITIES - OTHER				
Lake Mirror Park Fees	10,364	20,000	12,345	11,000
Hollis Gardens Rentals	17,753	20,000	38,617	20,000
The Mirrors Pavilion	1,539	1,200	1,065	1,000
Common Ground Park-Pavilions	18,737	20,700	21,620	15,000
Railroad Pavilion	705	950	1,098	1,200
Lake Parker Park-Pavilions	5,200	28,000	5,000	5,000
Bowling Greens	83	575	100	100
Shuffleboard Club	413	500	500	400
	54,793	91,925	80,345	53,700
SPECIAL RECREATION FACILITIES - RP FUNDING CENTER				
Conference Hall	282,766	322,503	250,000	280,000
Exhibit Hall	244,327	287,061	258,000	264,500
Arena	222,741	371,181	283,000	290,000
Theater	269,307	266,873	211,000	245,000
Catering	76,452	58,051	65,000	60,000
Beverage Sales	48,219	52,365	35,210	34,850
Program Sales	121,473	113,836	102,500	105,350
Set Up Charges	6,702	9,713	2,000	5,500
Forfeited Deposits	29,199	5,150	16,500	5,150
Facility Surcharge & Service Charge	230,939	164,800	111,000	155,000
Box Office Charges	1,151	2,060	2,100	1,200
Payroll Recovery - Other	1,255,025	1,435,398	1,388,572	1,453,250
All Other Fixed Revenue	231,932	58,205	36,820	59,000
State Sales Tax Collection Fee	600	577	570	570
Equipment Rental & Misc Supply	333,212	329,971	354,000	340,000
Telephone Charges-Equipment	38,214	38,994	34,000	36,500
Personal Food Service Recovery		196		
Contract Labor Revenue	92,584	64,221	87,500	92,500
Piano Tuner	275	711	450	1,000
Advertising Charges	201,163	96,367	91,795	71,000
TM Ticket Commissions	7,606	10,300	8,500	10,000
Parkings	781,153	894,216	721,295	755,000
Energy and Utility Hookup	30,625	43,147	18,815	30,000
Packaging and Shipping	247	896	250	200
Over Sized Vehicle Parking	387	515	438	500
Overnight Parking	4,020	1,545	2,830	2,500
Pre-Paid Parking	135,417	175,100	182,415	165,000
Ticket Sales - Theatre	79,911	81,164	14,054	
Ticket Sales - Arena	59,000	60,770	37,000	37,000
Concessions	171,434	108,747	145,325	136,000
Recording Fees		525	171	
	4,956,079	5,055,158	4,461,110	4,636,570

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
REVENUES

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
TOTAL CHARGES FOR SERVICES	14,923,434	16,544,865	16,874,679	12,268,277
	FINES AND FORFEITS			
Court Cases	292,402	348,500	300,000	348,500
Confiscated Property-Statute 932		7,865		
Confiscated Cash-Statute 932	335,617	140,880	33,323	
Police Education	42,151	44,100	35,945	35,500
Library Fines	2,001	3,000	3,030	3,045
Code Enforcement Board	(910,672)	1,189,000	1,189,000	1,200,000
Bad Check Charges	300	300	723	800
Lawsuit Settlement Proceeds	12,266		252	
Red Light Camera Citation Revenue	1,986,212	2,496,300	1,668,101	1,719,700
Tree Fines and Fees	12,450	11,600	12,750	800
Penalties on Assessments	(519)		316	
TOTAL FINES AND FORFEITS	1,772,207	4,241,545	3,243,440	3,308,345
	MISCELLANEOUS REVENUES			
OTHER				
Scrap Sales	23,407	20,380	13,409	18,600
Insurance Proceeds - Workers Comp Claims	70,861	58,050	190,729	67,396
All Other Misc Revenue	1,041,451	226,540	66,658	227,060
Refund of Prior Year Expenses	19,497		60,917	
Commissions	614,737	2,828,962	2,839,114	2,801,693
Prior Years Revenue	(25,394)		1,423	
DC Plan Forfeitures	257,262	260,000	260,000	265,200
Cash Over And Short	(27,419)		256	
Credit Card Convenience Fees	4,580	14,900	(6)	
Cancellation Fees	1,875	5,500	9,250	4,250
Transfer from Trust Funds	107,831	148,597	148,597	478,081
Transfer from Impact Fees	252,996	215,000	290,706	192,188
Transfer from Internal Loan Fund	427,999			
	2,769,685	3,777,929	3,881,053	4,054,468
SALES OF FIXED ASSETS				
Surplus Land Sales	63,712		21,586	
Proceeds from Sale of Easements & Right of Ways	27,161	27,700	27,700	20,000
	90,873	27,700	49,286	20,000

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
REVENUES

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
CONTRIBUTIONS & DONATIONS				
Program Activity Costs	10,312	1,000	3,304	
Canine Training - Donations	500			
School Resource Officers - Donations	42			
Red White & Kaboom Celebration	23,344	20,000	29,159	20,000
LPD Explorer Program - Donations	500			
COPS For Christmas - Donations		2,000	2,000	
Downtown Street Furniture		1,800	1,800	
Holly Jolly Jinglebell Jog	21,614	10,883	10,883	
LHCC Exhibits and Displays	90,851			
E-Sports at Coleman Bush	10,000			
Miscellaneous Contributions & Donations	65,430	87,718	96,399	
	222,592	123,401	143,545	20,000
REIMBURSEMENTS				
Damage Reimbursements	3,500			
All Other Reimbursements & Recoveries	134,644		152,918	
Miscellaneous Reimbursements			1,914	
Investigative Cost Reimbursement	239,583	186,498	180,000	187,000
Sun'N' Fun Reimbursements	243,848	103,300	261,937	134,000
Reimbursements / Loss Recovery	357,480	234,540	253,372	
	979,056	524,338	850,141	321,000
RENTS AND ROYALTIES				
PCC Lease Of Police Vehicles	1,500	1,500	1,500	1,500
Tower Space Rental	33,263	33,800	36,983	33,945
Rental Income	7,745	7,900	8,647	8,018
Buildings-Amtrak Lease	73,508	68,280	72,079	69,304
Magnolia Building - Garden Bistro	24,287	20,760	26,708	21,000
Alltel Tower Rent	84,569	62,772	92,917	87,081
Naming Rights & Non-event Sponsorships	269,465	255,000	255,000	255,000
Non-Utility Right of Way Use Permit	17,480	7,000	24,400	20,000
Building Leases - Other	2	2	39,203	67,201
Parking Leases	1,951	1,800	2,440	1,800
Lease Revenue	524,416			
Lease Revenue clearing	(653,345)			
Interest Revenue - Leases	190,321			
Leases - Land	(9)	1	11	1
	575,153	458,815	559,888	564,850

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
REVENUES

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
INVESTMENT INCOME				
Interest On Investments	165			
Interest on Pooled Investments	3,991,273	2,262,564	4,940,902	5,011,280
Interest From County	107,080	164,100	150,000	153,000
Interest from Registry Of Court	614			
Market Value Restatement	(999,719)			
	3,099,413	2,426,664	5,090,902	5,164,280
TOTAL MISCELLANEOUS REVENUE	7,736,772	7,338,847	10,574,815	10,144,598

TRANSFERS FROM OTHER FUNDS

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
Other Transfers:				
Transfer from Public Improvement Fund	4,570,262	4,500,000	5,200,000	4,250,000
Transfer from Fleet Mgmt Fund		6,174	6,174	3,087
Transfer from Purchasing & Stores		3,250	3,250	1,625
Transfer from WW Operations	5,095,660	5,219,404	5,219,404	5,364,059
Transfer from WW R&R		357,415	357,415	
Transfer from Parking System	68,240	70,626	70,626	71,661
Transfer from Lakeland Linder International Airport	524,030	744,690	636,622	1,070,191
Transfer from Solid Waste Management	1,744,630	1,791,763	1,791,763	1,839,029
Transfer from Water Operations	5,095,660	5,230,154	5,230,154	5,369,434
Transfer from Water R&R		357,415	357,415	
Transfer from Stormwater Utilities Fund		6,384	6,384	3,192
Transfer from Facilities Maintenance Fund		11,930	11,930	5,965
Transfer from Information Technology		27,258	27,258	13,629
Transfer from Electric Operations	34,672,124	35,416,628	35,416,628	36,575,358
Transfer from CRA	545,620	589,494	589,494	618,834
TOTAL TRANSFERS FROM OTHER FUNDS	52,316,226	54,332,585	54,924,517	55,186,064
SUB-TOTAL	173,475,367	182,303,389	187,156,242	184,196,251
PRIOR YEAR SURPLUS	(6,444,772)	25,171,347	10,278,565	19,661,783
TOTAL REVENUES	**167,030,595**	**207,474,736**	**197,434,807**	**203,858,034**

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
City Commission

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
EXPENSES				
PERSONAL SERVICES	372,980	388,491	394,130	403,756
UTILITIES				
Water Service	257	256	260	265
Electric Service	4,032	3,971	4,143	4,267
Wastewater Service	290	305	302	328
Solid Waste Service	397	457	457	457
Solid Waste Service - Recycling	36	67	38	38
	5,013	5,056	5,200	5,355
INTER-CITY SERVICES				
Purchasing & Stores Service	842	996	996	912
Intra-Departmental Charges - PC & Network Support	20,044	20,922	21,638	21,866
Intra-Departmental Charges - Telephone	6,343	7,250	7,250	8,648
Intra-Departmental Charges - Facilities	12,909	13,205	13,205	14,447
Intra-Departmental Charges - Janitorial	8,796	7,988	7,988	8,896
Intra-Departmental Charges - Training Ctr	52	55	55	56
Intra-Departmental Charges - IT Operations - Application Dev	6,153	8,053	8,053	9,134
Intra-Departmental Charges - IT Operations - Network Support	21,370	22,919	22,893	21,138
Intra-Departmental Charges - IT Operations - IT Security	7,908	8,697	8,670	12,558
	84,418	90,085	90,748	97,655
ALL OTHER O&M				
Contractual Services	4,225	11,761	11,761	11,937
Advertising		638	638	645
Printing & Photography	432	754	910	664
Postage & Mailing	732	1,670	485	1,696
Subscription & Membership	32,649	31,735	31,735	32,212
Travel	25,530	19,707	19,707	20,003
Training		520	520	528
All Other Sundry Charges	3,231	6,182	6,182	6,275
Expense Allowance	13,841	15,349	15,349	15,580
Office Supplies	1,330	3,692	3,692	3,848
Equipment - Noncapital	786	650	650	660
	82,756	92,658	91,629	94,048

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
City Commission

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
SPECIAL PROJECTS				
Community Engagement Program		10,200	10,000	10,000
Youth Task Force		1,020	1,000	1,000
Community Engagement Taskforce	2,500			
Sister Cities International	5,000	5,100	5,000	5,000
City Commission Retreat		15,300	15,300	15,530
Ridge League Meeting Expenses Project	12,842	26,849	26,849	26,649
Lakeland Leads	10,000	10,200	10,000	10,000
	30,342	68,669	68,149	68,179
ALLOCATIONS				
Cost Allocated - Fleet Mgmt	(5,530)	(5,762)	(5,762)	(4,619)
Cost Allocated - Purchasing	(5,530)	(5,762)	(5,762)	(4,619)
Cost Allocated - Solid Waste Management	(5,530)	(5,762)	(5,762)	(4,619)
Cost Allocated - Airport	(27,652)	(43,216)	(43,216)	(34,645)
Cost Allocated - Parking	(16,591)	(11,524)	(11,524)	(9,239)
Cost Allocated - Wastewater	(30,417)	(31,691)	(31,691)	(25,407)
Cost Allocated - Electric	(265,461)	(276,580)	(276,580)	(221,730)
Cost Allocated - Water	(30,417)	(31,691)	(31,691)	(25,407)
Cost Allocated - Stormwater Utility	(11,061)	(11,524)	(11,524)	(9,239)
Cost Allocated - Facilities Maintenance Fund	(5,530)	(5,762)	(5,762)	(4,619)
Cost Allocated - Information Technology	(5,530)	(5,762)	(5,762)	(4,619)
Cost Allocated - Building Inspection Fund	(5,530)	(5,762)	(5,762)	(4,619)
	(414,779)	(440,798)	(440,798)	(353,381)
GRAND TOTAL	**160,730**	**204,161**	**209,058**	**315,612**

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
City Manager

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
EXPENSES				
PERSONAL SERVICES	1,129,925	1,180,570	1,202,580	1,270,830
UTILITIES				
Water Service	422	420	428	437
Electric Service	5,804	5,717	5,965	6,144
Wastewater Service	417	438	434	471
Solid Waste Service	572	658	658	658
Solid Waste Service - Recycling	53	95	55	55
	7,267	7,328	7,540	7,765
INTER-CITY SERVICES				
Purchasing & Stores Service	842	996	996	1,823
Intra-Departmental Charges - PC & Network Support	14,304	15,158	16,229	15,179
Intra-Departmental Charges - Telephone	6,343	6,597	6,597	8,648
Intra-Departmental Charges - Radios		559	559	2,089
Intra-Departmental Charges - Facilities	19,381	19,827	19,827	21,692
Intra-Departmental Charges - Janitorial	13,206	11,994	11,994	13,357
Intra-Departmental Charges - Training Ctr	414	439	439	451
Intra-Departmental Charges - IT Operations - GIS				4,825
Intra-Departmental Charges - IT Operations - Application Dev	13,848	47,051	47,051	33,637
Intra-Departmental Charges - IT Operations - Network Support	14,220	15,230	15,212	14,116
Intra-Departmental Charges - IT Operations - IT Security	5,475	5,357	5,357	8,694
	88,032	123,208	124,261	124,511
ALL OTHER O&M				
Contractual Services	9,336	22,000	2,300	5,000
Printing & Photography	934	1,400	1,400	900
Postage & Mailing		100	100	100
Subscription & Membership	8,244	8,200	8,200	8,300
Telephone Communications	3,384	3,385	3,385	3,400
Travel	12,140	25,100	25,100	35,000
Training	4,775	7,100	7,100	4,000
All Other Sundry Charges	1,033	1,200	1,200	1,000
Office Supplies	2,604	1,800	1,800	1,200
	42,449	70,285	50,585	58,900

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
City Manager

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
SPECIAL PROJECTS				
Asst City Manager Recruitment Expenses	5,489			
Targeted Economic Opportunities	(250,000)	1,855,000	1,855,000	
Catalyst Site Evaluations		986,250	986,250	
Employee Engagement Survey	82,418	41,000	41,000	50,000
	(162,093)	2,882,250	2,882,250	50,000
ALLOCATIONS				
Cost Allocated - Fleet Mgmt	(12,968)	(13,778)	(13,778)	(14,485)
Cost Allocated - Purchasing	(25,937)	(27,556)	(27,556)	(28,969)
Cost Allocated - Solid Waste Management	(25,937)	(27,556)	(27,556)	(28,969)
Cost Allocated - Airport	(25,937)	(27,556)	(27,556)	(28,969)
Cost Allocated - Parking	(25,937)	(27,556)	(27,556)	(28,969)
Cost Allocated - Wastewater	(142,651)	(151,559)	(151,559)	(159,331)
Cost Allocated - Electric	(285,302)	(303,118)	(303,118)	(318,663)
Cost Allocated - Water	(142,651)	(151,559)	(151,559)	(159,331)
Cost Allocated - Stormwater Utility	(12,968)	(13,778)	(13,778)	(14,485)
Cost Allocated - Facilities Maintenance Fund	(25,937)	(27,556)	(27,556)	(28,969)
Cost Allocated - Information Technology	(38,905)	(41,334)	(41,334)	(43,454)
Cost Allocated - Building Inspection Fund	(12,968)	(13,778)	(13,778)	(14,485)
	(778,098)	(826,684)	(826,684)	(869,079)
		EMERGENCY MANAGER		
PERSONAL SERVICES	106,801	132,018	131,063	138,561
INTER-CITY SERVICES				
Rental - Fleet Management	2,671	2,974	2,974	2,514
Gasoline - Fleet Management	593	750	1,345	2,400
Maintenance - Fleet Management	5,972	1,440	2,052	1,932
Intra-Departmental Charges - Telephone		653	653	673
Intra-Departmental Charges - Radios	622	559	559	576
Intra-Departmental Charges - IT Operations - IT Security		664		
	9,857	7,040	7,583	8,095

PROPOSED FY 2027 BUDGET DRAFT

GENERAL FUND
City Manager

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
ALL OTHER O&M				
Printing & Photography	30	50	50	1,000
Subscription & Membership	357	300	300	300
Telephone Communications	1,034	1,050	1,050	1,100
Travel		2,117	2,117	2,100
Training		3,900	3,900	4,000
All Other Sundry Charges		1,450	1,450	1,400
Repair Of Motor Equipment		1,540	1,540	1,500
Equipment - Noncapital		6,900	6,900	7,000
	1,421	17,307	17,307	18,400
CAPITAL OUTLAY				
Equipment - Capital		5,300	5,300	5,000
		5,300	5,300	5,000
ALLOCATIONS				
Cost Allocated - Fleet Mgmt	(1,704)	(1,997)	(1,997)	(2,038)
Cost Allocated - Purchasing	(1,084)	(1,183)	(1,183)	(1,208)
Cost Allocated - Solid Waste Management	(4,540)	(4,955)	(4,955)	(5,132)
Cost Allocated - Airport	(1,694)	(1,849)	(1,849)	(2,642)
Cost Allocated - Parking	(339)	(370)	(370)	(377)
Cost Allocated - Wastewater	(6,911)	(7,544)	(7,544)	(7,850)
Cost Allocated - Electric	(27,915)	(30,470)	(30,470)	(31,247)
Cost Allocated - Water	(9,689)	(10,576)	(10,576)	(10,793)
Cost Allocated - Stormwater Utility	(1,897)	(2,071)	(2,071)	(2,038)
Cost Allocated - Facilities Maintenance Fund	(4,336)	(4,733)	(4,733)	(4,529)
Cost Allocated - Information Technology	(5,691)	(6,212)	(6,212)	(6,340)
Cost Allocated - Building Inspection Fund	(1,558)	(1,701)	(1,701)	(1,736)
	(67,358)	(73,661)	(73,661)	(75,930)
SUB-TOTAL	50,721	88,004	87,592	94,126
GRAND TOTAL	**378,202**	**3,524,961**	**3,528,124**	**737,053**

PROPOSED FY 2027 BUDGET DRAFT

GENERAL FUND
Office of Innovation and Strategy

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
EXPENSES				
PERSONAL SERVICES	469,600	593,270	476,512	488,296
INSURANCES				
Insurance - Fire	169	186	159	166
	169	186	159	166
INTER-CITY SERVICES				
Purchasing & Stores Service	5,054	996	996	912
Intra-Departmental Charges - PC & Network Support	11,472	12,105	13,080	11,439
Lakeland Electric Charges	50,669	48,432	48,432	48,581
Intra-Departmental Charges - Telephone	4,440	4,350	4,350	5,189
Intra-Departmental Charges - Training Ctr	259	274	274	282
Intra-Departmental Charges - IT Operations - GIS	7,926	4,894	4,894	6,440
Intra-Departmental Charges - IT Operations - Application Dev	20,653	22,786	22,786	20,885
Intra-Departmental Charges - IT Operations - Network Support	12,603	14,104	13,501	11,382
Intra-Departmental Charges - IT Operations - IT Security	4,309	5,352	4,446	6,762
	117,384	113,293	112,759	111,872
ALL OTHER O&M				
Contractual Services	575	8,575	8,575	8,575
Printing & Photography	2,012	6,000	6,000	6,000
Subscription & Membership	474	8,074	8,074	8,074
Travel	2,414	5,000	5,000	3,750
Training	8,131	4,750	4,750	2,250
All Other Sundry Charges		100	100	100
Software License & Maintenance	14,000	14,300	14,300	14,300
Office Supplies	179	400	400	400
Equipment - Noncapital		250	250	250
	27,785	47,449	47,449	43,699

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Office of Innovation and Strategy

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
ALLOCATIONS				
Cost Allocated - Fleet Mgmt	(21,091)	(22,854)	(22,854)	(22,608)
Cost Allocated - Purchasing	(7,030)	(7,618)	(7,618)	(7,536)
Cost Allocated - Solid Waste Management	(37,472)	(40,604)	(40,604)	(40,167)
Cost Allocated - Airport	(14,693)	(15,922)	(15,922)	(15,750)
Cost Allocated - Parking	(14,693)	(15,922)	(15,922)	(15,750)
Cost Allocated - Wastewater	(37,472)	(40,604)	(40,604)	(40,167)
Cost Allocated - Electric	(152,207)	(164,932)	(164,932)	(163,154)
Cost Allocated - Water	(38,105)	(41,290)	(41,290)	(40,845)
Cost Allocated - Stormwater Utility	(14,061)	(15,236)	(15,236)	(15,072)
Cost Allocated - Facilities Maintenance Fund	(21,091)	(22,854)	(22,854)	(22,608)
Cost Allocated - Information Technology	(35,152)	(38,091)	(38,091)	(37,680)
Cost Allocated - Building Inspection Fund	(7,663)	(8,304)	(8,304)	(8,214)
	(400,730)	(434,231)	(434,231)	(429,551)
GRAND TOTAL	**214,208**	**319,967**	**202,648**	**214,482**

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Communications

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
EXPENSES				
PERSONAL SERVICES	818,853	900,656	859,549	1,011,115
UTILITIES				
Water Service	219	216	219	223
Electric Service	4,286	4,222	4,405	4,537
Wastewater Service	308	323	321	348
Solid Waste Service	422	485	486	486
Solid Waste Service - Recycling	39	70	41	41
	5,275	5,316	5,472	5,635
INTER-CITY SERVICES				
Purchasing & Stores Service	6,739	2,989	2,989	5,470
Intra-Departmental Charges - PC & Network Support	18,920	19,392	19,312	17,546
Intra-Departmental Charges - Telephone	5,708	6,525	6,525	7,783
Intra-Departmental Charges - Radios	622	559	559	576
Intra-Departmental Charges - Facilities	12,909	13,205	13,205	14,447
Intra-Departmental Charges - Janitorial	8,796	7,988	7,988	8,896
Intra-Departmental Charges - Training Ctr	362	384	384	395
Intra-Departmental Charges - IT Operations - GIS				3,619
Intra-Departmental Charges - IT Operations - Application Dev	116,430	145,490	145,490	189,810
Intra-Departmental Charges - IT Operations - Network Support	20,932	24,045	21,082	18,994
Intra-Departmental Charges - IT Operations - IT Security	7,958	9,366	8,226	11,592
	199,377	229,943	225,760	279,128
ALL OTHER O&M				
Contractual Services	125	8,301	5,406	5,488
Printing & Photography	4,223	5,202	5,202	5,278
Postage & Mailing	12	250	250	254
Telephone Communications	2,265	3,519	3,519	3,572
Travel	777		863	
Training		1,500	1,500	1,523
All Other Sundry Charges	1,058	300	300	305
Office Supplies	7,695	7,650	7,650	7,764
Equipment - Noncapital	20,892	15,000	15,000	15,225
Food Purchases	287	837	837	850
	37,334	42,559	40,527	40,259

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Communications

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
SPECIAL PROJECTS				
Recruitment Expense		8,820	8,561	
Employee Appreciation	16,768	50,000	28,608	50,000
Employee / City Manager Annual Meeting	13,179			
Web Re-Design	3,490	4,500	4,500	4,500
Citizens' Academy	1,229	1,550	1,550	1,550
Red White & Kaboom Celebration	25,607	26,000	30,525	26,000
Access Lakeland Newsletter	11,297	10,000	13,216	10,000
Web & Social Media Monitoring	34,585	44,000	38,256	44,000
Asst City Manager Recruitment Expenses		92	93	
	106,153	144,962	125,309	136,050
ALLOCATIONS				
Cost Allocated - Fleet Mgmt	(20,404)	(23,607)	(23,607)	(24,777)
Cost Allocated - Purchasing	(10,202)	(11,803)	(11,803)	(12,389)
Cost Allocated - Solid Waste Management	(72,535)	(83,922)	(83,922)	(88,084)
Cost Allocated - Airport	(182,018)	(106,230)	(106,230)	(111,498)
Cost Allocated - Parking	(20,404)	(35,410)	(35,410)	(37,166)
Cost Allocated - Wastewater	(61,211)	(70,820)	(70,820)	(74,332)
Cost Allocated - Electric	(87,225)	(89,115)	(89,115)	(93,535)
Cost Allocated - Water	(61,211)	(70,820)	(70,820)	(74,332)
Cost Allocated - Stormwater Utility	(20,404)	(35,410)	(35,410)	(37,166)
Cost Allocated - Facilities Maintenance Fund	(10,202)	(11,803)	(11,803)	(12,389)
Cost Allocated - Information Technology	(20,404)	(23,607)	(23,607)	(24,777)
Cost Allocated - Building Inspection Fund	(10,508)	(12,157)	(12,157)	(12,760)
	(576,728)	(574,704)	(574,704)	(603,205)
GRAND TOTAL	**590,264**	**748,732**	**681,913**	**868,982**

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Legal

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
EXPENSES				
PERSONAL SERVICES	1,066,002	1,233,162	1,222,930	1,295,048
UTILITIES				
Water Service	451	448	455	464
Electric Service	7,066	6,961	7,262	7,480
Wastewater Service	508	533	529	574
Solid Waste Service	696	800	802	802
Solid Waste Service - Recycling	64	117	67	67
	8,786	8,859	9,115	9,387
INTER-CITY SERVICES				
Purchasing & Stores Service	842	996	996	912
Intra-Departmental Charges - PC & Network Support	14,292	16,776	16,776	17,691
Intra-Departmental Charges - Telephone	5,074	5,800	5,800	7,783
Intra-Departmental Charges - Facilities	22,618	23,138	23,138	25,314
Intra-Departmental Charges - Janitorial	15,412	13,997	13,997	15,587
Intra-Departmental Charges - Training Ctr	362	384	384	395
Intra-Departmental Charges - IT Operations - GIS	3,670	2,249	2,249	1,206
Intra-Departmental Charges - IT Operations - Application Dev	13,472	18,630	18,630	16,147
Intra-Departmental Charges - IT Operations - Network Support	17,507	18,756	18,756	17,368
Intra-Departmental Charges - IT Operations - IT Security	6,691	7,359	7,359	10,626
	99,940	108,085	108,085	113,029
ALL OTHER O&M				
Contractual Services		259	259	9,398
Legal Fees	114,778	465,021	465,021	471,996
Professional Services	3,120	9,659	9,659	9,804
Repair Of Equipment		229	229	232
Printing & Photography		520	520	528
Postage & Mailing	935	1,749	652	1,775
Subscription & Membership	42,367	34,487	34,487	35,004
Telephone Communications	2,028	1,197	1,840	1,215
Travel	6,241	8,797	8,797	8,929
Training		136		138
Ad Valorem Taxes	191		191	
Software License & Maintenance		1,060	1,060	1,076
Office Supplies	4,508	4,716	4,716	4,787
Equipment - Noncapital	3,646	10,301	10,301	1,321
	177,814	538,131	537,732	546,203

FY 2027 BUDGET
PROPOSED DRAFT

GENERAL FUND
Legal

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
ALLOCATIONS				
Cost Allocated - Purchasing	(35,236)	(37,763)	(37,763)	(38,732)
Cost Allocated - Solid Waste Management	(37,174)	(39,840)	(39,840)	(40,863)
Cost Allocated - Airport	(35,764)	(38,330)	(38,330)	(39,313)
Cost Allocated - Parking	(18,146)	(19,448)	(19,448)	(19,947)
Cost Allocated - Wastewater	(160,499)	(172,011)	(172,011)	(176,426)
Cost Allocated - Electric	(651,860)	(698,618)	(698,618)	(716,547)
Cost Allocated - Water	(161,027)	(172,577)	(172,577)	(177,007)
Cost Allocated - Stormwater Utility	(17,618)	(18,882)	(18,882)	(19,366)
Cost Allocated - Information Technology	(35,236)	(37,763)	(37,763)	(38,732)
Cost Allocated - Building Inspection Fund	(18,146)	(19,448)	(19,448)	(19,947)
	(1,170,706)	(1,254,680)	(1,254,680)	(1,286,880)
GRAND TOTAL	**181,835**	**633,557**	**623,182**	**676,787**

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Retirement Services

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
EXPENSES				
PERSONAL SERVICES	389,039	389,466	376,417	425,318
UTILITIES				
Water Service	174	175	77	79
Electric Service	6,822	6,906	1,022	1,053
Wastewater Service	320	332	83	90
Solid Waste Service	1,447	1,664	397	397
	8,762	9,077	1,579	1,619
INTER-CITY SERVICES				
Purchasing & Stores Service	842	996	996	912
Intra-Departmental Charges - PC & Network Support	9,289	8,255	9,499	8,964
Intra-Departmental Charges - Telephone	3,806	4,350	4,350	5,189
Intra-Departmental Charges - Facilities	21,427	2,981	2,981	1,631
Intra-Departmental Charges - Janitorial	14,600	1,803	1,803	1,004
Intra-Departmental Charges - Training Ctr	207	219	219	226
Intra-Departmental Charges - IT Operations - Application Dev	13,002	15,594	15,594	9,320
Intra-Departmental Charges - IT Operations - Network Support	9,041	8,815	8,805	8,130
Intra-Departmental Charges - IT Operations - IT Security	2,433	3,345	3,335	4,830
	74,648	46,358	47,582	40,206
ALL OTHER O&M				
Contractual Services		557	704	566
Professional Services		780	500	792
Advertising	326			
Recruitment Expenses	761	114	100	116
Leases	41,787			
Rentals		114	100	116
Repair Of Equipment		114	100	116
Printing & Photography	90	114	729	1,114
Postage & Mailing		221	234	721
Subscription & Membership	785	206	310	210
Telephone Communications	760	973	900	988
Travel		3,748	4,288	8,748
Training		557	2,600	4,957
All Other Sundry Charges		134		137
Office Supplies	1,684	779	779	1,779
Equipment - Noncapital	792		218	200
	46,985	8,411	11,562	20,560
SPECIAL PROJECTS				
Recruitment Expense		11,000	6,559	
		11,000	6,559	

PROPOSED FY 2027 BUDGET DRAFT

GENERAL FUND
Retirement Services

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
ALLOCATIONS				
Cost Allocated - Fleet Mgmt	(6,275)	(4,735)	(4,735)	(339)
Cost Allocated - Purchasing	(3,660)	(2,914)	(2,914)	(339)
Cost Allocated - Solid Waste Management	(16,734)	(10,927)	(10,927)	(339)
Cost Allocated - Airport	(5,752)	(5,828)	(5,828)	(872)
Cost Allocated - Parking	(1,046)	(728)	(728)	(170)
Cost Allocated - Wastewater	(24,578)	(17,119)	(17,119)	(339)
Cost Allocated - Electric	(99,356)	(67,747)	(67,747)	(3,489)
Cost Allocated - Water	(32,422)	(22,582)	(22,582)	(1,745)
Cost Allocated - Stormwater Utility	(5,752)	(4,371)	(4,371)	(339)
Cost Allocated - Facilities Maintenance Fund	(14,642)	(9,470)	(9,470)	(872)
Cost Allocated - Information Technology	(18,825)	(13,841)	(13,841)	(1,745)
Cost Allocated-General Pension Plan	(60,000)	(60,000)	(60,000)	(405,392)
Cost Allocated - Building Inspection Fund	(5,229)	(3,642)	(3,642)	
	(294,271)	(223,904)	(223,904)	(415,980)
GRAND TOTAL	**225,163**	**240,408**	**219,795**	**71,723**

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Internal Audit

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
EXPENSES				
PERSONAL SERVICES	297,762	319,770	321,324	458,491
UTILITIES				
Water Service	122	120	123	125
Electric Service	1,905	1,876	1,958	2,017
Wastewater Service	137	144	143	155
Solid Waste Service	188	216	216	216
Solid Waste Service - Recycling	17	32	18	18
	2,369	2,388	2,458	2,531
INTER-CITY SERVICES				
Purchasing & Stores Service	842	996	996	912
Intra-Departmental Charges - PC & Network Support	4,524	5,205	3,550	5,570
Intra-Departmental Charges - Telephone	1,903	2,175	2,175	2,594
Intra-Departmental Charges - Facilities	6,095	6,235	6,235	6,821
Intra-Departmental Charges - Janitorial	4,153	3,772	3,772	4,200
Intra-Departmental Charges - Training Ctr	103	110	110	113
Intra-Departmental Charges - IT Operations - Application Dev	6,988	19,874	19,874	17,869
Intra-Departmental Charges - IT Operations - Network Support	4,658	5,289	3,522	4,878
Intra-Departmental Charges - IT Operations - IT Security	1,723	2,007	1,334	2,898
	30,989	45,663	41,568	45,855
ALL OTHER O&M				
Subscription & Membership	1,122	1,546	1,521	1,569
Telephone Communications	60	240	240	240
Travel	93	210	130	1,463
Training	1,749	3,618	2,088	3,711
Office Supplies	303	155	132	158
	3,328	5,769	4,111	7,141

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Internal Audit

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
ALLOCATIONS				
Cost Allocated - Fleet Mgmt	(15,169)	(18,600)	(18,600)	(18,921)
Cost Allocated - Purchasing	(15,169)	(18,600)	(18,600)	(18,921)
Cost Allocated - Solid Waste Management	(6,068)	(7,440)	(7,440)	(7,568)
Cost Allocated - Airport	(6,523)	(7,998)	(7,998)	(8,136)
Cost Allocated - Parking	(455)	(930)	(930)	(946)
Cost Allocated - Wastewater	(9,102)	(11,346)	(11,346)	(11,542)
Cost Allocated - Electric	(121,355)	(148,804)	(148,804)	(151,366)
Cost Allocated - Water	(12,136)	(15,252)	(15,252)	(15,515)
Cost Allocated - Stormwater Utility	(3,034)	(3,720)	(3,720)	(3,784)
Cost Allocated - Facilities Maintenance Fund	(3,034)	(3,720)	(3,720)	(3,784)
Cost Allocated - Information Technology	(6,068)	(8,370)	(8,370)	(8,514)
Cost Allocated - Building Inspection Fund	(6,523)	(7,626)	(7,626)	(7,758)
	(204,636)	(252,406)	(252,406)	(256,755)
GRAND TOTAL	**129,812**	**121,184**	**117,055**	**257,263**

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Human Resources - Office of the Director

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
EXPENSES				
PERSONAL SERVICES	233,194	249,636	60,954	352,084
UTILITIES				
Water Service	325	323	328	335
Electric Service	5,095	5,018	5,236	5,393
Wastewater Service	366	384	381	413
Solid Waste Service	502	577	578	578
Solid Waste Service - Recycling	46	85	49	49
	6,335	6,387	6,572	6,768
INTER-CITY SERVICES				
Purchasing & Stores Service	842	996	996	912
Intra-Departmental Charges - PC & Network Support	9,869	11,354	12,265	10,368
Intra-Departmental Charges - Telephone	8,880	10,875	10,875	12,971
Intra-Departmental Charges - Facilities	16,313	16,688	16,688	18,258
Intra-Departmental Charges - Janitorial	11,116	10,095	10,095	11,242
Intra-Departmental Charges - Training Ctr	155	164	164	169
Intra-Departmental Charges - IT Operations - Application Dev	60,859	83,665	83,665	72,187
Intra-Departmental Charges - IT Operations - Network Support	13,672	15,230	13,451	12,490
Intra-Departmental Charges - IT Operations - IT Security	5,272	6,021	5,336	7,728
	126,978	155,088	153,535	146,325
ALL OTHER O&M				
Contractual Services	4,179	64,450	64,450	4,517
Printing & Photography	1,804	1,752	1,752	3,301
Postage & Mailing	301	2,032	2,032	2,060
Subscription & Membership	3,975	4,429	4,429	4,496
Telephone Communications	752	6,639	6,639	6,739
Travel		5,023	5,023	5,099
Training	1,375	3,165	3,165	3,213
All Other Sundry Charges	4,154	6,156	6,156	4,726
Office Supplies	4,735	2,000	2,000	2,030
Equipment - Noncapital	1,436			
	22,711	95,646	95,646	36,181

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Human Resources - Office of the Director

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
SPECIAL PROJECTS				
Asst City Manager Recruitment Expenses		37,400	28,000	28,420
General Employee Pay Analysis		60,000	60,000	60,900
		97,400	88,000	89,320
ALLOCATIONS				
Cost Allocated - Fleet Mgmt	(6,420)	(6,529)	(6,529)	(6,254)
Cost Allocated - Purchasing	(3,210)	(3,809)	(3,809)	(3,367)
Cost Allocated - Solid Waste Management	(17,121)	(15,778)	(15,778)	(13,951)
Cost Allocated - Airport	(8,025)	(9,249)	(9,249)	(9,140)
Cost Allocated - Parking	(1,070)	(1,088)	(1,088)	(962)
Cost Allocated - Wastewater	(24,611)	(26,116)	(26,116)	(19,723)
Cost Allocated - Electric	(92,559)	(93,581)	(93,581)	(77,932)
Cost Allocated - Water	(32,636)	(33,189)	(33,189)	(26,939)
Cost Allocated - Stormwater Utility	(5,350)	(5,441)	(5,441)	(4,811)
Cost Allocated - Facilities Maintenance Fund	(15,516)	(14,146)	(14,146)	(12,026)
Cost Allocated - Information Technology	(18,191)	(19,587)	(19,587)	(14,913)
Cost Allocated - Building Inspection Fund	(5,350)	(4,897)	(4,897)	(3,848)
	(230,059)	(233,410)	(233,410)	(193,866)
GRAND TOTAL	**159,158**	**370,747**	**171,297**	**436,812**

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Human Resources - Employment Services

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
EXPENSES				
PERSONAL SERVICES	1,095,939	1,280,199	1,172,999	1,329,343
UTILITIES				
Water Service	174	175	517	527
Electric Service	6,822	6,906	16,424	16,917
Wastewater Service	320	332	701	761
Solid Waste Service	1,447	1,664	3,358	3,358
	8,762	9,077	21,000	21,563
INTER-CITY SERVICES				
Purchasing & Stores Service	4,212	996	996	912
Intra-Departmental Charges - PC & Network Support	27,069	26,982	29,281	28,031
Intra-Departmental Charges - Telephone	11,417	13,050	13,050	14,701
Intra-Departmental Charges - Facilities	21,427	34,667	34,667	37,927
Intra-Departmental Charges - Janitorial	14,600	20,971	20,971	23,354
Intra-Departmental Charges - Training Ctr	672	713	713	733
Intra-Departmental Charges - IT Operations - Application Dev	9,216	11,553	11,553	15,388
Intra-Departmental Charges - IT Operations - Network Support	23,014	24,682	24,654	22,764
Intra-Departmental Charges - IT Operations - IT Security	8,516	9,366	9,337	13,524
	120,143	142,980	145,222	157,334
ALL OTHER O&M				
Contractual Services	4,624	10,000	10,000	10,150
Advertising	3,631	3,500	3,500	3,553
Leases	72,016	77,452	73,622	79,698
Printing & Photography	234	378	378	384
Postage & Mailing		200	200	203
Subscription & Membership	4,022	8,724	8,724	8,855
Telephone Communications	540	540	540	549
Travel	340	5,236	5,236	5,315
Training	1,574	5,638	5,638	5,723
All Other Sundry Charges	52	1,129	1,129	1,146
Office Supplies	4,757	6,000	6,000	6,090
Equipment - Noncapital		1,668	1,668	1,690
	91,790	120,465	116,635	123,356

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Human Resources - Employment Services

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
SPECIAL PROJECTS				
Community Youth Involvement	17,910	18,865	18,865	19,149
Internship Program	142,575	160,000	128,278	160,300
Background Checks	21,906	30,600	30,600	31,059
LPD/Fire Position Testing Materials	1,583	3,000	3,000	3,045
	183,974	212,465	180,743	213,553
ALLOCATIONS				
Cost Allocated - Fleet Mgmt	(18,129)	(17,765)	(17,765)	(26,320)
Cost Allocated - Purchasing	(8,240)	(8,883)	(8,883)	(12,386)
Cost Allocated - Solid Waste Management	(60,978)	(38,491)	(38,491)	(46,447)
Cost Allocated - Airport	(34,609)	(26,648)	(26,648)	(44,899)
Cost Allocated - Parking	(3,296)	(1,480)	(1,480)	(1,548)
Cost Allocated - Wastewater	(72,514)	(74,022)	(74,022)	(58,833)
Cost Allocated - Electric	(284,519)	(285,384)	(285,384)	(314,295)
Cost Allocated - Water	(97,235)	(85,865)	(85,865)	(78,960)
Cost Allocated - Stormwater Utility	(11,536)	(10,363)	(10,363)	(10,838)
Cost Allocated - Facilities Maintenance Fund	(51,090)	(37,011)	(37,011)	(40,254)
Cost Allocated - Information Technology	(46,145)	(53,296)	(53,296)	(38,706)
Cost Allocated - Building Inspection Fund	(18,129)	(11,844)	(11,844)	(10,838)
	(706,420)	(651,052)	(651,052)	(684,324)
GRAND TOTAL	**794,188**	**1,114,134**	**985,547**	**1,160,825**

PROPOSED FY 2027 BUDGET DRAFT

GENERAL FUND
Human Resources - Engagement and Development

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
EXPENSES				
PERSONAL SERVICES	545,215	526,115	339,537	649,876
UTILITIES				
Water Service	265	267	286	292
Electric Service	10,403	10,531	18,484	19,039
Wastewater Service	487	506	530	575
Solid Waste Service	2,207	2,538	2,549	2,549
	13,361	13,842	21,849	22,455
INTER-CITY SERVICES				
Purchasing & Stores Service	842	996	996	912
Intra-Departmental Charges - PC & Network Support	55,699	62,010	56,514	59,370
Intra-Departmental Charges - Telephone	3,806	4,350	4,350	4,324
Intra-Departmental Charges - Facilities	32,869	33,625	33,625	36,787
Intra-Departmental Charges - Janitorial	22,397	20,340	20,340	22,652
Intra-Departmental Charges - Training Ctr	362	384	384	395
Intra-Departmental Charges - IT Operations - Application Dev	51,723	61,582	61,582	49,521
Intra-Departmental Charges - IT Operations - Network Support	60,385	66,357	60,998	56,392
Intra-Departmental Charges - IT Operations - IT Security	21,949	25,422	22,677	33,810
	250,032	275,066	261,466	264,163
ALL OTHER O&M				
Contractual Services	21,505	11,500	11,500	11,673
Tuition Refund Program	143,460	182,070	182,070	184,802
Rentals	1,844			
Printing & Photography	19		30	
Subscription & Membership	2,175	5,778	5,366	2,820
Travel		5,184	5,184	5,262
Training	5,700	5,874	5,874	5,959
All Other Sundry Charges	599	2,433	2,433	2,470
Software License & Maintenance	333	33,500	3,668	29,943
Office Supplies	2,619	5,000	5,000	8,120
Equipment - Noncapital	3,121			
Service Awards & Plaques	43,650	62,709	62,709	63,650
	225,024	314,048	283,834	314,699

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Human Resources - Engagement and Development

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
DEBT SERVICE				
Interest Expense - Leased Buildings	8,912			
Principal Payment - Leased Buildings	319,943			
	328,855			
SPECIAL PROJECTS				
Employee Programs	13,715	19,221	19,221	19,509
Heritage Town Center	(330,594)			
Succession Management	33,433			
CityU Program	3,935	8,181	7,571	8,304
Leadership Development	7,504	4,465	4,465	8,592
Employee Awards & Recognitions		8,670	8,670	8,801
	(272,007)	40,537	39,927	45,206
ALLOCATIONS				
Cost Allocated - Fleet Mgmt	(15,440)	(13,500)	(13,500)	(13,397)
Cost Allocated - Purchasing	(9,007)	(7,875)	(7,875)	(8,525)
Cost Allocated - Solid Waste Management	(38,600)	(33,750)	(33,750)	(34,100)
Cost Allocated - Airport	(14,153)	(18,000)	(18,000)	(19,486)
Cost Allocated - Parking	(2,573)	(2,250)	(2,250)	(2,436)
Cost Allocated - Wastewater	(60,473)	(52,875)	(52,875)	(51,150)
Cost Allocated - Electric	(241,893)	(210,373)	(210,373)	(207,037)
Cost Allocated - Water	(79,773)	(70,874)	(70,874)	(70,636)
Cost Allocated - Stormwater Utility	(15,440)	(13,500)	(13,500)	(13,397)
Cost Allocated - Facilities Maintenance Fund	(37,313)	(30,375)	(30,375)	(30,447)
Cost Allocated - Information Technology	(47,607)	(41,625)	(41,625)	(40,190)
Cost Allocated - Building Inspection Fund	(12,867)	(11,250)	(11,250)	(10,961)
	(575,139)	(506,247)	(506,247)	(501,762)
GRAND TOTAL	**515,341**	**663,361**	**440,366**	**794,637**

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Human Resources - Policy and Labor Relations

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
EXPENSES				
PERSONAL SERVICES	245,172	239,807	250,892	264,640
UTILITIES				
Water Service	139	139	141	144
Electric Service	2,182	2,150	2,242	2,309
Wastewater Service	157	165	163	177
Solid Waste Service	215	247	248	248
Solid Waste Service - Recycling	20	36	21	21
	2,713	2,737	2,815	2,899
INTER-CITY SERVICES				
Purchasing & Stores Service	842	996	996	912
Intra-Departmental Charges - PC & Network Support	3,143	3,183	3,884	3,826
Intra-Departmental Charges - Telephone	634	725	725	865
Intra-Departmental Charges - Facilities	6,991	7,152	7,152	7,825
Intra-Departmental Charges - Janitorial	4,764	4,326	4,326	4,818
Intra-Departmental Charges - Training Ctr	155	164	164	169
Intra-Departmental Charges - IT Operations - Network Support	3,288	3,526	3,522	3,252
Intra-Departmental Charges - IT Operations - IT Security	1,217	1,338	1,334	1,932
	21,034	21,410	22,103	23,599
ALL OTHER O&M				
Subscription & Membership	220	634	634	644
Telephone Communications	905	1,181	1,181	1,199
Travel		1,670	1,670	1,696
Training	769	3,338	3,338	3,386
	1,895	6,823	6,823	6,925
ALLOCATIONS				
Cost Allocated - Fleet Mgmt	(4,077)	(3,248)	(3,248)	(3,785)
Cost Allocated - Purchasing	(2,038)	(1,895)	(1,895)	(2,038)
Cost Allocated - Solid Waste Management	(10,871)	(7,850)	(7,850)	(8,443)
Cost Allocated - Airport	(5,096)	(4,602)	(4,602)	(5,531)
Cost Allocated - Parking	(679)	(541)	(541)	(582)
Cost Allocated - Wastewater	(15,628)	(12,993)	(12,993)	(11,936)
Cost Allocated - Electric	(58,774)	(46,560)	(46,560)	(47,162)
Cost Allocated - Water	(20,724)	(16,512)	(16,512)	(16,303)
Cost Allocated - Stormwater Utility	(3,397)	(2,707)	(2,707)	(2,911)
Cost Allocated - Facilities Maintenance Fund	(9,852)	(7,038)	(7,038)	(7,278)
Cost Allocated - Information Technology	(11,551)	(9,745)	(9,745)	(9,025)
Cost Allocated - Building Inspection Fund	(3,397)	(2,436)	(2,436)	(2,329)
	(146,084)	(116,127)	(116,127)	(117,323)
GRAND TOTAL	**124,729**	**154,650**	**166,506**	**180,740**

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Risk Management

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
EXPENSES				
PERSONAL SERVICES	1,416,150	1,688,899	1,548,662	1,329,736
UTILITIES				
Water Service	202	209	205	158
Electric Service	7,419	6,471	6,065	4,271
Wastewater Service	358	379	370	302
Solid Waste Service	2,183	2,510	2,512	1,909
Solid Waste Service - Recycling	102	184	117	89
	10,265	9,753	9,269	6,729
INTER-CITY SERVICES				
Rental - Fleet Management	11,395	7,484	7,484	5,692
Gasoline - Fleet Management	3,527	8,146	3,841	4,378
Maintenance - Fleet Management	11,408	8,280	8,280	9,660
Purchasing & Stores Service	26,955	60,769	60,769	35,677
Intra-Departmental Charges - PC & Network Support	29,398	32,508	36,338	37,272
Intra-Departmental Charges - Telephone	15,222	17,400	17,400	20,754
Intra-Departmental Charges - Radios	10,570	9,503	9,503	15,671
Intra-Departmental Charges - Facilities	15,879	16,244	16,244	17,772
Intra-Departmental Charges - Janitorial	10,820	9,826	9,826	10,943
Intra-Departmental Charges - Training Ctr	879	932	932	959
Intra-Departmental Charges - IT Operations - GIS				11,675
Intra-Departmental Charges - IT Operations - Application Dev	28,466	35,932	35,932	43,547
Intra-Departmental Charges - IT Operations - Network Support	35,015	37,512	38,642	36,362
Intra-Departmental Charges - IT Operations - IT Security	12,672	14,718	14,673	22,218
	212,206	259,254	259,864	272,580
ALL OTHER O&M				
Contractual Services	420	549	549	557
Professional Services	1,089	8,123	8,123	11,290
Contract Labor	31,657	47,268	47,268	47,977
Rentals	375	1,318	1,318	1,338
Repair Of Equipment		236	236	240
Printing & Photography	3,360	6,172	6,000	3,220
Postage & Mailing	1,955	2,681	2,681	2,721
Subscription & Membership	1,160	1,176	1,176	1,194
Telephone Communications	3,611	4,894	4,894	4,967
Travel	973	1,096	1,096	1,112
Training	831	3,287	2,191	2,224
All Other Sundry Charges		29	29	29
Software License & Maintenance	248	1,066	1,066	1,082
Licenses & Permits		211	211	214
Office Supplies	5,013	8,572	8,572	8,701

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Risk Management

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
Equipment - Noncapital	2,456	4,543	4,543	2,936
All Other Materials & Supplies	832	541	541	2,224
Uniforms	588		1,096	1,112
	54,567	91,762	91,590	93,138
SPECIAL PROJECTS				
Safety Program	34,674	39,287	39,287	39,876
Emergency Management	1,884	24,883	24,883	25,256
HealthStat Clinic Services	28,687	126,004	126,004	
Drivers License Checks	7,938	10,924	10,924	11,088
UHC Wellness Program	133,943	1,806,284	1,806,284	
Non-Departmental Environmental Clean-Up	13,158	33,121	33,121	33,618
UHC Communications	1,451			
Firefighter Annual Physicals	100,626	113,022	113,022	118,674
	322,361	2,153,525	2,153,525	228,512
ALLOCATIONS				
Cost Allocated - Fleet Mgmt	(17,049)	(17,517)	(17,517)	(13,433)
Cost Allocated - Purchasing	(18,469)	(18,895)	(18,895)	(14,713)
Cost Allocated - Solid Waste Management	(54,165)	(60,621)	(60,621)	(46,697)
Cost Allocated - Airport	(33,387)	(45,662)	(45,662)	(35,662)
Cost Allocated - Parking	(4,795)	(10,432)	(10,432)	(7,996)
Cost Allocated - Wastewater	(104,246)	(111,991)	(111,991)	(87,317)
Cost Allocated - Electric	(508,344)	(551,458)	(551,458)	(449,107)
Cost Allocated - Water	(109,574)	(135,216)	(135,216)	(104,269)
Cost Allocated - Stormwater Utility	(21,844)	(24,996)	(24,996)	(19,670)
Cost Allocated - Facilities Maintenance Fund	(47,772)	(50,386)	(50,386)	(38,701)
Cost Allocated - Information Technology	(47,772)	(51,173)	(51,173)	(37,901)
Cost Allocated - Building Inspection Fund	(16,694)	(17,517)	(17,517)	(13,273)
	(984,111)	(1,095,864)	(1,095,864)	(868,739)
GRAND TOTAL	**1,031,438**	**3,107,329**	**2,967,046**	**1,061,956**

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Community & Economic Development - Planning

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
EXPENSES				
PERSONAL SERVICES	2,910,408	3,132,185	3,096,722	3,320,297
INSURANCES				
Self-Insurance Services	12,758	2,506	2,506	3,191
	12,758	2,506	2,506	3,191
UTILITIES				
Water Service	893	886	928	947
Electric Service	14,664	14,444	15,071	15,523
Wastewater Service	1,055	1,108	1,097	1,190
Solid Waste Service	1,445	1,662	1,663	1,663
Solid Waste Service - Recycling	133	243	140	140
	18,190	18,343	18,899	19,463
INTER-CITY SERVICES				
Rental - Fleet Management	5,184	4,350	2,229	4,952
Gasoline - Fleet Management	474	703	455	558
Maintenance - Fleet Management	3,575	3,488	2,653	2,875
Purchasing & Stores Service	18,532	28,890	28,890	33,735
Intra-Departmental Charges - PC & Network Support	56,333	60,972	64,205	60,518
Intra-Departmental Charges - Telephone	22,199	26,099	26,099	30,266
Intra-Departmental Charges - Radios	1,244	1,118	1,118	2,089
Intra-Departmental Charges - Facilities	55,258	56,529	56,529	61,846
Intra-Departmental Charges - Janitorial	30,769	27,944	27,944	31,120
Intra-Departmental Charges - Training Ctr	1,397	1,480	1,480	1,523
Intra-Departmental Charges - IT Operations - GIS	59,645	206,906	206,906	249,779
Intra-Departmental Charges - IT Operations - Application Dev	167,556	242,644	242,644	216,431
Intra-Departmental Charges - IT Operations - Network Support	56,166	61,705	58,113	53,658
Intra-Departmental Charges - IT Operations - IT Security	18,958	24,084	20,676	31,878
	497,289	746,912	739,941	781,228
ALL OTHER O&M				
Professional Services		41,946	21	
Advertising	10,255	21,915	21,915	22,240
Visa/Mastercard Bank Charges	85	4,600	180	
Printing & Photography	2,016	9,315	9,315	10,500
Postage & Mailing	1,033	1,750	1,750	1,777
Subscription & Membership	8,127	5,750	5,750	5,837
Telephone Communications	2,832	3,397	3,397	3,448
Travel	4,188	5,683	5,660	4,449
Training	5,085	5,774	5,274	6,673
Software License & Maintenance	3,883	4,750	4,750	4,822
Office Supplies	10,647	15,937	16,437	16,684

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Community & Economic Development - Planning

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
Equipment - Noncapital	2,692	3,835	3,835	4,350
	50,842	124,652	78,284	80,780
SPECIAL PROJECTS				
Neighborhood Preservation	14			
Historic Preservation Board	3,794	20,521	20,317	20,830
Title Clearing Expense - Foreclosed Property	72	258	430	262
Transportation & Planning Consultant	2,324	101,772	101,772	
Infill Housing Construction Incentive	7,699	27,641	27,641	
NAC/Summer Werx program	15,000	15,000	15,000	15,000
Neighborhood Stabilization & Revitalization		340,922	340,922	
Vacation of Easements & Right of Ways	400			
Affordable Housing Strategies		1,750,000	1,750,000	
Illegal Dumping Intervention	5,816	6,814	6,814	6,915
	35,119	2,262,928	2,262,896	43,007
ALLOCATIONS				
Cost Allocated - Building Inspection Fund	(320,791)	(279,577)	(279,577)	(301,183)
Cost Allocated - Mid-Town CRA	(66,718)	(70,588)	(70,588)	(112,518)
Cost Allocated - Downtown CRA	(8,378)	(8,864)	(8,864)	(14,129)
Cost Allocated - Dixieland CRA	(1,066)	(1,128)	(1,128)	(1,798)
	(396,953)	(360,157)	(360,157)	(429,628)
GRAND TOTAL	**3,127,653**	**5,927,369**	**5,839,091**	**3,818,338**

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Community & Economic Development - Code Enforcement

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
EXPENSES				
PERSONAL SERVICES	1,016,312	1,123,254	1,021,446	1,209,551
UTILITIES				
Water Service	678	578	471	480
Electric Service	2,420	2,085	2,232	2,299
Wastewater Service	404	374	339	368
Solid Waste Service	348	400	400	400
	3,850	3,437	3,442	3,547
INTER-CITY SERVICES				
Rental - Fleet Management	33,311	23,257	21,234	22,743
Gasoline - Fleet Management	16,513	23,507	13,117	19,767
Maintenance - Fleet Management	30,100	34,192	32,902	22,331
Purchasing & Stores Service	10,108	19,924	19,924	13,676
Intra-Departmental Charges - PC & Network Support	27,187	26,989	31,979	29,244
Intra-Departmental Charges - Telephone	5,074	5,800	5,800	6,918
Intra-Departmental Charges - Radios	7,461	6,708	6,708	12,537
Intra-Departmental Charges - Facilities	10,102	10,334	10,334	11,306
Intra-Departmental Charges - Janitorial	10,583	10,795	10,795	11,119
Intra-Departmental Charges - Training Ctr	724	768	768	790
Intra-Departmental Charges - IT Operations - GIS	40,927	26,570	26,570	19,856
Intra-Departmental Charges - IT Operations - Application Dev	58,256	80,294	80,294	57,269
Intra-Departmental Charges - IT Operations - Network Support	25,316	27,571	27,539	25,498
Intra-Departmental Charges - IT Operations - IT Security	9,175	10,704	10,004	15,456
	284,836	307,413	297,968	268,510
ALL OTHER O&M				
Contractual Services	31,410	42,690	37,979	36,136
Printing & Photography	210	696	696	706
Postage & Mailing	8,993	7,484	7,484	7,596
Subscription & Membership	1,270	2,136	2,136	2,168
Telephone Communications	7,303	9,087	9,087	9,223
Travel	5,539	2,539	3,078	2,170
Training	6,595	4,908	4,845	5,140
Office Supplies	5,821	5,881	6,318	5,970
Equipment - Noncapital	1,248	4,004	3,232	1,582
Uniforms	922	2,464	1,818	1,846
	69,311	81,889	76,673	72,537

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Community & Economic Development - Code Enforcement

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
SPECIAL PROJECTS				
Lot Clearings	40,539	152,190	152,190	158,548
Demolition of Condemned Buildings	28,814	85,467	85,467	88,090
Code Enforcement Board Exp	47,263	40,877	40,877	41,476
Orangewood Land Maintenance	1,350	4,200	4,200	4,263
Neighborhood Stabilization & Revitalization	93,791	102,525	98,805	108,527
	211,757	385,259	381,539	400,904
ALLOCATIONS				
Cost Allocated - Solid Waste Management	(29,274)	(23,061)	(23,061)	(21,703)
Cost Allocated - Stormwater Utility	(87,821)	(69,182)	(69,182)	(65,109)
Cost Allocated - Building Inspection Fund	(93,293)	(99,547)	(99,547)	(103,908)
	(210,388)	(191,790)	(191,790)	(190,720)
GRAND TOTAL	**1,375,677**	**1,709,462**	**1,589,278**	**1,764,329**

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Community & Economic Development - Business Tax Office

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
EXPENSES				
PERSONAL SERVICES	145,589	160,843	71,651	138,947
UTILITIES				
Water Service	97	96	98	100
Electric Service	1,517	1,495	1,559	1,606
Wastewater Service	109	114	114	124
Solid Waste Service	150	173	172	172
Solid Waste Service - Recycling	14	25	15	15
	1,887	1,903	1,958	2,017
INTER-CITY SERVICES				
Rental - Fleet Management	325	3,209		3,444
Gasoline - Fleet Management		107		
Maintenance - Fleet Management	533	1,736		
Purchasing & Stores Service	842	996	996	912
Intra-Departmental Charges - PC & Network Support	9,204	9,872	10,058	7,514
Intra-Departmental Charges - Telephone	2,537	2,900	2,900	3,459
Intra-Departmental Charges - Facilities	4,852	4,964	4,964	5,431
Intra-Departmental Charges - Janitorial	3,306	3,003	3,003	3,344
Intra-Departmental Charges - Training Ctr	155	164	164	169
Intra-Departmental Charges - IT Operations - GIS				1,206
Intra-Departmental Charges - IT Operations - Network Support	9,863	10,578	10,566	6,504
Intra-Departmental Charges - IT Operations - IT Security	3,650	4,014	4,002	3,864
	35,267	41,543	36,653	35,847
ALL OTHER O&M				
Visa/Mastercard Bank Charges	628	1,000	412	1,000
Printing & Photography	962	1,435	1,450	1,850
Postage & Mailing	3,611	7,297	3,500	3,588
Subscription & Membership	130	144	144	775
Telephone Communications	486	1,051	1,051	1,067
Travel		1,000	1,000	1,600
Training	125	500	500	950
Office Supplies	27	569	550	1,000
Equipment - Noncapital	34	549	550	560
Uniforms		549	415	300
	6,004	14,094	9,572	12,690
GRAND TOTAL	**188,747**	**218,383**	**119,834**	**189,501**

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Finance - Central Accounting

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
EXPENSES				
PERSONAL SERVICES	2,679,887	2,994,557	2,833,099	3,235,442
UTILITIES				
Water Service	739	734	747	762
Electric Service	11,585	11,411	11,906	12,263
Wastewater Service	833	875	867	941
Solid Waste Service	1,142	1,313	1,314	1,314
Solid Waste Service - Recycling	105	193	111	111
	14,404	14,526	14,945	15,391
INTER-CITY SERVICES				
Purchasing & Stores Service	842	1,992	1,992	1,823
Intra-Departmental Charges - PC & Network Support	55,719	56,987	64,237	60,731
Intra-Departmental Charges - Telephone	20,930	23,924	23,924	29,402
Intra-Departmental Charges - Facilities	36,283	37,118	37,118	40,608
Intra-Departmental Charges - Janitorial	24,723	22,453	22,453	25,005
Intra-Departmental Charges - Training Ctr	1,241	1,316	1,316	1,354
Intra-Departmental Charges - IT Operations - Application Dev	286,770	391,061	391,061	231,767
Intra-Departmental Charges - IT Operations - Network Support	59,317	65,231	63,396	58,536
Intra-Departmental Charges - IT Operations - IT Security	21,594	24,753	23,121	34,776
	507,419	624,835	628,618	484,002
ALL OTHER O&M				
Contractual Services	2,350	1,240	1,200	1,240
Banking Service	11,467	9,823	12,164	12,407
Professional Services		580	500	580
Advertising		576	500	576
Annual Audit	35,547	46,257	46,257	47,182
Contract Labor		25,500	25,500	
Repair Of Equipment	1,132	2,100	2,000	500
Printing & Photography	7,469	8,193	8,193	18,450
Postage & Mailing	16,914	26,936	26,936	27,341
Subscription & Membership	3,690	4,520	4,520	4,585
Telephone Communications	1,856	2,570	2,570	2,605
Travel	1,715	3,750	3,000	3,807
Training	4,050	7,515	7,000	7,625
All Other Sundry Charges	59,116	1,288	1,200	1,308
Software License & Maintenance	5,288	19,150	5,400	6,000
Office Supplies	4,886	14,315	14,315	17,068
Equipment - Noncapital	2,244	3,250	3,200	3,250
	157,724	177,563	164,455	154,524

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Finance - Central Accounting

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
SPECIAL PROJECTS				
Recruitment Expense		56,000	56,000	
		56,000	56,000	
ALLOCATIONS				
Cost Allocated - Fleet Mgmt	(126,202)	(139,224)	(139,224)	(191,398)
Cost Allocated - Purchasing	(80,629)	(85,081)	(85,081)	(71,305)
Cost Allocated - Solid Waste Management	(91,146)	(92,816)	(92,816)	(127,599)
Cost Allocated - Airport	(147,236)	(158,560)	(158,560)	(135,105)
Cost Allocated - Parking	(101,663)	(108,285)	(108,285)	(63,799)
Cost Allocated - Wastewater	(143,730)	(158,560)	(158,560)	(180,139)
Cost Allocated - Electric	(652,044)	(738,658)	(738,658)	(769,346)
Cost Allocated - Water	(157,752)	(174,029)	(174,029)	(183,892)
Cost Allocated - Stormwater Utility	(73,618)	(73,479)	(73,479)	(71,305)
Cost Allocated - Facilities Maintenance Fund	(98,157)	(100,550)	(100,550)	(120,093)
Cost Allocated - Information Technology	(136,719)	(143,091)	(143,091)	(150,116)
Cost Allocated - Building Inspection Fund	(129,708)	(143,091)	(143,091)	(37,529)
Cost Allocated - Mid-Town CRA	(27,638)	(33,878)	(33,878)	(26,300)
Cost Allocated - Downtown CRA	(3,471)	(4,254)	(4,254)	(3,303)
Cost Allocated - Dixieland CRA	(441)	(541)	(541)	(420)
	(1,970,154)	(2,154,097)	(2,154,097)	(2,131,649)
GRAND TOTAL	**1,389,279**	**1,713,384**	**1,543,020**	**1,757,710**

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Finance - Customer Billing

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
EXPENSES				
PERSONAL SERVICES	635,441	681,435	643,126	689,582
UTILITIES				
Water Service	274	272	276	282
Electric Service	4,286	4,222	4,405	4,537
Wastewater Service	308	323	321	348
Solid Waste Service	422	485	486	486
Solid Waste Service - Recycling	39	70	41	41
	5,329	5,372	5,529	5,694
INTER-CITY SERVICES				
Purchasing & Stores Service	842	996	996	912
Intra-Departmental Charges - PC & Network Support	19,027	19,546	17,671	16,633
Intra-Departmental Charges - Telephone	7,611	7,975	7,975	7,783
Intra-Departmental Charges - Facilities	13,735	14,051	14,051	15,373
Intra-Departmental Charges - Janitorial	9,359	8,500	8,500	9,466
Intra-Departmental Charges - Training Ctr	465	493	493	508
Intra-Departmental Charges - IT Operations - GIS	29,363	17,996	17,996	10,856
Intra-Departmental Charges - IT Operations - Application Dev	36,067	52,279	52,279	44,352
Intra-Departmental Charges - IT Operations - Network Support	18,083	19,393	15,849	14,634
Intra-Departmental Charges - IT Operations - IT Security	6,286	7,359	6,003	8,694
	140,838	148,588	141,813	129,211
ALL OTHER O&M				
Repair Of Equipment	927	1,300	1,300	1,320
Printing & Photography	746	736	736	746
Postage & Mailing	9,104	10,300	10,300	10,455
Travel	2,964	3,000	3,000	3,045
Training		3,000	3,000	3,045
Office Supplies	1,162	2,400	2,400	2,436
	14,903	20,736	20,736	21,047

PROPOSED FY 2027 BUDGET DRAFT

GENERAL FUND
Finance - Customer Billing

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
ALLOCATIONS				
Cost Allocated - Solid Waste Management	(160,252)	(171,210)	(171,210)	(169,600)
Cost Allocated - Parking	(24,038)	(25,682)	(25,682)	(25,440)
Cost Allocated - Wastewater	(160,252)	(171,210)	(171,210)	(169,600)
Cost Allocated - Electric	(120,189)	(128,408)	(128,408)	(127,200)
Cost Allocated - Water	(160,252)	(171,210)	(171,210)	(169,600)
Cost Allocated - Stormwater Utility	(96,151)	(102,726)	(102,726)	(101,760)
Cost Allocated - Building Inspection Fund		(4,280)	(4,280)	(4,240)
	(721,134)	(774,726)	(774,726)	(767,440)
GRAND TOTAL	**75,378**	**81,405**	**36,478**	**78,094**

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Finance - Treasurer

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
EXPENSES				
PERSONAL SERVICES	496,790	519,399	501,589	560,655
INSURANCES				
Insurance - Position Bond	685	754	685	719
	685	754	685	719
UTILITIES				
Water Service	20	19	20	20
Electric Service	310	305	319	329
Wastewater Service	22	23	23	25
Solid Waste Service	31	36	35	35
Solid Waste Service - Recycling	3	5	3	3
	386	388	400	412
INTER-CITY SERVICES				
Purchasing & Stores Service	842	996	996	912
Intra-Departmental Charges - PC & Network Support	5,364	5,461	5,951	5,784
Intra-Departmental Charges - Telephone	3,171	3,625	3,625	4,324
Intra-Departmental Charges - Facilities	794	812	812	889
Intra-Departmental Charges - Janitorial	318	289	289	322
Intra-Departmental Charges - Training Ctr	207	219	219	226
Intra-Departmental Charges - IT Operations - Application Dev	18,301	26,997	26,997	21,963
Intra-Departmental Charges - IT Operations - Network Support	4,932	5,289	5,283	4,878
Intra-Departmental Charges - IT Operations - IT Security	1,825	2,007	2,001	2,898
	35,753	45,695	46,173	42,196
ALL OTHER O&M				
Contractual Services	67,959	95,000	95,000	96,421
Banking Service	1			
Repair Of Equipment	189	705	705	716
Printing & Photography	348	434	434	441
Postage & Mailing	1,131	2,166	2,166	2,199
Subscription & Membership	450	543	543	552
Telephone Communications	360	434	434	441
Travel		582	582	591
Training		1,083	1,083	1,100
Office Supplies	421	2,395	2,395	2,431
	70,858	103,342	103,342	104,892

PROPOSED FY 2027 BUDGET DRAFT

GENERAL FUND
Finance - Treasurer

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
ALLOCATIONS				
Cost Allocated - Fleet Mgmt	(19,734)	(22,160)	(22,160)	(19,347)
Cost Allocated - Purchasing	(518)	(134)	(134)	(207)
Cost Allocated - Solid Waste Management	(28,340)	(29,056)	(29,056)	(23,217)
Cost Allocated - Airport	(2,588)	(5,289)	(5,289)	(4,630)
Cost Allocated - Parking	(1,423)	(1,339)	(1,339)	(829)
Cost Allocated - Wastewater	(61,338)	(56,305)	(56,305)	(45,051)
Cost Allocated - Electric	(401,542)	(397,949)	(397,949)	(398,553)
Cost Allocated - Water	(61,791)	(67,887)	(67,887)	(57,282)
Cost Allocated - Stormwater Utility	(21,158)	(22,696)	(22,696)	(19,416)
Cost Allocated - Facilities Maintenance Fund	(906)	(1,138)	(1,138)	(1,244)
Cost Allocated - Information Technology	(5,176)	(6,360)	(6,360)	(5,873)
Cost Allocated - Building Inspection Fund	(4,012)	(3,548)	(3,548)	(1,727)
	(608,526)	(613,861)	(613,861)	(577,376)
GRAND TOTAL	**(4,053)**	**55,717**	**38,328**	**131,498**

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Finance - City Clerk

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
EXPENSES				
PERSONAL SERVICES	493,078	513,556	498,956	562,936
UTILITIES				
Water Service	358	353	360	367
Electric Service	12,555	12,678	12,893	13,280
Wastewater Service	476	488	488	529
Solid Waste Service	5,052	5,735	6,069	6,069
Solid Waste Service - Recycling	115	209	129	129
	18,557	19,463	19,939	20,374
INTER-CITY SERVICES				
Purchasing & Stores Service	842	4,981	4,981	912
Intra-Departmental Charges - PC & Network Support	11,225	12,117	12,117	12,821
Lakeland Electric Charges		138,758	138,758	143,475
Intra-Departmental Charges - Telephone	3,806	4,350	4,350	5,189
Intra-Departmental Charges - Facilities	61,709	63,129	63,129	69,066
Intra-Departmental Charges - Janitorial	66,280	60,194	60,194	67,036
Intra-Departmental Charges - Training Ctr	259	274	274	282
Intra-Departmental Charges - IT Operations - GIS				1,206
Intra-Departmental Charges - IT Operations - Application Dev	12,297	16,033	16,033	17,051
Intra-Departmental Charges - IT Operations - Network Support	13,151	14,104	14,088	13,008
Intra-Departmental Charges - IT Operations - IT Security	4,359	5,352	4,669	7,728
	173,929	319,292	318,593	337,774
ALL OTHER O&M				
Advertising	10,025	15,522	12,000	15,755
Repair Of Equipment	1,027	1,109	1,109	1,126
Postage & Mailing		456	456	456
Subscription & Membership	1,619	1,409	1,409	1,431
Telephone Communications	360	360	360	360
Travel	2,058	2,844	4,705	2,887
Training	2,586	3,716	3,448	2,737
All Other Sundry Charges		174	174	177
Software License & Maintenance	2,017	2,390	2,530	2,426
Office Supplies	3,400	2,281	2,281	2,316
Equipment - Noncapital	1,578	538	538	547
	24,670	30,799	29,010	30,218

PROPOSED FY 2027 BUDGET DRAFT

GENERAL FUND
Finance - City Clerk

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
SPECIAL PROJECTS				
Easy Vote Software	2,500	2,550	2,550	2,588
Boards & Committee Dinner	9,060	11,213	11,213	11,381
Election Expense	6,487	167,850	93,588	1,500
Document Shredding	635	1,116	1,116	1,132
	18,682	182,729	108,467	16,601
ALLOCATIONS				
Cost Allocated - Purchasing	(22,678)	(28,214)	(28,214)	(34,603)
Cost Allocated - Solid Waste Management	(2,126)	(2,645)	(2,645)	(3,244)
Cost Allocated - Airport	(709)	(882)	(882)	(1,081)
Cost Allocated - Wastewater	(19,134)	(23,806)	(23,806)	(29,196)
Cost Allocated - Electric	(65,198)	(81,115)	(81,115)	(99,483)
Cost Allocated - Water	(20,552)	(25,569)	(25,569)	(31,359)
Cost Allocated - Stormwater Utility	(709)	(882)	(882)	(1,081)
Cost Allocated - Facilities Maintenance Fund	(7,087)	(8,817)	(8,817)	(10,813)
Cost Allocated - Information Technology	(709)	(882)	(882)	(1,081)
Cost Allocated - Building Inspection Fund	(709)	(882)	(882)	(1,081)
	(139,611)	(173,694)	(173,694)	(213,022)
GRAND TOTAL	**589,306**	**892,145**	**801,271**	**754,881**

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Fire

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
EXPENSES		**ADMINISTRATION**		
PERSONAL SERVICES	1,256,554	2,056,534	1,309,605	1,882,654
INTER-CITY SERVICES				
Purchasing & Stores Service	18,532	20,920	20,920	30,088
Intra-Departmental Charges - PC & Network Support	26,627	27,277	29,776	31,617
Intra-Departmental Charges - Telephone	13,954	21,025	21,025	30,266
Intra-Departmental Charges - Radios	77,724	74,909	74,909	139,994
Intra-Departmental Charges - Facilities	29,535	30,214	30,214	33,055
Intra-Departmental Charges - Janitorial	20,125	18,277	18,277	20,354
Intra-Departmental Charges - Training Ctr	11,584	12,281	12,281	12,638
Intra-Departmental Charges - IT Operations - GIS	8,260	5,227	5,227	14,011
Intra-Departmental Charges - IT Operations - Application Dev	182,009	224,217	224,217	291,592
Intra-Departmental Charges - IT Operations - Public Safety	82,599	69,431	69,431	72,560
Intra-Departmental Charges - IT Operations - Network Support	28,439	30,460	30,424	34,290
Intra-Departmental Charges - IT Operations - IT Security	10,239	12,042	10,671	22,218
	509,627	546,280	547,372	732,683
ALL OTHER O&M				
Contractual Services	1,074	1,606	856	1,460
Rentals		627	627	637
Printing & Photography	1,202	2,250	2,250	2,284
Postage & Mailing	60	100	100	102
Subscription & Membership	1,158	1,640	1,640	1,665
Telephone Communications	9,927	4,907	4,907	4,981
Travel	1,977	2,818	2,818	2,870
Laundry & Dry Cleaning	1,801	3,691	3,690	3,247
All Other Sundry Charges	376	797	797	809
Office Supplies	2,270	2,860	2,860	3,000
Equipment - Noncapital	5,266	6,464	6,464	7,823
All Other Materials & Supplies	3,335	4,551	4,550	4,620
Uniforms	386	2,448	2,440	1,985
Cleaning & Janitor Supply		200	200	
	28,832	34,959	34,199	35,483

FY 2027 PROPOSED DRAFT BUDGET

GENERAL FUND
Fire

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
SPECIAL PROJECTS				
Fire Prevention Week	3,426	3,641	3,640	3,695
Public Education	18,985	21,096	21,035	23,441
Construct Fire Station		1,920,000	1,920,000	480,000
	22,411	1,944,737	1,944,675	507,136
TRANSFERS TO OTHER FUNDS				
Transfer To Debt Service Fund		231,234	231,234	
		231,234	231,234	
SUB-TOTAL	1,817,424	4,813,744	4,067,085	3,157,956
		OPERATIONS		
PERSONAL SERVICES	21,988,271	24,541,960	25,909,107	27,391,912
UTILITIES				
Water Service	30,856	31,587	32,439	33,088
Electric Service	132,644	125,769	138,299	142,448
Wastewater Service	36,916	39,208	37,524	40,714
Solid Waste Service	20,932	24,234	23,860	23,860
Solid Waste Service - Recycling	1,020	1,836	1,174	1,174
	222,369	222,634	233,296	241,284
INTER-CITY SERVICES				
Intra-Departmental Charges - PC & Network Support	73,500	75,133	87,043	83,971
Intra-Departmental Charges - Telephone	46,935	57,274	57,274	67,451
Intra-Departmental Charges - Facilities	365,239	373,642	373,642	408,781
Intra-Departmental Charges - Janitorial	22,274	20,230	20,230	22,533
Intra-Departmental Charges - IT Operations - Network Support	73,299	82,861	73,032	66,666
Intra-Departmental Charges - IT Operations - IT Security	26,815	31,443	27,345	39,606
	608,062	640,583	638,566	689,008
ALL OTHER O&M				
Contractual Services	5,244	4,500	4,500	4,568
Printing & Photography	97	500	300	300
Subscription & Membership	90	500	400	400
Telephone Communications	18,765	23,140	23,140	23,488
Travel	4,906	4,710	4,710	6,015
Laundry & Dry Cleaning	5,233	6,500	6,500	6,098
All Other Sundry Charges	139	1,055	1,000	1,000
Office Supplies	934	2,358	2,358	2,394
Equipment - Noncapital	7,937	11,248	11,248	11,417
All Other Materials & Supplies	27,071	13,526	13,526	14,229
Uniforms	104,476	129,064	129,064	131,000
Chemicals	5,242	10,691	10,690	10,000
Fire Fighting Accessories	225,165	263,526	263,526	292,854

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Fire

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
	405,299	471,318	470,962	503,763
CAPITAL EQUIPMENT				
Equipment - Capital	7,496	90,400	90,400	11,693
	7,496	90,400	90,400	11,693
SPECIAL PROJECTS				
EMS Operations	12,452	17,972	17,972	18,241
Maintenance & Replacement of Fire Hose	8,077	10,000	10,018	10,150
Urban Search and Rescue Team (USAR)	9,035	19,702	22,158	19,985
ARFF Services	19,574	285,492	147,324	113,291
Replace AED & Accessories		2,805	1,400	1,437
Special Event Sponsorship		20,000	2,138	20,000
Special Events - Reimbursable	63,291	1,672	6,230	1,650
Sun-N-Fun		53,300	74,486	
	112,430	410,943	281,726	184,754
TRANSFERS TO OTHER FUNDS				
Florida Taxable Pension Liability Reduction Note, Series 2020	224,380		231,234	242,846
	224,380		231,234	242,846
SUB-TOTAL	23,568,306	26,377,838	27,855,291	29,265,260

TRAINING

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
PERSONAL SERVICES	459,816	485,891	489,329	508,879
UTILITIES				
Water Service	25,658	26,657	23,693	24,167
Electric Service	16,202	15,953	17,067	17,579
Wastewater Service	41,318	43,530	4,945	5,365
Solid Waste Service	1,091	1,255	1,252	1,252
	84,270	87,395	46,957	48,363
INTER-CITY SERVICES				
Intra-Departmental Charges - PC & Network Support	10,327	10,006	11,730	11,158
Intra-Departmental Charges - Telephone	5,708	6,525	6,525	2,594
Intra-Departmental Charges - Facilities	78,824	80,637	80,637	88,222
Intra-Departmental Charges - Janitorial	17,502	15,895	15,895	17,702
Intra-Departmental Charges - IT Operations - Network Support	9,863	10,578	10,566	9,756
Intra-Departmental Charges - IT Operations - IT Security	3,650	4,014	4,002	5,796
	125,874	127,655	129,355	135,228
ALL OTHER O&M				
Contractual Services	931	1,767	1,750	1,500
Subscription & Membership	2,503	7,500	7,000	7,000
Telephone Communications	2,448	2,491	2,490	2,529
Travel		5,300	3,500	5,300
Laundry & Dry Cleaning		350	350	350

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Fire

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
Training	37,672	44,569	44,569	46,230
All Other Sundry Charges	123	250	250	250
Intra-Departmental Charges - WW Lift Station Maintenance	533			
Office Supplies	118	590	590	599
Equipment - Noncapital	14,510	9,266	9,266	9,405
All Other Materials & Supplies	18,768	1,145	1,145	1,163
Uniforms		450	450	457
Fire Fighting Accessories	1,280			
	78,885	73,678	71,360	74,783
SPECIAL PROJECTS				
Paramedics Training	218,782	179,135	369,369	131,072
City University	3,588	4,000	4,000	4,060
Fire Academy	822	9,428	9,428	11,191
	223,192	192,563	382,797	146,323
SUB-TOTAL	972,036	967,182	1,119,798	913,576
			FIRE SAFETY MANAGEMENT	
PERSONAL SERVICES	1,086,401	1,175,869	1,230,231	1,263,864
INTER-CITY SERVICES				
Intra-Departmental Charges - PC & Network Support	17,001	15,571	18,442	16,109
Intra-Departmental Charges - Telephone	634	1,450	1,450	2,594
Intra-Departmental Charges - Facilities	29,535	30,214	30,214	33,055
Intra-Departmental Charges - Janitorial	20,125	18,277	18,277	20,354
Intra-Departmental Charges - IT Operations - Network Support	13,699	14,104	14,088	13,008
Intra-Departmental Charges - IT Operations - IT Security	5,069	5,352	5,336	7,728
	86,063	84,968	87,807	92,848
ALL OTHER O&M				
Contractual Services	695	1,197	1,197	1,215
Printing & Photography	342	370	370	376
Subscription & Membership	2,294	3,009	3,009	3,555
Telephone Communications	5,258	7,608	7,608	7,723
Travel	3,427	11,419	11,419	12,098
Laundry & Dry Cleaning	915	1,750	1,250	1,569
Office Supplies	1,524	1,663	1,660	1,688
Equipment - Noncapital	7,248	11,734	11,734	11,911
All Other Materials & Supplies	1,521	2,287	2,200	1,822
Uniforms	580	2,600	2,300	2,335
	23,804	43,637	42,747	44,292
SPECIAL PROJECTS				
Fire Safety Management	161	588	588	596
	161	588	588	596

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Fire

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
TRANSFERS TO OTHER FUNDS				
Transfer To Fleet Mgmt Reserve		44,000	44,000	
		44,000	44,000	
SUB-TOTAL	1,196,429	1,349,062	1,405,373	1,401,600
		MAINTENANCE		
PERSONAL SERVICES	385,654	520,688	471,544	525,410
INTER-CITY SERVICES				
Intra-Departmental Charges - PC & Network Support	4,941	5,242	5,242	5,449
Intra-Departmental Charges - IT Operations - Network Support	4,932	5,289	5,283	4,878
Intra-Departmental Charges - IT Operations - IT Security	1,825	2,007	2,001	2,898
	11,698	12,538	12,526	13,225
ALL OTHER O&M				
Contractual Services	2,199	2,287	2,287	3,743
Repair Of Equipment	74,774	116,915	116,915	92,843
Laundry & Dry Cleaning	2,359	2,139	2,139	2,172
Repair Of Motor Equipment	188,148	179,520	179,520	182,213
Software License & Maintenance	7,200	1,063	1,063	1,072
Auto/Heavy Equipment Fuel	184,154	213,771	213,770	216,978
Office Supplies	192	299	299	304
Equipment - Noncapital	8,607	927	927	4,494
All Other Materials & Supplies	762	1,025	1,025	1,041
Uniforms	160	1,440	1,440	1,462
Chemicals	5,130			
Tools & Implements	4,988	10,645	10,645	6,000
License Tags	553	567	560	408
	479,226	530,598	530,590	512,730
SUB-TOTAL	876,578	1,063,824	1,014,660	1,051,365
GRAND TOTAL	**28,430,774**	**34,571,650**	**35,462,207**	**35,789,757**

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Police

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
EXPENSES				
PERSONAL SERVICES	42,325,847	48,785,000	46,516,193	52,451,685
INSURANCE				
Uninsured Loss Reimbursement	250		250	
	250		250	
UTILITIES				
Water Service	11,801	8,288	13,738	14,013
Stormwater Service	1,298	1,363	1,298	1,480
Electric Service	213,912	210,248	229,354	236,235
Wastewater Service	11,242	11,782	11,895	12,907
Solid Waste Service	11,683	13,435	13,441	13,441
	249,936	245,116	269,726	278,076
INTER-CITY SERVICES				
Rental - Fleet Management	2,317,250	1,767,838	1,709,702	1,696,348
Gasoline - Fleet Management	947,954	1,108,204	1,049,446	1,220,682
Maintenance - Fleet Management	1,276,722	1,353,093	1,349,385	1,544,768
Purchasing & Stores Service	29,482	57,780	57,780	37,382
Intra-Departmental Charges - PC & Network Support	965,086	963,189	1,061,511	1,021,373
Intra-Departmental Charges - Telephone	154,123	182,696	182,696	217,052
Intra-Departmental Charges - Radios	422,195	381,813	381,813	707,282
Intra-Departmental Charges - Facilities	431,809	441,741	441,741	483,286
Intra-Departmental Charges - Janitorial	340,968	287,503	287,503	320,181
Intra-Departmental Charges - Training Ctr	20,373	21,603	21,603	22,230
Intra-Departmental Charges - IT Operations - GIS	46,972	28,968	28,968	29,790
Intra-Departmental Charges - IT Operations - Application Dev	384,664	498,414	498,414	599,777
Intra-Departmental Charges - IT Operations - Public Safety	1,569,376	1,319,186	1,319,186	1,378,636
Intra-Departmental Charges - IT Operations - Network Support	871,749	921,116	901,870	843,520
Intra-Departmental Charges - IT Operations - IT Security	323,199	351,225	339,260	503,286
	10,101,922	9,684,369	9,630,878	10,625,593
ALL OTHER O&M				
Contractual Services	185,687	199,556	193,061	181,843
Legal Fees	199,332	176,868	176,868	179,522
Professional Services	15,706	18,217	18,217	15,917
Advertising	3,258	2,510	2,510	2,548
Visa/Mastercard Bank Charges	496	500	182	500
Contract Labor	146,024	192,195	192,195	7,000
Rentals	266,160	253,538	253,533	254,845
Maintenance Of Facilities	1,250	400	400	400
Repair Of Equipment	19,008	34,277	33,587	37,298
Printing & Photography	12,274	18,360	18,000	18,636

FY 2027 PROPOSED BUDGET DRAFT

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
Postage & Mailing	7,015	10,756	10,700	10,911
Subscription & Membership	35,871	45,675	44,450	46,151
Telephone Communications	265,657	457,303	453,644	464,086
Laundry & Dry Cleaning	109,491	126,000	126,000	129,920
Training		1,581	1,500	1,605
All Other Sundry Charges	25,123	18,210	18,210	11,870
Software License & Maintenance	14,634	54,767	54,000	50,750
All Other Administrative	71			
Confidential Informants	35,000	35,000	35,000	35,000
Cloud Subscriptions	1,343	4,404	4,200	4,335
Office Supplies	38,965	78,235	78,030	88,634
Equipment - Noncapital	73,035	154,824	153,204	143,927
All Other Materials & Supplies	67,571	66,324	72,267	64,686
Uniforms	178,261	192,217	176,000	178,650
License Tags	965	1,100	800	1,100
Food & Supplies for Animals	15,221	14,280	14,200	14,495
Training - Ammunition	28,485	27,307	24,000	24,760
	1,745,901	2,184,404	2,154,758	1,969,389
DEBT SERVICE				
Body Worn Camera System	1,071,153			
	1,071,153			
CAPITAL OUTLAY				
Equipment - Capital	10,259	17,386	17,386	
	10,259	17,386	17,386	
SPECIAL PROJECTS				
Florida Southern College - SRO	1,079,369	1,131,727	1,182,587	1,184,441
Crime Watch	31,261	55,182	54,996	55,182
Special Overtime	145,012	130,000	131,887	140,000
Emergency Preparedness		2,200	2,200	2,200
Recruitment	43,064	46,305	70,123	46,305
Victim Assistance Program	25,000	25,000	25,000	25,000
Training Center	38,716	260,679	260,679	184,360
Police Educations	44,009	35,367	35,367	35,000
Canine Training - Donations	43,191	75,839	75,839	
Investigative Costs Reimbursement	177,275	214,504	213,604	215,000
High School Police Academy - Donations		3,460	3,460	
School Resource Officers - Donations	1,328	7,288	7,288	
Polk Community College IPS Coordinator	147,303	164,021	151,330	156,696
Red Light Cameras	1,068,746	1,216,050	1,199,151	1,193,200
LPD Explorer Program - Donations	4,357	14,191	7,300	
COPS For Christmas - Donations	10,998	9,270	5,915	
Lakeland Police Dept. - Donations		11,188	11,188	

FY 2027 PROPOSED BUDGET DRAFT

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
SWAT Medic Program	4,567	6,000	7,316	6,000
AED Units for LPD Patrol Cars	10,804	46,561	46,561	22,000
Special Event Sponsorship	18,449	29,510	29,509	29,550
FOAG Victim Assistance (VOCA)	214,962	246,220	237,287	240,413
FDLE-Byrne Grant	22,237			
DOJ-Justice Assistance Grant		76,680		
Community Policing Innovation	420,560	440,276	447,587	467,368
New Beginnings - SRO	128,094	176,453	138,244	192,453
Ballistic Vest Replacements	34,668	140,370	60,000	80,000
Lakeland Christian - SRO	151,540	273,608	267,090	278,962
Accommodations for Programs and Services		7,000	2,000	10,000
Magnolia Montessori Academy - SRO	108,796	115,401	118,452	122,008
LPD New Technology and Equipment Replacement	16,554	81,402	81,402	40,000
Sun-N-Fun		50,000	50,000	50,000
Body Worn Camera System	8,265	1,075,453	1,079,586	1,199,983
Digital Evidence Management System	1,370	10,647	10,647	
Donations - LPD Trade Academy		5,000		
SRO - Parkway Christian Academy	121,701	134,366	131,781	145,567
State Assistance Fentanyl Eradication	2,850	481,056	494,509	
Enforcement Services		378,957	378,957	
Pedestrian and Bicycle Safety Grant		25,067	24,425	
DOJ-Justice Assistance Grant	31,420	21,550	21,550	
LPD New Technology and Equipment Replacement	12,344	20,656	20,656	17,000
State Assistance Fentanyl Eradication		69,330	69,330	
FDLE - Drone Replacement Program		124,999	124,999	
Enforcement Services		1,005,000	1,005,000	
	4,168,810	8,443,833	8,284,802	6,138,688
TRANSFERS TO OTHER FUNDS				
Transfer To Debt Service Fund	1,207,719	1,232,391	1,232,391	1,255,974
Transfer To Fleet Mgmt Reserve	50,000			
Transfer To Information Technology	3,875	23,212	23,212	
	1,261,594	1,255,603	1,255,603	1,255,974
SUB-TOTAL	60,935,673	70,692,391	68,129,596	72,719,405

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Police

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
	LAW ENFORCEMENT TRUST FUND			
ALL OTHER O&M				
All Other Administrative	61,181	143,662	143,662	
Equipment - Noncapital		36,114	36,114	
	61,181	179,776	179,776	
CAPITAL OUTLAY				
Equipment - Capital		176,522	176,522	
		176,522	176,522	
SUB-TOTAL	61,181	356,298	356,298	
	FEDERALLY FORFEITED PROPERTY			
ALL OTHER O&M				
All Other Administrative	449,195	960,233	960,233	
Equipment - Noncapital	49,090	212,440	212,440	
	498,285	1,172,673	1,172,673	
CAPITAL OUTLAY				
Equipment - Capital		206,891	206,891	
		206,891	206,891	
SUB-TOTAL	498,285	1,379,564	1,379,564	
GRAND TOTAL	**61,495,139**	**72,351,573**	**69,865,458**	**72,719,405**

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Public Works - Director

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
EXPENSES				
PERSONAL SERVICES	825,977	866,522	884,027	957,116
UTILITIES				
Water Service	285	284	288	294
Electric Service	4,463	4,396	4,587	4,725
Wastewater Service	321	337	334	362
Solid Waste Service	440	506	506	506
Solid Waste Service - Recycling	40	74	43	43
	5,550	5,597	5,758	5,930
INTER-CITY SERVICES				
Purchasing & Stores Service	3,369	1,992	1,992	5,470
Intra-Departmental Charges - PC & Network Support	15,575	15,509	17,749	16,347
Intra-Departmental Charges - Telephone	5,708	6,525	6,525	7,783
Intra-Departmental Charges - Radios	4,974	3,354	3,354	6,268
Intra-Departmental Charges - Facilities	14,286	14,615	14,615	15,989
Intra-Departmental Charges - Janitorial	9,735	8,841	8,841	9,846
Intra-Departmental Charges - Training Ctr	414	439	439	451
Intra-Departmental Charges - IT Operations - GIS	18,937	11,642	11,642	19,321
Intra-Departmental Charges - IT Operations - Application Dev	51,650	53,627	53,627	41,370
Intra-Departmental Charges - IT Operations - Network Support	14,795	15,867	15,849	14,634
Intra-Departmental Charges - IT Operations - IT Security	5,475	6,021	5,336	8,694
	144,918	138,432	139,969	146,173
ALL OTHER O&M				
Repair Of Equipment	542	1,873	850	1,500
Printing & Photography	33	157		
Postage & Mailing	60	469	200	200
Subscription & Membership	430	3,538	3,000	3,000
Telephone Communications	2,308	4,578	4,500	4,500
Travel	6,333	7,803	6,500	8,000
Training	2,528	7,803	7,500	7,500
All Other Sundry Charges	842	1,977	1,977	4,305
Software License & Maintenance		1,301	1,300	1,300
Office Supplies	3,468	4,526	1,000	4,600
Equipment - Noncapital	76	4,677	4,500	4,800
Uniforms	535	417	417	
	17,153	39,119	31,744	39,705

FY 2027 BUDGET
PROPOSED DRAFT

GENERAL FUND
Public Works - Director

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
SPECIAL PROJECTS				
Limited English Proficiency	203	600	600	500
Office Remodel		10,500	10,500	10,500
	203	11,100	11,100	11,000
ALLOCATIONS				
Cost Allocated - Fleet Mgmt	(102,137)	(106,555)	(106,555)	(117,273)
Cost Allocated - Purchasing	(7,408)	(7,751)	(7,751)	(8,376)
Cost Allocated - Solid Waste Management	(149,050)	(155,486)	(155,486)	(171,204)
Cost Allocated - Airport	(7,408)	(7,751)	(7,751)	(8,376)
Cost Allocated - Parking	(23,647)	(24,689)	(24,689)	(27,044)
Cost Allocated - Wastewater	(7,408)	(7,751)	(7,751)	(8,376)
Cost Allocated - Electric	(7,408)	(7,751)	(7,751)	(8,376)
Cost Allocated - Water	(7,408)	(7,751)	(7,751)	(8,376)
Cost Allocated - Stormwater Utility	(60,637)	(63,269)	(63,269)	(69,566)
Cost Allocated - Facilities Maintenance Fund	(60,637)	(63,269)	(63,269)	(69,566)
Cost Allocated - Information Technology	(7,408)	(7,751)	(7,751)	(8,376)
Cost Allocated - Building Inspection Fund	(7,408)	(7,751)	(7,751)	(8,376)
	(447,964)	(467,525)	(467,525)	(513,285)
TRANSFERS TO OTHER FUNDS				
Transfer To Transportation Fund	1,000,000	1,000,000	1,000,000	1,000,000
	1,000,000	1,000,000	1,000,000	1,000,000
GRAND TOTAL	**1,545,838**	**1,593,245**	**1,605,073**	**1,646,639**

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Public Works - Traffic

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
EXPENSES				
PERSONAL SERVICES	1,275,390	1,790,278	1,499,319	2,227,515
UTILITIES				
Water Service	1,223	1,246	1,230	1,255
Electric Service	17,246	17,027	18,005	18,545
Wastewater Service	500	510	554	601
Solid Waste Service	3,274	3,765	3,767	3,767
Solid Waste Service - Recycling	102	184	117	117
	22,345	22,732	23,673	24,285
INTER-CITY SERVICES				
Rental - Fleet Management	84,375	51,721	51,316	57,084
Gasoline - Fleet Management	27,172	32,899	25,132	34,240
Maintenance - Fleet Management	42,284	53,923	34,735	44,692
Purchasing & Stores Service	36,221	33,871	33,871	34,646
Intra-Departmental Charges - PC & Network Support	39,554	40,093	44,602	44,669
Intra-Departmental Charges - Telephone	8,880	10,875	10,875	12,971
Intra-Departmental Charges - Radios	8,705	7,826	7,826	14,626
Intra-Departmental Charges - Facilities	39,734	40,648	40,648	44,471
Intra-Departmental Charges - Janitorial	24,020	21,814	21,814	24,294
Intra-Departmental Charges - Training Ctr	1,086	1,151	1,151	1,185
Intra-Departmental Charges - IT Operations - GIS	29,808	19,407	19,407	12,786
Intra-Departmental Charges - IT Operations - Application Dev	51,396	55,313	55,313	40,122
Intra-Departmental Charges - IT Operations - Network Support	38,604	41,675	39,866	38,506
Intra-Departmental Charges - IT Operations - IT Security	14,497	16,056	15,340	23,184
	446,336	427,272	401,896	427,476
ALL OTHER O&M				
Contractual Services	29,210			50,000
Consultant Fees		100,000		
Rentals	382	7,650	7,650	7,765
Repair Of Equipment	6,859	8,160	8,160	8,200
Printing & Photography		100	100	100
Postage & Mailing	166	350	350	500
Subscription & Membership	2,310	3,183	3,182	3,400
Telephone Communications	3,363	5,951	5,951	6,000
Travel	2,723	1,950	1,950	1,950
Training	3,704	2,465	2,465	3,400
All Other Sundry Charges		50	50	50
Auto/Heavy Equipment Fuel	436	306	306	300
Office Supplies	2,955	3,060	3,060	3,106
Equipment - Noncapital	5,984	3,060	3,060	3,106
All Other Materials & Supplies	78,545	33,137	33,137	35,000
Uniforms	7,893	9,303	9,303	9,443

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Public Works - Traffic

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
Tools & Implements	2,383	2,393	2,393	2,429
Use Tax Allocation	(81)			
	146,832	181,118	81,117	134,749
CAPITAL OUTLAY				
Equipment - Capital	7,599			
	7,599			
SPECIAL PROJECTS				
ITS Maintenance	44,683	298,410	298,410	19,100
Traffic Calming Projects	7,715	52,635	52,635	
Sign Fabrication	93,084	88,445	111,330	90,000
Special Event Sponsorship	28,931	26,000	32,869	46,200
Traffic Signal Maintenance	19,749	68,430	68,430	70,000
Traffic Signal Repair	38,125	13,445	13,444	
	232,287	547,365	577,118	225,300
GRAND TOTAL	**2,130,788**	**2,968,765**	**2,583,123**	**3,039,325**

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Public Works - Engineering

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
EXPENSES				
PERSONAL SERVICES	1,594,848	1,710,138	1,507,840	1,814,556
UTILITIES				
Water Service	493	490	497	507
Electric Service	7,720	7,604	7,934	8,172
Wastewater Service	555	583	578	627
Solid Waste Service	761	875	876	876
Solid Waste Service - Recycling	70	128	74	74
	9,598	9,680	9,959	10,256
INTER-CITY SERVICES				
Rental - Fleet Management	26,876	17,092	17,092	26,899
Gasoline - Fleet Management	9,145	8,570	8,503	12,351
Maintenance - Fleet Management	14,668	13,193	23,676	24,387
Purchasing & Stores Service	10,951	18,928	18,928	7,294
Intra-Departmental Charges - PC & Network Support	26,916	26,815	30,901	28,113
Intra-Departmental Charges - Telephone	6,977	7,975	7,975	10,377
Intra-Departmental Charges - Radios	4,353	3,913	3,913	7,313
Intra-Departmental Charges - Facilities	24,715	25,283	25,283	27,661
Intra-Departmental Charges - Janitorial	16,841	15,294	15,294	17,033
Intra-Departmental Charges - Training Ctr	931	987	987	1,016
Intra-Departmental Charges - IT Operations - GIS	58,057	37,562	37,562	42,338
Intra-Departmental Charges - IT Operations - Application Dev	38,180	52,675	52,675	51,804
Intra-Departmental Charges - IT Operations - Network Support	26,302	28,208	28,176	26,016
Intra-Departmental Charges - IT Operations - IT Security	9,732	10,704	10,671	15,456
	274,644	267,199	281,636	298,058
ALL OTHER O&M				
Contract Labor	7,115			
Repair Of Equipment	1,134	1,800	1,550	1,320
Printing & Photography		500	250	500
Postage & Mailing		255	155	250
Subscription & Membership	2,819	3,743	3,678	2,985
Telephone Communications	5,067	8,324	4,600	8,445
Travel	4,165	3,000	2,500	3,000
Training	8,865	5,000	5,000	7,250
All Other Sundry Charges	703	765	750	775
Software License & Maintenance	5,657	7,500	6,500	7,600
Office Supplies	3,071	4,275	4,275	5,000
Equipment - Noncapital	1,712	1,700	1,700	1,725
All Other Materials & Supplies		800	750	750
Uniforms	5,047	4,800	4,800	4,870
Tools & Implements	2,333	2,300	2,300	2,335
	47,688	44,762	38,808	46,805

PROPOSED FY 2027 BUDGET DRAFT

GENERAL FUND
Public Works - Engineering

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
CAPITAL OUTLAY				
Equipment - Capital		5,000	5,000	
		5,000	5,000	
SPECIAL PROJECTS				
Other Projects - City Departments	192	340,665	9,462	
FDOT-Tenoroc Trail - Segment 1		50,834	50,834	
Other Projects - From Outside City	(606)		3,359	
PW Engineering Inspections for C&M Resurfacing & Milling			(2,085)	
	(414)	391,499	61,570	
ALLOCATIONS				
Cost Allocated - Stormwater Utility	(44,250)	(44,250)	(44,250)	(45,580)
Cost Allocated - Building Inspection Fund	(20,213)	(19,910)	(19,910)	(21,861)
	(64,463)	(64,160)	(64,160)	(67,441)
GRAND TOTAL	**1,861,902**	**2,364,118**	**1,840,653**	**2,102,234**

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Public Works - Construction & Maintenance

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
EXPENSES				
PERSONAL SERVICES	1,521,351	2,609,375	1,666,528	2,518,193
UTILITIES				
Water Service	26,528	25,171	22,078	22,520
Electric Service	37,591	41,086	32,480	33,454
Wastewater Service	28,798	28,158	25,873	28,072
Solid Waste Service	16,218	17,234	22,653	22,653
Solid Waste Service - Recycling	102	184	117	117
	109,237	111,833	103,201	106,816
INTER-CITY SERVICES				
Rental - Fleet Management	235,529	679,829	410,145	598,896
Gasoline - Fleet Management	90,215	150,131	102,737	234,488
Maintenance - Fleet Management	211,854	441,940	217,805	386,816
Purchasing & Stores Service	92,659	139,470	139,470	61,087
Intra-Departmental Charges - PC & Network Support	35,516	34,767	39,189	37,788
Intra-Departmental Charges - Telephone	10,148	10,150	10,150	13,836
Intra-Departmental Charges - Radios	29,224	21,802	21,802	40,744
Intra-Departmental Charges - Facilities	191,213	195,611	195,611	214,008
Intra-Departmental Charges - Janitorial	32,781	29,771	29,771	33,154
Intra-Departmental Charges - Training Ctr	3,000	3,180	3,180	3,272
Intra-Departmental Charges - IT Operations - GIS	53,634	34,825	34,825	52,505
Intra-Departmental Charges - IT Operations - Application Dev	87,905	96,237	96,237	105,721
Intra-Departmental Charges - IT Operations - Network Support	35,563	37,512	37,468	34,736
Intra-Departmental Charges - IT Operations - IT Security	13,585	14,718	14,673	21,252
	1,122,825	1,889,943	1,353,063	1,838,303
ALL OTHER O&M				
Contractual Services	8,640	5,000	4,900	6,000
Leases	(5,826)	172,075	172,075	172,075
Rentals	216	800	700	700
Repair Of Equipment	47,386	54,600	45,000	56,000
Printing & Photography	144	470	400	225
Postage & Mailing		30	25	
Subscription & Membership	2,041	1,500	2,500	3,500
Telephone Communications	5,959	11,000	6,000	11,000
Travel	2,636	6,000	5,800	8,000
Training	6,643	11,800	7,000	13,700
All Other Sundry Charges	608	1,000	1,000	1,000
Office Supplies	3,200	9,000	3,500	5,000
Equipment - Noncapital	19,836	22,000	20,425	29,000
All Other Materials & Supplies	34,858	25,000	20,000	30,000

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Public Works - Construction & Maintenance

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
Uniforms	27,017	40,000	30,000	30,000
Construction Material	(139,677)	62,000	45,000	60,000
Chemicals	1,878	10,000	8,500	10,950
Tools & Implements	17,181	22,000	22,000	20,340
Personal Safety Equipment	19,380	18,000	15,000	19,500
Parts For Equipment	10,252	17,000	16,300	16,000
Use Tax Allocation	(1)		(41)	
Recoveries-From Outside City	(1,715)			
Recoveries-Intra Department Charges	(240,559)	(200,000)	(205,425)	(200,000)
	(179,903)	289,275	220,659	292,990
DEBT SERVICE				
Interest Expense - Leasing2	44,041		(1,175)	
Principal Payment - Leasing2	315,774			
	359,815		(1,175)	
CAPITAL OUTLAY				
Equipment - Capital		8,992	7,109	10,000
		8,992	7,109	10,000
SPECIAL PROJECTS				
Other Projects - City Departments	(83,962)	73,583	25,473	(77,771)
Cleaning & Painting Downtown Streetscape	18,746	23,754	17,500	17,255
	(65,216)	97,337	42,973	(60,516)
GRAND TOTAL	**2,868,109**	**5,006,755**	**3,392,358**	**4,705,786**

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Parks, Recreation & Cultural Arts - Director

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
EXPENSES				
PERSONAL SERVICES	532,727	474,831	497,609	657,162
UTILITIES				
Water Service	161	160	163	166
Electric Service	2,525	2,487	2,595	2,673
Wastewater Service	182	191	189	205
Solid Waste Service	249	286	286	286
Solid Waste Service - Recycling	23	41	24	24
	3,140	3,165	3,257	3,354
INTER-CITY SERVICES				
Purchasing & Stores Service	26,113	29,886	29,886	9,117
Intra-Departmental Charges - PC & Network Support	8,538	8,386	10,744	11,240
Intra-Departmental Charges - Telephone	4,440	5,075	5,075	6,918
Intra-Departmental Charges - Radios	49,121	43,045	43,045	62,684
Intra-Departmental Charges - Facilities	8,089	8,275	8,275	9,053
Intra-Departmental Charges - Janitorial	5,512	5,006	5,006	5,575
Intra-Departmental Charges - Training Ctr	207	219	219	226
Intra-Departmental Charges - IT Operations - Application Dev	25,736	32,154	32,154	41,464
Intra-Departmental Charges - IT Operations - Network Support	13,562	14,445	14,426	13,670
Intra-Departmental Charges - IT Operations - IT Security	6,083	6,690	6,670	9,660
	147,401	153,181	155,500	169,607
ALL OTHER O&M				
Printing & Photography	1,262	1,838	1,600	1,600
Postage & Mailing		200	200	200
Subscription & Membership	1,848	2,600	2,600	2,600
Telephone Communications	2,588	4,786	4,700	4,700
Travel	1,781	4,100	4,100	4,100
Training	996	4,562	4,800	4,800
Office Supplies	1,611	1,600	1,600	1,600
Equipment - Noncapital	2,550	1,000	100	
	12,636	20,686	19,700	19,600

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Parks, Recreation & Cultural Arts - Director

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
SPECIAL PROJECTS				
Sculpture Competition	28,241	30,765	26,204	26,075
Volunteers in Public Service	56			
Downtown Wayfinding	8,000	9,000	9,000	9,400
Downtown Street Furniture	11,800	10,800	10,800	9,200
Veterans' Park	5,172	828	130	
	53,269	51,393	46,134	44,675
GRAND TOTAL	**749,172**	**703,256**	**722,200**	**894,398**

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Parks, Recreation & Cultural Arts - Parks

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
EXPENSES		**ADMINISTRATION**		
PERSONAL SERVICES	8,068,156	9,943,159	8,796,547	10,273,895
UTILITIES				
Water Service	702,705	680,332	613,269	625,534
Stormwater Service	4,398	4,632	5,134	5,855
Electric Service	260,561	279,980	288,179	296,825
Wastewater Service	113,383	122,436	92,508	100,371
Solid Waste Service	159,918	187,777	214,672	214,672
Solid Waste Service - Recycling	23	41	24	24
	1,240,988	1,275,198	1,213,786	1,243,281
INTER-CITY SERVICES				
Rental - Fleet Management	921,099	792,945	786,223	677,831
Gasoline - Fleet Management	206,362	255,664	162,448	255,289
Maintenance - Fleet Management	419,229	345,219	355,182	350,397
Purchasing & Stores Service	42,118	76,708	76,708	93,910
Intra-Departmental Charges - PC & Network Support	51,164	53,180	56,654	58,824
Intra-Departmental Charges - Telephone	16,491	18,850	18,850	25,078
Intra-Departmental Charges - Radios	622	559	559	1,045
Intra-Departmental Charges - Facilities	1,400,472	1,432,681	1,432,681	1,567,423
Intra-Departmental Charges - Janitorial	21,423	19,456	19,456	21,668
Intra-Departmental Charges - Training Ctr	6,413	6,799	6,799	6,996
Intra-Departmental Charges - IT Operations - GIS	15,267	9,393	9,393	30,157
Intra-Departmental Charges - IT Operations - Application Dev	163,125	281,427	281,427	336,402
Intra-Departmental Charges - IT Operations - Network Support	54,741	58,668	58,600	54,248
Intra-Departmental Charges - IT Operations - IT Security	21,138	22,746	23,344	32,844
	3,339,663	3,374,295	3,288,324	3,512,112

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Parks, Recreation & Cultural Arts - Parks

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
ALL OTHER O&M				
Contractual Services	205,740	247,456	244,456	228,886
Visa/Mastercard Bank Charges	10,193	12,739	12,000	15,000
Contract Labor	9,290	103,544	358	
Rentals	5,680	7,375	7,375	11,112
Maintenance Of Facilities	34,093	40,654	40,654	36,002
Repair Of Equipment	48,004	51,690	51,690	57,228
Printing & Photography	160	160	160	1,221
Postage & Mailing	73	78	78	78
Subscription & Membership	532	1,194	1,194	1,212
Telephone Communications	19,092	41,125	41,125	44,153
Travel	2,464	1,712	1,712	1,738
Training	7,041	5,000	5,000	5,075
All Other Sundry Charges	14,531	9,902	9,902	11,649
Ad Valorem Taxes				733
Auto/Heavy Equipment Fuel	2,402	3,535	3,535	2,462
Tariff - Tax on Imports		59	59	52
Office Supplies	5,014	6,108	6,108	7,393
Equipment - Noncapital	11,654	22,103	19,212	7,613
All Other Materials & Supplies	41,467	55,272	54,423	40,921
Uniforms	51,370	55,000	55,000	56,500
Cleaning & Janitor Supply	51,115	62,407	62,407	57,880
Construction Material	3,620	4,450	4,450	3,728
Chemicals	100,409	113,627	113,626	113,154
Paints & Paint Supplies	1,494	1,550	1,550	2,550
Tools & Implements	16,293	13,510	13,509	15,214
Electrical Hardware & Plumbing Supplies	23,036	17,324	17,324	23,288
Agricultural & Horticultural Supplies	202,084	240,606	238,939	229,261
Recreational Supplies	23,370	18,170	18,170	20,844
Use Tax Allocation	(19)			
Food & Supplies for Animals	11,021	12,822	12,822	13,010
Irrigation Supplies	32,025	28,151	28,151	27,737
	933,250	1,177,323	1,064,989	1,035,694
CAPITAL EQUIPMENT				
Equipment - Capital	18,784	44,444	44,444	34,323
	18,784	44,444	44,444	34,323

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Parks, Recreation & Cultural Arts - Parks

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
SPECIAL PROJECTS				
Tigers Spring Training	95,317	136,862	136,862	154,480
Special Overtime	189,386	112,614	191,174	350,000
Train Station-Maintenance	(81)	4,969	(441)	
Replace Parks Equipment	84,461	64,200	64,200	66,500
Holiday Decorations	3,907	4,094	4,094	4,400
Tree And Palm Program	19,841	20,000	20,000	22,000
Landscape Renovations	29,151	30,000	30,000	32,000
Irrigation Modernization	22,829	23,000	23,000	25,000
Resigning Of Parks	10,584	4,125	4,125	8,000
Replace Swan Pens				2,500
Spring Training Preparation	101,327	106,200	106,200	119,000
Master Key System - Tigertown, Peterson & Lake Parker Park				1,400
Landscape Renovations - FDOT	29,246	28,055	28,500	30,000
Hollis Garden	30,192	32,335	32,335	35,000
Sportsfield Lighting	32,239	158,931	158,931	95,000
Tree Trust Fund	55,798	228,712	228,712	135,000
Parking Lot C Landscape	2,140	(647)	(647)	
City Swans-Medical & Veterinary Services	17,888	35,000	35,000	37,000
Hurricane Ian Resiliency		60,240	60,240	
	724,223	1,048,690	1,122,285	1,117,280
ALLOCATIONS				
Cost Allocated - Fleet Mgmt	(14,811)	(15,563)	(15,563)	(15,930)
Cost Allocated - Purchasing	(44,433)	(46,688)	(46,688)	(47,790)
Cost Allocated - Solid Waste Management	(44,433)	(46,688)	(46,688)	(47,790)
Cost Allocated - Airport	(11,849)	(12,450)	(12,450)	(12,744)
Cost Allocated - Parking	(85,903)	(90,264)	(90,264)	(92,395)
Cost Allocated - Wastewater	(44,433)	(46,688)	(46,688)	(47,790)
Cost Allocated - Electric	(398,412)	(418,639)	(418,639)	(428,519)
Cost Allocated - Water	(85,903)	(90,264)	(90,264)	(92,395)
Cost Allocated - Building Inspection Fund	(85,903)	(90,264)	(90,264)	
	(816,080)	(857,508)	(857,508)	(785,353)
TRANSFERS TO OTHER FUNDS				
Transfer To Public Impr Fund		2,204,514	2,204,514	2,162,672
		2,204,514	2,204,514	2,162,672
SUB-TOTAL	13,508,984	18,210,115	16,877,381	18,593,904

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Parks, Recreation & Cultural Arts - Parks

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
		Detroit Minor League		
SPECIAL PROJECTS				
Extended Spring Training	3,162	33,668	45,006	5,000
Gulf Coast League	35,758	49,000	49,000	5,000
Fall Instructional	452	56,000	56,000	
Lakeland Flying Tigers	15,519	33,200	29,400	13,000
Tryouts & Evaluations / Other	1,339	3,500	3,500	5,000
	56,231	175,368	182,906	28,000
SUB-TOTAL	56,231	175,368	182,906	28,000
		Detroit Major League		
SPECIAL PROJECTS				
Spring Training	104,879	136,500	119,941	70,000
Fantasy Camp		18,600	18,600	24,000
Tryouts & Evaluations / Other	2,295	2,450	2,450	7,000
Mini-Camp	7,962	9,450	2,700	7,000
	115,137	167,000	143,691	108,000
SUB-TOTAL	115,137	167,000	143,691	108,000
GRAND TOTAL	**13,680,351**	**18,552,483**	**17,203,978**	**18,729,904**

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Parks, Recreation & Cultural Arts - Recreation

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
EXPENSES				
PERSONAL SERVICES	4,357,299	6,029,664	4,787,129	6,132,535
UTILITIES				
Water Service	63,719	63,778	59,795	60,990
Electric Service	286,062	269,190	315,449	324,914
Wastewater Service	61,711	63,466	63,659	69,070
Solid Waste Service	37,511	43,892	44,620	44,620
Solid Waste Service - Recycling	23	41	24	24
	449,026	440,367	483,547	499,618
INTER-CITY SERVICES				
Rental - Fleet Management	74,750	44,895	44,895	28,295
Gasoline - Fleet Management	9,257	12,327	8,201	14,697
Maintenance - Fleet Management	17,947	19,718	14,702	22,850
Purchasing & Stores Service	7,578	18,926	18,926	10,942
Intra-Departmental Charges - PC & Network Support	91,044	98,736	107,518	106,693
Intra-Departmental Charges - Telephone	27,909	34,800	34,800	43,238
Intra-Departmental Charges - Facilities	767,618	785,274	785,274	859,127
Intra-Departmental Charges - Janitorial	11,135	10,113	10,113	11,262
Intra-Departmental Charges - Training Ctr	2,534	2,687	2,687	2,764
Intra-Departmental Charges - IT Operations - Application Dev	126,537	224,163	224,163	264,815
Intra-Departmental Charges - IT Operations - Network Support	105,181	114,299	115,926	108,568
Intra-Departmental Charges - IT Operations - IT Security	39,690	44,823	44,688	66,654
	1,281,179	1,410,761	1,411,893	1,539,905
ALL OTHER O&M				
Contractual Services	75,358	139,250	138,910	125,062
Visa/Mastercard Bank Charges	41,130	43,000	43,000	43,645
Maintenance Of Facilities	42,125	22,000	22,000	22,000
Repair Of Equipment	64,922	76,869	78,169	76,668
Subscription & Membership	1,759	2,578	2,578	3,001
Telephone Communications	7,891	8,550	8,550	8,550
Travel	6,671	12,479	12,479	9,333
Training	11,293	15,021	15,021	15,021
Licenses & Permits	700	780	780	780
Leases Expense Clearing	(1,000)			
Tariff - Tax on Imports	216			
Office Supplies	16,698	15,967	15,717	15,717
Equipment - Noncapital	28,875	28,567	28,567	26,270
Uniforms	20,146	22,934	22,934	23,295
Cleaning & Janitor Supply	68,211	78,320	78,320	76,320
Chemicals	81,410	114,600	114,600	115,632

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Parks, Recreation & Cultural Arts - Recreation

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
Tools & Implements	2,549	3,436	3,436	3,436
Electrical Hardware & Plumbing Supplies	1,014	1,400	1,400	1,400
Recreational Supplies	7,106	11,282	11,282	8,582
Recoveries-Intra Department Charges	(10,583)	(10,795)	(10,795)	(11,119)
	466,491	586,238	586,948	563,593
FUEL				
Fuel-Pool Operations	8,861	31,500	31,500	22,092
	8,861	31,500	31,500	22,092
CAPITAL OUTLAY				
Equipment - Capital		80,206	80,206	45,000
		80,206	80,206	45,000
SPECIAL PROJECTS				
Resurface Tennis Courts	41,119	54,881	54,881	54,881
Christmas Parade	9,537	17,950	17,950	17,950
Special Events Program	69,870	76,000	75,500	75,500
Program Activity Costs	285,142	366,107	366,872	398,243
Tournament Costs	19,973	22,200	22,200	22,200
Martin Luther King Parade	9,740	9,500	9,500	9,500
Weight Room Equipment Replacement	14,794			35,206
Expanded Cultural Opportunities	13,384	16,018	16,018	16,018
Special Event Sponsorship	262,315	361,580	362,047	460,000
Holly Jolly Jinglebell Jog	24,616	64,783	64,783	70,883
Department of Health Child Care Food Program	8,978	11,500	11,500	11,500
MLK Festivities	1,598	1,600	1,600	1,600
E-Sports at Coleman Bush	6,827	24,208	24,208	24,208
	767,894	1,026,327	1,027,059	1,197,689
GRAND TOTAL	**7,330,750**	**9,605,063**	**8,408,282**	**10,000,432**

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Parks, Recreation & Cultural Arts - Main Library

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
EXPENSES		**MAIN LIBRARY**		
PERSONAL SERVICES	1,835,920	2,008,253	1,856,862	2,065,136
UTILITIES				
Water Service	6,810	7,122	6,762	6,897
Electric Service	44,991	43,879	47,193	48,609
Wastewater Service	3,842	4,209	3,901	4,233
Solid Waste Service	4,299	4,944	4,944	4,944
	59,942	60,154	62,800	64,683
INTER-CITY SERVICES				
Rental - Fleet Management	6,591	4,709	4,709	4,612
Gasoline - Fleet Management	280	159	157	273
Maintenance - Fleet Management	791	983	432	982
Purchasing & Stores Service	59,807	50,807	50,807	51,058
Intra-Departmental Charges - PC & Network Support	48,293	51,534	53,487	57,706
Intra-Departmental Charges - Telephone	22,199	27,549	27,549	34,590
Intra-Departmental Charges - Facilities	175,227	179,257	179,257	196,116
Intra-Departmental Charges - Training Ctr	1,655	1,754	1,754	1,805
Intra-Departmental Charges - IT Operations - Application Dev	66,119	86,713	86,713	93,677
Intra-Departmental Charges - IT Operations - Network Support	47,810	51,127	54,004	52,032
Intra-Departmental Charges - IT Operations - IT Security	17,387	19,401	20,453	30,912
	446,158	473,993	479,322	523,763
ALL OTHER O&M				
Contractual Services	28,070	30,440	30,000	30,450
Visa/Mastercard Bank Charges	2,704	2,200	2,200	2,233
Repair Of Equipment	104	100	100	102
Postage & Mailing	15,000	15,000	15,000	15,000
Subscription & Membership	210	250	250	254
Telephone Communications	720	750	750	762
All Other Sundry Charges	2,999	3,060	3,060	3,106
Binding & Processing	559	1,000	1,000	1,015
Office Supplies	11,057	13,005	13,000	13,201
Equipment - Noncapital	1,906	2,000	2,000	2,030
Cleaning & Janitor Supply	8,473	8,600	8,600	8,951
Library Materials	153,566	159,006	159,006	101,243
	225,367	235,411	234,966	178,347

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Parks, Recreation & Cultural Arts - Main Library

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
SPECIAL PROJECTS				
Library Foundation - Reference Section		5,359	5,359	
Library Foundation - Special Collections Section	936	1,059	1,029	
Library Foundation - Fine Arts Collections Section		7,196	7,196	
Serena Bailey Foundation - Reference Section		42,632	42,632	
Serena Bailey Foundation - Special Collections Section		42,536	42,536	
Serena Bailey Foundation - Fine Arts Collections Section	1,900	153,919	153,919	
Louise K Padar Bequest		65,658	65,658	
	2,836	318,359	318,329	
SUB-TOTAL	2,570,224	3,096,170	2,952,279	2,831,929

E- LIBRARY

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
PERSONAL SERVICES	264			
ALL OTHER O&M				
All Other Sundry Charges			(29)	
			(29)	
SUB-TOTAL	264		(29)	

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Parks, Recreation & Cultural Arts - Main Library

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
	COUNTY-WIDE LIBRARY COOPERATIVE			
PERSONAL SERVICES	500,757	525,995	486,002	502,555
ALL OTHER O&M				
Contractual Services	95,194	272,034	272,034	75,000
Repair Of Equipment		100	100	
Postage & Mailing	5,000	12,000	12,000	1,000
Subscription & Membership	192	500	500	500
Travel		2,000	2,000	2,000
Training	346	2,000	2,000	2,000
All Other Sundry Charges	5,149	7,000	7,000	8,000
Software License & Maintenance		1,500	1,500	
Binding & Processing		8,500	8,500	8,500
Office Supplies	4,643	15,000	15,000	15,000
Equipment - Noncapital	8,290	8,250	8,250	8,250
Uniforms	1,610	2,000	2,000	2,000
Cleaning & Janitor Supply	5,649	8,500	8,500	9,000
Library Materials	473,035	924,173	924,173	450,000
	599,109	1,263,557	1,263,557	581,250
CAPITAL EQUIPMENT				
Equipment - Capital		10,000	10,000	5,000
		10,000	10,000	5,000
SUB-TOTAL	1,099,866	1,799,552	1,759,559	1,088,805
GRAND TOTAL	**3,670,355**	**4,895,722**	**4,711,809**	**3,920,734**

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Parks, Recreation & Cultural Arts - Branch Library

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
EXPENSES				
PERSONAL SERVICES	550,379	582,301	566,788	601,826
UTILITIES				
Water Service	1,463	1,492	1,477	1,507
Electric Service	30,933	34,754	25,232	25,989
Wastewater Service	1,836	1,913	1,873	2,032
Solid Waste Service	1,604	1,845	1,844	1,844
	35,836	40,004	30,426	31,372
INTER-CITY SERVICES				
Rental - Fleet Management	2,087	1,189	1,189	1,188
Gasoline - Fleet Management	178	108	135	183
Maintenance - Fleet Management	987	983	432	982
Purchasing & Stores Service	842	996	996	912
Intra-Departmental Charges - PC & Network Support	9,069	10,073	9,658	10,444
Intra-Departmental Charges - Telephone	5,708	7,975	7,975	9,512
Intra-Departmental Charges - Facilities	73,626	75,320	75,320	82,403
Intra-Departmental Charges - Training Ctr	259	274	274	282
Intra-Departmental Charges - IT Operations - Application Dev	4,640	7,130	7,130	8,100
Intra-Departmental Charges - IT Operations - Network Support	9,863	10,578	10,566	9,756
Intra-Departmental Charges - IT Operations - IT Security	3,650	4,014	4,002	5,796
	110,909	118,640	117,677	129,558
ALL OTHER O&M				
Contractual Services	16,956	22,500	22,500	22,838
All Other Sundry Charges	95	417	415	422
Office Supplies	2,908	4,200	4,200	4,263
Cleaning & Janitor Supply	3,651	4,300	4,300	4,365
	23,611	31,417	31,415	31,888
SPECIAL PROJECTS				
Jackson Jump Start	9,628			
	9,628			
GRAND TOTAL	**730,364**	**772,362**	**746,306**	**794,644**

FY 2027 PROPOSED BUDGET DRAFT

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

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
EXPENSES				
PERSONAL SERVICES	1,319,862	1,505,945	1,389,277	1,562,040
INSURANCES				
Insurance - Fire	26,607	28,734	24,034	20,994
Insurance - Position Bond	57	59	64	68
Self-Insurance Services	33,823	23,087	23,087	38,220
Insurance Consultant	462			
Insurance - Excess Liability (Auto, General)	1,450			498
	62,398	51,880	47,185	59,780
UTILITIES				
Water Service	16,087	16,544	16,077	16,399
Stormwater Service	13,967	14,665	13,966	15,928
Electric Service	91,004	94,574	93,070	95,863
Wastewater Service	10,478	11,049	10,061	10,916
Solid Waste Service	13,859	16,190	14,936	14,936
	145,396	153,022	148,110	154,042
INTER-CITY SERVICES				
Rental - Fleet Management	23,180	17,689	17,689	14,948
Gasoline - Fleet Management	28,598	39,001	22,729	38,215
Maintenance - Fleet Management	17,963	15,800	17,205	13,597
Purchasing & Stores Service	8,424	17,932	17,932	10,029
Intra-Departmental Charges - PC & Network Support	8,591	8,135	9,142	8,428
Intra-Departmental Charges - Telephone	6,343	8,700	8,700	10,378
Intra-Departmental Charges - Facilities	115,514	118,170	118,170	129,284
Intra-Departmental Charges - Janitorial	34,607	31,429	31,429	35,001
Intra-Departmental Charges - Training Ctr	776	822	822	846
Intra-Departmental Charges - IT Operations - Application Dev	19,743	26,808	26,808	36,473
Intra-Departmental Charges - IT Operations - Network Support	12,548	12,830	12,814	11,972
Intra-Departmental Charges - IT Operations - IT Security	5,069	5,352	5,336	7,728
	281,357	302,668	288,776	316,899
ALL OTHER O&M				
Contractual Services	41,415	40,344	40,344	60,744
Banking Service	681	582	718	732
Advertising	7,873	10,404	10,404	10,561
Visa/Mastercard Bank Charges	61,037	55,000	55,000	55,815
Leases	29,117	107,040		
Rentals	4,870	931	931	3,106
Repair Of Equipment	21,222	24,612	24,612	26,505
Printing & Photography	477	2,082	2,082	2,114
Postage & Mailing		245	245	246

FY 2027 PROPOSED BUDGET DRAFT

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

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
Subscription & Membership	4,027	7,092	7,092	7,164
Telephone Communications	1,798	7,243	7,243	7,353
Training	1,372	3,219	3,219	3,304
Maintenance of Lakes	387	1,020	1,020	1,036
Bad Debt Expense		101	101	103
Tournament Expenses	2,058	4,101	4,101	2,641
Leases Expense Clearing	(84,480)			
Tariff - Tax on Imports	39			
Office Supplies	2,941	3,938	3,938	3,999
Equipment - Noncapital	4,726	3,601	3,601	3,657
All Other Materials & Supplies	34,861	40,213	40,213	40,818
Uniforms	4,524	8,300	7,423	6,903
Cleaning & Janitor Supply	487	1,000	1,000	1,015
Chemicals	116,289	141,809	141,809	143,936
Tools & Implements	3,014	80	80	4,142
Agricultural & Horticultural Supplies	37,118	57,222	57,222	58,081
Merchandise	86,648	88,230	88,230	89,554
Tires & Tubes	446	2,081	2,081	2,108
Parts For Equipment	45,429	50,346	50,346	44,855
Food Purchases	20,507	31,003	26,010	26,401
Fertilizer	36,124	125,487	125,487	127,369
Irrigation Supplies	13,678	37,380	37,380	19,671
	498,685	854,706	741,932	753,933
DEBT SERVICE				
Golf Course Equipment	144,320	95,125	189,561	113,471
Operations	84,375			
	228,695	95,125	189,561	113,471
CAPITAL OUTLAY				
Equipment - Capital	582,288	2,040	2,040	2,070
	582,288	2,040	2,040	2,070
SPECIAL PROJECTS				
Golf Course Equipment	166,025			
Greens & Tees Replacement		37,284	37,284	
	166,025	37,284	37,284	
GRAND TOTAL	**3,284,707**	**3,002,670**	**2,844,165**	**2,962,235**

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Parks, Recreation & Cultural Arts - Cemeteries

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
EXPENSES				
PERSONAL SERVICES	1,083,234	1,167,662	1,144,880	1,253,640
UTILITIES				
Water Service	19,997	20,555	21,352	21,779
Electric Service	18,699	18,545	17,623	18,152
Wastewater Service	1,354	1,361	1,478	1,604
Solid Waste Service	11,332	12,398	13,010	13,010
	51,382	52,859	53,463	54,545
INTER-CITY SERVICES				
Rental - Fleet Management	69,882	52,795	55,746	49,287
Gasoline - Fleet Management	21,697	25,980	10,058	27,042
Maintenance - Fleet Management	34,136	35,618	27,705	32,368
Purchasing & Stores Service	4,212	3,985	3,985	4,559
Intra-Departmental Charges - PC & Network Support	9,323	9,146	10,938	10,376
Intra-Departmental Charges - Telephone	3,806	5,075	5,075	6,053
Intra-Departmental Charges - Facilities	27,302	27,930	27,930	30,557
Intra-Departmental Charges - Janitorial	6,708	6,092	6,092	6,785
Intra-Departmental Charges - Training Ctr	724	768	768	790
Intra-Departmental Charges - IT Operations - GIS	11,011	6,748	6,748	2,413
Intra-Departmental Charges - IT Operations - Application Dev	11,099	17,446	17,446	26,851
Intra-Departmental Charges - IT Operations - Network Support	9,863	10,578	10,566	9,756
Intra-Departmental Charges - IT Operations - IT Security	3,650	4,014	4,002	5,796
	213,413	206,175	187,059	212,633
ALL OTHER O&M				
Contractual Services	28,578	22,641	22,641	18,054
Contract Labor	5,510	71		
Repair Of Equipment	7,217	7,322	7,322	7,319
Printing & Photography	807	1,020	1,020	1,000
Postage & Mailing	174	300	300	305
Subscription & Membership	70	100	100	149
Telephone Communications	2,066	3,403	3,403	2,555
Training	118	3,000	2,000	1,015
All Other Sundry Charges		228	228	232
Software License & Maintenance		6,830	6,800	6,933
Refund Of Prior Years Revenue	16,025		17,205	
Engraving	4,050	16,365	7,000	7,248
Office Supplies	2,311	2,402	2,525	2,000
Equipment - Noncapital	3,799	3,493	3,493	3,546
All Other Materials & Supplies	3,254	3,402	3,402	4,500
Uniforms	5,366	6,300	6,300	6,395

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Parks, Recreation & Cultural Arts - Cemeteries

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
Construction Material	2,495	3,264	3,264	3,313
Tools & Implements	2,084	2,861	2,861	3,000
Agricultural & Horticultural Supplies	9,395	9,656	9,656	11,800
Merchandise	2,306	800	800	1,700
	95,623	93,458	100,320	81,064
CAPITAL OUTLAY				
Equipment - Capital	23,362	35,188	35,188	31,465
	23,362	35,188	35,188	31,465
GRAND TOTAL	**1,467,014**	**1,555,342**	**1,520,910**	**1,633,347**

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
RP FUNDING CENTER

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
EXPENSES		**ADMINISTRATION**		
PERSONAL SERVICES	848,475	1,048,471	698,714	1,121,941
INSURANCE				
Insurance - Fire	218,083	233,194	193,252	152,247
Insurance - Position Bond	174	69	76	77
Self-Insurance Services		48,751	48,751	51,865
Insurance Consultant	1,238			
Insurance - Excess Liability (Auto, General)		226	205	237
	219,495	282,240	242,284	204,426
INTER-CITY SERVICES				
Purchasing & Stores Service		10,958	10,958	5,470
Intra-Departmental Charges - PC & Network Support	55,292	59,861	63,087	62,011
Intra-Departmental Charges - Telephone	11,713	16,278	36,854	60,533
Intra-Departmental Charges - Radios				2,089
Intra-Departmental Charges - Facilities	28,630	30,911	30,911	30,583
Intra-Departmental Charges - Training Ctr	1,914	2,029	2,029	2,087
Intra-Departmental Charges - IT Operations - GIS	3,670	2,249	2,249	2,316
Intra-Departmental Charges - IT Operations - Application Dev	75,662	102,654	102,654	193,022
Intra-Departmental Charges - IT Operations - Network Support	61,098	65,231	63,396	58,536
Intra-Departmental Charges - IT Operations - IT Security	22,608	24,753	23,344	34,776
	260,586	314,924	335,482	451,423
ALL OTHER O&M				
Contractual Services	12,533	6,193	6,000	
Banking Service	1,637	1,403	1,730	1,765
Advertising	165	1,040	1,040	1,056
Promotions/Public Relations		100	100	
Repair Of Equipment	1,144	1,775		
Printing & Photography	237	1,275	380	1,600
Postage & Mailing	934	932	500	642
Subscription & Membership	1,710	6,242	2,000	6,336
Telephone Communications	14,708	14,535	9,500	7,600
Travel	10,262	10,098	5,500	10,250
Training	6,350	1,020	750	6,500
All Other Sundry Charges	1,598	1,418	1,113	1,600
Software License & Maintenance	870	26,746	12,000	13,200
Licenses & Permits	1,926	2,081	2,000	2,200
Leases Expense Clearing	(564)			
Office Supplies	2,656	3,876	3,500	3,935
Equipment - Noncapital	314	2,193	3,990	2,000
	56,479	80,927	50,103	58,684

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
RP FUNDING CENTER

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
SUB-TOTAL	1,385,597	1,726,562	1,326,583	1,836,474
		PROPERTY		
PERSONAL SERVICES	1,286,085	1,644,749	1,356,674	1,738,114
INTER-CITY SERVICES				
Rental - Fleet Management	6,860			
Gasoline - Fleet Management	1,345	2,216	1,240	2,409
Maintenance - Fleet Management	2,600	618	357	2,364
Intra-Departmental Charges - Telephone	11,062	9,792		
	21,867	12,626	1,597	4,773
ALL OTHER O&M				
Contractual Services	59,183	65,882	56,182	63,285
Contract Labor	31,468	7,308	15,000	21,121
Rentals	2,917	4,976	1,300	4,000
Maintenance Of Facilities	39,861	39,677	45,000	43,500
Repair Of Equipment	35,494	40,353	29,000	29,700
Printing & Photography		800	800	800
Postage & Mailing	100	112	16	
Subscription & Membership		300	287	
Telephone Communications	6,324	7,599	6,324	6,324
Software License & Maintenance	9,402	11,260	13,000	14,150
Auto/Heavy Equipment Fuel	2,415	3,539	4,500	3,593
Office Supplies	879	3,060	850	1,600
Equipment - Noncapital	7,724	10,956	10,000	7,500
All Other Materials & Supplies	10,708	12,485	12,000	12,801
Uniforms	2,990	2,326	2,000	3,000
Cleaning & Janitor Supply	59,367	48,194	52,020	52,801
Paints & Paint Supplies	2,434	1,357	1,500	1,400
Tools & Implements	1,348	5,202	7,500	5,281
Electrical Hardware & Plumbing Supplies	3,638	13,646	12,000	17,000
	276,251	279,032	269,279	287,856
CAPITAL EQUIPMENT				
Equipment - Capital		10,000		
		10,000		
SUB-TOTAL	1,584,203	1,946,407	1,627,550	2,030,743

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
RP FUNDING CENTER

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
		CLIENT SERVICES		
PERSONAL SERVICES	927,401	1,085,168	904,515	822,140
INTER-CITY SERVICES				
Other City Department Charges	57,134	36,890	18,866	46,071
Intra-Departmental Charges - Telephone	11,713	10,367		
	68,847	47,257	18,866	46,071
ALL OTHER O&M				
Contractual Services	454	600	1,143	
Advertising	10,213	6,384	10,113	13,500
Piano Tuner Expenses		612	450	600
Visa/Mastercard Bank Charges	20,465	17,000	21,000	18,114
Contract Labor	540,162	507,000	495,000	515,000
Rentals	21,310	37,220	18,000	17,500
Printing & Photography	140	1,234		200
Postage & Mailing		408	121	
Software License & Maintenance	7,255	5,374	7,255	6,055
Other Reimbursable Event Costs	60,317	12,440	10,000	5,500
Office Supplies	2,885	3,204	3,100	3,500
Food Purchases	44	612	100	250
	663,244	592,088	566,282	580,219
SUB-TOTAL	1,659,492	1,724,513	1,489,663	1,448,430
		PARKING		
PERSONAL SERVICES	146,278	149,480	93,401	162,239
INTER-CITY SERVICES				
Intra-Departmental Charges - Telephone	651	726	725	747
	651	726	725	747
ALL OTHER O&M				
Visa/Mastercard Bank Charges	27,987	31,000	29,000	31,465
Repair Of Equipment	40	295	300	300
Printing & Photography	830	1,275	1,274	500
Software License & Maintenance	490	857		
Office Supplies	87	516	100	522
	29,435	33,943	30,674	32,787
SUB-TOTAL	176,363	184,149	124,800	195,773

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
RP FUNDING CENTER

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
		BOX OFFICE		
PERSONAL SERVICES	163,768	221,491	120,905	519,322
INTER-CITY SERVICES				
Other City Department Charges	10,399	14,280	14,280	14,495
Intra-Departmental Charges - Telephone	7,809	8,700	8,700	8,961
	18,208	22,980	22,980	23,456
ALL OTHER O&M				
Contractual Services	1,418			
Advertising	11,213	32,640	2,236	
Talent Fees-Promotions	71,000	46,960	12,000	
Visa/Mastercard Bank Charges	49,821	55,000	35,000	42,000
Contract Labor	149,616	122,400	60,000	70,000
Rentals	300	3,400	3,400	
Repair Of Equipment	466	102		
Printing & Photography	2,445	1,142	1,220	3,220
Postage & Mailing	81	128	75	75
Travel	10,140	6,506		
Licenses & Permits	4,813	2,012	5,000	5,000
Refunds On Settled Shows	219	510		260
Other Reimbursable Event Costs	10,425	612	300	1,000
Office Supplies	300	2,965	3,055	3,025
Food Purchases	14,922	10,710	10,710	6,500
	327,179	285,087	132,996	131,080
SUB-TOTAL	509,155	529,558	276,881	673,858
		COMMUNICATIONS		
INTER-CITY SERVICES				
Intra-Departmental Charges - Telephone	7,158	6,336		
	7,158	6,336		
ALL OTHER O&M				
Communications - Other Costs	18,045	18,360	18,000	18,000
	18,045	18,360	18,000	18,000
SUB-TOTAL	25,203	24,696	18,000	18,000

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
RP FUNDING CENTER

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
		NON-DEPARTMENTAL		
INSURANCE				
Self-Insurance Services	108,707			
Insurance - Excess Liability (Auto, General)	2,650		205	119
	111,357		205	119
UTILITIES				
Water Service	44,461	38,186	51,246	52,271
Stormwater Service	26,935	28,282	26,935	30,719
Electric Service	416,267	438,228	389,153	400,828
Wastewater Service	22,535	25,978	21,226	23,030
Solid Waste Service	16,016	19,143	17,558	17,558
	526,214	549,817	506,118	524,406
INTER-CITY SERVICES				
Purchasing & Stores Service	9,266			
	9,266			
ALL OTHER O&M				
Rentals	8,270	7,976	8,576	9,000
Fines & Penalties			490	
	8,270	7,976	9,066	9,000
SUB-TOTAL	655,107	557,793	515,389	533,525
DEBT SERVICE				
Utility Tax/Tourist Development Tax	563			
	563			
SPECIAL PROJECTS				
PCCVB-Reimbursable Expenses	21,866	51,000	14,746	50,000
Marketing Committee	10,877	7,344	3	
Sales Expense	5,548	64,790		41,989
	38,290	123,134	14,749	91,989
TRANSFERS TO OTHER FUNDS				
Transfer To Debt Service Fund	114,899	116,274	116,274	117,649
	114,899	116,274	116,274	117,649
GRAND TOTAL	**6,148,310**	**6,933,086**	**5,509,889**	**6,946,441**

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Non-Departmental

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
EXPENSES				
PERSONAL SERVICES	555,941	799,239	1,075,119	818,948
INSURANCES				
Insurance - Fire	905,751	878,098	727,708	657,981
Insurance - Position Bond	1,885	2,063	2,241	2,377
Self-Insurance Services	3,244,725	3,210,015	3,210,015	3,320,705
Insurance Consultant	21,000	23,259	20,379	22,902
Insurance - Excess Liability (Auto, General)	134,355	149,253	135,741	140,039
Insurance - Cyber Liability	36,855	40,541	16,946	17,793
	4,344,571	4,303,229	4,113,030	4,161,797
UTILITIES				
Water Service	747	851		
Electric Service	6,910	6,032		
Wastewater Service	702	782		
Fire Hydrants	6,480	7,560	6,480	6,610
Street Lights & Christmas	3,976,846	4,104,738	4,108,654	4,233,642
Traffic Signals	98,109	99,685	107,392	110,615
Solid Waste Service	12,321	14,031	11,517	11,517
	4,102,115	4,233,679	4,234,043	4,362,384
INTER-CITY SERVICES				
Rental - Fleet Management	44,111	1,308	31,506	33,370
Gasoline - Fleet Management	331	746	592	584
Maintenance - Fleet Management	2,459	6,976	3,337	3,864
Purchasing & Stores Service	9,266			
Lakeland Electric Charges		267,490	267,490	262,219
Intra-Departmental Charges - Facilities	73,444	43,840	43,840	47,963
Intra-Departmental Charges - Janitorial	12,576	26,519	26,519	29,533
	142,188	346,879	373,284	377,533
ALL OTHER O&M				
Contractual Services		500		
Agency Commission	159	1,063	1,312	500
Telephone Communications		450		
Ad Valorem Taxes		14,135	400	1,000
Downtown CRA Tax Increment	1,719,874	2,051,778	2,056,605	2,119,186
Fines & Penalties			490	
Refund Of Prior Years Revenue	180	200	200	200
Bad Check Expense	6,121	3,000	6,050	6,200
Midtown CRA Tax Increment	3,683,399	4,067,395	4,061,188	4,366,075
Dixieland CRA Tax Increment	187,587	196,173	203,915	230,387
Hardin CRA	708,819	708,640	708,640	700,489
Lakeland Economic Development Council (LEDC)	25,000	25,000	25,000	

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Non-Departmental

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
Transfer To Trust Funds	81,787	93,005	93,005	81,870
	6,412,925	7,161,339	7,156,805	7,505,907
GRANTS AND AID TO AGENCIES				
Coalition For Homeless	10,000	10,000	10,000	10,000
Armory Lease - Airport		16,932	16,932	16,932
Game/Fresh Water Fish-Airport		21,620	21,620	21,620
Economic Expo - RP Funding Center		2,496	2,496	2,496
Drug Prevention Resource Center - RP Funding Center		5,000	5,000	
Salvation Army - Homeless	10,000	10,000	10,000	
Peace River Center				9,500
Catholic Social Services	5,000	5,000	5,000	7,000
Florida Economic Development Trust Fund	66,319	75,000	77,500	75,000
Parker Street Ministries		5,000	5,000	
Central Florida Deaf Services				10,000
New Life Ministries	5,000			
Talbot House Ministries		7,500	7,500	
Lakeland Volunteers In Medicine Inc.				10,000
Wilson House	7,500	5,000	5,000	7,000
Polk County Vision	20,000	20,000	20,000	20,000
Faith In Action - North	5,000	12,077	12,077	8,577
Women's Resource Center		2,500	2,500	
Boys & Girls Clubs	11,354			
Lakeland Vision Seniors Project	30,000	30,000	30,000	30,000
The Dream Center	8,586	5,000	5,000	5,000
Big Brothers & Big Sisters	7,500	3,423	3,423	
Catapult Lakeland		5,000	5,000	
KidsPACK, Inc	4,024	5,000	4,990	5,423
Florida Rural Legal Service				10,000
Gospel, Inc	7,500	7,500	7,500	
Pace Center for Girls, Polk	7,393	7,500	7,500	7,500
Top Buttons, Inc.	2,500	4,000	4,000	5,000
The Toby Center for Family Transitions				5,000
ECHO Ministries	6,000	5,500	5,500	
	213,676	271,048	273,538	266,048

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Non-Departmental

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
CULTURAL ARTS				
Lakeland Imperial Symphony	49,270			
Polk Theatre	57,562	60,750	60,750	
Explorations Inc.	61,600	60,075	60,075	
Platform Florida	10,208	9,119	9,119	
Lakeland Community Theatre	56,710	52,600	52,600	
Polk Museum Of Art	250,000			
Contributions To Other Agencies		8,783	8,783	375,000
Florida Dance Arts, Inc.	11,000	10,850	10,850	
The Lakeland Arts Association	2,095	8,969	8,969	
Polk Museum of Art - Public Service Funds	61,600	58,725	58,725	
Bonnet Springs Park	60,505	60,075	60,075	
Harrison School for the Arts Parent's Association		3,600	3,600	
Lakeland Symphony Orchestra		38,250	38,250	
Watson Clinic Foundation' Arts In Medicine		3,204	3,204	
	620,551	375,000	375,000	375,000
DEBT SERVICE				
Interest Expense - Leased Buildings	1,874			
Interest Expense ? Leased Equipment	7			
Principal Payment - Leased Buildings	7,715			
Principal Payment - Leased Equipment	993			
	10,589			
CAPITAL OUTLAY				
Contingency		275,668	278,563	205,000
		275,668	278,563	205,000
SPECIAL PROJECTS				
FDOT-Hwy Lighting & Traffic Signal Maint. Agreements	945,654	1,136,120	1,029,573	1,142,702
Community Visioning Project	38,600	38,600	38,600	38,600
Train Station-Maintenance	63,483	62,399	61,915	67,018
Legislative Advisory Services	83,357	100,000	100,000	100,000
Sun Trust Parking Garage - Lease	(800)	9,600	9,600	9,600
Chamber of Commerce	33,831	34,609	34,609	37,864
PAL Building Match	100,000			
Retiree's Association Expenses	700	700	700	700
VIP Volunteer Program		1,000	1,000	1,000
Heritage Town Center	239,659	154,904	176,448	189,022
Leadership Lakeland - City Day	88	750	750	750
Accommodations for Programs and Services	1,800	2,500	2,500	2,500
Senior Center	100,000			
	1,606,371	1,541,182	1,455,695	1,589,756

FY 2027 PROPOSED BUDGET DRAFT

GENERAL FUND
Non-Departmental

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
TRANSFERS TO OTHER FUNDS				
Transfer To Debt Service Fund	1,961,301	1,490,327	1,490,327	1,975,709
Transfer To Information Technology	545,890			601,439
	2,507,191	1,490,327	1,490,327	2,577,148
GRAND TOTAL	**20,516,117**	**20,797,590**	**20,825,404**	**22,239,521**

FY 2027 PROPOSED BUDGET DRAFT

REVENUE AND EXPENDITURE SUMMARY
COMMUNITY & ECONOMIC DEVELOPMENT - AFFORDABLE HOUSING

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
Personnel				
Salaries and Wages	357,470	457,245	420,838	322,753
Fringe Benefits	82,063	110,987	88,897	108,483
Total Personnel	439,533	568,232	509,735	431,236
Non-Personnel				
Utilities	3,850	9,316	6,931	2,327
Professional and Contractual	1,173,206	4,233,643	3,743,446	343,371
Grants and Aid	123,334	123,874	123,874	129,301
Internal Service Charges	32,931	33,905	33,628	39,472
All Other Operations & Maintenance	2,669,058	1,866,639	1,554,667	310,171
Total Non-Personnel	4,002,379	6,267,377	5,462,546	824,642
Total Expenditures	4,441,912	6,835,609	5,972,281	1,255,878
Transfers				
Transfers Out	12,596	12,748	12,748	12,899
Net Transfers	(12,596)	(12,748)	(12,748)	(12,899)
Revenue Sources				
Intergovernmental Revenues	4,000,208	6,694,872	5,828,308	1,246,277
Investments	78,978	20,210	21,779	
All Other Revenue	349,247	89,094	89,095	22,500
Total Revenue	4,428,433	6,804,176	5,939,182	1,268,777
Funding to be Provided	26,075	44,181	45,847	

FY 2027 PROPOSED BUDGET DRAFT

COMMUNITY & ECONOMIC DEVELOPMENT - AFFORDABLE HOUSING

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
REVENUES				
	INTERGOVERNMENTAL REVENUE			
FEDERAL GRANTS				
CDBG-Grant Activities	1,229,006	1,722,018	1,722,018	846,774
HUD - Home	825,980	1,555,968	1,555,968	399,503
CDBG - Neighborhood Stabilization Program Part 1	(21,870)	390,335	390,335	
CDBG-CV	18,095	39,481	39,481	
HOME-ARP Administration	693,494	15,298	15,298	
	2,744,705	3,723,100	3,723,100	1,246,277
STATE GRANTS				
FDOS-SHIP - Administration	1,255,503	2,971,772	2,105,208	
	1,255,503	2,971,772	2,105,208	
TOTAL INTERGOVERNMENTAL	4,000,208	6,694,872	5,828,308	1,246,277
	MISCELLANEOUS REVENUES			
OTHER				
Principal Payments - Rehab Loans	265,234	21,094	21,095	2,500
Principal Payments - Housing Loans	77,749	68,000	68,000	20,000
	342,984	89,094	89,095	22,500
REIMBURSEMENTS				
Miscellaneous Reimbursements	6,263			
	6,263			
INVESTMENT INCOME				
Interest on Pooled Investments	2,027	1,469	1,522	
Interest on Money Market Account	70,171	18,320	19,836	
Interest on Affordable Housing Loan Programs	2,440	421	421	
Market Value Restatement	4,340			
	78,978	20,210	21,779	
TOTAL MISCELLANEOUS REVENUE	428,225	109,304	110,874	22,500
SUB-TOTAL	4,428,433	6,804,176	5,939,182	1,268,777
PRIOR YEAR SURPLUS	26,075	44,181	45,847	
TOTAL REVENUES	4,454,508	6,848,357	5,985,029	1,268,777

FY 2027 PROPOSED BUDGET DRAFT

COMMUNITY & ECONOMIC DEVELOPMENT - AFFORDABLE HOUSING

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
EXPENSES				
PROJECTS				
CDBG Program:				
CDBG-Administration	108,904	164,050	152,850	165,814
CDBG-Code Enforcement	75,504	77,554	64,580	77,494
CDBG-Housing Division	236,940	201,063	183,198	225,000
CDBG-Rehabilitation of Private Property	722,151	1,054,171	1,096,211	251,665
CDBG-Sidewalk Improvements	38,408	37,953	37,953	
CDBG - Public Service Funding	123,334	123,874	123,874	129,301
Infrastructure Projects		2,065	2,065	
Baycrest Drainage Improvement		74,000	74,000	
Rental Rehabilitation Program:				
HUD-Rental Rehabilitation-Grant Activities		15,687	15,687	
Dixieland Program:				
Dixieland Affordable Housing Program	41,261	30,040	31,861	
Dixieland-Rehabilitation		2,652	2,652	
SHIP Program:				
FDOS-SHIP - Administration	33,060	87,927	48,914	
FDOS-SHIP- Affordable Housing Program	1,472,378	2,948,238	2,122,101	
Home Program:				
HUD - Home - Administration	28,414	130,187	132,308	39,951
HUD - Home - Affordable Housing Program	740,816	1,058,475	1,056,354	379,552
HUD - Home - CHDO (Community Housing Development Org)	121,749	395,307	395,307	
Neighborhood Stabilization Program:				
CDBG - Neighborhood Stabilization Program Part 1		390,219	390,219	
CDBG - Neighborhood Stabilization Program - Acquisition		116	116	
CDBG - CV Program:				
CDBG-Talbot House	15,785			
CDBG-CV		29,659	29,659	
CDBG-CV ADMINISTRATION	2,310	9,822	9,822	
Home ARP Program:				
HOME-ARP Administration	693,494	15,298	15,298	
GRAND TOTAL	**4,454,508**	**6,848,357**	**5,985,029**	**1,268,777**

PROPOSED DRAFT FY 2027 BUDGET

REVENUE AND EXPENDITURE SUMMARY
LAKELAND COMMUNITY REDEVELOPMENT AGENCY

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
Personnel				
Salaries and Wages	364,774	454,517	439,135	396,684
Fringe Benefits	118,282	125,324	152,945	138,381
Total Personnel	483,056	579,841	592,080	535,065
Non-Personnel				
Utilities	3,622	3,654	3,507	3,610
Professional and Contractual	51,542	765,115	729,696	536,382
Insurance and Fixed Charges	88,362	92,853	80,427	89,722
Internal Service Charges	175,632	211,906	221,569	235,557
All Other Operations & Maintenance	34,835	69,890	79,390	80,409
Debt Service		1,150,000	1,150,000	575,000
Capital Outlay		5,177	5,177	5,255
Maintenance and Special Projects	11,174,342	27,736,746	27,747,273	17,275,339
Total Non-Personnel	11,528,335	30,035,341	30,017,039	18,801,274
Total Expenditures	12,011,391	30,615,182	30,609,119	19,336,339
Transfers				
Transfers Out	1,017,628	770,410	770,410	4,133,657
Net Transfers	(1,017,628)	(770,410)	(770,410)	(4,133,657)
Revenue Sources				
Intergovernmental Revenues	12,494,261	14,028,591	14,050,729	14,917,541
Charges for Services	44,460		58,800	
Interest Income	1,332,966	488,000	1,153,644	502,000
All Other Revenue	453,961	167,000	290,680	172,000
Total Revenue	14,325,648	14,683,591	15,553,853	15,591,541
Funding to be Provided	(1,296,629)	16,702,001	15,825,676	7,878,455

FY 2027 PROPOSED BUDGET DRAFT

LAKELAND COMMUNITY REDEVELOPMENT AGENCY

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
REVENUES				
		INTERGOVERNMENTAL REVENUE		
OTHER LOCAL UNITS REVENUE SHARING				
Tax Increment Revenues	12,419,261	14,028,591	14,050,729	14,917,541
STATE GRANTS				
State Grant	75,000			
TOTAL INTERGOVERNMENTAL	12,494,261	14,028,591	14,050,729	14,917,541
		CHARGES FOR SERVICES		
OTHER CHARGES FOR SERVICES				
Parking Lot - Oak Street	44,460		58,800	
	44,460		58,800	
TOTAL CHARGES FOR SERVICES	44,460		58,800	
		MISCELLANEOUS REVENUES		
OTHER				
All Other Misc Revenue	60,707			
Prior Years Revenue	(9,421)			
	51,286			
SALES OF FIXED ASSETS				
Surplus Land Sales			20	
			20	
REIMBURSEMENTS				
All Other Reimbursements & Recoveries	104,222		71,225	
Reimbursements / Loss Recovery	149,124		83,815	
	253,346		155,040	
RENTS AND ROYALTIES				
Rental Income	129,903	167,000	135,620	172,000
Lease Revenue	89,407			
Lease Revenue clearing	(73,539)			
Interest Revenue - Leases	3,558			
	149,330	167,000	135,620	172,000

FY 2027 PROPOSED BUDGET DRAFT

LAKELAND COMMUNITY REDEVELOPMENT AGENCY

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
INVESTMENT INCOME				
Interest on Pooled Investments	1,183,274	488,000	1,153,644	502,000
Market Value Restatement	149,692			
	1,332,966	488,000	1,153,644	502,000
TOTAL MISCELLANEOUS REVENUE	1,786,927	655,000	1,444,324	674,000
SUB-TOTAL	14,325,648	14,683,591	15,553,853	15,591,541
PRIOR YEAR SURPLUS	(1,296,629)	16,702,001	15,825,676	7,878,455
TOTAL REVENUES	13,029,019	31,385,592	31,379,529	23,469,996

FY 2027 PROPOSED BUDGET DRAFT

LAKELAND COMMUNITY REDEVELOPMENT AGENCY

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
EXPENSES		**DOWNTOWN CRA**		
PERSONAL SERVICES	11	83,014	15	45,275
INSURANCE				
Insurance - Position Bond	1	1	1	1
Self-Insurance Services	628	820	820	1,217
Insurance Consultant	101	121	106	190
Insurance - Excess Liability (Auto, General)	202	264	240	398
	932	1,206	1,167	1,806
UTILTIES				
Water Service	20	20	21	21
Electric Service	320	316	302	311
Wastewater Service	23	24	24	26
Solid Waste Service	32	37	36	36
Solid Waste Service - Recycling	3	5	3	3
	398	402	386	397
INTER-CITY SERVICES				
Purchasing & Stores Service	842	3,985	3,985	912
General Fund Services	11,849	13,118	13,118	17,431
Intra-Departmental Charges - PC & Network Support	1,413	1,362	1,927	1,660
Intra-Departmental Charges - Telephone	488	558	558	666
Intra-Departmental Charges - Facilities	593	607	607	664
Intra-Departmental Charges - Janitorial	404	367	367	409
Intra-Departmental Charges - Training Ctr	34	36	36	37
Intra-Departmental Charges - IT Operations - GIS	1,315	946	946	1,640
Intra-Departmental Charges - IT Operations - Application Dev	350	449	449	220
Intra-Departmental Charges - IT Operations - Network Support	1,540	1,551	1,761	1,610
Intra-Departmental Charges - IT Operations - IT Security	502	590	667	773
	19,331	23,569	24,421	26,022
ALL OTHER O&M				
Contractual Services	9,155	166,849	166,849	150,000
Printing & Photography	71		3,500	3,500
Subscription & Membership	2,280		5,500	5,500
Training			2,500	2,500
	11,507	166,849	178,349	161,500
SUB-TOTAL	32,178	275,040	204,338	235,000
		MID-TOWN CRA		
PERSONAL SERVICES	483,583	496,825	592,063	489,787
INSURANCE				
Insurance - Fire	73,576	74,946	66,070	69,374

FY 2027 PROPOSED BUDGET DRAFT

LAKELAND COMMUNITY REDEVELOPMENT AGENCY

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
Insurance - Position Bond	5,722	6,297	3,133	3,255
Self-Insurance Services	5,002	6,531	6,531	9,696
Insurance Consultant	823	977	856	1,533
Insurance - Excess Liability (Auto, General)	1,609	2,105	1,912	3,168
Insurance - Cyber Liability	590	649	619	681
	87,322	91,505	79,121	87,707
UTILTIES				
Water Service	163	162	166	169
Electric Service	2,552	2,514	2,402	2,474
Wastewater Service	184	193	191	207
Solid Waste Service	251	289	289	289
Solid Waste Service - Recycling	23	43	24	24
	3,173	3,201	3,072	3,163
INTER-CITY SERVICES				
Purchasing & Stores Service	5,897	28,890	28,890	5,470
General Fund Services	94,356	104,466	104,466	138,818
Intra-Departmental Charges - PC & Network Support	8,896	10,848	70	13,217
Intra-Departmental Charges - Telephone	3,889	4,446	4,446	5,302
Intra-Departmental Charges - Facilities	4,726	4,835	4,835	5,290
Intra-Departmental Charges - Janitorial	3,220	2,925	2,925	3,257
Intra-Departmental Charges - Training Ctr	272	288	288	297
Intra-Departmental Charges - IT Operations - GIS	10,473	7,534	7,534	13,059
Intra-Departmental Charges - IT Operations - Application Dev	2,791	3,577	3,577	1,751
Intra-Departmental Charges - IT Operations - Network Support	10,080	12,356		12,819
Intra-Departmental Charges - IT Operations - IT Security	3,597	4,687		6,149
	148,197	184,852	157,031	205,429
ALL OTHER O&M				
Contractual Services	8,546	474,711	476,711	284,750
Contract Labor		23,136	23,136	
Rentals	1,500	2,252	2,252	2,286
Printing & Photography	4,987	5,202	5,202	5,280
Postage & Mailing	963	4,506	4,506	4,574
Subscription & Membership	7,849	7,202	5,202	5,280
Telephone Communications	1,800	914	914	928
Travel	2,423	1,715	1,715	1,741
Training	4,837	26,010	26,010	26,400
All Other Sundry Charges	917	1,127	1,127	1,144
Software License & Maintenance	(66)	5,202	5,202	5,280
Office Supplies	1,380	3,247	3,247	3,296
Equipment - Noncapital	84	10,824	10,824	10,986
Food Purchases	987	1,689	1,689	1,714
	36,207	567,737	567,737	353,659

FY 2027 PROPOSED BUDGET DRAFT

LAKELAND COMMUNITY REDEVELOPMENT AGENCY

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
SUB-TOTAL	758,482	1,344,120	1,399,024	1,139,745
		DIXIELAND CRA		
PERSONAL SERVICES	(538)	2	2	3
INSURANCE				
Insurance - Position Bond	1	1	1	1
Self-Insurance Services	80	105	105	155
Insurance Consultant	1	2	2	2
Insurance - Excess Liability (Auto, General)	26	34	31	51
	108	142	139	209
UTILTIES				
Water Service	3	3	3	3
Electric Service	41	40	38	39
Wastewater Service	3	3	3	3
Solid Waste Service	4	5	5	5
Solid Waste Service - Recycling	0			
	51	51	49	50
INTER-CITY SERVICES				
Purchasing & Stores Service	842	996	996	912
General Fund Services	1,507	1,669	1,669	2,219
Intra-Departmental Charges - PC & Network Support	2,178	173	15,225	211
Intra-Departmental Charges - Telephone	63	71	71	85
Intra-Departmental Charges - Facilities	75	76	76	84
Intra-Departmental Charges - Janitorial	51	46	46	51
Intra-Departmental Charges - Training Ctr	4	5	5	5
Intra-Departmental Charges - IT Operations - GIS	168	120	120	208
Intra-Departmental Charges - IT Operations - Application Dev	45	57	57	28
Intra-Departmental Charges - IT Operations - Network Support	2,353	197	15,849	205
Intra-Departmental Charges - IT Operations - IT Security	818	75	6,003	98
	8,104	3,485	40,117	4,106

FY 2027 PROPOSED BUDGET DRAFT

LAKELAND COMMUNITY REDEVELOPMENT AGENCY

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
ALL OTHER O&M				
Contractual Services	33,840	100,419	63,000	101,632
Printing & Photography	2,678			
Subscription & Membership	980			
Travel	1,166			
	38,664	100,419	63,000	101,632
SUB-TOTAL	46,389	104,099	103,307	106,000
DEBT SERVICE				
SFLA Corridor Improvements		1,150,000	1,150,000	575,000
		1,150,000	1,150,000	575,000
CAPITAL EQUIPMENT				
Equipment - Capital		5,177	5,177	5,255
		5,177	5,177	5,255
SPECIAL PROJECTS				
DOWNTOWN CRA:				
Downtown Infrastructure		325,000	325,000	250,000
Small Project Assistance	30,000	972,470	972,470	250,000
Property Management	993	6,029	6,071	6,100
Downtown Streetscape	(579)	850,000	850,000	250,000
CRA Annual Report	2,704	7,946	7,946	8,289
Redevelopment Plan Update	26,850	148,150	148,150	
SFLA Corridor Improvements	503,049	583,799	583,799	
Arts & Entertainment	23,982	21,018	21,018	10,000
Catalyst Development		887,183	887,183	500,000
Downtown Corridor Enhancements	60,797	778,578	778,578	225,000
Bay St Streetscape & Drainage Improvements	26,362			
Business Technical Assistance Funding	80,000			
Tax Increment Financing Agreements (TIF)	778,161	1,568,052	1,568,052	1,300,000
Oak Street Development		1,836,000	1,836,000	
Peachtree Flats Development		775,000	775,000	
Affordable Housing		1,000,000	1,000,000	500,000
Lake Wire Master Plan		342,000	342,000	1,500,000
MID-TOWN CRA:				
Planning-Affordable Housing Incentive Plan		30,000	30,000	
Small Project Assistance	172,026	1,109,614	1,109,614	750,000
Property Management	596,530	642,702	643,509	398,057
MLK - Memorial to 10th St	7,534	11,289	11,289	11,628
Landscaping Maintenance by Other City Departments	32			
Providence Rd - W 10th St to Griffin Rd	27,015	3,489,180	3,489,180	
Landscape - US 98 - Memorial to 10th St	1,741	20,967	20,967	21,596
Landscape - US 98 - Griffin to 10th St	5,117	24,057	24,330	25,026
Landscape - Parker Street	4,361	11,289	11,289	11,628

FY 2027 PROPOSED BUDGET DRAFT

LAKELAND COMMUNITY REDEVELOPMENT AGENCY

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
Landscape - Ingraham Ave	3,536	13,329	13,664	14,036
Landscape - Intown Bypass Phase 1 Outparcels	6,172	11,289	11,289	11,628
Northwest Neighborhood	3,806,347	1,218,772	1,221,112	1,503,249
E. Main Street Landscaping Maintenance	4,662	16,799	16,799	17,303
Redevelop Massachusetts Ave Properties	722,468	944,104	941,604	1,500,000
Memorial Blvd		550,000	550,000	500,000
Northeast Neighborhood	1,465,447	673,370	673,370	1,500,000
CRA Annual Report	13,851	12,946	12,946	13,334
Redevelopment Plan Update	44,450	280,550	280,550	
East Main Street Master Plan	123,919	1,661,170	1,663,670	1,500,000
Arts & Entertainment	6,784	87,856	87,856	50,000
Residential Incentives	887,130	1,618,361	1,625,173	1,500,000
Affordable Housing Partnerships		2,000,000	2,000,000	1,000,000
Lakeshore Aquatic Preservation		15,000	15,000	
N. Scott Ave Sidewalk	258,872	267,000	267,000	
Hartsell Ave	23,891	75,000	75,000	
Business Technical Assistance Funding	170,000			
Beautification Project-Lakeland Hills Blvd		250,000	250,000	
Infrastructure Projects		500,000	500,000	1,000,000
Memorial Blvd Economic Development Strategy	86,000			
Neighborhood Alley Improvements		100,100	100,100	500,000
Dream Center Sidewalks		100,000	100,000	
DIXIELAND CRA:				
Small Project Assistance	58,262	285,415	285,415	100,000
Landscaping Maintenance by Other City Departments	742	2,540	2,548	2,623
Alley Improvement Project	10,658	199,750	199,750	150,000
Alley Maintenance	3,724	3,600	3,600	3,600
CRA Annual Report	1,004	2,177	2,177	2,242
Redevelopment Plan Update	64,241	110,759	110,759	
SFLA Corridor Improvements	306,950	860,761	860,671	125,000
Infill Adaptive Reuse Program	75,000	225,000	225,000	
Arts & Entertainment	4,480	50,775	50,775	10,000
Dixieland Sign Maintenance		10,000	10,000	5,000
Redevelopment of Belmar Ave Properties	679,075	150,000	150,000	250,000
	11,174,342	27,736,746	27,747,273	17,275,339

PROPOSED DRAFT FY 2027 BUDGET

LAKELAND COMMUNITY REDEVELOPMENT AGENCY

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
TRANSFERS TO OTHER FUNDS				
Transfer To General Fund	545,620	589,494	589,494	618,834
Transfer To Transportation Fund	452,254	160,926	160,926	3,494,596
Transfer To Debt Service Fund	19,754	19,990	19,990	20,227
	1,017,628	770,410	770,410	4,133,657
GRAND TOTAL	**13,029,019**	**31,385,592**	**31,379,529**	**23,469,996**

FY 2027 PROPOSED BUDGET DRAFT

REVENUE AND EXPENDITURE SUMMARY
LAKES AND STORMWATER

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
Personnel				
Salaries and Wages	1,138,259	1,804,138	1,171,459	1,272,899
Fringe Benefits	380,802	478,472	398,133	667,556
Total Personnel	1,519,061	2,282,610	1,569,592	1,940,455
Non-Personnel				
Utilities	1,000	956	1,138	1,172
Insurance and Fixed Charges	82,690	76,046	74,751	118,121
Grants and Aid	10,000	10,000	10,000	10,000
Internal Service Charges	783,651	998,009	750,164	1,158,748
All Other Operations & Maintenance	76,119	82,344	74,737	83,504
Debt Service	4,127,210	624,082	331,811	248,940
Capital Outlay	130,089	431,000	431,000	521,000
Maintenance and Special Projects	8,314,444	58,686,803	58,713,959	6,879,917
Total Non-Personnel	13,525,202	60,909,240	60,387,560	9,021,402
Total Expenditures	15,044,263	63,191,850	61,957,152	10,961,857
Transfers				
Transfer To Other Funds	152,356	188,571	188,571	121,806
Transfer To General Fund		6,384	6,384	3,192
Transfer To Debt Service Fund	30,668	31,033	31,033	31,400
Transfer To Fleet Mgmt Reserve	70,000	300,000	300,000	321,000
Transfer To Information Technology	2,251			70,080
Net Transfers	(255,275)	(525,988)	(525,988)	(547,478)
Revenue Sources				
Intergovernmental Revenues	2,984,524	47,701,466	8,078,048	
Charges for Services	8,479,049	8,922,000	8,540,877	9,757,578
Debt Proceeds	905,371	905,371	905,371	
Interest Income	807,715	253,000	322,120	315,000
All Other Revenue	280,093	373,000	368,873	8,000
Total Revenue	13,456,751	58,154,837	18,215,289	10,080,578
Funding to be Provided	1,842,787	5,563,001	44,267,851	1,428,757

FY 2027 PROPOSED BUDGET DRAFT

LAKES AND STORMWATER

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
REVENUES				
	INTERGOVERNMENTAL REVENUE			
FEDERAL GRANTS				
Project Implementation	784,144	3,838,394		
Phase I - Feasibility Study	688,805	219,317		
Phase II - Design & Engineering	520,931	1,900,279		
Phase III - Construction		33,665,428		
	1,993,880	39,623,418		
STATE GRANTS				
Lake Bonny Outfall BY070 Stormwater Retrofit	263,973	16,027	16,027	
FDEP - Lake Bonnet Algae I-PASS	978,333	3,870,000	3,870,000	
FDEP - Lake Parker Shoreline Restoration	8,694			
East Bay Street Stormwater Improvement Project		550,000	550,000	
FDEP ? Nutrient Extraction and Re-use Strategy Project (NEXUS)		2,275,300	2,275,300	
FDEP - Lake Mirror Nutrient Removal Project		368,852	368,852	
FDEP - Lake Morton Nutrient Removal Innovative Technology Demonstratio		994,401	994,401	
	1,251,000	8,074,580	8,074,580	
LOCAL GRANTS				
SWFMD Lake Parker Restoration	3,616	3,468	3,468	
Lake Bonny Outfall BY070 Stormwater Retrofit	(263,973)			
	(260,357)	3,468	3,468	
TOTAL INTERGOVERNMENTAL	2,984,524	47,701,466	8,078,048	
	CHARGES FOR SERVICES			
OTHER PHYSICAL ENVIRONMENT REVENUE				
Special Assessment - Streets			2,865	
Special Assessments-Sewers	19,416	24,000	19,500	19,500
	19,416	24,000	22,365	19,500
OTHER CHARGES FOR SERVICES				
Stormwater Fees - Commercial/Municipal	3,647,739	3,880,000	3,677,787	4,383,521
Stormwater Fees - Residential	4,684,797	4,887,000	4,733,045	5,231,757
Stormwater Fees - Interfund	127,096	131,000	107,680	122,800
	8,459,633	8,898,000	8,518,512	9,738,078
TOTAL CHARGES FOR SERVICES	8,479,049	8,922,000	8,540,877	9,757,578
	FINES AND FORFEITS			
Bad Check Charges	2,610	2,000	2,873	3,000
Citations / Fines	2,680	10,000	5,000	5,000
TOTAL FINES AND FORFEITS	5,290	12,000	7,873	8,000
	MISCELLANEOUS REVENUES			
OTHER				
Insurance Proceeds - Workers Comp Claims	5,011			
	5,011			

FY 2027 PROPOSED BUDGET DRAFT

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
SALES OF FIXED ASSETS				
Surplus Furniture & Equipment Sales	269,791			
Sale Of Rental Equipment		361,000	361,000	
	269,791	361,000	361,000	
INVESTMENT INCOME				
Interest on Pooled Investments	445,132	253,000	322,120	315,000
Interest on Deposits	(10,331)			
Market Value Restatement	372,914			
	807,715	253,000	322,120	315,000
TOTAL MISCELLANEOUS REVENUE	1,082,517	614,000	683,120	315,000
PROCEEDS FROM THE ISSUANCE OF LONG TERM DEBT				
Transfer from Internal Loan Fund	905,371	905,371	905,371	
TOTAL DEBT PROCEEDS	905,371	905,371	905,371	
SUB-TOTAL	13,456,751	58,154,837	18,215,289	10,080,578
PRIOR YEAR SURPLUS	1,842,787	5,563,001	44,267,851	1,428,757
TOTAL REVENUES	15,299,538	63,717,838	62,483,140	11,509,335

FY 2027 PROPOSED BUDGET DRAFT

LAKES AND STORMWATER

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
	ADMINISTRATION			
EXPENSES				
PERSONAL SERVICES	1,519,061	2,282,610	1,569,592	1,940,455
INSURANCE				
Insurance - Fire	386	2,043	1,692	1,324
Insurance - Position Bond	42	46	52	52
Self-Insurance Services	75,281	64,139	64,139	102,659
Insurance Consultant	1,038	1,513	1,326	2,025
Insurance - Excess Liability (Auto, General)	5,942	8,305	7,542	12,061
	82,690	76,046	74,751	118,121
UTILTIES				
Water Service	32	33	33	34
Electric Service	876	817	1,004	1,034
Wastewater Service	37	39	38	41
Solid Waste Service	50	58	58	58
Solid Waste Service - Recycling	5	9	5	5
	1,000	956	1,138	1,172
INTER-CITY SERVICES				
Rental - Fleet Management	83,118	274,706	57,587	182,171
Gasoline - Fleet Management	24,231	26,421	13,839	44,787
Maintenance - Fleet Management	52,496	41,317	20,140	35,551
Purchasing & Stores Service	19,374	26,898	26,898	33,735
General Fund Services	394,738	422,980	422,980	419,624
Intra-Departmental Charges - PC & Network Support	32,213	33,766	36,880	38,094
Intra-Departmental Charges - Telephone	8,245	9,425	9,425	10,377
Intra-Departmental Charges - Radios	2,487	6,708	6,708	12,537
Intra-Departmental Charges - Facilities	6,286	6,431	6,431	7,036
Intra-Departmental Charges - Janitorial	4,283	3,890	3,890	4,333
Intra-Departmental Charges - Training Ctr	1,448	1,535	1,535	1,580
Intra-Departmental Charges - IT Operations - GIS	55,531	34,993	34,993	265,160
Intra-Departmental Charges - IT Operations - Application Dev	54,159	60,299	60,299	49,331
Intra-Departmental Charges - IT Operations - Network Support	32,878	35,260	35,220	34,146
Intra-Departmental Charges - IT Operations - IT Security	12,166	13,380	13,339	20,286
	783,651	998,009	750,164	1,158,748

FY 2027 PROPOSED BUDGET DRAFT

LAKES AND STORMWATER

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
ALL OTHER O&M				
Repair Of Equipment	347	547	547	555
Printing & Photography	50	320	320	325
Postage & Mailing	219	364	364	369
Subscription & Membership	6,936	4,474	4,474	4,541
Telephone Communications	7,898	8,367	8,346	8,493
Travel	11,599	7,803	7,803	7,920
Training	9,771	12,485	12,485	12,672
Licenses & Permits	1,226	2,081	2,081	2,112
All Other Administrative		156	156	158
Bad Debt Expense	20,601	10,404	10,404	10,560
Contribution to the Water Atlas	5,000	5,000	5,000	5,000
Office Supplies	2,148	2,913	2,913	2,957
Equipment - Noncapital	(6,583)	5,254	2,500	5,333
All Other Materials & Supplies	4,465	7,402	4,500	7,513
Uniforms	11,136	11,444	11,444	11,616
Tools & Implements	664	1,665	750	1,690
Personal Safety Equipment	640	1,665	650	1,690
	76,119	82,344	74,737	83,504
GRANTS AND AID TO AGENCIES				
Contribution To LEAD	10,000	10,000	10,000	10,000
	10,000	10,000	10,000	10,000
CAPITAL EQUIPMENT				
Equipment - Capital	7,280			
	7,280			
SUB-TOTAL	2,479,801	3,449,965	2,480,382	3,312,000
		NON-DEPARTMENTAL		
DEBT SERVICE				
TV & Clean Storm Drain Structures	266,429			
Street Sweeping Operations	1,077,552			
Heatherpoint Stormwater Sewer Repair	20,939	20,940	20,940	20,939
Capital Improvement Revenue and Refunding Bonds, Series 2025A	17,417	226,000	226,000	228,001
	1,382,337	246,940	246,940	248,940

FY 2027 PROPOSED BUDGET DRAFT

LAKES AND STORMWATER

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
SPECIAL PROJECTS				
Osceola and Ingraham Drainage Improvement				100,000
San Gully Drainage Improvements				50,000
Keep Lakeland Beautiful				5,000
Dixieland Drainage Improvements				5,000
Lake Hollingsworth Drainage		15,000	15,000	200,000
Keep Lakeland Beautiful Campaign		5,000	5,000	
Emergency Manager	1,897	2,071	2,071	2,038
NPDES Permitting - Administration	44,250	44,250	44,250	45,580
Public Education Programs	42,530	72,470	72,470	50,000
Retrofit Existing Storm Sewers	1,194,343	1,128,559	1,128,559	1,500,000
TV & Clean Storm Drain Structures	415,358	508,201	508,201	510,106
General Lake Improvements	453,669	642,947	642,947	250,000
GIS Storm Sewer Inventory	99,462	75,000	75,000	75,000
Install / Maintain Pollution Control Devices	44,115	102,123	102,123	45,000
Lake Hunter - Watershed Management	15,578	74,907	74,907	25,000
Lake Bonny Watershed Management Plan & Projects	43,459	159,956	159,956	50,000
Lake Parker TMDL Project - WQ Treatment	51,373	708,264	708,264	50,000
Wayman St. Ditch Repairs	1,069	329,929	329,929	50,000
GIS Technician - Engineering	118,755	93,014	93,014	96,735
Drainage Maintenance Operations	1,052,368	870,727	870,727	1,271,263
Street Sweeping Operations	1,198,127	1,900,413	1,897,955	2,010,879
Highlands Hills Ditch Maint & Repairs	17,213	110,445	110,445	150,000
CLMP - 2016 Update				2,000
Crystal Lake TMDL	39,878	440,121	440,121	1,000
Environmental Code Enforcement Officer	87,821	69,182	69,182	65,109
Lake Beulah Shoreline Restoration				500
Contrib to FL Friendly Landscaping	10,000	10,000	10,000	10,000
Southern Landings Repairs		5,000	5,000	25,000
Upgrades to Office	362			
Aquatic Plant Management Plans		1,000	1,000	
Lake Bonnet Water Quality Improvement		89,001	89,001	5,000
Lake Bonny Drainage Project	711	189,978	189,978	75,000
Lake Hollingsworth TMDL Program	23,851	1,256,474	1,256,474	10,000
Water Quality Improvement Project	100,125	1,089,032	1,089,032	16,000
Stormwater Management Master Plan	67,792	412,839	412,839	
Aquatic Harvester	134,434	91,856	121,470	93,707
S. Edgewood Drive (Taft St to US 98S)	59,068			
SWFMD Lake Parker Restoration	7,233	6,938	6,938	
Lake Bonny Outfall BY070 Stormwater Retrofit		16,027	16,027	
FDEP - Lake Bonnet Algae I-PASS	978,333	1,670,000	1,670,000	
FDEP - Lake Parker Shoreline Restoration	17,389	15,498	15,498	

FY 2027 PROPOSED BUDGET DRAFT

LAKES AND STORMWATER

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
Osceola and Ingraham		250,000	250,000	25,000
San Gully		50,000	50,000	
East Bay Street Stormwater Improvement Project		715,000	715,000	5,000
FDEP - Lake Bonnet I-NET		2,200,000	2,200,000	
FDEP ? Nutrient Extraction and Re-use Strategy Project (NEXUS)		2,275,300	2,275,300	
FDEP - Lake Mirror Nutrient Removal Project		372,462	372,462	5,000
FDEP - Lake Morton Nutrient Removal Innovative Technology Demonstratio		994,401	994,401	
Replace Jon Boat				200,000
Street Sweeping Operations		361,000	361,000	
Drainage Capital Equipment	122,809	20,000	20,000	321,000
Equipment		50,000	50,000	
	6,443,373	19,494,385	19,521,541	7,400,917
TRANSFERS TO OTHER FUNDS				
Transfer To Other Funds	152,356	188,571	188,571	121,806
Transfer To General Fund		6,384	6,384	3,192
Transfer To Debt Service Fund	30,668	31,033	31,033	31,400
Transfer To Fleet Mgmt Reserve	70,000	300,000	300,000	321,000
Transfer To Information Technology	2,251			70,080
	255,275	525,988	525,988	547,478
	10,560,786	23,717,278	22,774,851	11,509,335

FY 2027 PROPOSED BUDGET DRAFT

REVENUE AND EXPENDITURE SUMMARY
BUILDING INSPECTION

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
Personnel				
Salaries and Wages	1,529,374	1,574,648	1,448,166	1,694,927
Fringe Benefits	475,357	492,141	454,994	571,945
Total Personnel	2,004,731	2,066,789	1,903,160	2,266,872
Non-Personnel				
Utilities	15,423	15,552	14,937	15,382
Professional and Contractual	110,204	201,093	75,536	73,932
Insurance and Fixed Charges	44,993	31,910	31,651	30,139
Internal Service Charges	1,382,422	1,562,168	1,532,624	1,282,403
All Other Operations & Maintenance	34,068	62,719	43,170	42,168
Maintenance and Special Projects	270,355	1,701	1,701	1,736
Total Non-Personnel	1,857,465	1,875,143	1,699,619	1,445,760
Total Expenditures	3,862,196	3,941,932	3,602,779	3,712,632
Transfers				
Transfers Out	45,948	46,497	46,497	47,046
Net Transfers	(45,948)	(46,497)	(46,497)	(47,046)
Revenue Sources				
License and Permits	3,136,434	2,602,020	3,332,500	3,382,500
Charges for Services	40	100		
Interest Income	116,782	65,000	65,000	65,000
All Other Revenue	268,799	52,650		
Total Revenue	3,522,055	2,719,770	3,397,500	3,447,500
Funding to be Provided	386,089	1,268,659	251,776	312,178

FY 2027 PROPOSED BUDGET DRAFT

BUILDING INSPECTION

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
REVENUES				
	LICENSE AND PERMITS			
BUILDING INSPECTION FEES				
Building Inspection Fees	2,336,073	1,750,000	2,400,000	2,400,000
Other Building Inspection Fees	90,048	250,000	200,000	250,000
Plumbing Inspection Fees	199,464	165,000	200,000	200,000
Mechanical Inspection Fees	224,157	185,000	239,000	239,000
Electrical Inspection Fees	260,922	230,000	291,000	291,000
Notice of Commencement Fee	25,750	22,000	2,500	2,500
Records Maintenance Fee	20	20		
	3,136,434	2,602,020	3,332,500	3,382,500
TOTAL LICENSE AND PERMITS	3,136,434	2,602,020	3,332,500	3,382,500
	CHARGES FOR SERVICES			
GENERAL GOVERNMENT				
Zoning & Subdivision Fees	40	100		
	40	100		
TOTAL CHARGES FOR SERVICES	40	100		
	MISCELLANEOUS REVENUES			
OTHER				
Refund of Prior Year Expenses	268,797			
Credit Card Convenience Fees	2	52,650		
	268,799	52,650		
INVESTMENT INCOME				
Interest on Pooled Investments	45,476	65,000	65,000	65,000
Market Value Restatement	71,305			
	116,782	65,000	65,000	65,000
TOTAL MISCELLANEOUS REVENUE	385,581	117,650	65,000	65,000
SUB-TOTAL	3,522,055	2,719,770	3,397,500	3,447,500
PRIOR YEAR SURPLUS	386,089	1,268,659	251,776	312,178
TOTAL REVENUES	3,908,144	3,988,429	3,649,276	3,759,678

FY 2027 PROPOSED BUDGET DRAFT

BUILDING INSPECTION

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
PERSONAL SERVICES	2,004,731	2,066,789	1,903,160	2,266,872
INSURANCE				
Insurance - Position Bond	32	44	48	50
Self-Insurance Services	42,198	29,186	29,186	27,514
Insurance Consultant	550	513	449	512
Insurance - Excess Liability (Auto, General)	2,213	2,167	1,968	2,063
	44,993	31,910	31,651	30,139
UTILTIES				
Water Service	792	786	809	825
Electric Service	12,405	12,219	11,676	12,026
Wastewater Service	892	937	927	1,006
Solid Waste Service	1,222	1,405	1,407	1,407
Solid Waste Service - Recycling	112	205	118	118
	15,423	15,552	14,937	15,382
INTER-CITY SERVICES				
Rental - Fleet Management	50,923	28,176	33,589	31,110
Gasoline - Fleet Management	20,601	30,958	15,395	23,935
Maintenance - Fleet Management	37,308	43,619	27,904	38,566
Purchasing & Stores Service	842	2,989	2,989	3,647
General Fund Services	785,041	767,511	767,511	592,594
Intra-Departmental Charges - PC & Network Support	39,292	42,247	41,093	47,610
Intra-Departmental Charges - Telephone	12,051	13,775	13,775	16,430
Intra-Departmental Charges - Facilities	39,725	40,639	40,639	44,461
Intra-Departmental Charges - Janitorial	27,068	24,583	24,583	27,377
Intra-Departmental Charges - Training Ctr	1,138	1,206	1,206	1,241
Intra-Departmental Charges - IT Operations - GIS	40,930	25,300	25,300	22,268
Intra-Departmental Charges - IT Operations - Application Dev	276,689	483,434	483,434	374,066
Intra-Departmental Charges - IT Operations - Network Support	38,193	41,675	39,866	36,880
Intra-Departmental Charges - IT Operations - IT Security	12,622	16,056	15,340	22,218
	1,382,422	1,562,168	1,532,624	1,282,403
ALL OTHER O&M				
Contractual Services	53,300	130,145	50,000	50,000
Banking Service	3,085	2,406	2,967	3,026
Advertising	694			
Annual Audit	1,761	2,069	2,069	2,131
Visa/Mastercard Bank Charges	3,909	3,200	1,800	
Contract Labor	47,455	63,273	18,700	18,775
Printing & Photography	988	1,160	670	695
Postage & Mailing		100	100	100
Subscription & Membership	2,682	7,200	3,200	3,248

FY 2027 PROPOSED BUDGET DRAFT

BUILDING INSPECTION

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
Telephone Communications	11,852	13,000	12,500	12,625
Travel	4,101	5,200	5,000	5,000
Training	6,564	9,000	6,000	6,000
Office Supplies	1,892	7,006	10,000	10,000
Equipment - Noncapital	1,022	8,618	2,500	2,500
Uniforms	4,967	11,435	3,200	2,000
	144,272	263,812	118,706	116,100
SUB-TOTAL	3,591,841	3,940,231	3,601,078	3,710,896
SPECIAL PROJECTS				
Emergency Manager	1,558	1,701	1,701	1,736
Trakit Electronic Plans Review	268,797			
	270,355	1,701	1,701	1,736
TRANSFERS TO OTHER FUNDS				
Transfer To Debt Service Fund	45,948	46,497	46,497	47,046
	45,948	46,497	46,497	47,046
GRAND TOTAL	**3,908,144**	**3,988,429**	**3,649,276**	**3,759,678**

FY 2027 PROPOSED BUDGET DRAFT

REVENUE AND EXPENDITURE SUMMARY
DEBT SERVICE FUND

	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Proposed Budget
Non-Personnel				
Debt Service	3,617,265	3,660,494	3,660,494	3,703,750
Total Non-Personnel	3,617,265	3,660,494	3,660,494	3,703,750
Total Expenditures	3,617,265	3,660,494	3,660,494	3,703,750
Transfers				
Transfers In	3,617,265	3,180,494	3,180,494	3,703,750
Net Transfers	3,617,265	3,180,494	3,180,494	3,703,750
Revenue Sources				
Investments	225,260			
All Other Revenue	1,275,427			
Total Revenue	1,500,687			
Funding to be Provided	(1,500,687)	480,000	480,000	

FY 2027 PROPOSED BUDGET DRAFT

DEBT SERVICE FUND

	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Proposed Budget
REVENUES				
	MISCELLANEOUS REVENUES			
OTHER				
All Other Misc Revenue	7,868,375			
	7,868,375			
REIMBURSEMENTS				
Miscellaneous Reimbursements	(6,592,948)			
	(6,592,948)			
INVESTMENT INCOME				
Interest on Pooled Investments	298,637			
Market Value Restatement	(73,377)			
	225,260			
TOTAL MISCELLANEOUS REVENUE	1,500,687			
	TRANSFERS FROM OTHER FUNDS			
Transfer from General Fund	3,393,400	2,953,952	2,953,952	3,474,529
Transfer from CDBG Fund	12,596	12,748	12,748	12,899
Transfer from RP Funding Center	114,899	116,274	116,274	117,649
Transfer from Stormwater Utilities Fund	30,668	31,033	31,033	31,400
Transfer from CRA	19,754	19,990	19,990	20,227
Transfer from Building Inspection Fund	45,948	46,497	46,497	47,046
TOTAL TRANSFERS FROM OTHER FUNDS	3,617,265	3,180,494	3,180,494	3,703,750
SUB-TOTAL	5,117,952	3,180,494	3,180,494	3,703,750
PRIOR YEAR SURPLUS	(1,500,687)	480,000	480,000	
TOTAL REVENUES	3,617,265	3,660,494	3,660,494	3,703,750

FY 2027 PROPOSED BUDGET DRAFT

DEBT SERVICE FUND

	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Proposed Budget
EXPENSES				
DEBT SERVICE				
Interest Expense	756,022	686,777	686,777	614,813
Principal Retirement	2,861,243	2,973,717	2,973,717	3,088,937
GRAND TOTAL	**3,617,265**	**3,660,494**	**3,660,494**	**3,703,750**

FY 2027 PROPOSED BUDGET DRAFT

REVENUE AND EXPENDITURE SUMMARY
FLEET MANAGEMENT

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
Personnel				
Salaries and Wages	1,762,997	2,009,112	1,518,930	1,989,555
Fringe Benefits	455,069	730,732	586,970	765,181
Total Personnel	2,218,065	2,739,844	2,105,900	2,754,736
Non-Personnel				
Utilities	60,423	68,961	72,091	73,812
Professional and Contractual	1,175,075	1,147,557	1,012,801	1,028,064
Insurance and Fixed Charges	98,914	112,606	106,857	105,371
Internal Service Charges	871,698	1,022,931	1,003,893	1,100,151
All Other Operations & Maintenance	7,219,773	7,762,869	7,379,969	7,851,681
Debt Service	103,930	104,494	104,494	105,428
Capital Outlay	17,961,968	19,975,978	20,221,656	1,954,110
Maintenance and Special Projects	7,122	1,997	1,997	2,038
Total Non-Personnel	27,498,903	30,197,393	29,903,758	12,220,655
Total Expenditures	29,716,968	32,937,237	32,009,658	14,975,391
Transfers				
Transfers In	2,686,518	542,226	542,226	919,710
Transfers Out	6,540	6,174	6,174	8,927
Net Transfers	2,679,978	536,052	536,052	910,783
Revenue Sources				
Intergovernmental Revenues	184,007	200,850	195,000	203,863
Charges for Services	23,996,319	21,530,521	21,806,020	21,682,787
Interest Income	2,448,410	3,065,000	2,926,265	3,075,000
All Other Revenue	2,439,400	2,006,000	1,754,500	1,806,090
Total Revenue	29,068,136	26,802,371	26,681,785	26,767,740
Funding to be Provided	(2,031,146)	5,598,814	4,791,821	(12,703,132)

FY 2027 PROPOSED BUDGET DRAFT

FLEET MANAGEMENT

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
REVENUES				
	INTERGOVERNMENTAL REVENUE			
STATE REVENUE SHARING				
Motor Fuel Tax Rebate	184,007	200,850	195,000	203,863
	184,007	200,850	195,000	203,863
TOTAL INTERGOVERNMENTAL	184,007	200,850	195,000	203,863
	CHARGES FOR SERVICES			
OTHER CHARGES FOR SERVICES				
Depreciation Reserve Billings	12,033,017	10,044,834	10,044,834	10,215,100
Maintenance of Fleet Mgmt Equipment	7,304,038	6,300,187	6,948,466	6,300,187
Fleet Mgmt Fuel Billings	4,047,084	4,554,184	4,200,000	4,588,150
Equipment Fees	612,180	631,316	612,720	579,350
	23,996,319	21,530,521	21,806,020	21,682,787
TOTAL CHARGES FOR SERVICES	23,996,319	21,530,521	21,806,020	21,682,787
	MISCELLANEOUS REVENUES			
OTHER				
Scrap Sales	5,995	6,000	4,500	6,090
	5,995	6,000	4,500	6,090
SALES OF FIXED ASSETS				
Sale Of Rental Equipment	2,433,405	2,000,000	1,750,000	1,800,000
	2,433,405	2,000,000	1,750,000	1,800,000
INVESTMENT INCOME				
Interest on Pooled Investments	2,048,050	3,065,000	2,926,265	3,075,000
Other Interest Revenue	24,591			
Market Value Restatement	375,769			
	2,448,410	3,065,000	2,926,265	3,075,000
TOTAL MISCELLANEOUS REVENUE	4,887,810	5,071,000	4,680,765	4,881,090

PROPOSED FY 2027 BUDGET DRAFT

FLEET MANAGEMENT

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
	TRANSFERS FROM OTHER FUNDS			
Transfer from Other Funds	331,005			
Transfer from General Fund	50,000	44,000	44,000	
Transfer from Transportation Fund	49,780			
Transfer from Public Improvement Fund	31,000			
Transfer from Uninsured Loss Fund	28,115			
Transfer from WW R&R	1,018,453	145,000	145,000	
Transfer from Solid Waste Management	416,664			440,000
Transfer from Water R&R	691,501			158,710
Transfer from Stormwater Utilities Fund	70,000	300,000	300,000	321,000
Transfer from Facilities Maintenance Fund		53,226	53,226	
TOTAL TRANSFERS FROM OTHER FUNDS	2,686,518	542,226	542,226	919,710
SUB-TOTAL	31,754,654	27,344,597	27,224,011	27,687,450
PRIOR YEAR SURPLUS	(2,031,146)	5,598,814	4,791,821	(12,703,132)
TOTAL REVENUES	29,723,508	32,943,411	32,015,832	14,984,318

FY 2027 PROPOSED BUDGET DRAFT

FLEET MANAGEMENT

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
EXPENSES		**OPERATIONS**		
PERSONAL SERVICES	160,943	250,206	235,313	263,280
INSURANCE				
Insurance - Fire	15,757	23,367	19,364	15,150
Insurance - Position Bond	43	46	52	52
Self-Insurance Services	71,136	71,863	71,863	71,916
Insurance Consultant	3,575	5,000	4,381	5,287
Insurance - Excess Liability (Auto, General)	8,403	12,330	11,197	12,966
	98,914	112,606	106,857	105,371
UTILTIES				
Water Service	2,123	2,165	2,210	2,254
Electric Service	35,521	40,398	46,358	47,749
Wastewater Service	3,197	3,336	3,366	3,652
Solid Waste Service	19,523	22,878	20,157	20,157
Solid Waste Service - Recycling	60	184		
	60,423	68,961	72,091	73,812
INTER-CITY SERVICES				
Rental - Fleet Management	47,495	80,670	95,245	70,057
Gasoline - Fleet Management	30,086	37,359	19,464	34,949
Maintenance - Fleet Management	101,310	89,507	78,977	56,684
Purchasing & Stores Service	96,871	172,344	172,344	114,880
General Fund Services	405,436	431,397	431,397	496,587
Intra-Departmental Charges - PC & Network Support	34,777	37,114	36,886	38,973
Intra-Departmental Charges - Telephone	9,514	10,875	10,875	12,971
Intra-Departmental Charges - Radios	2,487	2,236	2,236	6,268
Intra-Departmental Charges - Facilities	34,849	35,651	35,651	39,004
Intra-Departmental Charges - Janitorial	15,911	14,450	14,450	16,093
Intra-Departmental Charges - Training Ctr	1,396	1,480	1,480	1,523
Intra-Departmental Charges - IT Operations - Application Dev	36,626	49,164	49,164	146,842
Intra-Departmental Charges - IT Operations - Network Support	39,480	43,290	39,717	40,204
Intra-Departmental Charges - IT Operations - IT Security	15,460	17,394	16,007	25,116
	871,698	1,022,931	1,003,893	1,100,151

FY 2027 PROPOSED BUDGET DRAFT

FLEET MANAGEMENT

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
ALL OTHER O&M				
Banking Service	1,330	1,048	1,292	1,318
Annual Audit	3,821	4,489	4,489	4,624
Printing & Photography	32	300	300	300
Subscription & Membership	1,519	1,640	1,640	1,650
Telephone Communications	3,135	3,000	3,000	3,000
Travel	2,521	1,500	1,500	1,500
Training	4,724	10,000	10,000	9,500
All Other Sundry Charges	415	500	500	520
Software License & Maintenance	36,761	52,196	27,196	24,450
Loss On Disposal of Fixed Assets	97,183			
Office Supplies	1,294	1,300	1,000	1,000
Equipment - Noncapital	2,662	1,020	1,020	1,000
All Other Materials & Supplies	2,563	4,590	4,590	4,600
Uniforms	8,650	10,700	11,000	11,000
Personal Safety Equipment	5,482	6,585	6,585	6,600
Increase/Decrease In Inventory	(29,848)			
	142,244	98,868	74,112	71,062
SUB-TOTAL	1,334,222	1,553,572	1,492,266	1,613,676
		MAINTENANCE		
PERSONAL SERVICES	2,057,122	2,489,638	1,870,587	2,491,456
ALL OTHER O&M				
Contractual Services	696,074	811,260	676,260	686,400
Body Shop Services	428,808	291,312	291,312	295,682
Towing	45,043	39,448	39,448	40,040
Maintenance Of Facilities	27,415	223,026	223,026	33,367
Licenses & Permits	15,772	16,430	16,430	16,677
Car Washing	46,418	40,800	40,800	41,412
Auto/Heavy Equipment Fuel	3,733,246	4,400,000	3,850,000	4,466,000
All Other Materials & Supplies	57,516	109,575	109,575	111,219
Tools & Implements	50,978	54,788	54,788	55,610
Tires & Tubes	743,606	692,240	884,340	897,606
Parts For Equipment	2,273,646	2,031,121	2,031,121	2,061,588
Lubricants	134,084	101,558	101,558	103,082
	8,252,604	8,811,558	8,318,658	8,808,683
SUB-TOTAL	10,309,726	11,301,196	10,189,245	11,300,139

FY 2027 PROPOSED BUDGET DRAFT

FLEET MANAGEMENT

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
DEBT SERVICE				
Florida Taxable Pension Liability Reduction Note, Series 2020	66,561	67,357	67,357	68,153
Capital Improvement Revenue and Refunding Bonds, Series 2021A	37,369	37,137	37,137	37,275
	103,930	104,494	104,494	105,428
CAPITAL EQUIPMENT				
Contingency		668,794	814,852	1,000,000
Equipment - Capital	19,774	35,000	35,000	34,400
Motor Equipment	17,942,194	19,272,184	19,371,804	919,710
	17,961,968	19,975,978	20,221,656	1,954,110
SPECIAL PROJECTS				
OPERATIONS:				
Emergency Manager	1,829	1,997	1,997	2,038
MAINTENANCE:				
CDO3097 Suwannee Valley Electric Mutal Aid	5,293			
	7,122	1,997	1,997	2,038
TRANSFERS TO OTHER FUNDS				
Transfer To General Fund		6,174	6,174	3,087
Transfer To Information Technology	6,540			5,840
	6,540	6,174	6,174	8,927
GRAND TOTAL	29,723,508	32,943,411	32,015,832	14,984,318

FY 2027 PROPOSED BUDGET DRAFT

REVENUE AND EXPENDITURE SUMMARY
PURCHASING AND STORES

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
Personnel				
Salaries and Wages	942,069	1,181,896	955,174	1,181,175
Fringe Benefits	252,418	403,451	311,024	405,033
Total Personnel	1,194,486	1,585,347	1,266,198	1,586,208
Non-Personnel				
Utilities	67,907	72,069	69,797	71,126
Professional and Contractual	4,876	62,529	63,678	68,834
Insurance and Fixed Charges	149,711	131,646	114,133	104,396
Internal Service Charges	1,257,725	1,641,683	1,653,706	1,650,851
All Other Operations & Maintenance	400,139	513,080	511,387	515,542
Debt Service	31,246	31,620	31,620	31,993
Maintenance and Special Projects	48,315	66,470	1,183	1,208
Total Non-Personnel	1,959,917	2,519,097	2,445,504	2,443,950
Total Expenditures	3,154,403	4,104,444	3,711,702	4,030,158
Transfers				
Transfers Out	7,507	3,250	3,250	16,225
Net Transfers	(7,507)	(3,250)	(3,250)	(16,225)
Revenue Sources				
Charges for Services	3,179,503	3,901,624	3,968,604	4,038,680
Interest Income	28,139	17,500	17,725	18,500
All Other Revenue	34,146	16,000	20,000	20,000
Total Revenue	3,241,789	3,935,124	4,006,329	4,077,180
Funding to be Provided	(79,878)	172,570	(291,377)	(30,797)

FY 2027 PROPOSED BUDGET DRAFT

PURCHASING AND STORES

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
REVENUES				
		CHARGES FOR SERVICES		
OTHER CHARGES FOR SERVICES				
Sales-General Fund	133,190	209,631	182,634	177,112
Sales-Fleet Mgmt	7,017	7,122	7,122	7,452
Sales-Purchasing & Stores	15,873	16,386	25,000	26,467
Sales-CDBG		110		96
Sales-RP Funding Center	496	315		272
Sales-Transportation Fund	309	551		112
Sales-Solid Waste Mgmt	6,164	6,885	6,885	5,661
Sales - Airport	5,148	6,050	6,050	6,381
Sales-Parking System	925	1,859	850	1,055
Sales-Wastewater	94,156	110,243	110,243	108,250
Sales-Public Improvement		7,500		624
Sales-Electric Utilities	7,044	1,024	9,000	11,114
Allocation - Cleveland Heights Golf Course	8,424	17,932	17,932	10,752
Allocation - General Fund	414,431	586,762	586,762	486,766
Allocation - Fleet Mgmt	96,871	172,344	172,344	123,160
Allocation - Wastewater	146,570	179,318	179,318	220,906
Allocation - Parking	842	2,989	2,989	977
Allocation - Airport	47,172	88,663	88,663	103,611
Allocation - RP Funding Center	9,266	10,958	10,958	5,865
Allocation - Solid Waste	24,428	34,867	34,867	24,436
Allocation - Electric	1,466,759	1,411,631	1,411,631	1,499,422
Allocation - Water	124,669	161,386	161,386	173,988
Sales - Water	47,575	65,906	50,000	51,271
Sales - Stormwater Utilities	2,794	63	63	1,087
Sales - Water Impact Fees			18,993	
Sales-LCRA		47	67	32
Sales-Home			350	112
Allocation - Facilities Maintenance	275,451	550,905	550,905	689,108
Sales - Facilities Maintenance	108,110	36,585	120,000	79,656
Allocation - Information Technology	105,295	147,439	147,439	172,033
Sales - Information Technology Fund	1,944	1,796	1,796	2,559
Allocation - Stormwater	19,374	26,898	26,898	36,166
Allocation - Downtown CRA	842	3,985	3,985	977
Allocation - Mid-Town	5,897	28,890	28,890	5,865
Allocation - Dixieland	842	996	996	977
Sales-Health Insurance Fund	247	268	268	256
Allocation - Building Inspection Fund	842	2,989	2,989	3,910
Sales-Building Inspection	233	331	331	192
Sales - Disaster 9 Fund - Milton	304			

FY 2027 PROPOSED BUDGET DRAFT

PURCHASING AND STORES

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
	3,179,503	3,901,624	3,968,604	4,038,680
TOTAL CHARGES FOR SERVICES	3,179,503	3,901,624	3,968,604	4,038,680
		MISCELLANEOUS REVENUES		
OTHER				
Scrap Sales	33,867	16,000	20,000	20,000
Refund of Prior Year Expenses	279			
	34,146	16,000	20,000	20,000
INVESTMENT INCOME				
Interest on Pooled Investments	17,374	17,500	17,725	18,500
Market Value Restatement	10,765			
	28,139	17,500	17,725	18,500
TOTAL MISCELLANEOUS REVENUE	62,285	33,500	37,725	38,500
SUB-TOTAL	3,241,789	3,935,124	4,006,329	4,077,180
PRIOR YEAR SURPLUS	(79,878)	172,570	(291,377)	(30,797)
TOTAL REVENUES	3,161,910	4,107,694	3,714,952	4,046,383

FY 2027 PROPOSED BUDGET DRAFT

PURCHASING AND STORES

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
EXPENSES		**ADMINISTRATION**		
PERSONAL SERVICES	474,506	714,786	526,528	732,956
INSURANCE				
Insurance - Fire	121,437	100,552	83,328	65,194
Insurance - Position Bond	25	27	28	31
Self-Insurance Services	23,639	28,077	28,077	36,472
Insurance Consultant	1,000	488	428	437
Insurance - Excess Liability (Auto, General)	3,610	2,502	2,272	2,262
	149,711	131,646	114,133	104,396
UTILTIES				
Water Service	2,396	2,425	2,475	2,525
Electric Service	41,909	42,758	39,797	40,991
Wastewater Service	986	983	1,002	1,087
Solid Waste Service	22,228	25,206	26,078	26,078
Solid Waste Service - Recycling	387	697	445	445
	67,907	72,069	69,797	71,126
INTER-CITY SERVICES				
Rental - Fleet Management	43,926	36,612	48,579	22,598
Gasoline - Fleet Management	1,250	2,212	991	3,302
Maintenance - Fleet Management	27,832	20,673	25,116	22,350
General Fund Services	299,394	321,241	321,241	318,867
Intra-Departmental Charges - PC & Network Support	39,829	40,858	41,034	40,440
Lakeland Electric Charges		224,983	224,983	231,732
Intra-Departmental Charges - Telephone	17,125	19,575	19,575	23,348
Intra-Departmental Charges - Facilities	62,577	64,017	64,017	70,037
Intra-Departmental Charges - Janitorial	186,026	168,944	168,944	188,147
Intra-Departmental Charges - Training Ctr	827	877	877	903
Intra-Departmental Charges - IT Operations - Application Dev	520,712	678,459	678,459	664,327
Intra-Departmental Charges - IT Operations - Network Support	43,426	45,838	43,438	40,650
Intra-Departmental Charges - IT Operations - IT Security	14,801	17,394	16,452	24,150
	1,257,725	1,641,683	1,653,706	1,650,851
ALL OTHER O&M				
Banking Service	408	349	430	439
Annual Audit	2,764	3,248	3,248	3,345
Contract Labor	1,704	58,932	60,000	65,050
Repair Of Equipment	2,618	10,229	10,229	10,383
Postage & Mailing	799	2,580	2,580	2,619
Subscription & Membership	4,649	6,710	5,051	1,575
Telephone Communications	2,595	4,833	4,833	4,906
Travel		348	340	354

FY 2027 PROPOSED BUDGET DRAFT

PURCHASING AND STORES

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
Training		526	526	534
Subscription Expense Clearing	(47,231)			
Office Supplies	3,153	5,479	5,475	5,560
Equipment - Noncapital	3,219	3,162	3,162	3,210
All Other Materials & Supplies	275	692	650	702
Uniforms	3,637	3,836	3,836	3,894
Cleaning & Janitor Supply			30	
Tools & Implements		660	650	670
Merchandise	461,333	472,672	472,672	479,762
Increase/Decrease In Inventory	(34,909)			
	405,014	574,256	573,712	583,003
SUB-TOTAL	2,354,863	3,134,440	2,937,876	3,142,332
		WAREHOUSE		
PERSONAL SERVICES	719,980	870,561	739,670	853,252
ALL OTHER O&M				
Equipment - Noncapital		1,353	1,353	1,373
		1,353	1,353	1,373
SUB-TOTAL	719,980	871,914	741,023	854,625
DEBT SERVICE				
Florida Taxable Pension Liability Reduction Note, Series 2020	31,246	31,620	31,620	31,993
	31,246	31,620	31,620	31,993
SPECIAL PROJECTS				
Emergency Manager	1,084	1,183	1,183	1,208
OpenGov Procurement Software	47,231	65,287		
	48,315	66,470	1,183	1,208
TRANSFERS TO OTHER FUNDS				
Transfer To General Fund		3,250	3,250	1,625
Transfer To Information Technology	7,507			14,600
	7,507	3,250	3,250	16,225
GRAND TOTAL	**3,161,910**	**4,107,694**	**3,714,952**	**4,046,383**

FY 2027 PROPOSED BUDGET DRAFT

REVENUE AND EXPENDITURE SUMMARY
FACILITIES MAINTENANCE

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
Personnel				
Salaries and Wages	3,362,839	3,685,108	3,329,965	3,916,602
Fringe Benefits	942,388	1,353,033	1,117,921	1,631,693
Total Personnel	4,305,228	5,038,141	4,447,886	5,548,295
Non-Personnel				
Utilities	20,027	20,380	20,929	21,451
Professional and Contractual	374,345	482,388	464,188	363,960
Insurance and Fixed Charges	147,342	151,947	149,742	166,435
Internal Service Charges	1,360,284	1,564,248	1,510,725	1,593,716
All Other Operations & Maintenance	773,118	819,553	818,326	830,254
Debt Service	125,445	126,945	126,945	128,445
Capital Outlay	181,664	195,655	195,655	199,511
Maintenance and Special Projects	1,260,630	2,368,528	2,386,728	1,447,559
Total Non-Personnel	4,242,856	5,729,644	5,673,238	4,751,331
Total Expenditures	8,548,083	10,767,785	10,121,124	10,299,626
Transfers				
Transfers Out	2,967	65,156	65,156	11,805
Net Transfers	(2,967)	(65,156)	(65,156)	(11,805)
Revenue Sources				
Charges for Services	8,726,948	8,589,360	8,566,281	9,385,420
Interest Income	157,359	120,000	166,495	171,490
Total Revenue	8,884,307	8,709,360	8,732,776	9,556,910
Funding to be Provided	(333,257)	2,123,581	1,453,504	754,521

FY 2027 PROPOSED BUDGET DRAFT

FACILITIES MAINTENANCE

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
REVENUES				
		CHARGES FOR SERVICES		
Facility Maintenance Services to City Funds				
Allocation - Cleveland Heights Golf Course	115,514	118,170	118,170	129,284
Allocation - General Fund	4,162,764	4,221,023	4,221,023	4,618,003
Allocation - Fleet Mgmt	34,849	35,651	35,651	39,004
Allocation - Wastewater	80,665	82,519	82,519	107,471
Allocation - Parking	26,915	27,533	27,533	17,158
Allocation - Airport	57,259	61,823	61,823	61,167
Allocation - RP Funding Center	28,630	30,911	30,911	30,583
Allocation - Solid Waste	14,779	15,119	15,119	16,541
Allocation - Electric	1,274,526	1,303,840	1,303,840	1,426,461
Allocation - Water	142,224	145,496	145,496	139,404
Allocation - Facilities Maintenance	35,274	36,086	36,086	39,479
Allocation - Purchasing & Stores	62,577	64,017	64,017	70,037
Allocation - Information Technology	48,505	46,157	23,078	53,326
Allocation - Self Insurance	279,094	281,356	281,356	278,700
Allocation - Stormwater	6,286	6,431	6,431	7,036
Allocation - Downtown CRA	593	607	607	664
Allocation - Mid-Town	42,334	43,308	43,308	47,381
Allocation - Dixieland	75	76	76	84
Allocation - Building Inspection Fund	39,725	40,639	40,639	44,461
	6,452,587	6,560,762	6,537,683	7,126,244
Janitorial Services to City Funds				
Allocation - Cleveland Heights Golf Course	34,607	31,429	31,429	35,001
Allocation - General Fund	843,343	755,102	755,102	840,930
Allocation - Fleet Mgmt	15,911	14,450	14,450	16,093
Allocation - Wastewater	69,625	63,232	63,232	70,419
Allocation - Solid Waste	11,806	10,722	10,722	11,941
Allocation - Electric	949,749	862,542	862,542	960,582
Allocation - Water	62,328	56,604	56,604	63,038
Allocation - Facilities Maintenance	4,942	4,488	4,488	4,998
Allocation - Purchasing & Stores	186,026	168,944	168,944	188,147
Allocation - Information Technology	46,398	27,367	27,367	30,476
Allocation - Self Insurance	14,600	1,907	1,907	2,124
Allocation - Stormwater	4,283	3,890	3,890	4,333
Allocation - Downtown CRA	404	367	367	409
Allocation - Mid-Town	3,220	2,925	2,925	3,257
Allocation - Dixieland	51	46	46	51
Allocation - Building Inspection Fund	27,068	24,583	24,583	27,377
	2,274,361	2,028,598	2,028,598	2,259,176

FY 2027 PROPOSED BUDGET DRAFT

FACILITIES MAINTENANCE

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
TOTAL CHARGES FOR SERVICES	8,726,948	8,589,360	8,566,281	9,385,420
		MISCELLANEOUS REVENUES		
INVESTMENT INCOME				
Interest on Pooled Investments	130,100	120,000	166,495	171,490
Market Value Restatement	27,259			
	157,359	120,000	166,495	171,490
TOTAL MISCELLANEOUS REVENUE	157,359	120,000	166,495	171,490
SUB-TOTAL	8,884,307	8,709,360	8,732,776	9,556,910
PRIOR YEAR SURPLUS	(333,257)	2,123,581	1,453,504	754,521
TOTAL REVENUES	8,551,050	10,832,941	10,186,280	10,311,431

FY 2027 PROPOSED BUDGET DRAFT

FACILITIES MAINTENANCE

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
EXPENSES		**FACILITIES MAINTENANCE**		
PERSONAL SERVICES	2,195,217	2,642,811	2,332,931	2,968,680
INSURANCE				
Insurance - Fire	6,726	7,751	6,424	5,025
Insurance - Position Bond	95	102	112	116
Self-Insurance Services	135,444	134,869	134,869	153,000
Insurance Consultant	450	1,263	1,107	1,113
Insurance - Excess Liability (Auto, General)	4,627	7,962	7,230	7,181
	147,342	151,947	149,742	166,435
UTILTIES				
Water Service	1,171	1,258	1,376	1,404
Electric Service	12,076	11,377	11,647	11,996
Wastewater Service	1,390	1,545	1,706	1,851
Solid Waste Service	5,391	6,200	6,200	6,200
	20,027	20,380	20,929	21,451
INTER-CITY SERVICES				
Rental - Fleet Management	262,932	194,614	191,937	101,375
Gasoline - Fleet Management	42,677	73,463	36,602	52,591
Maintenance - Fleet Management	100,937	74,509	51,408	77,684
Purchasing & Stores Service	275,451	550,905	550,905	642,781
General Fund Services	408,766	393,895	393,895	414,323
Intra-Departmental Charges - PC & Network Support	39,006	38,302	47,960	47,334
Intra-Departmental Charges - Telephone	13,954	15,950	15,950	19,025
Intra-Departmental Charges - Radios	3,731	3,354	3,354	7,313
Intra-Departmental Charges - Facilities	35,274	36,086	36,086	39,479
Intra-Departmental Charges - Janitorial	4,942	4,488	4,488	4,998
Intra-Departmental Charges - Training Ctr	3,310	3,509	3,509	3,611
Intra-Departmental Charges - IT Operations - GIS	9,730	6,815	6,815	8,279
Intra-Departmental Charges - IT Operations - Application Dev	71,975	78,293	78,293	83,935
Intra-Departmental Charges - IT Operations - Network Support	42,494	45,053	48,522	45,082
Intra-Departmental Charges - IT Operations - IT Security	14,903	18,063	18,675	28,014
	1,330,082	1,537,299	1,488,399	1,575,824

FY 2027 PROPOSED BUDGET DRAFT

FACILITIES MAINTENANCE

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
ALL OTHER O&M				
Contractual Services	221,140	247,602	247,602	187,585
Annual Audit	1,338	1,572	1,572	1,619
Rentals	25,003	22,853	22,853	23,311
Maintenance Of Facilities	399,308	335,795	335,795	342,511
Repair Of Equipment		3,113	3,113	3,113
Printing & Photography	65	2,335	2,335	2,335
Postage & Mailing	58	443	443	443
Subscription & Membership	1,610	1,095	1,095	1,117
Telephone Communications	26,577	24,459	24,459	24,949
Travel		1,096	1,096	1,050
Training	3,233	2,672	2,672	2,726
All Other Sundry Charges	748	1,096	1,096	1,050
Licenses & Permits	125	855	800	800
Office Supplies	4,800	5,142	5,142	4,150
Equipment - Noncapital	4,027	10,672	10,672	9,800
Uniforms	9,364	8,725	8,725	8,900
Tools & Implements	4,839	7,250	7,250	7,395
Agricultural & Horticultural Supplies	1,448	5,788	5,788	5,904
Parts For Equipment	19,761	78,661	77,509	78,060
Use Tax Allocation	(19)		(20)	
	723,425	761,224	759,997	706,818
CAPITAL EQUIPMENT				
Equipment - Capital	132,412	192,367	192,367	196,157
SPECIAL PROJECTS				
Emergency Manager	7,965	6,733	4,733	4,529
Train Station-Maintenance	5,304	5,410	5,410	5,304
HVAC Maintenance - Various Bldgs	335,000	293,750	273,750	279,225
Air Quality Investigations - City Buildings	367	15,788	15,788	16,103
Generator/UPS Maintenance	27,402	35,666	35,666	36,379
Security Systems Controls Maintenance	122,600	198,537	198,537	202,506
Electric Chiller HVAC Maintenance	2,550	750	750	765
Garage Door/Operator Maintenance	122,865	122,344	97,344	99,290
Plumbing Repairs / Replacement	77,585	88,783	68,783	70,158
Elevator Maintenance	486,284	1,361,356	1,416,356	480,000
City Hall Improvements		20,000	20,000	
SMA For Security Camera/Card Reader Software	69,535	177,260	205,460	209,000
Work Order Software & Technology Upgrade	(234)	36,036	36,036	36,100
Asset Management Training	3,409	6,115	8,115	8,200
	1,260,630	2,368,528	2,386,728	1,447,559
SUB-TOTAL	5,809,135	7,674,556	7,331,093	7,082,924

FY 2027 PROPOSED BUDGET DRAFT

FACILITIES MAINTENANCE

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
		JANITORIAL		
PERSONAL SERVICES	1,672,793	1,937,052	1,715,001	2,069,590
ALL OTHER O&M				
Contractual Services	30,053	50,601	50,601	50,601
Contract Labor	77,293	46,710	46,710	47,655
Repair Of Equipment	638	1,097	1,097	1,119
Telephone Communications	1,916	5,589	5,589	5,701
Training	447	549	549	560
Equipment - Noncapital	3,589	1,097	1,097	1,119
Uniforms	6,913	7,670	7,670	7,824
Cleaning & Janitor Supply	191,890	223,433	223,433	227,200
	312,740	336,746	336,746	341,779
CAPITAL EQUIPMENT				
Equipment - Capital		3,288	3,288	3,354
		3,288	3,288	3,354
SPECIAL PROJECTS				
Fuel Storage Tank Replacement	49,253			
	49,253			
SUB-TOTAL	2,034,786	2,277,086	2,055,035	2,414,723
		FIRE SAFETY		
PERSONAL SERVICES	437,217	458,278	399,954	510,025
INTER-CITY SERVICES				
Rental - Fleet Management	16,845	15,503	11,072	5,291
Gasoline - Fleet Management	6,550	7,797	5,512	7,613
Maintenance - Fleet Management	6,807	3,649	5,742	4,988
	30,202	26,949	22,326	17,892
ALL OTHER O&M				
Contractual Services	44,520	135,903	117,703	76,500
Repair Of Equipment		1,284	1,284	1,310
Subscription & Membership	794	535	535	546
Telephone Communications	3,802	7,013	7,013	7,154
Training	789	3,835	3,835	3,912
Licenses & Permits		1,097	1,097	1,119
Office Supplies	347	535	535	530
Equipment - Noncapital		2,739	2,739	2,500
Uniforms	925	1,315	1,315	1,335
Tools & Implements	100	1,337	1,337	1,364
Parts For Equipment	25,775	26,024	26,024	26,545
Material	34,246	22,354	22,354	22,802

FY 2027 PROPOSED BUDGET DRAFT

FACILITIES MAINTENANCE

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
	111,299	203,971	185,771	145,617
SUB-TOTAL	578,718	689,198	608,051	673,534
DEBT SERVICE				
Florida Taxable Pension Liability Reduction Note, Series 2020	125,445	126,945	126,945	128,445
	125,445	126,945	126,945	128,445
TRANSFERS TO OTHER FUNDS				
Transfer To General Fund		11,930	11,930	5,965
Transfer To Fleet Mgmt Reserve		53,226	53,226	
Transfer To Information Technology	2,967			5,840
	2,967	65,156	65,156	11,805
GRAND TOTAL	**8,551,050**	**10,832,941**	**10,186,280**	**10,311,431**

FY 2027 PROPOSED BUDGET DRAFT

REVENUE AND EXPENDITURE SUMMARY
INFORMATION TECHNOLOGY

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
Personnel				
Salaries and Wages	8,048,959	8,660,036	7,810,671	8,895,506
Fringe Benefits	1,699,485	2,448,302	2,055,455	2,623,905
Total Personnel	9,748,443	11,108,338	9,866,126	11,519,411
Non-Personnel				
Utilities	58,347	57,092	57,307	59,533
Professional and Contractual	1,264,644	1,460,131	1,576,091	5,215,185
Insurance and Fixed Charges	201,606	199,355	163,750	176,352
Internal Service Charges	3,979,150	4,149,766	4,159,971	4,757,165
All Other Operations & Maintenance	5,477,767	7,755,569	7,538,121	8,460,393
Debt Service	1,399,721	362,100	362,100	2,050,779
Capital Outlay	92,180			57,214
Maintenance and Special Projects	3,426,737	11,269,806	10,752,272	2,987,826
Total Non-Personnel	15,900,152	25,253,819	24,609,612	23,764,447
Total Expenditures	25,648,595	36,362,157	34,475,738	35,283,858
Transfers				
Cost Allocations and Recoveries	(8,105)			
Transfers In	1,071,474	1,123,212	1,123,212	1,665,780
Transfers Out		27,258	27,258	13,629
Net Transfers	1,079,579	1,095,954	1,095,954	1,652,151
Revenue Sources				
Charges for Services	23,934,690	27,510,756	27,697,317	30,385,007
Interest Income	878,570	690,000	647,430	500,000
All Other Revenue	30,048	18,903	50,978	
Total Revenue	24,843,309	28,219,659	28,395,725	30,885,007
Funding to be Provided	(274,292)	7,046,544	4,984,059	2,746,700

FY 2027 PROPOSED BUDGET DRAFT

INFORMATION TECHNOLOGY

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
REVENUES				
CHARGES FOR SERVICES				
OTHER CHARGES FOR SERVICES				
Radios				
Allocation - General Fund	617,437	556,227	556,227	1,003,879
Allocation - Fleet Mgmt	2,487	2,236	2,236	6,203
Allocation - Wastewater	44,769	40,248	40,248	74,438
Allocation - Airport	12,436	11,180	11,180	27,914
Allocation - Solid Waste	44,147	44,722	44,722	82,709
Allocation - Electric	225,087	198,451	198,451	361,850
Allocation - Water	66,533	59,814	59,814	116,826
Allocation - Facilities Maintenance	3,731	3,354	3,354	7,237
Allocation - Information Technology	8,083	7,267	7,267	12,406
Allocation - Stormwater	2,487	6,708	6,708	12,406
	1,027,197	930,207	930,207	1,705,868
Telecommunications				
Allocation - General Fund	478,867	571,292	571,292	687,481
Allocation - Fleet Mgmt	9,514	10,875	10,875	12,971
Allocation - Wastewater	32,983	39,875	39,875	47,562
Allocation - Parking	1,269	1,450	1,450	2,594
Allocation - Airport	15,856	19,575	19,575	30,266
Allocation - RP Funding Center	50,105	51,474	46,279	60,533
Allocation - Solid Waste	6,977	7,975	7,975	9,512
Allocation - Electric	1,385,398	1,719,575	1,702,175	1,808,119
Allocation - Water	63,425	72,500	72,500	88,205
Allocation - Facilities Maintenance	13,954	15,950	15,950	19,025
Allocation - Purchasing & Stores	17,125	19,575	19,575	23,348
Allocation - Information Technology	71,036	78,300	78,300	94,258
Allocation - Stormwater	8,245	9,425	9,425	10,377
Allocation - Downtown CRA	488	558	558	666
Allocation - Mid-Town	3,889	4,446	4,446	5,302
Allocation - Dixieland	63	71	71	85
Allocation - Building Inspection Fund	12,051	13,775	13,775	16,430
	2,171,245	2,636,691	2,614,096	2,916,734

FY 2027 PROPOSED BUDGET DRAFT

INFORMATION TECHNOLOGY

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
Application Development				
Allocation - General Fund	1,872,082	2,654,704	2,654,704	3,004,446
Allocation - Fleet Mgmt	34,342	46,501	46,501	146,842
Allocation - Wastewater	368,396	592,744	592,744	727,399
Allocation - Parking	17,883	30,561	30,561	22,396
Allocation - Airport	31,130	41,759	41,759	67,934
Allocation - RP Funding Center	69,925	95,267	95,267	193,022
Allocation - Solid Waste	45,628	62,170	62,170	95,304
Allocation - Electric	2,045,738	2,879,457	2,879,457	3,507,764
Allocation - Water	531,386	815,030	815,030	948,511
Allocation - Facilities Maintenance	65,316	71,149	71,149	83,935
Allocation - Purchasing & Stores	516,082	673,991	673,991	664,327
Allocation - Information Technology	2,082,391	2,194,595	2,194,595	2,552,806
Allocation - Stormwater	49,844	55,395	55,395	49,331
Allocation - Downtown CRA	350	437	437	220
Allocation - Mid-Town	2,791	3,483	3,483	1,751
Allocation - Dixieland	45	56	56	28
Allocation - Building Inspection Fund	263,043	470,298	470,298	374,066
	7,996,372	10,687,597	10,687,597	12,440,082

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
Network Support				
Allocation - General Fund	2,059,054	2,206,958	2,159,800	1,754,872
Allocation - CDBG	11,617	11,704	13,451	12,490
Allocation - Fleet Mgmt	41,764	45,953	42,380	40,204
Allocation - Wastewater	250,182	262,451	265,221	136,138
Allocation - Parking	5,915	6,257	6,251	4,878
Allocation - Airport	55,071	58,782	64,002	62,378
Allocation - RP Funding Center	66,835	72,618	70,783	58,536
Allocation - Solid Waste	26,868	29,953	29,925	22,246
Allocation - Electric	991,635	1,056,219	1,045,022	849,420
Allocation - Water	223,279	240,821	239,628	182,184
Allocation - Facilities Maintenance	49,153	52,197	55,666	45,082
Allocation - Purchasing & Stores	48,056	50,306	47,906	40,650
Allocation - Information Technology	203,756	218,871	212,197	195,192
Allocation - Telecommunications	24,083	25,808	25,778	
Allocation - Stormwater	37,185	40,164	40,124	34,146
Allocation - Downtown CRA		1,552	12	1,610
Allocation - Mid-Town		12,449	94	12,819
Allocation - Dixieland	13,699	198	15,850	205
Allocation - Building Inspection Fund	51,839	54,811	53,003	36,880
	4,159,990	4,448,072	4,387,093	3,489,930

FY 2027 PROPOSED BUDGET DRAFT

INFORMATION TECHNOLOGY

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
IT Support				
Allocation - General Fund	1,849,336	1,884,580	2,057,697	2,005,001
Allocation - CDBG	10,584	10,406	13,489	15,308
Allocation - Fleet Mgmt	34,777	37,114	36,886	40,797
Allocation - Wastewater	133,443	136,900	158,138	148,199
Allocation - Parking	5,017	5,344	5,681	5,537
Allocation - Airport	50,439	51,527	60,500	62,555
Allocation - RP Funding Center	55,292	59,861	63,087	68,054
Allocation - Solid Waste	21,529	22,105	23,867	35,456
Allocation - Electric	797,515	839,931	909,126	918,542
Allocation - Water	180,867	187,210	204,975	206,179
Allocation - Facilities Maintenance	39,006	38,302	47,960	45,638
Allocation - Purchasing & Stores	39,829	40,858	41,034	37,018
Allocation - Information Technology	174,802	178,078	189,865	216,468
Allocation - Telecommunications	23,161	23,739	26,756	
Allocation - Stormwater	32,213	33,766	36,880	42,554
Allocation - Downtown CRA		1,362		1,789
Allocation - Mid-Town	53	10,848	70	14,242
Allocation - Dixieland	12,136	173	15,226	228
Allocation - Building Inspection Fund	39,292	42,247	41,093	42,355
	3,499,290	3,604,351	3,932,330	3,905,920
GIS				
Allocation - General Fund	383,477	412,387	412,387	492,135
Allocation - Wastewater	358,548	245,851	245,851	169,687
Allocation - Airport				9,184
Allocation - RP Funding Center	3,670	2,249	2,249	
Allocation - Solid Waste	27,449	16,931	16,931	5,118
Allocation - Electric	887,479	1,356,338	1,356,338	1,356,417
Allocation - Water	303,474	219,440	219,440	193,072
Allocation - Facilities Maintenance	9,730	6,815	6,815	7,988
Allocation - Telecommunications	51,958	36,970	36,970	61,870
Allocation - Stormwater	55,531	34,993	34,993	31,279
Allocation - Downtown CRA	1,315	946	946	1,601
Allocation - Mid-Town	10,473	7,534	7,534	12,752
Allocation - Dixieland	168	120	120	204
Allocation - Building Inspection Fund	40,930	25,300	25,300	21,219
	2,134,202	2,365,874	2,365,874	2,362,526

FY 2027 PROPOSED BUDGET DRAFT

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
Public Safety				
Allocation - General Fund	1,651,975	1,388,617	1,388,617	1,451,196
	1,651,975	1,388,617	1,388,617	1,451,196
Information Security				
Allocation - General Fund	664,546	739,914	707,645	1,054,872
Allocation - CDBG	3,447	4,014	4,669	7,728
Allocation - Fleet Mgmt	15,460	17,394	16,007	25,116
Allocation - Wastewater	50,082	55,527	52,690	82,110
Allocation - Parking	1,825	2,007	2,001	2,898
Allocation - Airport	19,009	21,408	23,344	37,674
Allocation - RP Funding Center	22,608	24,753	23,344	34,776
Allocation - Solid Waste	8,516	9,366	9,115	13,524
Allocation - Electric	310,172	345,204	334,592	512,946
Allocation - Water	64,123	72,921	70,698	109,158
Allocation - Facilities Maintenance	14,903	18,063	18,675	28,014
Allocation - Purchasing & Stores	14,801	17,394	16,452	24,150
Allocation - Information Technology	66,303	76,559	67,585	116,886
Allocation - Telecommunications	8,972	10,035	10,004	11,701
Allocation - Stormwater	12,166	13,380	13,339	20,286
Allocation - Downtown CRA		590		957
Allocation - Mid-Town		4,687		7,615
Allocation - Dixieland	4,866	75	6,003	122
Allocation - Building Inspection Fund	12,622	16,056	15,340	22,218
	1,294,420	1,449,347	1,391,503	2,112,751
TOTAL CHARGES FOR SERVICES	23,934,690	27,510,756	27,697,317	30,385,007
		MISCELLANEOUS REVENUES		
OTHER				
Scrap Sales	21,903	18,903	20,193	
Insurance Proceeds - Workers Comp Claims	2,521			
	24,424	18,903	20,193	
REIMBURSEMENTS				
Reimbursements / Loss Recovery	5,624		5,624	
	5,624		5,624	
RENTS AND ROYALTIES				
Tower Space Rental			25,161	
			25,161	
INVESTMENT INCOME				
Interest on Pooled Investments	602,733	690,000	647,430	500,000
Market Value Restatement	275,837			
	878,570	690,000	647,430	500,000
TOTAL MISCELLANEOUS REVENUE	908,618	708,903	698,408	500,000

FY 2027 PROPOSED BUDGET DRAFT

INFORMATION TECHNOLOGY

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
	TRANSFERS FROM OTHER FUNDS			
Transfer from General Fund	549,765	23,212	23,212	601,439
Transfer from Transportation Fund				7,300
Transfer from Public Improvement Fund	40,000			
Transfer from Fleet Mgmt Fund	6,540			5,840
Transfer from Purchasing & Stores	7,507			14,600
Transfer from WW R&R	60,938	220,000	220,000	106,580
Transfer from Parking System	750			
Transfer from Lakeland Linder International Airport	11,044			39,420
Transfer from Solid Waste Management	46,098			118,260
Transfer from Water R&R	72,264	220,000	220,000	163,520
Transfer from Stormwater Utilities Fund	2,251			70,080
Transfer from Facilities Maintenance Fund	2,967			5,840
Transfer from Electric Operations	271,350	660,000	660,000	532,901
TOTAL TRANSFERS FROM OTHER FUNDS	1,071,474	1,123,212	1,123,212	1,665,780
SUB-TOTAL	25,914,783	29,342,871	29,518,937	32,550,787
PRIOR YEAR SURPLUS	(274,292)	7,046,544	4,984,059	2,746,700
TOTAL REVENUES	25,640,490	36,389,415	34,502,996	35,297,487

FY 2027 PROPOSED BUDGET DRAFT

INFORMATION TECHNOLOGY

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
EXPENSES		**ADMINISTRATION**		
PERSONAL SERVICES	887,706	1,085,566	853,880	1,185,684
INSURANCE				
Insurance - Fire	30,743	25,992	21,540	16,852
Insurance - Position Bond	101	124	136	162
Insurance - Data Processing	58,742	64,616	55,033	57,785
Self-Insurance Services	67,675	59,333	59,333	72,122
Insurance Consultant	3,738	3,975	3,483	3,725
Insurance - Excess Liability (Auto, General)	9,212	10,780	9,789	9,581
	170,211	164,820	149,314	160,227
INTER-CITY SERVICES				
Purchasing & Stores Service	105,295	147,439	147,439	160,467
General Fund Services	481,398	502,278	502,278	476,142
Intra-Departmental Charges - PC & Network Support	17,190	18,376	17,904	19,085
Lakeland Electric Charges	457,368	479,793	479,793	480,305
Intra-Departmental Charges - Telephone	8,245	8,700	8,700	10,377
Intra-Departmental Charges - Training Ctr	4,344	4,606	4,606	4,739
Intra-Departmental Charges - IT Operations - Application Dev	32,983	47,503	47,503	51,496
Intra-Departmental Charges - IT Operations - Network Support	16,439	17,630	17,610	16,260
Intra-Departmental Charges - IT Operations - IT Security	6,083	6,690	6,670	9,660
	1,129,345	1,233,015	1,232,503	1,228,531
ALL OTHER O&M				
Annual Audit	2,394	2,814	2,814	2,898
Repair Of Equipment	1,190	4,500	4,500	4,500
Postage & Mailing		75	75	75
Subscription & Membership	1,136	400	400	400
Telephone Communications	1,869	1,812	1,812	1,812
Travel	4,668	10,000	10,000	10,000
Training	65,851	55,435	55,435	55,435
All Other Sundry Charges	1,471	500	838	500
Loss On Disposal of Fixed Assets	4,348			
Office Supplies	620	3,000	3,000	3,000
Equipment - Noncapital		400	400	400
	83,546	78,936	79,274	79,020
SUB-TOTAL	2,270,807	2,562,337	2,314,971	2,653,462

FY 2027 PROPOSED BUDGET DRAFT

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
		RADIO COMMUNICATIONS		
PERSONAL SERVICES	253,312	258,885	362,949	277,635
UTILTIES				
Water Service	38		157	160
Electric Service	33,397	32,671	32,737	33,719
Wastewater Service	69		284	308
Solid Waste Service - Recycling	4		20	20
	33,509	32,671	33,198	34,207
INTER-CITY SERVICES				
Intra-Departmental Charges - PC & Network Support	3,257	3,291	4,004	3,877
Intra-Departmental Charges - Telephone	5,708	6,525	6,525	8,648
Intra-Departmental Charges - Facilities	17,200	17,596	17,596	19,251
Intra-Departmental Charges - Janitorial	9,388	8,526	8,526	9,495
Intra-Departmental Charges - IT Operations - Application Dev	4,499	7,443	7,443	8,045
Intra-Departmental Charges - IT Operations - Network Support	4,932	5,289	5,283	4,878
Intra-Departmental Charges - IT Operations - IT Security	1,825	2,007	2,001	2,898
	46,808	50,677	51,378	57,092
ALL OTHER O&M				
Contractual Services	521,018	366,494	538,694	1,148,484
Repair Of Equipment	58,364	41,481	41,481	41,967
Postage & Mailing	155	325	325	325
Subscription & Membership	148	250	250	250
Telephone Communications	453	2,104	2,104	2,104
Travel		500	500	500
Training		1,305	1,305	1,305
Software License & Maintenance		172,200		
Auto/Heavy Equipment Fuel	1,532			
Office Supplies		350	350	350
Equipment - Noncapital	6,183	750	750	750
All Other Materials & Supplies	126	2,000	2,000	2,000
Uniforms	490	870	870	870
Tools & Implements	449	200	200	200
Parts For Equipment	60,563	50,000	50,000	57,750
Material		900	900	900
Recoveries-Other Funds	(6,330)			
	643,150	639,729	639,729	1,257,755
CAPITAL EQUIPMENT				
Equipment - Capital	92,180			
	92,180			
SUB-TOTAL	1,068,960	981,962	1,087,254	1,626,689

FY 2027 PROPOSED BUDGET DRAFT

INFORMATION TECHNOLOGY

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
		TELECOMMUNICATIONS		
PERSONAL SERVICES	1,241,539	1,289,185	1,101,069	1,299,118
UTILTIES				
Water Service	701	678	939	958
Stormwater Service	3,887	4,081	3,887	4,433
Electric Service	7,837	7,039	6,739	6,941
Wastewater Service	1,201	1,196	1,614	1,751
Solid Waste Service	273	314	314	314
Solid Waste Service - Recycling	103	184	121	121
	14,000	13,492	13,614	14,518
INTER-CITY SERVICES				
Rental - Fleet Management	56,177	36,415	36,415	25,390
Gasoline - Fleet Management	12,149	16,407	10,695	14,982
Maintenance - Fleet Management	32,643	26,321	39,980	42,915
Intra-Departmental Charges - PC & Network Support	23,161	23,739	26,756	25,873
Intra-Departmental Charges - Telephone	12,051	14,500	14,500	17,295
Intra-Departmental Charges - Radios	8,083	7,267	7,267	12,537
Intra-Departmental Charges - Facilities	3,386			2,828
Intra-Departmental Charges - Janitorial	17,986		1,564	1,741
Intra-Departmental Charges - IT Operations - GIS	51,958	36,970	36,970	272,978
Intra-Departmental Charges - IT Operations - Application Dev	38,405	55,410	55,410	64,290
Intra-Departmental Charges - IT Operations - Network Support	24,083	25,808	25,778	23,872
Intra-Departmental Charges - IT Operations - IT Security	8,972	10,035	10,004	14,490
	289,053	252,872	265,339	519,191
ALL OTHER O&M				
Contractual Services	400,139	606,030	578,073	580,818
Repair Of Equipment	793	3,000	3,000	3,000
Postage & Mailing	122	144	100	100
Subscription & Membership		375	600	375
Telephone Communications	4,288	5,402	5,402	5,510
Travel			20	
Training	7,000	7,830	7,830	7,830
All Other Sundry Charges		250	250	250
Software License & Maintenance	90			
Subscription Expense Clearing	(214,536)			
Office Supplies	1,123	2,956	3,000	3,000
Equipment - Noncapital	625	4,000	4,000	4,000
All Other Materials & Supplies	661	1,500	1,500	1,500
Uniforms	5,146	6,410	6,410	7,995
Tools & Implements	376	1,000	1,000	1,000
Parts For Equipment		800	800	800

FY 2027 PROPOSED BUDGET DRAFT

INFORMATION TECHNOLOGY

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
Material	6,838	8,000	8,000	8,000
Use Tax Allocation	(41)			
Materials - Default Purchasing Card	47,170		23,644	
Recoveries-Other Funds	(1,577)			
	258,216	647,697	643,629	624,178
SUB-TOTAL	1,802,809	2,203,246	2,023,651	2,457,005
		APPLICATION DEVELOPMENT		
PERSONAL SERVICES	2,846,729	3,572,851	3,066,491	3,652,864
UTILITIES				
Water Service	283	281	289	295
Electric Service	4,430	4,364	4,170	4,295
Wastewater Service	319	335	331	359
Solid Waste Service	437	503	502	502
Solid Waste Service - Recycling	40	74	42	42
	5,508	5,557	5,334	5,493
INTER-CITY SERVICES				
Intra-Departmental Charges - PC & Network Support	55,500	57,038	62,579	59,615
Intra-Departmental Charges - Telephone	18,393	18,125	18,125	21,619
Intra-Departmental Charges - IT Operations - Application Dev	1,928,442	1,925,560	1,925,560	2,241,252
Intra-Departmental Charges - IT Operations - Network Support	56,440	59,942	58,113	53,658
Intra-Departmental Charges - IT Operations - IT Security	20,884	22,746	22,010	31,878
	2,079,659	2,083,411	2,086,387	2,408,022
ALL OTHER O&M				
Contractual Services		1,000		
Subscription & Membership	1,095	1,095	1,095	1,095
Telephone Communications	9,452	14,994	14,994	9,282
Travel	1,962	1,500	1,500	1,500
Training	12,112	16,312	16,312	16,312
All Other Sundry Charges	2,439	9,000	10,000	10,000
Software License & Maintenance	1,684,184	2,364,602	2,381,585	2,382,644
Cloud Subscriptions	437,235	581,798	564,815	793,825
	2,148,479	2,990,301	2,990,301	3,214,658
SUB-TOTAL	7,080,376	8,652,120	8,148,513	9,281,037

FY 2027 PROPOSED BUDGET DRAFT

INFORMATION TECHNOLOGY

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
	DATABASE ADMINISTRATION			
PERSONAL SERVICES	524,158	537,941	489,229	531,013
INTER-CITY SERVICES				
Intra-Departmental Charges - PC & Network Support	10,096	10,161	10,493	10,447
Intra-Departmental Charges - Telephone	2,537	2,900	2,900	3,459
Intra-Departmental Charges - IT Operations - Application Dev	13,239	20,289	20,289	19,267
Intra-Departmental Charges - IT Operations - Network Support	10,137	10,578	10,566	9,756
Intra-Departmental Charges - IT Operations - IT Security	3,751	4,014	4,002	5,796
	39,760	47,942	48,250	48,725
ALL OTHER O&M				
Subscription & Membership	295			
Telephone Communications	3,673	3,984	3,984	3,984
Travel		1,000	1,000	1,000
Training	1,675	3,915	3,915	3,915
All Other Sundry Charges	60	300	300	300
Software License & Maintenance	453,611	525,588	497,633	532,518
Cloud Subscriptions		3,000		
Office Supplies	33	360	360	360
Equipment - Noncapital	400			
	459,746	538,147	507,192	542,077
SUB-TOTAL	1,023,664	1,124,030	1,044,671	1,121,815
	NETWORK ADMINISTRATION & SUPPORT			
PERSONAL SERVICES	948,399	1,007,363	916,641	943,815
UTILITIES				
Water Service	274	272	279	285
Electric Service	4,286	4,222	4,035	4,156
Wastewater Service	308	323	320	347
Solid Waste Service	422	485	486	486
Solid Waste Service - Recycling	39	70	41	41
	5,329	5,372	5,161	5,315

FY 2027 PROPOSED BUDGET DRAFT

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
INTER-CITY SERVICES				
Rental - Fleet Management		1,697		
Intra-Departmental Charges - PC & Network Support	26,802	24,365	27,580	25,296
Intra-Departmental Charges - Telephone	7,611	8,700	8,700	10,377
Intra-Departmental Charges - Facilities	27,919	26,239	26,239	28,707
Intra-Departmental Charges - Janitorial	19,024	15,872	15,872	17,676
Intra-Departmental Charges - IT Operations - Application Dev	12,193	34,945	34,945	36,184
Intra-Departmental Charges - IT Operations - Network Support	26,521	26,934	26,902	24,980
Intra-Departmental Charges - IT Operations - IT Security	10,239	10,704	10,671	15,456
	130,309	149,456	150,909	158,676
ALL OTHER O&M				
Contractual Services	276,323	337,894	366,893	374,368
Postage & Mailing		92		
Telephone Communications	5,503	6,935	6,935	6,251
Training		4,893	4,893	4,893
Software License & Maintenance	301,220	542,055	482,127	497,758
Cloud Subscriptions	68,634	81,558	95,386	95,386
Equipment - Noncapital	5,771	25,000	25,000	25,000
Uniforms	2,742	3,200	600	600
Parts For Equipment	21,768	22,908	23,000	23,000
Materials - Default Purchasing Card	(64,006)		608	
	617,955	1,024,535	1,005,442	1,027,256
SUB-TOTAL	1,701,992	2,186,726	2,078,153	2,135,062

PC SUPPORT

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
PERSONAL SERVICES	986,977	1,105,417	966,666	1,130,220
INTER-CITY SERVICES				
Rental - Fleet Management	11,767	7,561	7,561	7,429
Gasoline - Fleet Management	636	415	607	856
Maintenance - Fleet Management	3,576	4,580	6,191	2,787
Intra-Departmental Charges - PC & Network Support	24,018	26,487	24,988	25,827
Intra-Departmental Charges - Telephone	8,245	8,700	8,700	10,377
Intra-Departmental Charges - IT Operations - Application Dev	26,520	44,580	44,580	46,400
Intra-Departmental Charges - IT Operations - Network Support	23,425	26,445	24,654	22,764
Intra-Departmental Charges - IT Operations - IT Security	8,668	10,035	9,337	13,524
	106,855	128,803	126,618	129,964

FY 2027 PROPOSED BUDGET DRAFT

INFORMATION TECHNOLOGY

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
ALL OTHER O&M				
Repair Of Equipment	1,699	6,000	6,000	6,000
Postage & Mailing		164		
Telephone Communications	8,276	6,624	6,624	6,624
Training		1,957	1,957	1,957
All Other Sundry Charges	96	100	100	100
Software License & Maintenance	104,767	148,329	117,779	144,114
Cloud Subscriptions	949,719	1,009,030	1,009,030	1,021,630
Subscription Expense Clearing	(66,367)			
Office Supplies	1,120	1,336	1,500	1,500
Equipment - Noncapital	3,548	5,000	5,000	5,000
All Other Materials & Supplies	95	2,000	2,000	2,000
Uniforms	3,904	4,400	4,400	
Parts For Equipment	3,475	3,000	3,000	3,000
Recoveries-Other Funds	(197)			
	1,010,135	1,187,940	1,157,390	1,191,925
SUB-TOTAL	2,103,968	2,422,160	2,250,674	2,452,109

GIS

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
PERSONAL SERVICES	941,844	1,078,220	971,524	1,099,857
INTER-CITY SERVICES				
Rental - Fleet Management	3,512			
Gasoline - Fleet Management	43	347		
Maintenance - Fleet Management	796	1,799		
Intra-Departmental Charges - PC & Network Support	18,773	19,356	21,552	20,811
Intra-Departmental Charges - Telephone	4,440	5,075	5,075	6,053
Intra-Departmental Charges - Facilities		2,322	2,322	2,540
Intra-Departmental Charges - Janitorial		1,405	1,405	1,564
Intra-Departmental Charges - IT Operations - Application Dev	26,435	44,406	44,406	42,469
Intra-Departmental Charges - IT Operations - Network Support	23,014	24,682	21,719	19,512
Intra-Departmental Charges - IT Operations - IT Security	8,060	9,366	5,558	11,592
	85,072	108,758	102,037	104,541
ALL OTHER O&M				
Contractual Services	9,460	5,100	5,100	2,973,100
Repair Of Equipment	32	1,500	1,500	1,500
Telephone Communications	2,735	3,678	36,780	3,678
Travel	12,790	9,000	9,000	9,000
Training	99	2,284	2,284	2,284
Software License & Maintenance	653,054	834,200	834,200	1,060,350
Computer Software		1,000	1,000	1,000
Subscription Expense Clearing	(31,015)			

FY 2027 PROPOSED BUDGET DRAFT

INFORMATION TECHNOLOGY

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
Equipment - Noncapital	986	1,000	1,000	1,000
All Other Materials & Supplies	1,074	3,600	3,600	3,600
Uniforms		2,000	500	
Parts For Equipment	9	1,300	1,300	1,300
	649,223	864,662	896,264	4,056,812
CAPITAL EQUIPMENT				
Equipment - Capital				57,214
				57,214
SUB-TOTAL	1,676,140	2,051,640	1,969,825	5,318,424
		PUBLIC SAFETY		
PERSONAL SERVICES	491,893	518,849	514,363	572,674
INTER-CITY SERVICES				
Intra-Departmental Charges - PC & Network Support	8,489	8,241	9,255	10,686
Intra-Departmental Charges - Telephone	2,537	2,900	2,900	3,459
Intra-Departmental Charges - IT Operations - Application Dev	12,748	21,586	21,586	21,608
Intra-Departmental Charges - IT Operations - Network Support	8,493	8,815	8,805	9,756
Intra-Departmental Charges - IT Operations - IT Security	3,143	3,345	3,335	5,796
	35,410	44,887	45,881	51,305
ALL OTHER O&M				
Contractual Services	31,506	70,000	70,000	71,000
Subscription & Membership		1,000	1,000	1,000
Telephone Communications	1,608	2,580	2,580	2,580
Travel	5,103	7,000	7,000	7,000
Training	7,574	5,252	52,520	4,000
All Other Sundry Charges		40	40	40
Software License & Maintenance	301,135	367,381	327,856	395,271
Cloud Subscriptions	152,980	185,016	185,016	208,270
Office Supplies	180	350	350	350
Equipment - Noncapital	4,771	10,000	10,000	10,000
Uniforms		400	124	
Parts For Equipment	577	5,000	5,000	5,000
	505,433	654,019	661,486	704,511
SUB-TOTAL	1,032,736	1,217,755	1,221,730	1,328,490

FY 2027 PROPOSED BUDGET DRAFT

INFORMATION TECHNOLOGY

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
	INFORMATION SECURITY			
PERSONAL SERVICES	625,682	654,061	623,314	826,531
INSURANCE				
Insurance - Cyber Liability	31,395	34,535	14,436	16,125
	31,395	34,535	14,436	16,125
INTER-CITY SERVICES				
Intra-Departmental Charges - PC & Network Support	10,678	10,763	11,511	11,177
Intra-Departmental Charges - Telephone	1,269	2,175	2,175	2,594
Intra-Departmental Charges - IT Operations - Application Dev	11,418	20,851	20,851	21,795
Intra-Departmental Charges - IT Operations - Network Support	9,863	10,578	10,566	9,756
Intra-Departmental Charges - IT Operations - IT Security	3,650	4,014	4,002	5,796
	36,878	48,381	49,105	51,118
ALL OTHER O&M				
Contractual Services	23,803	70,799	14,517	64,517
Subscription & Membership	629	9,890	1,150	1,150
Telephone Communications	1,582	1,440	1,440	2,628
Travel	2,554	1,700	1,700	1,700
Training	11,117	7,357	7,357	7,357
Software License & Maintenance	209,023	341,627	351,922	521,785
Computer Software		16,796	15,294	15,294
Cloud Subscriptions	108,324	135,445	135,445	358,275
Office Supplies		820	820	820
Equipment - Noncapital	1,239	2,860	2,860	2,860
Material	151	1,000	1,000	1,000
	358,422	589,734	533,505	977,386
SUB-TOTAL	1,052,377	1,326,711	1,220,360	1,871,160
DEBT SERVICE				
Parker Street Complex Renovation	30,456	30,455	30,455	30,456
Radio Replacement	1,031,627			1,684,760
Florida Taxable Pension Liability Reduction Note, Series 2020	327,728	331,645	331,645	335,563
Operations	9,911			
	1,399,721	362,100	362,100	2,050,779

FY 2027 PROPOSED BUDGET DRAFT

INFORMATION TECHNOLOGY

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
SPECIAL PROJECTS				
Inventory Management Software		47,750		
Emergency Manager	5,691	6,212	6,212	6,340
Citywide Phone & Pager Charges	145,623		(49,767)	
Interactive Shared Account Mgmt -Password Vault		56,705		
Timekeeping Software Replacement		150,000		
GIS Upgrade	62,342	276,284	276,284	
Maximo Upgrade City Wide	1,639	1,098,361	1,098,361	
PC Replacements	808,440	532,137	459,222	988,625
Lease - Telecom/Code Enforcement	67,630	69,320	65,978	71,053
LPD - CAD Reporting System		101,972	101,972	
Minor GIS Upgrade	1,437	157,314	219,424	12,000
OnBase Software		33,915		
Public Records Requests Management		20,341	20,341	
FL Polytechnic Licensing	(15,767)			
Networks Replacements	1,543,773	340,863	1,083,408	309,139
CS1000e PBX Replacement	67,670	101,806	101,806	
Security Enhancements		139,000	136,987	
Digital Evidence Management System 2		42,840	42,840	
Cyber Security Services	79,744			
Multi-Factor Authentication (MFA)	3,875	23,212	23,212	
AI Tools	3,275	16,725		
Phishing Analysis Tool	12,000			
Radio Tower Rehab	155,000			
Cloud Integration Solution		90,000	90,000	
Budget Software		75,000		
PC Replacements	136,661	365,203	357,816	490,100
OnBase Software		64,125		
Networks Replacements	347,706	7,460,721	6,718,176	1,110,569
	3,426,737	11,269,806	10,752,272	2,987,826
TRANSFERS TO OTHER FUNDS				
Transfer To General Fund		27,258	27,258	13,629
		27,258	27,258	13,629
GRAND TOTAL	**25,640,490**	**36,389,415**	**34,502,996**	**35,297,487**

FY 2027 PROPOSED BUDGET DRAFT

REVENUE AND EXPENDITURE SUMMARY
PARKING
OPERATING FUND

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
Personnel				
Salaries and Wages	240,665	282,107	204,221	349,930
Fringe Benefits	59,844	82,265	60,873	122,439
Total Personnel	300,509	364,372	265,094	472,369
Non-Personnel				
Utilities	72,388	74,641	75,799	79,640
Professional and Contractual	27,087	2,528	27,047	8,512
Insurance and Fixed Charges	42,904	153,700	128,696	37,783
Internal Service Charges	414,015	460,271	457,367	399,281
All Other Operations & Maintenance	50,388	45,749	40,393	39,907
Debt Service	9,405	9,517	9,517	9,629
Maintenance and Special Projects	38,944	53,215	56,026	158,269
Total Non-Personnel	655,131	799,621	794,845	733,021
Total Expenditures	955,640	1,163,993	1,059,939	1,205,390
Transfers				
Cost Allocations and Recoveries	(29,957)	(31,175)	(33,371)	(29,901)
Transfers Out	93,990	95,626	95,626	96,661
Net Transfers	(64,033)	(64,451)	(62,255)	(66,760)
Revenue Sources				
Charges for Services	979,906	1,061,814	990,580	1,032,356
Interest Income	(7,151)		(5,960)	
All Other Revenue	129,701	155,150	97,266	154,000
Total Revenue	1,102,456	1,216,964	1,081,886	1,186,356
Funding to be Provided	(82,783)	11,480	40,308	85,794

FY 2027 PROPOSED BUDGET DRAFT

PARKING
OPERATING FUND

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
REVENUES				
		CHARGES FOR SERVICES		
OTHER CHARGES FOR SERVICES				
Parking Garage- Main Street-Daily	3,436	5,000	3,729	5,000
Parking Garage- Main Street-Leased	321,909	400,000	367,352	400,000
Parking Garage- Orange Street-Publix	117,315	105,878		
Parking Lot-Munn Park / Cedar St. Lot	109,884	90,000	119,945	120,000
Parking Lot-Lot C / N. Florida Avenue	129,813	140,000	144,487	145,200
Parking Lot-South Massachusetts Ave.	12,872	12,786	12,873	12,786
Parking Lot-South Tennessee - Leased	39,747	40,000	41,762	41,220
Parking Lots - Missouri Ave	10,800	12,000	12,000	12,000
Parking Lot D - Kentucky Ave	7,834	6,000	5,218	6,000
Permit Fees	315	150	240	150
Parking Garage - Heritage Plaza	184,090	200,000	238,574	240,000
Parkling Lot - Frontier Lot	41,892	50,000	44,400	50,000
	979,906	1,061,814	990,580	1,032,356
TOTAL CHARGES FOR SERVICES	979,906	1,061,814	990,580	1,032,356
		FINES AND FORFEITS		
Parking Fines	86,700	150,000	94,700	150,000
Penalties on Assessments	(292)	1,000		
TOTAL FINES AND FORFEITS	86,408	151,000	94,700	150,000
		MISCELLANEOUS REVENUES		
OTHER				
All Other Misc Revenue	48	50	330	
Refund of Prior Year Expenses	(26)			
Cash Over And Short	145	100	150	
Credit Card Convenience Fees	2,210	4,000	2,086	4,000
	2,378	4,150	2,566	4,000
RENTS AND ROYALTIES				
Lease Revenue	185,899			
Lease Revenue clearing	(261,534)			
Interest Revenue - Leases	116,550			
	40,916			

PARKING
OPERATING FUND

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
INVESTMENT INCOME				
Interest on Pooled Investments	(5,489)		(5,960)	
Market Value Restatement	(1,662)			
	(7,151)		(5,960)	
TOTAL MISCELLANEOUS REVENUE	36,142	4,150	(3,394)	4,000
SUB-TOTAL	1,102,456	1,216,964	1,081,886	1,186,356
PRIOR YEAR SURPLUS	(82,783)	11,480	40,308	85,794
TOTAL REVENUES	**1,019,673**	**1,228,444**	**1,122,194**	**1,272,150**

FY 2027 PROPOSED BUDGET DRAFT

PARKING
OPERATING FUND

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
EXPENSES		**MAIN STREET GARAGE**		
PERSONAL SERVICES	100,732	143,688	98,853	234,847
INTER-CITY SERVICES				
Rental - Fleet Management	4,692	2,659	2,659	2,562
Gasoline - Fleet Management	887	1,119	660	1,197
Maintenance - Fleet Management	1,587	1,527	2,247	1,432
Intra-Departmental Charges - PC & Network Support	5,017	5,344	5,681	5,551
Intra-Departmental Charges - Telephone	1,269	1,450	1,450	2,594
Intra-Departmental Charges - Facilities	6,866	7,024	7,024	7,684
Intra-Departmental Charges - Training Ctr	259	274	274	282
Intra-Departmental Charges - IT Operations - Application Dev	18,866	31,529	31,529	22,396
Intra-Departmental Charges - IT Operations - Network Support	4,932	5,289	5,283	4,878
Intra-Departmental Charges - IT Operations - IT Security	1,825	2,007	2,001	2,898
	46,199	58,222	58,808	51,474
ALL OTHER O&M				
Repair Of Equipment	1,375	1,500	1,500	1,500
Subscription & Membership		525		500
Travel		525		500
Training		1,000		1,000
All Other Sundry Charges		109		100
Ad Valorem Taxes	13,641	10,000	14,429	10,150
Office Supplies	1,019	1,096	1,096	1,110
All Other Materials & Supplies	4,194	4,288	4,288	4,469
Uniforms	1,774	3,160	3,160	2,030
	22,003	22,203	24,473	21,359
SUB-TOTAL	168,934	224,113	182,134	307,680
		ORANGE STREET GARAGE		
PERSONAL SERVICES	73,570	43,065	46,341	
INTER-CITY SERVICES				
Maintenance - Fleet Management	566	983		
Intra-Departmental Charges - Facilities	11,584	11,850	7,900	
	12,150	12,833	7,900	

FY 2027 PROPOSED BUDGET DRAFT

PARKING
OPERATING FUND

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
ALL OTHER O&M				
Telephone Communications	1,108	1,500	257	
Fines & Penalties	718			
Equipment - Noncapital	394	150		
All Other Materials & Supplies	2,240	3,000		
	4,459	4,650	257	
SUB-TOTAL	90,179	60,548	54,498	
		IOWA AVENUE GARAGE		
PERSONAL SERVICES	21,492	21,745	23,269	20,000
INTER-CITY SERVICES				
Intra-Departmental Charges - Facilities	8,465	8,659	10,102	9,474
	8,465	8,659	10,102	9,474
ALL OTHER O&M				
Contractual Services		549		557
Cost Allocated - Electric	(29,957)	(31,175)	(33,371)	(29,901)
	(29,957)	(30,626)	(33,371)	(29,344)
SUB-TOTAL		(222)		130
		PARKING ENFORCEMENT		
PERSONAL SERVICES	103,916	155,123	95,724	216,418
ALL OTHER O&M				
Visa/Mastercard Bank Charges	2,122		1,700	1,800
Repair Of Equipment		1,530	550	600
Printing & Photography	4,094	4,080	4,080	4,080
Telephone Communications	2,743	3,214	3,200	3,200
Software License & Maintenance	2,880	3,360	330	3,200
Tariff - Tax on Imports			70	
Uniforms	947	340	340	1,000
	12,786	12,524	10,270	13,880
SUB-TOTAL	116,702	167,647	105,994	230,298

FY 2027 PROPOSED BUDGET DRAFT

PARKING
OPERATING FUND

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
	PARKING LOTS			
ALL OTHER O&M				
Visa/Mastercard Bank Charges	23,118		23,249	4,000
Ad Valorem Taxes	4,348	5,772	6,213	5,859
	27,467	5,772	29,462	9,859
SUB-TOTAL	27,467	5,772	29,462	9,859
	OTHER CASH DISBURSEMENTS			
PERSONAL SERVICES	798	751	907	1,104
INSURANCE				
Insurance - Fire	34,009	145,464	120,548	28,300
Insurance - Position Bond	8	8	8	10
Self-Insurance Services	8,145	7,345	7,345	8,817
Insurance Consultant	175	213	187	187
Insurance - Excess Liability (Auto, General)	567	670	608	469
	42,904	153,700	128,696	37,783
UTILITIES				
Water Service	14,755	14,958	15,508	15,818
Stormwater Service	6,834	7,176	6,834	7,794
Electric Service	30,797	31,890	32,617	33,596
Wastewater Service	17,974	18,278	18,724	20,316
Solid Waste Service	2,027	2,339	2,116	2,116
	72,388	74,641	75,799	79,640
INTER-CITY SERVICES				
Purchasing & Stores Service	842	2,989	2,989	912
General Fund Services	346,359	377,568	377,568	337,421
	347,201	380,557	380,557	338,333
ALL OTHER O&M				
Banking Service	596	510	629	642
Annual Audit	1,250	1,469	1,469	1,513
Bad Check Expense	75		80	
Bad Debt Expense	8,839	600	800	609
	10,760	2,579	2,978	2,764
SUB-TOTAL	474,051	612,228	588,937	459,624
DEBT SERVICE				
Florida Taxable Pension Liability Reduction Note, Series 2020	9,405	9,517	9,517	9,629
	9,405	9,517	9,517	9,629

FY 2027 PROPOSED BUDGET DRAFT

PARKING
OPERATING FUND

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
SPECIAL PROJECTS				
Emergency Manager	339	370	370	377
CSX Right-of-Way	20,670	20,670	20,670	20,670
Parking Lot C Landscape				2,143
Heritage Plaza Parking Garage			6,345	104,950
Pay Stations			831	2,110
Frontier Parking Lot	17,935	32,175	27,810	28,019
	38,944	53,215	56,026	158,269
TRANSFERS TO OTHER FUNDS				
Transfer To General Fund	68,240	70,626	70,626	71,661
Transfer To Transportation Fund	25,000	25,000	25,000	25,000
Transfer To Information Technology	750			
	93,990	95,626	95,626	96,661
GRAND TOTAL	**1,019,673**	**1,228,444**	**1,122,194**	**1,272,150**

FY 2027 PROPOSED BUDGET DRAFT

REVENUE AND EXPENDITURE SUMMARY
LAKELAND LINDER INTERNATIONAL AIRPORT OPERATING FUND

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
Personnel				
Salaries and Wages	2,197,549	2,558,895	1,930,722	2,372,262
Fringe Benefits	473,822	827,299	580,716	1,042,814
Total Personnel	2,671,371	3,386,194	2,511,438	3,415,076
Non-Personnel				
Utilities	496,418	739,111	665,759	689,784
Professional and Contractual	467,495	233,592	234,263	207,896
Insurance and Fixed Charges	545,042	646,380	564,241	489,548
Internal Service Charges	1,034,088	1,057,763	1,027,741	1,127,936
All Other Operations & Maintenance	622,318	584,614	584,506	514,159
Debt Service	2,266,914	2,277,397	2,277,397	1,143,487
Capital Outlay	21,241			
Maintenance and Special Projects	1,214,342	1,420,768	1,397,505	1,134,673
Total Non-Personnel	6,667,857	6,959,625	6,751,412	5,307,483
Total Expenditures	9,339,228	10,345,819	9,262,850	8,722,559
Transfers				
Transfers In				
Transfers Out	2,402,819	3,936,635	3,838,870	5,095,592
Net Transfers	(2,402,819)	(3,936,635)	(3,838,870)	(5,095,592)
Revenue Sources				
Charges for Services	1,282,707	2,035,497	1,753,737	2,407,267
Interest Income	104,083		10,639	
All Other Revenue	10,327,648	10,406,844	10,302,235	10,962,132
Total Revenue	11,714,439	12,442,341	12,066,611	13,369,399
Funding to be Provided	27,609	1,840,113	1,035,109	448,752

FY 2027 BUDGET
PROPOSED DRAFT

LAKELAND LINDER INTERNATIONAL AIRPORT
OPERATING FUND

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
REVENUES				
		CHARGES FOR SERVICES		
OTHER CHARGES FOR SERVICES				
Rideshare - Transportation Network Carrier (TNC) Fee			6,880	6,880
Fuel Flowage Fee	446,632	411,376	451,373	564,120
Airport Landing Fees	521,553	552,187	551,971	585,663
Parkings		497,160	161,096	599,267
Rental Car Concession Fee	300,795	379,996	425,826	450,955
Rental Car QTA Fee		53,400	41,050	49,266
Security Fees	13,727	7,000	7,500	7,500
Concessions		100,428	74,091	52,091
Per Turn Fee		33,950	33,950	91,525
	1,282,707	2,035,497	1,753,737	2,407,267
TOTAL CHARGES FOR SERVICES	1,282,707	2,035,497	1,753,737	2,407,267
		MISCELLANEOUS REVENUES		
OTHER				
Insurance Proceeds - Workers Comp Claims	6,420			
All Other Misc Revenue	19,524	15,500	6,750	56,760
	25,944	15,500	6,750	56,760
SALES OF FIXED ASSETS				
Surplus Land Sales	108,000			
Surplus Furniture & Equipment Sales	7,500			
	115,500			
CONTRIBUTIONS & DONATIONS				
Contributions & Donations	31,397	43,779	34,560	
	31,397	43,779	34,560	
REIMBURSEMENTS				
Reimbursements-Facility Maintenance				2,820
				2,820
RENTS AND ROYALTIES				
Buildings-Miscellaneous Office	1,799,349	1,713,821	1,666,443	1,691,383
All Other Airport Revenue	24,100	24,100	24,100	172,271
Office-Hangar Lease	4,164,957	4,936,541	4,854,488	5,126,254
Warehouse Lease	532,297	540,804	546,383	560,100
Hangar Lease	824,802	257,787	258,857	264,455
T-Hangar Lease	297,343	300,300	295,980	295,980
Building Leases - Other	46,059	125,873	119,900	197,163
Lease Revenue	2,072,814			
Lease Revenue clearing	(2,261,220)			
Interest Revenue - Leases	345,107			
Leases - Land	2,309,199	2,448,339	2,494,774	2,594,946
	10,154,807	10,347,565	10,260,925	10,902,552

FY 2027 PROPOSED BUDGET DRAFT

LAKELAND LINDER INTERNATIONAL AIRPORT
OPERATING FUND

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
INVESTMENT INCOME				
Interest on Pooled Investments	56,243		10,639	
Interest on Pooled Investments	(240)			
Interest on Pooled Investments	(1,457)			
Market Value Restatement	47,329			
Market Value Restatement	347			
Market Value Restatement	1,861			
	104,083		10,639	
TOTAL MISCELLANEOUS REVENUE	10,431,731	10,406,844	10,312,874	10,962,132
SUB-TOTAL	11,714,439	12,442,341	12,066,611	13,369,399
PRIOR YEAR SURPLUS	27,609	1,840,113	1,035,109	448,752
TOTAL REVENUES	**11,742,047**	**14,282,454**	**13,101,720**	**13,818,151**

FY 2027 PROPOSED BUDGET DRAFT

LAKELAND LINDER INTERNATIONAL AIRPORT
OPERATING FUND

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
EXPENSES		**ADMINISTRATION**		
PERSONAL SERVICES	865,867	1,140,206	881,258	1,242,985
INSURANCE				
Insurance - Fire	381,217	466,285	386,420	302,319
Insurance - Airport Liability	62,687	67,073	67,073	67,224
Insurance - Position Bond	36	63	68	72
Self-Insurance Services	84,727	90,424	90,424	98,785
Insurance Consultant	4,875	6,500	5,695	6,300
Insurance - Excess Liability (Auto, General)	11,500	16,035	14,561	14,848
	545,042	646,380	564,241	489,548
UTILITIES				
Water Service	49,359			
Stormwater Service	26,694			
Electric Service	343,857			
Wastewater Service	44,467			
Solid Waste Service	32,041			
	496,418			
INTER-CITY SERVICES				
Rental - Fleet Management	69,266			
Gasoline - Fleet Management	42,082			
Maintenance - Fleet Management	69,676			
Purchasing & Stores Service	47,172	88,663	88,663	96,645
General Fund Services	563,399	534,173	534,173	525,660
Intra-Departmental Charges - PC & Network Support	50,439	51,527	60,500	67,009
Intra-Departmental Charges - Telephone	15,856	19,575	19,575	30,266
Intra-Departmental Charges - Radios	12,436	11,180	11,180	28,208
Intra-Departmental Charges - Facilities	57,259			
Intra-Departmental Charges - Training Ctr	1,293	1,371	1,371	1,410
Intra-Departmental Charges - IT Operations - GIS				9,650
Intra-Departmental Charges - IT Operations - Application Dev	34,474	45,399	45,399	67,934
Intra-Departmental Charges - IT Operations - Network Support	51,727	55,142	60,361	62,378
Intra-Departmental Charges - IT Operations - IT Security	19,009	21,408	23,344	37,674
	1,034,088	828,438	844,566	926,834

PROPOSED FY 2027 BUDGET DRAFT

LAKELAND LINDER INTERNATIONAL AIRPORT
OPERATING FUND

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
ALL OTHER O&M				
Contractual Services	67,700	43,000	43,000	30,000
Legal Fees	32,163	15,000	15,000	15,000
Banking Service	723	1,000	1,028	1,000
Annual Audit	3,345	3,931	3,931	4,049
Visa/Mastercard Bank Charges	381	700	700	700
Rentals	44,485			
Printing & Photography	3,118	5,994	5,994	10,500
Postage & Mailing	498	1,100	1,100	1,500
Subscription & Membership	18,533	4,000	4,000	
Telephone Communications	7,886	27,000	27,000	28,616
Travel	30,152	11,300	11,300	6,900
Training	2,359	7,100	7,100	6,800
Ad Valorem Taxes	2,059	(497)		
Licenses & Permits		3,000	3,000	3,000
Bad Debt Expense	(6,855)	2,000	2,000	2,000
Auto/Heavy Equipment Fuel	23,260			
Leases Expense Clearing	(6,547)			
Office Supplies	3,830	3,000	3,000	3,000
Equipment - Noncapital	9,670			
All Other Materials & Supplies	9,325			2,000
Uniforms	2,033			
	248,118	127,628	128,153	115,065
SUB-TOTAL	3,189,533	2,742,652	2,418,218	2,774,432
		AIRPORT AIRFIELD		
PERSONAL SERVICES	1,018,529	1,293,332	968,924	1,238,759
Electric Service		34,000	26,237	27,024
		34,000	26,237	27,024
INTER-CITY SERVICES				
Rental - Fleet Management		76,409	77,843	46,999
Gasoline - Fleet Management		44,924	20,582	54,296
Maintenance - Fleet Management		46,169	22,927	38,640
		167,502	121,352	139,935
ALL OTHER O&M				
Contractual Services	62,185	38,611	38,611	43,920
Rentals		62,500	62,500	45,000
Maintenance Of Facilities	75,170	60,000	60,000	30,000
Repair Of Equipment	22,986	18,000	18,000	10,000
Subscription & Membership		2,047	2,047	2,078
Telephone Communications	14,656			

FY 2027 PROPOSED BUDGET DRAFT

LAKELAND LINDER INTERNATIONAL AIRPORT
OPERATING FUND

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
Training	3,879			
Licenses & Permits	24,820			
Auto/Heavy Equipment Fuel		33,000	33,000	27,000
Subscription Expense Clearing	(12,800)			
Equipment - Noncapital	5,277	1,200	1,200	1,200
All Other Materials & Supplies	25,632	10,000	10,000	10,000
Uniforms	3,355	5,806	5,800	5,800
Chemicals	7,966	3,742	3,742	3,742
Tools & Implements	7,496	3,000	3,000	3,000
	240,623	237,906	237,900	181,740
	1,259,152	1,732,740	1,354,413	1,587,458
		AIRPORT FACILITIES		
PERSONAL SERVICES	786,975	952,656	661,256	933,332
UTILTIES				
Water Service		49,664	52,419	53,467
Stormwater Service		28,029	26,694	30,444
Electric Service		440,000	315,016	324,466
Wastewater Service		43,876	53,199	57,721
Solid Waste Service		31,542	21,872	21,872
		593,111	469,200	487,970
INTER-CITY SERVICES				
Intra-Departmental Charges - Facilities		61,823	61,823	61,167
		61,823	61,823	61,167
ALL OTHER O&M				
Contractual Services	65,029	96,259	96,259	72,250
Contract Labor	13,304	35,091	35,734	40,977
Rentals	22,391	13,000	13,000	8,000
Maintenance Of Facilities	200,096	150,000	150,000	150,000
Telephone Communications	7,887			
Equipment - Noncapital	8,778	6,000	6,000	3,000
All Other Materials & Supplies	10,133	10,000	10,000	10,000
Uniforms	803	5,103	5,103	5,103
Cleaning & Janitor Supply	42,561	40,599	45,000	45,000
Tools & Implements	7,425	3,500	3,500	3,000
	378,407	359,552	364,596	337,330
CAPITAL EQUIPMENT				
Equipment - Capital	21,241			
	21,241			
SUB-TOTAL	1,186,622	1,967,142	1,556,875	1,819,799

FY 2027 PROPOSED BUDGET DRAFT

LAKELAND LINDER INTERNATIONAL AIRPORT
OPERATING FUND

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
		AIRPORT TERMINAL		
UTILITIES				
Water Service		5,000	19,011	19,391
Electric Service		101,000	126,503	130,298
Wastewater Service		6,000	3,444	3,737
Solid Waste Service			21,364	21,364
		112,000	170,322	174,790
ALL OTHER O&M				
Maintenance Of Facilities		20,000	20,000	20,000
Subscription & Membership		43,000	43,000	36,820
Equipment - Noncapital		6,000	1,000	1,500
All Other Materials & Supplies		22,520	22,520	28,000
Uniforms		1,600	1,600	1,600
		93,120	88,120	87,920
SUB-TOTAL		205,120	258,442	262,710
		AIRLINE SERVICE		
ALL OTHER O&M				
Contractual Services	4,240			
Security Services	218,425			
	222,665			
SUB-TOTAL	222,665			
		NON-DEPARTMENTAL		
ALL OTHER O&M				
Loss On Disposal of Fixed Assets	0			
	0			
SUB-TOTAL	0			
DEBT SERVICE				
Tail Enclosure - Airside Center	85,144	85,143	85,143	85,144
2010A CBA Bonds Payable	239,829	239,929	239,929	239,829
Capital Improvement Revenue Note, Series 2017A	183,281	183,145	183,145	183,005
Capital Improvement Revenue Note, Series 2017B	1,124,556	1,134,654	1,134,654	
Florida Taxable Pension Liability Reduction Note, Series 2020	48,788	49,373	49,373	49,955
Airport / Airside Loan Consolidation	585,296	585,153	585,153	585,554
Operations	20			
	2,266,914	2,277,397	2,277,397	1,143,487

FY 2027 PROPOSED BUDGET DRAFT

LAKELAND LINDER INTERNATIONAL AIRPORT
OPERATING FUND

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
SPECIAL PROJECTS				
Emergency Manager	1,694	1,849	1,849	2,642
Airport Maintenance-Sun 'N Fun	6,979			
Airport Advertising / Promotions	277,325	326,168	328,168	66,320
Air Traffic Control Tower Expenses		371,100	371,100	396,801
Lease - NOAA	146,410			
US Customs	262,627	265,000	260,000	265,000
Air Service Development	88,128	67,500	39,500	42,760
Amazon	351,401			
COL - PD		252,667	260,000	288,000
Air Carrier Incentive Program	30,000	30,000	30,000	30,000
Interlocal Agreement - Commercial Air Passenger Service - Polk County	50,000	50,000	50,000	
Land - 4250 Medulla Road (Morgan Creek LLC)	(222)			
SNF ARFF Services		4,784	5,188	
NAVAIDSs Maintenance		51,700	51,700	43,150
	1,214,342	1,420,768	1,397,505	1,134,673
TRANSFERS TO OTHER FUNDS				
Transfer To General Fund	524,030	744,690	636,622	1,070,191
Transfer To Information Technology	11,044			39,420
Transfer to Airport R&R Fund	1,867,745	3,191,945	3,202,248	3,985,981
	2,402,819	3,936,635	3,838,870	5,095,592
GRAND TOTAL	**11,742,047**	**14,282,454**	**13,101,720**	**13,818,151**

PROPOSED FY 2027 BUDGET DRAFT

REVENUE AND EXPENDITURE SUMMARY
SOLID WASTE

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
Personnel				
Salaries and Wages	3,721,878	4,002,692	3,593,833	4,270,615
Fringe Benefits	1,043,797	1,533,747	1,272,222	1,902,224
Total Personnel	4,765,675	5,536,439	4,866,055	6,172,839
Non-Personnel				
Utilities	47,405	46,797	47,172	49,480
Professional and Contractual	617,880	858,799	803,278	789,027
Insurance and Fixed Charges	373,395	553,551	547,290	538,222
Internal Service Charges	7,405,346	6,927,339	6,670,173	7,729,748
All Other Operations & Maintenance	4,900,614	6,143,276	6,161,641	6,247,221
Debt Service	385,994	1,725,513	1,725,513	1,824,263
Capital Outlay	42,828	134,505	134,505	120,000
Maintenance and Special Projects	478,557	3,465,521	1,100,521	418,935
Total Non-Personnel	14,252,018	19,855,301	17,190,093	17,716,896
Total Expenditures	19,017,693	25,391,740	22,056,148	23,889,735
Transfers				
Transfers In		2,300,000	2,300,000	
Transfers Out	2,207,392	1,791,763	1,791,763	2,397,289
Net Transfers	(2,207,392)	508,237	508,237	(2,397,289)
Revenue Sources				
Charges for Services	19,504,194	23,547,458	23,127,459	23,917,034
Debt Proceeds				440,000
Interest Income	432,278	250,000	162,005	200,000
All Other Revenue	33,425	27,656	48,340	49,790
Total Revenue	19,969,897	23,825,114	23,337,804	24,606,824
Funding to be Provided	1,255,188	1,058,389	(1,789,893)	1,680,200

FY 2027 BUDGET
PROPOSED DRAFT

SOLID WASTE

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
REVENUES				
		CHARGES FOR SERVICES		
OTHER CHARGES FOR SERVICES				
Solid Waste Collection Charges - Residential	499,748	368,337	356,719	367,421
Roll-Off Container Franchise Fees	932,341	1,077,331	975,000	1,100,000
Solid Waste Collection Charges - Commercial	7,166,458	8,456,043	8,307,645	8,556,874
Solid Waste Recycling - Residential	1,239,472	2,274,887	2,256,657	2,324,357
Solid Waste Recycling - Commercial	37,628	68,966	43,299	44,598
Roll-Off Container Rental Fees	5,039	5,671	5,100	5,253
Roll-Off Container Delivery Fees	11,310	12,938	12,500	12,875
Roll-Off Container Return / Replacement Fees	767,294	913,102	859,194	884,970
Roll-Off Collection Surcharge	189,725	223,290	211,229	217,566
Roll-Off Container Solid Waste Disposal Charges	494,920	578,495	588,735	606,397
EZ Can Automation - Residential	7,584,400	8,894,389	8,823,266	9,087,964
EZ Can Automation - Commercial	210,464	246,034	241,993	249,253
InterCity Solid Waste Billings	365,396	427,975	446,122	459,506
	19,504,194	23,547,458	23,127,459	23,917,034
TOTAL CHARGES FOR SERVICES	19,504,194	23,547,458	23,127,459	23,917,034
		FINES AND FORFEITS		
Bad Check Charges	7,830	6,369	8,637	8,896
TOTAL FINES AND FORFEITS	7,830	6,369	8,637	8,896
		MISCELLANEOUS REVENUES		
OTHER				
Scrap Sales	16,003	10,613	14,802	15,246
Insurance Proceeds - Workers Comp Claims	9,591	10,674	24,901	25,648
	25,594	21,287	39,703	40,894
INVESTMENT INCOME				
Interest on Pooled Investments	184,693	250,000	162,005	200,000
Interest on Deposits	(25,508)			
Market Value Restatement	273,092			
	432,278	250,000	162,005	200,000
TOTAL MISCELLANEOUS REVENUE	457,872	271,287	201,708	240,894

FY 2027 PROPOSED BUDGET DRAFT

SOLID WASTE

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
	PROCEEDS FROMT THE ISSUANCE OF LONG TERM DEBT			
Transfer from Internal Loan Fund				440,000
TOTAL DEBT PROCEEDS				440,000
	TRANSFERS FROM OTHER FUNDS			
Transfer from Public Improvement Fund		2,300,000	2,300,000	
TOTAL TRANSFERS FROM OTHER FUNDS		2,300,000	2,300,000	
SUB-TOTAL	19,969,897	26,125,114	25,637,804	24,606,824
PRIOR YEAR SURPLUS	1,255,188	1,058,389	(1,789,893)	1,680,200
TOTAL REVENUES	**21,225,085**	**27,183,503**	**23,847,911**	**26,287,024**

FY 2027 PROPOSED BUDGET DRAFT

SOLID WASTE

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
EXPENSES		**ADMINISTRATION**		
PERSONAL SERVICES	616,058	663,705	620,971	809,182
INSURANCE				
Insurance - Fire	3,265	6,192	5,132	4,015
Insurance - Position Bond	102	115	124	131
Self-Insurance Services	315,561	491,665	491,665	481,901
Insurance Consultant	3,025	3,175	2,782	2,825
Insurance - Excess Liability (Auto, General)	51,442	52,404	47,587	49,350
	373,395	553,551	547,290	538,222
UTILTIES				
Water Service	12,385	12,447	11,938	12,177
Stormwater Service	1,806	1,896	1,806	2,060
Electric Service	14,401	13,825	13,929	14,347
Wastewater Service	17,427	17,948	16,438	17,835
Solid Waste Service	1,182	314	2,826	2,826
Solid Waste Service - Recycling	204	367	235	235
	47,405	46,797	47,172	49,480
INTER-CITY SERVICES				
Rental - Fleet Management	5,991	12,842	12,842	3,781
Gasoline - Fleet Management	2,460	2,829	2,262	466
Maintenance - Fleet Management	3,636	5,818	7,735	3,261
Purchasing & Stores Service	24,428	34,867	34,867	22,794
General Fund Services	858,532	870,442	870,442	915,763
Utility Billing Service	230,712	230,434	230,434	237,347
Intra-Departmental Charges - PC & Network Support	21,529	22,105	23,866	28,182
Intra-Departmental Charges - Telephone	6,977	7,975	7,975	9,512
Intra-Departmental Charges - Radios	44,147	44,722	44,722	83,578
Intra-Departmental Charges - Facilities	14,779	15,119	15,119	16,541
Intra-Departmental Charges - Janitorial	11,806	10,722	10,722	11,941
Intra-Departmental Charges - Training Ctr	3,465	3,673	3,673	3,780
Intra-Departmental Charges - IT Operations - GIS	27,449	16,931	16,931	5,234
Intra-Departmental Charges - IT Operations - Application Dev	50,057	68,078	68,078	95,304
Intra-Departmental Charges - IT Operations - Network Support	22,439	24,045	24,017	22,246
Intra-Departmental Charges - IT Operations - IT Security	8,516	9,366	9,115	13,524
	1,336,924	1,379,968	1,382,800	1,473,254

FY 2027 PROPOSED BUDGET DRAFT

SOLID WASTE

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
ALL OTHER O&M				
Contractual Services	5,269	10,592	10,592	10,751
Banking Service	1,064	909	1,121	1,143
Professional Services	45,687	76,191	78,458	58,081
Advertising	27,417	37,414	37,414	37,976
Annual Audit	4,296	5,048	5,048	5,199
Contract Labor	13,254	12,673	12,673	12,864
Toll Fees	32,200	37,455	37,455	38,017
Repair Of Equipment	12,482	34,209	34,209	34,723
Printing & Photography		1,561	1,561	1,585
Postage & Mailing	1,000	3,221	3,221	3,270
Subscription & Membership	1,899	2,601	2,601	2,641
Telephone Communications	10,541	18,598	18,598	18,877
Travel	3,711	5,802	3,902	3,961
Training	2,337	2,176	2,601	2,641
All Other Sundry Charges	7,827	6,800	7,800	7,917
Software License & Maintenance	24,815	74,817	74,817	58,081
Bad Debt Expense	34,127	36,961	36,961	37,516
Loss On Disposal of Fixed Assets	0			
Office Supplies	5,744	6,653	8,553	8,682
Equipment - Noncapital	12,001	15,841	15,841	16,079
All Other Materials & Supplies	12,499	14,929	14,929	15,313
Uniforms	28,153	49,500	49,500	50,243
Chemicals	19,771	29,132	29,132	29,569
Tools & Implements	3,137	5,542	5,542	5,466
Personal Safety Equipment	8,780	9,553	8,553	8,682
Parts For Equipment		3,850	3,850	3,908
	318,009	502,028	504,932	473,185
SUB-TOTAL	2,691,790	3,146,049	3,103,165	3,343,323

RECYCLING

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
PERSONAL SERVICES	596,651	719,241	558,029	749,148
INTER-CITY SERVICES				
Rental - Fleet Management	528,402	489,406	420,466	689,545
Gasoline - Fleet Management	168,445	216,525	163,111	154,901
Maintenance - Fleet Management	431,214	331,397	362,011	245,522
	1,128,060	1,037,328	945,588	1,089,968

FY 2027 PROPOSED BUDGET DRAFT

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
ALL OTHER O&M				
Advertising	20,839	16,036	16,036	16,277
Postage & Mailing		2,810	2,810	2,853
Subscription & Membership	275	1,561	1,561	1,561
Travel	1,015	5,397	2,705	2,746
Training	1,293	1,623	1,623	1,648
Recycling Disposal Charges	637,822	540,000	540,000	540,000
Office Supplies	753	2,601	2,601	2,641
All Other Materials & Supplies	5,131	8,670	8,670	8,801
	667,129	578,698	576,006	576,527
SUB-TOTAL	2,391,839	2,335,267	2,079,623	2,415,643
		RESIDENTIAL - MANUAL		
PERSONAL SERVICES	1,613,814	1,807,032	1,898,501	2,025,355
INTER-CITY SERVICES				
Rental - Fleet Management	541,628	459,155	395,463	586,017
Gasoline - Fleet Management	218,566	326,079	206,028	392,618
Maintenance - Fleet Management	549,832	790,878	453,866	511,713
	1,310,026	1,576,112	1,055,357	1,490,348
ALL OTHER O&M				
Contract Labor	418,351	538,000	480,000	487,200
Rentals		18,728	18,858	18,728
Solid Waste Disposal Charges	563,820	765,373	652,875	700,729
	982,171	1,322,101	1,151,733	1,206,657
SUB-TOTAL	3,906,011	4,705,245	4,105,591	4,722,360
		RESIDENTIAL - AUTOMATED		
PERSONAL SERVICES	689,948	970,190	628,927	1,014,795
INTER-CITY SERVICES				
Rental - Fleet Management	777,776	625,273	694,213	892,446
Gasoline - Fleet Management	187,015	261,750	183,394	199,179
Maintenance - Fleet Management	522,767	304,662	390,774	375,371
	1,487,557	1,191,685	1,268,381	1,466,996
ALL OTHER O&M				
Solid Waste Disposal Charges	987,871	1,472,476	1,472,476	1,494,563
	987,871	1,472,476	1,472,476	1,494,563
SUB-TOTAL	3,165,377	3,634,351	3,369,784	3,976,354

FY 2027 PROPOSED BUDGET DRAFT

SOLID WASTE

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
	COMMERCIAL			
PERSONAL SERVICES	965,488	974,969	888,936	1,153,141
INTER-CITY SERVICES				
Rental - Fleet Management	643,293	560,442	560,441	848,940
Gasoline - Fleet Management	283,897	331,501	272,267	329,029
Maintenance - Fleet Management	818,220	528,643	813,048	704,684
	1,745,410	1,420,586	1,645,756	1,882,653
ALL OTHER O&M				
Contractual Services	81,703	122,400	122,400	120,000
Leases	38,269			
Solid Waste Disposal Charges	1,546,367	1,900,716	1,975,716	2,005,352
Equipment - Noncapital	241,715	204,457	204,457	189,000
	1,908,054	2,227,573	2,302,573	2,314,352
SUB-TOTAL	4,618,952	4,623,128	4,837,265	5,350,146
	ROLL-OFF			
PERSONAL SERVICES	283,716	401,302	270,691	421,218
INTER-CITY SERVICES				
Rental - Fleet Management	123,822	78,906	142,597	77,401
Gasoline - Fleet Management	91,370	103,167	79,344	106,058
Maintenance - Fleet Management	182,178	139,587	150,350	143,070
	397,369	321,660	372,291	326,529
ALL OTHER O&M				
Contractual Services		39,536	39,536	39,536
Leases	11,328			
Solid Waste Disposal Charges	654,285	859,663	917,663	931,428
Leases Expense Clearing	(10,353)			
	655,260	899,199	957,199	970,964
CAPITAL EQUIPMENT				
Equipment - Capital	42,828	134,505	134,505	120,000
	42,828	134,505	134,505	120,000
SUB-TOTAL	1,379,173	1,756,666	1,734,686	1,838,711

FY 2027 PROPOSED BUDGET DRAFT

SOLID WASTE

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
DEBT SERVICE				
Florida Taxable Pension Liability Reduction Note, Series 2020	122,795	124,263	124,263	125,732
Capital Improvement Revenue and Refunding Bonds, Series 2025A	262,899	1,601,250	1,601,250	1,601,000
Operations	300			
Equipment				97,531
	385,994	1,725,513	1,725,513	1,824,263
SPECIAL PROJECTS				
Emergency Manager	4,540	4,955	4,955	5,132
Solid Waste Renovation, Demo & Addition	20,370	408,030	408,030	20,000
GPS Units and Access Charges	14,770	267,704	202,704	190,000
Environmental Code Enforcement Officer	29,274	23,061	23,061	21,703
Cart Replacement	134,798	172,100	172,100	172,100
Solid Waste/Lakes - 305 Eastside Property		10,000	10,000	10,000
Solid Waste Transfer Station	274,805	2,579,671	279,671	
	478,557	3,465,521	1,100,521	418,935
TRANSFERS TO OTHER FUNDS				
Transfer To General Fund	1,744,630	1,791,763	1,791,763	1,839,029
Transfer To Fleet Mgmt Reserve	416,664			440,000
Transfer To Information Technology	46,098			118,260
	2,207,392	1,791,763	1,791,763	2,397,289
GRAND TOTAL	**21,225,085**	**27,183,503**	**23,847,911**	**26,287,024**

FY 2027 PROPOSED BUDGET DRAFT

REVENUE AND EXPENDITURE SUMMARY
WASTEWATER UTILITY OPERATING FUND

	FY 25 Actual	FY 26 Revised Budget	FY 26 Forecast	FY27 Proposed Budget
Personnel				
Salaries and Wages	5,791,671	6,469,934	6,263,771	6,668,251
Fringe Benefits	1,417,803	2,341,454	1,956,468	2,997,394
Total Personnel	7,209,474	8,811,388	8,220,239	9,665,645
Non-Personnel				
Utilities	2,437,312	2,567,395	2,624,940	2,700,425
Professional and Contractual	1,177,892	1,231,606	1,003,063	1,089,879
Insurance and Fixed Charges	785,133	899,820	825,126	888,440
Internal Service Charges	6,242,665	7,759,152	7,441,000	8,303,328
All Other Operations & Maintenance	2,905,600	3,792,157	3,352,416	3,453,830
Debt Service	5,083,146	4,581,637	4,581,637	7,370,961
Capital Outlay		132,400	255,474	391,947
Maintenance Projects	2,954,171	38,757,172	3,536,159	3,419,294
Total Non-Personnel	21,585,920	59,721,339	23,619,815	27,618,104
Total Expenditures	28,795,394	68,532,727	31,840,054	37,283,749
Transfers				
Cost Allocations and Recoveries	(51,347)	(68,611)	(53,064)	
Transfers In				25,000,000
Transfers Out	26,092,006	16,551,369	16,419,839	21,664,059
Net Transfers	(26,040,659)	(16,482,758)	(16,366,775)	3,335,941
Revenue Sources				
Charges for Services	45,567,299	45,584,209	49,383,947	49,230,945
Debt Proceeds		35,000,000		
Interest Income	2,066,723	800,000	345,249	864,000
All Other Revenue	5,514,075	10,000	19,791	10,800
Total Revenue	53,148,097	81,394,209	49,748,987	50,105,745
Funding to be Provided	1,687,956	3,621,276	(1,542,158)	(16,157,937)

FY 2027 PROPOSED BUDGET DRAFT

WASTEWATER UTILITY
OPERATING FUND

	FY 25 Actual	FY 26 Revised Budget	FY 26 Forecast	FY27 Proposed Budget
REVENUES				
	CHARGES FOR SERVICES			
OTHER CHARGES FOR SERVICES				
Wastewater Service Charges	39,555,049	40,509,035	41,802,356	43,749,758
Pretreatment Surcharge	5,275,512	4,499,127	7,054,917	4,859,057
CDBG Fund - WW Service	135	141	91	152
Wastewater Re-use water charges	169,869	98,360	115,255	106,229
General Fund -WW Service	314,263	233,607	196,669	252,296
Fleet Mgmt-WW Service	3,598	3,689	2,502	3,984
Purchasing-WW Service	986	860	722	929
RP Funding Center-WW Service	21,181	24,590	16,050	26,557
Airport-WW Service	40,480	59,015	46,842	63,736
Parking System-WW Service	17,003	11,066	15,003	11,951
Electric Utilities-WW Service	42,958	46,721	34,408	50,459
Solid Waste - WW Service	16,301	12,296	12,351	13,280
Water Utilities - WW Service	7,789	7,377	7,187	7,967
Facilities & Construction Management - WW Service	1,401	1,230	1,360	1,328
Information Technology - WW Service	3,190	1,967	1,930	2,124
Stormwater Utility - WW Service	37	32	29	35
Self Insurance Fund - WW Service	320	79	56	85
Downtown CRA - WW Service	23	18	18	19
Connection Fees	82,162	70,000	68,992	75,600
Dixieland CRA-WW Service	3	2	2	2
Mid-Town CRA - WW Service	13,614	3,684	6,510	3,979
Building Inspection Fund - WW Service	892	1,313	697	1,418
WW Lift Station Maintenance	533			
	45,567,299	45,584,209	49,383,947	49,230,945
TOTAL CHARGES FOR SERVICES	45,567,299	45,584,209	49,383,947	49,230,945
	FINES AND FORFEITS			
Bad Check Charges	10,441	10,000	12,031	10,800
Penalties on Assessments	(33)			
TOTAL FINES AND FORFEITS	10,407	10,000	12,031	10,800

FY 2027 PROPOSED BUDGET DRAFT

WASTEWATER UTILITY
OPERATING FUND

	FY 25 Actual	FY 26 Revised Budget	FY 26 Forecast	FY27 Proposed Budget
	MISCELLANEOUS REVENUES			
OTHER				
Insurance Proceeds - Workers Comp Claims	859		4,617	
Refund of Prior Year Expenses			3,143	
MSBU Assessment - Skyview SRL Debt Service	140,690			
	141,548		7,760	
CONTRIBUTIONS & DONATIONS				
Contribution from Developers - Pump Stations	1,181,158			
Contribution from Developers - Sewer Lines	4,180,961			
	5,362,119			
INVESTMENT INCOME				
Interest on Pooled Investments	740,463	800,000	345,249	864,000
Interest on Deposits	(30,378)			
Market Value Restatement	1,356,638			
	2,066,723	800,000	345,249	864,000
TOTAL MISCELLANEOUS REVENUE	7,570,391	800,000	353,009	864,000
	PROCEEDS FROM THE ISSUANCE OF DEBT			
Proceeds Issuance of Long Term Debt		35,000,000		
TOTAL DEBT PROCEEDS		35,000,000		
SUB-TOTAL	53,148,097	81,394,209	49,748,987	50,105,745
PRIOR YEAR SURPLUS	1,687,956	3,621,276	(1,542,158)	8,842,063
TOTAL REVENUES	54,836,053	85,015,485	48,206,829	58,947,808

FY 2027 PROPOSED BUDGET DRAFT

WASTEWATER UTILITY

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
EXPENSES		**ADMINISTRATION**		
PERSONAL SERVICES	(241,685)	18,553	22,181	469,905
INSURANCE				
Insurance - Position Bond	142	173	188	174
Self-Insurance Services	239,386	327,355	327,355	407,122
Insurance - Excess Liability (Auto, General)	37,933	55,193	50,120	54,886
	277,461	382,721	377,663	462,182
INTER-CITY SERVICES				
Purchasing & Stores Service	146,570	179,318	179,318	206,055
General Fund Services	1,179,697	1,237,467	1,237,467	1,220,706
Utility Billing Service	554,153	1,347,948	1,347,948	1,368,166
Allocation Shared Cost - Water Utilities	701,385	868,486	934,904	1,120,136
Intra-Departmental Charges - Training Ctr	5,275	5,592	5,592	5,755
Intra-Departmental Charges - IT Operations - GIS	358,548	245,851	245,851	476,293
Intra-Departmental Charges - IT Operations - Application Dev	483,342	711,414	711,414	727,399
	3,428,970	4,596,076	4,662,494	5,124,510
ALL OTHER O&M				
Contractual Services	104,272	29,173	30,673	24,723
Banking Service	2,779	2,382	2,937	2,996
Annual Audit	12,430	14,605	14,605	15,043
Telephone Communications	453	536	536	544
All Other Sundry Charges	10			
Licenses & Permits	3,125	1,072	1,072	1,088
Fines & Penalties		1,000		
Bad Debt Expense	76,640	65,000	65,000	65,975
Office Supplies			1	
All Other Materials & Supplies	(1,058,602)			
Material		25	24	
Materials - Default Purchasing Card			2,596	
	(858,894)	113,793	117,444	110,369

FY 2027 PROPOSED BUDGET DRAFT

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
SPECIAL PROJECTS				
Emergency Manager	6,911	7,544	7,544	7,850
Cyber Security Services		17,049		
Wastewater Impact Fee Study	115			
Safety Incentive Prgm	4,086	4,480	3,980	4,039
Rates & Fees Study	26,100	48,916	42,916	27,405
Annual Bond Holders Report	15,200	28,500	28,500	22,975
	52,412	106,489	82,940	62,269
SUB-TOTAL	2,658,264	5,217,632	5,262,722	6,229,235
		ENGINEERING		
ALLOCATIONS				
Allocation Shared Cost - Water Utilities	577,533	925,971	670,277	1,027,177
	577,533	925,971	670,277	1,027,177
ALL OTHER O&M				
Contractual Services	9,847			
	9,847			
SUB-TOTAL	587,380	925,971	670,277	1,027,177
		GLENDALE TREATMENT PLANT		
PERSONAL SERVICES	1,834,069	1,966,361	1,874,190	1,859,829
INSURANCE				
Insurance - Fire	499,609	504,211	436,171	412,483
Insurance Consultant	8,063	12,888	11,292	13,775
	507,672	517,099	447,463	426,258
UTILITIES				
Water Service	34,129	32,216	43,266	44,131
Stormwater Service	6,556	6,884	6,556	7,477
Electric Service	989,167	1,034,408	1,020,516	1,051,131
Solid Waste Service	40,962	47,640	43,095	43,095
Solid Waste Service - Recycling	510	918	587	587
	1,071,325	1,122,066	1,114,020	1,146,421
INTER-CITY SERVICES				
Rental - Fleet Management	36,293	34,120	35,172	14,844
Gasoline - Fleet Management	2,656	27,252	2,255	6,212
Maintenance - Fleet Management	7,127	12,084	16,195	7,411
Other City Department Charges	4,200	8,400	6,300	6,300
Intra-Departmental Charges - PC & Network Support	19,254	20,652	21,859	21,512
Intra-Departmental Charges - Telephone	8,245	10,875	10,875	12,971
Intra-Departmental Charges - Radios	9,327	8,385	8,385	15,671

FY 2027 PROPOSED BUDGET DRAFT

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
Intra-Departmental Charges - Facilities	68,905	70,489	70,489	77,119
Intra-Departmental Charges - Janitorial	60,587	55,024	55,024	61,278
Intra-Departmental Charges - IT Operations - Network Support	21,370	22,919	21,132	19,512
Intra-Departmental Charges - IT Operations - IT Security	7,553	8,697	5,669	11,592
	245,517	278,897	253,355	254,422
ALL OTHER O&M				
Contractual Services	171,837	165,912	165,912	173,311
Advertising	90	304	304	300
Sludge Disposal	578,023	418,034	272,600	380,656
Rentals	52,166	26,160	20,604	20,913
Maintenance Of Facilities	9,848	20,300	20,300	20,605
Repair Of Equipment	178,369	104,675	30,485	124,541
Postage & Mailing		200	200	200
Subscription & Membership		500	500	500
Telephone Communications	1,531	2,000	1,658	1,523
Travel		3,000	3,000	3,000
Training	4,194	12,720	22,914	22,914
All Other Sundry Charges	246	400	400	400
Software License & Maintenance		2,500	2,500	2,500
Licenses & Permits	14,267	18,702	20,053	20,053
Auto/Heavy Equipment Fuel	42,432	41,209	41,209	41,827
Office Supplies	1,837	3,300	2,875	3,350
Equipment - Noncapital		1,200	2,057	1,218
All Other Materials & Supplies	1,472	3,045	3,045	3,091
Uniforms	4,377	6,444	5,000	5,000
Chemicals		2,060	2,710	2,091
Tools & Implements	713	5,000	4,000	4,000
Laboratory Supplies	16,035	12,453	13,453	13,655
Material	15,315	18,000	18,000	18,270
Chemicals - Effluent Disinfection	578,190	885,000	773,349	784,949
Chemicals - Odor - Corrosion Control	203,557	309,400	263,900	267,859
Chemicals - Sludge Thickening	65,208	110,176	94,961	96,385
Chemicals - Sludge Bacterial Control		4,060	4,060	4,060
Meal Allowance	1,197	1,118	1,058	881
	1,940,901	2,177,872	1,791,107	2,018,052

FY 2027 PROPOSED BUDGET DRAFT

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
SPECIAL PROJECTS				
NPDES Permit Renewal	42,480	5,971		
Maintenance General Support	738,700	723,136	621,674	716,591
Glendale Sludge Dewatering	734,706	889,399	852,110	864,892
Glendale Aeration Tank Cleaning		101,500	101,500	
Glendale Digester #1 Cleaning		24,717	24,717	
Polymer Bid Selection Study	11,338	38,576	12,662	
	1,527,224	1,783,299	1,612,663	1,581,483
SUB-TOTAL	7,126,708	7,845,594	7,092,798	7,286,465

NORTHSIDE TREATMENT PLANT

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
PERSONAL SERVICES	1,054,967	1,110,234	1,109,656	1,302,472
UTILITIES				
Water Service	39,817	25,854	13,832	14,109
Stormwater Service	1,997	2,097	1,997	2,278
Electric Service	444,645	498,546	445,689	459,060
Solid Waste Service	9,907	11,015	11,930	11,930
	496,366	537,512	473,448	487,377
INTER-CITY SERVICES				
Rental - Fleet Management	20,697	31,904	28,495	15,046
Gasoline - Fleet Management	10,762	13,689	2,403	13,959
Maintenance - Fleet Management	3,261	7,840	11,069	4,496
Other City Department Charges	2,930	415	692	250
Intra-Departmental Charges - PC & Network Support	4,618	4,431	5,286	4,624
Intra-Departmental Charges - Telephone	3,806	5,075	5,075	6,053
Intra-Departmental Charges - Radios	1,865	1,677	1,677	3,134
Intra-Departmental Charges - Facilities	11,760	12,030	12,030	13,162
Intra-Departmental Charges - Janitorial	9,038	8,208	8,208	9,141
Intra-Departmental Charges - IT Operations - Network Support	6,000	6,415	6,407	5,986
Intra-Departmental Charges - IT Operations - IT Security	2,433	2,676	2,668	3,864
	77,170	94,360	84,010	79,715

PROPOSED FY 2027 BUDGET DRAFT

WASTEWATER UTILITY

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
ALL OTHER O&M				
Contractual Services	69,287	78,150	23,978	76,125
Sludge Disposal		125,567	125,567	127,201
Rentals	84,130	102,290	42,290	47,055
Repair Of Equipment		52,914	29,758	83,654
Telephone Communications	687	1,500	686	750
Training	1,102	6,712	7,212	5,500
Licenses & Permits	900	11,174	11,174	9,073
Auto/Heavy Equipment Fuel		200	200	200
Office Supplies	1,152	2,300	1,920	2,300
Equipment - Noncapital		500	743	500
All Other Materials & Supplies	1,883	2,000	192	1,500
Uniforms	1,177	2,502	3,000	3,000
Cleaning & Janitor Supply		200	200	200
Chemicals		500	500	500
Tools & Implements	401	1,000	1,000	1,000
Laboratory Supplies	11,943	22,077	17,227	20,000
Material	2,012	4,121	1,440	4,000
Chemicals - Effluent Disinfection	143,551	239,006	213,150	216,347
Chemicals - Odor - Corrosion Control	4,090	14,360	10,000	10,150
Chemicals - Sludge Thickening	38,364	84,486	70,000	70,000
Meal Allowance	299	750	76	250
	360,976	752,309	560,313	679,305
SPECIAL PROJECTS				
Maintenance General Support	257,105	318,041	272,007	313,980
Northside Basin Cleaning	27,339	158,021	158,021	
Northside Phase 2 Tank Repair	6,848	27,155	27,155	
	291,291	503,217	457,183	313,980
SUB-TOTAL	2,280,771	2,997,632	2,684,610	2,862,849

FY 2027 PROPOSED BUDGET DRAFT

WASTEWATER UTILITY

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
	WESTSIDE TREATMENT PLANT			
UTILITIES				
Water Service	47,857	44,431	70,545	71,956
Electric Service	421,394	439,903	545,899	562,276
Solid Waste Service	1,637	1,883	1,884	1,884
	470,888	486,217	618,328	636,116
INTER-CITY SERVICES				
Rental - Fleet Management	13,143	9,017	9,017	6,668
Gasoline - Fleet Management	17,937	23,589	2,778	14,257
Maintenance - Fleet Management	2,978	4,684	8,326	3,564
Intra-Departmental Charges - PC & Network Support	3,103	3,531	3,744	3,779
Intra-Departmental Charges - Telephone	1,903	2,175	2,175	2,594
Intra-Departmental Charges - IT Operations - Network Support	3,288	3,526	3,522	3,252
Intra-Departmental Charges - IT Operations - IT Security	1,217	1,338	1,334	1,932
	43,568	47,860	30,896	36,046
ALL OTHER O&M				
Contractual Services	9,023	33,292	33,292	33,824
All Other Materials & Supplies		206	200	200
Chemicals	1,112			
Material	77	516	500	500
	10,211	34,014	33,992	34,524
SPECIAL PROJECTS				
Maintenance General Support	101,428	84,805	72,524	81,670
	101,428	84,805	72,524	81,670
SUB-TOTAL	626,096	652,896	755,740	788,356

FY 2027 PROPOSED BUDGET DRAFT

WASTEWATER UTILITY

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
	PRETREATMENT PROGRAM			
PERSONAL SERVICES	186,958	223,864	229,300	240,295
INTER-CITY SERVICES				
Rental - Fleet Management	30,130	33,797	26,118	10,260
Gasoline - Fleet Management	7,352	10,898	7,808	11,833
Maintenance - Fleet Management	7,441	10,456	35,879	10,760
Intra-Departmental Charges - PC & Network Support	9,008	8,824	10,474	9,100
Intra-Departmental Charges - Telephone	1,903	2,900	2,900	3,459
Intra-Departmental Charges - Radios	3,731	3,354	3,354	6,268
Intra-Departmental Charges - IT Operations - Network Support	8,219	8,815	8,805	8,130
Intra-Departmental Charges - IT Operations - IT Security	3,041	3,345	3,335	4,830
	70,827	82,389	98,673	64,640
ALL OTHER O&M				
Contractual Services	13,811	23,500	26,000	26,250
Advertising	245	200	200	200
Repair Of Equipment		2,200	2,481	1,100
Postage & Mailing	11			
Subscription & Membership		100	100	100
Telephone Communications	1,511	1,300	1,300	1,800
Travel	617	1,428	500	
Training	1,166	2,572	3,500	4,000
Office Supplies	463	850	1,764	400
Equipment - Noncapital	2,406	3,000	5,000	3,045
All Other Materials & Supplies		50	15	
Uniforms	918	1,800	1,800	1,800
Tools & Implements	269	1,000	1,000	1,000
Material	5,004	3,800	5,335	2,550
	26,419	41,800	48,995	42,245
SPECIAL PROJECTS				
Reimbursable Sampling Analysis	(2,320)	4,935	(25,785)	10,500
Maintenance General Support	4,410	8,243	5,539	8,121
	2,090	13,178	(20,246)	18,621
SUB-TOTAL	286,294	361,231	356,722	365,801

FY 2027 PROPOSED BUDGET DRAFT

WASTEWATER UTILITY

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
	WETLANDS MANAGEMENT			
PERSONAL SERVICES	646,364	675,246	656,885	726,899
UTILITIES				
Water Service	774	1,067	1,440	1,469
Solid Waste Service	2,851			
Electric Service - TECO	11,309	15,595	15,595	15,225
	14,934	16,662	17,035	16,694
INTER-CITY SERVICES				
Rental - Fleet Management	130,355	104,722	100,343	112,826
Gasoline - Fleet Management	10,315	15,079	8,528	13,110
Maintenance - Fleet Management	25,723	35,425	83,130	34,759
Other City Department Charges		2,783	170	234
Intra-Departmental Charges - PC & Network Support	14,386	17,639	16,380	16,449
Intra-Departmental Charges - Telephone	3,806	4,350	4,350	5,189
Intra-Departmental Charges - Radios	3,109	2,795	2,795	5,224
Intra-Departmental Charges - IT Operations - Network Support	14,795	17,087	15,849	14,634
Intra-Departmental Charges - IT Operations - IT Security	5,424	6,021	5,336	8,694
	207,912	205,901	236,881	211,119
ALL OTHER O&M				
Contractual Services	20,161	42,254	45,000	38,844
Rentals	3,106	10,000	10,000	10,150
Maintenance Of Facilities	1,848	4,513	4,513	4,581
Repair Of Equipment	6,289	5,228	5,228	5,306
Postage & Mailing		1,300	800	500
Subscription & Membership	116	310	310	315
Telephone Communications	1,388	1,360	1,360	1,380
Travel	368	524	524	532
Training	1,722	2,719	2,719	2,760
All Other Sundry Charges		104	104	106
Software License & Maintenance	16	252	252	256
Licenses & Permits	115	352	200	154
Auto/Heavy Equipment Fuel	9,450	5,151	5,151	5,228
Tariff - Tax on Imports		15	14	
Office Supplies	731	543	743	754
Equipment - Noncapital	301	4,099	4,099	4,464
All Other Materials & Supplies	2,300	5,144	4,644	4,849
Uniforms	1,482	2,215	2,215	2,248
Construction Material	220	524	524	532
Chemicals	7,476	8,242	8,242	7,656
Tools & Implements	1,854	2,290	2,290	2,324
Laboratory Supplies	6,290	5,228	5,228	5,306

FY 2027 PROPOSED BUDGET DRAFT

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
Parts For Equipment		299	299	
Material	3,617	3,502	3,502	3,555
	68,851	106,168	107,961	101,800
SPECIAL PROJECTS				
Wetlands Park		15,000	15,000	
Wetlands Environmental Outreach Program	3,549	3,606	3,606	3,660
Summer College Intern	1,300	5,461	547	5,461
Mowing Services - Reimbursable	14,169	1,522	19,097	1,733
Maintenance General Support	21,721	58,463	51,820	59,127
	40,739	84,052	90,070	69,981
SUB-TOTAL	978,801	1,088,029	1,108,832	1,126,493

LABORATORY ANALYSIS

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
PERSONAL SERVICES	478,712	499,727	472,221	513,570
INTER-CITY SERVICES				
Intra-Departmental Charges - PC & Network Support	8,027	8,631	9,905	9,792
Intra-Departmental Charges - Telephone	1,903	2,175	2,175	2,594
Intra-Departmental Charges - IT Operations - Network Support	8,219	8,815	10,566	9,756
Intra-Departmental Charges - IT Operations - IT Security	2,636	3,345	3,335	5,796
	20,785	22,966	25,981	27,938
ALL OTHER O&M				
Contractual Services	25,479	43,402	69,326	43,516
Rentals	1,572	1,000	1,000	1,000
Repair Of Equipment	2,550	3,220	2,285	5,000
Subscription & Membership		50	50	
Travel	69	1,388	1,500	1,500
Training	1,859	1,721	1,721	1,684
Licenses & Permits		1,200		
Office Supplies	548	537	530	545
Equipment - Noncapital		2,144	2,144	1,500
All Other Materials & Supplies	42			
Uniforms	790	1,312	808	1,324
Laboratory Supplies	111,276	159,879	115,999	105,584
Material	12,800	16,801	14,282	13,501
	156,984	232,654	209,645	175,154
SUB-TOTAL	656,482	755,347	707,847	716,662

PROPOSED FY 2027 BUDGET DRAFT

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
	MAINTENANCE SUPPORT			
PERSONAL SERVICES	206,206	250,013	237,757	305,546
INTER-CITY SERVICES				
Rental - Fleet Management	27,607	69,984	21,542	74,158
Gasoline - Fleet Management	27,913	48,365	22,877	49,930
Maintenance - Fleet Management	51,546	47,874	92,495	41,749
Fleet Mgmt Charges Recoveries				(93,676)
Intra-Departmental Charges - PC & Network Support	19,052	20,252	23,478	21,646
Intra-Departmental Charges - Telephone	1,269	1,450	1,450	1,730
Intra-Departmental Charges - IT Operations - Network Support	18,083	19,393	19,371	17,886
Intra-Departmental Charges - IT Operations - IT Security	6,691	7,359	7,337	10,626
	152,162	214,677	188,550	124,049
ALL OTHER O&M				
Contractual Services	11,565	13,195	13,195	13,250
Contract Labor		1,900	2,500	2,500
Rentals	1,151	2,000	2,000	2,000
Repair Of Equipment	2,595	1,500	1,500	1,525
Telephone Communications	1,544	5,000	5,000	5,000
Travel		600	594	
Training		6,006	5,000	6,500
Software License & Maintenance		10,126		
Licenses & Permits	167	305	305	305
Office Supplies	346	500	500	500
Equipment - Noncapital	5,696	500	500	500
All Other Materials & Supplies	135	2,200	200	200
Uniforms	10,673	15,994	19,000	19,000
Tools & Implements	7,225	16,600	10,012	8,125
Material	13,125	7,000	9,741	7,100
	54,222	83,426	70,047	66,505
SUB-TOTAL	412,590	548,116	496,354	496,100

FY 2027 PROPOSED BUDGET DRAFT

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
	WASTEWATER COLLECTION ADMINISTRATION			
PERSONAL SERVICES	893,638	1,037,076	1,016,456	1,076,540
INTER-CITY SERVICES				
Rental - Fleet Management	29,496	11,769	21,490	4,484
Gasoline - Fleet Management	1,615	1,214	1,137	2,599
Maintenance - Fleet Management	7,460	6,317	5,765	8,287
Fleet Mgmt Project Charges	10			
Intra-Departmental Charges - PC & Network Support	26,243	27,106	31,812	30,576
Intra-Departmental Charges - Telephone	9,514	10,150	10,150	12,107
Intra-Departmental Charges - Radios	4,353	3,913	3,913	7,313
Intra-Departmental Charges - IT Operations - Network Support	29,508	31,586	31,548	29,340
Intra-Departmental Charges - IT Operations - IT Security	11,557	12,711	12,005	18,354
	119,756	104,766	117,820	113,060
ALL OTHER O&M				
Contractual Services	31,000	28,378	38,504	39,000
Repair Of Equipment	381	2,000	2,000	2,000
Postage & Mailing		1,000	1,000	1,000
Subscription & Membership		400	400	400
Telephone Communications	2,880	3,600	3,600	3,650
Training	500	2,200	2,200	2,200
All Other Sundry Charges	1,174	1,200	1,200	1,200
Software License & Maintenance		2,842	2,842	2,885
Licenses & Permits	75			
Office Supplies	4,938	3,800	3,800	3,850
Equipment - Noncapital		1,500	1,500	1,525
All Other Materials & Supplies	17	100	100	100
Uniforms	693	1,200	1,200	1,200
Material	5,183	2,000	2,000	2,030
	46,841	50,220	60,346	61,040
SPECIAL PROJECTS				
Hepatitis Vaccination Program		3,000	3,000	3,000
Maintenance General Support	7,110	7,923	5,348	7,975
	7,110	10,923	8,348	10,975
SUB-TOTAL	1,067,344	1,202,985	1,202,970	1,261,615

FY 2027 PROPOSED BUDGET DRAFT

WASTEWATER UTILITY

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
	SEWAGE PUMPING STATIONS			
PERSONAL SERVICES	645,451	828,292	716,169	925,678
UTILITIES				
Water Service	30,731	32,062	35,503	36,213
Electric Service	353,068	372,876	366,606	377,604
	383,799	404,938	402,109	413,817
INTER-CITY SERVICES				
Rental - Fleet Management	228,363	135,376	94,935	138,374
Gasoline - Fleet Management	24,361	51,652	24,036	29,748
Maintenance - Fleet Management	70,117	48,123	8,204	48,416
Intra-Departmental Charges - PC & Network Support	10,080	9,474	12,977	12,502
Intra-Departmental Charges - Radios	10,570	9,503	9,503	17,760
Intra-Departmental Charges - Facilities				17,190
Intra-Departmental Charges - IT Operations - Network Support	8,219	8,815	10,126	9,756
Intra-Departmental Charges - IT Operations - IT Security	3,041	3,345	3,835	5,796
	354,751	266,288	163,616	279,542
ALL OTHER O&M				
Contractual Services	38,925	31,668	31,668	32,100
Utility Service-Polk County	219	240	240	240
Rentals	915	500	700	700
Maintenance Of Facilities		1,460	1,500	1,520
Repair Of Equipment	284,668	289,400	290,000	294,350
Telephone Communications	1,515	3,000	3,000	3,000
Training		2,000	2,000	2,000
Licenses & Permits	81	200	200	200
Auto/Heavy Equipment Fuel	26,887	21,315	21,315	21,635
Tariff - Tax on Imports	754	440		
Office Supplies	173	400	400	400
Equipment - Noncapital	2,774	7,410	19,110	19,110
All Other Materials & Supplies	366	1,523	1,523	1,550
Uniforms	7,917	9,034	9,784	9,784
Chemicals	413,760	433,000	433,000	441,000
Tools & Implements	6,244	2,250	6,750	6,850
Material	73,912	61,802	60,900	62,000
Meal Allowance	268	500	500	500
	859,376	866,142	882,590	896,939

FY 2027 PROPOSED BUDGET DRAFT

WASTEWATER UTILITY

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
SPECIAL PROJECTS				
Master Pump Station Rebuilds		111,945	63,945	64,900
Maintenance General Support	508,908	451,015	542,469	605,514
Lift Station Generator Maintenance	360,147	473,860	441,795	453,496
Pump Station Grinder Repairs		4,000	4,000	4,000
Other Dept Owned Lift Stations	533	573	524	97
	869,587	1,041,393	1,052,733	1,128,007
SUB-TOTAL	3,112,964	3,407,053	3,217,217	3,643,983
		SEWER LINE MAINTENANCE		
PERSONAL SERVICES	1,203,821	1,820,281	1,523,777	1,863,826
INTER-CITY SERVICES				
Rental - Fleet Management	360,732	336,427	322,492	308,636
Gasoline - Fleet Management	73,333	95,218	70,036	89,581
Maintenance - Fleet Management	139,689	132,908	85,357	130,103
Other City Department Charges	55,277	101,038	95,299	79,500
Intra-Departmental Charges - PC & Network Support	17,232	17,389	19,731	18,518
Intra-Departmental Charges - Telephone	634	725	725	865
Intra-Departmental Charges - Radios	11,192	10,062	10,062	18,805
Intra-Departmental Charges - IT Operations - Network Support	14,795	19,975	15,849	14,634
Intra-Departmental Charges - IT Operations - IT Security	5,475	6,021	6,003	8,694
	678,358	719,763	625,554	669,336
ALL OTHER O&M				
Contractual Services	78,261	78,420	105,744	30,000
Contract Labor				28,800
Rentals	4,200	4,600	4,600	4,650
Repair Of Equipment	6,008	6,090	6,090	6,180
Telephone Communications	4,325	7,105	7,105	7,105
Training	435	3,000	3,000	3,000
All Other Sundry Charges			500	500
Licenses & Permits	170	200	200	200
Solid Waste Disposal Charges	23,052	20,000	16,400	20,300
Auto/Heavy Equipment Fuel	100	1,247	247	250
Office Supplies	210	900	400	400
Equipment - Noncapital		12,715	1,015	1,030
All Other Materials & Supplies	313	102	102	104
Uniforms	8,599	15,975	15,225	15,450
Construction Material	9,085	8,060	14,520	5,375
Chemicals		5,000	5,000	5,000
Tools & Implements	5,158	11,400	5,000	5,100
Material	258,425	235,073	245,600	186,500

FY 2027 PROPOSED BUDGET DRAFT

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
Meal Allowance	1,370	1,700	1,200	1,200
Recoveries-From Outside City	(51,347)	(68,611)	(53,064)	
	348,364	342,976	378,884	321,144
SPECIAL PROJECTS				
Utility Relocation Engineering & Surveying			40,000	40,000
Root Treatment Of Sewer System	41,208	50,000	50,000	50,500
Manhole Adjustments	2,735	43,000	36,000	28,000
System Maintenance & Repairs - Reimbursable		2,900	1,500	2,900
Maintenance General Support	18,188	23,538	42,294	20,658
City Support	158	10,378	10,150	10,250
	62,289	129,816	179,944	152,308
SUB-TOTAL	2,292,831	3,012,836	2,708,159	3,006,614

WASTEWATER TREATMENT OPERATIONS SUPPORT

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
PERSONAL SERVICES	300,972	381,741	361,647	381,085
INTER-CITY SERVICES				
Rental - Fleet Management	68,339	63,271	63,270	55,298
Gasoline - Fleet Management	51,287	72,544	58,468	69,226
Maintenance - Fleet Management	138,914	58,721	152,537	157,115
Intra-Departmental Charges - PC & Network Support	2,441	1,711	3,203	3,906
Intra-Departmental Charges - Radios	622	559	559	1,045
Intra-Departmental Charges - IT Operations - Network Support	2,740	1,763	3,522	3,252
Intra-Departmental Charges - IT Operations - IT Security	1,014	669	1,334	1,932
	265,357	199,238	282,893	291,774
ALL OTHER O&M				
Contractual Services	640	1,030	818	1,000
Maintenance Of Facilities	2,220	3,106	3,000	3,000
Repair Of Equipment	3,644	9,272	9,272	9,411
Telephone Communications	627	741	684	800
Training	790	2,060	1,594	2,000
All Other Sundry Charges	7,292	17,363	12,862	14,000
Licenses & Permits	201	1,030	1,030	1,045
Auto/Heavy Equipment Fuel	29			
Office Supplies	46	36	40	100
Equipment - Noncapital		1,030	1,030	1,000
All Other Materials & Supplies	145	722	700	700
Uniforms	1,798	2,295	2,045	2,076
Tools & Implements	2,500	1,500	1,500	1,500
Material	9,894	13,593	6,516	
	29,825	53,778	41,091	36,632
SUB-TOTAL	596,154	634,757	685,631	709,491

FY 2027 PROPOSED BUDGET DRAFT

WASTEWATER UTILITY

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
		NON-DEPARTMENTAL		
OTHER OPERATING				
Increase/Decrease In Inventory	1,059,450			
Contingency		132,400	255,474	391,947
Loss On Disposal of Fixed Assets	(81,227)			
Paying Agent Trustee Fees		100,000		
	978,223	232,400	255,474	391,947
TRANSFERS TO OTHER FUNDS				
Transfer To General Fund	5,095,660	5,219,404	5,219,404	5,364,059
Transfer To Wastewater R&R	20,996,346	11,331,965	11,200,435	16,300,000
	26,092,006	16,551,369	16,419,839	21,664,059
DEBT SERVICE				
Florida Taxable Pension Liability Reduction Note, Series 2020	233,468	236,258	236,258	239,050
Skyview Wastewater Upgrades	142,959	78,429	78,429	78,428
FDEP West Lklnd Wasteload Reduction Facility FY04	1,213,457	1,220,620	1,220,620	1,220,620
FDEP Glendale Class A Sludge Stabilization	711,238	712,283	712,283	712,283
English Oaks Accommodations (E.O. 1)	180,250	180,101	180,101	180,101
FDEP Chlorine Contact Chamber	37,460	37,388	37,388	37,388
SW Area-Booster Pump & Airpark Upgrade(E.O. 2)	542,693	547,926	547,926	547,926
Energy Efficiencies / Digestion System Improvements (SRL)	602,079	602,138	602,138	602,139
Glendale Aeration System Upgrades (Trane project)	409,680			
English Oaks Phase III - Design	47,118	47,174	47,174	47,174
English Oaks Phase III - Construction	748,203	748,238	748,238	748,238
Glendale Effluent Pump Station - Design	53,988	51,543	51,543	51,543
English Oaks Phase IV - Construction	119,539	119,539	119,539	119,539
Glendale Effluent Pump Station - Construction	41,015			946,988
Water to WW Internal Loan				1,839,544
	5,083,146	4,581,637	4,581,637	7,370,961
GRAND TOTAL	**54,836,053**	**50,015,485**	**48,206,829**	**58,947,808**

FY 2027 PROPOSED BUDGET DRAFT

REVENUE AND EXPENDITURE SUMMARY
WATER UTILITY OPERATING FUND

	FY 25 Actual	FY 26 Revised Budget	FY 26 Forecast	FY27 Proposed Budget
Personnel				
Salaries and Wages	5,965,131	7,740,411	6,877,547	7,805,176
Fringe Benefits	944,408	2,211,615	1,601,497	3,186,322
Total Personnel	6,909,539	9,952,026	8,479,044	10,991,498
Non-Personnel				
Utilities	1,407,567	1,402,748	1,501,522	1,546,905
Professional and Contractual	239,023	436,058	403,913	409,467
Insurance and Fixed Charges	570,028	890,037	534,127	592,928
Fuel and Purchased Power	21,091	42,500	42,500	43,130
Internal Service Charges	5,003,959	5,944,331	5,710,030	6,509,529
All Other Operations & Maintenance	3,134,664	3,514,562	3,419,169	3,454,542
Debt Service	9,296,365	4,805,498	4,805,498	4,812,819
Capital Outlay		36,075	36,075	49,544
Maintenance Projects	7,791,522	10,159,494	10,277,678	9,685,876
Total Non-Personnel	27,464,219	27,231,303	26,730,512	27,104,740
Total Expenditures	34,373,758	37,183,329	35,209,556	38,096,238
Transfers				
Cost Allocations and Recoveries	(2,892,711)	(4,017,641)	(3,593,711)	(4,356,787)
Transfers In				
Transfers Out	18,928,460	10,743,914	10,743,914	34,869,434
Net Transfers	(16,035,749)	(6,726,273)	(7,150,203)	(30,512,647)
Revenue Sources				
Intergovernmental Revenues	73,515			
Charges for Services	44,293,609	43,009,856	45,384,025	43,870,052
Debt Proceeds	4,856,167			
Interest Income	1,062,424	800,000	828,634	1,655,544
All Other Revenue	4,291,404		76,562	1,000,000
Total Revenue	54,577,119	43,809,856	46,289,221	46,525,596
Funding to be Provided	(4,167,612)	99,746	(3,929,462)	22,083,289

FY 2027 PROPOSED BUDGET DRAFT

WATER UTILITY

	FY 25 Actual	FY 26 Revised Budget	FY 26 Forecast	FY27 Proposed Budget
	INTERGOVERNMENTAL REVENUE			
FEDERAL GRANTS				
Federal Grant	73,515			
	73,515			
TOTAL INTERGOVERNMENTAL	73,515			
	CHARGES FOR SERVICES			
MISC. CHARGES FOR SERVICES				
All Other Revenue	7,200		8,580	
	7,200		8,580	
OTHER CHARGES FOR SERVICES				
Water Sales	30,168,311	30,098,772	30,992,795	30,700,747
Water Sales-Commercial	8,180,264	7,553,304	8,725,156	7,704,370
Water Sales-Industrial	144,512	151,066	151,856	154,087
Water Sales-Sprinklers	2,944,465	2,609,323	3,065,310	2,661,509
Water Sales-Fire Hydrant-Flat Fee	24,739	20,371	25,147	20,778
Water Sales-Fire Protection	828,974	807,588	855,418	823,740
Water Utility Service - General Fund	1,005,257	881,219	675,915	898,843
Water Utility Service - Fleet Management	2,087	2,289	1,630	2,335
Water Utility Service - Purchasing & Stores	2,280	2,403	1,824	2,451
Water Utility Service - Parking Fund	16,182	11,444	11,685	11,673
Water Utility Service - RP Funding Center	41,759	45,778	42,062	46,694
Water Utility Service - Lakeland Linder International Airport	45,142	74,389	56,218	75,877
Water Utility Service - Solid Waste	15,725	6,867	8,775	7,004
Water Utility Service - Wastewater Fund	201,781	109,866	132,879	112,063
Water Utility Service - Water Operations	8,245	4,578	12,102	4,670
Water Utility Service - Electric Operations	151,838	157,933	154,724	161,092
Water Utility Service - Facilities Maintenance	1,348	950	1,077	969
Water Utility Service - Information Technology	1,303	1,327	1,305	1,354
Water Utility Service - Stormwater Utility Fund	32	35	25	36
Water Utility Service - Self Insurance Fund	174	110	60	112
Water Utility Service - CDBG	226	108	131	110
Water Utility Service - HOME		108		110
Water Utility Service - SHIP		108		110
Water Utility Service- Downtown CRA	460	309	228	315
Customer Late Charges	83,214	65,000	73,611	66,300
Connection Fees	262,661	250,000	262,646	255,000
Connection Fees-Delinquent Accounts	121,962	125,000	113,169	127,500
Water Utility Service-Dixieland CRA	165	152	108	155
Water Utility Service-Mid-town CRA	32,511	28,611	8,985	29,183
Water Utility Service - Building Inspection Fund	792	848	604	865
	44,286,409	43,009,856	45,375,445	43,870,052

PROPOSED FY 2027 BUDGET DRAFT

WATER UTILITY

	FY 25 Actual	FY 26 Revised Budget	FY 26 Forecast	FY27 Proposed Budget
TOTAL CHARGES FOR SERVICES	44,293,609	43,009,856	45,384,025	43,870,052
		FINES AND FORFEITS		
Bad Check Charges	13,051		15,039	
TOTAL FINES AND FORFEITS	13,051		15,039	
		MISCELLANEOUS REVENUES		
OTHER				
Scrap Sales	22,128		45,273	
Insurance Proceeds - Workers Comp Claims	1,805		1,719	
Refund of Prior Year Expenses	5,006			
Commissions	14,540		14,531	
Principal Payments - Interfund Loans				1,000,000
	43,478		61,523	1,000,000
SALES OF FIXED ASSETS				
Surplus Land Sales	491,650			
	491,650			
CONTRIBUTIONS & DONATIONS				
Contribution from Developers - Water Lines	3,743,225			
	3,743,225			
INVESTMENT INCOME				
Interest on Interfund Loans				839,544
Interest on Pooled Investments	1,167,533	800,000	828,634	816,000
Market Value Restatement	(105,109)			
	1,062,424	800,000	828,634	1,655,544
TOTAL MISCELLANEOUS REVENUE	5,340,777	800,000	890,157	2,655,544
		PROCEEDS FROM THE ISSUANCE OF DEBT		
Proceeds Issuance of Long Term Debt	4,856,167			
TOTAL DEBT PROCEEDS	4,856,167			
SUB-TOTAL	54,577,119	43,809,856	46,289,221	46,525,596
PRIOR YEAR SURPLUS	(4,167,612)	99,746	(3,929,462)	22,083,289
TOTAL REVENUES	50,409,507	43,909,602	42,359,759	68,608,885

FY 2027 PROPOSED BUDGET DRAFT

WATER UTILITY

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
EXPENSES		**ADMINISTRATION**		
PERSONAL SERVICES	(307,746)	25,242	41,497	481,749
INSURANCE				
Insurance - Fire	217,143	523,403	172,625	163,036
Insurance - Position Bond	194	244	264	278
Self-Insurance Services	296,130	313,650	313,650	378,979
Insurance Consultant	12,962	9,550	8,368	9,525
Insurance - Excess Liability (Auto, General)	43,598	43,190	39,220	41,110
	570,028	890,037	534,127	592,928
INTER-CITY SERVICES				
Rental - Fleet Management	8,745	7,786	5,766	4,587
Gasoline - Fleet Management	1,413	697	1,005	1,349
Maintenance - Fleet Management	1,893	1,527	470	932
Purchasing & Stores Service	124,669	161,386	161,386	162,291
General Fund Services	1,311,569	1,384,137	1,384,137	1,362,913
Allocation Shared Cost - Water Utilities	857,248	1,061,484	1,142,661	1,369,057
Intra-Departmental Charges - Training Ctr	7,395	7,840	7,840	8,068
Intra-Departmental Charges - IT Operations - GIS	303,474	219,440	219,440	569,316
Intra-Departmental Charges - IT Operations - Application Dev	579,241	864,321	864,321	948,511
	3,195,647	3,708,618	3,787,026	4,427,024
ALL OTHER O&M				
Contractual Services		4,347	4,347	4,412
Banking Service	10,422	8,931	11,014	11,234
Advertising		77,525	94,574	95,993
Annual Audit	13,381	15,723	15,723	16,194
Utility Service-Polk County	20	16	18	
Postage & Mailing	163	1		
Travel	30	649	649	659
Training	1,125	2,689	2,706	2,747
All Other Sundry Charges		1,874	1,874	1,902
Licenses & Permits	13,075	16,237	16,237	16,481
Office Supplies	90	1,624	1,624	1,648
All Other Materials & Supplies	58			
	38,364	129,616	148,766	151,270
SPECIAL PROJECTS				
CWA5193 Impact Fee Study	115			
Timekeeping System		4,218	4,218	
MWA0902 Water Billing Services	1,538,615	2,395,690	2,395,690	2,431,626
MWA1131 Water Support - training / safety incentives	4,086	4,155	3,940	3,999
MWA1155 Bond Holders Report	15,200	28,500	28,500	15,999
Emergency Manager - Water Support	9,689	10,576	10,576	10,793
MWA1219 Water Conservation Program	19,162	25,751	27,651	43,952
MWA1305 Permitting Support		13,306	13,521	37,819

FY 2027 PROPOSED BUDGET DRAFT

WATER UTILITY

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
MWA1306 Rates & Fees Study	26,100	42,962	42,965	42,962
MWA1751 Water Building Maintenance Support	432,518	423,884	423,884	424,954
Conservation Grants - Matching Funding		4,625	4,625	4,694
Polk Regional Water Co-Op (PRWC)	173,439	263,807	263,807	267,765
Water Conservation Partnerships		26,271	26,271	26,665
Community Engagement	6,205	12,508	10,508	10,666
Polk Regional Water Cooperative - Debt/Capital projects	530,272	554,914	554,914	944,384
Cybersecurity Services		17,049		
Capital outlay		1,075	1,075	14,019
	2,755,402	3,829,291	3,812,145	4,280,297
SUB-TOTAL	6,251,695	8,582,804	8,323,561	9,933,268
		ADMINISTRATION - SHARED		
PERSONAL SERVICES	1,432,270	2,163,441	2,065,268	2,202,231
INTER-CITY SERVICES				
Rental - Fleet Management	2,844	1,849	1,849	2,642
Gasoline - Fleet Management	617	728	531	790
Maintenance - Fleet Management	1,241	1,255	508	1,432
Intra-Departmental Charges - PC & Network Support	29,773	31,207	35,381	35,116
Intra-Departmental Charges - Telephone	7,611	8,700	8,700	10,377
Intra-Departmental Charges - Radios	622	559	559	1,045
Intra-Departmental Charges - IT Operations - Network Support	29,727	34,969	33,459	30,894
Intra-Departmental Charges - IT Operations - IT Security	10,696	12,042	12,672	18,354
	83,130	91,309	93,659	100,650
ALL OTHER O&M				
Contractual Services	2,285	6,496	6,496	6,594
Legal Fees		108,147	108,147	109,769
Professional Services	11,530	15,717	2,694	2,734
Advertising	690	1,625	1,625	1,649
Printing & Photography		1,077	1,077	1,093
Postage & Mailing	7	1,077	1,077	1,093
Subscription & Membership	17,542	16,159	16,159	16,401
Telephone Communications	3,470	4,310	4,310	4,374
Travel	2,383	12,717	12,717	12,907
Training	579	8,618	8,618	8,747
All Other Sundry Charges	147	1,077	1,077	1,093
Software License & Maintenance	16	1,034	1,034	1,049
Licenses & Permits	150			
Office Supplies	277	4,310	4,310	4,374
Equipment - Noncapital	4,022	15,185	12,722	12,912
All Other Materials & Supplies	132	1,083	1,083	1,099
Uniforms		418	418	424
	43,233	199,050	183,564	186,312

FY 2027 PROPOSED BUDGET DRAFT

WATER UTILITY

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
ALLOCATIONS				
Cost Allocated - Wastewater	(701,385)	(868,486)	(934,904)	(1,120,136)
Cost Allocated - Water	(857,248)	(1,061,484)	(1,142,661)	(1,369,057)
	(1,558,633)	(1,929,970)	(2,077,565)	(2,489,193)
SUB-TOTAL		523,830	264,926	
		ENGINEERING - SHARED		
PERSONAL SERVICES	1,089,998	1,574,849	1,301,280	1,515,450
INTER-CITY SERVICES				
Rental - Fleet Management		38,705	38,705	36,785
Intra-Departmental Charges - PC & Network Support	51,873	55,695	59,024	58,051
Intra-Departmental Charges - Telephone	17,125	19,575	19,575	25,078
Intra-Departmental Charges - Radios	13,058	11,739	11,739	21,939
Intra-Departmental Charges - IT Operations - Network Support	49,831	56,416	51,995	48,780
Intra-Departmental Charges - IT Operations - IT Security	18,096	21,408	18,675	28,980
	149,984	203,538	199,713	219,613
ALL OTHER O&M				
Advertising	519	400	400	400
Contract Labor	32,015	50,000	50,000	50,000
Toll Fees	125	1,000	1,000	1,015
Rentals			5,000	5,075
Repair Of Equipment		5,000	500	507
Postage & Mailing	264	500	2,100	2,131
Subscription & Membership		2,100	5,500	5,582
Telephone Communications	5,537	5,500	4,000	4,060
Travel	56	4,000	6,000	6,090
Training	3,875	6,000	6,000	6,090
Software License & Maintenance	384	29,877	29,877	30,325
Licenses & Permits	2,550	5,000	5,000	5,075
Office Supplies	9,797	10,590	4,692	8,376
Equipment - Noncapital	1,708	3,000	2,500	2,537
All Other Materials & Supplies	2,049	2,500	3,091	3,137
Uniforms	2,625	4,091	1,100	1,116
Tools & Implements	442	1,100	10	
Personal Safety Equipment	213	10		
Use Tax Allocation	(2)		1,000	1,015
Recoveries-From Outside City	(18,733)		(7,354)	
	43,424	130,668	120,416	132,531
ALLOCATIONS				
Cost Allocated - Wastewater	(577,533)	(925,971)	(670,277)	(840,417)
Cost Allocated - Water	(705,873)	(1,131,743)	(819,228)	(1,027,177)
	(1,283,406)	(2,057,714)	(1,489,505)	(1,867,594)
SUB-TOTAL	0	(148,659)	131,904	

FY 2027 PROPOSED BUDGET DRAFT

WATER UTILITY

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
	ENGINEERING			
INTER-CITY SERVICES				
Allocation Shared Cost - Water Utilities	705,873	1,131,743	819,228	840,417
	705,873	1,131,743	819,228	840,417
SUB-TOTAL	705,873	1,131,743	819,228	840,417
	WATER PRODUCTION - GENERAL			
PERSONAL SERVICES	2,688,471	2,624,742	2,689,074	2,717,807
UTILITIES				
Water Service	1,422	1,494	2,286	2,332
Stormwater Service	4,906	5,151	4,906	5,595
Electric Service	1,071,533	1,059,137	1,135,877	1,169,953
Wastewater Service	2,014	2,115	2,117	2,297
Solid Waste Service	2,566	3,265	2,512	2,512
	1,082,440	1,071,162	1,147,698	1,182,689
INTER-CITY SERVICES				
Rental - Fleet Management	76,143	61,771	61,202	71,194
Gasoline - Fleet Management	21,220	25,509	17,412	27,852
Maintenance - Fleet Management	19,531	31,462	43,155	32,317
Intra-Departmental Charges - PC & Network Support	25,748	27,073	29,144	28,455
Intra-Departmental Charges - Telephone	10,782	12,325	12,325	14,701
Intra-Departmental Charges - Radios	13,058	11,739	11,739	21,939
Intra-Departmental Charges - Facilities	31,267	31,986	31,986	35,957
Intra-Departmental Charges - Janitorial	18,890	17,155	17,155	19,105
Intra-Departmental Charges - IT Operations - Network Support	25,754	28,208	28,176	28,232
Intra-Departmental Charges - IT Operations - IT Security	9,530	10,704	10,671	17,388
	251,923	257,932	262,965	297,140
ALL OTHER O&M				
Contractual Services	126,926	89,100	75,000	76,125
Advertising		200	200	203
Rentals	12,048	4,500	4,500	4,568
Repair Of Equipment	30,426	4,500	4,500	4,500
Postage & Mailing	469	200	200	203
Subscription & Membership		4,313		
Telephone Communications	1,965	2,500	1,500	1,523
Travel	319	32	12	
Training	8,245	9,000	6,000	6,090
Software License & Maintenance	4,334	4,588	275	279
Licenses & Permits	2,983	3,500	3,500	3,553
Auto/Heavy Equipment Fuel	18,907			
Office Supplies	6,391	6,600	6,600	6,699
Equipment - Noncapital	19,948	22,900	15,000	15,225
All Other Materials & Supplies	(83,241)	25,000	25,000	25,375
Uniforms	9,490	10,000	10,000	10,150
Chemicals	1,496,848	1,874,756	1,856,685	1,884,535

FY 2027 PROPOSED BUDGET DRAFT

WATER UTILITY

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
Tools & Implements	26,008	34,000	22,000	22,330
Electrical Hardware & Plumbing Supplies	64,043	69,000	40,000	40,600
Personal Safety Equipment	5,721	7,000	4,000	4,060
Parts For Equipment	53,003	50,000	50,000	50,750
Material	224,930	149,000	149,000	151,235
Use Tax Allocation	(134)			
	2,029,629	2,370,689	2,273,972	2,308,003
FUEL				
#2 Oil	17,199	30,000	30,000	30,450
	17,199	30,000	30,000	30,450
SPECIAL PROJECTS				
MWP1527 Hach Wimms Support	9,989	11,977	10,000	10,150
MWP1528 ASCO Switchgear Maintenance	36,534	52,000	52,000	52,780
MWP1002 PICS Expendables	63,024	66,500	66,500	67,498
MWP1008 Well Preventative Maintenance	121,041	150,000	150,000	152,250
MWP1011 Emergency Generator Service	30,705	30,000	30,000	30,450
MWP1012 Mandatory Certification Require	19	4,000	4,000	4,060
MWP1013 Outside Laboratory Services	10,770	15,000	15,000	15,225
MWP1014 Caco3 Transport	44,412	65,588	60,000	60,900
MWP1015 Cleaning Of Upflow Internals	29,800	40,000	40,000	40,600
Chlorine Safety Training	15,233	14,000	14,000	14,210
MWP1020 High Service Preventive Maintenance	90,894	100,000	100,000	101,500
MWP1518 Contract Wtr Plt Op/Maint		100	8,000	8,120
MTR1708 Technical Training-Wtr Prod		8,000	8,000	8,120
MWP2018 Water Facilities Security	195,866	225,452	215,659	222,129
MWP2022 Delta V Operations Software Maintenance	21,881	43,762	22,000	22,330
MWP2035 Consumer Confidence Report	7,155	5,312	5,000	5,075
MWP2037 Spill Prevention Controls & Countermeasures Plan		1,000	1,000	1,015
20 Year Duke Electric Easement Construction and Environmental Monitori	140,371	982,981	982,981	
Capital Outlay		10,000	10,000	10,150
	817,693	1,825,672	1,794,140	826,562
SUB-TOTAL	6,887,356	8,180,197	8,197,849	7,362,651

PROPOSED FY 2027 BUDGET DRAFT

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
	WATER PRODUCTION - COMBEE WATER TREATMENT PLANT			
PERSONAL SERVICES	1,334,947	1,428,950	1,335,695	1,417,256
UTILITIES				
Water Service	150	158	150	153
Stormwater Service	2,556	2,684	2,556	2,915
Electric Service	257,088	261,533	275,669	283,939
Wastewater Service	280	300	284	308
Solid Waste Service	2,183	2,510	2,512	2,512
	262,258	267,185	281,171	289,827
INTER-CITY SERVICES				
Intra-Departmental Charges - PC & Network Support	14,394	15,239	20,870	15,791
Intra-Departmental Charges - Telephone	15,222	17,400	23,200	20,754
Intra-Departmental Charges - Facilities	32,846	33,601	44,801	36,761
Intra-Departmental Charges - Janitorial	10,645	9,667	12,889	10,766
Intra-Departmental Charges - IT Operations - Network Support	14,795	15,867	21,132	14,634
Intra-Departmental Charges - IT Operations - IT Security	5,475	6,021	8,004	8,694
	93,376	97,795	130,896	107,400
ALL OTHER O&M				
Contractual Services	22,742	31,456	7,300	7,410
Rentals	5,684	750	750	761
Repair Of Equipment	5,002	4,000	2,000	2,030
Postage & Mailing	3,455	200	200	203
Telephone Communications		500	500	508
Training	1,994	3,000	2,500	2,538
Licenses & Permits	975	2,500	2,500	2,538
Office Supplies	954	4,000	4,000	4,060
Equipment - Noncapital	1,861	5,000	5,000	5,075
All Other Materials & Supplies	13,091	14,487	15,000	15,225
Uniforms	3,535	7,513	4,000	4,060
Chemicals	527,544	570,932	544,000	552,160
Tools & Implements	3,947	20,000	20,000	20,300
Electrical Hardware & Plumbing Supplies	14,236	4,500	15,000	15,225
Personal Safety Equipment	1,301	4,000	4,000	4,060
Parts For Equipment	40,693	28,450	50,000	50,750
Material	73,305	60,068	65,000	65,975
	720,319	761,356	741,750	752,878
FUEL				
#2 Oil	3,892	12,000	12,000	12,180
	3,892	12,000	12,000	12,180

FY 2027 PROPOSED BUDGET DRAFT

WATER UTILITY

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
SPECIAL PROJECTS				
Capital outlay		25,000	25,000	25,375
MWP1001 NE Wellfield Monitoring	42,287	124,739	80,000	81,200
MWP1002 PICS Expendables	38,685	31,700	33,000	49,419
MWP1006 Maintenance Of NE Wellfield	31,989	42,050	30,500	30,958
MWP1011 Emergency Generator Service	15,000	20,000	20,000	20,300
MWP1012 Mandatory Certification Require	19	2,000	2,000	2,030
MWP1014 Caco3 Transport	24,288	40,712	40,000	40,600
MWP1015 Cleaning Of Upflow Internals	25,800	25,800	35,000	35,525
MWP1020 High Service Preventive Maintenance	35,000	35,000	35,000	35,525
MWP2018 Water Facilities Security	196,039	225,278	215,659	222,129
MWP2022 Delta V Operations Software Maintenance	21,881	5,670	20,000	20,300
	430,988	577,949	536,159	563,361
SUB-TOTAL	2,845,780	3,145,235	3,037,671	3,142,902
	WATER T&D - GENERAL			
PERSONAL SERVICES	671,598	2,134,802	1,046,230	2,657,005
UTILITIES				
Water Service	6,414	4,572	15,134	15,437
Electric Service	30,410	29,864	29,546	30,432
Wastewater Service	5,248	5,288	6,440	6,987
Solid Waste Service	20,785	24,677	21,478	21,478
Solid Waste Service - Recycling	12		55	55
	62,869	64,401	72,653	74,389
INTER-CITY SERVICES				
Rental - Fleet Management	98,990	102,182	31,980	671,576
Gasoline - Fleet Management	42,202	10,746	19,739	144,895
Maintenance - Fleet Management	56,976	13,839	32,272	147,716
Fleet Mgmt Charges Recoveries				(820,000)
Intra-Departmental Charges - PC & Network Support	59,078	58,610	66,785	69,715
Lakeland Electric Charges	27,752	26,000	21,120	17,718
Intra-Departmental Charges - Telephone	12,685	14,500	14,500	17,295
Intra-Departmental Charges - Radios	39,795	35,777	35,777	73,131
Intra-Departmental Charges - Facilities	78,111	79,909	79,909	66,686
Intra-Departmental Charges - Janitorial	32,793	29,782	29,782	33,167
Intra-Departmental Charges - IT Operations - Network Support	55,317	59,305	61,669	59,644
Intra-Departmental Charges - IT Operations - IT Security	20,327	22,746	23,010	35,742
	524,025	453,396	416,543	517,285

FY 2027 PROPOSED BUDGET DRAFT

WATER UTILITY

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
ALL OTHER O&M				
Contractual Services	18,493	25,375	25,375	25,750
Contract Labor		1,000	1,000	1,000
Rentals	3,463	1,800	1,800	1,800
Repair Of Equipment	26,910	21,000	21,000	21,000
Postage & Mailing	26	100	100	100
Subscription & Membership		100	100	100
Telephone Communications	16,146	21,000	21,000	21,240
Travel	208	1,500	1,500	1,500
Training	17,090	12,400	17,000	18,500
All Other Sundry Charges	75	100	100	100
Licenses & Permits	975	2,200	1,500	1,500
Auto/Heavy Equipment Fuel	20			
Tariff - Tax on Imports	2,266	15,133	150	150
Office Supplies	4,985	4,692	4,692	4,500
Equipment - Noncapital	13,138	9,500	9,500	9,500
All Other Materials & Supplies	20,767	19,000	16,000	16,100
Uniforms	25,617	33,272	29,077	31,310
Tools & Implements	44,577	40,000	40,000	40,000
Personal Safety Equipment	34,218	31,465	31,465	31,945
Parts For Equipment	11,303	11,000	9,600	12,000
Material	401	1,747	500	500
Use Tax Allocation	(21)			
Meal Allowance	29,358	24,777	20,400	20,500
Recoveries-From Outside City	(31,460)	(29,957)	(19,287)	
	238,556	247,204	232,572	259,095
FUEL				
LP Gas		500	500	500
		500	500	500
SPECIAL PROJECTS				
MWD0687 Trans/Dist Mt-Services	1,083,488	1,133,030	1,350,875	953,000
MWD0688 Trans/Dist Mt-Mains	957,312	839,072	901,379	1,056,600
MWD0696 Dist Mt-Hydrants	503,546	598,631	446,732	594,500
MWD1007 Sunshine One-Call Locates	236,723	301,328	372,426	343,000
SmartGrid Recurring Expenses		54,500		54,500
	2,781,069	2,926,561	3,071,412	3,001,600
SUB-TOTAL	4,278,118	5,826,864	4,839,910	6,509,874

FY 2027 PROPOSED BUDGET DRAFT

WATER UTILITY

	FY25 Actual	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
		WATER T&D - METERS		
ALL OTHER O&M				
Repair Of Equipment		3,570		
All Other Materials & Supplies		510		
Tools & Implements		2,550		
Personal Safety Equipment	27	510		
Material		1,020		
Construction Advances	(479)			
	(452)	8,160	#ERROR	
SPECIAL PROJECTS				
Rebuild Water Meters - Maintenance	966,305	1,036,096	1,099,897	1,063,600
	966,305	1,036,096	1,099,897	1,063,600
SUB-TOTAL	965,854	1,044,256	1,099,897	1,063,600
		WATER T&D - CROSS CONNECTION CONTROL		
ALL OTHER O&M				
		NON-DEPARTMENTAL		
OTHER OPERATING				
Bad Debt Expense	250,007	73,920	95,401	73,920
	250,007	73,920	95,401	73,920
TRANSFERS TO OTHER FUNDS				
Transfer To General Fund	5,095,660	5,230,154	5,230,154	5,369,434
Transfer To Wastewater Ops				25,000,000
Transfer to Water Renewal and Replacement	9,016,650	5,513,760	5,513,760	4,500,000
Transfer To Bond Fund	4,816,150			
	18,928,460	10,743,914	10,743,914	34,869,434
DEBT SERVICE				
Florida Taxable Pension Liability Reduction Note, Series 2020	351,548	355,751	355,751	359,954
Capital Improvement Revenue and Refunding Bonds, Series 2025A	424,750	488,537	488,537	488,656
Water Revenue Bonds	196,416			
Water Utilities Facility	4,362,070			
Williams WTP Clearwell Design & Construction (SRL)	88,944	89,657	89,657	89,657
Williams WTP Clearwell Construction (SRL)	966,143	966,290	966,290	966,290
Water Revenue Refunding Bond, Series 2021	2,906,494	2,905,263	2,905,263	2,908,262
	9,296,365	4,805,498	4,805,498	4,812,819
GRAND TOTAL	**50,409,507**	**43,909,602**	**42,359,759**	**68,608,885**

FY 2027 PROPOSED BUDGET DRAFT

REVENUE AND EXPENDITURE SUMMARY
ELECTRIC UTILITY

	FY25 Actual	FY26 Original Budget	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
Personnel					
Salaries and Wages	36,420,420	37,878,796	38,739,071	37,547,024	40,128,657
Fringe Benefits	7,916,619	12,314,646	12,314,646	10,954,009	13,287,388
Total Personnel	44,337,039	50,193,442	51,053,717	48,501,033	53,416,045
Non-Personnel					
Internal Service Charges	17,395,581	19,515,953	19,558,056	16,649,649	22,300,519
Professional and Contractual	33,408,848	25,902,712	28,818,075	26,242,665	30,199,855
Utilities	889,334	925,565	925,565	883,676	929,306
Insurance and Fixed Charges	4,641,552	4,767,014	4,767,014	4,419,829	4,423,532
Grants and Aid	1,016,961	873,533	893,533	886,017	922,781
Fuel and Purchased Power	155,491,193	178,819,204	178,575,784	175,364,119	180,185,127
All Other Operations & Maintenance	23,410,564	24,245,497	24,634,380	23,133,327	24,260,967
Cost Allocations and Recoveries	(7,316,875)	(6,467,980)	(7,240,004)	(7,261,677)	(7,261,545)
Capital Outlay	81,702,303	55,334,026	67,687,130	39,682,114	56,398,154
Debt Service	47,998,890	42,813,462	42,813,462	42,884,264	42,631,912
Total Non-Personnel	358,638,349	346,728,986	361,432,995	322,883,983	354,990,608
Total Expenditures	402,975,388	396,922,428	412,486,712	371,385,016	408,406,653
Transfers					
Transfers to Other Funds	(34,943,474)	(35,416,628)	(35,416,628)	(35,416,628)	(37,108,259)
Net Transfers	(34,943,474)	(35,416,628)	(35,416,628)	(35,416,628)	(37,108,259)
Revenue Sources					
Charges for Services	388,461,328	416,067,704	416,067,704	411,315,185	429,529,904
Intergovernmental Revenues	4,766,429	0	0	0	0
Fines and Forfeits	227,084	212,738	212,738	205,711	222,691
Miscellaneous Revenues	24,229,331	11,461,562	11,461,562	11,740,838	11,529,878
Total Revenue	417,684,173	427,742,004	427,742,004	423,261,734	441,282,473
Funding to be Provided	(20,234,689)	(4,597,052)	(20,161,336)	16,460,089	(4,232,439)

FY 2027 PROPOSED BUDGET DRAFT

REVENUE AND EXPENDITURE SUMMARY
ELECTRIC UTILITY

	FY25 Actual	FY26 Original Budget	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
TOTAL REVENUE FROM SERVICES	396,189,168	417,700,363	417,700,363	412,703,247	431,178,034
ELECTRIC EXPENSES:					
O&M Expenses					
Fuel and Purchased Power	157,262,714	180,962,731	180,972,731	177,283,762	182,549,218
Production	30,255,784	31,960,674	33,042,348	31,787,282	36,154,694
Transmission/Distribution	48,623,787	43,558,030	46,008,187	43,576,794	48,750,838
Customer Service and Accounting	10,190,888	10,850,893	10,848,369	8,477,637	11,558,370
Administrative and General	26,316,484	32,537,062	32,328,454	29,011,523	31,459,447
Total O&M Expenses	272,649,656	299,869,390	303,200,089	290,136,998	310,472,567
Depreciation	46,154,629	49,907,817	49,907,817	49,589,573	51,489,930
TOTAL OPERATING EXPENSE	318,804,286	349,777,207	353,107,906	339,726,571	361,962,497
TOTAL OPERATING INCOME	77,384,882	67,923,156	64,592,457	72,976,675	69,215,537
NON-OPERATING INCOME/EXPENSE					
Investment Income	16,025,349	9,641,415	9,641,415	10,059,995	9,652,119
Other Income	5,469,656	400,226	400,226	498,492	452,320
Interest Expense	16,962,774	19,123,118	19,123,118	21,359,014	20,039,662
Amortization	(2,876,953)	(2,919,168)	(2,919,168)	(2,821,637)	(2,792,380)
Net Non-Operating Items	7,409,184	(6,162,309)	(6,162,309)	(7,978,890)	(7,142,843)
INCOME BEFORE TRANSFERS	84,794,066	61,760,847	58,430,148	64,997,785	62,072,694
OPERATING TRANSFERS					
City Dividend	34,609,490	35,353,994	35,353,994	35,353,994	36,512,724
Other Operating Transfers Out	333,984	62,634	62,634	62,634	595,535
Net Transfers	**(34,943,474)**	**(35,416,628)**	**(35,416,628)**	**(35,416,628)**	**(37,108,259)**
OPERATING NET INCOME	**49,850,592**	**26,344,219**	**23,013,520**	**29,581,157**	**24,964,435**

FY 2027 PROPOSED BUDGET
DRAFT

REVENUE AND EXPENDITURE SUMMARY
ELECTRIC UTILITY

	FY25 Actual	FY26 Original Budget	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
CASH BASIS FINANCIAL INFORMATION					
NET INCOME - FULL ACCRUAL	49,850,592	26,344,219	23,013,520	29,581,157	24,964,435
Adjustments to convert full accrual-based net income to Cash Available for Future Expansion					
Add Back Non-cash Expenses:					
Depreciation, Amortization	43,277,677	46,988,649	46,988,649	46,767,936	48,697,550
Other Post Employment Benefits (Gasb 68)	(1,484,020)	1,000,000	1,000,000	1,019,996	1,000,000
Deduct Cash Disbursements Excluded					
From Expenses:					
Capitalized Interest Expense	(5,517,652)	(2,168,094)	(2,168,094)	0	0
Capital Transfers to other funds:					
Rate Funded Capital Projects	(80,834,797)	(55,221,826)	(67,455,411)	(39,369,000)	(56,284,424)
Bond Principal Payments	(20,515,000)	(21,540,000)	(21,540,000)	(21,540,000)	(22,610,000)
Balance Available for Reserve for Future Expansion	(15,223,200)	(4,597,052)	(20,161,336)	16,460,089	(4,232,439)

FY 2027 PROPOSED BUDGET DRAFT

ELECTRIC UTILITY
Statement of Revenues & Expenses

	FY25 Actual	FY26 Original Budget	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
REVENUES					
SALES OF ELECTRICITY					
Customer Charge	9,500,097	10,015,323	10,015,323	9,989,113	10,736,592
Energy Charge	110,528,678	111,272,977	111,272,977	110,814,713	116,233,165
Surcharge	8,082,206	8,118,961	8,118,961	8,083,339	8,545,207
	128,110,981	129,407,261	129,407,261	128,887,165	135,514,964
Commercial & Industrial Sales					
General Services	19,325,221	16,420,586	16,420,586	16,310,827	17,381,443
General Service Demand	29,915,489	34,271,985	34,271,985	34,121,437	36,268,273
General Service Large Demand	16,400,863	15,527,452	15,527,452	15,807,600	17,160,268
Interruptible	3,320,555	3,914,231	3,914,231	3,862,383	3,752,481
Extra Large Demand	4,109,605	4,881,044	4,881,044	4,722,774	5,145,172
	73,071,734	75,015,298	75,015,298	74,825,021	79,707,637
Lighting					
Private Area Lights	3,422,656	3,480,455	3,480,455	3,502,765	3,698,204
Public Street & Highway Lighting (incl, FDOT)	3,581,273	3,679,024	3,679,024	3,681,228	3,707,014
Roadway Lighting	2,144,483	1,731,539	1,731,539	1,738,916	1,875,882
	9,148,412	8,891,018	8,891,018	8,922,909	9,281,100
Fuel & Conservation Charges					
Fuel Adjustment	142,846,880	171,892,727	171,892,727	179,446,826	183,946,283
Environmental Costs	3,989,605	6,292,024	6,292,024	6,255,478	6,351,739
Conservation	819,858	832,257	832,257	830,128	843,532
	147,656,343	179,017,008	179,017,008	186,532,432	191,141,554
Other Charges for Sales					
Sales for Resale	2,725,258	1,800,000	1,800,000	2,105,987	1,800,000
Capacity Charges	0	0	0	0	0
Accrued Electric Charges	13,901,808	7,535,083	7,535,083	(3,231,052)	(1,681,746)
	16,627,066	9,335,083	9,335,083	(1,125,065)	118,254
TOTAL SALES OF ELECTRICITY	374,614,537	401,665,668	401,665,668	398,042,463	415,763,509
Other Electric Revenues					
PSC & Gross Receipts Tax	8,883,918	9,563,720	9,563,720	8,888,141	8,974,943
Penalty Charges	1,411,846	1,477,674	1,477,674	1,305,877	1,437,232
	10,295,764	11,041,394	11,041,394	10,194,018	10,412,175
Miscellaneous Service Revenue					
Pole Attachments	1,751,418	1,625,281	1,625,281	1,291,521	1,619,618
Facilities Charges	1,238,998	1,169,210	1,169,210	1,250,108	1,186,982
Connection Fees	507,154	548,562	548,562	524,700	533,548
Wheeling Fees	0	0	0	0	0
Electric Portion of Bad Check Charges	227,084	207,088	207,088	200,461	217,852
ByProduct Revenue	0	0	0	0	0
All Other	5,569	8,066	8,066	4,875	6,061
	3,730,224	3,558,207	3,558,207	3,271,665	3,564,061
TOTAL OTHER ELECTRIC REVENUES	14,025,988	14,599,601	14,599,601	13,465,683	13,976,236
TOTAL ELECTRIC OPERATING REVENUES	388,640,524	416,265,269	416,265,269	411,508,146	429,739,745

FY 2027 PROPOSED BUDGET DRAFT

ELECTRIC UTILITY
Statement of Revenues & Expenses

	FY25 Actual	FY26 Original Budget	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
Other Retail Services					
Facilities Tower Rental	3,557	136,667	136,667	111,780	142,034
Surge Suppression	503,871	509,289	509,289	513,233	503,465
Fiber Rental	599,330	775,088	775,088	554,993	777,740
	1,106,758	1,421,044	1,421,044	1,180,006	1,423,239
NON-OPERATING REVENUES					
Interest on Grant Funds	7,254	0	0	9,732	0
Interest on Meter Deposits	565,379	629,463	629,463	711,402	729,187
Interest on Operating Funds	8,512,714	8,698,994	8,698,994	9,280,989	8,863,613
Interest on Emergency Repair	111,403	312,958	312,958	57,872	59,319
Market Value Restatement	7,311,615	0	0	0	0
Capitalized Interest Income	(506,163)	0	0	0	0
	16,002,203	9,641,415	9,641,415	10,059,995	9,652,119
Other					
Billing Commissions	260,566	230,756	230,756	231,811	238,380
All Other	462,231	183,520	183,520	281,776	228,990
	722,798	414,276	414,276	513,587	467,370
TOTAL NON-OPERATING REVENUES	17,831,759	11,476,735	11,476,735	11,753,588	11,542,728
TOTAL REVENUE	406,472,283	427,742,004	427,742,004	423,261,734	441,282,473
EXPENSES					
PERSONNEL SERVICES	42,853,019	51,193,442	52,053,717	49,521,029	54,416,045
INSURANCE					
Insurance - Excess Liability (Auto, General)	0	180,821	180,821	165,942	173,141
Insurance - Fire	3,681,994	3,543,939	3,543,939	3,218,445	3,012,471
Insurance - Position Bond	0	745	745	812	841
Insurance Consultant	0	55,563	55,563	48,684	54,662
Self-Insurance Services	959,558	985,946	985,946	985,946	1,182,417
	4,641,552	4,767,014	4,767,014	4,419,829	4,423,532
UTILITIES					
Electric Service	406,567	437,268	437,268	425,884	437,793
Solid Waste Service	89,712	99,197	99,197	87,144	87,144
Solid Waste Service - Recycling	449	810	810	517	517
Stormwater Service	18,781	19,698	19,698	18,760	21,396
Wastewater Re-use Charges	169,869	139,736	139,736	118,426	141,832
Wastewater Service	45,222	49,146	49,146	45,390	49,294
Water Service	158,734	179,710	179,710	187,555	191,330
	889,334	925,565	925,565	883,676	929,306
INTER-CITY SERVICES					
Gasoline - Fleet Management	322,678	388,276	388,459	244,310	380,621
General Fund Services	4,521,563	4,739,260	4,739,260	4,739,260	4,727,965
Intra Departmental Charges	42,781	45,988	86,024	80,158	47,462

FY 2027 PROPOSED BUDGET DRAFT

ELECTRIC UTILITY
Statement of Revenues & Expenses

	FY25 Actual	FY26 Original Budget	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
Intra-Departmental Charges - Facilities	1,274,526	1,303,840	1,303,840	1,303,840	1,426,461
Intra-Departmental Charges - IT Operations - Application Dev	2,206,448	3,043,167	3,043,167	1,921,694	3,507,764
Intra-Departmental Charges - IT Operations - GIS	887,479	1,356,338	1,356,338	1,258,821	3,463,713
Intra-Departmental Charges - IT Operations - IT Security	310,505	345,204	345,204	217,718	512,946
Intra-Departmental Charges - IT Operations - Network Support	830,925	892,509	892,509	586,856	852,946
Intra-Departmental Charges - IT Projects	1,028,946	1,297,630	1,297,630	1,297,630	1,293,590
Intra-Departmental Charges - Janitorial	949,749	862,542	862,542	862,542	960,582
Intra-Departmental Charges - PC & Network Support	797,515	839,931	839,931	597,328	933,234
Intra-Departmental Charges - Radios	225,087	198,451	198,451	174,415	365,656
Intra-Departmental Charges - Telephone	356,452	421,945	421,945	287,831	514,529
Intra-Departmental Charges - Training Ctr	21,307	22,589	22,589	22,589	23,244
Legal Fees - City To Electric	732	214	214	976	217
Maintenance - Fleet Management	676,448	537,320	537,608	732,767	584,782
Other City Department Charges	24,193	48,100	49,696	33,653	47,227
Purchasing & Stores Service	1,466,759	1,411,631	1,411,631	1,411,631	1,398,618
Rental - Fleet Management	1,451,487	1,761,018	1,761,018	875,630	1,258,962
	17,395,581	19,515,953	19,558,056	16,649,649	22,300,519
ALL OTHER O&M					
Advertising	160,834	212,341	212,841	146,307	215,527
All Other Materials & Supplies	189,641	150,267	180,803	163,538	152,504
All Other Sundry Charges	841,850	58,970	56,188	42,233	60,661
Annual Audit	65,045	110,548	110,548	110,548	104,193
Auto/Heavy Equipment Fuel	22,818	32,000	32,000	24,201	32,480
Bad Debt Expense	891,759	848,592	848,592	848,000	925,000
Banking Service	45,160	32,676	32,676	51,011	52,032
Car Washing	0	0	5,242	2,046	0
Chemicals	458,862	594,173	690,633	475,307	603,085
Computer Software	10,100	124,304	125,176	125,674	126,170
Consumable Materials	146,957	100,194	122,640	118,642	104,013
Contract Labor	937,686	1,327,510	1,343,434	979,992	1,572,265
Contractual Services	30,862,646	23,386,444	25,873,260	23,418,144	27,062,449
Debt Issue Costs	2,750	2,750	2,750	2,750	2,750
Equipment - Noncapital	228,930	251,703	310,270	317,405	252,369
Florida Public Service Commission	35,810	36,799	36,799	38,951	39,332
Gross Receipts Tax Expense	8,849,190	9,526,921	9,526,921	8,849,190	8,935,611
Leases	59,834	70,968	45,968	60,045	72,033
Legal Fees	29,383	57,940	38,940	49,540	148,660
Licenses & Permits	29,120	43,256	41,868	43,751	36,267
Lubricants	198,087	257,405	118,052	189,144	247,937
Material	3,738,507	2,753,022	3,546,606	3,261,057	3,061,416
Materials	10	0	0	0	0
Materials - Default Purchasing Card	(58)	0	0	33,834	0
Meal Allowance	47,455	34,325	34,088	39,030	35,820
Office Supplies	86,925	127,902	132,551	122,024	130,107
Paints & Paint Supplies	597	0	0	0	0
Parts For Equipment	659,608	798,023	674,719	781,454	808,407
Paying Agent Trustee Fees	5,275	15,000	15,000	12,000	15,000
Personal Safety Equipment	146,230	95,275	71,570	81,971	96,731

FY 2027 PROPOSED BUDGET DRAFT

ELECTRIC UTILITY
Statement of Revenues & Expenses

	FY25 Actual	FY26 Original Budget	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
Postage & Mailing	736,592	657,163	671,256	678,821	683,876
Printing & Photography	8,540	10,803	10,803	3,944	10,921
Promotions/Public Relations	121,491	131,684	140,218	121,777	133,551
Relocation Payments & Assistance	0	10,200	10,200	10,200	10,353
Rentals	453,100	318,923	344,571	210,199	322,921
Repair Of Equipment	168,269	195,984	177,201	137,591	172,170
Safety Footwear	29,396	44,839	49,568	43,282	45,488
Software License & Maintenance	3,330,718	4,207,275	3,922,309	3,741,366	4,296,981
Solid Waste Disposal Charges	42	0	0	0	0
Subscription & Membership	1,104,529	1,180,735	1,169,319	1,089,812	1,202,715
Subscription Expense Clearing	(446,169)	0	0	0	0
Tariff - Tax on Imports	1,408	0	4,422	7,254	0
Telephone Communications	154,088	265,511	265,481	215,603	265,496
Temporary Contract Labor	1,178,562	625,819	1,048,408	1,350,596	893,428
Tools & Implements	260,560	325,779	256,704	279,185	269,843
Training	233,887	507,994	468,436	428,919	585,200
Travel	275,415	117,201	251,608	207,555	169,439
Truck Wire	354,229	230,021	183,878	244,514	232,658
Uniforms	197,203	257,458	255,963	242,037	261,020
Use Tax Allocation	(93,472)	11,512	(8,025)	(24,451)	11,943
Utility Service-Polk County	16	0	0	0	0
	56,819,411	50,148,209	53,452,455	49,375,993	54,460,822
FUEL					
#2 Oil	1,142,345	151,500	988,125	1,032,233	440,200
Fuel Hedging Activity	7,475,870	10,819,770	10,819,770	5,478,140	10,694,810
Fuel-Pool Operations	1,563,112	3,000,000	3,000,000	2,889,427	3,200,000
Natural Gas	58,596,454	88,724,337	87,835,772	83,454,647	80,777,599
Natural Gas Demand Charge	21,251,541	21,568,833	21,568,833	22,103,265	22,977,268
Purchased Power	66,371,718	54,154,664	53,963,184	60,457,780	61,945,250
Purchased Transmission	114,189	200,100	200,100	108,182	150,000
Sale of Fuel -- NG	(1,024,037)	200,000	200,000	(159,555)	0
	155,491,193	178,819,204	178,575,784	175,364,119	180,185,127
GRANTS AND AID TO AGENCIES					
Contribution to Chamber of Commerce	0	25,000	25,000	25,000	25,000
Customer Rebates	731,004	832,257	832,257	844,741	844,741
Miscellaneous Contributions and Donations	285,957	16,276	36,276	16,276	53,040
	1,016,961	873,533	893,533	886,017	922,781
Capitalized Interest Expense	(5,517,652)	(2,168,094)	(2,168,094)	0	0
Analytical Services - Rating Agencies	10,000	20,000	20,000	28,500	28,500
Interest Expense	22,423,372	21,253,462	21,253,462	21,315,764	19,993,412
Interest Expense - Leased Buildings	9,941	0	0	0	0
Interest Expense - Subscription (SBITA GASB 96)	29,088	0	0	0	0
RETIREMENT OF DEBT	16,954,749	19,105,368	19,105,368	21,344,264	20,021,912
CAPITAL EQUIPMENT					
Equipment - Capital	867,506	112,200	231,719	313,114	113,730
	867,506	112,200	231,719	313,114	113,730

FY 2027 PROPOSED BUDGET DRAFT

ELECTRIC UTILITY
Statement of Revenues & Expenses

	FY25 Actual	FY26 Original Budget	FY26 Revised Budget	FY26 Forecast	FY27 Proposed Budget
DEPRECIATION					
Amortization	(2,876,953)	(2,919,168)	(2,919,168)	(2,821,637)	(2,792,380)
Depreciation-Plant	45,471,959	49,907,817	49,907,817	49,589,573	51,489,930
Amortization Expense - Leased Buildings (GASB 87	49,856	0	0	0	0
Amortization Expense - Subscription (SBITA GASB 96)	632,814	0	0	0	0
	43,277,677	46,988,649	46,988,649	46,767,936	48,697,550
ALLOCATIONS					
Recoveries - Insurance	(585,318)	0	0	0	0
OUC Expense	(1,445,330)	(191,320)	(243,492)	(95,765)	(256,000)
Recoveries-For Water Allocations	(482,389)	(423,884)	(478,384)	(478,384)	(424,954)
Recoveries-From Outside City	(1,594,098)	(591,616)	(1,233,701)	(1,376,053)	(592,300)
Recoveries-Intra Department Charges	(167,992)	(103,572)	(113,089)	(133,115)	(103,572)
Recoveries-Materials	(1,188)	0	0	0	0
Recoveries-Other Funds	(3,040,560)	(5,157,588)	(5,171,338)	(5,178,360)	(5,884,719)
	(7,316,875)	(6,467,980)	(7,240,004)	(7,261,677)	(7,261,545)
TOTAL EXPENSES BEFORE TRANSFERS	332,890,107	365,981,157	369,311,856	358,263,948	379,209,779
TRANSFERS TO OTHER FUNDS					
Transfer To General Fund	34,672,124	35,416,628	35,416,628	35,416,628	36,575,358
Transfer To Information Technology	271,350	0	0	0	532,901
	34,943,474	35,416,628	35,416,628	35,416,628	37,108,259
TOTAL EXPENSES	367,833,581	401,397,785	404,728,484	393,680,576	416,318,038

FY 2027 PROPOSED BUDGET DRAFT