

**LONGWOOD CITY COMMISSION**  
**Longwood City Commission Chambers**  
**175 West Warren Avenue**  
**Longwood, Florida**

**WORK SESSION**  
**AGENDA**  
**July 10, 2025**  
**1:00 P.M.**

- 1. CALL TO ORDER**
- 2. REVIEW AND DISCUSS THE PROPOSED BUDGET FOR FISCAL YEAR 2025-2026**
- 3. ADJOURN**

Michelle Longo, MMC, FCRM  
City Clerk

Notice: All persons are advised that if they decide to appeal any decision made at these meetings/hearings, they will need a record of the proceedings and for such purpose, they may need to ensure that a verbatim record of the proceedings is made, which record to include the testimony and evidence upon which the appeal is to be based (per Sec. 286.0105, Florida Statutes). Persons with disabilities needing assistance to participate in any of these meetings should contact the A.D.A. Coordinator at (407) 260-3466 at least 48 hours in advance of the meeting.

This is a public meeting, and the public is invited to attend. The agenda is subject to change. Persons can obtain an electronic copy of the agenda packet for this meeting by making a public records request to the City Clerk's Office by calling (407) 260-3441 or emailing [clerk@longwoodfl.org](mailto:clerk@longwoodfl.org).

|                  |                |           |                 |
|------------------|----------------|-----------|-----------------|
| Future Meetings: | July 21, 2025  | 6:00 p.m. | Regular Meeting |
|                  | August 4, 2025 | 6:00 p.m. | Regular Meeting |

Historic  
**LONGWOOD**



Florida

# Proposed Budget 2026

*Historic*  
**LONGWOOD**  
Florida

**October 1, 2025 - September 30, 2026**  
**City of Longwood, Florida**



# TABLE OF CONTENTS

## READERS GUIDE

---

- 01 Readers Guide

## COMMUNITY PROFILE

---

- 04 City of Longwood Location & Mission
- 05 History of Longwood
- 08 Demographics
- 10 Community Snapshot
- 11 Budget Award
- 12 Organizational Chart
- 13 Longwood City Commission and Staff

## BUDGET MESSAGE

---

- 19 City Manager's Budget Message

## BUDGET OVERVIEW

---

- 22 Budget Document
- 24 Budget Guiding Policies
- 26 Budget Process
- 28 Budget Calendar
- 30 Budgetary Basis
- 32 Financial Structure

## CITYWIDE BUDGET

---

- 34 Citywide Budget Summary
- 35 Major Revenue Sources
- 37 Historical Revenue Summary
- 38 Historical Expense Summary
- 39 Long-Range Financial Plan
- 42 Changes in Fund Balance
- 44 Revenues by Type
- 44 Expenses by Major Category
- 45 Citywide Sources
- 46 Citywide Uses
- 47 Appropriations by Fund
- 48 Citywide FTE's

## GENERAL FUND BUDGET

---

- 50 General Fund Budget Summary
- 51 General Fund: Total Sources
- 52 General Fund: Revenue Detail
- 55 General Fund: Total Uses
- 56 General Fund Allocations

## DEPARTMENTS

---

- 57 Administration
  - 57 City Commission
  - 62 City Attorney
  - 64 City Clerk
  - 71 City Manager
  - 76 General Services
  - 80 Human Resources
- 85 Financial Services
- 99 Information Technology
- 104 Law Enforcement
- 111 Fire and Rescue
- 117 Community Development
- 122 Leisure Services
- 129 Public Works-Streets
- 166 Public Utilities

## SPECIAL REVENUE FUNDS

---

- 135 Special Revenue Funds Schedule
- 139 Building and Inspection Fund
- 143 Stormwater Management Fund
- 148 Police Education Fund
- 148 Special Law Enforcement Trust Fund
- 149 ARPA Fund
- 150 Special Assessment Fund
- 152 Parks and Events Fund
- 154 Citizens on Patrol Fund
- 155 CERT Fund
- 156 Police Impact Fees Fund
- 157 Fire Impact Fees Fund
- 158 Recreation Impact Fees Fund
- 159 PW-Administrative Impact Fees Fund

# TABLE OF CONTENTS

CONT.

## CAPITAL PROJECT FUNDS

---

- 160 Capital Project Funds Schedule
- 161 Public Facilities Improvement Fund
- 163 Capital Projects Fund

## ENTERPRISE FUNDS

---

- 165 Enterprise Funds Schedule
- 166 Public Utilities Fund
- 174 Public Utilities R&R Fund
- 176 Public Utilities Impact Fees Fund

## CAPITAL IMPROVEMENT PROGRAM

---

- 177 Five-Year Capital Improvement Plan
- 178 Capital Project Summary Detail
- 183 Capital Project Detail
  - 183 Information Technology
  - 184 Leisure Services
  - 187 Fire Department
  - 192 Police Department
  - 198 Public Works
    - 198 Streets
    - 216 Stormwater
    - 220 Engineering
    - 227 Streets & Utilities
    - 232 Public Utilities (401)
    - 248 Public Utilities R&R (402)

## LONG TERM DEBT

---

- 255 Long Term Debt Policy
- 255 Capital Improvement Notes
- 258 State Revolving Fund Loans
- 262 Long Term Debt Analysis

## PERSONNEL

---

- 263 Human Resources Overview
- 265 Authorized Positions
- 269 Payroll Allocations
- 270 Grade Step Pay Plan

## GLOSSARY

---

- 275 Glossary of Terms

# Readers Guide

The budget is the City's fundamental policy document. It describes the City's goals and details how resources are allocated to achieve these goals. In addition, the budget serves as the annual financial plan, an operations guide, and a communications tool. The budget guide provides an overview of the elements of the budget document. It also includes a glossary of budget terminology.

## **Table of Contents**

The Table of Contents lists and shows the page number for information in the Budget.

## **Community Profile**

This section provides the City's Mission Statement, background information on the city including its location, history, and the structure of the organization, the City's demographic information, and the form of government by introducing the City Commission and the City Manager.

## **Budget Message**

The budget message prepared by the City Manager summarizes the City's current year activities and long-term position, highlights new programs and opportunities, and outlines both short and long-term goals of the city. Furthermore, the Budget Message identifies challenges faced in the year ahead and describes how the city intends to address these challenges and proceed in a way that ensures fiscal stability and accountability.

## **Budget Overview**

The budget document provides an overview of the guidance and direction used to manage the fiscal resources of the city. Provides an overview of the policies established in preparing the proposed budget and describes the legal authority in establishing the budget; how it is presented and justified; and the adoption and execution of the budget.

## **Citywide Budget**

The Citywide Budget provides financial information on projected revenues, expenditures, fund balances, and reserves. This section includes the Budget Summary of Funds as well as detailed fund descriptions and information on all revenue sources and expenditure projections. This section also includes fund balance trends and detailed revenue and expenditure data for the next year.

## **General Fund**

### ***Organizational Chart:***

Each Department section begins with an Organizational Chart. Each chart displays the department's positions and their relationship to one another.

### ***Department Description:***

Includes a detail description of the department and the specific functions and duties.



## Readers Guide (Cont.)

### ***Goals and Objectives:***

Objectives are outlined in bullet format and represent each department's objectives for FY2025/2026.

### ***Highlights:***

Highlights are outlined in bullet format and represent each department's accomplishments for FY2024/2025.

### ***Performance Measures:***

Departmental Performance Measures for the upcoming fiscal year as well as the prior fiscal years are also outlined in table formats. As part of the city's ongoing process improvement, each department has identified key performance measures that are aligned with the City Mission Statement and track the measures over multiple fiscal years.

### ***Summary:***

The Summary in a table format provides with authorized positions for each department approved for the upcoming fiscal year as well as prior year. The number of positions includes full-time and part-time positions. Also includes the total for Personnel, Operating and Capital Expenses. The funding source includes the various sources of funding for the operation of the department.

### ***Line-Item Detail:***

The Line-Item Detail provides with each line expense accounts used by each department for the operations of the department. It includes FY2023/2024 actual expenses, FY2024/25 budget and estimates; and FY2025/2026 proposed budget.

### **Special Revenue Funds**

The Special Revenue Funds section provide with a schedule of the combined revenues and expenditures for all special revenue funds. Each of the various funds display their budgets in a similar format to the departmental section of the General Fund.

### **Capital Project Funds**

The Capital Project Funds section provide with a schedule of the combined revenues and expenditures for the Public Facilities and Capital Projects Funds. Each of the various funds display their budgets in a similar format to the departmental section of the General Fund.

### **Enterprise Funds**

The Enterprise Fund section provide with the Water and Wastewater funds and how they are used. A schedule of the combined revenues and expenses for all funds is provided. Each fund displays their budgets in a similar format to the departmental section of the General Fund.

## Readers Guide (Cont.)

### **Capital Improvement Program**

The Capital Improvement Program shows a summary of the five-year plan for the purchase of vehicles, equipment, and infrastructure improvements. A detail sheet for each project is also presented that provides the funding, project description, justification, project alternatives, and project impact on the operating budget.

### **Long Term Debt**

The Long-Term Debt section shows all debt the City currently has starting with the Capital Improvement Notes, State Revolving Fund Loans, followed by the Long-Term Debt Analysis providing with current loan balances and what it is due within a year.

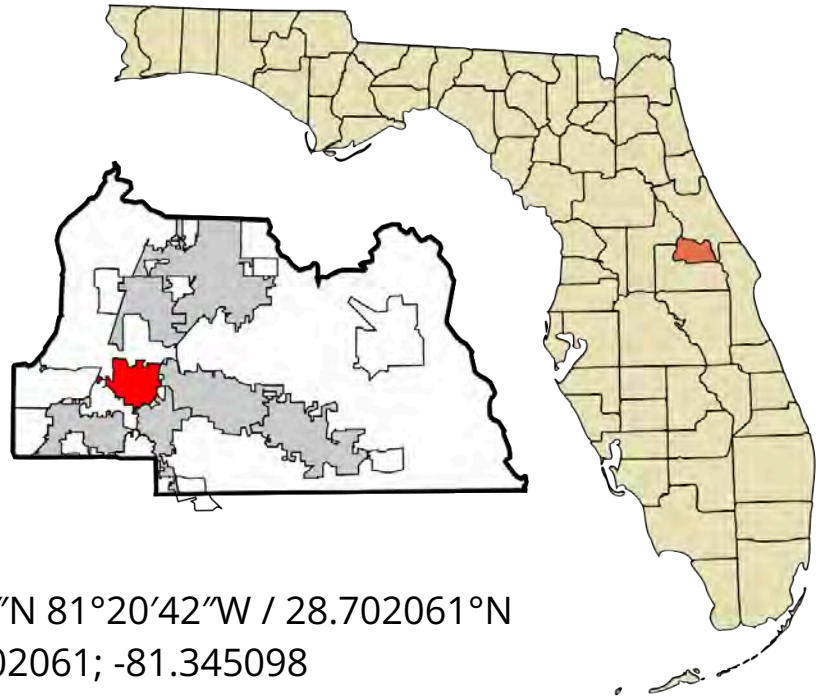
### **Workforce**

The Workforce shows authorized full-time and part-time positions for each department. The Position Comparison by Fund Schedule provides three years and change between the last two fiscal years. Payroll Allocations shows percentage of positions that are split between departments or funds. This section also includes the Grade Step Schedule for non-union, Police Department Teamsters and Fire Department IAFF, and a 10-year position history.

### **Glossary**

Provides a glossary of defining terms that are either technical in nature or have a unique meaning for the City

# City of Longwood



Longwood is located 28° 42' 5.7"N 81°20'42"W / 28.702061°N  
81.345098°W / 28.702061; -81.345098

## Our Mission Statement

To foster citizen trust by practicing open, accountable, and responsive government; providing quality core services; promoting long-term prosperity; encouraging smart growth in harmony with the City's unique heritage and urban surroundings; strengthening the City's standing as a preeminent destination for commercial endeavors; and promoting livability by enhancing and protecting our neighborhoods.

# History of Longwood

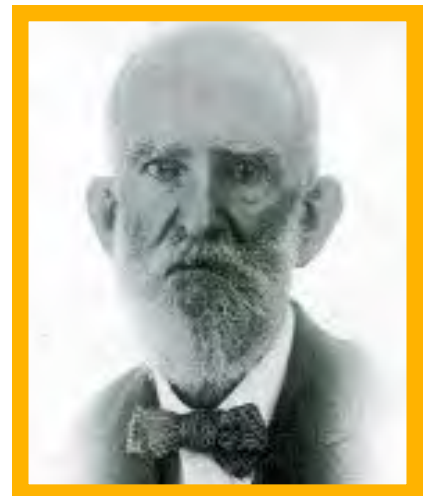


Longwood has been a destination point for Florida travelers since coastal tribes used The Senator, an ancient bald cypress, to find their way over land from the St. Johns River to trading grounds at Spring Hammock.

As far as American Colonial history goes, Longwood as well as most of Seminole County shares its frontier beginnings with the early settlement of Orange, Lake, Brevard, Volusia, and Osceola Counties that make up the Orlando Metro Area. Central Florida's development began after the Second Seminole War (1837-1842). By the early 1860s, both Sanford and Orlando were small

settlements that had developed near the Seminole War forts built between 1837 and 1838. Settlers began arriving at what would become Longwood during the lull between the end of the Seminole Wars in the 1850s and the beginning of the Civil War.

The earliest settlers to the Longwood area arrived in the early 1870s. John Neill Searcy came from Tennessee in March of 1873, and Edward Warren Henck arrived from Boston in November of the same year. Both came by steamboat up the St. Johns River to Sanford and were soon granted Longwood homesteads. A small community had begun to develop. Mr. Henck found the Hartley Family homesteading at Fairy Lake which is now the Columbus Harbor neighborhood when he first arrived. "There were no other inhabitants in what is now the corporation of Longwood," Henck wrote in a brief history of his early days in Florida for historian William Fremont Blackman's History of Orange County, Florida, published in 1927.



E.W. Henck was a railroad man, hotel owner, and real estate promoter who served with the E.W. Henck honor guard that accompanied President Abraham Lincoln's body on the train trip from Washington to Illinois. After 2 days at Mellonville's "so-called hotel," Henck set out south on foot.

Fifteen miles to the south, he selected his homestead on land south of Myrtle Lake. The mail rider was replaced by Joseph Bumby's stage line when, on May 19, 1876, the Longwood Post Office was established with Henck as the first postmaster. He selected the name Longwood after a suburb of Boston, which he as a young engineer helped lay out. Henck began making horseback trips to search for a route for a railroad linking Sanford and Orlando, then a mere trading post. Henry Sanford

provided some of the lands. Henck led a group of local businessmen in getting the first post-Civil War railroad, the South Florida Railroad, constructed in Florida. The South Florida Railroad began construction in the fall of 1879, and regular rail service between Orlando and Sanford started on November 15, 1880. Eventually, Henck sold controlling interest in his railroad to the Henry Plant rail system. He also initiated the construction of the Longwood Hotel, which was completed in 1886. Henck was elected Longwood's first mayor in 1885.

A decade later, and under Henck's steady real estate promotions, Longwood had 5 churches, 3 hotels, including 2 built by Henck, 8 stores, and a weekly newspaper.



# History of Longwood

Cont.

Another early settler from Boston, Frederick Rand, together with the Searcy family, founded Christ Episcopal Church, which still stands on Church Avenue. Rand's parents raised funds in Boston to assist with the building of the church. Rand was also associated with Henck and the founding of the railroad. Although the railroad from Sanford to Jacksonville was not completed until the mid-1880s, the railroad from Sanford to Orlando, completed in 1880, increased access to the area for those who arrived by steamship. Growth was rapid, and by 1886 the population was 1,000. Longwood was among the largest communities in Orange County (Seminole County was formed in 1913).



Another notable early settler of Longwood is Mr. Pyotr Alekseyevich Dementyev. The 1884-85 State Gazetteer and Business Directory lists Longwood's chief industry as the P.A. Demens and Co. sash, door, and blind factory. In those days, it was the major supplier of lumber and building materials for much of the area. The company's owner was Pyotr Alekseyevich Dementyev, whose name was later shortened to Peter Demens. He was 31 when he came to Florida in June 1881 as an expatriate nobleman who had been on the losing end of a political feud in Czarist Russia. Upon arriving in Longwood, Mr. Demens bought 30 acres of groves and a 30 percent interest in a local sawmill, later buying out his partners. His expansion plans included a contract to build railroad station houses from Lakeland to Dade City. He also supplied

labor and material for buildings at Rollins College. He became the owner of a charter for a railroad to run from the community of Lake Monroe to south of Lake Apopka when its owners couldn't pay a debt. He completed the line to the new town of Oakland and later to the Tampa Bay area. The town at the end of the line became St. Petersburg, a name selected by one of his partners to honor Demens' hometown. By 1889, though, Demens sold his railroad to get out of debt and moved to North Carolina.

Longwood's Historic District encompasses roughly 190 acres and has 37 contributing structures. It became part of the National Register of Historic Places in October 1990. The district, the heart and soul of the city, is well hidden near the intersection of State Road 434 and County Road 427. Describing this area as "quaint" would be a major understatement. In addition to the Longwood Hotel, the Historic District boasts a handful of historic structures, including the 1873 Inside-Outside House (now home to a small business called Culinary Cottage), the 1879 Christ Episcopal Church and the 1885 Bradlee-McIntyre House, a former winter cottage and a fine example of Queen Anne-style architecture. The Historic District also contains City Hall, the Community Building, and a number of city administration buildings. In addition, a couple of specialty stores and boutiques can be found here. One of the major goals of City Officials is to attract more residents and visitors to this charming area.





# History of Longwood

## Cont.

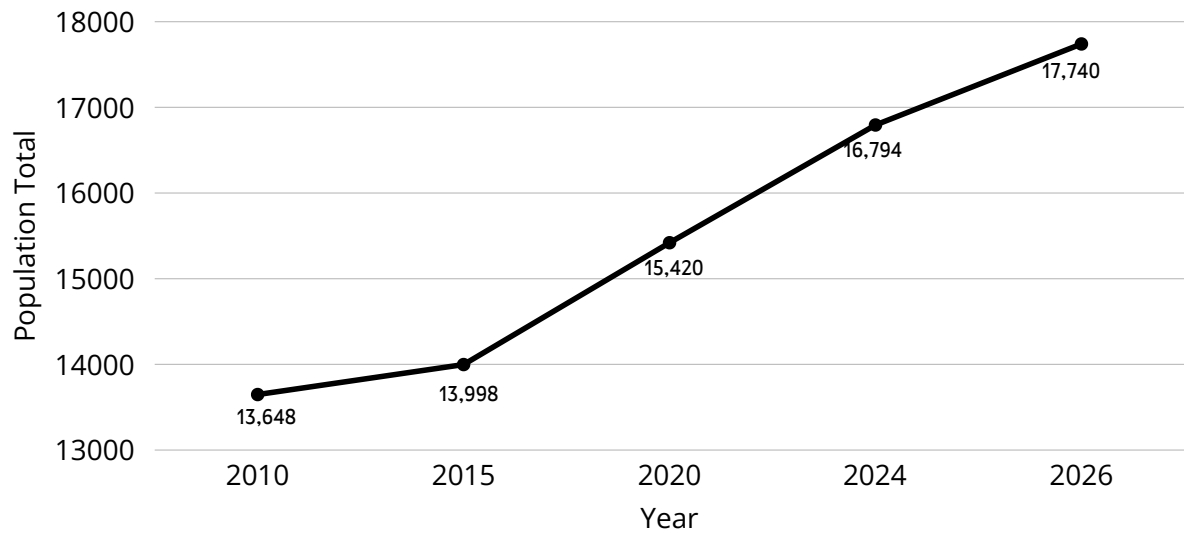
The Longwood Police Department is an accredited law enforcement agency comprised of 50 law enforcement officers and support staff providing 24-hour coverage to the City's residents, the business community, and visitors. The police department utilizes Uniform Road Patrol, Traffic Enforcement, Criminal Investigations, Community Relations, and School Resource Programs. These programs are utilized to enforce all state and local laws, while also protecting the lives and property of the citizens of Longwood. The Longwood Police Department is committed to Our Community.



Fire Department is proactively engaged in emergency management planning, construction plans review, and on-site code and standard compliance through fire and life safety inspections. The City of Longwood Fire Department answers approximately 6,000 annual emergency calls to a population of 50,000 citizens residing in a suburban/industrial community. To do so, the Fire Department operates out of 2 stations strategically located throughout the city to provide a maximum response in minimum time. The city has 45 career fire employees who staff these 2 stations. The Longwood Fire/Rescue Department protects 6 square miles in the city limits and an additional 4 square miles with automatic aid responses with Seminole County and surrounding municipalities.

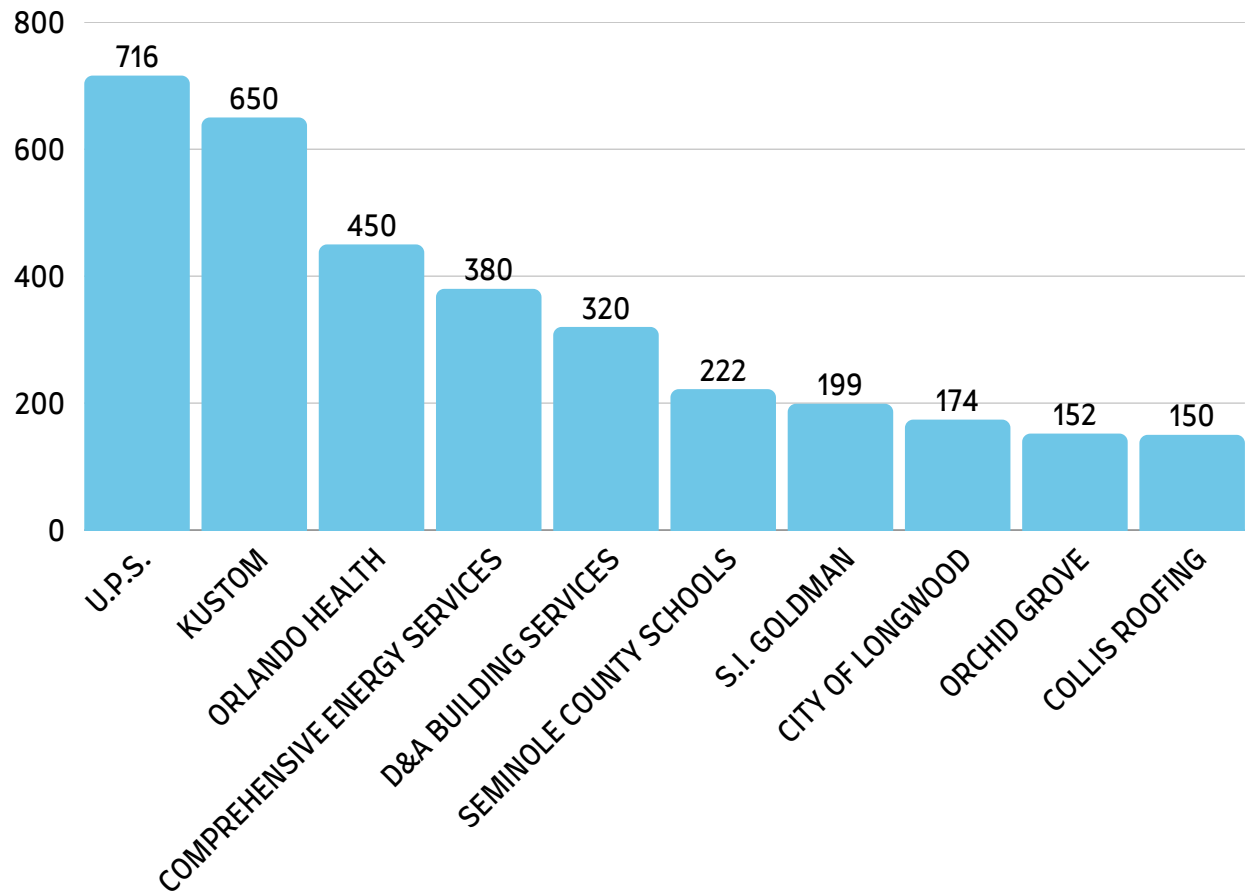


# LONGWOOD POPULATION GROWTH

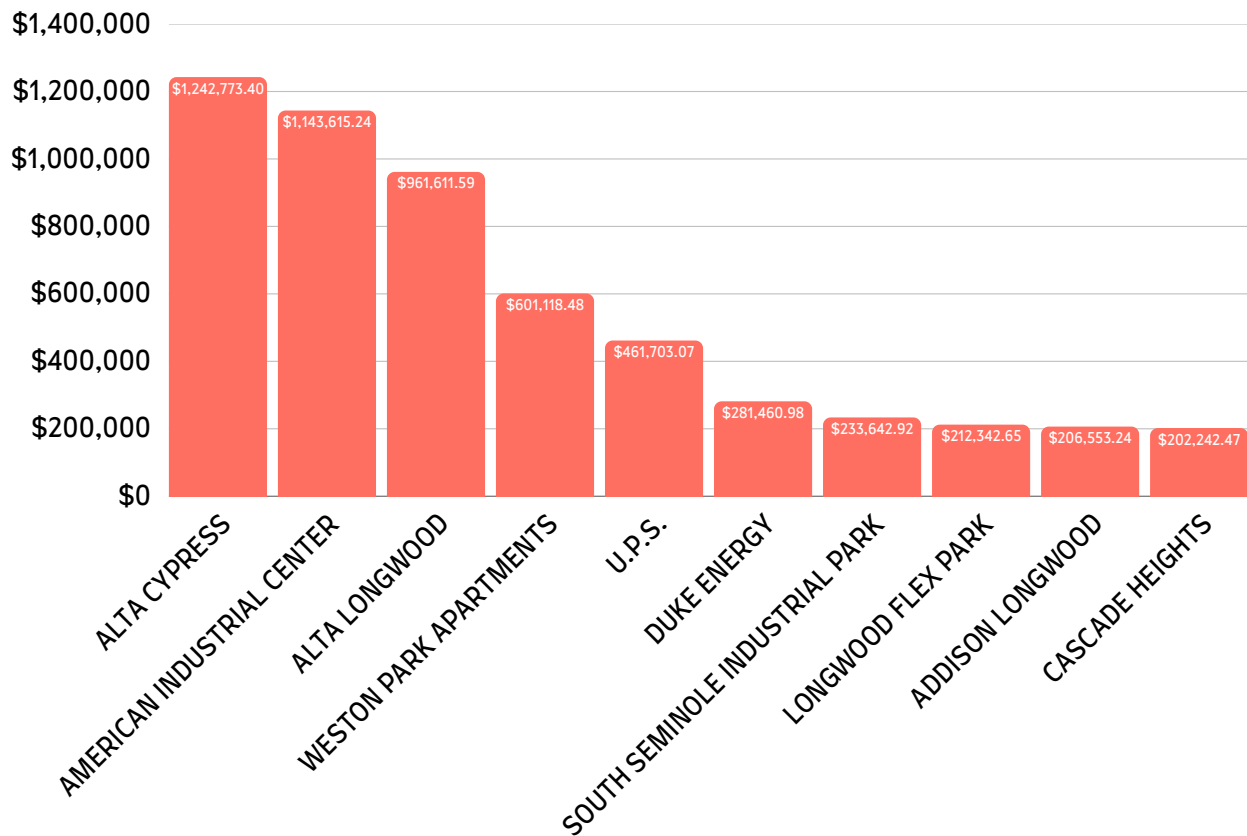


\*2026 Predicted at current growth rate  
Current Population of Longwood as of 2024 is 16,794

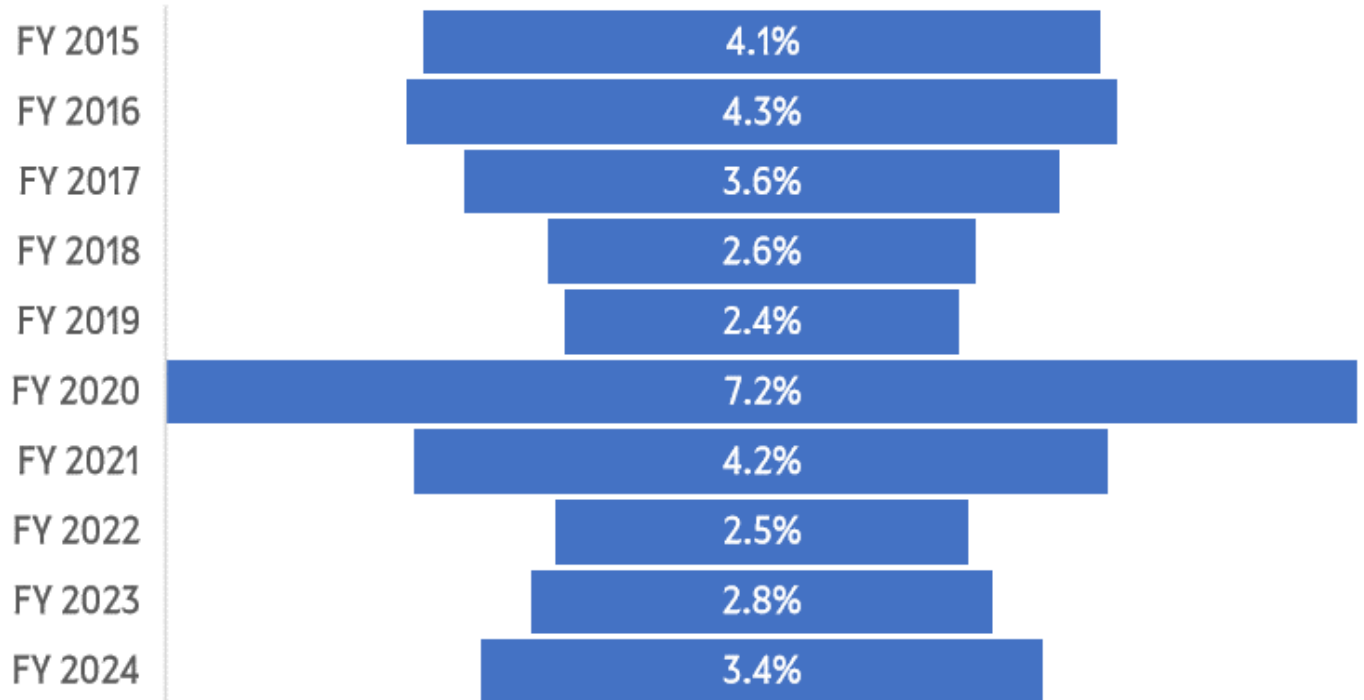
## TOP 10 EMPLOYERS



# TOP 10 TAXPAYERS



# UNEMPLOYMENT RATE



# Community Snapshot



**1923**

**Year of Incorporation**



**\$327,400**

**Median Home Value**



**\$77,214**

**Median Household Income**



**67% White Collar  
33% Blue Collar  
Employment**



**32.5%**

**Education**

**Bachelor's Degree  
or Higher**



**16,794**

**Population**



**41 Years**

**Median Age**

## Stay Connected on Social Media



[/CityofLongwoodFL](#)



[/CityofLongwoodFL](#)



[/LongwoodFL](#)



[/in/City-of-Longwood](#)



[www.LongwoodFL.org/youtube](#)

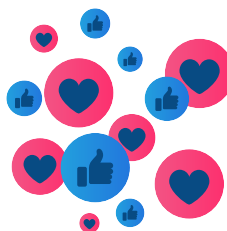


[/agency-detail/fl/Longwood/City-of-Longwood/](#)



[/@cityoflongwoodfl](#)

**FOLLOW US!**





GOVERNMENT FINANCE OFFICERS ASSOCIATION

# *Distinguished Budget Presentation Award*

PRESENTED TO

**City of Longwood  
Florida**

For the Fiscal Year Beginning

**October 01, 2024**

*Christopher P. Morill*

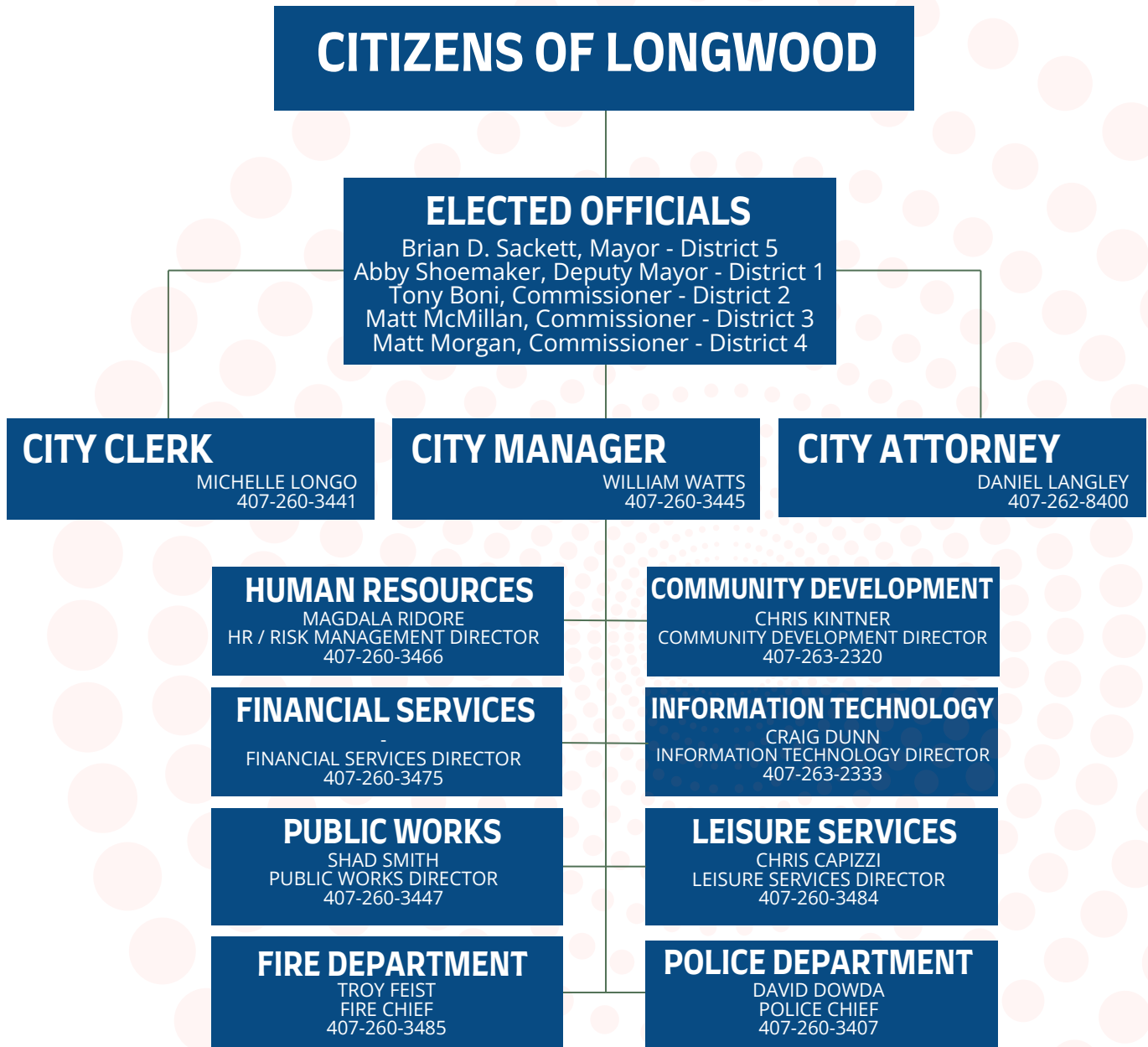
**Executive Director**

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Longwood, Florida, for its Annual Budget for the fiscal year beginning October 01, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

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



# Organizational Chart





A professional headshot of a middle-aged man with a friendly expression. He has short, light-colored hair and a well-groomed white beard and mustache. He is wearing a dark grey suit jacket over a white collared shirt and a blue tie with a subtle diagonal pattern. The background is a soft, out-of-focus grey. The entire image is framed by a thick red border.

Brian D. Sackett was first elected to the Longwood City Commission on November 4, 2003. He served as Deputy Mayor from May 3, 2004, until November 2004, from November 2016 until November 2017, and again from May 6, 2019, until November 2020. At the May 5, 2008, City Commission meeting, the Commission first elected him as Mayor, and he served until May 2009. He was elected Mayor again at the May 7, 2012, City Commission meeting and served until May 2014. He was elected once more at the May 3, 2021, City Commission meeting and served until May 2022. On November 18, 2024, the Deputy Mayor rotated to District #5, and Commissioner Sackett served until May 5, 2025, when the Commission elected him as Mayor once again to serve in that role until May 2026.



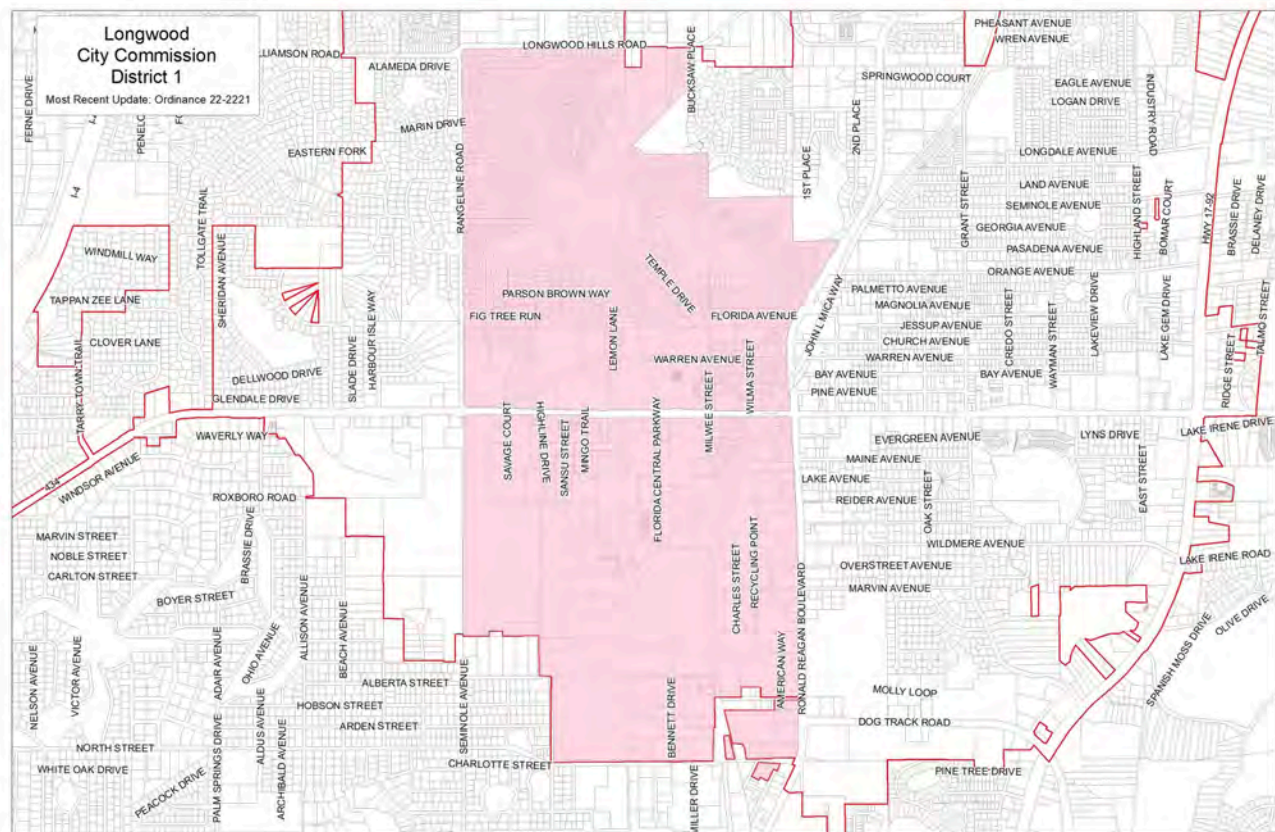


# Longwood City Commission



## District 1 Abby Shoemaker Deputy Mayor

Abby Shoemaker was elected to the Longwood City Commission on November 7, 2017. At the November 16, 2020, City Commission meeting, the Deputy Mayor rotated to District #1, and Deputy Mayor Shoemaker served in this role until November 2021. On May 5, 2025, the Commission rotated the Deputy Mayor position to District #1, and Commissioner Shoemaker resumed her role as Deputy Mayor.

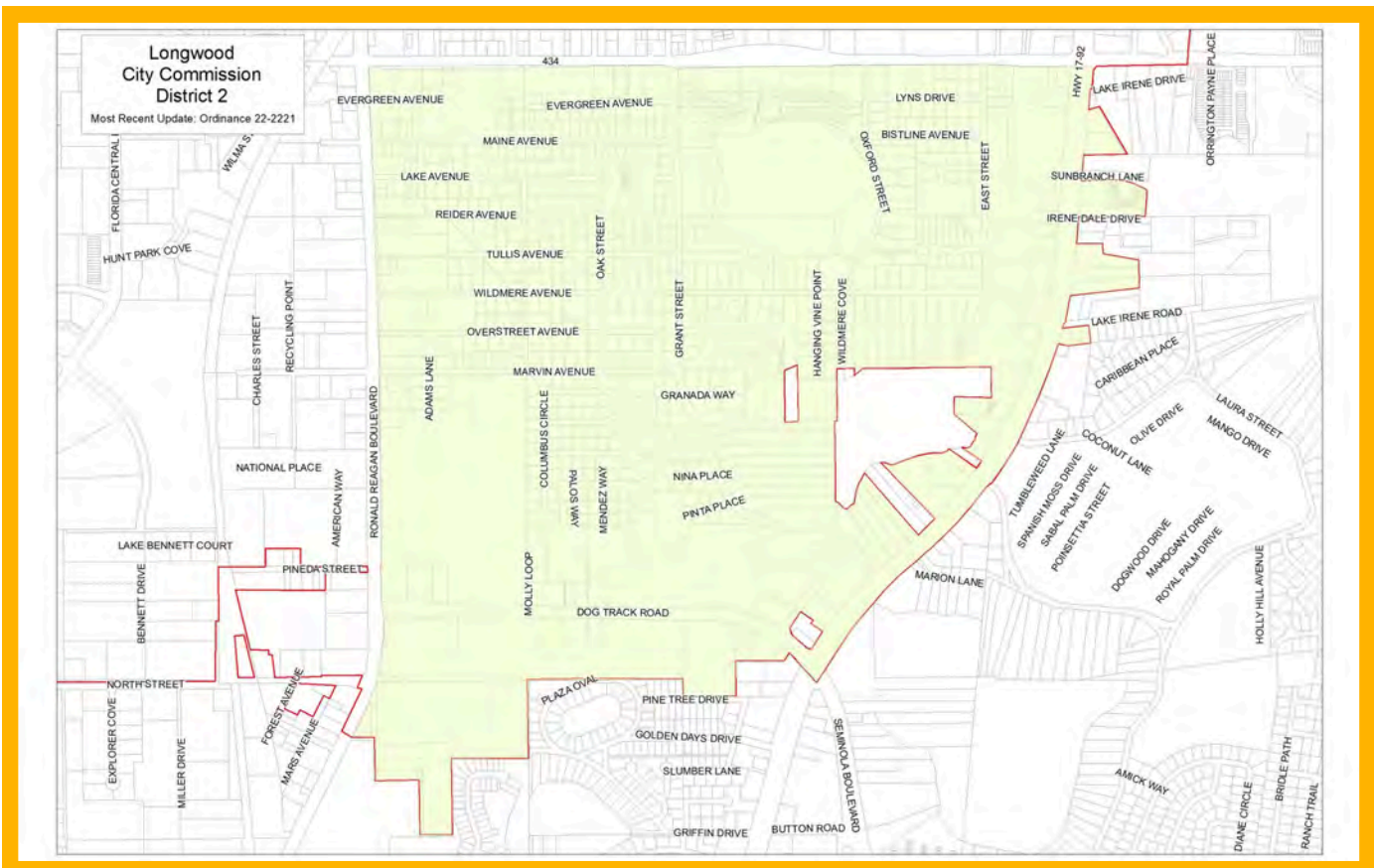


# Longwood City Commission



## District 2 Tony Boni Commissioner

Commissioner Boni was elected to the Longwood City Commission at a Special Election held on August 24, 2021. At the November 15, 2021, City Commission meeting, the Deputy Mayor rotated to District #2, and Commissioner Boni served as Deputy Mayor until November 2022. On May 1, 2023, the Commission elected him as Mayor of the City of Longwood, and he served in that capacity until May 6, 2024.



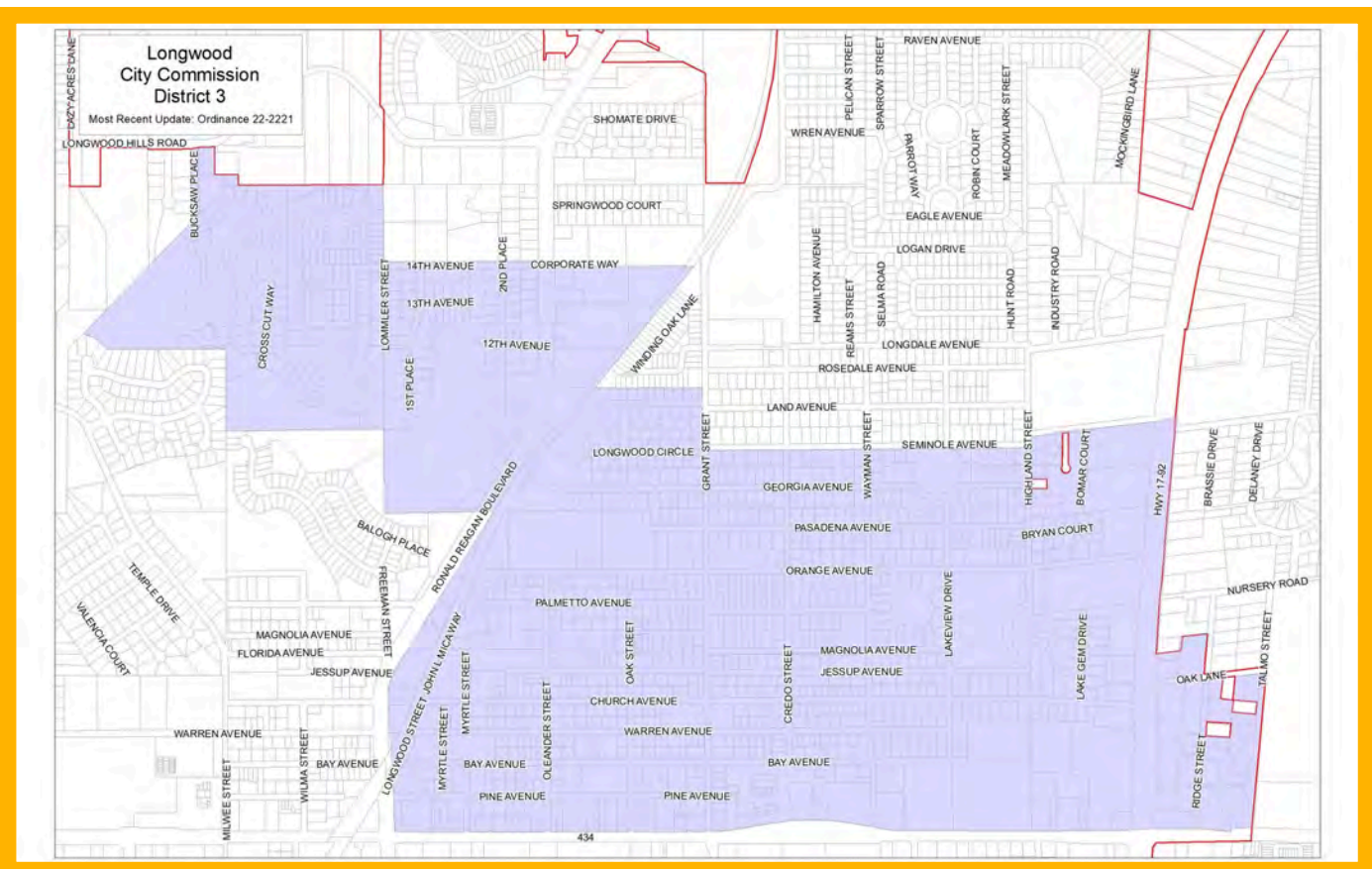


# Longwood City Commission



## District 3 Matt McMillan Commissioner

Commissioner McMillan was elected to the Longwood City Commission on November 3, 2020. At the November 21, 2022, City Commission meeting, the Deputy Mayor rotated to District #3, and Commissioner McMillan served as Deputy Mayor until November 2023. On May 6, 2024, the Commission elected him as Mayor of the City of Longwood, and he will serve in that role until May 2025.



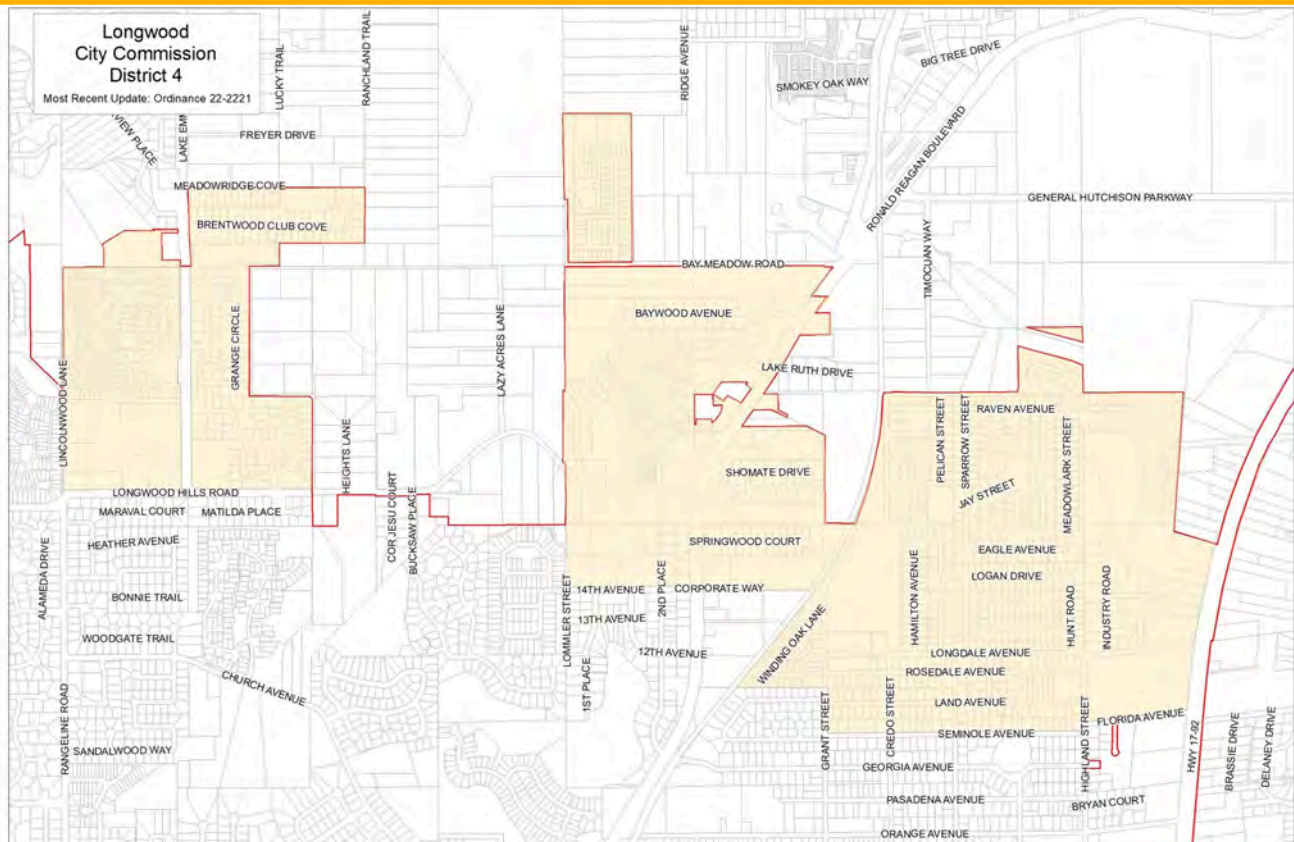


# Longwood City Commission

## District 4 Matt Morgan Commissioner



Matt Morgan was elected to the Longwood City Commission on November 7, 2017. He served as Deputy Mayor from November 2018 until May 2019, and again from November 2023 until November 2024. At the May 6, 2019, City Commission meeting, the Commission elected him as Mayor, and he served as Mayor until September 2020. He was elected again at the May 2, 2022, City Commission meeting and served until May 2023.



# Longwood City City Manager

## William Watts



The City Manager is appointed by and serves at the pleasure of the City Commission. As the chief administrative officer, the City Manager is directly responsible to the City Commission for the operation of all City Departments. In addition to the City Manager's duties of providing leadership, direction, and guidance to the City Departments, the City Manager is responsible for the implementation of policies and programs adopted by the City Commission. This requires the City Manager to have a professional understanding of how all city functions operate together to their best effect. The City Manager is responsible for developing an annual budget and capital improvement program which identifies the level of service required to meet community expectations. The City Manager is also extensively involved with a wide variety of economic development activities.

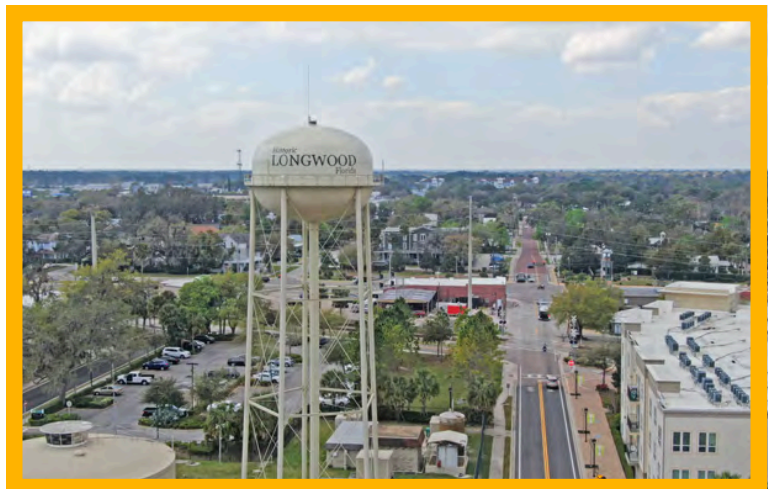
## About the City Manager

William Watts serves as the City Manager for the City of Longwood (5/20/2025), bringing decades of leadership and public service experience to the role. A retired Fire Chief for the City of Maitland, William has built a distinguished career in emergency management and public administration.

Before his appointment as City Manager, William served as Deputy Fire Chief for the City of Longwood, where he played a key role in overseeing citywide emergency operations and strategic planning. He holds a Bachelor of Applied Science in Emergency Management and an Associate of Science in Fire Science, blending academic knowledge with hands-on experience. He is also credentialed as a Chief Fire Officer by the Center for Public Safety Excellence.

Throughout his career, William has led critical initiatives in disaster preparedness and recovery, including responses to multiple hurricanes and the COVID-19 pandemic. His steadfast commitment to safety, resilience, and effective emergency response has made a lasting impact on the communities he has served.

A proud native of Seminole County, William resides in Winter Springs with his family. He continues to serve with dedication, vision, and a deep sense of civic responsibility.



July 10, 2025

***Honorable Mayor Brian Sackett and Members of the City Commission  
Longwood, Florida***

As we begin the preparation for Fiscal Year 2026, I am pleased to present to you the proposed budget for the upcoming year. This budget is a reflection of our ongoing commitment to fiscal responsibility, sustainable growth, and enhancing the quality of life for all Longwood residents. It represents a comprehensive blueprint for addressing the needs of our community, while ensuring the long-term financial health of the City.

**1. Budget Overview:**

The budget is balanced and adheres to our financial policies, including maintaining adequate reserves and meeting our obligations without increasing the burden on taxpayers. We are committed to providing high-quality services while being mindful of the fiscal challenges that municipalities across the nation face today.

For FY 2026, the proposed budget totals \$63 million, which is a decrease of 15% over the previous fiscal year. The millage rate will remain at 5.5000 mills which has remained in place since 2013. This includes a:

- Salary increases of 4% effective October 1<sup>st</sup> for non-union employees.
- Health insurance costs increased by approximately 9.2%.
- Property, General Liability, and Worker's Compensation insurance costs increased by approximately 8.5%.
- The contractually committed wage adjustments for union members.

**2. Key Priorities for FY 2026:**

This year's proposed budget is guided by several key priorities that reflect both current and future needs of the Longwood community:

**• Public Safety & Emergency Services:**

Protecting our citizens is a top priority. We have allocated additional funding for our Police and Fire Departments, including enhancements to equipment, training, and personnel to ensure our first responders are prepared to handle any emergency. Public safety will continue to receive the largest share of our general fund.

- **Infrastructure & Capital Improvement Projects:**

Infrastructure remains a critical area of focus. This year's budget includes significant investments in road repair, sidewalk improvements, and water/sewer upgrades. Notably, we will continue efforts to modernize our downtown area and improve the streetscapes to make Longwood an even more attractive place to live and work.

- **Economic Development & Job Creation:**

As we look toward the future, we recognize the importance of fostering economic growth. The budget proposes funding for initiatives that support small businesses, attract new employers to Longwood, and enhance our business district. Economic development efforts are central to ensuring that Longwood remains a vibrant and thriving community.

- **Parks & Recreation:**

Providing recreational opportunities and maintaining green spaces is an integral part of the Longwood lifestyle. The proposed budget includes funding for upgrades to our parks, trails, and recreational facilities. Additionally, we will continue to support community events that bring people together and celebrate the spirit of Longwood.

- **Neighborhood Revitalization:**

Revitalization efforts will focus on strengthening neighborhoods and preserving the character of Longwood's historic areas.

### **3. Financial Stewardship:**

The City's financial position remains strong, thanks to conservative budgeting practices, efficient management of resources, and ongoing efforts to diversify our revenue base. We are committed to maintaining a balanced budget and ensuring that Longwood's financial stability is preserved for future generations. This includes:

- Maintaining a reserve balance of 27% of general fund expenditures, ensuring we are prepared for unexpected financial challenges.
- Managing debt responsibly with a strategic approach to capital improvement financing, while minimizing interest costs.
- Investing in technology and data analytics to improve budgeting processes, streamline operations, and improve service delivery.

### **4. Revenue Sources:**

The proposed budget anticipates steady revenue growth driven by a combination of factors, including:

- **Property Taxes:** With a moderate increase in property values, we anticipate a slight increase in property tax revenues. This allows us to fund essential services without imposing a significant tax burden on our residents.



- **Sales Tax & Local Revenues:** As the economy recovers, we expect local sales tax revenue to continue to increase, which will provide additional resources for critical services and projects.
- **Grants & State/Federal Aid:** We are actively pursuing state and federal grants that will support capital improvement projects, economic development, and social programs.

## 5. Long-Term Planning and Sustainability:

This budget is not just about the year ahead—it is a part of our ongoing commitment to the long-term sustainability of our community. In the coming years, we will continue to invest in projects that will pay dividends for generations.

### Conclusion:

The FY 2026 budget reflects the City of Longwood's dedication to providing exceptional services, fostering economic growth, and enhancing the quality of life for our residents. We remain committed to transparency, fiscal discipline, and sound financial practices while addressing the evolving needs of our community.

I look forward to discussing this proposed budget in more detail with the City Commission and receiving your feedback. Together, we can ensure that Longwood continues to be a place where people want to live, work, and thrive for many years to come.

Thank you for your continued trust and support.

Sincerely,

A handwritten signature in black ink, appearing to read 'W. Watts', with a stylized flourish at the end.

William Watts  
City Manager  
City of Longwood, Florida

# Budget Document



A budget is a plan. It is the estimated expenditures/expenses for the given year and shows how the expenditures/expenses will be financed. By Florida Statute, the adopted budget must be balanced, i.e. revenues must equal expenditures/expenses. The City of Longwood's budget serves as much more than just a financial plan. It also meets four essential purposes:

## **As a Policy Document:**

The annual budget document informs the reader about the City of Longwood and its policies that guide the prioritization of the spending of resources. The City Manager's Budget Message provides a condensed analysis of the Proposed Budget, highlighting the central issues in developing the budget as well as establishing the theme for the fiscal year. The Proposed Budget includes the organization-wide financial and programmatic policies and goals that address long-term financial issues, as well as short-term operational policies that direct the development of the annual budget. The Proposed Budget provides information about the services the City will provide for the fiscal year beginning October 1, 2025, and ending on September 30, 2026.

## **As a Financial Plan:**

The annual budget document demonstrates the financial plan of the City, detailing the costs associated with providing municipal services and how the services will be funded. The Budget Summaries provide the reader with an at-a-glance view of all appropriated funds' revenue sources and expenditures/expenses by program, object category, and fund. The annual budget document explains the underlying assumptions for revenue estimates and analyzes significant revenue trends. In addition, projected beginning and ending fund balances are shown for the fiscal year demonstrating the anticipated changes in fund balances from one year to the next to assist in future planning. A five-year capital improvement plan is included, which assists management in allocating appropriate future resources for capital needs, in addition to being able to consider the operating impact of capital outlay.

## **As an Operations Guide:**

The annual budget document provides detailed information on how the City and departments are organized. A summary of sources and uses is provided to review summarized information on how money is collected and spent in the current year. Within the departmental sections, the reader is provided information about the activities, services, and functions that are carried out by each department in support of the overall City Commission goals and objectives. Also included are an organization chart, authorized positions, budget highlights, performance measures, accomplishments, and budgetary appropriation. Each department demonstrates the resources used for the operations of the various programs the City provides.



### **As a Communications Device:**

The budget document is designed to communicate information to assist with understanding revenue sources and planned fiscal spending that supports the established goals and objectives. Included in the budget document is a table of contents, a reader's guide, and a glossary to enable the reader to locate information and understand the terminology used throughout the document. Charts, graphs, and tables are strategically used to provide a visual demonstration of the narrative presented. The City Manager's Budget Message included at the beginning of the budget document provides the reader with a condensed analysis of the financial plans for the fiscal year 2025 for the City of Longwood. Additional information about the City may be found on the City's website at [www.longwoodfl.org](http://www.longwoodfl.org).



# Budget Guiding Process

The 2025/2026 Budget has been prepared in accordance with management and budget guiding policies. As stewards of public funds, the City of Longwood is committed to the proper handling of finances, utilizing best practices, and delivering high-quality services. Below are some of the policies that guide the development and implementation of this budget:

## Budgeting Policies:

- **Balanced Budget:** The City will prepare its budget using a balanced approach, where total anticipated revenues and other sources must equal total estimated expenditures/expenses and other uses for each fund.
- **Annual Budget Process:** All operating funds are subject to the annual budget process and will be reflected in the budget document.
- **Enterprise Operations:** The City's enterprise operations are to be self-supporting, meaning current revenues will cover current expenditures, including debt service.
- **Ad Valorem Taxes:** The City will not levy ad valorem taxes on real property and tangible personal property exceeding 10 mills.
- **Tax Proceeds Allowance:** The City will budget 95 percent of anticipated gross ad valorem proceeds to account for early payment discounts.
- **Operating Reserve:** The City will maintain an operating reserve of 17 percent of budgeted annual operating expenses.
- **Financial Reporting:** The Finance Director will prepare monthly expenditure and quarterly financial reports for presentation to the City Commission to provide clarity on the overall budget and financial status.

## Revenue Policies:

- **User Fees:** The City will establish user fees to recover the partial or full cost of providing a service.
- **Fee Reviews:** The City will periodically review fees and charges to ensure they are fair and equitable for all users.
- **Revenue Estimates:** The City will estimate revenues conservatively and will not use one-time revenues to fund ongoing expenses.

## Investment Policies:

- **Objectives:** Safety and liquidity will be the primary objectives when investing the City's idle funds.
- **Investment Guidelines:** While the City has no formal investment policy, it adheres to Florida State Statutes (Section 218.415 - Local Government Investment Policies) and invests conservatively.



### Amendments/Transfers:

- **Budget Amendments:** The City's annual operating budget is approved by the City Commission at the fund and department levels. Any changes in overall budget appropriations, reallocations between departments, allocations from the fund balance, or transfers between funds are considered amendments and must be approved by the City Commission.
- **Budget Transfers:** Budget transfers are administrative adjustments made within the same department and fund. This process allows for ongoing adjustments to the operating budget and enhances reporting and control over expenditure items. However, these transfers do not impact the adopted budget for that department. The City Manager has the delegated authority to approve budget transfers.

### Budget Monitoring/Control:

- **Ongoing Monitoring:** The budget is continuously monitored to track variances between actual and budgeted amounts. The City Commission is presented with monthly reports, including revenues and expenditures, during the second meeting of every month.



# Budget Process

The City Charter establishes the fiscal year, which runs from October 1 to September 30. The formal budget process spans approximately eight months, beginning in February and concluding at the end of September.

## February - Budget Update

February marks the beginning of the budget process. The Finance Department meets with Department Directors to discuss updates and begin planning for the upcoming budget cycle.

## March - Budget Guidelines

In March, budget guidelines are distributed, including historical expenditures and current budget amounts for each department. Departments then prepare their budget requests, which include operating budgets, a five-year capital plan, equipment replacement needs, and personnel requests.

## May - Budget Review

The City Manager reviews each proposed budget in detail to ensure efficiency and alignment with the City Commission's priorities. Adjustments are made as needed to align departmental requests with the City's overall goals.

## July - Budget Workshop

In July, the City Manager presents the recommended and proposed annual budget to the City Commission during a public budget workshop. This workshop provides an opportunity for Commissioners to review the operating and capital budgets and ensure the proposed plan aligns with the best interests of the City and its residents.

## September - 1st and 2nd Public Hearings

The first public hearing is typically held during the first week of September. At this hearing, the City Commission tentatively approves the proposed millage rate and budget. The second public hearing, generally scheduled for the third week of September, is when the final millage rate and budget are formally adopted.

The public is invited and encouraged to attend both hearings and participate in the budget process.

Once the public hearings are completed and certification is finalized by the Florida Department of Revenue, the "Adopted Budget" becomes the City's Financial Plan, Operations Guide, Budget Policy Document, and Communications Tool for the new fiscal year.



## Amending the Budget

After the annual budget is adopted, any changes in appropriations that result in an increase or decrease to fund totals are classified as a Budget Amendment. A Budget Amendment requires formal legislative action by the City Commission through approval at a publicly held City Commission meeting during the fiscal year.

Appropriations reallocated within a fund and/or division—at the object level within a department—that do not alter the original budget appropriation require approval from the Department Director, the Director of Financial Services, and the City Manager. Any transfer of appropriations related to a capital project or modifications to the Capital Improvement Plan (CIP) must be approved by the City Commission through a budget amendment and resolution. Department Directors are accountable for any expenditures that exceed the approved budget. Monthly budget reports are submitted to the City Commission and City Manager, comparing year-to-date totals with the adopted budget.





# Budget Calendar

The Financial Services Department prepares and updates a Budget Preparation Manual to guide departments through the process. The manual outlines relevant policies and procedures, includes a detailed budget calendar highlighting key milestones and deadlines, and provides the required forms for budget development.

The Budget Calendar is developed in accordance with Florida Statute requirements and local ordinances, and it outlines the major events and responsibilities for all parties involved in the budget process.







## FISCAL YEAR 2025 – 2026 BUDGET CALENDAR

| DATE                         | RESPONSIBILITY                                           | ACTION                                                                                                                              | REQUIREMENTS                                                                                         |
|------------------------------|----------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|
| Friday, February 28, 2025    | Department Directors<br>Finance Director                 | Distribute Budget Materials/Information                                                                                             |                                                                                                      |
| Monday, March 31, 2025       | Department Directors                                     | Submit Operating Budget Request to Finance                                                                                          |                                                                                                      |
| Monday, April 14, 2025       | Department Directors                                     | Submit updated CIP Budgets to Finance                                                                                               |                                                                                                      |
| Tuesday, April 15, 2025      | Finance Director                                         | Finance reviews Budget Requests and returns with questions to Departments                                                           |                                                                                                      |
| Tuesday, April 22, 2025      | Department Directors                                     | Departments return Budget Requests with all questions                                                                               |                                                                                                      |
| Thursday, April 24, 2025     | Finance Director<br>Human Resources Director             | Health, Liability, Property and Workers Compensation, Insurance Cost Estimates Due                                                  |                                                                                                      |
| Week of May 6 - May 9        | City Manager<br>Department Directors<br>Finance Director | Budget Review Meetings                                                                                                              |                                                                                                      |
| Tuesday, June 3, 2025        | Property Appraiser                                       | Preliminary estimate of taxable value submitted to City                                                                             | Section 200.065 (7), Florida Statutes                                                                |
| Thursday, June 5, 2025       | City Manager<br>Finance Director                         | Draft of Proposed Budget to City Manager                                                                                            |                                                                                                      |
| Monday, June 30, 2025        | City Manager                                             | Proposed Budget submitted to Commission                                                                                             | Section 200.065 (2)(a)2, Florida Statutes                                                            |
| Tuesday, July 1, 2025        | Property Appraiser                                       | Certification of Taxable Value submitted to City                                                                                    | Florida Statutes, Section 200.065 (1), Florida Statutes                                              |
| Thursday, July 10, 2025      | City Commission<br>City Manager<br>Department Directors  | Budget Workshop                                                                                                                     |                                                                                                      |
| Monday, July 21, 2025        | City Commission<br>City Manager                          | Last Regular Meeting to approve tentative millage rate and hearing schedule.                                                        |                                                                                                      |
| Not later than August 3      | Finance Director                                         | Notification to Property Appraiser of proposed millage rate rolled back tax rate, and date, time and place of First Public hearing. | Section 200.065 (2)(b), Florida Statutes                                                             |
| Friday, August 8, 2025       | City Manager<br>Finance Director                         | Final Changes to budget completed                                                                                                   |                                                                                                      |
| Not later than August 24     | Property Appraiser                                       | Mailing of Notice of Proposed Property Taxes (TRIM notice) - DR474                                                                  | Section 200.065 (2)(b), Florida Statutes, Section 200.069, Florida Statutes                          |
| Tentative 9/4/2025           | City Commission<br>City Manager<br>Finance Director      | First Public Hearing to adopt proposed millage rates and budget                                                                     | Section 166.241 (3), Florida Statutes, Section 200.065 (2)(c)-(e), Florida Statutes                  |
| Thursday, September 11, 2025 | Finance Director<br>City Clerk                           | Newspaper advertisement of Second Public Hearing and Budget Summary Statement                                                       | Section 200.065 (2)(d), Florida Statutes, Sections 200.065 (3),(a),(b) and (h)-(l), Florida Statutes |
| Monday, September 15, 2025   | City Commission<br>City Manager<br>Finance Director      | Second and Final Public Hearing to adopt final millage rates and budget                                                             | Section 200.065 (4), Florida Statutes                                                                |
| Not later than September 23  | Finance Director<br>City Clerk                           | Submission of approved millage resolution and budget to Property Appraiser, Tax Collector and Florida Department of Revenue         | Section 200.065 (4), Florida Statutes                                                                |

# Budgetary Basis

## Accounting Records and Budgeting

The City of Longwood maintains its accounting records in full compliance with Generally Accepted Accounting Principles (GAAP), as established by the Governmental Accounting Standards Board (GASB). Additionally, the City follows a program-based budget format for all City funds. Budgets are prepared in accordance with GASB 54, using the modified accrual basis of accounting for reporting purposes, which aligns with generally accepted accounting principles.

## Modified Accrual Basis for Governmental Funds

The General Fund, Special Revenue Funds, and Capital Projects Funds are budgeted using the modified accrual basis of accounting. Under this method, expenditures are recognized when the liability is incurred (if measurable), while revenues and other resources are recognized when they become available and measurable. Revenues are considered "available" if they are collectible within the current period or soon enough thereafter to pay current period liabilities.

## Accrual Basis for Proprietary Funds

The Enterprise Funds (Proprietary Funds) are budgeted using the accrual basis of accounting. Under this method, revenues are recognized when earned, and expenses are recognized when liabilities are incurred.

## Budgeting Specifics

- Depreciation is not budgeted.
- Principal debt payments are included in the applicable funds' budgets.
- The annual budget only covers Governmental and Proprietary Funds. It does not include resources managed in a trustee or fiduciary capacity.
- Unspent appropriations at year-end lapse unless encumbered through the issuance of a purchase order.

## Encumbrance Accounting

Encumbrances represent commitments for unperformed contracts for goods or services. Purchase orders, contracts, and other commitments are recorded as encumbrances to reserve part of the applicable appropriation. At year-end, outstanding encumbrances are reported as commitments or assignments of fund balances, but they do not constitute expenditures or liabilities, as the commitments will be honored in the subsequent fiscal year. For budgetary purposes, encumbrances and their related appropriations are carried forward to the new fiscal year and treated as equivalent to expenditures.

# Financial Structure

## Governmental Funds

The City of Longwood uses fund accounting to budget for operations and track the results of those operations. Fund accounting ensures legal compliance and supports financial management by segregating transactions related to specific functions or activities. The City Commission adopts an annual budget for the following categories of funds:

### Governmental Funds

Governmental Funds consist of the General Fund, Special Revenue Funds, and Capital Projects Funds. Each fund group serves distinct purposes within the City's operations.

### General Fund

The General Fund is the City's primary operating fund. It accounts for revenues and expenditures associated with general government functions of a non-proprietary nature. Major revenue sources for the General Fund include ad-valorem taxes, franchise and utility taxes, telecommunications/sales tax, license and permit fees, and charges for current services. Key services supported by the General Fund include police and fire services, community development, information technology, streets, leisure services, and other general governmental functions.

### Special Revenue Funds

Special Revenue Funds are used to account for specific revenue sources (other than major capital projects) that require separate accounting due to legal, regulatory, or administrative requirements. Below are the City's Special Revenue Funds:

- Building Fund
- Police Education Fund
- Special Law Enforcement Trust Fund
- ARPA Fund
- Special Assessment Fund
- Parks and Events Fund
- Citizens on Patrol Fund
- Community Emergency Response Team Fund
- Police Impact Fees Fund
- Fire Impact Fees Fund
- Recreation Impact Fees Fund
- Administrative-PW Impact Fees Fund
- Stormwater Management Fund



# Financial Structure

## Capital Project Funds

Capital Project Funds are used to account for and report financial resources designated for the replacement of capital equipment, acquisition or construction of major capital facilities, and other project-oriented activities, excluding those financed by proprietary funds.

The City has two Capital Project Funds:

- Public Facilities Improvement Fund
- Capital Projects Fund

## Proprietary Funds

Proprietary Funds account for external business-type activities that operate similarly to private enterprises. These funds are managed on an accrual basis of accounting.

## Enterprise Fund

An Enterprise Fund is used to account for the City's business-type activities, which are similar to those found in the private sector. These funds are self-supporting and derive their revenue from charges levied on users of the services. The Public Utilities Fund is the primary enterprise fund of the City of Longwood.





# Financial Structure

## GOVERNMENTAL FUNDS

## PROPRIETARY FUNDS

### GENERAL FUND

\$25,589,551

CITY COMMISSION  
\$132,048

CITY CLERK  
\$352,294

CITY MANAGER  
\$491,957

CITY ATTORNEY  
\$187,000

GENERAL SVCS  
\$179,870

HUMAN RESOURCES  
\$1,035,245

INFORMATION  
TECHNOLOGY  
\$978,089

FINANCE  
\$2,168,386

POLICE  
\$7,430,432

FIRE  
\$7,710,700

COMMUNITY  
DEVELOPMENT  
\$814,291

LEISURE SERVICES  
\$1,842,384

STREETS  
\$2,090,856

OTHER FAC  
\$161,000

NON-DEPT  
\$15,000

### SPECIAL REVENUES

\$2,476,765

BUILDING PERMITS  
(102) \$1,101,765

POLICE EDUCATION  
(116) \$5,000

CONFISCATION  
(117) \$80,600

ARPA FUND (120)  
\$0,000

SPEC ASSESSMTS  
(130) \$191,176

PARKS & EVENTS  
(131) \$123,142

COPS (132)  
\$10,000

CERT (133)  
\$4,500

POLICE IMP FEES  
(134) \$0

FIRE IMP FEES (135)  
\$0

REC IMP FEES (136)  
\$0

PW-ADM IMP FEES  
(137) \$35,000

MULTIMODAL IMP  
FEES (138) \$0

STORMWATER  
(406) \$0

### CAPITAL PROJECTS

\$10,203,389

PUBLIC FACILITIES  
(310) \$4,912,610

CAPITAL PROJECTS  
(320) \$5,330,779

### ENTERPRISE FUND

\$11,527,267

PUBLIC UTILITIES  
(401) \$10,884,767

PW R&R (402)  
\$642,500

IMPACT FEES (403)  
\$0

# Citywide Budget Summary

## CITY OF LONGWOOD – BUDGET SUMMARY – ALL FUNDS

FISCAL YEAR 2025-2026

General Fund Millage: 5.5000

|                                                | GENERAL<br>FUND | SPECIAL<br>REVENUE<br>FUNDS | CAPITAL<br>FUNDS | ENTERPRISE<br>FUND | TOTAL         |
|------------------------------------------------|-----------------|-----------------------------|------------------|--------------------|---------------|
| ESTIMATED REVENUES:                            |                 |                             |                  |                    |               |
| Taxes: Millage per \$1000                      |                 |                             |                  |                    |               |
| Ad Valorem Taxes 5.5000                        | 11,425,406      | -                           | -                | -                  | \$11,425,406  |
| Sales and Use Taxes                            | 3,462,060       | -                           | 2,084,000        | -                  | 5,546,060     |
| Charges for Services                           | 2,968,023       | 864,050                     | -                | 7,863,205          | 11,695,278    |
| Intergovernmental                              | 2,594,944       | 566,000                     | 2,312,246        | -                  | 5,473,190     |
| Fines and Forfeitures                          | 198,100         | 58,000                      | -                | -                  | 256,100       |
| Franchise Fees                                 | 2,182,800       | -                           | -                | -                  | 2,182,800     |
| Licenses and Permits                           | 48,300          | 395,360                     | -                | 355,000            | 798,660       |
| Miscellaneous                                  | 460,400         | 167,462                     | -                | 41,100             | 668,962       |
| Other Financing Sources                        | -               | -                           | -                | -                  | -             |
| Total Estimated Revenues:                      | 23,340,033      | 2,050,872                   | 4,396,246        | 8,259,305          | 38,046,456    |
| Transfer In                                    | 1,339,545       | 17,100                      | -                | 568,324            | 1,924,969     |
| Fund Balances/Reserves/Net Assets              | 7,842,981       | 1,569,172                   | 5,896,800        | 8,355,308          | 23,664,261    |
| Total Estimated Revenues, Transfers & Balances | \$ 32,522,559   | \$ 3,637,144                | \$ 10,293,046    | \$ 17,182,937      | \$ 63,635,687 |

|                                                                 |            |           |            |            |            |
|-----------------------------------------------------------------|------------|-----------|------------|------------|------------|
| ESTIMATED EXPENDITURES:                                         |            |           |            |            |            |
| General Government                                              | 4,984,440  | -         | 155,749    | 404,361    | 5,544,550  |
| Public Safety                                                   | 14,527,980 | 879,095   | 4,743,635  | -          | 20,150,710 |
| Physical Environment                                            | 1,409,372  | -         | 1,130,000  | 8,882,272  | 11,421,644 |
| Transportation                                                  | 2,090,856  | 1,084,972 | 3,195,954  | -          | 6,371,782  |
| Culture & Recreation                                            | 1,449,985  | 123,142   | -          | -          | 1,573,127  |
| Debt Service                                                    | 1,061,919  | 32,689    | 1,058,051  | 676,442    | 2,829,101  |
| Other Uses                                                      | 50,000     | 13,189    | -          | -          | 63,189     |
| Total Estimated Expenditures:                                   | 25,574,551 | 2,133,087 | 10,283,389 | 9,963,075  | 47,954,103 |
| Transfer Out                                                    | 15,000     | 343,678   | -          | 1,564,191  | 1,922,869  |
| Fund Balances/Reserves/Net Assets                               | 6,933,008  | 1,160,380 | 9,657      | 5,655,671  | 13,758,716 |
| Total Appropriated Expenditures, Transfers, Reserves & Balances | 32,522,560 | 3,637,144 | 10,293,046 | 17,182,937 | 63,635,687 |

# Major Revenue Sources

## Revenue Estimates

Revenues are estimated annually using historical trends, projections from the State of Florida, regression analysis, and other forecasting methods. Growth assumptions for long-range fund projections are specific to each fund and are updated as needed with the publication of the Proposed Budget and the Adopted Budget.

## General Fund

### **Taxes**

*Ad Valorem Taxes* are taxes on property paid by owners of real and personal property within the city limits. The tax rate, known as the millage rate, is adopted annually. The rate of one mill produces \$1 of tax revenue for every \$1,000 of taxable property value.

The City of Longwood applies a millage rate of 5.5000 mills for fiscal year 2026, which has remained unchanged since FY 2013. The City budgets for property taxes at a 95% collection rate, in compliance with Florida Statutes.

*Property taxes* are the largest revenue source for the City, accounting for 48% of total General Fund revenue.

### **Charges for Services**

Charges for Services represent fees collected by General Fund departments for services provided to both residents and non-resident users. These services include:

- Public safety fees
- Parks and recreation fees (e.g., team sports, special events, and facility rentals)
- Miscellaneous fees such as protective inspection fees and EMS transport fees

### **Intergovernmental Revenues**

Intergovernmental Revenues are funds received from other government agencies, including state and federal sources. Key components include:

- Municipal Revenue Sharing
- Mobile Home Licenses Tax
- Crash Reports
- Alcoholic Beverage License Tax
- Half-Cent Sales Tax
- Occupational Licenses
- Firefighters Supplemental Compensation
- Other Transportation
- School Resources
- Federal and State Grants

### **Utility Taxes**

Utility Taxes are levied on the purchase of electricity, natural gas, propane, and water. These taxes are applied to the taxable amounts charged by the service providers..

# Major Revenue Sources

## Franchise Fees

Franchise Fees are levied on corporations or individuals for the use of public property subject to local regulations. The City collects franchise fees for electricity, solid waste, and propane gas.

## Communication Service Tax

The Communication Services Tax was enacted on October 1, 2001, consolidating the former Cable Television and Telecommunication Franchise Fees with the Public Service Tax on telecommunications services.

## Administrative Reimbursement / Other Revenues

Transfers-In represent reimbursements to the General Fund from the City's Building Fund and Enterprise Fund. These include an administrative charge that distributes the estimated costs for General Fund departments such as Information Technology, Human Resources, Finance, and Administration.

## Fines & Forfeitures

Fines and Forfeitures consist of revenues from court fines and public safety ordinances. For fiscal year 2024/25, these are estimated at \$164,900, representing 1% of total General Fund revenues.

## Miscellaneous Revenues

Miscellaneous Revenues include income from the disposition of property, rents, royalties, contributions, donations, cemetery lot sales, and interest. For fiscal year 2024/25, miscellaneous revenues are estimated at \$421,200, representing 2% of General Fund revenues.

## Special Revenue Funds

### Licenses and Permits

Licenses and Permits include revenue from building permits, utility permits, impact fees, development fees, inspections, and other local permits. These revenues support the City's building activities.

### Enterprise Fund

#### Charges for Services

Charges for Services in the Enterprise Fund represent payments from residents and businesses for the use of water and sewer services. Water and sewer charges are billed monthly, with a minimum charge that covers administrative costs and a set amount of monthly usage.



# Historical Revenue Summary

| Title                                  | 2022<br>ACTUAL | 2023<br>ACTUAL | 2024<br>ACTUAL | 2025<br>BUDGET | 2025<br>ESTIMATE | 2026<br>BUDGET |
|----------------------------------------|----------------|----------------|----------------|----------------|------------------|----------------|
| General Fund                           | 17,978,768     | 27,630,816     | 23,427,348     | 23,427,348     | 22,663,657       | 24,679,578     |
| Subtotal General Fund                  | 17,978,768     | 27,630,816     | 23,427,348     | 23,427,348     | 22,663,657       | 24,679,578     |
| Special Revenue Funds                  |                |                |                |                |                  |                |
| Building and Inspection Fund           | 1,187,774      | 1,092,431      | 977,500        | 977,500        | 312,000          | 412,000        |
| Police Education Fund                  | 6,392          | 8,820          | 8,730          | 8,730          | 8,030            | 8,050          |
| Special Law Enforcement Trust Fund     | 146,449        | 64,598         | 44,200         | 44,200         | 60,500           | 53,000         |
| ARPA Fund                              | 210            | 4,649,966      | 759,120        | 759,120        | 794,120          | 601,000        |
| Special Assessment Fund                | 94,933         | 104,534        | 103,912        | 103,912        | 103,912          | 103,912        |
| Parks & Events Fund                    | 59,620         | 100,575        | 119,460        | 119,460        | 122,365          | 122,405        |
| Citizens On Patrol Fund                | 8,141          | 419            | 2,400          | 2,400          | 2,100            | 2,100          |
| Community Emergency Response Team      | 5,721          | 426            | 300            | 300            | -                | -              |
| Police Impact Fees Fund                | 2,201          | 94,938         | 35,100         | 35,100         | 1,300            | 1,300          |
| Fire Impact Fees Fund                  | 4,816          | 209,520        | 65,300         | 65,300         | 206,019          | 328            |
| Recreation Impact Fees Fund            | 5,361          | 205,170        | 20,100         | 20,100         | 3,300            | 3,300          |
| PW-Administration Impact Fees Fund     | 1,395          | 66,134         | 14,500         | 14,500         | 832              | 832            |
| Stormwater Management Fund             | 697,368        | 749,393        | 768,893        | 768,893        | 864,458          | 759,745        |
| Subtotal Special Revenue Funds         | 2,220,381      | 7,346,924      | 2,919,515      | 2,919,515      | 2,478,936        | 2,067,972      |
| Capital Project Funds                  |                |                |                |                |                  |                |
| Public Facilities Improvement Fund     | 1,752,749      | 2,215,493      | 4,448,634      | 4,448,634      | 4,962,938        | 1,721,000      |
| Capital Projects Fund                  | 30,409         | 5,490,197      | 6,849,489      | 6,849,489      | 4,541,714        | 150,000        |
| Subtotal Capital Project Funds         | 1,783,158      | 7,705,690      | 11,298,123     | 11,298,123     | 9,504,652        | 1,871,000      |
| Enterprise Funds                       |                |                |                |                |                  |                |
| Public Utilities Fund                  | 8,721,776      | 9,358,111      | 9,545,000      | 9,545,000      | 9,897,219        | 7,904,305      |
| Public Utilities Renewal & Replacement | 570,176        | 1,142,090      | 568,324        | 568,324        | 583,324          | 568,324        |
| Public Utilities Impact Fees Fund      | 792,595        | 151,393        | 355,000        | 355,000        | 355,000          | 355,000        |
| Subtotal Enterprise Funds              | 10,084,547     | 10,651,594     | 10,468,324     | 10,468,324     | 10,835,543       | 8,827,629      |
| Total Funds                            | 32,066,855     | 53,335,024     | 48,113,310     | 48,113,310     | 45,482,788       | 37,446,179     |

# Historical Expense Summary

| Title                                  | 2022<br>ACTUAL | 2023<br>ACTUAL | 2024<br>ACTUAL | 2025<br>BUDGET | 2025<br>ESTIMATE | 2026<br>BUDGET |
|----------------------------------------|----------------|----------------|----------------|----------------|------------------|----------------|
| General Fund                           | 17,978,768     | 21,500,729     | 24,100,659     | 24,100,659     | 25,342,717       | 25,589,551     |
| Subtotal General Fund                  | 17,978,768     | 21,500,729     | 24,100,659     | 24,100,659     | 25,342,717       | 25,589,551     |
| Special Revenue Funds                  |                |                |                |                |                  |                |
| Building and Inspection Fund           | 1,187,774      | 966,097        | 1,187,288      | 1,187,288      | 1,052,617        | 1,101,765      |
| Police Education Fund                  | 6,392          | 3,500          | 3,500          | 3,500          | 3,500            | 5,000          |
| Special Law Enforcement Trust Fund     | 146,449        | 23,809         | 35,500         | 35,500         | 35,500           | 80,600         |
| ARPA Fund                              | 210            | 4,499,000      | 759,120        | 759,120        | 759,120          | -              |
| Special Assessment Fund                | 94,933         | 50,119         | 195,288        | 195,288        | 140,272          | 191,176        |
| Parks & Events Fund                    | 59,620         | 129,819        | 115,532        | 115,532        | 108,484          | 123,142        |
| Citizens On Patrol Fund                | 8,141          | 9,773          | 9,500          | 9,500          | 6,550            | 10,000         |
| Community Emergency Response Team      | 5,721          | 447            | 4,220          | 4,220          | 4,220            | 4,500          |
| Police Impact Fees Fund                | 2,201          | 3,020          | -              | -              | -                | -              |
| Fire Impact Fees Fund                  | 4,816          | -              | 8,695          | 8,695          | 8,960            | -              |
| Recreation Impact Fees Fund            | 5,361          | -              | -              | -              | -                | -              |
| PW-Administration Impact Fees Fund     | 1,395          | -              | 70,000         | 70,000         | 70,000           | 35,000         |
| Stormwater Management Fund             | 697,368        | 496,866        | 1,331,580      | 1,331,580      | 683,070          | 925,582        |
| Subtotal Special Revenue Funds         | 2,220,381      | 6,182,450      | 3,720,223      | 3,720,223      | 2,872,293        | 2,476,765      |
| Capital Project Funds                  |                |                |                |                |                  |                |
| Public Facilities Improvement Fund     | 1,752,749      | 1,877,764      | 5,328,849      | 5,328,849      | 2,774,204        | 4,912,610      |
| Capital Projects Fund                  | 30,409         | 6,210,858      | 11,299,489     | 11,299,489     | 1,162,528        | 5,330,779      |
| Subtotal Capital Project Funds         | 1,783,158      | 8,088,622      | 16,628,338     | 16,628,338     | 3,936,732        | 10,243,389     |
| Enterprise Funds                       |                |                |                |                |                  |                |
| Public Utilities Fund                  | 8,721,776      | 7,901,491      | 14,796,523     | 14,796,523     | 12,253,697       | 10,884,767     |
| Public Utilities Renewal & Replacement | 570,176        | 409,993        | 972,500        | 972,500        | 644,500          | 642,500        |
| Public Utilities Impact Fees Fund      | 792,595        | -              | -              | -              | -                | -              |
| Subtotal Enterprise Funds              | 10,084,547     | 8,311,484      | 15,769,023     | 15,769,023     | 12,898,197       | 11,527,267     |
| Total Funds                            | 32,066,854     | 44,083,285     | 60,218,243     | 60,218,243     | 45,049,938       | 49,836,971     |

# Long-Range Financial Plan

The Long-Range Financial Plan for Fiscal Year 2025/26 through Fiscal Year 2029/30 forecasts the City's revenues, expenditures, and resulting fund balances over a five-year planning period. The City updates its Long-Range Financial Plan annually, following the completion of the financial audit and prior to the adoption of the annual budget. As such, the amounts shown for Fiscal Year 2026 are projections and may not align with the budgeted amounts reflected in other sections of this document.

## General Fund Long-Range Financial Forecast (\$ in thousands)

All General Fund revenues and expenditures are analyzed and projected five years into the future. This forecast is informed by trend analysis, anticipated new housing construction, and federal, state, and local economic outlooks. The forecast is based on conservative assumptions due to ongoing economic uncertainties. Any changes in the broader economy could significantly impact this five-year projection.

|                                      | 2024<br>Actual    | 2025<br>Budget    | 2026<br>Forecast   | 2027<br>Forecast   | 2028<br>Forecast   | 2029<br>Forecast   | 2030<br>Forecast   |
|--------------------------------------|-------------------|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Revenues and Sources:                |                   |                   |                    |                    |                    |                    |                    |
| Taxes                                | 13,163,123        | 13,858,525        | 14,690,037         | 15,571,439         | 16,505,725         | 17,331,011         | 18,197,562         |
| Licenses & Permits                   | 35,466            | 35,000            | 36,400             | 37,856             | 39,749             | 41,736             | 43,823             |
| Franchise Fees                       | 2,136,681         | 2,336,724         | 2,430,193          | 2,527,401          | 2,653,771          | 2,786,459          | 2,925,782          |
| Intergovernmental                    | 3,562,745         | 2,575,635         | 2,704,417          | 2,839,638          | 2,953,223          | 3,100,884          | 3,255,928          |
| Charges for Services                 | 2,740,293         | 2,766,350         | 2,904,668          | 3,049,901          | 3,202,396          | 3,362,516          | 3,530,642          |
| Fines and Forfeits                   | 160,728           | 164,900           | 277,790            | 317,780            | 343,526            | 363,526            | 363,526            |
| Miscellaneous Revenue                | 377,449           | 421,200           | 442,260            | 464,373            | 487,592            | 511,971            | 537,570            |
| Transfers-In                         | 5,454,332         | 1,269,014         | 1,295,244          | 1,369,002          | 1,443,167          | 1,543,167          | 1,543,167          |
| <b>Total Revenue and Sources</b>     | <b>27,630,816</b> | <b>23,427,348</b> | <b>24,781,007</b>  | <b>26,177,389</b>  | <b>27,629,148</b>  | <b>29,041,271</b>  | <b>30,398,000</b>  |
| Expenditures and Uses:               |                   |                   |                    |                    |                    |                    |                    |
| Administration                       | 2,712,416         | 3,242,148         | 3,035,340          | 3,187,107          | 3,346,463          | 3,746,463          | 3,746,463          |
| Financial Services                   | 1,818,452         | 2,210,743         | 2,321,281          | 2,437,345          | 2,559,212          | 2,687,172          | 2,821,531          |
| Other Facilities                     | 5,968,871         | 161,000           | 169,050            | 177,503            | 186,378            | 195,697            | 205,481            |
| Public Safety                        | 11,797,519        | 13,150,033        | 14,070,535         | 15,055,472         | 15,958,801         | 16,916,329         | 17,931,309         |
| Community Services                   | 753,046           | 807,398           | 822,987            | 855,907            | 890,418            | 926,035            | 926,035            |
| Leisure Services                     | 1,706,872         | 1,830,103         | 2,194,921          | 2,304,667          | 2,419,900          | 2,516,696          | 2,516,696          |
| Public Works                         | 1,481,720         | 1,941,764         | 2,038,852          | 2,140,795          | 2,247,835          | 2,360,227          | 2,478,238          |
| Transfers-Out                        | 983,876           | 757,469           | 1,200,000          | 1,300,000          | 1,500,000          | 1,600,000          | 1,600,000          |
| <b>Total Expenditures and Uses</b>   | <b>27,222,771</b> | <b>24,100,659</b> | <b>25,852,966</b>  | <b>27,458,796</b>  | <b>29,109,006</b>  | <b>30,948,618</b>  | <b>32,225,753</b>  |
| <b>Total Revenue Over/Under Expe</b> | <b>408,045</b>    | <b>(673,311)</b>  | <b>(1,071,959)</b> | <b>(1,281,407)</b> | <b>(1,479,858)</b> | <b>(1,907,347)</b> | <b>(1,827,753)</b> |
| BEGINNING FUND BALANCE               | 4,391,958         | 4,800,003         | 4,126,692          | 3,054,734          | 1,773,326          | 293,469            | (1,613,879)        |
| ENDING FUND BALANCE                  | 4,800,003         | 4,126,692         | 3,054,734          | 1,773,326          | 293,469            | (1,613,879)        | (3,441,632)        |

## Building Fund Long-Range Financial Forecast (\$ in thousands)

Revenues and expenditures for the Building Fund are also projected over a five-year period. The forecast incorporates trend analysis, anticipated development activity, and prevailing economic conditions at the federal, state, and local levels. Like the General Fund forecast, it relies on conservative assumptions to account for potential economic fluctuations.

### BUILDING AND INSPECTION FUND

|                                      | 2024             | 2025             | 2026             | 2027             | 2028             | 2029             | 2030             |
|--------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                                      | Actual           | Budget           | Forecast         | Forecast         | Forecast         | Forecast         | Forecast         |
| <b>Revenues and Sources:</b>         |                  |                  |                  |                  |                  |                  |                  |
| Taxes                                | -                | -                | -                | -                | -                | -                | -                |
| Licenses & Permits                   | 1,038,497        | 930,000          | 900,000          | 981,000          | 1,049,670        | 1,112,650        | 1,179,409        |
| Intergovernmental                    | -                | -                | -                | -                | -                | -                | -                |
| Charges for Services                 | -                | -                | -                | -                | -                | -                | -                |
| Fines and Forfeits                   | -                | -                | -                | -                | -                | -                | -                |
| Miscellaneous Revenue                | 53,933           | 47,500           | 50,350           | 53,371           | 56,573           | 59,968           | 63,566           |
| Transfers-In                         | -                | -                | -                | -                | -                | -                | -                |
| <b>Total Revenue and Sources</b>     | <b>1,092,431</b> | <b>977,500</b>   | <b>950,350</b>   | <b>1,034,371</b> | <b>1,106,243</b> | <b>1,172,618</b> | <b>1,242,975</b> |
| <b>Expenditures and Uses:</b>        |                  |                  |                  |                  |                  |                  |                  |
| Salaries                             | 458,520          | 466,367          | 480,358          | 494,769          | 509,612          | 524,900          | 540,647          |
| Benefits                             | 129,654          | 143,529          | 147,835          | 152,270          | 156,838          | 161,543          | 166,390          |
| Operating                            | 100,879          | 171,802          | 176,956          | 182,265          | 187,733          | 193,365          | 199,166          |
| Capital                              | -                | -                | -                | -                | -                | -                | -                |
| Miscellaneous                        | -                | 10,000           | 10,000           | 10,000           | 10,000           | 10,000           | 10,000           |
| Debt Service                         | 4,091            | 4,011            | 4,337            | 4,255            | 4,174            | 4,091            | 4,010            |
| Transfers-Out                        | 272,952          | 301,579          | 280,000          | 285,600          | 291,312          | 297,138          | 303,081          |
| <b>Total Expenditures and Uses</b>   | <b>966,097</b>   | <b>1,097,288</b> | <b>1,099,486</b> | <b>1,129,159</b> | <b>1,159,669</b> | <b>1,191,037</b> | <b>1,223,294</b> |
| <b>Total Revenue Over/Under Expe</b> | <b>126,334</b>   | <b>(119,788)</b> | <b>(149,136)</b> | <b>(94,788)</b>  | <b>(53,426)</b>  | <b>(18,420)</b>  | <b>19,681</b>    |
| <b>BEGINNING FUND BALANCE</b>        | <b>1,086,575</b> | <b>1,212,909</b> | <b>1,093,120</b> | <b>943,984</b>   | <b>849,197</b>   | <b>795,771</b>   | <b>777,351</b>   |
| <b>ENDING FUND BALANCE</b>           | <b>1,212,909</b> | <b>1,093,120</b> | <b>943,984</b>   | <b>849,197</b>   | <b>795,771</b>   | <b>777,351</b>   | <b>797,033</b>   |



## Public Utilities Fund Long-Range Financial Forecast (\$ in thousands)

The Public Utilities Fund forecast is based on anticipated rate adjustments, trend analysis, and economic indicators across multiple levels of government. Conservative assumptions are used to mitigate the impact of economic volatility on the forecast.

### PUBLIC UTILITIES FUND

|                                      | 2024<br>Actual     | 2025<br>Budget     | 2026<br>Forecast   | 2027<br>Forecast  | 2028<br>Forecast  | 2029<br>Forecast  | 2030<br>Forecast  |
|--------------------------------------|--------------------|--------------------|--------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenues and Sources:</b>         |                    |                    |                    |                   |                   |                   |                   |
| Licenses and Permits                 | -                  | -                  | -                  | -                 | -                 | -                 | -                 |
| Intergovernmental                    | -                  | -                  | 950,000            | 2,825,345         | 3,292,400         | 2,611,350         | 2,284,655         |
| Charges for Services                 | 7,828,375          | 8,008,900          | 7,908,205          | 8,145,452         | 8,389,815         | 8,725,408         | 9,074,424         |
| Miscellaneous                        | 26,003             | 36,100             | 41,100             | 42,333            | 43,603            | 44,911            | 46,258            |
| Other Financing Sources              | -                  | -                  | 3,000,000          | 2,315,770         | 1,646,815         | 1,540,300         | 1,092,370         |
| <b>Total Revenue and Sources</b>     | <b>7,854,378</b>   | <b>8,045,000</b>   | <b>11,899,305</b>  | <b>13,328,900</b> | <b>13,372,633</b> | <b>12,921,969</b> | <b>12,497,707</b> |
| <b>Expenditures and Uses:</b>        |                    |                    |                    |                   |                   |                   |                   |
| Salaries                             | 1,123,117          | 1,157,649          | 1,350,459          | 1,404,477         | 1,460,657         | 1,519,083         | 1,579,846         |
| Benefits                             | 391,299            | 431,309            | 444,248            | 457,575           | 471,302           | 485,442           | 500,005           |
| Operating                            | (497,277)          | 2,258,366          | 2,359,834          | 2,430,629         | 2,503,548         | 2,578,654         | 2,656,014         |
| Capital                              | 6,884,352          | 8,754,000          | 3,667,000          | 3,777,010         | 3,852,550         | 6,425,000         | 3,491,000         |
| Miscellaneous                        | 26,003             | 26,263             | 27,051             | 27,862            | 28,698            | 29,559            | 30,446            |
| Debt Service                         | 51,146             | 79,286             | 81,665             | 84,115            | 86,638            | 89,237            | 91,914            |
| Transfers-Out                        | 1,798,880          | 950,000            | 1,130,000          | 1,163,900         | 1,198,817         | 1,234,782         | 1,271,825         |
| <b>Total Expenditures and Uses</b>   | <b>9,777,520</b>   | <b>13,656,872</b>  | <b>9,060,256</b>   | <b>9,345,569</b>  | <b>9,602,210</b>  | <b>12,361,756</b> | <b>9,621,050</b>  |
| <b>Total Revenue Over/Under Expe</b> | <b>(1,923,141)</b> | <b>(5,611,872)</b> | <b>2,839,049</b>   | <b>3,983,331</b>  | <b>3,770,423</b>  | <b>560,212</b>    | <b>2,876,657</b>  |
| <b>BEGINNING FUND BALANCE</b>        | <b>5,917,123</b>   | <b>3,993,982</b>   | <b>(1,617,891)</b> | <b>1,221,158</b>  | <b>5,204,489</b>  | <b>8,974,912</b>  | <b>9,535,125</b>  |
| <b>ENDING FUND BALANCE</b>           | <b>3,993,982</b>   | <b>(1,617,891)</b> | <b>1,221,158</b>   | <b>5,204,489</b>  | <b>8,974,912</b>  | <b>9,535,125</b>  | <b>12,411,782</b> |

# Changes in Fund Balance

| Fund Name                      | Ending Balance as of 9/30/2025 | Estimated Revenues FY25-26 | Estimated Expenditures FY25-26 | Net Change  | Estimated Balance as of 9/30/2026 | % Change | Explanation of Change                                 |
|--------------------------------|--------------------------------|----------------------------|--------------------------------|-------------|-----------------------------------|----------|-------------------------------------------------------|
| 001 General Fund               | 7,842,981                      | 24,679,578                 | (25,589,551)                   | (909,973)   | 6,933,008                         | -12%     | Funds programmed for qualifying projects/expenditures |
| 102 Building Fund              | (635,623)                      | 412,000                    | (1,101,765)                    | (689,765)   | (1,325,388)                       | 109%     | Funds programmed for qualifying projects/expenditures |
| 116 Police Education Fund      | 15,222                         | 8,050                      | (5,000)                        | 3,050       | 18,272                            | 20%      | Funds programmed for qualifying projects/expenditures |
| 117 Police Confiscation Fund   | 450,993                        | 53,000                     | (80,600)                       | (27,600)    | 423,393                           | -6%      |                                                       |
| 120 ARPA Fund                  | 143,022                        | 601,000                    | -                              | 601,000     | 744,022                           | 420%     | Funds programmed for qualifying projects/expenditures |
| 130 Special Assessments Fund   | 95,050                         | 103,912                    | (191,176)                      | (87,264)    | 7,786                             | -92%     | Funds programmed for qualifying projects/expenditures |
| 131 Parks and Events Fund      | (3,195)                        | 122,405                    | (123,142)                      | (737)       | (3,932)                           | 23%      | Funds programmed for qualifying projects/expenditures |
| 132 Citizens on Patrol Fund    | (410)                          | 2,100                      | (10,000)                       | (7,900)     | (8,310)                           | 1925%    | Funds programmed for qualifying projects/expenditures |
| 133 CERT Fund                  | 6,280                          | -                          | (4,500)                        | (4,500)     | 1,780                             | -72%     | Funds programmed for qualifying projects/expenditures |
| 134 Police Impact Fees         | 106,434                        | 1,300                      | -                              | 1,300       | 107,734                           | 1%       | No expenditure programmed for FY 2025                 |
| 135 Fire Impact Fees Fund      | 444,602                        | 328                        | -                              | 328         | 444,930                           | 0%       | Funds programmed for qualifying projects/expenditures |
| 136 Recreation Impact Fees     | 220,399                        | 3,300                      | -                              | 3,300       | 223,699                           | 1%       |                                                       |
| 137 PW-Admin Impact Fee        | (6,273)                        | 832                        | (35,000)                       | (34,168)    | (40,441)                          | 545%     | Funds programmed for qualifying projects/expenditures |
| 310 Public Facilities Fund     | 3,855,797                      | 1,721,000                  | (4,912,610)                    | (3,191,610) | 664,187                           | 83%      | Funds programmed for qualifying projects/expenditures |
| 320 Capital Projects Fund      | 3,331,467                      | 150,000                    | (5,330,779)                    | (5,180,779) | (1,849,312)                       | 156%     | Funds programmed for qualifying projects/expenditures |
| 401 Public Utilities Fund      | 5,017,265                      | 7,904,305                  | (10,884,767)                   | (2,980,461) | 2,036,804                         | -59%     | Funds programmed for qualifying projects/expenditures |
| 402 Renewal & Replacement Fund | 1,504,133                      | 568,324                    | (642,500)                      | (74,176)    | 1,429,957                         | -9%      |                                                       |
| 403 Impact Fees Fund           | 1,833,910                      | 355,000                    | -                              | 355,000     | 2,188,910                         | 19%      | No expenditure programmed for FY 2025                 |
| 406 Stormwater Management Fund | 732,671                        | 759,745                    | (925,582)                      | (165,837)   | 566,834                           | -23%     | Funds programmed for qualifying projects/expenditures |

# Changes in Fund Balance

Fund balance is defined as the excess of assets over liabilities. However, a fund balance does not necessarily represent funds available for expenditure. Portions of the fund balance can be restricted, committed, or assigned based on legal or policy constraints. A negative fund balance is commonly referred to as a deficit.

At the May 3, 2021 Regular Meeting, the City Commission adopted Resolution No. 21-1559, formally establishing a Fund Balance Policy for the General Fund. This action aligned with the Government Finance Officers Association (GFOA) recommended best practices and formalized the City's compliance with Governmental Accounting Standards Board (GASB) Statement No. 54: Fund Balance Reporting and Governmental Fund Type Definitions.

Per this policy, the General Fund's unassigned fund balance—combined with the amount restricted for working cash—is to be maintained at a minimum of 17% of the General Fund's total budgeted annual expenditures, based on the most recently approved budget. At the end of Fiscal Year 2025/2026, the General Fund reserve is projected to exceed this threshold, with an estimated fund balance of 27%.

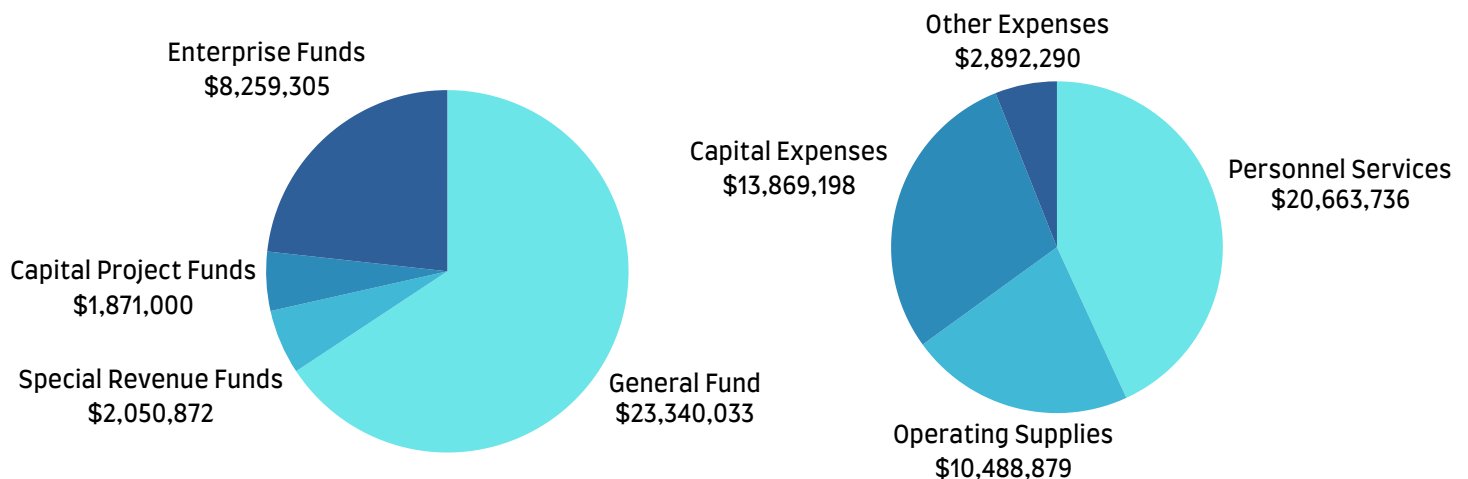
Additionally, the City has committed an amount equal to five percent of General Fund expenditures for an Economic Stabilization Reserve. This reserve is intended to shield the City from adverse financial impacts resulting from unexpected economic events. It may only be used under extraordinary or unforeseen circumstances and requires a majority vote of the City Commission for authorization.



# Citywide Budget Summaries

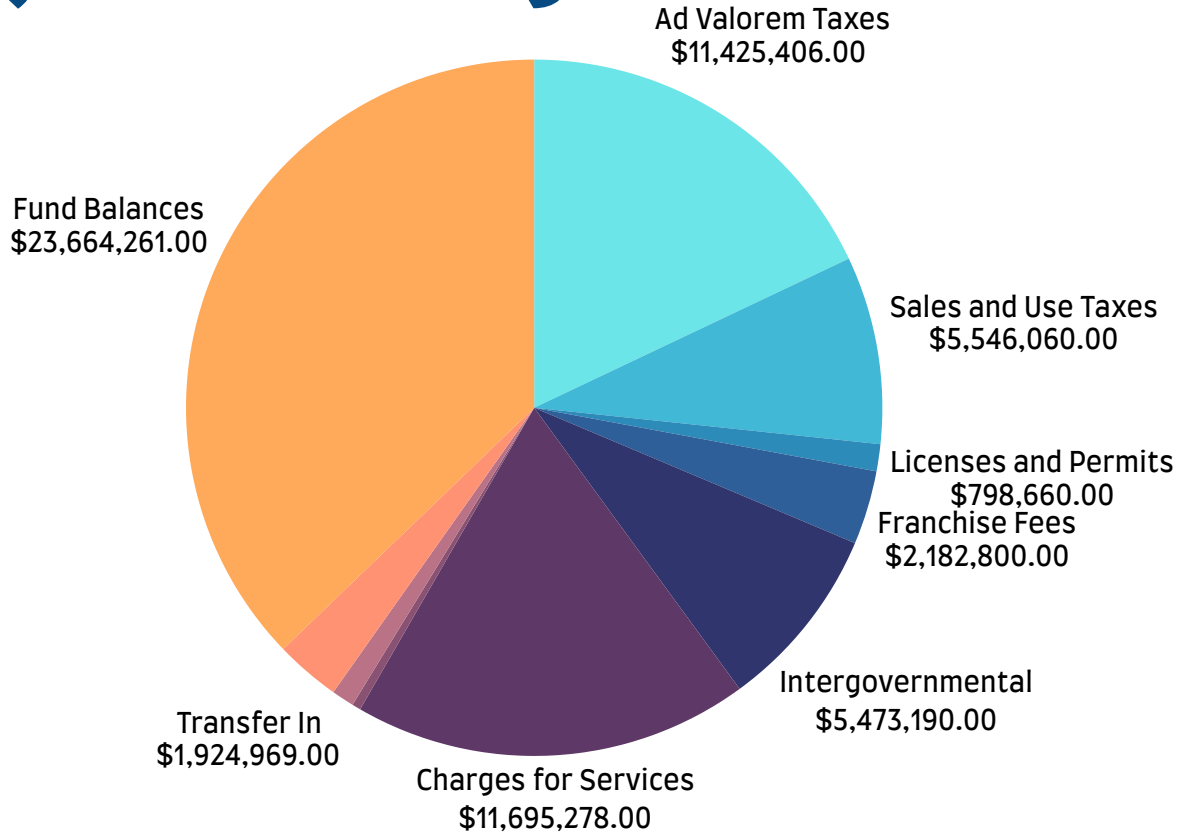
The Fiscal Year budget for the City of Longwood is approximately \$74.9 million. Total estimated revenues from all sources—net of interfund transfers and fund balances—are approximately \$35.5 million. Total estimated expenditures—also net of interfund transfers and fund balances—are approximately \$57 million.

| Revenues by Type      | Totals       | % of Budget | Expenses by Major Category | Totals       | % of Budget |
|-----------------------|--------------|-------------|----------------------------|--------------|-------------|
| General Fund          | \$23,340,033 | 66%         | Personnel Services         | \$20,663,736 | 43%         |
| Special Revenue Funds | \$2,050,872  | 6%          | Operating Supplies         | \$10,488,879 | 22%         |
| Capital Project Funds | \$1,871,000  | 5%          | Capital Expenses           | \$13,869,198 | 29%         |
| Enterprise Funds      | \$8,259,305  | 23%         | Other Expenses             | \$2,892,290  | 6%          |



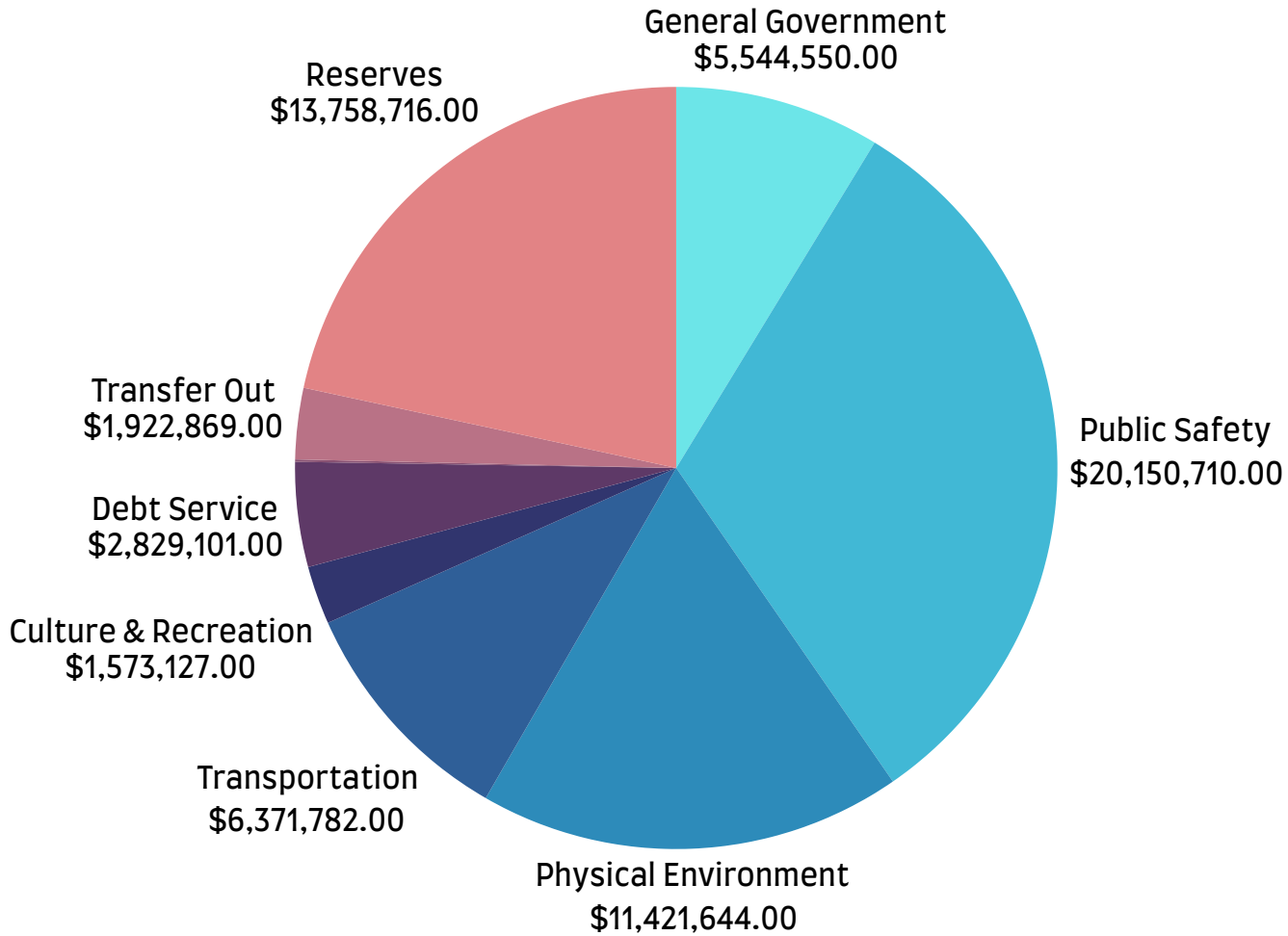


# Citywide Budget Sources



| Expenditures            | Totals           | Budget |
|-------------------------|------------------|--------|
| Ad Valorem Taxes        | \$ 11,425,406.00 | 18%    |
| Sales and Use Taxes     | \$ 5,546,060.00  | 9%     |
| Licenses and Permits    | \$ 798,660.00    | 1%     |
| Franchise Fees          | \$ 2,182,800.00  | 3%     |
| Intergovernmental       | \$ 5,473,190.00  | 9%     |
| Charges for Services    | \$ 11,695,278.00 | 18%    |
| Fines and Forfeitures   | \$ 256,100.00    | 0%     |
| Miscellaneous           | \$ 668,962.00    | 1%     |
| Other Financing Sources | \$ -             | 0%     |
| Transfer In             | \$ 1,924,969.00  | 3%     |
| Fund Balances           | \$ 23,664,261.00 | 37%    |
| Total                   | \$ 63,635,687    | 100%   |

# Citywide Budget Uses



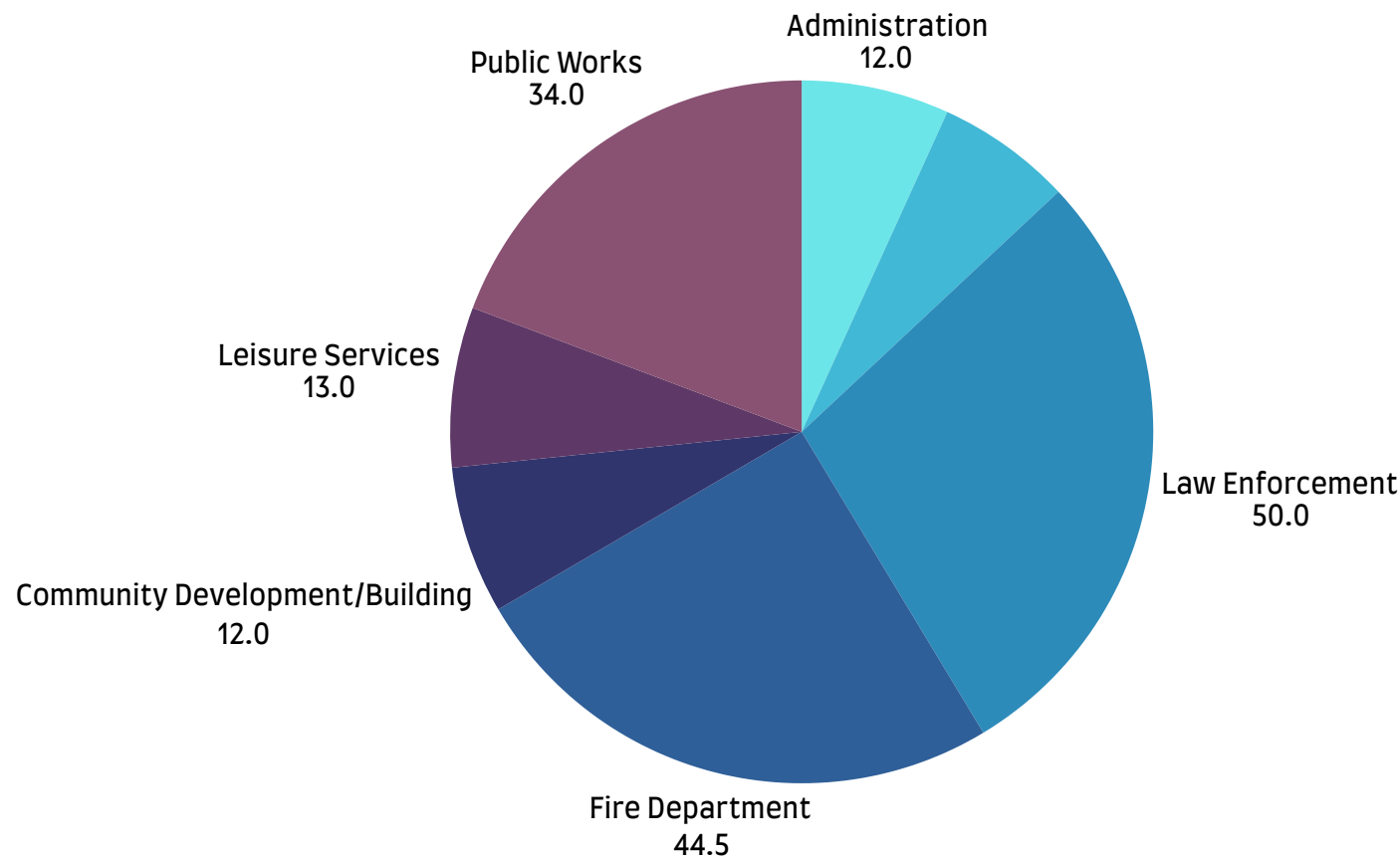
| Expenditures         | Totals          | Budget |
|----------------------|-----------------|--------|
| General Government   | \$5,544,550.00  | 9%     |
| Public Safety        | \$20,150,710.00 | 32%    |
| Physical Environment | \$11,421,644.00 | 18%    |
| Transportation       | \$6,371,782.00  | 10%    |
| Culture & Recreation | \$1,573,127.00  | 2%     |
| Debt Service         | \$2,829,101.00  | 4%     |
| Other Uses           | \$63,189.00     | 0%     |
| Transfer Out         | \$1,922,869.00  | 3%     |
| Reserves             | \$13,758,716.00 | 22%    |
| Total Uses:          | \$63,635,687    | 100%   |

# 2026 Appropriations by Fund

The following funds are appropriated on an annual basis according to the Budget Process for the City of Longwood.

|                                    |            |
|------------------------------------|------------|
| General Fund                       | 25,589,551 |
| Building and Inspection Fund       | 1,101,765  |
| Police Education Fund              | 5,000      |
| Special Law Enforcement Trust Fund | 80,600     |
| ARPA Fund                          | -          |
| Special Assessments Fund           | 191,176    |
| Parks and Events Fund              | 123,142    |
| Citizens on Patrol (COPs)          | 10,000     |
| CERT Fund                          | 4,500      |
| Police Impact Fees Fund            | -          |
| Fire Impact Fees Fund              | -          |
| Recreation Impact Fees Fund        | -          |
| PW-Administrative Impact Fees Fund | 35,000     |
| Stormwater Management Fund         | 925,582    |
| Public Facilities Improvement Fund | 4,912,610  |
| Capital Projects Fund              | 5,330,779  |
| Public Utilities Fund              | 10,884,767 |
| Public Utilities R&R Fund          | 642,500    |
| Public Utilities Impact Fees Fund  | -          |
| Total                              | 49,836,971 |

# Citywide FTE's



| Departments                    | FY 2026 |
|--------------------------------|---------|
| Administration                 | 12      |
| Financial Services             | 11      |
| Law Enforcement                | 50      |
| Fire Department                | 44.5    |
| Community Development/Building | 12      |
| Leisure Services               | 13      |
| Public Works                   | 34      |

**Total 176.5**



# General Fund Overview

The General Fund is the primary operating fund of the City of Longwood. It supports the general operations of the City that are not specifically designated for other funds or restricted for particular purposes. The General Fund covers the majority of City services, including police, fire, parks and recreation, public works, community development, economic development, finance, legal, and general administration.

The main sources of revenue for the General Fund include property taxes, charges for services, and license and permit fees.

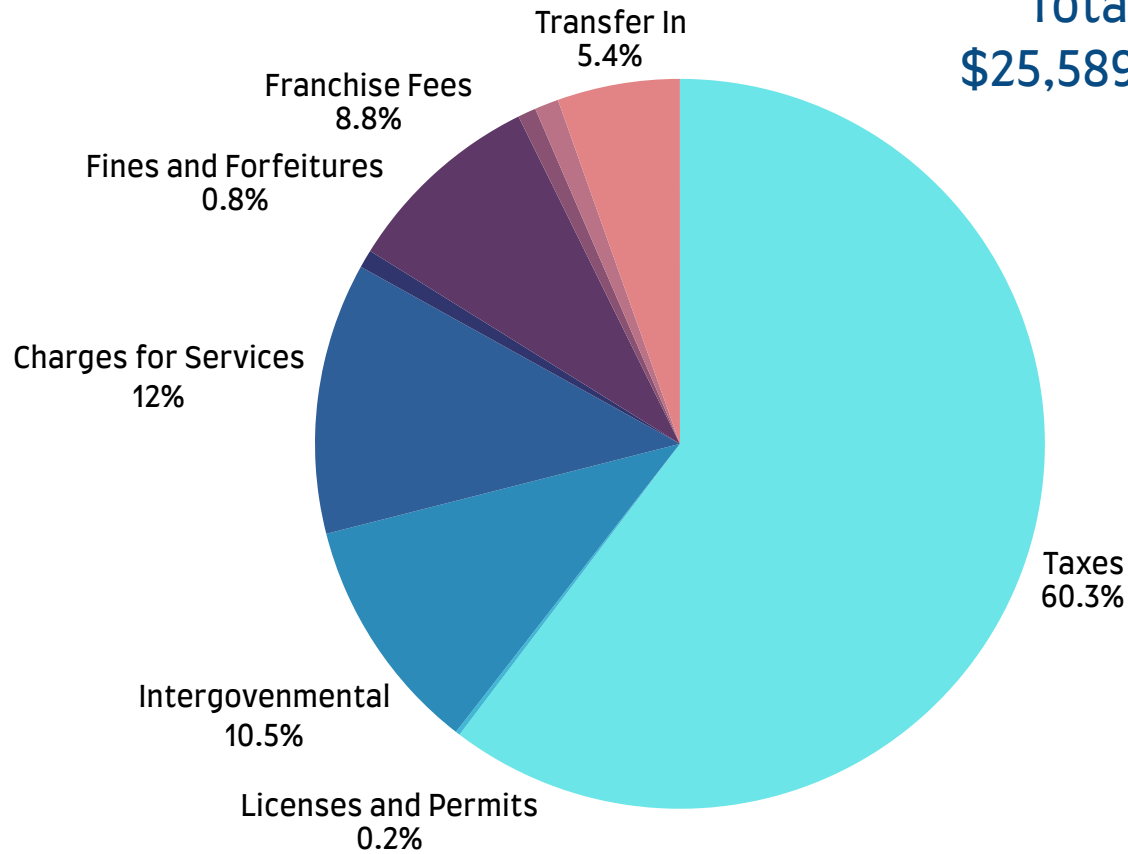


# General Fund Summary

|                                           | 2024<br>ACTUAL | 2025<br>BUDGET               | 2025<br>ESTIMATE | 2026<br>BUDGET |
|-------------------------------------------|----------------|------------------------------|------------------|----------------|
| FUND BALANCE, OCTOBER 1                   | \$ 4,391,958   | \$ 5,892,867                 | \$ 10,522,041    | \$ 7,842,981   |
| Sources                                   |                |                              |                  |                |
| Taxes                                     | 13,163,123     | 13,858,525                   | 13,906,405       | 14,887,466     |
| Licenses and Permits                      | 35,466         | 35,000                       | 48,100           | 48,300         |
| Intergovernmental                         | 3,562,745      | 2,575,635                    | 2,128,009        | 2,594,944      |
| Charges for Services                      | 2,740,293      | 2,766,350                    | 2,961,023        | 2,968,023      |
| Fines and Forfeitures                     | 160,728        | 164,900                      | 198,600          | 198,100        |
| Franchise Fees                            | 2,136,681      | 2,336,723                    | 1,692,106        | 2,182,800      |
| Rents and Royalties                       | 196,108        | 205,000                      | 198,200          | 198,200        |
| Miscellaneous Revenue                     | 181,002        | 216,200                      | 262,200          | 262,200        |
| Total Sources                             | 22,176,145     | 22,158,333                   | 21,394,643       | 23,340,033     |
| Transfers In                              | 5,454,667      | 1,269,014                    | 1,269,014        | 1,339,545      |
| Use of Fund Balance                       | -              | 673,312                      | -                | 909,973        |
| Total Estimated Sources, Transfers and FB | 27,630,812     | 24,100,659                   | 22,663,657       | 25,589,551     |
| Uses                                      |                |                              |                  |                |
| City Commission                           | 113,562        | 124,945                      | 111,688          | 132,048        |
| City Clerk                                | 314,467        | 345,061                      | 312,193          | 352,294        |
| City Manager                              | 422,722        | 442,588                      | 421,285          | 491,957        |
| City Attorney                             | 146,963        | 183,000                      | 160,000          | 187,000        |
| General Services                          | 148,091        | 284,091                      | 168,738          | 179,870        |
| Human Resources                           | 858,201        | 964,343                      | 815,020          | 1,035,245      |
| Information Technology                    | 821,972        | 898,120                      | 848,938          | 978,089        |
| Financial Services                        | 1,818,452      | 2,210,743                    | 2,004,760        | 2,168,386      |
| Other Facilities                          | 133,267        | 161,000                      | 161,000          | 161,000        |
| Law Enforcement                           | 5,968,871      | 6,309,406                    | 6,028,237        | 7,430,432      |
| Fire & Rescue                             | 5,828,648      | 6,840,627                    | 5,678,955        | 7,710,700      |
| Community Development                     | 753,046        | 807,398                      | 831,377          | 814,291        |
| Leisure Services                          | 1,706,872      | 1,830,103                    | 1,755,115        | 1,842,384      |
| Public Works Streets                      | 1,481,720      | 1,941,764                    | 1,630,410        | 2,090,856      |
| Total Uses                                | 20,516,853     | 23,343,190                   | 20,927,717       | 25,574,551     |
| Transfers Out                             | 983,876        | 757,469                      | 4,415,000        | 15,000         |
| Total Uses and Transfers                  | 21,500,729     | 24,100,659                   | 25,342,717       | 25,589,551     |
| Total Revenue (Over/Under) Expenditures   | 6,130,083      | 0                            | (2,679,060)      | 0              |
| Total Appropriations and Reserves         | 27,630,812     | 24,100,659                   | 22,663,657       | 25,589,551     |
| FUND BALANCE, SEPTEMBER 30                | 10,522,041     | 5,219,555                    | 7,842,981        | 6,933,008      |
| % OPERATING RESERVE                       | 49%            | 22%                          | 31%              | 27%            |
| City of Longwood                          | 50             | FY 2025-2026 Proposed Budget |                  |                |

# General Fund Total Sources

Total:  
\$25,589,551



| Total Sources – General Fund | Total        | Budget |
|------------------------------|--------------|--------|
| Taxes                        | \$14,887,466 | 58.20% |
| Licenses and Permits         | \$48,300     | 0.20%  |
| Intergovernmental            | \$2,594,944  | 10.10% |
| Charges for Services         | \$2,968,023  | 11.60% |
| Fines and Forfeitures        | \$198,100    | 0.80%  |
| Franchise Fees               | \$2,182,800  | 8.50%  |
| Rents and Royalties          | \$198,200    | 0.80%  |
| Miscellaneous Revenue        | \$262,200    | 1.00%  |
| Transfer In                  | \$1,339,545  | 5.20%  |
| Use of Reserves              | \$909,973    | 3.60%  |

# General Fund Revenue Detail

|                            |                                            |        |  | 2024<br>ACTUAL | 2025<br>BUDGET | 2025<br>ESTIMATE | 2026<br>BUDGET |
|----------------------------|--------------------------------------------|--------|--|----------------|----------------|------------------|----------------|
| Taxes                      |                                            |        |  |                |                |                  |                |
| 311-0000                   | Ad Valorem Taxes                           | 5.5000 |  | 9,814,787      | 10,377,229     | 10,502,245       | 11,425,406     |
| 312-0000                   | Sales & Use Taxes                          |        |  | 482            | 360            | 460              | 460            |
| 314-1000                   | Utility Tax/Electric                       |        |  | 1,700,691      | 1,784,406      | 1,719,908        | 1,740,000      |
| 314-3000                   | Utility Tax/Water                          |        |  | 386,237        | 430,542        | 413,617          | 443,000        |
| 314-4000                   | Utility Tax/Gas                            |        |  | 98,216         | 114,020        | 99,600           | 99,600         |
| 315-0000                   | Communication Service Tax                  |        |  | 979,505        | 1,026,968      | 984,788          | 991,000        |
| 316-0000                   | Local Business Tax                         |        |  | 183,205        | 125,000        | 185,787          | 188,000        |
| Total Taxes                |                                            |        |  | 13,163,123     | 13,858,525     | 13,906,405       | 14,887,466     |
| Licenses and Permits       |                                            |        |  |                |                |                  |                |
| 322-0000                   | Permits, Fees & Licenses/Building Permit   |        |  | -              | -              | -                | -              |
| 322-8000                   | Permits, Fees & Licenses/Site Plans Review |        |  | 7,221          | 10,000         | 11,000           | 11,000         |
| 329-1000                   | Miscellaneous Permit                       |        |  | 3,655          | 9,000          | 7,000            | 7,000          |
| 329-2000                   | Paint Color and Outdoor Seating            |        |  | 3,978          | 3,500          | 4,100            | 4,300          |
| 329-2800                   | Fire Inspections                           |        |  | 20,613         | 12,500         | 26,000           | 26,000         |
| Total Licenses and Permits |                                            |        |  | 35,466         | 35,000         | 48,100           | 48,300         |
| Franchise Fees             |                                            |        |  |                |                |                  |                |
| 323-1000                   | Franchise Fees - Electric                  |        |  | 1,527,019      | 1,680,924      | 1,495,200        | 1,527,000      |
| 323-4000                   | Franchise Fees - Gas                       |        |  | 30,713         | 35,700         | 35,700           | 35,700         |
| 323-7000                   | Franchise Fees - Solid Waste               |        |  | 578,948        | 620,100        | 161,206          | 620,100        |
| Total Franchise Fees       |                                            |        |  | 2,136,681      | 2,336,724      | 1,692,106        | 2,182,800      |
| Intergovernmental          |                                            |        |  |                |                |                  |                |
| 331-2100                   | Federal Grants/AFG Program                 |        |  | -              | -              | -                | -              |
| 331-2200                   | Federal Grants/HIDTA Grant                 |        |  | 6,665          | 16,000         | 7,000            | 7,000          |
| 331-2400                   | Federal Grants/COPS                        |        |  | -              | -              | -                | -              |
| 331-2500                   | Federal Grants/OJP/Bullet Proof Vest       |        |  | 1,734          | 4,000          | 4,469            | 4,500          |
| 331-2600                   | Federal Grants/JAG Grant                   |        |  | 5,908          | 3,000          | 3,000            | 3,000          |
| 331-2700                   | Federal Grants/DOJ-Byrne Grant             |        |  | -              | 17,845         | 17,845           | -              |
| 331-2900                   | Federal Grants/Cares Act/Covid-19          |        |  | -              | -              | -                | -              |
| 331-2901                   | Federal Grants/DOJ 2020 CERF               |        |  | -              | -              | -                | -              |
| 331-5000                   | Federal Grants/FEMA                        |        |  | 793,928        | -              | 40,112           | -              |
| 334-2200                   | Public Safety/FF Cancer Grant              |        |  | -              | -              | -                | -              |



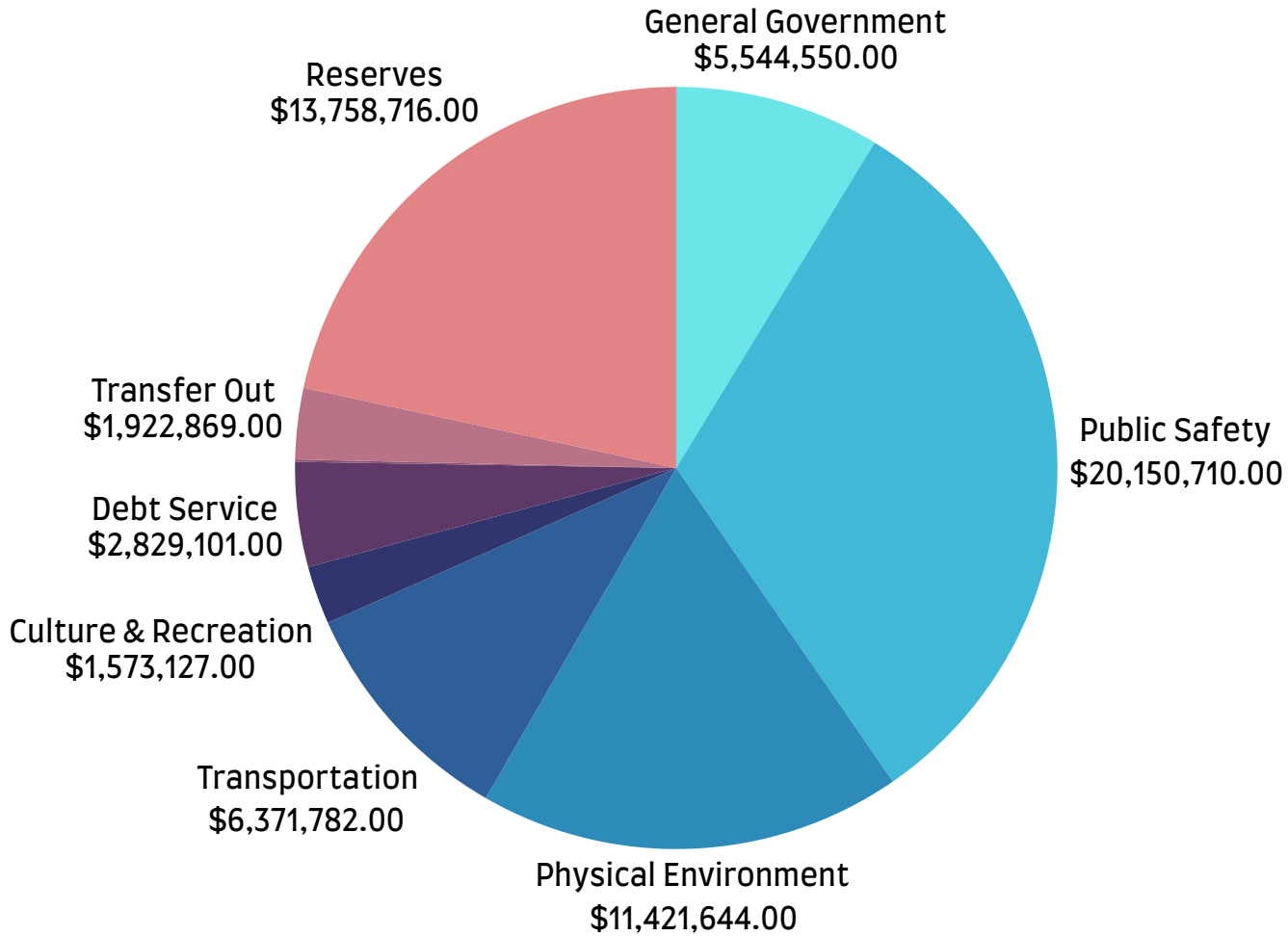
## GENERAL FUND REVENUE DETAIL

|                            |                                           | 2024<br>ACTUAL | 2025<br>BUDGET | 2025<br>ESTIMATE | 2026<br>BUDGET |
|----------------------------|-------------------------------------------|----------------|----------------|------------------|----------------|
| 334-4900                   | FDOT Contract Agreement                   | 92,349         | 90,500         | 93,331           | 104,000        |
| 335-1200                   | State Shared Revenue                      | 679,590        | 868,346        | 541,852          | 868,000        |
| 335-1400                   | Mobile Home Licenses Tax                  | 1,332          | 2,000          | 2,000            | 2,000          |
| 335-1500                   | Alcoholic Beverage License                | 30,450         | 25,000         | 25,000           | 25,000         |
| 335-1600                   | Crash Reports                             | 3,665          | 4,000          | 4,500            | 5,600          |
| 335-1800                   | Half-Cent Sales Tax                       | 1,193,436      | 1,334,944      | 1,148,000        | 1,334,944      |
| 335-2100                   | Firefighters Supplemental Compensation    | 16,918         | 19,000         | 17,000           | 17,000         |
| 335-2300                   | Fire/Police Supplemental Compensation     | 543,917        | -              | -                | -              |
| 337-2000                   | School Resource Officer                   | 181,551        | 181,000        | 213,900          | 213,900        |
| 338-2000                   | County Occupational License               | 11,301         | 10,000         | 10,000           | 10,000         |
| Total Intergovernmental    |                                           | 3,562,745      | 2,575,635      | 2,128,009        | 2,594,944      |
| Charges for Services       |                                           |                |                |                  |                |
| 341-2000                   | Land Development Fee                      | 4,100          | 6,000          | 6,000            | 6,000          |
| 341-3000                   | Cost Recovery Builders                    | 18,184         | 34,000         | 20,000           | 20,000         |
| 341-3010                   | Administrative Fee - BTR                  | 2,615          | 5,000          | 4,600            | 4,600          |
| 341-4000                   | Wayfinder Fees                            | -              | -              | -                | -              |
| 342-1000                   | Police Services                           | 18,004         | 3,000          | 15,000           | 15,000         |
| 342-1010                   | Police Services/OCDETF-DOJ                | 7,678          | 10,000         | 20,000           | 20,000         |
| 342-2000                   | Off Duty Detail                           | 80,135         | 60,000         | 80,000           | 80,000         |
| 342-6000                   | Ambulance Fees                            | 908,292        | 999,903        | 999,903          | 999,903        |
| 343-4000                   | Garbage Billing Fees                      | 1,457,074      | 1,391,147      | 1,548,000        | 1,548,000      |
| 347-2025                   | Parks & Recreation/Special Events Fees    | -              | -              | -                | -              |
| 347-2028                   | Park & Recreation/Donations               | -              | -              | -                | -              |
| 347-2030                   | Parks & Recreation/Community Bldg Rent    | 137,407        | 132,000        | 139,000          | 146,000        |
| 347-2031                   | Parks & Recreation/Reiter Park Rentals    | 4,300          | 8,000          | 8,000            | 8,000          |
| 347-2045                   | Parks & Recreation/Field Rentals          | 16,250         | 18,000         | 18,000           | 18,000         |
| 347-2046                   | Parks & Recreation/Pavilion Rentals       | 5,975          | 9,000          | 9,000            | 9,000          |
| 347-2050                   | Parks & Recreation/Miscellaneous Activity | -              | 1,000          | 1,000            | 1,000          |
| 347-2060                   | Parks & Recreation/LBR-Field Use Agreem   | 3,480          | 5,000          | 6,720            | 6,720          |
| 347-2070                   | Parks & Recreation/Concession Babe Rutl   | 1,500          | 1,500          | 3,000            | 3,000          |
| 347-2080                   | Parks & Recreation/Summer Camp            | 46,965         | 55,000         | 55,000           | 55,000         |
| 347-5000                   | Building Attendant Services               | 25,413         | 25,000         | 25,000           | 25,000         |
| 349-1011                   | Development Impact Fees                   | 2,920          | 2,800          | 2,800            | 2,800          |
| Total Charges for Services |                                           | 2,740,293      | 2,766,350      | 2,961,023        | 2,968,023      |

## GENERAL FUND REVENUE DETAIL

|          |                                            | 2024<br>ACTUAL    | 2025<br>BUDGET    | 2025<br>ESTIMATE  | 2026<br>BUDGET    |
|----------|--------------------------------------------|-------------------|-------------------|-------------------|-------------------|
|          | Fines and Forfeits                         | 7,870             |                   |                   |                   |
| 354-1000 | Parking Fees                               | 1,330             | 3,000             | 2,500             | 2,000             |
| 354-2000 | Security Alarm Fees                        | 415               | 5,000             | 1,000             | 1,000             |
| 354-3000 | Other Fines                                | 98,271            | 100,000           | 100,000           | 100,000           |
| 354-3010 | Other Fines-Investigative Cost Recovery    | 19,128            | 20,000            | 25,000            | 25,000            |
| 354-3020 | Court Ordered Restitution                  | -                 | 100               | 100               | 100               |
| 354-3030 | Other Fines-Code Enforcement Fines         | 41,584            | 36,800            | 70,000            | 70,000            |
|          | <b>Total Fines and Forfeits</b>            | <b>160,728</b>    | <b>164,900</b>    | <b>198,600</b>    | <b>198,100</b>    |
|          | Miscellaneous Revenue                      |                   |                   |                   |                   |
| 361-1000 | Interests                                  | 64,029            | 35,200            | 110,200           | 110,200           |
| 362-3000 | Rents & Royalties                          | 196,108           | 205,000           | 198,200           | 198,200           |
| 364-1000 | Cemetery Lots                              | 15,100            | 16,000            | 16,000            | 16,000            |
| 364-4000 | Sale of Equipment                          | 335               | 45,000            | 14,000            | 14,000            |
| 365-1000 | Scrap Sales                                | 896               | 1,000             | 1,000             | 1,000             |
| 366-0000 | Donations Private Sources                  | -                 | 3,000             | 3,000             | 3,000             |
| 366-3000 | Donations Private Sources/Employee Ever    | 27,371            | 5,000             | 5,000             | 5,000             |
| 369-0000 | Other Miscellaneous Revenue                | 73,609            | 75,000            | 75,000            | 75,000            |
| 369-3000 | Other Miscellaneous Revenue                | -                 | 36,000            | 36,000            | 36,000            |
| 369-9000 | Candidate Sign Deposits                    | -                 | -                 | -                 | -                 |
| 369-9100 | Candidate Qualifying Fee                   | -                 | -                 | 2,000             | 2,000             |
|          | <b>Total Miscellaneous Revenue</b>         | <b>377,449</b>    | <b>421,200</b>    | <b>460,400</b>    | <b>460,400</b>    |
|          | Transfers In                               |                   |                   |                   |                   |
| 382-1000 | Administrative Transfer - Public Utilities | 5,181,380         | 942,435           | 942,435           | 995,867           |
| 382-3000 | Administrative Transfer - Stormwater Fun   | -                 | 25,000            | 25,000            | 25,000            |
| 382-4000 | Administrative Transfer - Building Fund    | 272,952           | 301,579           | 301,579           | 318,678           |
| 382-5000 | Administrative Transfer - ARPA Fund        | -                 | -                 | -                 | -                 |
|          | <b>Total Transfers In</b>                  | <b>5,454,332</b>  | <b>1,269,014</b>  | <b>1,269,014</b>  | <b>1,339,545</b>  |
|          | Use of Fund Balance                        | -                 | -                 | -                 | 909,973           |
|          | <b>Total Revenues (001 Fund)</b>           | <b>27,630,816</b> | <b>23,427,348</b> | <b>22,663,657</b> | <b>25,589,551</b> |

# General Fund Total Uses



| Expenditures         | Totals          | Budget |
|----------------------|-----------------|--------|
| General Government   | \$5,544,550.00  | 9%     |
| Public Safety        | \$20,150,710.00 | 32%    |
| Physical Environment | \$11,421,644.00 | 18%    |
| Transportation       | \$6,371,782.00  | 10%    |
| Culture & Recreation | \$1,573,127.00  | 2%     |
| Debt Service         | \$2,829,101.00  | 4%     |
| Other Uses           | \$63,189.00     | 0%     |
| Transfer Out         | \$1,922,869.00  | 3%     |
| Reserves             | \$13,758,716.00 | 22%    |
| Total Uses:          | \$63,635,687    | 100%   |

# General Fund Allocations

The City's General Fund allocation for FY25/26 is \$25,574,551

## Administration



\$2,378,414

## Information Technology



\$978,089

## Police



\$7,430,432

## Fire



\$7,710,700

## Leisure Services



\$ 1,842,384

## Financial Services



\$2,168,386

## Community Development



\$814,291

City of Longwood

## Other Facilities



\$161,000

56

## Public Works/Streets



\$2,090,856

FY 2025-2026 Proposed Budget



# CITY COMMISSION

```
graph TD; CC[CITY COMMISSION] --- D1[DISTRICT 1  
Abby Shoemaker  
Deputy Mayor]; D1 --- D2[DISTRICT 2  
Tony Boni  
Commissioner]; D2 --- D3[DISTRICT 3  
Matt McMillan  
Commissioner]; D3 --- D4[DISTRICT 4  
Matt Morgan  
Commissioner]; D4 --- D5[DISTRICT 5  
Brian D. Sackett  
Mayor];
```

## DISTRICT 1

Abby Shoemaker  
Deputy Mayor

## DISTRICT 2

Tony Boni  
Commissioner

## DISTRICT 3

Matt McMillan  
Commissioner

## DISTRICT 4

Matt Morgan  
Commissioner

## DISTRICT 5

Brian D. Sackett  
Mayor

# CITY COMMISSION



The City of Longwood is governed by a City Commission/City Manager form of government, which combines the political leadership of elected officials with the managerial expertise of an appointed administrator. The Commission elects one of its members to serve as Mayor. The Mayor presides over Commission meetings and workshops and serves as the ceremonial head of the City government.

The City Commission is composed of five (5) district Commissioners. It provides leadership, sets policies for the City, establishes the overall direction of the municipal government, and exercises all powers granted by general law and the City Charter. Additionally, the Commission authorizes the execution of all City contracts, except as otherwise provided by ordinance. As the legislative and policy-making body, the City Commission plays a central role in guiding the governance of Longwood.

## FY 2025–2026 GOALS & OBJECTIVES

**Goal:** To provide all citizens of Longwood with legislative representation by enacting ordinances, resolutions, policies, and programs that improve and protect the community, promote desirable levels of municipal services, and plan for the future.

### Objectives:

- Adopt policies and programs that enhance the quality of life in the community, promote effective municipal services, and support long-term planning.
- Encourage continued participation in community activities and local government affairs.
- Support a strong commercial and industrial tax base within the City.
- Address the needs and concerns of Longwood's residents and businesses through fiscally responsible representation and legislation.

## FY 2024–2025 HIGHLIGHTS

16 ordinances and 30 resolutions were adopted in 2024. 4 ordinances and 6 resolutions were adopted as of June 2025. These actions were taken to improve the quality of life for the residents of Longwood.

## SUMMARY

| Authorized Positions | 2024          | 2025           | 2025           | 2026           |
|----------------------|---------------|----------------|----------------|----------------|
|                      | ACTUAL        | BUDGET         | ESTIMATE       | BUDGET         |
| Mayor                | 1             | 1              | 1              | 1              |
| Commissioners        | 4             | 4              | 4              | 4              |
| <b>TOTAL</b>         | <b>5</b>      | <b>5</b>       | <b>5</b>       | <b>5</b>       |
|                      |               |                |                |                |
| Personnel Expenses   | 69,748        | 92,605         | 90,658         | 95,444         |
| Operating Expenses   | 16,761        | 32,340         | 21,030         | 36,604         |
| Capital Expense      | -             | -              | -              | -              |
| <b>TOTAL</b>         | <b>86,509</b> | <b>124,945</b> | <b>111,688</b> | <b>132,048</b> |
|                      |               |                |                |                |
| Funding Source       | 2024          | 2025           | 2025           | 2026           |
|                      | ACTUAL        | BUDGET         | ESTIMATE       | BUDGET         |
| General Fund         | 86,509        | 124,945        | 111,688        | 132,048        |

## BUDGET TO BUDGET VARIANCE

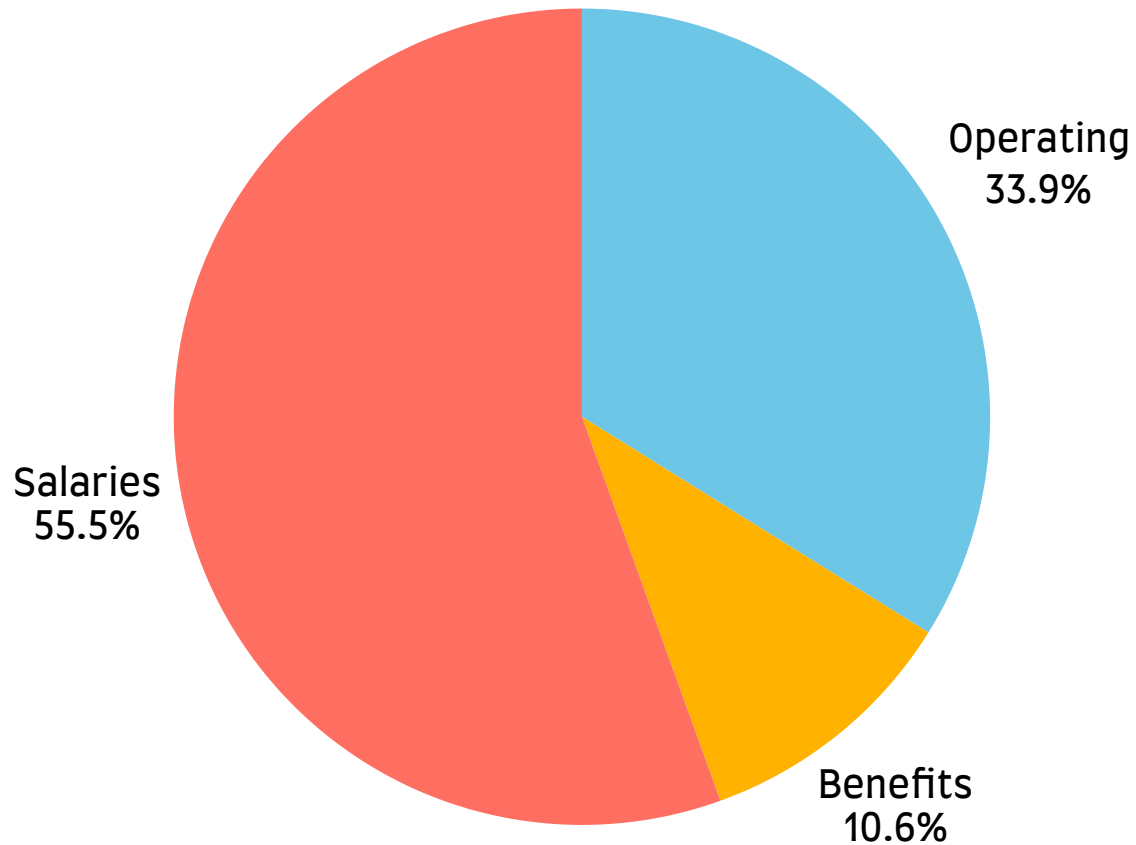
When comparing the adopted budget for FY2025 of \$124,945 to the proposed budget for FY2026 of \$132,048, there is an increase of \$7,103. This increase is primarily attributed to an increase in personnel services.

## LINE ITEM DETAIL

| Account Number               | Account Title                   | 2024           | 2025           | 2025           | 2026           |
|------------------------------|---------------------------------|----------------|----------------|----------------|----------------|
|                              |                                 | Actual         | Budget         | Estimate       | Budget         |
| 001-1000-511-1100            | Executive Salaries              | 60,002         | 60,002         | 60,002         | 60,002         |
| 001-1000-511-2100            | F.I.C.A.                        | 4,515          | 4,590          | 4,515          | 4,590          |
| 001-1000-511-2200            | Retirement Contribution         | 6,000          | 6,000          | 6,000          | 6,000          |
| 001-1000-511-2200            | Life and Health Insurance       | 20,140         | 22,008         | 20,140         | 23,952         |
| 001-1000-511-2400            | Workers Compensation            | -              | 5              | -              | 900            |
| Subtotal Personnel Services  |                                 | 90,658         | 92,605         | 90,658         | 95,444         |
|                              |                                 |                |                |                |                |
| 001-1000-511-3400            | Other Contractual Services      | -              | -              | -              | -              |
| 001-1000-511-4020            | Commission Development          | 9,346          | 11,150         | 9,000          | 16,550         |
| 001-1000-511-4100            | Communications                  | 2,880          | 2,880          | 2,880          | 1,440          |
| 001-1000-511-4700            | Printing and Binding            | 75             | 400            | 100            | 200            |
| 001-1000-511-4800            | Community Relations             | -              | -              | -              | -              |
| 001-1000-511-4900            | Other Charges & Obligations     | 5,000          | 10,000         | 3,200          | 10,000         |
| 001-1000-511-5200            | Operating Supplies              | 684            | 2,100          | 500            | 2,300          |
| 001-1000-511-5400            | Books, Pubs, Subs & Memberships | 4,919          | 5,810          | 5,350          | 6,114          |
|                              | Subtotal Operating              | 22,903         | 32,340         | 21,030         | 36,604         |
|                              |                                 |                |                |                |                |
| 001-1000-511-6400            | Capital Equipment               | -              | -              | -              | -              |
|                              | Subtotal Capital                | -              | -              | -              | -              |
|                              |                                 |                |                |                |                |
| <b>TOTAL CITY COMMISSION</b> |                                 | <b>113,562</b> | <b>124,945</b> | <b>111,688</b> | <b>132,048</b> |



## FY 2026 EXPENDITURE BY CATEGORY



# CITY ATTORNEY



A. Kurt Ardaman



Richard S. Geller



Paul "JJ" Johnson, Jr.



Daniel W. Langley

Representing the interests of the City and its Commission, the law firm of Fishback, Dominick, LLP provides legal advice to the City covering municipal law, liability issues, and contractual reviews, as well as recommending additional legal expertise when needed.

## FY 2025–2026 GOALS & OBJECTIVES

**Goal:** To provide legal advice to the City Commission and City staff, review all legal instruments of the City, and coordinate all litigation and other legal services for the City.

### Objectives:

- Respond to requests from the City Commission and City staff for legal opinions on specific matters.
- Draft local ordinances in response to State and Federal legislation concerning the City.
- Provide defense/prosecution involving matters of litigation concerning the City.
- Provide other legal services on specific matters.



## SUMMARY

|                    | 2024           | 2025           | 2025           | 2026           |
|--------------------|----------------|----------------|----------------|----------------|
|                    | ACTUAL         | BUDGET         | ESTIMATE       | BUDGET         |
| Personnel Expenses | -              | -              | -              | -              |
| Operating Expenses | 146,963        | 183,000        | 160,000        | 187,000        |
| Capital Expense    | -              | -              | -              | -              |
| Other Expenses     | -              | -              | -              | -              |
| <b>TOTAL</b>       | <b>146,963</b> | <b>183,000</b> | <b>160,000</b> | <b>187,000</b> |
|                    |                |                |                |                |
| Funding Source     | 2024           | 2025           | 2025           | 2026           |
|                    | ACTUAL         | BUDGET         | ESTIMATE       | BUDGET         |
| General Fund       | 146,963        | 183,000        | 160,000        | 187,000        |

## BUDGET TO BUDGET VARIANCE

When comparing the adopted budget for FY2025 of \$183,000 to the proposed budget for FY2026 of \$187,000, there is an increase of \$4,000, primarily attributed to higher costs for monthly retainer and non-retainer legal services.

## LINE ITEM DETAIL

| Account Number    | Account Title                    | 2024           | 2025           | 2025           | 2026           |
|-------------------|----------------------------------|----------------|----------------|----------------|----------------|
|                   |                                  | Actual         | Budget         | Estimate       | Budget         |
| 001-1100-514-3100 | Professional Services General    | 146,963        | 158,000        | 155,000        | 162,000        |
| 001-1100-514-3110 | Professional Services Litigation | -              | 25,000         | 5,000          | 25,000         |
|                   | Subtotal Operating               | 146,963        | 183,000        | 160,000        | 187,000        |
|                   |                                  |                |                |                |                |
|                   | <b>TOTAL CITY ATTORNEY</b>       | <b>146,963</b> | <b>183,000</b> | <b>160,000</b> | <b>187,000</b> |

# CITY CLERK'S OFFICE

**CITY CLERK**  
Michelle Longo

**RECORDS  
COORDINATOR**



The Office of the City Clerk serves as the custodian of the City's records. The City Clerk is responsible for maintaining City codes and all official documents, including contract implementation and records management; conducting City elections; overseeing the City's legal advertising requirements; preparing meeting agendas for City Commission meetings; participating in all City Commission meetings and workshops; transcribing minutes for those meetings and workshops; processing incoming and outgoing mail; issuing permits within the Clerk's jurisdiction; overseeing the City's cemetery; and administering oaths to all elected officials.



## FY 2025–2026 GOALS & OBJECTIVES

**Goal:** To authenticate, record, index, and maintain the City's official legislative acts, thus preserving the history of the City of Longwood; to issue all required permits that fall under the jurisdiction of the City Clerk's authority; to provide required advertising per State and local laws; and to supervise all City elections.

### Objectives:

- **Leading and managing the Office of the City Clerk to ensure the city's vision for continuous improvement:** Continue to operate in compliance with State law, local ordinances, and internal policies and procedures. Continue to provide excellent customer service to our citizens, City Commissioners, and staff through professionalism, openness, and transparency in government. Continue to provide information to the public in a fair, impartial, and efficient manner.
- **Administrative support to enable the City Commission to make decisions:** Provide advice, record proceedings of and maintain Commission records, and ensure timely publication of agenda packets and minutes.
- **Maintain fiscal responsibility:** Oversight and delivery of services through timely, complete, and accurate information. Continue to conduct internal monthly audits of department budgets to clean up and catch data issues that may adversely impact account lines.
- **Citywide Records Management Program:** Ongoing inventory of citywide records, preparation of record retention schedules in accordance with State law, and analysis and evaluation of the Records Management Program filing systems for modifications and improvements. Continue with citywide training.
- **Automation:** Continue training for agenda management software. Continue use of cemetery software and promote the software to help visitors and staff quickly find graves and search for available plots.
- **Continuous Improvement:** Evaluate and discuss with Clerk staff areas of training and professional seminars/conferences required to improve organizational performance. Consult with Clerk staff on their perception of their personal performance and ways to improve the department.
- **Training:** City Staff, Boards and Committees: Review updates to the City Board Member Booklet for recording secretaries and set up training. Continue with implemented annual trainings.

## FY 2024–2025 HIGHLIGHTS

- Daily meetings with the Records Coordinator, reviewing tasks to ensure attention to detail and accuracy of work. With reduced staff, the Clerk continued to handle additional administrative duties to meet all deadlines and balanced the workload between two staff members to meet commitments and critical due dates.
- Continued to capture and preserve all social media content our organization posts and engages with to stay compliant with public records laws, regulations, and recordkeeping requirements. Continued to update the website calendar with all city meetings, publishing meeting agendas to the calendar when posted on the website.
- Planned, organized, and held the 2025 Board Appreciation Dinner.
- Held meetings with new board members to review the board's role and provide an overview of board member and staff duties, financial disclosure, meeting dates, codes of conduct, rules and procedures, Robert's Rules of Order, the State Guide to the Sunshine Amendment, and the Code of Ethics.
- Continued work to implement cemetery software, which helps automate and streamline our workflow. The key benefits of the software are accessibility, time savings, reliability, accuracy, and security. One of the most appealing aspects is the online memorial page, KeepSafe Memorials. This is an amazing added value to our customer base by preserving heritage and offering a unique way to keep a loved one's memory alive for future generations. It can also add historical information about those buried in the cemetery's older section.
- Serve on the FACC Professional Education Committee.
- Updated the Public Notice Board in front of City Hall to a TV that not only includes the required public notices but also showcases upcoming events, awards, and proclamations presented at City Commission meetings.
- The Records Coordinator has been meeting with departments to review records management practices in their respective areas and assist with better organization.



| Performance Measures and Benchmarking             |                     |                     |                       |                       |
|---------------------------------------------------|---------------------|---------------------|-----------------------|-----------------------|
| Activity                                          | Actual<br>2022-2023 | Actual<br>2023-2024 | Expected<br>2024-2025 | Proposed<br>2025-2026 |
| Commission Agendas/Public Notices Prepared        | 50                  | 59                  | 50                    | 50                    |
| Pension Board Agendas Prepared                    | 4                   | 4                   | 4                     | 4                     |
| Minutes Prepared                                  | 27                  | 24                  | 30                    | 30                    |
| Ordinances Prepared for Adoption                  | 11                  | 15                  | 20                    | 20                    |
| Resolutions Prepared for Adoption                 | 30                  | 28                  | 30                    | 30                    |
| Public Records Requests Processed                 | 486                 | 583                 | 320                   | 320                   |
| Records Reviewed/Scanned/Verified for Disposition | 44,410              | 0                   | 0                     | 0                     |
| Records Disposed (cubic feet)                     | 254.585             | 107.55              | 200                   | 200                   |
| Cemetery: Lots Sold                               | 13                  | 13                  | 20                    | 20                    |
| Cemetery: Burials                                 | 17                  | 13                  | 20                    | 20                    |
| Legal Advertisements                              | 32                  | 43                  | 50                    | 50                    |
| Lien/Property Search                              | 300                 | 330                 | 600                   | 600                   |
| Garage Sale Permits                               | 130                 | 94                  | 130                   | 130                   |
| RV Permits                                        | 0                   | 0                   | 1                     | 1                     |
| Political Sign Permits                            | 0                   | 0                   | 0                     | 0                     |
| Ribbon Cuttings                                   | 13                  | 4                   | 10                    | 10                    |
| Recorded Documents                                | 13                  | 13                  | 20                    | 20                    |
| Laserfiche Documents Scanned                      | 22,314              | 17,926              | 15,000                | 15,000                |

## SUMMARY

| Authorized Positions | 2024           | 2025           | 2025           | 2026           |
|----------------------|----------------|----------------|----------------|----------------|
|                      | ACTUAL         | BUDGET         | ESTIMATE       | BUDGET         |
| City Clerk           | 1              | 1              | 1              | 1              |
| Records Coordinator  | 1              | 1              | 1              | 1              |
| <b>TOTAL</b>         | <b>2</b>       | <b>2</b>       | <b>2</b>       | <b>2</b>       |
|                      |                |                |                |                |
|                      |                |                |                |                |
| Personnel Expenses   | 217,573        | 222,405        | 218,632        | 234,989        |
| Operating Expenses   | 96,893         | 122,656        | 93,561         | 117,305        |
| Capital Expense      | -              | -              | -              | -              |
| <b>TOTAL</b>         | <b>314,467</b> | <b>345,061</b> | <b>312,193</b> | <b>352,294</b> |
|                      |                |                |                |                |
| Funding Source       | 2024           | 2025           | 2025           | 2026           |
|                      | ACTUAL         | BUDGET         | ESTIMATE       | BUDGET         |
| General Fund         | 314,467        | 345,061        | 312,193        | 352,294        |

## BUDGET TO BUDGET VARIANCE

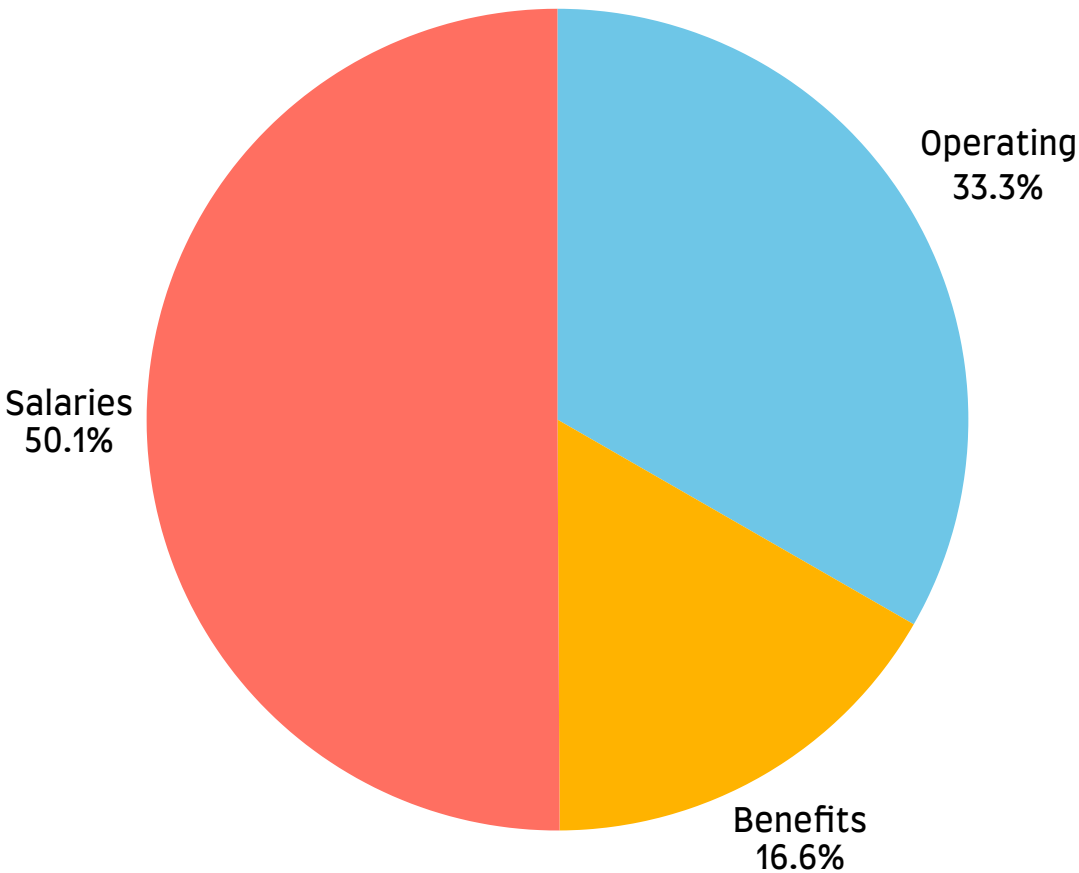
When comparing the adopted budget for FY2025 of \$345,061 with the proposed budget for FY2026 \$352,294 there is an increase of \$7,233. This increase is primarily associated with a wage increase for General Government employees and a new recurring records management software - JustFoia. The City Clerk maintained their FTE level from 2025.



# LINE ITEM DETAIL

| Account Number    | Account Title                   | 2024<br>Actual | 2025<br>Budget | 2025<br>Estimate | 2026<br>Budget |
|-------------------|---------------------------------|----------------|----------------|------------------|----------------|
| 001-1200-512-1200 | Regular Salaries and Wages      | 169,439        | 169,291        | 169,437          | 176,063        |
| 001-1200-512-1400 | Overtime                        | 198            | 500            | 198              | 500            |
| 001-1200-512-2100 | F.I.C.A.                        | 12,705         | 12,988         | 12,748           | 13,506         |
| 001-1200-512-2200 | Retirement Contributions        | 16,899         | 16,929         | 16,944           | 17,655         |
| 001-1200-512-2300 | Life and Health Insurance       | 18,331         | 22,680         | 19,305           | 24,624         |
| 001-1200-512-2400 | Workers Compensation            | -              | 16             | -                | 2,641          |
|                   | Subtotal Personnel Services     | 217,573        | 222,405        | 218,632          | 234,989        |
| 001-1200-512-3100 | Professional Services           | -              | 2,600          | 2,600            | -              |
| 001-1200-512-3400 | Other Contractual Services      | 25,532         | 31,526         | 28,288           | 43,344         |
| 001-1200-512-4020 | Employee Development            | 3,870          | 4,350          | 4,150            | 4,550          |
| 001-1200-512-4100 | Communications                  | 1,152          | 1,153          | 1,153            | 1,109          |
| 001-1200-512-4200 | Postage                         | 12,524         | 13,000         | 13,000           | 13,000         |
| 001-1200-512-4300 | Utility Services                | 5,224          | 12,000         | 5,000            | -              |
| 001-1200-512-4400 | Rentals and Leases              | 2,609          | 2,847          | 2,620            | 2,847          |
| 001-1200-512-4600 | Repair and Maintenance          | 30             | 2,500          | 100              | 2,500          |
| 001-1200-512-4700 | Printing and Binding            | 8,566          | 15,800         | 5,000            | 12,900         |
| 001-1200-512-4800 | Community Relations             | -              | -              | -                | -              |
| 001-1200-512-4900 | Other Charges Obligations       | 19,421         | 18,600         | 15,000           | 18,600         |
| 001-1200-512-5100 | Office Supplies                 | 845            | 1,300          | 700              | 1,400          |
| 001-1200-512-5200 | Operating Supplies              | 14,738         | 12,660         | 12,000           | 13,080         |
| 001-1200-512-5220 | Repurchase of Lots              | 1,650          | 3,000          | 3,000            | 3,000          |
| 001-1200-512-5400 | Books, Pubs, Subs & Memberships | 733            | 1,320          | 950              | 975            |
|                   | Subtotal Operating              | 96,893         | 122,656        | 93,561           | 117,305        |
| 001-1200-512-6400 | Capital Equipment               | -              | -              | -                | -              |
|                   | Subtotal Capital                | -              | -              | -                | -              |
|                   | TOTAL CITY CLERK                | 314,467        | 345,061        | 312,193          | 352,294        |

# FY 2026 EXPENDITURE BY CATEGORY



# CITY MANAGER'S OFFICE

## CITY MANAGER William Watts

General Services

**COMMUNITY &  
MEDIA RELATIONS  
MANAGER**

**EXECUTIVE  
ASSISTANT**

**FACILITIES  
CONSTRUCTION &  
MAINTENANCE  
SPECIALIST**

**ADMINISTRATIVE  
ASSISTANT**



The City Manager is responsible for the efficient operation of all departments and the effective implementation of policy directives from the Commission. In addition to carrying out policy directives, the Administration department ensures the financial stability of the City, assesses major issues facing the City, focuses on organizational improvements, and recommends the execution of contractual agreements. As head administrator, the City Manager attends Commission meetings and workshops to present legislation for the City Commission's consideration.

The City Manager adopts administrative policies, submits an annual budget, advises the City Commission on the financial condition of the City, and performs other duties as required by established ordinances and resolutions. The City Manager is appointed by the Mayor and Commissioners and serves at their discretion.

Under the City Manager's Office are the Facilities Maintenance and Community and Media Relations divisions.

## FY 2025–2026 GOALS & OBJECTIVES

**Goal:** To efficiently and effectively implement and administer the policies, programs, and services approved by the City Commission.

### Objectives:

- Continue to foster strong relationships with the community, City team members, and other government entities.
- Ensure City team members have the resources and support necessary to safely, effectively, and efficiently complete their assignments.
- Stay focused on new economic development, with an emphasis on commercial and retail projects.
- Build on the ever-growing public events offered to the community.
- Maintain conservative budgeting practices while preparing the City for the potential of continued economic volatility.

## FY 2024–2025 HIGHLIGHTS

- **Commission:** Provided data-driven support for decision-making. Reviewed all Commission agendas, ordinances, and high-level purchases. Coordinated with directors prior to each meeting to ensure preparedness and alignment with City goals.
- **Community Relations:** Expanded digital engagement through consistent social media, website updates, newsletters, and recruitment campaigns. Promoted events and city initiatives to boost community involvement and transparency.
- **Human Resources:** Assisted in implementing a new applicant tracking system and BenteK benefits platform. Supported expanded wellness programs and modernized employee evaluations. Promoted a culture of safety and performance through digital tools and leadership collaboration.
- **Financial Services:** Supported timely reporting and audit compliance. Celebrated national recognition for the City's FY2024-25 Budget and ACFR. Ensured alignment of financial practices with strategic priorities and maintained transparency in fiscal operations.
- **Information Technology:** Backed IT's modernization efforts, including cybersecurity compliance, virtual desktop upgrades, and mobile tech refreshes. Facilitated interdepartmental coordination for ongoing system migrations and infrastructure updates.
- **Public Safety:** Supported the Police Department's transition to upgraded body-worn cameras, tasers, and updated uniforms and gear. Backed new FDLE grant-funded tools and recruitment efforts. Helped manage Fire Department leadership transitions, training programs, and station renovation planning.
- **Leisure Services:** Provided strategic oversight for over 110 events, including nationally ranked festivals. Supported FRDAP grant applications and landscape partnerships. Ensured the successful repainting of the Community Building and brick entry replacements through capital planning.



- Community Development: Aided the completion of the Longwood Development Code updates and Age-Friendly Action Plan. Encouraged business attraction using grant tools. Supported collaborative landscape and placemaking projects that enhance city aesthetics and accessibility.
- Public Works: Facilitated major sidewalk and streetscape projects across the city, including grant-funded pedestrian corridors and landscape improvements. Helped coordinate design and construction timelines while supporting voter-approved sales tax infrastructure planning.

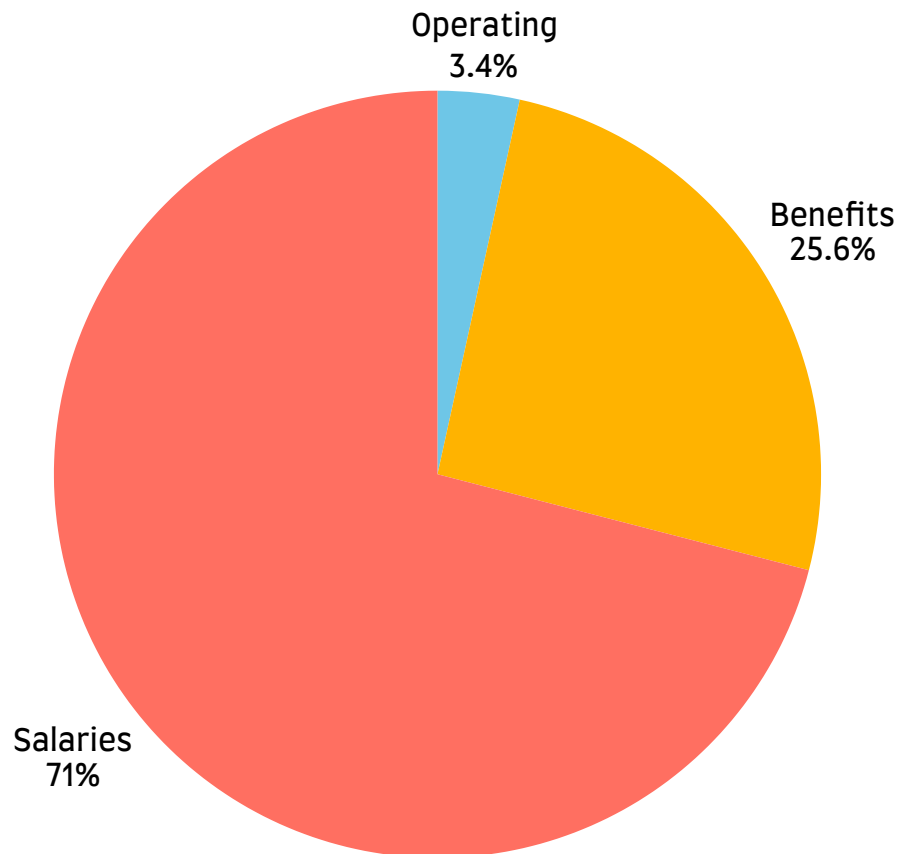
## SUMMARY

| Authorized Positions            | 2024           | 2025           | 2025           | 2026           |
|---------------------------------|----------------|----------------|----------------|----------------|
|                                 | ACTUAL         | BUDGET         | ESTIMATE       | BUDGET         |
| City Manager                    | 1              | 1              | 1              | 1              |
| Executive Assistant             | 1              | 1              | 1              | 1              |
| Administrative Assistant        | 1              | 1              | 1              | 1              |
| Community & Media Relations Mgr | 1              | 1              | 1              | 1              |
| <b>TOTAL</b>                    | <b>4</b>       | <b>4</b>       | <b>4</b>       | <b>4</b>       |
|                                 |                |                |                |                |
| Personnel Expenses              | 412,995        | 425,652        | 411,675        | 475,021        |
| Operating Expenses              | 9,727          | 16,936         | 9,610          | 16,936         |
| Capital Expense                 | -              | -              | -              | -              |
| Other Expenses                  | -              | -              | -              | -              |
| <b>TOTAL</b>                    | <b>422,722</b> | <b>442,588</b> | <b>421,285</b> | <b>491,957</b> |
|                                 |                |                |                |                |
| Funding Source                  | 2024           | 2025           | 2025           | 2026           |
|                                 | ACTUAL         | BUDGET         | ESTIMATE       | BUDGET         |
| General Fund                    | 422,722        | 442,588        | 421,285        | 491,957        |

## BUDGET TO BUDGET VARIANCE

When comparing the adopted budget for FY2025 of \$442,588 with the proposed budget for FY2026 \$491,957 there is an increase of \$49,369. This increase is primarily associated with a wage increase for General Government employees. The Office of the City Manager maintained its FTE level from 2025.

## FY 2026 EXPENDITURE BY CATEGORY



City of Longwood



# LINE ITEM DETAIL

| Account Number    | Account Title                   | 2024<br>Actual | 2025<br>Budget | 2025<br>Estimate | 2026<br>Budget |
|-------------------|---------------------------------|----------------|----------------|------------------|----------------|
| 001-1400-512-1200 | Regular Salaries and Wages      | 315,760        | 319,706        | 312,210          | 349,167        |
| 001-1400-512-1400 | Overtime                        | -              | -              | -                | -              |
| 001-1400-512-2100 | F.I.C.A.                        | 23,043         | 24,458         | 23,090           | 26,711         |
| 001-1400-512-2200 | Retirement Contributions        | 31,552         | 31,970         | 31,617           | 34,917         |
| 001-1400-512-2300 | Life and Health Insurance       | 42,639         | 49,488         | 44,758           | 53,448         |
| 001-1400-512-2400 | Workers Compensation            | -              | 30             | -                | 10,778         |
|                   | Subtotal Personnel Services     | 412,995        | 425,652        | 411,675          | 475,021        |
| 001-1400-512-4020 | Employee Development            | 369            | 3,000          | 1,000            | 3,000          |
| 001-1400-512-4100 | Communications                  | 1,457          | 1,379          | 1,080            | 1,379          |
| 001-1400-512-4200 | Postage                         | -              | 200            | 200              | 200            |
| 001-1400-512-4610 | Repair and Maintenance          | 1,233          | 1,000          | 1,300            | 1,000          |
| 001-1400-512-4700 | Printing and Binding            | -              | 250            | 30               | 250            |
| 001-1400-512-4800 | Promotional Activities          | 4,188          | 6,000          | 2,500            | 6,000          |
| 001-1400-512-5100 | Office Supplies                 | 147            | 800            | 500              | 800            |
| 001-1400-512-5200 | Operating Supplies              | 247            | 2,307          | 1,000            | 2,307          |
| 001-1400-512-5400 | Books, Pubs, Subs & Memberships | 2,085          | 2,000          | 2,000            | 2,000          |
|                   | Subtotal Operating              | 9,727          | 16,936         | 9,610            | 16,936         |
| 001-1400-512-6400 | Capital Equipment               | -              | -              | -                | -              |
|                   | Subtotal Capital                | -              | -              | -                | -              |
|                   | TOTAL CITY MANAGER              | 422,722        | 442,588        | 421,285          | 491,957        |

# GENERAL SERVICES

Under the direction of the City Manager, General Services provides preventive maintenance for all City-owned buildings to prolong their usefulness and ensure continued functionality. The division is responsible for maintaining all City facilities by performing routine maintenance, responding to building emergencies, and monitoring and repairing minor building deficiencies.

## FY 2025–2026 GOALS & OBJECTIVES

**Goal:** To provide preventive maintenance of City-owned buildings in order to extend their lifespan and avoid more costly repairs.

**Objectives:**

- Provide ongoing preventive maintenance of City properties.
- Promptly respond to all building emergencies.
- Monitor and repair minor building deficiencies.

## FY 2024–2025 HIGHLIGHTS

- City buildings were maintained and repaired internally, resulting in cost savings by reducing reliance on outside labor and repair services.
- A total of 1,587 Facility Maintenance Work Orders were completed in FY 2023/24; currently, 1,023 have been completed for FY 2024/25.

| Performance Measures and Benchmarking |                     |                     |                       |                       |
|---------------------------------------|---------------------|---------------------|-----------------------|-----------------------|
| Activity                              | Actual<br>2022-2023 | Actual<br>2023-2024 | Expected<br>2024-2025 | Proposed<br>2025-2026 |
| Facilities Maintenance Requests       | 1,488               | 1,587               | 1,500                 | 1,500                 |

## SUMMARY

| Authorized Positions                       | 2024           | 2025           | 2025           | 2026           |
|--------------------------------------------|----------------|----------------|----------------|----------------|
|                                            | ACTUAL         | BUDGET         | ESTIMATE       | BUDGET         |
| Facilities Const. & Maintenance Specialist | 1              | 1              | 1              | 1              |
| <b>TOTAL</b>                               | <b>1</b>       | <b>1</b>       | <b>1</b>       | <b>1</b>       |
|                                            |                |                |                |                |
| Personnel Expenses                         | 74,287         | 76,071         | 74,718         | 81,550         |
| Operating Expenses                         | 73,803         | 108,320        | 94,020         | 98,320         |
| Capital Expense                            | -              | -              | -              | -              |
| Other Expenses                             | -              | -              | -              | -              |
| <b>TOTAL</b>                               | <b>148,091</b> | <b>184,391</b> | <b>168,738</b> | <b>179,870</b> |
|                                            |                |                |                |                |
| Funding Source                             | 2024           | 2025           | 2025           | 2026           |
|                                            | ACTUAL         | BUDGET         | ESTIMATE       | BUDGET         |
| General Fund                               | 148,091        | 184,391        | 168,738        | 179,870        |

## BUDGET TO BUDGET VARIANCE

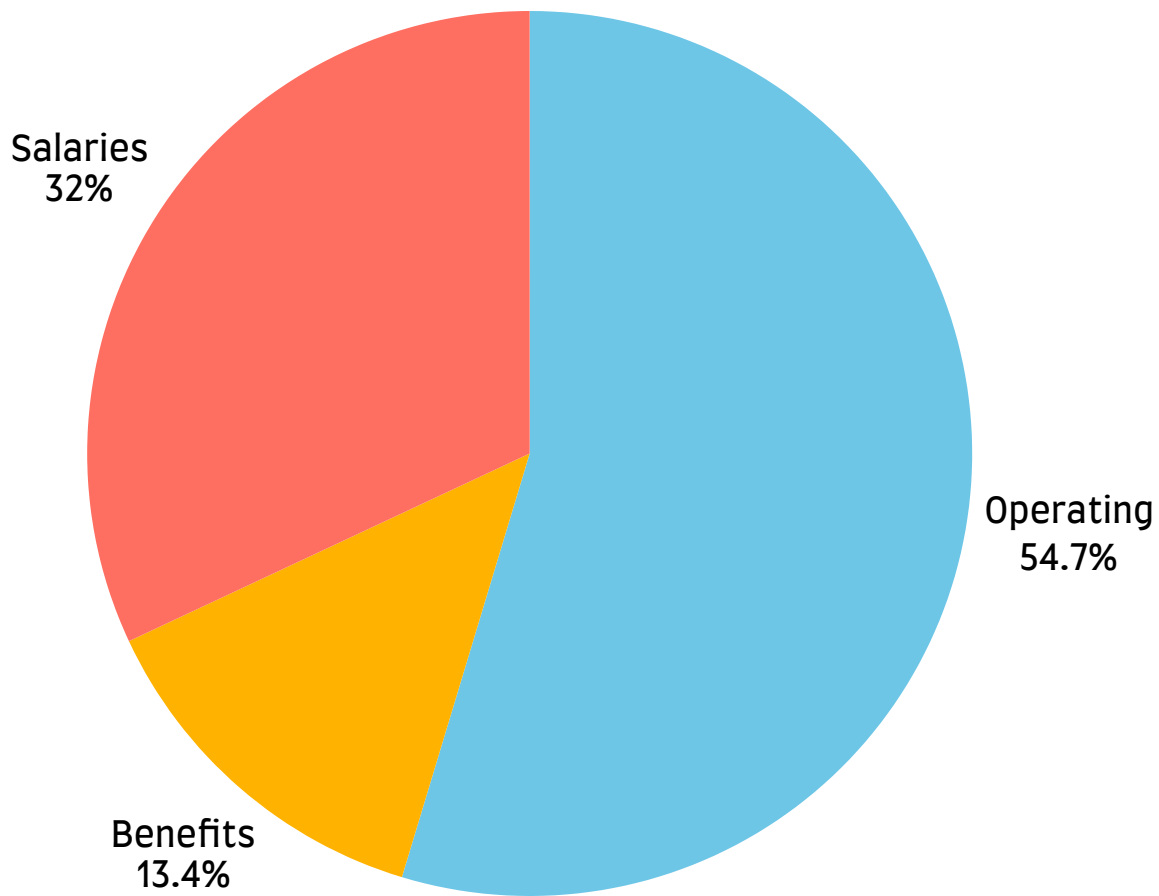
When comparing the adopted budget for FY2025 of \$184,391 with the proposed budget for FY2026 of \$179,870 there is an decrease of \$4,521. General Services maintained its FTE level from 2025.



## LINE ITEM DETAIL

| Account Number    | Account Title                   | 2024<br>Actual | 2025<br>Budget | 2025<br>Estimate | 2026<br>Budget |
|-------------------|---------------------------------|----------------|----------------|------------------|----------------|
| 001-1610-513-1200 | Regular Salaries and Wages      | 55,176         | 55,292         | 55,110           | 57,504         |
| 001-1610-513-2100 | F.I.C.A.                        | 4,139          | 4,230          | 4,150            | 4,399          |
| 001-1610-513-2200 | Retirement Contribution         | 5,497          | 5,529          | 5,511            | 5,750          |
| 001-1610-513-2300 | Life and Health Insurance       | 9,476          | 11,016         | 9,947            | 12,000         |
| 001-1610-513-2400 | Workers Compensation            | -              | 4              | -                | 1,897          |
|                   | Subtotal Personnel Services     | 74,287         | 76,071         | 74,718           | 81,550         |
| 001-1610-513-3400 | Other Contractual Services      | 16,068         | 18,300         | 18,800           | 18,300         |
| 001-1610-513-4100 | Communications                  | 720            | 720            | 720              | 720            |
| 001-1610-513-4300 | Utility Services                | 36,914         | 42,000         | 42,000           | 42,000         |
| 001-1610-513-4600 | Repair and Maintenance          | 9,226          | 26,700         | 15,700           | 16,700         |
| 001-1610-513-4610 | Repair and Maintenance-Vehicles | -              | 750            | 750              | 750            |
| 001-1610-513-5100 | Office Supplies                 | 2,235          | 5,000          | 2,000            | 5,000          |
| 001-1610-513-5200 | Operating Supplies              | 8,285          | 14,350         | 13,550           | 14,350         |
| 001-1610-513-5240 | Fuel/Diesel/Lubricants          | 356            | 500            | 500              | 500            |
|                   | Subtotal Operating              | 73,803         | 108,320        | 94,020           | 98,320         |
| 001-1610-513-6400 | Capital Equipment               | -              | 99,700         | -                | -              |
|                   | Subtotal Capital                | -              | 99,700         | -                | -              |
| 001-1610-513-9800 | Reserve for Contingency         | -              | -              | -                | -              |
|                   | Subtotal Other                  | -              | -              | -                | -              |
|                   | TOTAL GENERAL SERVICES          | 148,091        | 184,391        | 168,738          | 179,870        |
|                   | Expense Tab                     | 148,091        | 184,391        | 168,738          | 179,870        |
|                   | Variance                        |                |                |                  |                |

## FY 2026 EXPENDITURE BY CATEGORY



# HUMAN RESOURCES DEPARTMENT

## HUMAN RESOURCES/RISK MANAGEMENT DIRECTOR

Magdala Ridore

PAYROLL / HR  
COORDINATOR

HR PROGRAM  
MANAGER



The Human Resources/Risk Management Department is responsible for optimizing the City's human resources capabilities by acquiring, maintaining, developing, and retaining a diverse, highly qualified, motivated, and productive workforce. The department manages payroll and coordinates benefits and employee incentives, such as the Employee Assistance Program, the Employee of the Year Program, and the Drug-Free Workplace Program. It also oversees workers' compensation, liability insurance, and unemployment claim issues.

# FY 2025–2026 GOALS & OBJECTIVES

**Goal:** To provide personnel and risk management that anticipates and responds to changes in workplace composition, external social and economic pressures, organizational structures, and technological advancements.

## Objectives:

- Maintain application processing volume near 960 to ensure a healthy applicant pipeline for vacancies.
- Increase new hire onboarding to at least 33 employees, reflecting the need to fill vacancies efficiently while keeping onboarding smooth and standardized.
- Reduce turnover ratio to 15% or lower by enhancing retention strategies, supervisor coaching, and clearer career development pathways.
- Maintain payroll accuracy and responsiveness.
- Reduce Workers' Compensation (WC) claims to below 15 by continuing safety training and preventive risk measures.
- Reduce Property and Liability (P&L) claims to below 17 through increased departmental compliance and improved incident documentation protocols.
- Conduct a comprehensive compensation study to ensure alignment with market rates and internal equity.

## FY 2024–2025 HIGHLIGHTS

- Revamped Recruitment Process: Improved the hiring process by introducing an applicant tracking system and expanding digital outreach to attract a broader pool of qualified candidates.
- Expansion of Wellness Initiatives: Launched new wellness programs, including workshops, fitness incentives, and enhanced access to mental health resources to support employee well-being.
- Introduction of Benefits Administration System: Successfully implemented a new benefits administration platform, Bentek, to streamline employee benefits enrollment and the onboarding process. This system has reduced paperwork, improved data accuracy, and enhanced the overall employee experience during orientation.
- Enhanced Workplace Safety Measures: Introduced updated safety training programs, contributing to a safer and more proactive work environment.
- Implementation of Online Employee Evaluation Software: Rolled out a new digital platform to manage employee performance evaluations, making the process more transparent, accessible, and efficient for supervisors and staff alike.



City of Longwood



81



FY 2025–2026 Proposed Budget

## SUMMARY

| Authorized Positions          | 2024           | 2025           | 2025           | 2026             |
|-------------------------------|----------------|----------------|----------------|------------------|
|                               | ACTUAL         | BUDGET         | ESTIMATE       | BUDGET           |
| HR & Risk Management Director | 1              | 1              | 1              | 1                |
| Payroll/HR Coordinator        | 1              | 1              | 1              | 1                |
| HR Program Manager            | 1              | 1              | 1              | 1                |
| <b>TOTAL</b>                  | <b>3</b>       | <b>3</b>       | <b>3</b>       | <b>3</b>         |
|                               |                |                |                |                  |
| Personnel Expenses            | 322,557        | 332,346        | 320,880        | 355,113          |
| Operating Expenses            | 535,644        | 581,997        | 444,140        | 630,132          |
| Other Expenses                | -              | 50,000         | 50,000         | 50,000           |
| <b>TOTAL</b>                  | <b>858,201</b> | <b>964,343</b> | <b>815,020</b> | <b>1,035,245</b> |
|                               |                |                |                |                  |
| Funding Source                | 2024           | 2025           | 2025           | 2026             |
|                               | ACTUAL         | BUDGET         | ESTIMATE       | BUDGET           |
| General Fund                  | 858,201        | 964,343        | 815,020        | 1,035,245        |

## BUDGET TO BUDGET VARIANCE

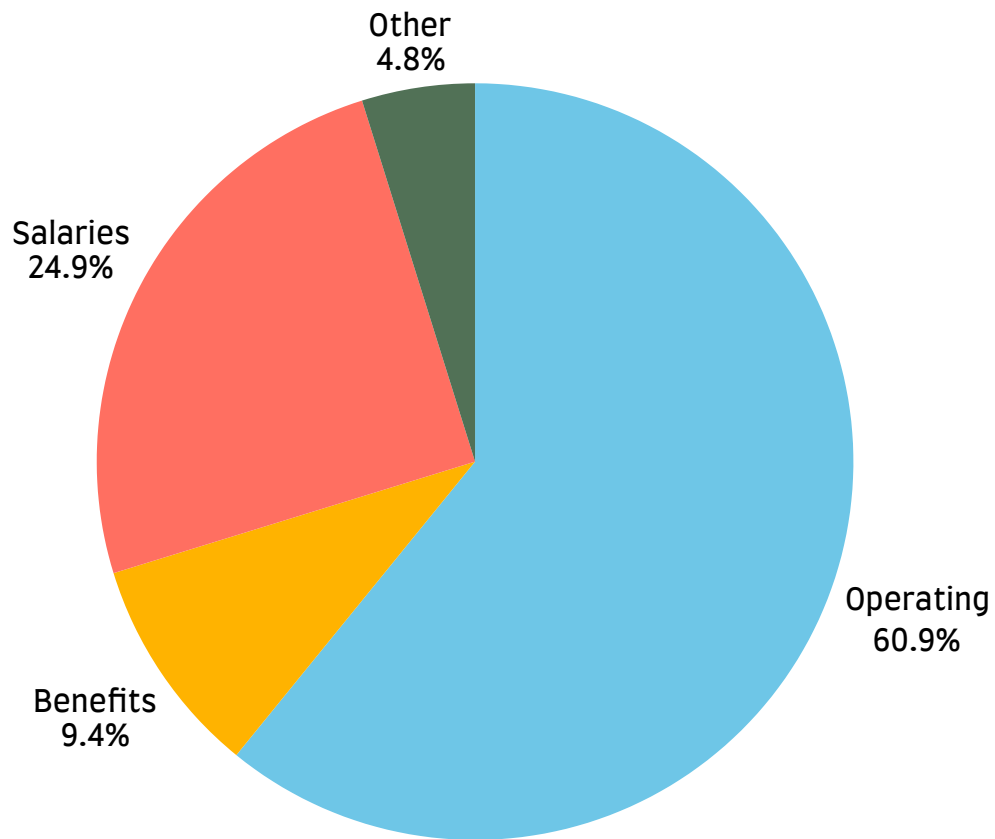
When comparing the adopted budget for FY2025 of \$964,343 with the proposed budget for FY2026 is \$1,035,245 there is an increase of \$70,902. This increase is primarily associated with operating expenses for an applicant tracking, performance, and recruitment software. Human Resources maintained its FTE level from 2025.



# LINE ITEM DETAIL

| Account Number    | Account Title                         | 2024<br>Actual | 2025<br>Budget | 2025<br>Estimate | 2026<br>Budget |
|-------------------|---------------------------------------|----------------|----------------|------------------|----------------|
| 001-1300-513-1200 | Regular Salaries and Wages            | 244,791        | 245,717        | 244,913          | 258,121        |
| 001-1300-513-1400 | Overtime                              | 485            | 800            | 270              | 800            |
| 001-1300-513-2100 | F.I.C.A.                              | 18,073         | 18,857         | 18,088           | 19,805         |
| 001-1300-513-2200 | Retirement Contributions              | 27,203         | 26,012         | 27,216           | 28,974         |
| 001-1300-513-2300 | Life and Health Insurance             | 28,979         | 33,936         | 30,393           | 36,529         |
| 001-1300-513-2400 | Workers Compensation                  | -              | 23             | -                | 3,884          |
| 001-1300-513-2500 | Unemployment Compensation             | 3,025          | 7,000          | -                | 7,000          |
|                   | Subtotal Personnel Services           | 322,557        | 332,346        | 320,880          | 355,113        |
| 001-1300-513-3100 | Professional Services                 | 17,876         | 60,673         | 16,000           | 60,673         |
| 001-1300-513-3400 | Other Contractual Services            | 14,018         | 20,000         | 20,000           | 10,318         |
| 001-1300-513-4020 | Employee Development                  | 2,682          | 5,400          | 3,200            | 5,400          |
| 001-1300-513-4021 | Employee Programs                     | 14,621         | 15,000         | 15,000           | 15,000         |
| 001-1300-513-4100 | Communications                        | 1,800          | 1,800          | 1,800            | -              |
| 001-1300-513-4200 | Postage                               | -              | 100            | 100              | 100            |
| 001-1300-513-4500 | Liability Insurance                   | 468,305        | 450,000        | 370,000          | 499,725        |
| 001-1300-513-4700 | Printing and Binding                  | -              | 1,000          | 1,000            | 1,000          |
| 001-1300-513-4900 | Other Charges Obligations             | 610            | 1,000          | 1,500            | 1,000          |
| 001-1300-513-5100 | Office Supplies                       | 13,674         | 1,200          | 600              | 1,200          |
| 001-1300-513-5200 | Operating Supplies                    | 1,069          | 24,955         | 14,000           | 34,526         |
| 001-1300-513-5400 | Books, Pubs, Subs & Memberships       | -              | 869            | 940              | 1,190          |
|                   | Subtotal Operating                    | 535,644        | 581,997        | 444,140          | 630,132        |
| 001-1300-513-9800 | Reserve for Contingency               | -              | 50,000         | 50,000           | 50,000         |
|                   | Subtotal Other                        | -              | 50,000         | 50,000           | 50,000         |
|                   |                                       |                |                |                  |                |
|                   | Total Human Resources/Risk Management | 858,201        | 964,343        | 815,020          | 1,035,245      |

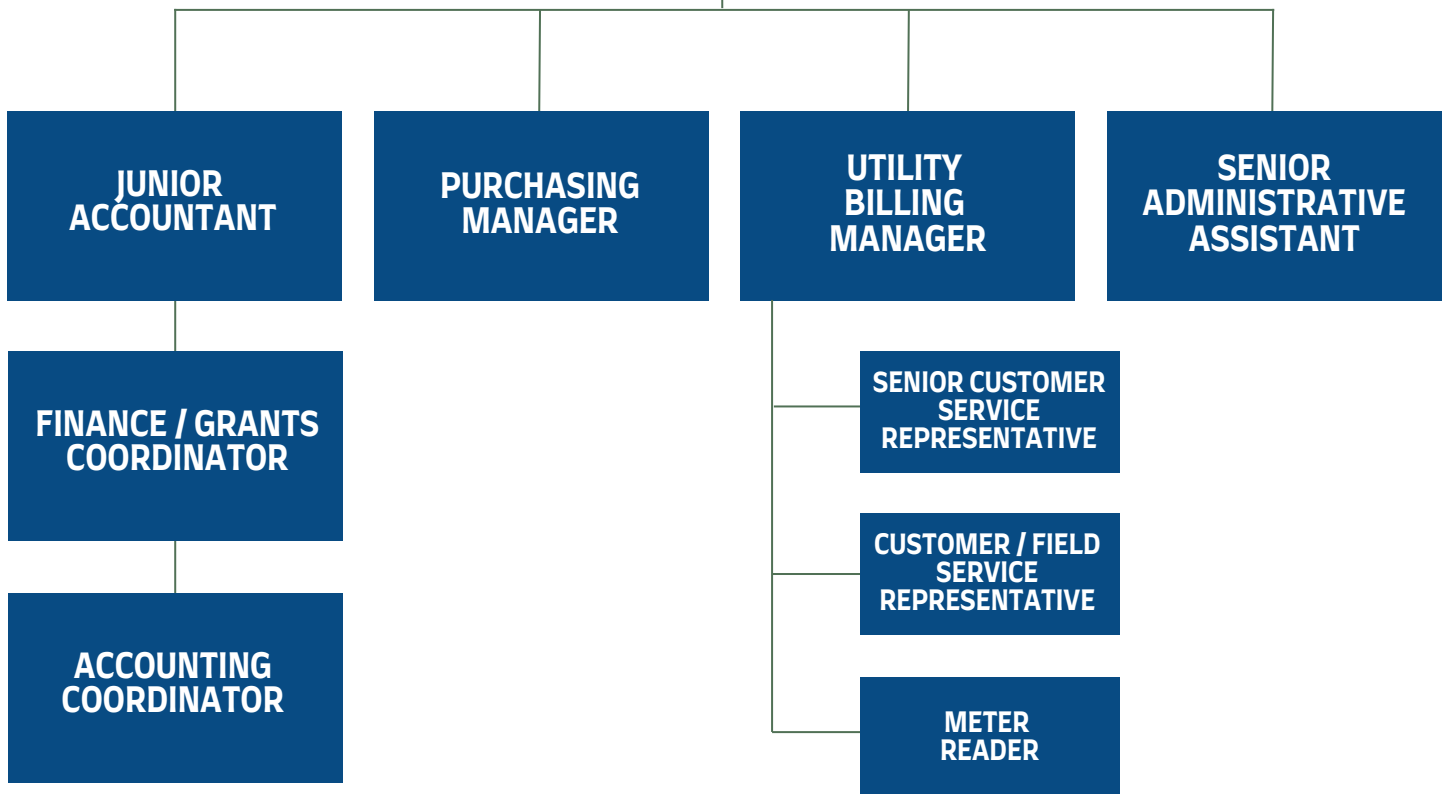
## FY 2026 EXPENDITURE BY CATEGORY



# FINANCIAL SERVICES DEPARTMENT

**DIRECTOR**

-



# FINANCIAL SERVICES



In a manner of excellence, integrity, and dedication, the Financial Services Department is committed to providing fiscally responsible management, appropriate internal controls, and cooperative guidance to City staff, the City Commission, and the citizens of Longwood. The Financial Services Department is comprised of three (3) divisions: Finance, Purchasing, and Utility Billing. These divisions are responsible for managing the City's resources effectively and efficiently. Responsibilities also include

safeguarding the City's assets; managing cash disbursements and collections; overseeing fixed assets; conducting long-range financial planning; ensuring accurate and timely financial reporting; managing debt and investments; and providing financial support to all City departments and divisions. In addition, the department coordinates the preparation of the annual budget, monitors budget compliance, and oversees the annual audit conducted by an external independent audit firm.

## FY 2025–2026 GOALS & OBJECTIVES

### Goals:

To provide quality, cost-effective public services and control fiscal programs to meet all legal, professional, and management requirements.

### Objectives:

- Ensure compliance with Truth in Millage (TRIM) requirements to meet Florida State Statutes.
- Provide timely and accurate financial reporting and transactions; implement programs to support and enhance communication, accountability, and positive outcomes.
- File the Annual Financial Report (AFR) with the State of Florida within 45 days of publishing the Annual Comprehensive Financial Report (ACFR).
- Complete the City's annual audit and issue the City's Annual Comprehensive Financial Report within 180 days of the fiscal year-end.
- Perform due diligence in accordance with Section 717.117(4), Florida Statutes, and report unclaimed property to the State of Florida by the April 30th filing deadline, in accordance with Chapter 717, Florida Statutes.
- Report 1099 vendor information accurately and timely by January 31st, in accordance with IRS standards.
- Provide the City Commission and City Manager with an unaudited financial report, including a narrative, each month.
- Pursue modifications to the City budget process with the goal of improving the efficiency of budget development while maintaining clarity and transparency.

- Continue to timely prepare and file all required federal, state, and local reports.
- Automate accounts payable to improve efficiency and provide additional transparency.

## FY 2024-2025 HIGHLIGHTS

- Filed all federal, state, and local reporting requirements on-time without penalties.
- The FY2024/2025 Budget document has been awarded the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA). This award is the highest form of recognition in governmental budgeting.
- Completed the 2023/24 annual audit for the City's Annual Comprehensive Financial Report (ACFR).
- Received the GFOA Certificate of Achievement for Excellence in Financial Reporting for the fiscal year 2022-2023.

| Performance Measures and Benchmarking                                  |                     |                     |                       |                       |
|------------------------------------------------------------------------|---------------------|---------------------|-----------------------|-----------------------|
| Activity                                                               | Actual<br>2022-2023 | Actual<br>2023-2024 | Expected<br>2024-2025 | Proposed<br>2025-2026 |
| Number of AP Transactions                                              | 2,386               | 2,366               | 2,610                 | 2,900                 |
| Number of Journal Entries Updated                                      | 574                 | 551                 | 559                   | 566                   |
| Budget Transfers Processed                                             | 72                  | 60                  | 63                    | 62                    |
| Budget Amendments Processed                                            | 16                  | 8                   | 10                    | 9                     |
| Receive Distinguished Budget Presentation Award (GFOA)                 | Yes                 | Yes                 | Yes                   | Yes                   |
| Receive Certificate for Excellence in Financial Reporting Award (GFOA) | Yes                 | Yes                 | Yes                   | Yes                   |
| Unmodified Audit Opinion                                               | Yes                 | Yes                 | Yes                   | Yes                   |



- Continue to timely prepare and file all required federal, state, and local reports.
- Automate accounts payable to improve efficiency and provide additional transparency.

## FY 2024–2025 HIGHLIGHTS

- Filed all federal, state, and local reporting requirements on-time without penalties.
- The FY2024/2025 Budget document has been awarded the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA). This award is the highest form of recognition in governmental budgeting.
- Completed the 2023/24 annual audit for the City's Annual Comprehensive Financial Report (ACFR).
- Received the GFOA Certificate of Achievement for Excellence in Financial Reporting for the fiscal year 2022-2023.

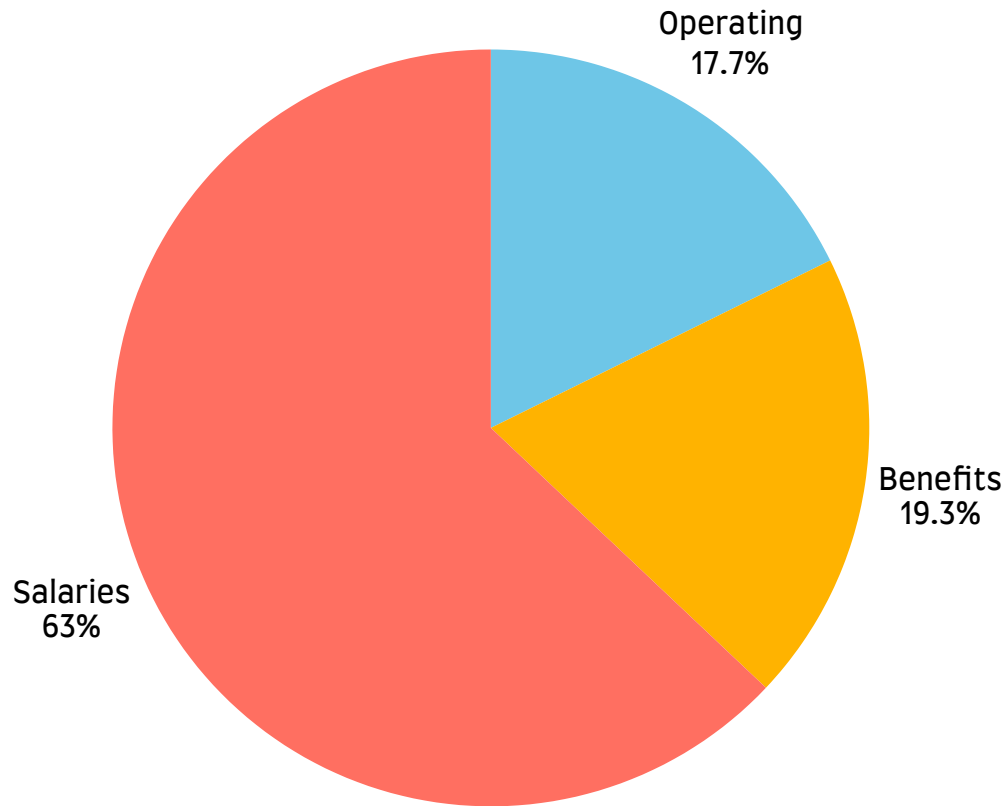
## SUMMARY

| Authorized Positions        | 2024           | 2025           | 2025           | 2026           |
|-----------------------------|----------------|----------------|----------------|----------------|
|                             | ACTUAL         | BUDGET         | ESTIMATE       | BUDGET         |
| Financial Services Director | 1              | 1              | 1              | 1              |
| Jr Accountant               | 0              | 0              | 1              | 1              |
| Accounting Coordinator      | 1              | 1              | 1              | 1              |
| Finance/Grants Coordinator  | 1              | 1              | 1              | 1              |
| Operations & Budget Manager | 0              | 0              | 1              | 1              |
| Senior Admin Assistant      | 1              | 1              | 1              | 0              |
| <b>TOTAL</b>                | <b>4</b>       | <b>4</b>       | <b>6</b>       | <b>5</b>       |
|                             |                |                |                |                |
| Personnel Expenses          | 310,923        | 431,841        | 316,492        | 470,984        |
| Operating Expenses          | 82,636         | 106,783        | 99,374         | 101,302        |
| Capital Expense             | -              | -              | -              | -              |
| <b>TOTAL</b>                | <b>393,559</b> | <b>538,624</b> | <b>415,866</b> | <b>572,286</b> |
|                             |                |                |                |                |
| Funding Source              | 2024           | 2025           | 2025           | 2026           |
|                             | ACTUAL         | BUDGET         | ESTIMATE       | BUDGET         |
| General Fund                | 393,559        | 538,624        | 415,866        | 572,286        |

## BUDGET TO BUDGET VARIANCE

When comparing the adopted budget for FY2025 of \$538,624 with the proposed budget for FY2026 of \$572,286, there is an increase of \$33,662. This increase is primarily associated with a wage increase for General Government employees. The Financial Services Department decreased their FTE level by 1 from 2025.

## FY 2026 EXPENDITURE BY CATEGORY



# LINE ITEM DETAIL

| Account Number    | Account Title                   | 2024<br>Actual | 2025<br>Budget | 2025<br>Estimate | 2026<br>Budget |
|-------------------|---------------------------------|----------------|----------------|------------------|----------------|
| 001-1600-513-1200 | Regular Salaries and Wages      | 242,638        | 332,177        | 245,562          | 360,283        |
| 001-1600-513-1400 | Overtime                        | -              | 300            | -                | 300            |
| 001-1600-513-2100 | F.I.C.A.                        | 18,430         | 25,435         | 18,649           | 27,585         |
| 001-1600-513-2200 | Retirement Contribution         | 24,264         | 33,248         | 24,556           | 36,058         |
| 001-1600-513-2300 | Life and Health Insurance       | 25,591         | 40,646         | 27,724           | 41,354         |
| 001-1600-513-2400 | Workers Compensation            | -              | 34             | -                | 5,404          |
|                   | Subtotal Personnel Services     | 310,923        | 431,841        | 316,492          | 470,984        |
| 001-1600-513-3200 | Accounting and Auditing         | 35,000         | 39,000         | 39,000           | 39,000         |
| 001-1600-513-3400 | Other Contractual Services      | 14,930         | 21,500         | 21,500           | 21,500         |
| 001-1600-513-4020 | Employee Development            | 7,154          | 7,675          | 7,500            | 10,399         |
| 001-1600-513-4100 | Communications                  | 1,518          | 2,160          | 2,160            | 2,160          |
| 001-1600-513-4200 | Postage                         | 35             | 160            | 20               | 160            |
| 001-1600-513-4600 | Repair and Maintenance          | 20             | 160            | 140              | 160            |
| 001-1600-513-4700 | Printing and Binding            | 708            | 1,365          | 1,310            | 1,310          |
| 001-1600-513-4900 | Other Charges & Obligations     | 17,977         | 21,500         | 22,400           | 20,100         |
| 001-1600-513-5100 | Office Supplies                 | 615            | 1,110          | 1,000            | 1,110          |
| 001-1600-513-5200 | Operating Supplies              | 3,793          | 11,050         | 3,250            | 4,300          |
| 001-1600-513-5400 | Books, Pubs, Subs & Memberships | 888            | 1,103          | 1,094            | 1,103          |
|                   | Subtotal Operating              | 82,636         | 106,783        | 99,374           | 101,302        |
| 001-1600-513-6400 | Capital Equipment               | -              | -              | -                | -              |
|                   | Subtotal Capital                | -              | -              | -                | -              |
|                   | TOTAL FINANCIAL SERVICES        | 393,559        | 538,624        | 415,866          | 572,286        |

# PURCHASING



The Purchasing Division is responsible for the centralized management of the procurement function to maximize the City's purchasing power. The program provides standard purchasing guidelines and ensures fair and equitable treatment of City vendors. This division also administers the purchasing/procurement card process, disposition of surplus property, and contract management.

## FY 2025–2026 GOALS & OBJECTIVES

**Goal:** To procure goods and services efficiently and effectively to achieve the best value while meeting the City's quality and delivery requirements, and to maximize the purchasing power of public funds while promoting fair and open competition.

### Objectives:

- Research and implement a process to ensure vendors doing business with the City are registered with the State (i.e., State of Florida), the County, and the City in which their business was established.
- Research and implement a process to protect the City's assets when working with vendors that require prepayment or an upfront deposit.

## FY 2024–2025 HIGHLIGHTS

- Participated in the City of Sanford's Vendor Trade Show
- Issued nine (9) RFPs; three (3) resulted in successful awards and executed contracts
- Implemented a succession role within the Purchasing Department by adding a Purchasing Coordinator position to assist the Purchasing Manager, allowing the Manager to focus on the department's solicitation needs
- Renewed and executed several piggyback contracts
- Updated the Purchasing Change Order Form

| Performance Measures and Benchmarking |                     |                     |                       |                       |
|---------------------------------------|---------------------|---------------------|-----------------------|-----------------------|
| Activity                              | Actual<br>2022-2023 | Actual<br>2023-2024 | Expected<br>2024-2025 | Proposed<br>2025-2026 |
| Contractual and Policy Compliance     | 100%                | 100%                | 100%                  | 100%                  |
| Purchase Order Accuracy               | 100%                | 100%                | 100%                  | 100%                  |
| Cost Savings                          | 100%                | 100%                | 100%                  | 100%                  |
| Price Competitiveness                 | 100%                | 100%                | 100%                  | 100%                  |

## SUMMARY

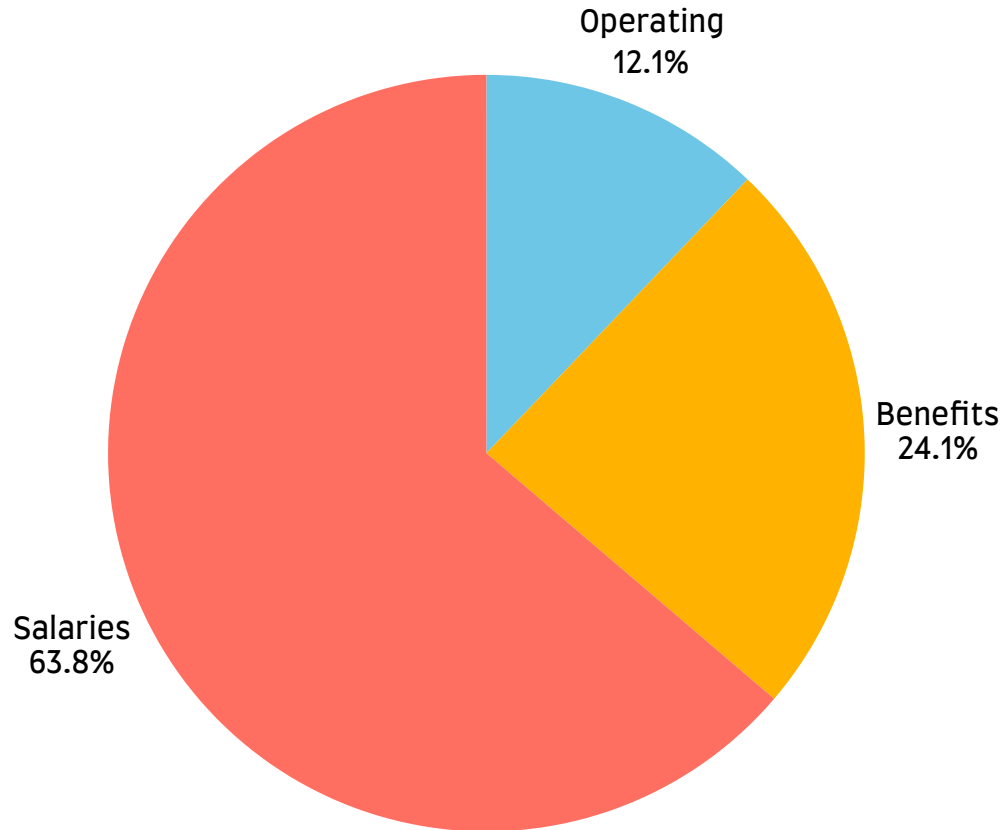
| Authorized Positions   | 2024          | 2025           | 2025          | 2026           |
|------------------------|---------------|----------------|---------------|----------------|
|                        | ACTUAL        | BUDGET         | ESTIMATE      | BUDGET         |
| Purchasing Manager     | 1             | 1              | 1             | 1              |
| Purchasing Coordinator | 0             | 0              | 0             | 1              |
| <b>TOTAL</b>           | <b>1</b>      | <b>1</b>       | <b>1</b>      | <b>2</b>       |
|                        |               |                |               |                |
| Personnel Expenses     | 85,650        | 94,583         | 86,563        | 164,087        |
| Operating Expenses     | 4,564         | 18,779         | 4,054         | 22,641         |
| <b>TOTAL</b>           | <b>90,214</b> | <b>113,362</b> | <b>90,617</b> | <b>186,728</b> |
|                        |               |                |               |                |
| Funding Source         | 2024          | 2025           | 2025          | 2026           |
|                        | ACTUAL        | BUDGET         | ESTIMATE      | BUDGET         |
| General Fund           | 90,214        | 113,362        | 90,617        | 186,728        |

## BUDGET TO BUDGET VARIANCE

When comparing the adopted budget for FY2025 of \$113,362 with the proposed budget for FY2026 of \$186,728 there is an increase of \$73,366. This increase is primarily associated with membership fees and an addition of one (1) FTE from 2025.



## FY 2026 EXPENDITURE BY CATEGORY



# LINE ITEM DETAIL

| Account Number    | Account Title               | 2024<br>Actual | 2025<br>Budget | 2025<br>Estimate | 2026<br>Budget |
|-------------------|-----------------------------|----------------|----------------|------------------|----------------|
| 001-1500-513-1200 | Regular Salaries and Wages  | 65,075         | 70,820         | 65,439           | 119,049        |
| 001-1500-513-2100 | F.I.C.A.                    | 4,958          | 5,417          | 4,987            | 9,107          |
| 001-1500-513-2200 | Retirement Contribution     | 6,508          | 7,082          | 6,544            | 11,905         |
| 001-1500-513-2300 | Life and Health Insurance   | 9,110          | 11,256         | 9,593            | 22,240         |
| 001-1500-513-2400 | Workers Compensation        | -              | 8              | -                | 1,786          |
|                   | Subtotal Personnel Services | 85,650         | 94,583         | 86,563           | 164,087        |
| 001-1500-513-4020 | Employee Development        | 856            | 1,650          | 700              | 3,200          |
| 001-1500-513-4100 | Communications              | 677            | 720            | 720              | 720            |
| 001-1500-513-4700 | Printing and Binding        | -              | -              | 100              | 600            |
| 001-1500-513-4900 | Other Charges & Obligation  | -              | -              | -                | -              |
| 001-1500-513-5100 | Office Supplies             | 54             | 100            | 100              | 500            |
| 001-1500-513-5200 | Operating Supplies          | 2,218          | 15,814         | 2,034            | 15,814         |
| 001-1500-513-5400 | Books, Pubs, Subs & Memb.   | 759            | 495            | 400              | 1,807          |
|                   | Subtotal Operating          | 4,564          | 18,779         | 4,054            | 22,641         |
|                   | TOTAL PURCHASING            | 90,214         | 113,362        | 90,617           | 186,728        |

# UTILITY BILLING



Utility Billing provides meter reading, monthly billing, and collection services to customers who utilize the City's water, sewer, and solid waste collection services by efficiently delivering timely and responsive support for their utility account needs.

## FY 2025-2026 GOALS & OBJECTIVES

**Goal:** To procure goods and services efficiently and effectively to achieve the best value while meeting the City's quality and delivery requirements, and to maximize the purchasing power of public funds while promoting fair and open competition.

### Objectives:

- Continue advancing the meter conversion initiative.
- Continue fostering professional growth and development within the division.
- Continue enhancing the accuracy and efficiency of meter reading and billing processes.

## FY 2024-2025 HIGHLIGHTS

- Adjusted the meter reading schedule to improve accuracy and ensure consistent readings and billing cycles.
- Updated all out-of-date training guides for the Meter Reader, Customer Service Representative, and Utility Billing Manager.
- Fully trained a new Meter Reader.

### Performance Measures and Benchmarking

| Activity                        | Actual<br>2022-2023 | Actual<br>2023-2024 | Expected<br>2024-2025 | Proposed<br>2025-2026 |
|---------------------------------|---------------------|---------------------|-----------------------|-----------------------|
| Printed and Mailed Bills        | 69,037              | 68,740              | 69,000                | 70,000                |
| Emailed Bills                   | 12,367              | 13,668              | 16,000                | 18,000                |
| Meters Read                     | 80,359              | 79,996              | 80,000                | 80,500                |
| Consumption Billed              | 664,940             | 620,492             | 632,000               | 640,000               |
| Bank Draft Payments             | 12,101              | 13,483              | 1,400                 | 14,500                |
| Initial Accounts<br>Established | 826                 | 780                 | 800                   | 840                   |

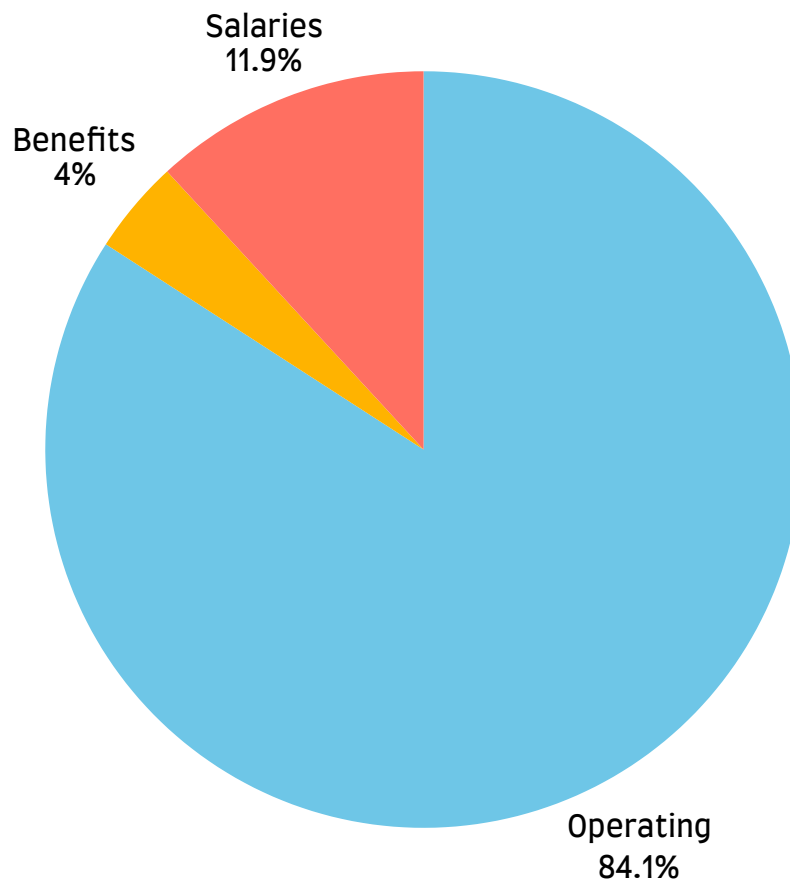
## SUMMARY

| Authorized Positions        | 2024             | 2025             | 2025             | 2026             |
|-----------------------------|------------------|------------------|------------------|------------------|
|                             | ACTUAL           | BUDGET           | ESTIMATE         | BUDGET           |
| Utility Billing Manager     | 1                | 1                | 1                | 1                |
| Customer/Field Service Rep  | 0                | 1                | 1                | 1                |
| Senior Customer Service Rep | 2                | 1                | 1                | 1                |
| Meter Reader                | 1                | 1                | 1                | 1                |
| <b>TOTAL</b>                | <b>4</b>         | <b>4</b>         | <b>4</b>         | <b>4</b>         |
|                             |                  |                  |                  |                  |
| Personnel Expenses          | 230,420          | 274,926          | 232,498          | 287,832          |
| Operating Expenses          | 1,421,258        | 1,664,939        | 1,611,727        | 1,525,901        |
| <b>TOTAL</b>                | <b>1,651,678</b> | <b>1,939,865</b> | <b>1,844,225</b> | <b>1,813,733</b> |
|                             |                  |                  |                  |                  |
| Funding Source              | 2024             | 2025             | 2025             | 2026             |
|                             | ACTUAL           | BUDGET           | ESTIMATE         | BUDGET           |
| General Fund                | 1,334,638        | 1,558,208        | 1,558,208        | 1,409,372        |
| Public Utility Fund         | 317,039          | 381,657          | 286,017          | 404,361          |
| Total                       | 1,651,678        | 1,939,865        | 1,844,225        | 1,813,733        |

## BUDGET TO BUDGET VARIANCE

When comparing the adopted budget for FY2025 of \$1,939,865 with proposed budget for FY2026 \$1,813,733 there is an overall decrease of \$126,132. This decrease is primarily associated with Solid Waste Disposal services moving to the General Fund. The Utility Billing Division maintained the same FTE level as in 2025.

# FY 2026 EXPENDITURE BY CATEGORY





# LINE ITEM DETAIL

| Account Number    | Account Title                    | 2024<br>Actual | 2025<br>Budget | 2025<br>Estimate | 2026<br>Budget |
|-------------------|----------------------------------|----------------|----------------|------------------|----------------|
| 401-1615-513-1200 | Regular Salaries and Wages       | 177,730        | 201,830        | 178,471          | 215,036        |
| 401-1615-513-1400 | Overtime                         | 258            | 1,300          | 258              | 1,300          |
| 401-1615-513-2100 | F.I.C.A.                         | 13,385         | 15,536         | 13,441           | 16,547         |
| 401-1615-513-2200 | Retirement Contribution          | 17,535         | 20,309         | 17,609           | 21,630         |
| 401-1615-513-2300 | Life and Health Insurance        | 21,512         | 35,930         | 22,719           | 29,102         |
| 401-1615-513-2400 | Workers Compensation             | -              | 21             | -                | 4,217          |
|                   | Subtotal Personnel Services      | 230,420        | 274,926        | 232,498          | 287,832        |
| 001-1615-534-4310 | Solid Waste Disposal             | 1,334,638      | 1,558,208      | 1,498,277        | 1,409,372      |
| 401-1615-513-3400 | Other Contractual Services       | 18,771         | 19,846         | 19,846           | 19,864         |
| 401-1615-513-4020 | Employee Development             | -              | 3,000          | 3,000            | 3,000          |
| 401-1615-513-4100 | Communications                   | 1,191          | 2,020          | 2,020            | 1,580          |
| 401-1615-513-4200 | Postage                          | 35,332         | 45,350         | 45,350           | 45,350         |
| 401-1615-513-4400 | Rentals & Leases                 | 9,737          | 8,500          | 8,500            | 9,750          |
| 401-1615-513-4600 | Repairs and Maintenance          | 1,003          | 1,000          | 1,000            | 1,000          |
| 401-1615-513-4610 | Repairs and Maintenance-Vehicles | 1,337          | 1,000          | 1,000            | 1,000          |
| 401-1615-513-4900 | Other Charges & Obligations      | -              | -              | 5,000            | -              |
| 401-1615-513-5100 | Office Supplies                  | 262            | 1,000          | 1,000            | 1,000          |
| 401-1615-513-5200 | Operating Supplies               | 17,177         | 21,365         | 23,084           | 30,335         |
| 401-1615-513-5240 | Fuel/Diesel/Lubricants           | 1,790          | 3,500          | 3,500            | 3,500          |
| 401-1615-513-5400 | Books, Pubs, Subs & Memberships  | 20             | 150            | 150              | 150            |
|                   | Subtotal Operating               | 1,421,258      | 1,664,939      | 1,611,727        | 1,525,901      |
| 401-1615-513-6400 | Capital Equipment                | -              | -              | -                | -              |
|                   | Subtotal Capital                 | -              | -              | -                | -              |
|                   | TOTAL UTILITY BILLING            | 1,651,678      | 1,939,865      | 1,844,225        | 1,813,733      |

# INFORMATION TECHNOLOGY DEPARTMENT

**DIRECTOR**  
Craig Dunn

**INFORMATION  
TECHNOLOGY  
ANALYST**



The Information Technology Department facilitates the current and future business technology needs of the City of Longwood by providing reliable and progressive technology solutions. It is dedicated to delivering high-quality customer support to ensure the efficient use of technology resources and investments. The department manages the delivery of quality services in the areas of technology administration, systems support, hardware and software maintenance, helpdesk support, network operations, telecommunications, and business systems analysis.

## FY 2025–2026 GOALS & OBJECTIVES

**Goal:** To utilize the most innovative, effective, and efficient technologies for optimal service delivery and communication, and to maintain all hardware and software supporting the City's computer and telecommunications systems.

### Objectives:

- Based on the compliance requirements of the FBI CJIS Policy and Florida Statute 282.3185, continue to develop IT processes and systems that meet Version 2.0 of the NIST Cybersecurity Framework and Version 6.0 of the FBI CJIS Policy.
- Implement the new Palo Alto firewall. During the project, ensure geoblocking and other security measures are in place to protect against brute force and password spraying attacks on the management and VPN user connection interfaces.
- Following the successful pilot project of the 10Zig thin clients in fiscal year 2024–25, deploy them to all City desktop user endpoints.
- Replace 50 Getac laptop computers used by the Police Department with 50 Panasonic laptops. During this project, significantly enhance patching and endpoint management capabilities using the Action1 patch automation and management platform.
- Complete a full refresh of all copiers and printers used by City departments, including the transition from the long-time vendor Ricoh to Konica Minolta, to improve functionality, enhance customer service, and reduce costs.
- Maximize the value of the City's investment in Microsoft Office 365. This includes expanding the use of OneDrive to facilitate secure file sharing with external entities, increasing the use of Entra ID with third-party applications for single sign-on services, and enhancing user productivity with tools such as Microsoft Bookings and Teams.

## FY 2024–2025 HIGHLIGHTS

- Continue to implement best practices and systems to support the requirements of Florida Statute 282.3185 (Florida Local Government Cybersecurity Act). Compliance efforts have included cybersecurity training, the development of cybersecurity standards, incident reporting, and after-action reporting.
- Ongoing management of IT operations and end-user support. The trend in IT support ticket volume is estimated to reach 2,507 tickets for the fiscal year.
- With the release of Version 6.0 of the FBI CJIS Policy, there is a requirement to create 18 new policies that will be integrated into Longwood Police Department General Order 37. These new policies have broad requirements, and we must ensure full compliance to successfully pass future FDLE CJIS audits.
- Migrate Windows domain controllers from Windows Server 2016 to new domain controllers running on Windows Server 2025. Raise the domain and forest functional levels in Active Directory Domain Services. Integrate on-premise domain controllers more tightly with Microsoft Entra ID for enhanced cloud identity and access management services.

- Following Broadcom's acquisition of VMware and the divestiture of core VMware and Horizon products, successfully migrated each product to their new support infrastructures and performed necessary software upgrades to ensure maximum uptime. Completed testing and deployment of a small group of 10Zig endpoints to replace end-of-life Teradici zero client devices. This migration improved the end-user experience and resolved prior limitations of the virtual desktop platform.
- Successfully completed the bi-annual hardware refresh cycle for all T-Mobile devices used by various City departments.

| Performance Measures and Benchmarking |                     |                     |                       |                       |
|---------------------------------------|---------------------|---------------------|-----------------------|-----------------------|
| Activity                              | Actual<br>2022-2023 | Actual<br>2023-2024 | Expected<br>2024-2025 | Proposed<br>2025-2026 |
| IT End User Support                   | 100%                | 100%                | 100%                  | 100%                  |
| Infrastructure Support                | 100%                | 100%                | 100%                  | 100%                  |
| IT System Uptime                      | 100%                | 100%                | 100%                  | 100%                  |
| Cybersecurity Incidents               | 100%                | 100%                | 100%                  | 100%                  |



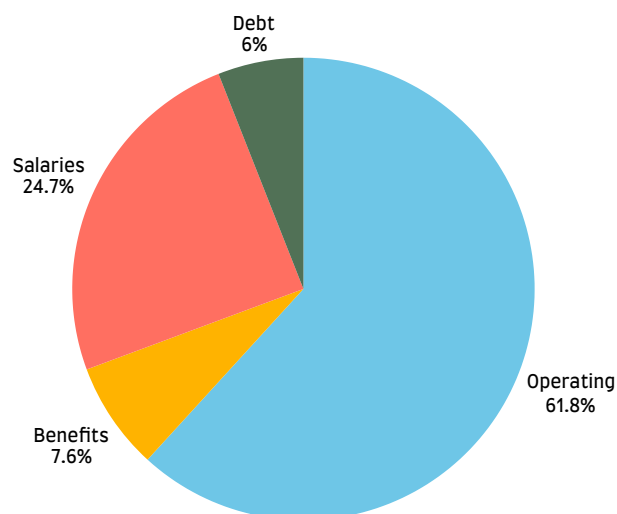
## SUMMARY

| Authorized Positions            | 2024           | 2025           | 2025           | 2026           |
|---------------------------------|----------------|----------------|----------------|----------------|
|                                 | ACTUAL         | BUDGET         | ESTIMATE       | BUDGET         |
| Information Technology Director | 1              | 1              | 1              | 1              |
| Information Technology Analyst  | 1              | 1              | 1              | 1              |
| <b>TOTAL</b>                    | <b>2</b>       | <b>2</b>       | <b>2</b>       | <b>2</b>       |
|                                 |                |                |                |                |
| Personnel Expenses              | 286,048        | 292,757        | 287,806        | 309,183        |
| Operating Expenses              | 479,557        | 549,394        | 504,764        | 581,724        |
| Debt Services                   | 56,368         | 55,969         | 56,368         | 56,368         |
| <b>TOTAL</b>                    | <b>821,972</b> | <b>898,120</b> | <b>848,938</b> | <b>978,089</b> |
|                                 |                |                |                |                |
| Funding Source                  | 2024           | 2025           | 2025           | 2026           |
|                                 | ACTUAL         | BUDGET         | ESTIMATE       | BUDGET         |
| General Fund                    | 821,972        | 898,120        | 848,938        | 978,089        |

## BUDGET TO BUDGET VARIANCE

When comparing the adopted budget for FY2025 of \$889,954 with the proposed budget for FY2026 \$937,330, there is an increase of \$47,376. This increase is primarily associated with refreshing existing HP Teradici Zero Clients and annual maintenance for the Veeam Data Cloud. The Information Technology Department maintained the same FTE level as in 2025.

## FY 2026 EXPENDITURE BY CATEGORY





# LINE ITEM DETAIL

| Account Number    | Account Title                   | 2024<br>Actual | 2025<br>Budget | 2025<br>Estimate | 2026<br>Budget |
|-------------------|---------------------------------|----------------|----------------|------------------|----------------|
| 001-1640-513-1200 | Regular Salaries and Wages      | 222,273        | 223,402        | 222,670          | 232,338        |
| 001-1640-513-2100 | F.I.C.A.                        | 15,697         | 17,090         | 15,735           | 17,774         |
| 001-1640-513-2200 | Retirement Contribution         | 22,227         | 22,340         | 22,267           | 23,233         |
| 001-1640-513-2300 | Life and Health Insurance       | 25,850         | 29,904         | 27,134           | 32,352         |
| 001-1640-513-2400 | Workers Compensation            | -              | 21             | -                | 3,485          |
|                   | Subtotal Personnel Services     | 286,048        | 292,757        | 287,806          | 309,183        |
| 001-1640-513-3100 | Professional Services           | 1,030          | 4,000          | 4,000            | 4,000          |
| 001-1640-513-3400 | Other Contractual Services      | 338,920        | 376,998        | 345,287          | 351,228        |
| 001-1640-513-4020 | Employee Development            | -              | 1,000          | -                | 1,000          |
| 001-1640-513-4100 | Communications                  | 28,694         | 34,158         | 32,878           | 38,562         |
| 001-1640-513-4400 | Rentals & Leases                | 58,753         | 65,000         | 65,000           | 60,000         |
| 001-1640-513-4600 | Repair and Maintenance          | 2,372          | 10,000         | 5,000            | 10,000         |
| 001-1640-513-5100 | Office Supplies                 | -              | 100            | 100              | 100            |
| 001-1640-513-5200 | Operating Supplies              | 49,787         | 57,938         | 52,299           | 116,534        |
| 001-1640-513-5400 | Books, Pubs, Subs & Memberships | -              | 200            | 200              | 300            |
|                   | Subtotal Operating              | 479,557        | 549,394        | 504,764          | 581,724        |
|                   | Subtotal Capital                | -              | -              | -                | 30,814         |
| 001-1640-513-7100 | Capital Lease Principal         | 50,403         | 51,191         | 50,404           | 50,404         |
| 001-1640-513-7200 | Capital Lease Interest          | 5,965          | 4,778          | 5,964            | 5,964          |
|                   | Subtotal Debt Service           | 56,368         | 55,969         | 56,368           | 56,368         |
|                   | TOTAL INFORMATION TECHNOLOGY    | 821,972        | 898,120        | 848,938          | 978,089        |

# POLICE DEPARTMENT

## POLICE CHIEF

David Dowda

### DEPUTY CHIEF

### SENIOR ADMINISTRATIVE ASSISTANT

### ADMINISTRATIVE SERVICES BUREAU

#### ENFORCEMENT BUREAU

#### PUBLIC AFFAIRS

#### ADMINISTRATIVE MANAGER

#### PATROL LIEUTENANT

#### SPECIAL OPERATIONS LIEUTENANT

#### PROFESSIONAL DEVELOPMENT LIEUTENANT

#### SUPPORT CORPORAL

#### POLICE RECORDS SPECIALISTS

#### PATROL SERGEANTS

#### SPECIAL OPERATIONS SERGEANTS

#### ACCREDITATION OFFICER

#### COMMUNITY RELATIONS OFFICER

#### PATROL OFFICERS

#### INVESTIGATORS & TRAFFIC OFFICERS

#### EVIDENCE CUSTODIAN

# POLICE DEPARTMENT



The Police Department provides management and organizational support to all levels of City operations. It manages and supervises all personnel and program functions in support of law enforcement operations and is responsible for maintaining and protecting the health, safety, and welfare of the community. The department enhances training for personnel and develops modern crime prevention techniques, utilizing advanced and innovative equipment and procedures to protect and serve the citizens of Longwood.

In recent years, the department has expanded its community relations efforts to emphasize transparency and community outreach. These initiatives are designed to strengthen positive relationships and further build trust within the community.

## FY 2025–2026 GOALS & OBJECTIVES

**Goal:** To provide all citizens of Longwood with legislative representation by enacting ordinances, resolutions, policies, and programs that improve and protect the community, promote desirable levels of municipal services, and plan for the future.

### Objectives:

- Reduce response times to calls for service.
- Continue to reduce both personal and property crimes.
- Maintain strong recruiting efforts to attract and retain outstanding personnel during a turbulent job market.
- Continue providing leadership training to all Police Department personnel currently in or seeking supervisory roles.
- Train and qualify all sworn members on newly acquired Sig Sauer weapons systems, including P320 handguns and M400 rifles.
- Complete the transition from the Progressive Microtechnology Inc. evidence program to Seminole County's CAFÉ-based EvidenceWeb system.
- Explore expanded use of Flock Safety Automated License Plate Reader (ALPR) cameras.
- Launch the PARTNERS Program, a citizen's police academy.
- Establish a Police Chaplain Corps as a sub-unit of the Citizens on Patrol program.
- Restructure and incentivize the Honor Guard program, including collaborative training with partner agencies.

## FY 2024–2025 HIGHLIGHTS

- Completed the transition to upgraded technological advancements for Conducted Electronic Weapons and Body-Worn Cameras through AXON Enterprise Inc. This included the addition of Taser 10 electronic restraint devices for use by all sworn personnel. All officers are now equipped with AXON Body 4 cameras.
- Expanded the Citizens on Patrol program to include additional members and updated equipment, including three new Ford Maverick patrol vehicles outfitted with emergency equipment.
- The department was awarded two Florida Department of Law Enforcement (FDLE) grants during the 2024–2025 fiscal year: the FDLE Community and FDLE Direct awards. These funds allowed for the purchase of three police traffic citation printers and four additional portable radios to support the portable radio replacement program.
- Completed a comprehensive revision of sworn police officer uniforms, replacing standard polyester uniforms with moisture-wicking materials. Also introduced Maverick Load-Bearing Vests and weight-displacement duty belts to improve officer health, safety, and comfort.
- Completed the motorcycle replacement program, which included upgrades to state-of-the-art lighting and equipment.
- Completed the firearm replacement program, adding Sig Sauer P320 9mm handguns and Sig Sauer M400 .223 short-barreled rifles equipped with advanced optics and lighting. This initiative also included training for both instructors and officers.
- Continued the review and revision of agency written directives. This ongoing process ensures the department's 103 written directives remain current and reflect appropriate procedures.
- Maintained a focus on leadership development for first-line supervisors by ensuring attendance at the Public Safety Leadership Development Course. Officers are also required to complete advanced training such as Field Training Officer, Line Supervision, and Instructor Techniques courses.
- Implemented a departmental reorganization, including an internal and external selection process, which resulted in the promotion of a Lieutenant and the reintegration of the Deputy Chief position.
- Increased recruitment efforts led to the successful identification and hiring of four law enforcement officers during a turbulent and competitive employment period.



## Performance Measures and Benchmarking

| Activity                                        | Actual 2022-2023 | Actual 2023-2024 | Expected 2024-2025 | Proposed 2025-2026 |
|-------------------------------------------------|------------------|------------------|--------------------|--------------------|
| Property Offenses                               | 267              | 279              | 228                | 205                |
| Violent Offenses                                | 43               | 38               | 36                 | 32                 |
| Calls for Service                               | 41,601           | 40,099           | 43,000             | 45,150             |
| Response Time to Calls for Service (All)        | 5.83             | 5.82             | 4.97               | 4.56               |
| Response Time to Calls for Service (Priority 1) | 2.59             | 2.41             | 2.21               | 2.05               |
| Response Time to Calls for Service (Priority 2) | 3.19             | 3.39             | 2.71               | 2.5                |
| Response Time to Calls for Service (Priority 3) | 6.11             | 6.1              | 5.22               | 5.01               |
| Officers Completed Specialized Training         | 48               | 110              | 55                 | 75                 |
| Officers Completed Leadership Training          | 11               | 12               | 13                 | 24                 |
| Officers Completed Management Training          | 3                | 4                | 5                  | 12                 |
| Admin Staff Completed Advanced Training         | 5                | 7                | 7                  | 5                  |





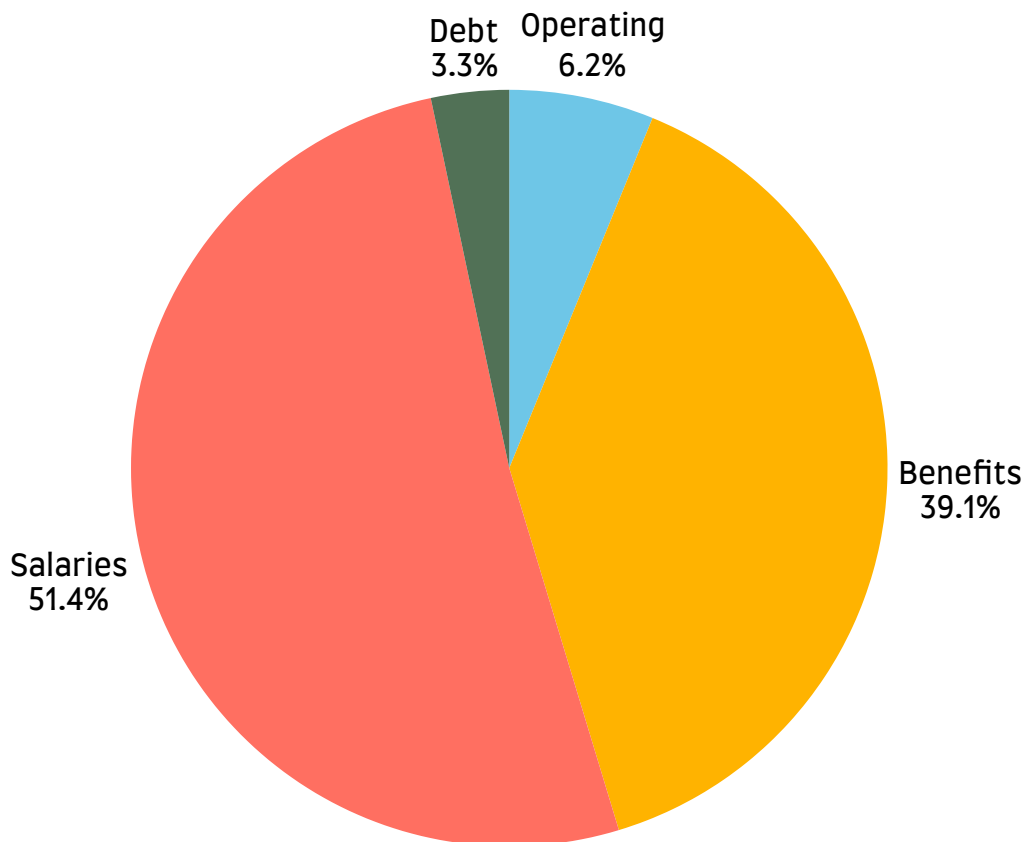
# SUMMARY

| Authorized Positions            | 2024             | 2025             | 2025             | 2026             |
|---------------------------------|------------------|------------------|------------------|------------------|
|                                 | ACTUAL           | BUDGET           | ESTIMATE         | BUDGET           |
| Police Chief                    | 1                | 1                | 1                | 1                |
| Deputy Police Chief             | 1                | 1                | 1                | 1                |
| Police Lieutenant               | 4                | 4                | 4                | 4                |
| Police Sergeant                 | 6                | 6                | 6                | 6                |
| Police Corporal                 | 7                | 7                | 7                | 7                |
| Police Officer                  | 26               | 26               | 26               | 26               |
| Police Evidence Custodian       | 1                | 1                | 1                | 1                |
| Police Administrative Manager   | 1                | 1                | 1                | 1                |
| Senior Administrative Assistant | 2                | 2                | 2                | 1                |
| Police Records Specialist       | 1                | 1                | 1                | 2                |
| <b>TOTAL</b>                    | <b>50</b>        | <b>50</b>        | <b>50</b>        | <b>50</b>        |
|                                 |                  |                  |                  |                  |
|                                 |                  |                  |                  |                  |
| Personnel Expenses              | 5,320,678        | 5,539,129        | 5,320,678        | 6,723,521        |
| Operating Expenses              | 400,740          | 523,204          | 460,175          | 459,527          |
| Capital Expense                 | -                | -                | -                | -                |
| Debt Services                   | 247,453          | 247,073          | 247,384          | 247,384          |
| <b>TOTAL</b>                    | <b>5,968,871</b> | <b>6,309,406</b> | <b>6,028,237</b> | <b>7,430,432</b> |
|                                 |                  |                  |                  |                  |
| Funding Source                  | 2024             | 2025             | 2025             | 2026             |
|                                 | ACTUAL           | BUDGET           | ESTIMATE         | BUDGET           |
| General Fund                    | 5,968,871        | 6,309,406        | 6,028,237        | 7,430,432        |

## BUDGET TO BUDGET VARIANCE

When comparing the adopted budget for FY2025 of \$6,309,406 with the proposed budget for FY2026 \$7,430,432 there is an increase of \$1,121,025. This increase is primarily associated with a wages and benefits increase, and the aquisition of PowerDMS software for hiring, background checks, and field training. Law Enforcement maintained their FTE level from 2025.

## FY 2026 EXPENDITURE BY CATEGORY



City of Longwood



FY 2025–2026 Proposed Budget

# LINE ITEM DETAIL

| Account Number    | Account Title                     | 2024<br>Actual | 2025<br>Budget | 2025<br>Estimate | 2026<br>Budget |
|-------------------|-----------------------------------|----------------|----------------|------------------|----------------|
| 001-2600-521-1200 | Regular Salaries and Wages        | 3,138,666      | 3,369,831      | 3,138,666        | 3,815,572      |
| 001-2600-521-1240 | Holiday Pay                       | 124,915        | 131,467        | 124,915          | 180,930        |
| 001-2600-521-1250 | Extra Duty Detail                 | 82,505         | 56,709         | 82,505           | 97,000         |
| 001-2600-521-1260 | FTO Training                      | 8,456          | 5,770          | 8,456            | 5,770          |
| 001-2600-521-1400 | Overtime                          | 195,947        | 201,820        | 195,947          | 222,000        |
| 001-2600-521-1520 | Education Incentive               | 31,160         | 32,560         | 31,160           | 30,000         |
| 001-2600-521-2100 | F.I.C.A                           | 267,340        | 289,706        | 267,340          | 331,865        |
| 001-2600-521-2200 | Retirement Contribution           | 1,055,267      | 914,359        | 1,055,267        | 1,349,201      |
| 001-2600-521-2300 | Life and Health Insurance         | 416,423        | 536,544        | 416,423          | 571,472        |
| 001-2600-521-2400 | Workers Compensation              | -              | 363            | -                | 119,711        |
|                   | Subtotal Personnel Services       | 5,320,678      | 5,539,129      | 5,320,678        | 6,723,521      |
| 001-2600-521-3100 | Professional Services             | 2,966          | 4,100          | 2,760            | 3,100          |
| 001-2600-521-3400 | Other Contractual Services        | 35,936         | 47,600         | 48,800           | 42,860         |
| 001-2600-521-4020 | Employee Development              | 10,700         | 11,800         | 8,500            | 8,500          |
| 001-2600-521-4100 | Communications                    | 32,643         | 38,000         | 38,000           | 32,915         |
| 001-2600-521-4200 | Postage                           | 97             | 175            | 175              | 157            |
| 001-2600-521-4300 | Utility Services                  | 41,361         | 42,000         | 40,000           | 41,000         |
| 001-2600-521-4400 | Rental and Leases                 | 14,003         | 17,200         | 21,700           | 12,700         |
| 001-2600-521-4600 | Repair and Maintenance            | 7,323          | 14,000         | 14,000           | 12,500         |
| 001-2600-521-4610 | Repair and Maintenance - Vehicles | 48,483         | 56,000         | 56,000           | 45,000         |
| 001-2600-521-4700 | Printing and Binding              | 731            | 800            | 800              | 720            |
| 001-2600-521-4800 | Community Relations               | 4,000          | 4,500          | 4,000            | 3,500          |
| 001-2600-521-4900 | Other Charges & Obligations       | 2,035          | 2,200          | 2,200            | 2,000          |
| 001-2600-521-5100 | Office Supplies                   | 1,998          | 3,000          | 3,000            | 2,500          |
| 001-2600-521-5200 | Operating Supplies                | 71,272         | 122,654        | 89,100           | 116,650        |
| 001-2600-521-5210 | Program Related Grant Supplies    | 9,251          | 32,245         | 14,400           | 14,400         |
| 001-2600-521-5240 | Fuel/Diesel/Lubricants            | 116,199        | 125,000        | 115,000          | 111,000        |
| 001-2600-521-5400 | Books, Pubs, Subs & Memberships   | 1,742          | 1,930          | 1,740            | 10,025         |
|                   | Subtotal Operating                | 400,740        | 523,204        | 460,175          | 459,527        |
| 001-2600-521-6400 | Capital Equipment                 | -              | -              | -                | -              |
|                   | Subtotal Capital                  | -              | -              | -                | -              |
| 001-2600-521-7100 | Principal                         | 235,171        | 239,390        | 235,172          | 235,172        |
| 001-2600-521-7200 | Interest                          | 12,281         | 7,683          | 12,212           | 12,212         |
|                   | Subtotal Debt Service             | 247,453        | 247,073        | 247,384          | 247,384        |
|                   | TOTAL LAW ENFORCEMENT             | 5,968,871      | 6,309,406      | 6,028,237        | 7,430,432      |

# FIRE DEPARTMENT

**FIRE CHIEF**  
Troy Feist

**FIRE MARSHAL**

**PT FIRE  
INSPECTOR**

**DEPUTY  
CHIEF**

**FIRE  
DEPARTMENT  
COORDINATOR**

**TRAINING  
CHIEF**

**TRAINING  
OFFICER\***

**BATTALION  
CHIEF  
A SHIFT**

**BATTALION  
CHIEF  
B SHIFT**

**BATTALION  
CHIEF  
C SHIFT**

**FIRE  
LIEUTENANTS**

**FIRE  
LIEUTENANTS**

**FIRE  
LIEUTENANTS**

**FIREFIGHTERS**

**FIREFIGHTERS**

**FIREFIGHTERS**

\*NOT FUNDED

# FIRE DEPARTMENT



The Fire Department provides timely responses to health and safety matters through a variety of services. Department members routinely respond to all hazards within the coverage area, including fires, hazardous materials incidents, and environmental emergencies. Advanced Emergency Medical Services, including medical transport to area hospitals, are also provided.

Fire prevention information and education are delivered to students through presentations at schools and community events. These prevention efforts are further supported by comprehensive construction plan reviews for fire code compliance, as well as regular inspections of existing buildings to identify and address hazards and deficiencies.

## FY 2025–2026 GOALS & OBJECTIVES

**Goal:** To provide comprehensive services that protect citizens from the impacts of fire and medical emergencies, and to deliver prevention and education programs that are responsive to the needs of the community.

### Objectives:

- Provide fire protection and emergency response to a variety of hazards.
- Provide emergency medical care and transport within our response area.
- Deliver fire prevention and awareness information to the community.
- Identify and mitigate fire hazards within businesses in our community.
- Collect detailed building and structure information prior to emergency responses; support strategic plan development activities.
- Review construction plans for fire code compliance within our community.
- Increase services offered to citizens by implementing high-angle rope rescue operations on Ladder 15.
- Maintain a strong focus on training employees in paramedicine, rope rescue, vehicle and machinery rescue (VMR), incident command, and leadership.



## FY 2024-25 HIGHLIGHTS

- Recently marked the retirement of Chief Peters while celebrating the promotion of a new Fire Chief and Deputy Fire Chief.
- Trained more than half of our staff in rope operations to expand rope rescue capabilities on our ladder trucks.
- Received and placed into service a rescue remount at Station 15.
- Provided multiple live fire training opportunities for all employees.
- Continued progress toward the expansion and remodel of Fire Station 17; currently working through the RFB process with the Finance Department.
- Collaborated with Public Works to improve our hydrant flow testing schedule, including completing two hydrant flow tests.

| Performance Measures and Benchmarking |                     |                     |                       |                       |
|---------------------------------------|---------------------|---------------------|-----------------------|-----------------------|
| Activity                              | Actual<br>2022-2023 | Actual<br>2023-2024 | Expected<br>2024-2025 | Proposed<br>2025-2026 |
| Emergency Calls for Service           | 5,839               | 5,686               | 5,520                 | 5,575                 |
| Public Relations Events               | 58                  | 62                  | 68                    | 75                    |
| Fire Prevention Inspections           | 1775                | 1701                | 1,790                 | 1,820                 |
| Pre Fire Building Surveys             | 216                 | 220                 | 260                   | 288                   |
| Fire Code Plans Reviewed              | 195                 | 203                 | 205                   | 212                   |
| Public Records Request Processed      | 41                  | 54                  | 45                    | 48                    |
| Medical Transports                    | 4,764               | 4,709               | 4,382                 | 4,700                 |



City of Longwood



# SUMMARY

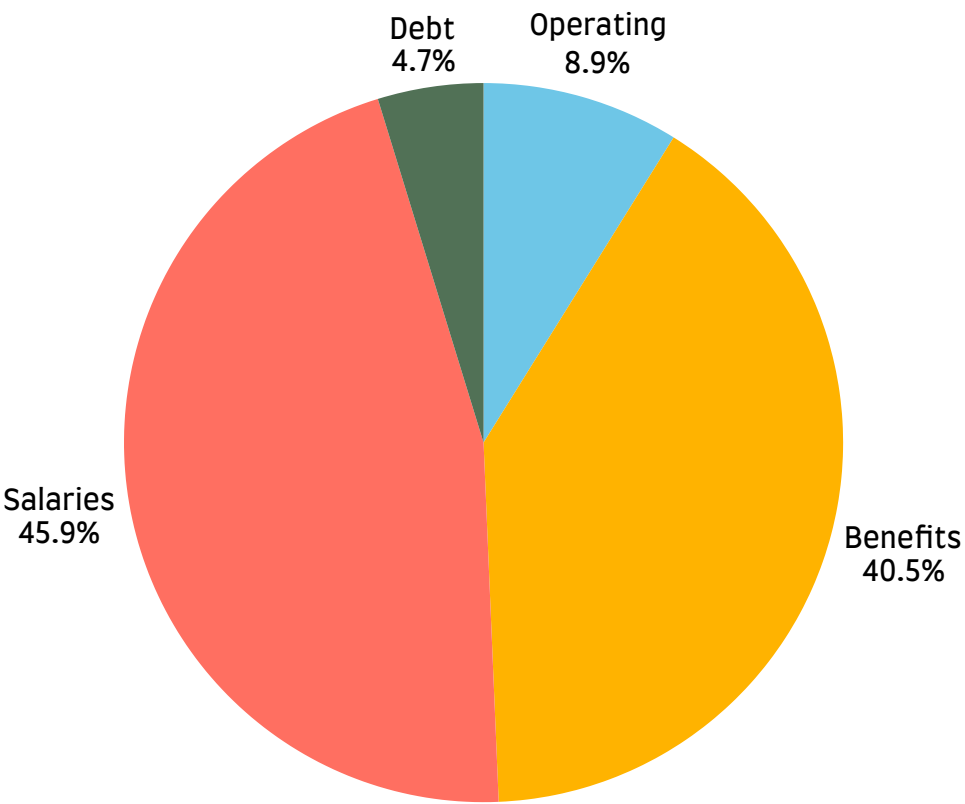
| Authorized Positions            | 2024             | 2025             | 2025             | 2026             |
|---------------------------------|------------------|------------------|------------------|------------------|
|                                 | ACTUAL           | BUDGET           | ESTIMATE         | BUDGET           |
| Fire Chief                      | 1                | 1                | 1                | 1                |
| Deputy Fire Chief               | 1                | 1                | 1                | 1                |
| Fire Battalion Chief            | 3                | 3                | 3                | 3                |
| Fire Marshal                    | 1                | 1                | 1                | 1                |
| Fire Lieutenant                 | 6                | 6                | 6                | 6                |
| Firefighter                     | 30               | 30               | 30               | 30               |
| Fire Inspector                  | 0.5              | 0.5              | 0.5              | 0.5              |
| Training Fire Chief             | 0.5              | 0.5              | 0.5              | 1                |
| Training Officer                | 0                | 0                | 0                | 0                |
| Senior Administrative Assistant | 1                | 1                | 1                | 1                |
| <b>TOTAL</b>                    | <b>44</b>        | <b>44</b>        | <b>44</b>        | <b>44.5</b>      |
|                                 |                  |                  |                  |                  |
| Personnel Expenses              | 4,978,851        | 5,514,353        | 4,643,116        | 6,652,208        |
| Operating Expenses              | 640,971          | 708,376          | 670,071          | 692,724          |
| Capital Expense                 | -                | -                | -                | -                |
| Debt Services                   | 208,825          | 617,898          | 365,768          | 365,768          |
| Other Expenses                  | -                | -                | -                | -                |
| <b>TOTAL</b>                    | <b>5,828,648</b> | <b>6,840,627</b> | <b>5,678,955</b> | <b>7,710,700</b> |
|                                 |                  |                  |                  |                  |
| Funding Source                  | 2024             | 2025             | 2025             | 2026             |
|                                 | ACTUAL           | BUDGET           | ESTIMATE         | BUDGET           |
| General Fund                    | 5,828,648        | 6,840,627        | 5,678,955        | 7,710,700        |

ot nded

# BUDGET TO BUDGET VARIANCE

When comparing the adopted budget for FY2025 of \$6,840,627 with the proposed budget for FY2026 of \$7,710,700, there is an increase of \$870,074. This increase is primarily associated with operating expenses, and wages and benefits increase for employees. The Fire Department maintained their FTE level from 2025.

## FY 2026 EXPENDITURE BY CATEGORY

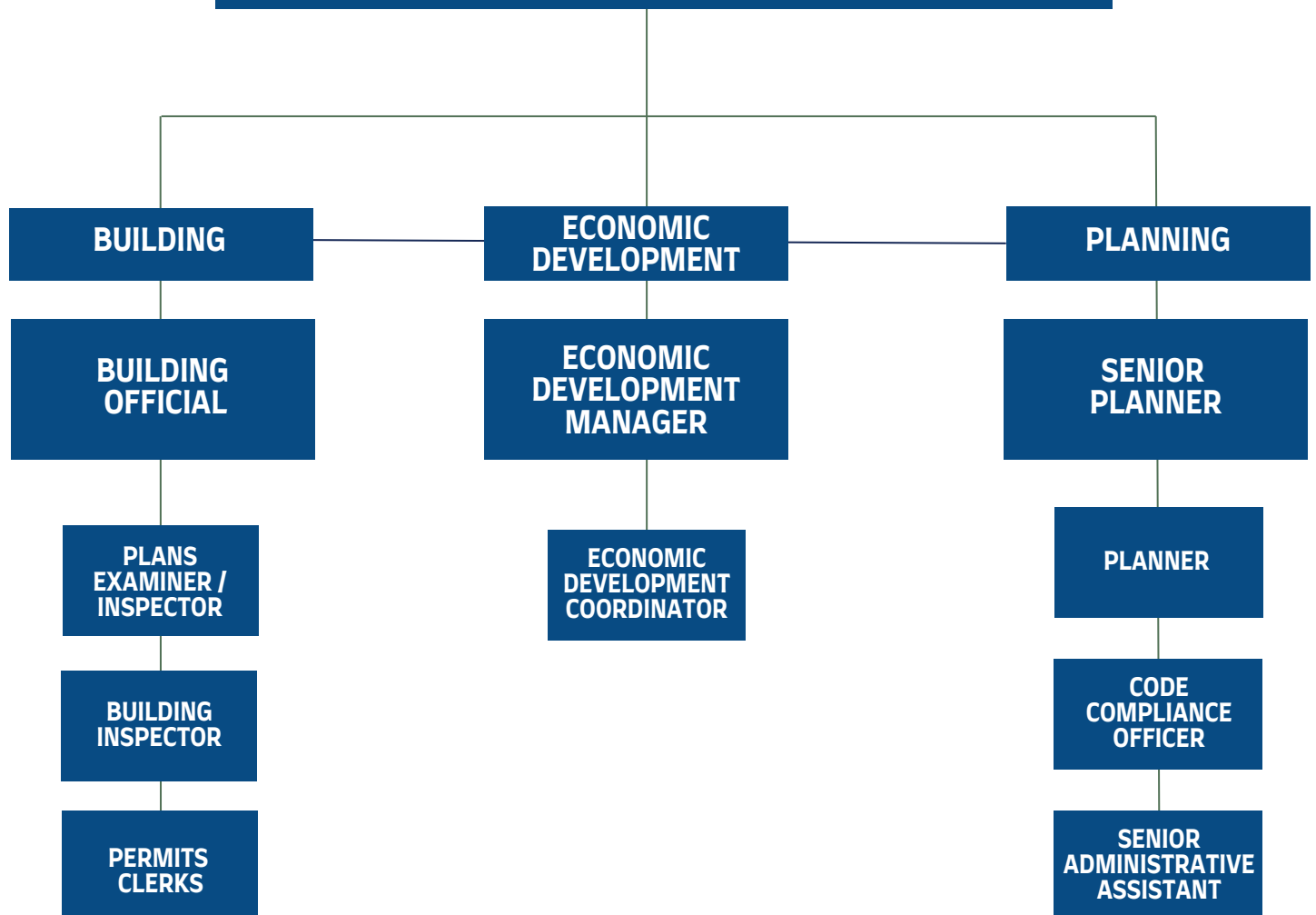


# LINE ITEM DETAIL

| Account Number    | Account Title                     | 2024<br>Actual | 2025<br>Budget | 2025<br>Estimate | 2026<br>Budget |
|-------------------|-----------------------------------|----------------|----------------|------------------|----------------|
| 001-2800-522-1200 | Regular Salaries and Wages        | 2,774,349      | 3,224,159      | 2,749,001        | 3,536,220      |
| 001-2800-522-1240 | Holiday Pay                       | 140,267        | 163,204        | 115,039          | 180,515        |
| 001-2800-522-1400 | Overtime                          | 196,622        | 255,819        | 186,870          | 255,819        |
| 001-2800-522-1410 | Overtime Garcia                   | 247,032        | 188,310        | 239,376          | 286,610        |
| 001-2800-522-1520 | Education Incentive               | 15,521         | 17,460         | 16,223           | 14,783         |
| 001-2800-522-2100 | F.I.C.A.                          | 245,254        | 293,321        | 245,351          | 325,712        |
| 001-2800-522-2200 | Retirement Contribution           | 973,670        | 912,943        | 685,637          | 1,341,455      |
| 001-2800-522-2300 | Life and Health Insurance         | 386,138        | 458,792        | 405,619          | 194,208        |
| 001-2800-522-2400 | Workers Compensation              | -              | 345            | -                | 516,886        |
|                   | Subtotal Personnel Services       | 4,978,851      | 5,514,353      | 4,643,116        | 6,652,208      |
| 001-2800-522-3100 | Professional Services             | 30,058         | 34,978         | 29,038           | 28,978         |
| 001-2800-522-3400 | Other Contractual Services        | 144,286        | 139,787        | 133,455          | 128,916        |
| 001-2800-522-4020 | Employee Development              | 23,475         | 39,730         | 40,218           | 39,625         |
| 001-2800-522-4100 | Communications                    | 8,825          | 10,066         | 11,420           | 11,130         |
| 001-2800-522-4200 | Postage                           | 140            | 375            | 375              | 375            |
| 001-2800-522-4300 | Utility Services                  | 32,280         | 37,000         | 37,000           | 35,000         |
| 001-2800-522-4400 | Rentals & Leases                  | 12,141         | 8,940          | 8,940            | 18,730         |
| 001-2800-522-4600 | Repair and Maintenance            | 23,321         | 25,260         | 22,900           | 31,710         |
| 001-2800-522-4610 | Repair and Maintenance - Vehicles | 113,850        | 111,500        | 111,100          | 116,500        |
| 001-2800-522-4700 | Printing and Binding              | 162            | 300            | 200              | 300            |
| 001-2800-522-4800 | Community Relations               | 2,766          | 2,000          | 2,000            | 2,000          |
| 001-2800-522-4900 | Other Charges Obligations         | 101            | -              | -                | 200            |
| 001-2800-522-5100 | Office Supplies                   | 613            | 1,000          | 1,000            | 350            |
| 001-2800-522-5200 | Operating Supplies                | 196,641        | 230,260        | 218,750          | 224,900        |
| 001-2800-522-5240 | Diesel/Fuel/Lubricants            | 49,343         | 63,500         | 50,000           | 50,000         |
| 001-2800-522-5400 | Books, Pubs, Subs & Memberships   | 2,968          | 3,680          | 3,675            | 4,010          |
|                   | Subtotal Operating                | 640,971        | 708,376        | 670,071          | 692,724        |
| 001-2800-522-7100 | Principal                         | 193,724        | 456,922        | 350,667          | 350,667        |
| 001-2800-522-7200 | Interest                          | 15,101         | 160,976        | 15,101           | 15,101         |
|                   | Subtotal Debt Service             | 208,825        | 617,898        | 365,768          | 365,768        |
| 001-2800-522-9300 | Transfer to CERT Fund             | -              | -              | -                | -              |
|                   | Subtotal Other                    | -              | -              | -                | -              |
|                   | TOTAL FIRE AND RESCUE             | 5,828,648      | 6,840,627      | 5,678,955        | 7,710,700      |

# COMMUNITY DEVELOPMENT DEPARTMENT

**DIRECTOR**  
Chris Kintner





# COMMUNITY DEVELOPMENT DEPARTMENT



Planning and Economic Development promotes the physical and economic development/redevelopment of property within the City in a manner consistent with proposed plans, regulations, and policies. Provides planning, organization, direction, and supervisory services necessary to implement the functions managed under the jurisdiction of the program.

## FY 2025-2026 GOALS & OBJECTIVES

**Goal:** To promote the physical and economic development and redevelopment of property within the City in a manner consistent with adopted plans, regulations, and policies. The program provides planning, organization, direction, and supervisory services necessary to implement the functions under its jurisdiction.

### Objectives:

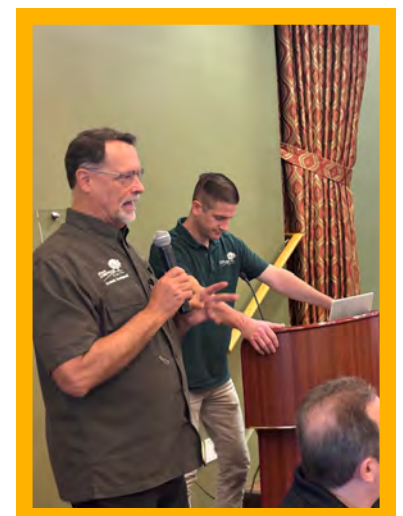
- Complete an update of the City's Comprehensive Plan to reflect a new 20-year planning horizon.
- Update the Longwood Development Code to incorporate recent legislative changes.
- Continue business attraction and retention efforts, with a focus on restaurant and retail development.

## FY 2024-2025 HIGHLIGHTS

- Successfully attracted local businesses, including the use of the new Small Business Improvement Grant to bring in Foxtail Coffee and TK Donuts.
- Completed updates to the Longwood Development Code to reflect City Commission priorities.
- Updated the City's Age-Friendly Action Plan.



City of Longwood



FY 2025-2026 Proposed Budget

| Performance Measures and Benchmarking |                  |                  |                    |                    |
|---------------------------------------|------------------|------------------|--------------------|--------------------|
| Activity                              | Actual 2022-2023 | Actual 2023-2024 | Expected 2024-2025 | Proposed 2025-2026 |
| Site Development Plan Reviews         | 7                | 7                | 3                  | 5                  |
| Land Use Changes                      | 2                | 2                | 2                  | 2                  |
| New Business Tax Receipts             | 226              | 193              | 190                | 190                |
| Business Tax Renewals                 | 1,467            | 1,004            | 1,000              | 1,000              |

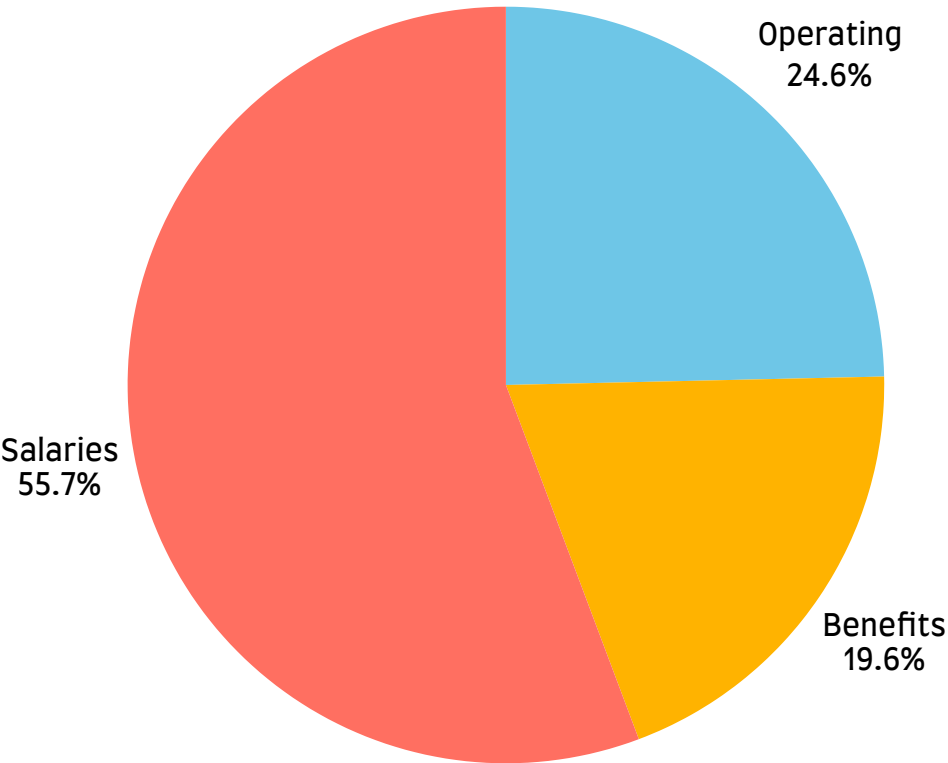
## SUMMARY

| Authorized Positions             | 2024           | 2025           | 2025           | 2026           |
|----------------------------------|----------------|----------------|----------------|----------------|
|                                  | ACTUAL         | BUDGET         | ESTIMATE       | BUDGET         |
| Community Development Director   | 1              | 1              | 1              | 1              |
| Economic Development Manager     | 1              | 1              | 1              | 1              |
| Senior Planner                   | 1              | 1              | 1              | 1              |
| Planner                          | 1              | 1              | 1              | 1              |
| Senior Administrative Assistant  | 1              | 1              | 1              | 1              |
| Code Compliance Officer          | 1              | 1              | 1              | 1              |
| Economic Development Coordinator | 1              | 1              | 1              | 1              |
| <b>TOTAL</b>                     | <b>7</b>       | <b>7</b>       | <b>7</b>       | <b>7</b>       |
|                                  |                |                |                |                |
| Personnel Expenses               | 590,060        | 581,545        | 592,982        | 613,643        |
| Operating Expenses               | 162,986        | 225,853        | 238,395        | 200,648        |
| Capital Expense                  | -              | -              | -              | -              |
| <b>TOTAL</b>                     | <b>753,046</b> | <b>807,398</b> | <b>831,377</b> | <b>814,291</b> |
|                                  |                |                |                |                |
| Funding Source                   | 2024 ACTUAL    | 2025 BUDGET    | 2025 ESTIMATE  | 2026 BUDGET    |
| General Fund                     | 753,046        | 807,398        | 831,377        | 814,291        |

# BUDGET TO BUDGET VARIANCE

When comparing the adopted budget for FY2025 of \$807,398 with the proposed budget for FY2026 of \$814,291 there is an increase of \$6,893. This increase is primarily associated with a wage increase for General Government employees. Community Development maintained its FTE level from 2025.

# FY 2026 EXPENDITURE BY CATEGORY



# LINE ITEM DETAIL

| Account Number    | Account Title                     | 2024<br>Actual | 2025<br>Budget | 2025<br>Estimate | 2026<br>Budget |
|-------------------|-----------------------------------|----------------|----------------|------------------|----------------|
| 001-3100-515-1200 | Regular Salaries and Wages        | 451,279        | 437,467        | 450,962          | 453,625        |
| 001-3100-515-1400 | Overtime                          | 97             | 100            | 88               | 100            |
| 001-3100-515-2100 | F.I.C.A.                          | 33,460         | 33,474         | 33,508           | 34,710         |
| 001-3100-515-2200 | Retirement Contribution           | 45,033         | 43,757         | 45,096           | 45,373         |
| 001-3100-515-2300 | Life and Health Insurance         | 60,191         | 66,714         | 63,327           | 72,083         |
| 001-3100-515-2400 | Workers Compensation              | -              | 34             | -                | 7,751          |
|                   | Subtotal Personnel Services       | 590,060        | 581,545        | 592,982          | 613,643        |
| 001-3100-515-3100 | Professional Services             | 65,801         | 55,000         | 65,000           | 55,000         |
| 001-3100-515-3120 | Cost Recovery                     | 24,637         | 30,000         | 25,000           | 30,000         |
| 001-3100-515-3400 | Other Contractual Services        | 23,995         | 15,408         | 29,000           | 13,908         |
| 001-3100-515-4020 | Employee Development              | 4,319          | 3,400          | 8,975            | 5,500          |
| 001-3100-515-4100 | Communications                    | 3,667          | 4,280          | 3,560            | 4,280          |
| 001-3100-515-4200 | Postage                           | -              | -              | 1,000            | -              |
| 001-3100-515-4400 | Rental & Leases                   | 9,240          | 7,900          | 4,125            | 10,000         |
| 001-3100-515-4600 | Repair and Maintenance            | -              | 600            | 500              | 600            |
| 001-3100-515-4610 | Repair and Maintenance - Vehicles | -              | 1,000          | 1,000            | 1,000          |
| 001-3100-515-4700 | Printing and Binding              | 205            | 550            | 1,200            | 550            |
| 001-3100-515-4800 | Promotional Activities            | 8,020          | 80,000         | 18,500           | 50,000         |
| 001-3100-515-4810 | Promotional Activities - REEP     | 325            | -              | 60,000           | -              |
| 001-3100-515-4900 | Other Charges & Obligations       | 10,475         | 17,475         | 11,000           | 18,500         |
| 001-3100-515-5100 | Office Supplies                   | 458            | 1,200          | 500              | 1,200          |
| 001-3100-515-5200 | Operating Supplies                | 3,149          | 3,300          | 2,000            | 3,300          |
| 001-3100-515-5240 | Fuel/Diesel/Lubricants            | 36             | 500            | 200              | 500            |
| 001-3100-515-5400 | Books, Pubs, Subs & Memberships   | 8,659          | 5,240          | 6,835            | 6,310          |
|                   | Subtotal Operating                | 162,986        | 225,853        | 238,395          | 200,648        |
| 001-3100-515-6400 | Capital Equipment                 | -              | -              | -                | -              |
|                   | Subtotal Capital                  | -              | -              | -                | -              |
|                   | TOTAL COMMUNITY DEVELOPMENT       | 753,046        | 807,398        | 831,377          | 814,291        |

# LEISURE SERVICES DEPARTMENT

**DIRECTOR**  
Chris Capizzi

## PARKS

**PARKS SERVICE  
SUPERVISOR**

**PARKS SERVICE  
SPECIALIST III**

**PARKS SERVICE  
SPECIALISTS II**

**PARKS SERVICE  
SPECIALISTS I**

## COMMUNITY BUILDING

**ADMINISTRATIVE  
ASSISTANT / COMMUNITY  
BUILDING COORDINATOR**

**PT EVENT  
ATTENDANTS**

## RECREATION

**RECREATION  
MANAGER**

**SEASONAL CAMP  
DIRECTOR**

**SEASONAL CAMP  
COUNSELORS**

**LEAD PARK  
ATTENDANT**

**PT PARK  
ATTENDANTS**



# LEISURE SERVICES DEPARTMENT



The Leisure Services Department promotes public welfare by fostering a vibrant and livable community, achieving economic, social, and environmental sustainability through parks and recreation activities for the residents and visitors of the City of Longwood. The department includes a Parks Division, which maintains the grounds and landscaping within city parks and at city facilities. This division also provides personnel to support special events. The Recreation Division consists of administrative staff responsible for planning and implementing programs and special events, managing grants, and overseeing the maintenance of the

Longwood Community Building and Reiter Park. Additionally, the Leisure Services Department provides oversight for the citywide mowing contract and manages the Special Assessment Program.

## FY 2025–2026 GOALS & OBJECTIVES

**Goal:** To promote public welfare by providing a vibrant and livable community that achieves economic, social, and environmental sustainability through parks and recreation activities for the residents and visitors of the City of Longwood.

### Objectives:

- Longwood Leisure Services' mission of exhibiting a standard of excellence and commitment to citizens and visitors through first-rate experiences at our parks and events continues. Whether attending the weekly Farmers Market, enjoying one of our larger marquee events, sending children to the summer camp program, or visiting the Candyland Sports Complex to ride the BMX pump track, play pickleball, or watch a baseball game—Longwood offers something for everyone.
- The department will continue working to make the skate park and pump track a top destination not only in the region but throughout Florida. With the approval of a FRDAP grant from the Florida Department of Environmental Protection (FDEP), funding has been secured to renovate the skate park with newer, more durable obstacles for both skaters and bikers. Staff will collaborate with local skate and bike professionals to ensure the updates reflect the community's interests and needs.
- A major, ongoing goal of the department is to renovate pocket parks using grant funding. This continues with the full renovation of Sandalwood Park's basketball court and the replacement of its playground equipment.
- With significant impact fees designated for parks and recreation, the department is considering various projects to meet the growing needs of the community. These include new equipment, facility additions, and other enhancements that support the increasing popularity of Longwood Parks and Recreation.

- One exciting goal is to bring back a haunted house to Longwood, something the city has gone without for several years due to fire and safety code restrictions. We are looking forward to a new partnership that will bring a full-fledged haunted house to Reiter Park. This year will serve as a trial run, with hopes of re-establishing it as an annual tradition.
- As in previous years, the department will continue working with the Community & Media Relations Manager to promote events and secure sponsorships. Support from community organizations and internal staff from other departments will also play a key role in raising awareness for City special events, programs, parks, and facility rentals.

## FY 2024–2025 HIGHLIGHTS

- The department continues to build on new events while also planning for additional ones through partnerships. The number of concerts in the park has remained steady, with all concerts being free to the public. Including recurring events, there are over 110 events throughout the year. With the rising volume of patrons in attendance and the growing notoriety of certain events, the department has received an uptick in positive recognition both regionally and nationally. The Sunshine Artists magazine ranked Longwood's annual Arts and Crafts Festival #16 nationwide for classic and contemporary art shows, up five spots from last year! No other municipality in the county offers more city events than Longwood.
- Leisure Services applied for and was officially awarded two \$50,000 FRDAP grants from the state DEP. One grant will assist in renovating the Sandalwood Park basketball court and improving existing playground features at Sandalwood. The other FRDAP grant will fund upgrades at the Candyland Skate Park and other areas within Candyland, with the ultimate goal being to replace the existing modular skate equipment with concrete. The state projects that the city will receive the letter of commencement for both projects in winter 2025. Additionally, the department plans to apply for another \$50,000 FRDAP grant to address various needs at Reiter Park, one of the city's busiest parks.
- Through the Parks and Recreation Advisory Board project fund, two beautiful fountains were installed in the pond at Reiter Park. These fountains help prevent algae growth through aeration and water flow, and their LED lights create a stunning display in the evening hours.
- In collaboration with the Community Development Department, Dix Hite, Inc., and the Florida Wildflower Foundation, Leisure Services initiated a complete overhaul of the Florida-friendly native landscape in front of the Community Development Department. This project aimed to plant low-maintenance, Florida-friendly materials that support local butterfly populations. All materials were supplied at no charge by the Florida Wildflower Foundation. Leisure Services is also working with the Public Works Department to revamp the landscape along the SR 434 medians west of Palm Springs Drive.
- Revenue generated from community building rentals surpassed the previous fiscal year's record-breaking numbers. Pavilion rentals also showed strong demand, indicating that the community's desire to utilize Longwood's facilities is alive and well! The amount of event sponsorship has steadily increased, following trends from previous years. Securing sponsorship funds to help offset event costs has been a key focus of the department.

- Thanks to capital improvement planning (CIP), Leisure Services was able to have the entire Longwood Community Building repainted for a fraction of the cost it would take to replace the aluminum siding on the entire building and the carriage house. Additionally, the large expanse of the brick entryway and seating pad in front of the Community Building was replaced with new brick due to wear and tear from 22 years of foot traffic.

## Performance Measures and Benchmarking

| Activity                                                | Actual<br>2022-2023 | Actual<br>2023-2024 | Expected<br>2024-2025 | Proposed<br>2025-2026 |
|---------------------------------------------------------|---------------------|---------------------|-----------------------|-----------------------|
| Community Building Rental                               | 143,612             | 171,788             | 172,500               | 173,500               |
| Farmer's Market Revenue                                 | 3,760               | 3,760               | 3,950                 | 3,950                 |
| Number of Events Offered (including reoccurring events) | 112                 | 112                 | 112                   | 112                   |
| Grant Funding Received                                  | 0                   | 50,000              | 50,000                | 100,000               |
| Summer Camp Revenue                                     | 44,350              | 46,965              | 47,000                | 47,500                |



## SUMMARY

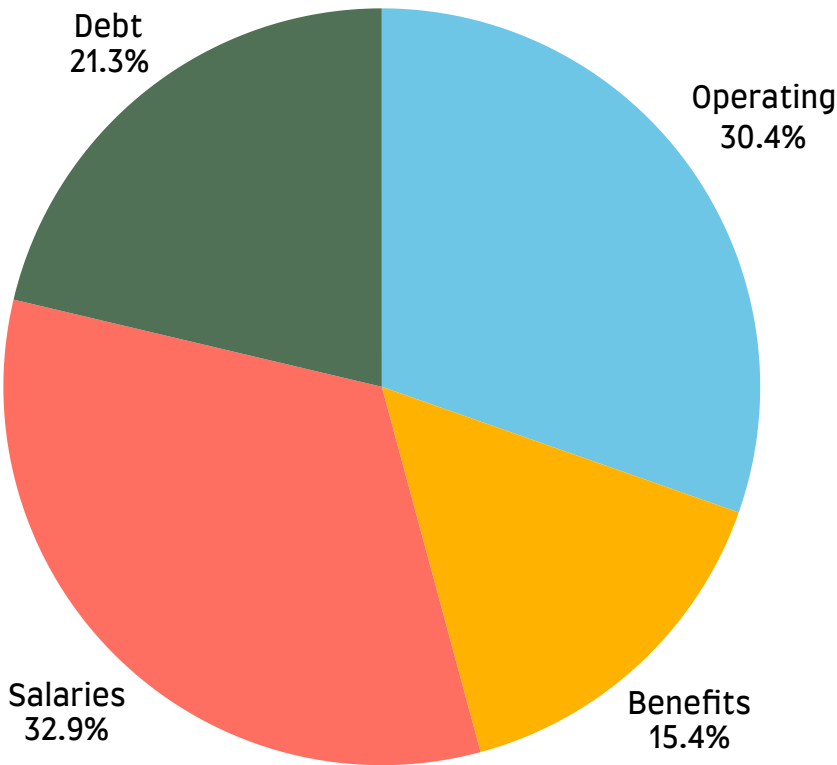
| Authorized Positions                   | 2024             | 2025             | 2025             | 2026             |
|----------------------------------------|------------------|------------------|------------------|------------------|
|                                        | ACTUAL           | BUDGET           | ESTIMATE         | BUDGET           |
| Leisure Services Director              | 1                | 1                | 1                | 1                |
| Recreation Manager                     | 1                | 1                | 1                | 1                |
| Parks Services Supervisor              | 1                | 1                | 1                | 1                |
| Admin. Asst/Community Bldg Coordinator | 1                | 1                | 1                | 1                |
| Event Attendant PT (3)                 | 1.5              | 1.5              | 1.5              | 1.5              |
| Park Attendant PT (3)                  | 1.5              | 1.5              | 1.5              | 1.5              |
| Parks Service Specialist I*            | 4                | 4                | 4                | 4                |
| Parks Service Specialist II            | 1                | 1                | 1                | 1                |
| Parks Service Specialist III           | 1                | 1                | 1                | 1                |
| <b>TOTAL</b>                           | <b>13</b>        | <b>13</b>        | <b>13</b>        | <b>13</b>        |
|                                        |                  |                  |                  |                  |
| Personnel Expenses                     | 774,153          | 818,108          | 782,124          | 890,107          |
| Operating Expenses                     | 540,319          | 619,692          | 580,592          | 559,878          |
| Debt Services                          | 392,399          | 392,303          | 392,399          | 392,399          |
| <b>TOTAL</b>                           | <b>1,706,871</b> | <b>1,830,103</b> | <b>1,755,115</b> | <b>1,842,384</b> |
|                                        |                  |                  |                  |                  |
| Funding Source                         | 2024             | 2025             | 2025             | 2026             |
|                                        | ACTUAL           | BUDGET           | ESTIMATE         | BUDGET           |
| General Fund                           | 1,706,871        | 1,830,103        | 1,755,115        | 1,842,384        |
|                                        |                  |                  |                  |                  |
| * Unfunded (1) position                |                  |                  |                  |                  |



**BUDGET TO BUDGET VARIANCE**

When comparing the adopted budget for FY2025 of \$1,830,103 with the proposed budget for FY2026 of \$1,842,384, there is an increase of \$12,281. This increase is primarily associated with a wage increase for General Government employees. Leisure Services maintained their FTE level from 2025.

**FY 2026 EXPENDITURE BY CATEGORY**

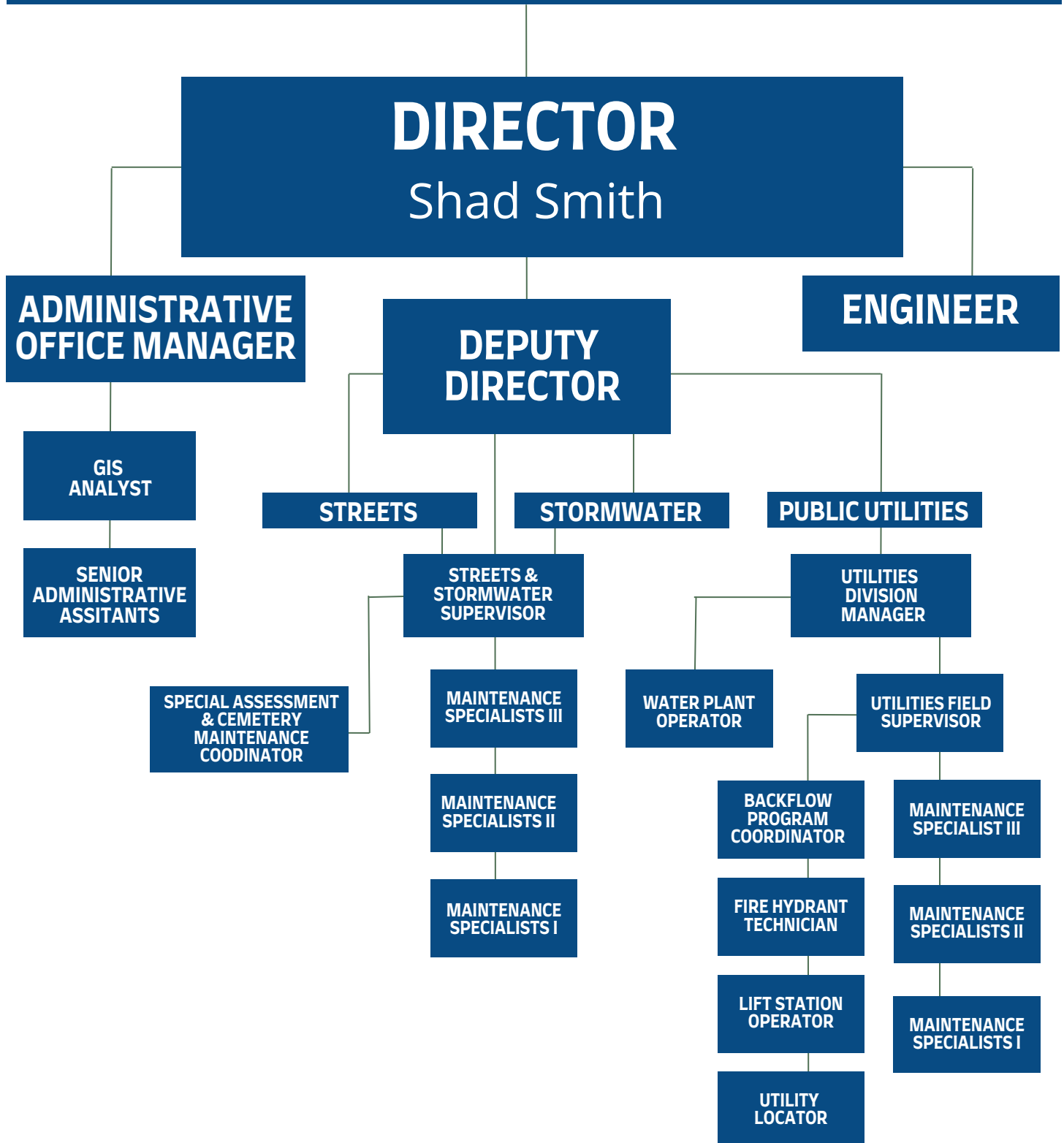




# LINE ITEM DETAIL

| Account Number    | Account Title                     | 2024<br>Actual | 2025<br>Budget | 2025<br>Estimate | 2026<br>Budget |
|-------------------|-----------------------------------|----------------|----------------|------------------|----------------|
| 001-3210-572-1200 | Regular Salaries and Wages        | 545,200        | 565,670        | 543,112          | 606,263        |
| 001-3210-572-1400 | Overtime                          | 54,684         | 43,000         | 61,812           | 43,000         |
| 001-3210-572-2100 | F.I.C.A.                          | 44,091         | 46,465         | 44,453           | 49,570         |
| 001-3210-572-2200 | Retirement Contribution           | 43,283         | 55,494         | 43,399           | 58,735         |
| 001-3210-572-2300 | Life and Health Insurance         | 86,895         | 107,424        | 89,348           | 116,520        |
| 001-3210-572-2400 | Workers Compensation              | -              | 55             | -                | 16,019         |
|                   | Subtotal Personnel Services       | 774,153        | 818,108        | 782,124          | 890,107        |
| 001-3210-572-3100 | Professional Services             | 13,240         | 6,500          | 5,000            | 6,500          |
| 001-3210-572-3400 | Other Contractual Services        | 78,731         | 75,189         | 75,189           | 79,654         |
| 001-3210-572-4020 | Employee Development              | 1,775          | 1,900          | 1,900            | 1,900          |
| 001-3210-572-4100 | Communications                    | 6,793          | 9,159          | 9,159            | 10,859         |
| 001-3210-572-4300 | Utility Services                  | 121,681        | 160,200        | 130,100          | 140,400        |
| 001-3210-572-4400 | Rentals & Leases                  | 30,739         | 36,699         | 36,699           | 42,520         |
| 001-3210-572-4600 | Repair and Maintenance            | 104,535        | 127,650        | 129,150          | 97,650         |
| 001-3210-572-4610 | Repair and Maintenance - Vehicles | 8,965          | 10,000         | 10,000           | 10,000         |
| 001-3210-572-4700 | Printing and Binding              | 2,485          | 1,075          | 1,075            | 1,075          |
| 001-3210-572-4800 | Community Relations               | 10,000         | 10,000         | 10,000           | 10,000         |
| 001-3210-572-4900 | Other Charges & Obligations       | -              | 1,000          | 1,000            | 1,000          |
| 001-3210-572-5100 | Office Supplies                   | 573            | 1,000          | 1,000            | 1,000          |
| 001-3210-572-5200 | Operating Supplies                | 136,849        | 152,620        | 144,620          | 132,620        |
| 001-3210-572-5210 | Program Supplies                  | 12,566         | 12,600         | 11,600           | 12,600         |
| 001-3210-572-5240 | Fuel/Diesel/Lubricant             | 10,823         | 13,000         | 13,000           | 11,000         |
| 001-3210-572-5400 | Books, Pubs, Subs & Memberships   | 565            | 1,100          | 1,100            | 1,100          |
|                   | Subtotal Operating                | 540,319        | 619,692        | 580,592          | 559,878        |
| 001-3210-572-6400 | Capital Equipment                 | -              | -              | -                | -              |
|                   | Subtotal Capital                  | -              | -              | -                | -              |
| 001-3210-572-7100 | Principal                         | 312,721        | 314,042        | 312,721          | 312,721        |
| 001-3210-572-7200 | Interest                          | 79,678         | 78,261         | 79,678           | 79,678         |
|                   | Subtotal Debt Service             | 392,399        | 392,303        | 392,399          | 392,399        |
|                   | TOTAL LEISURE SERVICES            | 1,706,871      | 1,830,103      | 1,755,115        | 1,842,384      |

# PUBLIC WORKS DEPARTMENT



# PUBLIC WORKS / STREETS DEPARTMENT



Public Works plays a crucial role in the overall City operation, particularly in terms of budget, customer service, employees, projects, and essential functions. The Streets and Engineering Division efficiently manages the City's roadways, sidewalks, bicycle lanes, and public rights-of-way within the allotted financial and labor resources. Additionally, they maintain sidewalks, lighting, and landscaping trees along SR 434 and US 17-92 within the City limits. They are also responsible for city maintenance tasks such as tree trimming, street signage, pavement markings,

and street lighting. Staff also collects trash and debris from all city, county, and state roads, including dead animals and tree branches.

## FY 2025–2026 GOALS & OBJECTIVES

**Goal:** Use innovative ideas and processes to enhance maintenance programs, plans, and strategies, ensuring that City resources and personnel are trained and equipped to perform at their highest level of efficiency and productivity.

### Objectives:

- Complete the Pavement Management Program for the 64-centerline-mile street network.
- Redesign, rebid, and complete the Ronald Reagan Complete Streets hardscape and landscape project.
- Resurface 2 miles of local city streets.
- Reconstruct the pavement section of W. Maine Ave.
- Construct a sidewalk on S. Grant from Pinta Place to Dog Track Road.
- Complete traffic calming measures on W. Bay Ave and Wilma St.



## FY 2024-2025 HIGHLIGHTS

- Seminole county voters Passage of the next Generation of 1 cent sales tax.
- Complete the design phase for the East Church Complete Street project started in FY 2023-2024.
- Complete the design phase for the West Warren Avenue Complete Streets project started in FY 2023-2024.
- Construction of Sidewalk on 12th Street, Florida Ave, Palmetto, N. Milwee. Also, complete the construction of the South Longwood Phase II sidewalk project. Construct Sidewalk connections at Marin Ave and Tiberon Cove.
- Complete the South Pedestrian Corridor Project which is a partnership with Metroplan Orlando and FDOT .
- Re-landscape SR 434 from Roberts Rd to Rangeline Road.
- Perform pavement rehabilitation for approximately 2 miles of roadway in the city.
- Obtained CDBG grant from Seminole county for the construction of Sidewalks on Orange Ave.



# SUMMARY

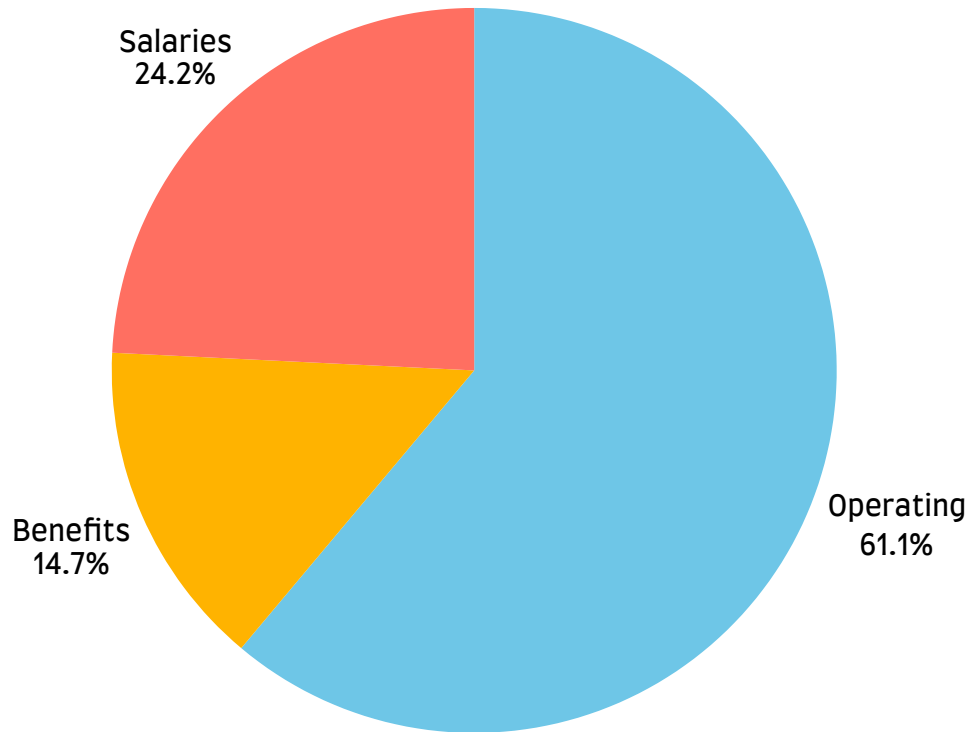
| Authorized Positions                  | 2024             | 2025             | 2025             | 2026             |
|---------------------------------------|------------------|------------------|------------------|------------------|
|                                       | ACTUAL           | BUDGET           | ESTIMATE         | BUDGET           |
| Public Works Director                 | 0                | 0.5              | 0                | 0                |
| Deputy PW Director                    | 0                | 0                | 1                | 1                |
| Streets & Stormwater Division Manager | 1                | 1                | 0                | 0                |
| PW Maintenance Specialist I           | 5                | 5                | 1                | 5                |
| PW Maintenance Specialist II          | 3                | 3                | 5                | 3                |
| PW Maintenance Specialist III         | 0                | 0                | 0                | 0                |
| PW Crew Leader                        | 1                | 1                | 1                | 1                |
| Sr Administrative Assistant           | 2                | 2                | 2                | 2                |
| Streets/Stormwater Supervisor         | 1                | 1                | 1                | 1                |
| PW Administrative Office Manager      | 1                | 1                | 1                | 1                |
| Cemetery Attendant/SA Liaison         | 1                | 1                | 1                | 1                |
| <b>TOTAL</b>                          | <b>15</b>        | <b>15.5</b>      | <b>13</b>        | <b>15</b>        |
|                                       |                  |                  |                  |                  |
| Personnel Expenses                    | 741,027          | 809,116          | 737,933          | 813,131          |
| Operating Expenses                    | 740,693          | 1,132,648        | 892,477          | 1,277,725        |
| Capital Expense                       | -                | -                | -                | -                |
| <b>TOTAL</b>                          | <b>1,481,719</b> | <b>1,941,764</b> | <b>1,630,410</b> | <b>2,090,856</b> |
|                                       |                  |                  |                  |                  |
| Funding Source                        | 2024             | 2025             | 2025             | 2026             |
|                                       | ACTUAL           | BUDGET           | ESTIMATE         | BUDGET           |
| General Fund                          | 1,481,719        | 1,941,764        | 1,630,410        | 2,090,856        |



## BUDGET TO BUDGET VARIANCE

When comparing the adopted budget for FY2025 of \$1,941,764 with the proposed budget for FY2026 of \$2,090,856, there is an increase of \$149,092. This increase is primarily attributed to higher costs in utilities, repairs and maintenance, and contracted expenses for mowing, due to new contracts and additional areas. The Public Works-Streets Division decreased their full-time equivalent (FTE) to 0.5 in FY2025.

## FY 2026 EXPENDITURE BY CATEGORY



# LINE ITEM DETAIL

| Account Number    | Account Title                     | 2024<br>Actual | 2025<br>Budget | 2025<br>Estimate | 2026<br>Budget |
|-------------------|-----------------------------------|----------------|----------------|------------------|----------------|
| 001-3520-541-1200 | Regular Salaries and Wages        | 493,893        | 519,718        | 493,880          | 506,431        |
| 001-3520-541-1400 | Overtime                          | 54,216         | 55,000         | 45,583           | 55,000         |
| 001-3520-541-2100 | F.I.C.A.                          | 43,560         | 46,331         | 42,972           | 45,254         |
| 001-3520-541-2200 | Retirement Contribution           | 54,014         | 63,795         | 54,169           | 63,443         |
| 001-3520-541-2300 | Life and Health Insurance         | 95,344         | 124,232        | 101,329          | 114,895        |
| 001-3520-541-2400 | Workers Compensation              | -              | 40             | -                | 28,108         |
|                   | Subtotal Personnel Services       | 741,027        | 809,116        | 737,933          | 813,131        |
| 001-3520-541-3100 | Professional Services             | 3,317          | 46,000         | 12,000           | 87,000         |
| 001-3520-541-3400 | Other Contractual Services        | 182,172        | 456,393        | 267,825          | 476,550        |
| 001-3520-541-4010 | Travel and Per Diem               | 132            | 550            | 300              | 550            |
| 001-3520-541-4020 | Employee Development              | 4,851          | 7,500          | 7,550            | 10,570         |
| 001-3520-541-4100 | Communications                    | 8,553          | 9,500          | 7,752            | 10,080         |
| 001-3520-541-4200 | Postage                           | -              | 100            | 100              | 500            |
| 001-3520-541-4300 | Utility Services                  | 327,379        | 347,400        | 366,120          | 399,500        |
| 001-3520-541-4400 | Rentals & Leases                  | -              | 3,500          | 5,000            | 3,000          |
| 001-3520-541-4401 | Rentals & Leases - Vehicles       | 33,066         | 34,000         | 27,700           | 30,000         |
| 001-3520-541-4600 | Repair and Maintenance            | 54,927         | 75,100         | 62,960           | 88,150         |
| 001-3520-541-4610 | Repair and Maintenance - Vehicles | 29,226         | 32,000         | 30,000           | 35,500         |
| 001-3520-541-4700 | Printing and Binding              | 280            | 500            | 500              | 1,500          |
| 001-3520-541-4900 | Other Charges & Obligations       | 6              | 100            | 100              | 200            |
| 001-3520-541-5100 | Office Supplies                   | 710            | 725            | 690              | 900            |
| 001-3520-541-5200 | Operating Supplies                | 54,287         | 51,800         | 39,200           | 61,900         |
| 001-3520-541-5230 | Safety Supplies                   | 7,998          | 11,050         | 8,300            | 12,900         |
| 001-3520-541-5240 | Fuel/Diesel/Lubricants            | 22,466         | 37,000         | 42,000           | 35,000         |
| 001-3520-541-5300 | Road Materials and Supplies       | 9,686          | 16,500         | 12,000           | 20,900         |
| 001-3520-541-5400 | Books, Pubs, Subs & Memberships   | 1,637          | 2,930          | 2,380            | 3,025          |
|                   | Subtotal Operating                | 740,693        | 1,132,648      | 892,477          | 1,277,725      |
| 001-3520-541-6400 | Capital Equipment                 | -              | -              | -                | -              |
|                   | Subtotal Capital                  | -              | -              | -                | -              |
|                   | TOTAL STREETS                     | 1,481,719      | 1,941,764      | 1,630,410        | 2,090,856      |

# REVENUE & EXPENDITURES SUMMARY

## REVENUES

|                                                   | Building & Inspection | Police Education | Special Law Enforcement | ARPA Fund      | Special Assessment | Parks & Events | COPS         |
|---------------------------------------------------|-----------------------|------------------|-------------------------|----------------|--------------------|----------------|--------------|
| <b>Revenues:</b>                                  |                       |                  |                         |                |                    |                |              |
| Licenses and Permits                              | 390,000               | -                | -                       | -              | -                  | -              | -            |
| Intergovernmental                                 | -                     | -                | -                       | 566,000        | -                  | -              | -            |
| Charges for Services                              | -                     | -                | -                       | -              | -                  | 106,305        | -            |
| Fines and Forfeitures                             | -                     | 8,000            | 50,000                  | -              | -                  | -              | -            |
| Miscellaneous                                     | 22,000                | 50               | 3,000                   | 35,000         | 103,912            | 1,100          | -            |
|                                                   |                       |                  |                         |                |                    |                |              |
| <b>Total Revenues:</b>                            | <b>412,000</b>        | <b>8,050</b>     | <b>53,000</b>           | <b>601,000</b> | <b>103,912</b>     | <b>107,405</b> | <b>-</b>     |
|                                                   |                       |                  |                         |                |                    |                |              |
| Transfer In:                                      | -                     | -                | -                       | -              | -                  | 15,000         | 2,100        |
|                                                   |                       |                  |                         |                |                    |                |              |
| Fund Balances/Reserves / Net Assets               | (635,623)             | 15,222           | 450,993                 | 143,022        | 95,050             | (3,195)        | (410)        |
|                                                   |                       |                  |                         |                |                    |                |              |
| <b>Total Revenues, Transfers and Fund Balance</b> | <b>(223,623)</b>      | <b>23,272</b>    | <b>503,993</b>          | <b>744,022</b> | <b>198,962</b>     | <b>119,210</b> | <b>1,690</b> |

# REVENUE & EXPENDITURES SUMMARY

## REVENUES

|                                                           | CERT         | Police<br>Impact<br>Fees | Fire Impact<br>Fees | Recreation<br>Impact<br>Fees | PW-<br>Admin<br>Impact<br>Fees | Stormwater<br>Fund | Total            |
|-----------------------------------------------------------|--------------|--------------------------|---------------------|------------------------------|--------------------------------|--------------------|------------------|
| <b>Revenues:</b>                                          |              |                          |                     |                              |                                |                    |                  |
| Licenses and<br>Permits                                   | -            | 1,300                    | 28                  | 3,200                        | 832                            | -                  | 395,360          |
| Intergovernmental                                         | -            | -                        | -                   | -                            | -                              | -                  | 566,000          |
| Charges for<br>Services                                   | -            | -                        | -                   | -                            | -                              | 757,745            | 106,305          |
| Fines and<br>Forfeitures                                  | -            | -                        | -                   | -                            | -                              | -                  | 58,000           |
| Miscellaneous                                             | -            | -                        | 300                 | 100                          | -                              | 2,000              | 165,462          |
|                                                           |              |                          |                     |                              |                                |                    |                  |
| <b>Total Revenues:</b>                                    | <b>-</b>     | <b>1,300</b>             | <b>328</b>          | <b>3,300</b>                 | <b>832</b>                     | <b>759,745</b>     | <b>2,050,872</b> |
|                                                           |              |                          |                     |                              |                                |                    |                  |
| Transfer In:                                              | -            | -                        | -                   | -                            | -                              | -                  | 17,100           |
|                                                           |              |                          |                     |                              |                                |                    |                  |
| Fund Balances/<br>Reserves/ Net<br>Assets                 | 6,280        | 106,434                  | 444,602             | 220,399                      | (6,273)                        | 732,561            | 1,569,062        |
|                                                           |              |                          |                     |                              |                                |                    |                  |
| <b>Total Revenues,<br/>Transfers and<br/>Fund Balance</b> | <b>6,280</b> | <b>107,734</b>           | <b>444,930</b>      | <b>223,699</b>               | <b>(5,441)</b>                 | <b>1,492,306</b>   | <b>3,637,144</b> |

# REVENUE & EXPENDITURES SUMMARY

## EXPENDITURES

|                                          | Building & Inspection | Police Education | Special Law Enf. | ARPA Fund      | Special Assessment | Parks & Events | COPS          |
|------------------------------------------|-----------------------|------------------|------------------|----------------|--------------------|----------------|---------------|
| <b>Expenditures:</b>                     |                       |                  |                  |                |                    |                |               |
| Public Safety                            | 778,995               | 5,000            | 80,600           | -              | -                  | -              | 10,000        |
| Transportation                           | -                     | -                | -                | -              | 177,987            | -              | -             |
| Culture & Recreation                     | -                     | -                | -                | -              | -                  | 123,142        | -             |
| Debt Service                             | 4,092                 | -                | -                | -              | -                  | -              | -             |
| Other Uses                               | -                     | -                | -                | -              | 13,189             | -              | -             |
|                                          |                       |                  |                  |                |                    |                |               |
| <b>Total Expenditures:</b>               | <b>783,087</b>        | <b>5,000</b>     | <b>80,600</b>    | <b>-</b>       | <b>191,176</b>     | <b>123,142</b> | <b>10,000</b> |
|                                          |                       |                  |                  |                |                    |                |               |
| Transfer Out:                            | 318,678               | -                | -                | -              | -                  | -              | -             |
|                                          |                       |                  |                  |                |                    |                |               |
| Fund Balances/<br>Reserves/ Net Assets   | (1,325,388)           | 18,272           | 423,393          | 744,022        | 7,786              | (3,932)        | (8,310)       |
|                                          |                       |                  |                  |                |                    |                |               |
| <b>Total Appropriations and Reserves</b> | <b>(223,623)</b>      | <b>23,272</b>    | <b>503,993</b>   | <b>744,022</b> | <b>198,962</b>     | <b>119,210</b> | <b>1,690</b>  |



# REVENUE & EXPENDITURES SUMMARY

## EXPENDITURES

|                                                  | CERT         | Police<br>Impact<br>Fees | Fire<br>Impact<br>Fees | Recreation<br>Impact<br>Fees | PW-Admin<br>Impact<br>Fees | Stormwater<br>Fund | Total            |
|--------------------------------------------------|--------------|--------------------------|------------------------|------------------------------|----------------------------|--------------------|------------------|
| <b>Expenditures:</b>                             |              |                          |                        |                              |                            |                    |                  |
| Public Safety                                    | 4,500        | -                        | -                      | -                            | -                          | -                  | 879,095          |
| Transportation                                   | -            | -                        | -                      | -                            | 35,000                     | 871,985            | 1,084,972        |
| Culture &<br>Recreation                          | -            | -                        | -                      | -                            | -                          | -                  | 123,142          |
| Debt Service                                     | -            | -                        | -                      | -                            | -                          | 28,597             | 32,689           |
| Other Uses                                       | -            | -                        | -                      | -                            | -                          | -                  | 13,189           |
|                                                  |              |                          |                        |                              |                            |                    |                  |
| <b>Total<br/>Expenditures:</b>                   | <b>4,500</b> | <b>-</b>                 | <b>-</b>               | <b>-</b>                     | <b>35,000</b>              | <b>900,582</b>     | <b>2,133,087</b> |
|                                                  |              |                          |                        |                              |                            |                    |                  |
| Transfer Out:                                    | -            | -                        | -                      | -                            | -                          | 25,000             | 343,678          |
|                                                  |              |                          |                        |                              |                            |                    |                  |
| Fund<br>Balances/Reserve<br>s/Net Assets         | 1,780        | 107,734                  | 444,930                | 223,699                      | (40,441)                   | 566,834            | 1,160,380        |
|                                                  |              |                          |                        |                              |                            |                    |                  |
| <b>Total<br/>Appropriations<br/>and Reserves</b> | <b>6,280</b> | <b>107,734</b>           | <b>444,930</b>         | <b>223,699</b>               | <b>(5,441)</b>             | <b>1,492,416</b>   | <b>3,637,144</b> |

# BUILDING & INSPECTION FUND



The Building Division is responsible for the permitting and inspection of all construction activities throughout the city. The Building Division coordinates with Planning, Public Works, the Fire Marshal, and Code Enforcement to assist in the enforcement of compliance with city ordinances, the fire prevention code, and applicable fair housing requirements.

## FY 2025–2026 GOALS & OBJECTIVES

**Goal:** To organize the services necessary for implementing the functions managed under the jurisdiction of the Building Division, ensuring that all construction within the City conforms to applicable state and local codes. The goal is to improve the image, reputation, and attractiveness of the City to both current and potential residents.

### Objectives:

- Maintain a high level of service delivery while transitioning to a hybrid contract-staff inspection model and Building Official schedule.

## FY 2024–2025 HIGHLIGHTS

- Continued the implementation and increase the utilization of the SmartGov permitting software.

| Performance Measures and Benchmarking |                     |                     |                       |                       |
|---------------------------------------|---------------------|---------------------|-----------------------|-----------------------|
| Activity                              | Actual<br>2022-2023 | Actual<br>2023-2024 | Expected<br>2024-2025 | Proposed<br>2025-2026 |
| Permits Processed                     | 2,034               | 1,578               | 1,200                 | 1,500                 |
| Inspections Completed                 | 5,409               | 4,722               | 4,000                 | 4,500                 |

# SUMMARY

| Authorized Positions     | 2024       | 2025     | 2025     | 2026     |
|--------------------------|------------|----------|----------|----------|
|                          | ACTUAL     | BUDGET   | ESTIMATE | BUDGET   |
| Building Official        | 1          | 1        | 1        | 1        |
| Building Inspector       | 1          | 1        | 1        | 1        |
| Plans Examiner/Inspector | 1          | 1        | 1        | 1        |
| Permit Clerk             | 2          | 2        | 2        | 2        |
| Records Clerk Part-Time  | 0.5        | 0        | 0        | 0        |
| <b>TOTAL</b>             | <b>5.5</b> | <b>5</b> | <b>5</b> | <b>5</b> |



# BUILDING FUND

|                                        |                       | 2024             | 2025             | 2025             | 2026               |
|----------------------------------------|-----------------------|------------------|------------------|------------------|--------------------|
|                                        |                       | ACTUAL           | BUDGET           | ESTIMATE         | BUDGET             |
| <b>FUND BALANCE, OCTOBER 1</b>         |                       | <b>(21,340)</b>  | <b>145,560</b>   | <b>104,994</b>   | <b>(635,623)</b>   |
| <b>Revenues:</b>                       |                       |                  |                  |                  |                    |
| 102-0000-322-0000                      | Building Permits      | 774,268          | 800,000          | 250,000          | 350,000            |
| 102-0000-322-3000                      | Re-Inspections        | 16,025           | 30,000           | 15,000           | 15,000             |
| 102-0000-322-4000                      | Plan Review           | 248,204          | 100,000          | 25,000           | 25,000             |
| 102-0000-361-1000                      | Interest Earnings     | 1,274            | 2,500            | 2,000            | 2,000              |
| 102-0000-369-0000                      | Miscellaneous Revenue | 52,659           | 45,000           | 20,000           | 20,000             |
| <b>Total Revenues</b>                  |                       | <b>1,092,431</b> | <b>977,500</b>   | <b>312,000</b>   | <b>412,000</b>     |
|                                        |                       |                  |                  |                  |                    |
| <b>Total Revenues and Fund Balance</b> |                       | <b>1,071,091</b> | <b>1,123,060</b> | <b>416,994</b>   | <b>(223,623)</b>   |
|                                        |                       |                  |                  |                  |                    |
| <b>Expenditures:</b>                   |                       |                  |                  |                  |                    |
| Personnel Services                     |                       | 588,175          | 609,896          | 590,846          | 625,250            |
| Operating Expenses                     |                       | 100,879          | 171,802          | 156,100          | 153,745            |
| Capital Expenses                       |                       | -                | 100,000          | -                | -                  |
| Other Expenses                         |                       | 277,043          | 305,590          | 305,671          | 322,770            |
| <b>Total Expenditures</b>              |                       | <b>966,097</b>   | <b>1,187,288</b> | <b>1,052,617</b> | <b>1,101,765</b>   |
|                                        |                       |                  |                  |                  |                    |
|                                        |                       |                  |                  |                  |                    |
| <b>FUND BALANCE, SEPTEMBER 30</b>      |                       | <b>104,994</b>   | <b>(64,228)</b>  | <b>(635,623)</b> | <b>(1,325,388)</b> |

# BUDGET TO BUDGET VARIANCE

When comparing the adopted budget for FY2025 of \$1,187,288 with proposed budget for FY2026 of \$1,101,765, there is a decrease of \$85,524. This decrease is primarily associated with a decrease in capital expenses. The Building Division maintained the level of FTE of 2025.

## LINE ITEM DETAIL

|                                    |                                    | 2024<br>ACTUAL | 2025<br>BUDGET | 2025<br>ESTIMATE | 2026<br>BUDGET |
|------------------------------------|------------------------------------|----------------|----------------|------------------|----------------|
| Personnel Services:                |                                    |                |                |                  |                |
| 102-2900-524-1200                  | Regular Salaries and Wages         | 458,520        | 464,592        | 458,142          | 465,198        |
| 102-2900-524-1400                  | Overtime                           | -              | 1,775          | -                | 1,725          |
| 102-2900-524-2100                  | F.I.C.A.                           | 34,025         | 35,565         | 34,186           | 35,738         |
| 102-2900-524-2200                  | Retirement Contribution            | 45,592         | 46,818         | 45,815           | 46,549         |
| 102-2900-524-2300                  | Life and Health Insurance          | 50,037         | 61,105         | 52,703           | 66,127         |
| 102-2900-524-2400                  | Workers Compensation               | -              | 41             | -                | 9,913          |
| Subtotal Personnel Services        |                                    | 588,175        | 609,896        | 590,846          | 625,250        |
| Operating Expenses:                |                                    |                |                |                  |                |
| 102-2900-524-3100                  | Professional Services              | 4,340          | 17,000         | 24,500           | 17,000         |
| 102-2900-524-3400                  | Other Contractual Services         | 20,753         | 65,000         | 45,000           | 43,000         |
| 102-2900-524-4020                  | Employee Development               | 8,797          | 3,000          | 2,500            | 3,000          |
| 102-2900-524-4100                  | Communications                     | 2,386          | 4,000          | 3,500            | 4,000          |
| 102-2900-524-4200                  | Postage                            | 29             | 100            | 100              | 100            |
| 102-2900-524-4400                  | Rental & Leases                    | 12,270         | 7,732          | 7,732            | 13,000         |
| 102-2900-524-4600                  | Repairs and Maintenance            | -              | 5,000          | 5,000            | 5,000          |
| 102-2900-524-4610                  | Repairs and Maintenance - Vehicles | 4,412          | 1,800          | 1,240            | 2,500          |
| 102-2900-524-4700                  | Printing and Binding               | 486            | 1,000          | 300              | 500            |
| 102-2900-524-5100                  | Office Supplies                    | 304            | 2,500          | 2,500            | 2,500          |
| 102-2900-524-5200                  | Operating Supplies                 | 39,607         | 54,325         | 53,614           | 52,800         |
| 102-2900-524-5240                  | Fuel/Diesel/Lubricants             | 5,344          | 6,500          | 6,500            | 6,500          |
| 102-2900-524-5400                  | Books, Pubs, Subs & Memberships    | 2,151          | 3,845          | 3,614            | 3,845          |
| Subtotal Operating Expenses        |                                    | 100,879        | 171,802        | 156,100          | 153,745        |
| Capital Expenses:                  |                                    |                |                |                  |                |
| 102-2900-524-6400                  | Capital Equipment                  | -              | 100,000        | -                | -              |
| Subtotal Capital Expenses          |                                    | -              | 100,000        | -                | -              |
| Other Expenses:                    |                                    |                |                |                  |                |
| 102-2900-524-7100                  | Principal                          | 3,697          | 3,697          | 3,697            | 3,697          |
| 102-2900-524-7200                  | Interest                           | 395            | 314            | 395              | 395            |
| 102-2900-524-9300                  | Administrative Transfer            | 272,952        | 301,579        | 301,579          | 318,678        |
| Subtotal Other Expenses            |                                    | 277,043        | 305,590        | 305,671          | 322,770        |
| TOTAL EXPENDITURES - BUILDING FUND |                                    | 966,097        | 1,187,288      | 1,052,617        | 1,101,765      |



# STORMWATER MANAGEMENT



The Public Works Stormwater Division ensures the city remains compliant with annual stormwater regulations set by the Environmental Protection Agency (EPA) and the National Pollutant Discharge Elimination System (NPDES) permit for stormwater discharge from the Municipal Separate Storm Sewer System (MS4). They work alongside property owners to improve and clean various lakes and ponds, restoring stormwater capacity. Additionally, the division provided storm event information and preparedness to the community, continuously

clearing and maintaining storm drains, monitoring lake levels, and participating in the implementation of a countywide sandbag operation program.

## FY 2025–2026 GOALS & OBJECTIVES

**Goal:** To ensure the health, safety, and welfare of residents through regular maintenance programs that guarantee the proper functioning of drainage systems and facilities.

### Objectives:

- Complete the Annual Pipe Lining Maintenance.
- Finish construction of Phase II of the Bennett Road Stormwater Improvements project, utilizing the EDA grant funds received in FY 2023/2024.
- Complete repairs to the Raven Avenue outfall, utilizing NRCS grant funds.
- Finalize the design of the W. Warren Public Facility Drainage Project using FEMA and HUD funds.
- Complete the construction of the Rock Lake Emergency Outfall.

## FY 2024–2025 HIGHLIGHTS

- Performed pipe lining of 18" pipe under S. Grant, multiple pipes under Wildmere Ave, Hanging Vine Pt., and into the Wildmere subdivision leading to the lake.
- Completed pipe lining and cleaning of pipes under Sandalwood Park, and re-established drainage structures.
- Submitted the Community Rating System (CRS) application, which is pending acceptance into the CRS program, potentially providing citywide flood insurance discounts.
- Completed repairs using FEMA ER funding for the Lake Ave. and Oak St. drainage systems.

## Performance Measures and Benchmarking

| Activity                                       | Actual<br>2022-2023 | Actual<br>2023-2024 | Expected<br>2024-2025 | Proposed<br>2025-2026 |
|------------------------------------------------|---------------------|---------------------|-----------------------|-----------------------|
| Design Plan Requirements                       | 24                  | 21                  | 15                    | 15                    |
| Inspect Major Outfalls                         | 32                  | 32                  | 32                    | 32                    |
| Inspect Baffle Boxes                           | 16                  | 16                  | 16                    | 16                    |
| Inspect S-W Lift Station Pumps                 | 14                  | 8                   | 8                     | 8                     |
| Inspect Exfiltration Trenches                  | 1685                | 1685                | 1685                  | 1685                  |
| Re-establish Ditch Lines to Original Flow (LF) | 500'                | 2000                | 500                   | 500                   |
| City Wide Street Sweeping                      | 5                   | 6                   | 7                     | 7                     |



# SPECIAL REVENUE FUND

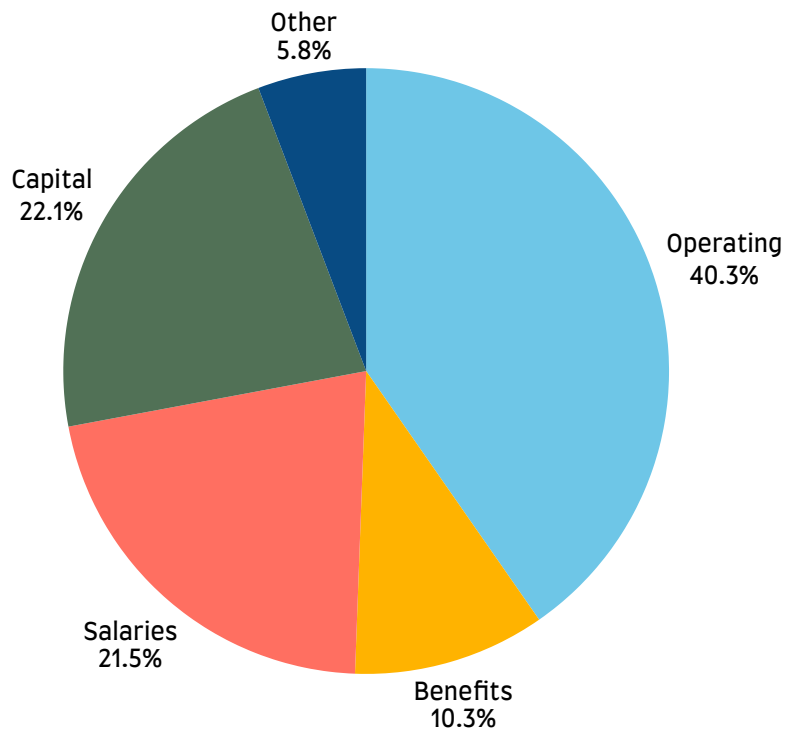
|                                 |                                    | 2024<br>ACTUAL | 2025<br>BUDGET | 2025<br>ESTIMATE | 2026<br>BUDGET |
|---------------------------------|------------------------------------|----------------|----------------|------------------|----------------|
| FUND BALANCE, OCTOBER 1         |                                    | 298,756        | 569,077        | 551,283          | 732,671        |
| Revenues:                       |                                    |                |                |                  |                |
| 406-0000-329-1250               | Stormwater Utility/Service Charges | 742,004        | 765,047        | 743,056          | 755,000        |
| 406-0000-329-1260               | Stormwater Utility/Inspection Fees | -              | 500            | -                | -              |
| 406-0000-331-1000               | Federal Grant/FEMA PA              | -              | -              | 117,157          | -              |
| 406-0000-331-2000               | Federal Grant/FEMA HMGP            | -              | -              | -                | -              |
| 406-0000-343-9000               | Service Charges/Monterrey Pond     | 2,745          | 2,745          | 2,745            | 2,745          |
| 406-0000-361-1000               | Interest Earnings                  | 4,644          | 601            | 1,500            | 2,000          |
| 406-0000-364-4000               | Sale of Equipment                  | -              | -              | -                | -              |
| 406-0000-369-0000               | Miscellaneous Revenue              | -              | -              | -                | -              |
| 406-0000-382-1000               | Transfer In                        | -              | -              | -                | -              |
| Total Revenues                  |                                    | 749,393        | 768,893        | 864,458          | 759,745        |
| Total Revenues and Fund Balance |                                    | 1,048,149      | 1,337,970      | 1,415,741        | 1,492,416      |
| Expenditures:                   |                                    |                |                |                  |                |
| Personnel Expenses              |                                    | 141,580        | 207,143        | 207,133          | 293,735        |
| Operating Expenses              |                                    | 255,200        | 362,340        | 362,340          | 373,250        |
| Capital Expenses                |                                    | 71,401         | 708,500        | 60,000           | 205,000        |
| Other Expenses                  |                                    | 28,685         | 53,597         | 53,597           | 53,597         |
| Total Expenditures              |                                    | 496,866        | 1,331,580      | 683,070          | 925,582        |
| FUND BALANCE, SEPTEMBER 30      |                                    | 551,283        | 6,389          | 732,671          | 566,834        |

# LINE ITEM DETAIL

|                                 |                                          | 2024<br>ACTUAL | 2025<br>BUDGET | 2025<br>ESTIMATE | 2026<br>BUDGET |
|---------------------------------|------------------------------------------|----------------|----------------|------------------|----------------|
| Personnel Expenses              |                                          |                |                |                  |                |
| 406-3520-541-1200               | Regular Salaries and Wages               | 105,928        | 143,970        | 143,970          | 198,759        |
| 406-3520-541-1400               | Overtime                                 | 21             | 3,000          | 3,000            | -              |
| 406-3520-541-2100               | F.I.C.A.                                 | 7,701          | 12,342         | 12,342           | 16,993         |
| 406-3520-541-2200               | Retirement Contribution                  | 10,593         | 16,960         | 16,960           | 23,646         |
| 406-3520-541-2300               | Life and Health Insurance                | 17,338         | 30,860         | 30,860           | 45,653         |
| 406-3520-541-2400               | Workers Compensation                     | -              | 10             | -                | 8,684          |
| Subtotal Personnel Expenses     |                                          | 141,580        | 207,143        | 207,133          | 293,735        |
| Operating Expenses              |                                          |                |                |                  |                |
| 406-3520-541-3100               | Professional Services                    | 41,462         | 55,000         | 55,000           | 62,000         |
| 406-3520-541-3400               | Other Contractual Services               | 99,579         | 144,800        | 144,800          | 145,700        |
| 406-3520-541-4010               | Travel & Per Diem                        | -              | 250            | 250              | 250            |
| 406-3520-541-4020               | Employee Development                     | 2,030          | 4,050          | 4,050            | 4,050          |
| 406-3520-541-4100               | Communication                            | 1,481          | 1,900          | 1,900            | 3,900          |
| 406-3520-541-4300               | Utility Services                         | 15,509         | 21,760         | 21,760           | 24,370         |
| 406-3520-541-4401               | Rentals and Leases - Vehicles            | 6,803          | 4,800          | 4,800            | -              |
| 406-3520-541-4600               | Repair and Maintenance                   | 52,275         | 75,000         | 75,000           | 83,000         |
| 406-3520-541-4610               | Repair and Maintenance-Vehicles          | 4,513          | 10,000         | 10,000           | 10,000         |
| 406-3520-541-4700               | Printing and Binding                     | 807            | 1,000          | 1,000            | 2,000          |
| 406-3520-541-4900               | Other Charges & Obligations              | 5,034          | 5,300          | 5,300            | 7,000          |
| 406-3520-541-5200               | Operating Supplies                       | 17,449         | 29,500         | 29,500           | 23,000         |
| 406-3520-541-5240               | Fuel/Diesel/Lubricants                   | 6,928          | 8,000          | 8,000            | 7,000          |
| 406-3520-541-5400               | Books, Pubs, Subs & Memberships          | 1,330          | 980            | 980              | 980            |
| Subtotal Operating Expenses     |                                          | 255,200        | 362,340        | 362,340          | 373,250        |
| Capital Expenses                |                                          |                |                |                  |                |
| 406-3520-541-6304               | CIP-Rock Lake Outfall                    | -              | -              | -                | 30,000         |
| 406-3520-541-6308               | CIP-Orange Avenue-Credo to Highland      | -              | -              | -                | -              |
| 406-3520-541-6309               | CIP-Update to SW Master Plan             | -              | 200,000        | -                | -              |
| 406-3520-541-6312               | CIP-Bennett Drive/UPS Pond               | -              | -              | -                | -              |
| 406-3520-541-6313               | CIP-Master Plan Update                   | 13,581         | 135,000        | -                | 40,000         |
| 406-3520-541-6315               | CIP-Pipe Lining                          | -              | -              | -                | -              |
| 406-3520-541-6316               | CIP-Lake Jane Intake & Oak St. Lake Ave. | 57,820         | 85,000         | 60,000           | 100,000        |
| 406-3520-541-6318               | CIP-Raven Avenue Outfall                 | -              | 200,000        | -                | 35,000         |
| 406-3520-541-6400               | Capital Equipment                        | -              | 38,500         | -                | -              |
| Subtotal Capital Expenses       |                                          | 71,401         | 708,500        | 60,000           | 205,000        |
| Other Expenses                  |                                          |                |                |                  |                |
| 406-3520-541-7100               | Principal                                | 25,416         | 25,949         | 25,949           | 25,949         |
| 406-3520-541-7200               | Interest                                 | 3,269          | 2,648          | 2,648            | 2,648          |
| 406-3520-541-9300               | Administrative Transfer                  | -              | 25,000         | 25,000           | 25,000         |
| Subtotal Other Expenses         |                                          | 28,685         | 53,597         | 53,597           | 53,597         |
| TOTAL EXPENDITURES - STORMWATER |                                          | 496,866        | 1,331,580      | 683,070          | 925,582        |



# FY 2026 EXPENDITURE BY CATEGORY





# POLICE EDUCATION

|                                        |                           | 2024<br>ACTUAL | 2025<br>BUDGET | 2025<br>ESTIMATE | 2026<br>BUDGET |
|----------------------------------------|---------------------------|----------------|----------------|------------------|----------------|
| <b>FUND BALANCE, OCTOBER 1</b>         |                           | <b>5,372</b>   | <b>4,657</b>   | <b>10,692</b>    | <b>15,222</b>  |
| <b>Revenues:</b>                       |                           |                |                |                  |                |
| 116-0000-351-3000                      | Law Enforcement Education | 8,745          | 8,700          | 8,000            | 8,000          |
| 116-0000-361-1000                      | Interest Earnings         | 75             | 30             | 30               | 50             |
| <b>Total Revenues</b>                  |                           | <b>8,820</b>   | <b>8,730</b>   | <b>8,030</b>     | <b>8,050</b>   |
| <b>Total Revenues and Fund Balance</b> |                           | <b>14,192</b>  | <b>13,387</b>  | <b>18,722</b>    | <b>23,272</b>  |
| <b>Expenditures:</b>                   |                           |                |                |                  |                |
| 116-2600-521-4020                      | Employee Development      | 3,500          | 3,500          | 3,500            | 5,000          |
| 116-2600-521-6400                      | Equipment                 | -              | -              | -                | -              |
| <b>Total Expenditures</b>              |                           | <b>3,500</b>   | <b>3,500</b>   | <b>3,500</b>     | <b>5,000</b>   |
| <b>Fund Balance, September 30</b>      |                           | <b>10,692</b>  | <b>9,887</b>   | <b>15,222</b>    | <b>18,272</b>  |

# SPECIAL LAW ENFORCEMENT

|                                        |                                       | 2024<br>ACTUAL | 2025<br>BUDGET | 2025<br>ESTIMATE | 2026<br>BUDGET |
|----------------------------------------|---------------------------------------|----------------|----------------|------------------|----------------|
| <b>FUND BALANCE, OCTOBER 1</b>         |                                       | <b>385,204</b> | <b>378,036</b> | <b>425,993</b>   | <b>450,993</b> |
| <b>Revenues:</b>                       |                                       |                |                |                  |                |
| 117-0000-351-2000                      | Confiscated Property (State)          | 23,961         | 15,000         | 22,000           | 25,000         |
| 117-0000-351-2010                      | Confiscated Property (Federal)        | 35,786         | 25,000         | 36,000           | 25,000         |
| 117-0000-361-1000                      | Interest Earnings                     | 388            | 2,300          | 500              | 500            |
| 117-0000-361-1020                      | Interest/Treasury                     | 4,463          | 1,900          | 2,000            | 2,500          |
| <b>Total Revenues</b>                  |                                       | <b>64,598</b>  | <b>44,200</b>  | <b>60,500</b>    | <b>53,000</b>  |
| <b>Total Revenues and Fund Balance</b> |                                       | <b>449,802</b> | <b>422,236</b> | <b>486,493</b>   | <b>503,993</b> |
| <b>Expenditures:</b>                   |                                       |                |                |                  |                |
| 117-2600-521-4020                      | Employee Development                  | -              | -              | -                | -              |
| 117-2600-521-4900                      | Other Charges & Obligations (State)   | 11,943         | 20,000         | 20,000           | 35,000         |
| 117-2600-521-4901                      | Other Charges & Obligations (Federal) | 11,866         | 15,500         | 15,500           | 45,600         |
| 117-2600-521-6400                      | Capital Equipment                     | -              | -              | -                | -              |
| <b>Total Expenditures</b>              |                                       | <b>23,809</b>  | <b>35,500</b>  | <b>35,500</b>    | <b>80,600</b>  |
| <b>Fund Balance, September 30</b>      |                                       | <b>425,993</b> | <b>386,736</b> | <b>450,993</b>   | <b>423,393</b> |

# ARPA

|                                        |                                     | 2024<br>ACTUAL   | 2025<br>BUDGET | 2025<br>ESTIMATE | 2026<br>BUDGET |
|----------------------------------------|-------------------------------------|------------------|----------------|------------------|----------------|
| <b>FUND BALANCE, OCTOBER 1</b>         |                                     | <b>67,392</b>    | <b>192,782</b> | <b>108,022</b>   | <b>143,022</b> |
| <b>Revenues:</b>                       |                                     |                  |                |                  |                |
| 120-0000-332-0000                      | Financial Assistance/Federal Source | 4,609,336        | 759,120        | 759,120          | 566,000        |
| 120-0000-361-1000                      | Interest Earnings                   | 40,630           | -              | 35,000           | 35,000         |
| <b>Total Revenues</b>                  |                                     | <b>4,649,966</b> | <b>759,120</b> | <b>794,120</b>   | <b>601,000</b> |
| <b>Total Revenues and Fund Balance</b> |                                     | <b>4,717,358</b> | <b>951,902</b> | <b>902,142</b>   | <b>744,022</b> |
| <b>Operating Expenses:</b>             |                                     |                  |                |                  |                |
| 120-1400-512-4900                      | Other Charges & Obligation          | 110,336          | -              | -                | -              |
| 120-1615-534-4310                      | Solid Waste Disposal                | -                | -              | -                | -              |
| 120-1640-513-3100                      | Professional Services               | -                | -              | -                | -              |
| <b>Capital Expenses:</b>               |                                     |                  |                |                  |                |
| 120-2800-522-6302                      | Fire Station #17                    | -                | 99,000         | -                | -              |
| <b>Subtotal Capital Expenses</b>       |                                     | <b>-</b>         | <b>99,000</b>  | <b>-</b>         | <b>-</b>       |
| <b>Other Expenses:</b>                 |                                     |                  |                |                  |                |
| 120-1600-513-9300                      | Administrative Transfer             | 4,499,000        | 759,120        | 759,120          | -              |
| <b>Subtotal Other Expenses</b>         |                                     | <b>4,499,000</b> | <b>759,120</b> | <b>759,120</b>   | <b>-</b>       |
| <b>Total Expenditures</b>              |                                     | <b>4,609,336</b> | <b>858,120</b> | <b>759,120</b>   | <b>-</b>       |
| <b>Fund Balance, September 30</b>      |                                     | <b>108,022</b>   | <b>93,782</b>  | <b>143,022</b>   | <b>744,022</b> |

# SPECIAL ASSESSMENTS

|                                        |                    | 2024<br>ACTUAL | 2025<br>BUDGET | 2025<br>ESTIMATE | 2026<br>BUDGET |
|----------------------------------------|--------------------|----------------|----------------|------------------|----------------|
| <b>FUND BALANCE, OCTOBER 1</b>         |                    | <b>76,996</b>  | <b>94,321</b>  | <b>131,410</b>   | <b>95,050</b>  |
| <b>Revenues:</b>                       |                    |                |                |                  |                |
| 130-0000-325-1000                      | Special Assessment | -              | -              | -                | -              |
| 130-0000-325-1002                      | Longwood Groves    | 17,766         | 18,502         | 18,502           | 18,502         |
| 130-0000-325-1003                      | Markham Hills      | 11,664         | 12,116         | 12,116           | 12,116         |
| 130-0000-325-1004                      | Golden Grooves     | 5,028          | 5,364          | 5,364            | 5,364          |
| 130-0000-325-1005                      | Sleepy Hollow      | 11,298         | 11,573         | 11,573           | 11,573         |
| 130-0000-325-1006                      | Longwood Hills     | 4,055          | 4,200          | 4,200            | 4,200          |
| 130-0000-325-1007                      | Barrington         | 13,520         | 14,043         | 14,043           | 14,043         |
| 130-0000-325-1008                      | Shadow Hills       | 21,460         | 22,653         | 22,653           | 22,653         |
| 130-0000-325-1009                      | Tiberon Cove       | 13,943         | 14,461         | 14,461           | 14,461         |
| 130-0000-361-1000                      | Interest Earnings  | 5,799          | 1,000          | 1,000            | 1,000          |
| <b>Total Revenues</b>                  |                    | <b>104,534</b> | <b>103,912</b> | <b>103,912</b>   | <b>103,912</b> |
| <b>Total Revenues and Fund Balance</b> |                    | <b>181,530</b> | <b>198,233</b> | <b>235,322</b>   | <b>198,962</b> |
| <b>Expenditures:</b>                   |                    |                |                |                  |                |
| Operating Expenses                     |                    | 50,119         | 182,099        | 127,083          | 177,987        |
| Other Expenses                         |                    | -              | 13,189         | 13,189           | 13,189         |
| <b>Total Expenditures</b>              |                    | <b>50,119</b>  | <b>195,288</b> | <b>140,272</b>   | <b>191,176</b> |
| <b>Fund Balance, September 30</b>      |                    | <b>131,410</b> | <b>2,945</b>   | <b>95,050</b>    | <b>7,786</b>   |

# SPECIAL ASSESSMENTS

|                                                 |                                          | 2024<br>ACTUAL | 2025<br>BUDGET | 2025<br>ESTIMATE | 2026<br>BUDGET |
|-------------------------------------------------|------------------------------------------|----------------|----------------|------------------|----------------|
| <b>Operating Expenses:</b>                      |                                          |                |                |                  |                |
| 130-3520-541-3102                               | Longwood Groves - Professional Svcs      | 820            | 936            | 936              | 936            |
| 130-3520-541-3103                               | Markham Hills - Professional Svcs        | 775            | 896            | 896              | 896            |
| 130-3520-541-3104                               | Golden Groves - Professional Svcs        | 803            | 854            | 775              | 854            |
| 130-3520-541-3105                               | Sleepy Hollow - Professional Svcs        | 816            | 897            | 897              | 897            |
| 130-3520-541-3106                               | Longwood Hills - Professional Svcs       | 773            | 790            | 790              | 790            |
| 130-3520-541-3107                               | Barrington - Professional Svcs           | 830            | 912            | 912              | 912            |
| 130-3520-541-3108                               | Shadow Hills - Professional Svcs         | 858            | 958            | 958              | 958            |
| 130-3520-541-3109                               | Tiboron Cove - Professional Services     | 820            | 913            | 913              | 913            |
| 130-3520-541-3402                               | Longwood Groves - Other Contractual Svcs | 7,487          | 12,070         | 14,618           | 16,370         |
| 130-3520-541-3403                               | Markham Hills - Other Contractual Svcs   | 2,135          | 23,850         | 17,310           | 23,850         |
| 130-3520-541-3404                               | Golden Groves - Other Contractual Svcs   | 2,124          | 5,664          | 4,348            | 4,944          |
| 130-3520-541-3405                               | Sleepy Hollow - Other Contractual Svcs   | 2,405          | 16,617         | 12,675           | 12,832         |
| 130-3520-541-3406                               | Longwood Hills - Other Contractual Svcs  | 1,700          | 600            | 2,750            | 2,000          |
| 130-3520-541-3407                               | Barrington - Other Contractual Svcs      | 3,310          | 27,980         | 24,460           | 30,180         |
| 130-3520-541-3408                               | Shadow Hills - Other Contractual Svcs    | 5,070          | 29,529         | 23,645           | 22,600         |
| 130-3520-541-3409                               | Tiboron Cove - Other Contractual Svcs    | 4,713          | 32,756         | 4,600            | 32,000         |
| 130-3520-541-4203                               | Markham Hills- Postage                   | -              | 200            | 200              | 200            |
| 130-3520-541-4302                               | Longwood Groves - Utilities              | 2,449          | 5,357          | 3,763            | 5,357          |
| 130-3520-541-4303                               | Markham Hills - Utilities                | 390            | 3,228          | 407              | 3,228          |
| 130-3520-541-4304                               | Golden Groves - Utilities                | 827            | 894            | 576              | 894            |
| 130-3520-541-4305                               | Sleepy Hollow - Utilities                | 1,273          | 1,848          | 1,257            | 1,848          |
| 130-3520-541-4306                               | Longwood Hills - Utilities               | 562            | 720            | 572              | 720            |
| 130-3520-541-4307                               | Barrington - Utilities                   | 2,685          | 3,494          | 1,960            | 3,672          |
| 130-3520-541-4308                               | Shadow Hills - Utilities                 | 4,246          | 5,974          | 4,227            | 5,974          |
| 130-3520-541-4309                               | Tiboron Cove - Utilities                 | 2,251          | 4,162          | 2,637            | 4,162          |
| 130-3520-541-9808                               | Shadow Hills Reserves                    | -              | 13,189         | 13,189           | 13,189         |
| <b>Total Operating Expenses</b>                 |                                          | <b>50,119</b>  | <b>195,288</b> | <b>140,272</b>   | <b>191,176</b> |
| <b>TOTAL EXPENDITURES - SPECIAL ASSESSMENTS</b> |                                          | <b>50,119</b>  | <b>195,288</b> | <b>140,272</b>   | <b>191,176</b> |

# PARKS & EVENTS

|                                        |                                          | 2024<br>ACTUAL | 2025<br>BUDGET | 2025<br>ESTIMATE | 2026<br>BUDGET |
|----------------------------------------|------------------------------------------|----------------|----------------|------------------|----------------|
| <b>FUND BALANCE, OCTOBER 1</b>         |                                          | <b>12,168</b>  | <b>44,793</b>  | <b>(17,076)</b>  | <b>(3,195)</b> |
| <b>Revenues:</b>                       |                                          |                |                |                  |                |
| 131-0000-347-2010                      | Fundraising Event-Chili Cook-Off         | 3,344          | 4,000          | 4,000            | 4,000          |
| 131-0000-347-2020                      | Sponsorship - Barkfest                   | 100            | 1,000          | 2,000            | 2,000          |
| 131-0000-347-2021                      | Sponsorship - American Camp Out          | -              | 800            | 800              | -              |
| 131-0000-347-2022                      | Sponsorship - Reiter Park Concerts       | -              | 500            | 500              | -              |
| 131-0000-347-2023                      | Sponsorship - Miscellaneous Events       | -              | -              | -                | -              |
| 131-0000-347-2030                      | Sponsorship - Events                     | 650            | 5,000          | 12,000           | 12,000         |
| 131-0000-347-2031                      | Special Events Fees                      | 12,130         | 15,000         | 15,000           | 15,000         |
| 131-0000-347-2032                      | Sponsorship - Celebrate the Season       | 13,615         | 15,000         | 14,000           | 14,000         |
| 131-0000-347-2033                      | Sponsorship - National Night Out         | 800            | 1,000          | 1,000            | 1,000          |
| 131-0000-347-2034                      | Sponsorship - Christmas Parade           | 600            | 800            | 600              | 600            |
| 131-0000-347-2035                      | Sponsorship - Fourth of July             | 9,729          | 15,000         | 10,000           | 10,000         |
| 131-0000-347-2036                      | Sponsorship - Breakfast with Santa       | 3,051          | 3,500          | 3,435            | 3,500          |
| 131-0000-347-2037                      | Sponsorship - Halloween                  | 3,550          | 3,550          | 4,225            | 4,500          |
| 131-0000-347-2039                      | Sponsorship - Autism Awareness           | 6,500          | 6,500          | 4,000            | 4,500          |
| 131-0000-347-2040                      | Sponsorship - Pirate Seafood Festival    | 3,647          | 3,700          | 2,875            | 2,875          |
| 131-0000-347-2041                      | Sponsorship - Juneteenth                 | 200            | 500            | 200              | 200            |
| 131-0000-347-2042                      | Sponsorship - Father/Daughter/Mother/Son | 1,936          | 2,000          | 2,000            | 2,000          |
| 131-0000-347-2043                      | Sponsorship - Fall Festival              | 21,720         | 21,700         | 26,730           | 26,730         |
| 131-0000-347-2044                      | Sponsorship - Food Trucks                | 2,200          | 2,500          | 2,500            | 2,500          |
| 131-0000-347-2045                      | Sponsorship - Halloween Dance            | 506            | 510            | -                | 500            |
| 131-0000-361-1000                      | Interest Earnings / Interests            | 217            | 500            | 100              | 100            |
| 131-0000-366-0000                      | Memorial Donations                       | 780            | 1,000          | 1,000            | 1,000          |
| 131-0000-366-0100                      | Donations/Contributions                  | -              | -              | -                | -              |
| 131-0000-381-1000                      | Interfund Transfer                       | 15,000         | 15,000         | 15,000           | 15,000         |
| <b>Total Revenues</b>                  |                                          | <b>100,575</b> | <b>119,460</b> | <b>122,365</b>   | <b>122,405</b> |
| <b>Total Revenues and Fund Balance</b> |                                          | <b>112,743</b> | <b>164,253</b> | <b>105,289</b>   | <b>119,210</b> |



# PARKS & EVENTS

## Expenditures:

### Operating Expenses

|                   |                                   | 2024<br>ACTUAL | 2025<br>BUDGET | 2025<br>ESTIMATE | 2026<br>BUDGET |
|-------------------|-----------------------------------|----------------|----------------|------------------|----------------|
| 131-3210-574-4801 | Halloween                         | 3,068          | 3,100          | 3,070            | 6,900          |
| 131-3210-574-4802 | Celebrate the Season              | 7,312          | 7,312          | 7,312            | 9,332          |
| 131-3210-574-4803 | Barkfest                          | 448            | 200            | 160              | 2,700          |
| 131-3210-574-4804 | National Night Out                | 1,071          | 1,000          | 978              | 2,000          |
| 131-3210-574-4805 | Car Show                          | 6,600          | 6,500          | 6,100            | 6,600          |
| 131-3210-574-4806 | Chili Cook-Off/Community Affair   | 1,119          | 1,120          | 1,120            | 1,120          |
| 131-3210-574-4807 | Reiter Park Concerts              | 8,950          | 8,000          | 7,650            | 8,000          |
| 131-3210-574-4808 | Christmas Parade                  | 1,715          | 1,800          | 1,716            | 1,800          |
| 131-3210-574-4809 | Fall Festival                     | 16,613         | 16,650         | 16,614           | 19,140         |
| 131-3210-574-4810 | Fourth of July                    | 26,615         | 26,000         | 25,474           | 26,000         |
| 131-3210-574-4811 | Food Trucks                       | 3,530          | 1,000          | 100              | 1,000          |
| 131-3210-574-4812 | Great American Camp Out           | 859            | 1,000          | 200              | -              |
| 131-3210-574-4813 | Pirate Seafood Festival           | 14,641         | 14,800         | 14,650           | -              |
| 131-3210-574-4814 | Father/Daughter/Mother/Son Dances | 3,730          | 2,250          | 3,730            | 2,250          |
| 131-3210-574-4815 | Breakfast with Santa              | 2,439          | 2,500          | 2,440            | 2,500          |
| 131-3210-574-4816 | New Events                        | 1,282          | 1,300          | 1,283            | 1,300          |
| 131-3210-574-4817 | Board Promotions                  | 19,942         | 10,000         | 6,000            | 10,000         |
| 131-3210-574-4818 | Longwood Luau                     | 1,000          | 2,000          | 1,000            | 3,000          |
| 131-3210-574-4819 | Juneteenth                        | 4,000          | 4,000          | 4,000            | 4,000          |
| 131-3210-574-4820 | Autism Awareness                  | 3,483          | 3,500          | 3,483            | 5,000          |
| 131-3210-574-4821 | Halloween Dance                   | -              | -              | -                | -              |
| 131-3210-574-4822 | Strawberry Festival               | -              | -              | -                | 9,000          |
| 131-3210-574-4830 | Miscellaneous Events              | 1,404          | 1,500          | 1,404            | 1,500          |

|                                 |                |                |                |                |
|---------------------------------|----------------|----------------|----------------|----------------|
| <b>Total Operating Expenses</b> | <b>129,819</b> | <b>115,532</b> | <b>108,484</b> | <b>123,142</b> |
|---------------------------------|----------------|----------------|----------------|----------------|

### Capital Expense:

|                   |                   |   |   |   |   |
|-------------------|-------------------|---|---|---|---|
| 131-3210-574-6400 | Capital Equipment | - | - | - | - |
|-------------------|-------------------|---|---|---|---|

|                              |          |          |          |          |
|------------------------------|----------|----------|----------|----------|
| <b>Total Capital Expense</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |
|------------------------------|----------|----------|----------|----------|

|                           |                |                |                |                |
|---------------------------|----------------|----------------|----------------|----------------|
| <b>Total Expenditures</b> | <b>129,819</b> | <b>115,532</b> | <b>108,484</b> | <b>123,142</b> |
|---------------------------|----------------|----------------|----------------|----------------|

|                                   |                 |               |                |                |
|-----------------------------------|-----------------|---------------|----------------|----------------|
| <b>Fund Balance, September 30</b> | <b>(17,076)</b> | <b>48,721</b> | <b>(3,195)</b> | <b>(3,932)</b> |
|-----------------------------------|-----------------|---------------|----------------|----------------|

# CITIZENS ON PATROL

|                                 |                                       | 2024<br>ACTUAL | 2025<br>BUDGET | 2025<br>ESTIMATE | 2026<br>BUDGET |
|---------------------------------|---------------------------------------|----------------|----------------|------------------|----------------|
| FUND BALANCE, OCTOBER 1         |                                       | 13,394         | 17,620         | 4,040            | (410)          |
| Revenues:                       |                                       |                |                |                  |                |
| 132-0000-347-4001               | Food Sales                            | -              | -              | -                | -              |
| 132-0000-361-1000               | Interest Earnings / Interests         | 119            | -              | -                | -              |
| 132-0000-366-0000               | Donations                             | 300            | 300            | -                | -              |
| 132-0000-381-1000               | City Contributions-Interfund Transfer | -              | 2,100          | 2,100            | 2,100          |
| Total Revenues                  |                                       | 419            | 2,400          | 2,100            | 2,100          |
| Total Revenues and Fund Balance |                                       | 13,813         | 20,020         | 6,140            | 1,690          |
| Expenditures:                   |                                       |                |                |                  |                |
| Operating Expenses              |                                       |                |                |                  |                |
| 132-2600-521-4410               | Concession Supplies/Propane           | -              | -              | -                | -              |
| 132-2600-521-4610               | Gas for Vehicles                      | 1,500          | 1,500          | 1,500            | 1,500          |
| 132-2600-521-4611               | Maintenance for Vehicles              | 4,739          | 2,500          | 2,450            | 2,500          |
| 132-2600-521-4800               | Community Relations                   | 1,674          | 1,000          | 1,000            | 1,500          |
| 132-2600-521-4801               | Award Meet and Greet Dinner           | 1,055          | 1,200          | 1,000            | 1,200          |
| 132-2600-521-5210               | Uniforms/Equipment                    | 805            | 3,300          | 600              | 3,300          |
| Total Operating Expenses        |                                       | 9,773          | 9,500          | 6,550            | 10,000         |
| Total Expenditures              |                                       | 9,773          | 9,500          | 6,550            | 10,000         |
| Fund Balance, September 30      |                                       | 4,040          | 10,520         | (410)            | (8,310)        |

# CERT

|                                        |                                   | 2024<br>ACTUAL | 2025<br>BUDGET | 2025<br>ESTIMATE | 2026<br>BUDGET |
|----------------------------------------|-----------------------------------|----------------|----------------|------------------|----------------|
| <b>FUND BALANCE, OCTOBER 1</b>         |                                   | <b>10,521</b>  | <b>12,481</b>  | <b>10,500</b>    | <b>6,280</b>   |
| <b>Revenues:</b>                       |                                   |                |                |                  |                |
| 133-0000-347-4010                      | Fund Raising-Celebrate the Season | -              | -              | -                | -              |
| 133-0000-347-4020                      | Fund Raising-Mustang Show         | 300            | 300            | -                | -              |
| 133-0000-347-4030                      | Fund Raising-Easter Egg Hunt      | -              | -              | -                | -              |
| 133-0000-347-4040                      | Fund Raising-Other Events         | -              | -              | -                | -              |
| 133-0000-361-1000                      | Interest Earnings / Interests     | 126            | -              | -                | -              |
| <b>Total Revenues</b>                  |                                   | <b>426</b>     | <b>300</b>     | <b>-</b>         | <b>-</b>       |
| <b>Total Revenues and Fund Balance</b> |                                   | <b>10,947</b>  | <b>12,781</b>  | <b>10,500</b>    | <b>6,280</b>   |
| <b>Expenditures:</b>                   |                                   |                |                |                  |                |
| 133-2800-522-4600                      | Repair and Maintenance            | 110            | 750            | 750              | 750            |
| 133-2800-522-4800                      | CERT/Promotional Activities       | -              | 150            | 150              | 150            |
| 133-2800-522-5200                      | Operating Supplies                | 337            | 3,100          | 3,100            | 3,100          |
| 133-2800-522-5501                      | Continuing Education/Training     | -              | 220            | 220              | 500            |
| <b>Total Operating Expense</b>         |                                   | <b>447</b>     | <b>4,220</b>   | <b>4,220</b>     | <b>4,500</b>   |
| <b>Capital Expense:</b>                |                                   |                |                |                  |                |
| 133-2800-522-6400                      | Capital Equipment                 | -              | -              | -                | -              |
| <b>Total Capital Expense</b>           |                                   | <b>-</b>       | <b>-</b>       | <b>-</b>         | <b>-</b>       |
| <b>Total Expenditures</b>              |                                   | <b>447</b>     | <b>4,220</b>   | <b>4,220</b>     | <b>4,500</b>   |
| <b>Fund Balance, September 30</b>      |                                   | <b>10,500</b>  | <b>8,561</b>   | <b>6,280</b>     | <b>1,780</b>   |

# POLICE IMPACT FEES

|                                        |                                | 2024<br>ACTUAL | 2025<br>BUDGET | 2025<br>ESTIMATE | 2026<br>BUDGET |
|----------------------------------------|--------------------------------|----------------|----------------|------------------|----------------|
| <b>FUND BALANCE, OCTOBER 1</b>         |                                | <b>13,216</b>  | <b>10,268</b>  | <b>105,134</b>   | <b>106,434</b> |
| <b>Revenues:</b>                       |                                |                |                |                  |                |
| 134-0000-324-1100                      | Impact Fees Residential-Police | 79,360         | 25,000         | 1,300            | 1,300          |
| 134-0000-324-1200                      | Impact Fees Commercial-Police  | 14,857         | 10,000         | -                | -              |
| 134-0000-361-1000                      | Interest Earnings / Interests  | 721            | 100            | -                | -              |
| <b>Total Revenues</b>                  |                                | <b>94,938</b>  | <b>35,100</b>  | <b>1,300</b>     | <b>1,300</b>   |
| <b>Total Revenues and Fund Balance</b> |                                | <b>108,154</b> | <b>45,368</b>  | <b>106,434</b>   | <b>107,734</b> |
| <b>Expenditures:</b>                   |                                |                |                |                  |                |
| <b>Operating Expense:</b>              |                                |                |                |                  |                |
| 134-2600-521-5200                      | Operating Supplies             | 3,020          | -              | -                | -              |
| <b>Capital Expense:</b>                |                                |                |                |                  |                |
| 134-2600-521-6400                      | Capital Equipment              | -              | -              | -                | -              |
| <b>Total Capital Expense</b>           |                                | <b>-</b>       | <b>-</b>       | <b>-</b>         | <b>-</b>       |
| <b>Total Expenditures</b>              |                                | <b>3,020</b>   | <b>-</b>       | <b>-</b>         | <b>-</b>       |
| <b>Fund Balance, September 30</b>      |                                | <b>105,134</b> | <b>45,368</b>  | <b>106,434</b>   | <b>107,734</b> |

# FIRE IMPACT FEES

|                                        |                               | 2024<br>ACTUAL | 2025<br>BUDGET | 2025<br>ESTIMATE | 2026<br>BUDGET |
|----------------------------------------|-------------------------------|----------------|----------------|------------------|----------------|
| <b>FUND BALANCE, OCTOBER 1</b>         |                               | <b>38,023</b>  | <b>244,041</b> | <b>247,543</b>   | <b>444,602</b> |
| <b>Revenues:</b>                       |                               |                |                |                  |                |
| 135-0000-324-1100                      | Impact Fees Residential-Fire  | 176,718        | 50,000         | 174,800          | 28             |
| 135-0000-324-1200                      | Impact Fees Commercial-Fire   | 31,060         | 15,000         | 30,919           | -              |
| 135-0000-361-1000                      | Interest Earnings / Interests | 1,742          | 300            | 300              | 300            |
| <b>Total Revenues</b>                  |                               | <b>209,520</b> | <b>65,300</b>  | <b>206,019</b>   | <b>328</b>     |
| <b>Total Revenues and Fund Balance</b> |                               | <b>247,543</b> | <b>309,341</b> | <b>453,562</b>   | <b>444,930</b> |
| <b>Expenditures:</b>                   |                               |                |                |                  |                |
| <b>Operating Expense:</b>              |                               |                |                |                  |                |
| 135-2800-522-5200                      | Operating Supplies            | -              | -              | -                | -              |
| <b>Total Operating Expense</b>         |                               | <b>-</b>       | <b>-</b>       | <b>-</b>         | <b>-</b>       |
| <b>Capital Expense:</b>                |                               |                |                |                  |                |
| 135-2800-522-6400                      | Capital Equipment             | -              | 8,695          | 8,960            | -              |
| <b>Total Capital Expense</b>           |                               | <b>-</b>       | <b>8,695</b>   | <b>8,960</b>     | <b>-</b>       |
| <b>Total Expenditures</b>              |                               | <b>-</b>       | <b>8,695</b>   | <b>8,960</b>     | <b>-</b>       |
| <b>Fund Balance, September 30</b>      |                               | <b>247,543</b> | <b>300,646</b> | <b>444,602</b>   | <b>444,930</b> |



# RECREATION IMPACT FEES

|                                        |                                    | 2024<br>ACTUAL | 2025<br>BUDGET | 2025<br>ESTIMATE | 2026<br>BUDGET |
|----------------------------------------|------------------------------------|----------------|----------------|------------------|----------------|
| <b>FUND BALANCE, OCTOBER 1</b>         |                                    | <b>11,929</b>  | <b>214,729</b> | <b>217,099</b>   | <b>220,399</b> |
| <b>Revenues:</b>                       |                                    |                |                |                  |                |
| 136-0000-324-6100                      | Impact Fees Residential-Recreation | 203,864        | 20,000         | 3,200            | 3,200          |
| 136-0000-324-6200                      | Impact Fees Commercial-Recreation  | -              | -              | -                | -              |
| 136-0000-361-1000                      | Interest Earnings / Interests      | 1,306          | 100            | 100              | 100            |
| <b>Total Revenues</b>                  |                                    | <b>205,170</b> | <b>20,100</b>  | <b>3,300</b>     | <b>3,300</b>   |
| <b>Total Revenues and Fund Balance</b> |                                    | <b>217,099</b> | <b>234,829</b> | <b>220,399</b>   | <b>223,699</b> |
| <b>Expenditures:</b>                   |                                    |                |                |                  |                |
| <b>Operating Expense:</b>              |                                    |                |                |                  |                |
| 136-3210-572-5200                      | Operating Supplies                 | -              | -              | -                | -              |
| <b>Total Operating Expense</b>         |                                    | <b>-</b>       | <b>-</b>       | <b>-</b>         | <b>-</b>       |
| <b>Capital Expense:</b>                |                                    |                |                |                  |                |
| 136-3210-572-6300                      | Other Improvements                 | -              | -              | -                | -              |
| 136-3210-572-6400                      | Capital Equipment                  | -              | -              | -                | -              |
| <b>Total Capital Expense</b>           |                                    | <b>-</b>       | <b>-</b>       | <b>-</b>         | <b>-</b>       |
| <b>Total Expenditures</b>              |                                    | <b>-</b>       | <b>-</b>       | <b>-</b>         | <b>-</b>       |
| <b>Fund Balance, September 30</b>      |                                    | <b>217,099</b> | <b>234,829</b> | <b>220,399</b>   | <b>223,699</b> |

# PUBLIC WORKS / ADMIN IMPACT FEES

|                                 |                                        | 2024<br>ACTUAL | 2025<br>BUDGET | 2025<br>ESTIMATE | 2026<br>BUDGET |
|---------------------------------|----------------------------------------|----------------|----------------|------------------|----------------|
| FUND BALANCE, OCTOBER 1         |                                        | (3,239)        | (4,532)        | 62,895           | (6,273)        |
| Revenues:                       |                                        |                |                |                  |                |
| 137-0000-324-7100               | Impact Fees Residential-Administrative | 61,269         | 10,000         | 832              | 832            |
| 137-0000-324-7200               | Impact Fees Commercial-Administrative  | 4,500          | 4,500          | -                | -              |
| 137-0000-361-1000               | Interest Earnings / Interests          | 366            | -              | -                | -              |
| Total Revenues                  |                                        | 66,134         | 14,500         | 832              | 832            |
| Total Revenues and Fund Balance |                                        | 62,895         | 9,968          | 63,727           | (5,441)        |
| Expenditures:                   |                                        |                |                |                  |                |
| Operating Expense:              |                                        |                |                |                  |                |
| 137-3520-541-5200               | Operating Supplies                     | -              | -              | -                | -              |
| Total Operating Expense         |                                        | -              | -              | -                | -              |
| Capital Expense:                |                                        |                |                |                  |                |
| 137-3520-541-6400               | Capital Equipment                      | -              | 70,000         | 70,000           | 35,000         |
| Total Capital Expense           |                                        | -              | 70,000         | 70,000           | 35,000         |
| Total Expenditures              |                                        | -              | 70,000         | 70,000           | 35,000         |
| Fund Balance, September 30      |                                        | 62,895         | (60,032)       | (6,273)          | (40,441)       |

# CAPITAL PROJECTS FUND

## REVENUE & EXPENDITURES SUMMARY

|                                                    | Public<br>Facilities | Capital<br>Projects | Total               |
|----------------------------------------------------|----------------------|---------------------|---------------------|
| Revenues:                                          |                      |                     |                     |
| Sales and Use Taxes                                | 1,705,000            | -                   | 1,705,000           |
| Intergovernmental                                  | 16,000               | 150,000             | 166,000             |
| Miscellaneous                                      | -                    | -                   | -                   |
| Other Financing Sources                            | -                    | -                   | -                   |
| <b>Total Revenues:</b>                             | <b>1,721,000</b>     | <b>150,000</b>      | <b>1,871,000</b>    |
| Transfer In:                                       | -                    | -                   | -                   |
| Fund Balances/Reserves/Net Assets                  | 3,855,797            | 3,331,467           | 7,187,264           |
| <b>Total Revenues, Transfers and Fund Balance:</b> | <b>\$ 5,576,797</b>  | <b>\$ 3,481,467</b> | <b>\$ 9,058,264</b> |
| Expenditures:                                      |                      |                     |                     |
| Governmental                                       | -                    | 155,749             | 155,749             |
| Public Safety                                      | -                    | 4,743,635           | 4,743,635           |
| Physical Environment                               | 1,130,000            | -                   | 1,130,000           |
| Transportation                                     | 2,948,954            | 75,500              | 3,024,454           |
| Culture & Recreation                               | -                    | 91,500              | 91,500              |
| Debt Service                                       | 833,656              | 224,395             | 1,058,051           |
| <b>Total Expenditures:</b>                         | <b>4,912,610</b>     | <b>5,290,779</b>    | <b>10,203,389</b>   |
| Transfer Out:                                      | -                    | -                   | -                   |
| Fund Balances/Reserves/Net Assets                  | 664,187              | (1,849,312)         | (1,185,125)         |
| <b>Total Appropriations and Reserves:</b>          | <b>5,576,797</b>     | <b>3,441,467</b>    | <b>9,018,264</b>    |

# PUBLIC FACILITIES

|                                 |                                               | 2024<br>ACTUAL | 2025<br>BUDGET | 2025<br>ESTIMATE | 2026<br>BUDGET |
|---------------------------------|-----------------------------------------------|----------------|----------------|------------------|----------------|
| FUND BALANCE, OCTOBER 1         |                                               | 1,329,333      | 3,488,640      | 1,667,063        | 3,855,797      |
| Revenues:                       |                                               |                |                |                  |                |
| 310-0000-312-2000               | 1-Cent Sales Tax                              | 1,227,477      | 1,321,351      | 1,321,000        | 1,321,000      |
| 310-0000-312-4100               | Local Option Gas Tax                          | 382,836        | 393,060        | 384,011          | 384,000        |
| 310-0000-325-1010               | Special Assessment                            | 10,792         | 16,000         | 16,000           | 16,000         |
| 310-0000-331-1100               | Federal Grants/Hazard Mitigation Grant        | -              | 911,261        | 247,500          | -              |
| 310-0000-331-1200               | Federal Grants/EDA Grant                      | -              | 603,500        | -                | -              |
| 310-0000-331-1300               | Federal Grants/FEMA PA Grant                  | -              | -              | -                | -              |
| 310-0000-331-1400               | Federal Grants/NRCS                           | -              | 143,462        | -                | -              |
| 310-0000-334-4000               | FDOT Reimbursement                            | -              | -              | 428,425          | -              |
| 310-0000-334-4100               | FDOT- LAP #437933-1                           | -              | -              | -                | -              |
| 310-0000-334-4200               | FDOT - LAP #446488-1                          | -              | 250,000        | -                | -              |
| 310-0000-334-4300               | FDOT - JPA #443793-1                          | 316,002        | -              | 316,002          | -              |
| 310-0000-337-4000               | SC Interlocal Funding - Bike & Ped            | 87,343         | 570,000        | 1,320,000        | -              |
| 310-0000-337-4100               | SC Interlocal Funding - Ronald Reagan Land    | 169,044        | -              | 930,000          | -              |
| 310-0000-337-4200               | SC Interlocal Funding - Raven Outfall Project | -              | 240,000        | -                | -              |
| 310-0000-361-1000               | Interest Earnings                             | 21,999         | -              | -                | -              |
| 310-0000-363-1110               | Capital Improv. Assessment                    | -              | -              | -                | -              |
| 310-0000-369-0000               | Miscellaneous Revenue                         | -              | -              | -                | -              |
| 310-0000-380-0000               | Capital Lease Proceeds                        | -              | -              | -                | -              |
| 310-0000-384-0000               | Non-Revenues/Debt Proceeds                    | -              | -              | -                | -              |
| Total Revenues                  |                                               | 2,215,493      | 4,448,634      | 4,962,938        | 1,721,000      |
| Total Revenues and Fund Balance |                                               | 3,544,826      | 7,937,274      | 6,630,001        | 5,576,797      |
| Expenditures:                   |                                               |                |                |                  |                |
| Operating Expenses              |                                               | 82,853         | 119,804        | 97,722           | 118,954        |
| Capital Expenses                |                                               | 961,241        | 5,163,600      | 1,842,826        | 3,960,000      |
| Other Expenses                  |                                               | 833,669        | 45,445         | 833,656          | 833,656        |
| Total Expenditures              |                                               | 1,877,764      | 5,328,849      | 2,774,204        | 4,912,610      |
| Fund Balance, September 30      |                                               | 1,667,063      | 2,608,425      | 3,855,797        | 664,187        |

# PUBLIC FACILITIES

|                                        |                                                           | 2024<br>ACTUAL | 2025<br>BUDGET | 2025<br>ESTIMATE | 2026<br>BUDGET |
|----------------------------------------|-----------------------------------------------------------|----------------|----------------|------------------|----------------|
| Operating Expenses                     |                                                           |                |                |                  |                |
| 310-3100-524-3100                      | Professional Services                                     | 82,049         | 118,954        | 96,872           | -              |
| 310-3520-541-3100                      | Professional Services                                     | 804            | 850.00         | 850              | 118,954        |
| Total Operating Expenses               |                                                           | 82,853         | 119,804        | 97,722           | 118,954        |
| Capital Expenses                       |                                                           |                |                |                  |                |
| 310-3100-524-6301                      | Resurfacing of Local Streets CB                           | -              | 20,000         | -                | 41,500         |
| 310-3100-524-6302                      | ADA Transition Plan CB                                    | 22,312         | 100,000        | 50,000           | 50,000         |
| 310-3100-524-6303                      | Engineering Studies                                       | 18,400         | 35,000         | 30,000           | 35,000         |
| 310-3100-524-6304                      | Best Foot Forward Program                                 | -              | -              | -                | -              |
| 310-3100-524-6306                      | Bike Share Program                                        | 6,500          | 12,500         | 6,500            | 8,500          |
| 310-3100-524-6308                      | Resurfacing of Local Streets Paving                       | -              | 100,000        | -                | 100,000        |
| 310-3100-524-6313                      | CIP-W Warren Ave-Paving & Drainage                        | -              | 525,000        | -                | 800,000        |
| 310-3100-524-63xx                      | W Warren Ave-Complete Street                              |                |                |                  | -              |
| 310-3100-524-6314                      | Ronald Reagan Blvd Complete Street                        | 24,713         | -              | 49,426           | -              |
| 310-3100-524-6316                      | Bicycle Pedestrian Plan (X Seminole Trail Connector)      | -              | -              | -                | -              |
| 310-3100-524-6318                      | Corridor Landscaping/Hardscaping                          | 80,673         | -              | 35,000           | -              |
| 310-3100-524-6321                      | Sign Replacement and Minor Asphalt                        | 31,043         | 95,000         | 25,000           | 95,000         |
| 310-3100-524-6322                      | Street Lights, Church, Historic Rosedale                  | -              | -              | -                | -              |
| 310-3520-541-6303                      | Paving- Highland and Industrial                           | -              | 130,000        | -                | -              |
| 310-3520-541-6304                      | Paving-Industrial Park off SR434                          | -              | 175,000        | -                | -              |
| 310-3520-541-6305                      | Paving-Sleepy Hollow                                      |                |                |                  | 700,000        |
| 310-3520-541-6306                      | Stormwater and Paving Orange Ave.                         | 4,500          | 200,000        | 6,000            | 300,000        |
| 310-3520-541-6307                      | E. Church Ave Complete Street                             | -              | -              | -                | -              |
| 310-3520-541-6313                      | E. Church Sidewalk-North Grant to Weston                  | -              | -              | -                | 100,000        |
| 310-3520-541-6314                      | Longdale Sidewalks                                        | -              | -              | -                | 350,000        |
| 310-3520-541-6315                      | Update Pedestrian and Bike Master Plan                    | 9,299          | -              | 9,300            | -              |
| 310-3520-541-6316                      | Subdivision Sidewalk Connections                          | 122,290        | 75,000         | 150,000          | -              |
| 310-3520-541-6317                      | Maine, Reider & E. Lake-S. Longwood Sidewalk - Phase I    | 532,578        | -              | 539,900          | -              |
| 310-3520-541-6318                      | S. Grant St. Sidewalk - Dog Track to Lk. Kathryn          | 2,380          | 75,000         | 6,000            | 200,000        |
| 310-3520-541-6319                      | Tullis,Marvin, Overstreet S. Longwood Sidewalk - Phase II | 42,576         | 400,000        | 65,700           | -              |
| 310-3520-541-6320                      | 2nd Place & 12th St. Sidewalk                             | -              | -              | 50,000           | -              |
| 310-3520-541-6321                      | W. Fla., N. Milwee, W. Magnolia Sidewalk                  | -              | -              | 175,000          | -              |
| 310-3520-541-6322                      | South Pedestrian Corridor (Milwee Ave.)                   | 21,535         | 20,000         | 400,000          | -              |
| 310-3520-541-6323                      | Warren Ave Public Facility Drainage Improvements          | 4,660          | 1,330,000      | 15,000           | 200,000        |
| 310-3520-541-6324                      | Bennett Drive Drainage Improvments                        | 2,543          | 825,100        | -                | 75,000         |
| 310-3520-541-6325                      | Traffic Signal Installation                               | -              | 50,000         | -                | -              |
| 310-3520-541-6326                      | Raven Avenue Outfall                                      | 35,239         | 481,000        | 230,000          | 50,000         |
| 310-3520-541-6327                      | Shared Use Path Designation Wayfinding                    | -              | 15,000         | -                | -              |
| 310-3520-541-6328                      | Sidewalk Construction Residential                         | -              | 200,000        | -                | 100,000        |
| 310-3520-541-6331                      | Paving-S. Grant St                                        |                |                |                  | 250,000        |
| 310-3520-541-63xx                      | Traffic Calming Initiative                                |                |                |                  | 50,000         |
| 310-3520-541-63xx                      | Oxford Road Pedestrian Route                              |                |                |                  | 225,000        |
| 310-3520-541-63xx                      | Raven Avenue Outfall                                      |                |                |                  | 40,000         |
| 310-3520-541-63xx                      | W. Maine Reconstruction                                   |                |                |                  | 190,000        |
| 310-3520-541-63xx                      | Shared Use Path Designation Wayfinding                    |                |                |                  | -              |
| 310-3520-541-6329                      | Savage Road Extension                                     | -              | 200,000        | -                | -              |
| 310-3520-541-6330                      | Rock Lake Outfall                                         | -              | 100,000        | -                | -              |
| Total Capital Expenses                 |                                                           | 961,241        | 5,163,600      | 1,842,826        | 3,960,000      |
| Other Expenses                         |                                                           |                |                |                  |                |
| 310-3520-541-7100                      | Principal                                                 | 820,572        | 44,461         | 820,573          | 820,573        |
| 310-3520-541-7200                      | Interest                                                  | 13,097         | 984            | 13,083           | 13,083         |
| Total Other Expenses                   |                                                           | 833,669        | 45,445         | 833,656          | 833,656        |
| Total Expenditures                     |                                                           | 1,877,764      | 5,328,849      | 2,774,204        | 4,912,610      |
| TOTAL EXPENDITURES - PUBLIC FACILITIES |                                                           | 1,877,764      | 5,328,849      | 2,774,204        | 4,912,610      |



# CAPITAL PROJECTS FUND

|                                                       | 2024<br>ACTUAL | 2025<br>BUDGET | 2025<br>ESTIMATE | 2026<br>BUDGET |
|-------------------------------------------------------|----------------|----------------|------------------|----------------|
| FUND BALANCE, OCTOBER 1                               | 672,942        | 5,121,004      | (47,719)         | 3,331,467      |
| Revenues:                                             |                |                |                  |                |
| 320-0000-331-7020 Cultural Facilities/FDEP/Comm Bldg. | -              | -              | -                | -              |
| 320-0000-331-7030 FRDAP- Parks                        | 50,000         | 150,000        | 100,000          | 150,000        |
| 320-0000-331-7040 FEMA - Safe Room #4468-033R         | 54,921         | -              | 41,214           | -              |
| 320-0000-361-1000 Interest Earnings                   | 16,400         | -              | 500              | -              |
| 320-0000-364-0000 Sales of Fixed Assets               | -              | -              | -                | -              |
| 320-0000-369-0000 Other Miscellaneous Revenue         | -              | -              | -                | -              |
| 320-0000-382-1000 Transfer In                         | 5,368,876      | 1,499,489      | 4,400,000        | -              |
| 320-0000-384-0000 Non-Revenues Debt Proceeds          | -              | 5,200,000      | -                | -              |
| Total Revenues                                        | 5,490,197      | 6,849,489      | 4,541,714        | 150,000        |
| Total Revenues and Fund Balance                       | 6,163,139      | 11,970,493     | 4,493,995        | 3,481,467      |
| Expenditures:                                         |                |                |                  |                |
| Operating Expenses                                    | -              | -              | -                | -              |
| Capital Expenses                                      | 1,688,393      | 11,075,094     | 940,063          | 5,106,384      |
| Other Expenses                                        | 4,522,466      | 224,395        | 222,465          | 224,395        |
| Total Expenditures                                    | 6,210,858      | 11,299,489     | 1,162,528        | 5,330,779      |
| Fund Balance, September 30                            | (47,719)       | 671,004        | 3,331,467        | (1,849,312)    |

# CAPITAL PROJECTS FUND

|                             |                                                      | 2024<br>ACTUAL | 2025<br>BUDGET | 2025<br>ESTIMATE | 2026<br>BUDGET |
|-----------------------------|------------------------------------------------------|----------------|----------------|------------------|----------------|
| Capital Expenses            |                                                      |                |                |                  |                |
| 320-1640-513-6400           | Capital Equipment - IT                               | -              | -              | -                | 155,749        |
| 320-2600-521-6400           | Capital Equipment-Police                             | 348,944        | 273,952        | 332,963          | 710,635        |
| 320-2800-522-5200           | Operating Supplies                                   | -              | -              | -                | -              |
| 320-2800-522-6301           | CIP-Fire Station 15                                  | 38,308         | 9,600,000      | -                | -              |
| 320-2800-522-6302           | CIP-Fire Station 17                                  | -              | -              | -                | 3,330,000      |
| 320-2800-522-6303           | CIP-Fire AC Replacement                              | -              | -              | -                | -              |
| 320-2800-522-6400           | Equipment-Fire                                       | 1,272,144      | 951,142        | 428,100          | 703,000        |
| 320-3100-524-6400           | Capital Equipment-Community Development              | -              | -              | -                | -              |
| 320-3210-572-6300           | Improvements Other Than Buildings                    | -              | -              | -                | -              |
| 320-3210-572-5200           | Operating Supplies                                   | 4,386          | -              | -                | -              |
| 320-3210-572-6306           | CIP-AC Replacement - Parks & Rec                     | -              | 80,000         | -                | -              |
| 320-3210-572-6307           | CIP-Floor Replacement - Parks & Recreation           | -              | -              | -                | -              |
| 320-3210-572-6308           | CIP-Exterior Siding Replacement - Parks & Recreation | -              | 35,000         | -                | -              |
| 320-3210-572-6310           | CIP-FRDAP                                            | -              | -              | 100,000          | -              |
| 320-3210-572-6314           | CIP-Kitchen Renovations CB                           | -              | -              | -                | -              |
| 320-3210-572-6315           | CIP-Concession Stand Renovation                      | -              | 10,000         | -                | -              |
| 320-3210-572-6316           | CIP-Playground Capital Equipment Candyland Park      | -              | -              | -                | -              |
| 320-3210-572-6317           | CIP-Brick Pavers CB-Parks & Recreation               | -              | -              | -                | -              |
| 320-3210-572-6318           | CIP-Candyland Perimeter Fencing                      | -              | 75,000         | -                | -              |
| 320-3210-541-6400           | Capital Equipment-Leisure Services                   | 22,830         | -              | 33,500           | 74,000         |
| 320-3520-541-6319           | CIP-Awning Public Works Streets                      | -              | -              | -                | 17,500         |
| 320-3520-541-6300           | Improvements Other Than Buildings                    | -              | -              | -                | -              |
| 320-3520-541-6400           | Capital Equipment-Streets                            | 1,780          | 50,000         | 45,500           | 75,500         |
| 320-4120-436-6400           | Capital Equipment-PW                                 | -              | -              | -                | 40,000         |
| Subtotal Capital Expenses   |                                                      | 1,688,393      | 11,075,094     | 940,063          | 5,106,384      |
| Other Expenses              |                                                      |                |                |                  |                |
| 320-1640-513-7100           | Principal                                            | 119,156        | 119,156        | 119,156          | 119,156        |
| 320-1640-513-7200           | Interest                                             | 3,309          | 5,239          | 3,309            | 5,239          |
| 320-2800-522-7300           | Other Debt Services                                  | -              | 100,000        | 100,000          | 100,000        |
| 320-3520-541-7300           | Lease Expense                                        | -              | -              | -                | -              |
| 320-3520-541-9300           | Transfer Out                                         | 4,400,000      | -              | -                | -              |
| Subtotal Other Expenses     |                                                      | 4,522,465      | 224,395        | 222,465          | 224,395        |
| TOTAL CAPITAL PROJECTS FUND |                                                      | 6,210,857      | 11,299,489     | 1,162,528        | 5,330,779      |

# ENTERPRISE FUNDS

## REVENUE AND EXPENDITURES SUMMARY

|                                                   | Public<br>Utilities | R&R              | Impact Fees      | Total             |
|---------------------------------------------------|---------------------|------------------|------------------|-------------------|
| Revenues:                                         |                     |                  |                  |                   |
| Licenses and Permits                              | 5,000               | -                | 350,000          | 355,000           |
| Intergovernmental                                 | -                   | -                | -                | -                 |
| Charges for Services                              | 7,863,205           | -                | -                | 7,863,205         |
| Miscellaneous                                     | 36,100              | -                | 5,000            | 41,100            |
| Other Financing Sources                           | -                   | -                | -                | -                 |
| <b>Total Revenues:</b>                            | <b>7,904,305</b>    | <b>-</b>         | <b>355,000</b>   | <b>8,259,305</b>  |
| Transfer In:                                      | -                   | 568,324          | -                | 568,324           |
| Fund Balances/Reserves/Net Assets                 | 5,017,265           | 1,504,133        | 1,833,910        | 8,355,308         |
| <b>Total Revenues, Transfers and Fund Balance</b> | <b>12,921,570</b>   | <b>2,072,457</b> | <b>2,188,910</b> | <b>17,182,937</b> |
| Expenditures:                                     |                     |                  |                  |                   |
| General Government                                | 404,361             | -                | -                | 404,361           |
| Physical Environment                              | 8,239,772           | 642,500          | -                | 8,882,272         |
| Debt Service                                      | 676,442             | -                | -                | 676,442           |
| <b>Total Expenditures:</b>                        | <b>9,320,575</b>    | <b>642,500</b>   | <b>-</b>         | <b>9,963,075</b>  |
| Transfer Out:                                     | 1,564,191           | -                | -                | 1,564,191         |
| Fund Balances/Reserves/Net Assets                 | 2,036,804           | 1,429,957        | 2,188,910        | 5,655,671         |
| <b>Total Appropriations and Reserves</b>          | <b>12,921,570</b>   | <b>2,072,457</b> | <b>2,188,910</b> | <b>17,182,937</b> |

# PUBLIC UTILITIES



The Public Works Utilities Department provides planning, design, coordination, and supervision for the proper maintenance of the City's water distribution and wastewater systems, lift stations, and water plants. This includes programs for water meter installation and repair, septic-to-sewer conversion, fire hydrant and valve maintenance, and backflow cross-contamination prevention.

## FY 2025-2026 GOALS & OBJECTIVES

**Goal:** To ensure the efficient and reliable operation of the City's water distribution and wastewater systems through proactive maintenance, system upgrades, and comprehensive programs, all aimed at providing safe, sustainable, and high-quality utilities to the community.

### Objectives:

- Ensure the integrity and safety of the City's potable water system through enhanced backflow prevention tracking and compliance. Utilize the newly implemented software system to efficiently manage backflow testing records, improve data accuracy, and streamline program administration.
- Maintain optimal fire suppression readiness and extend the lifespan of fire hydrant infrastructure citywide. Conduct regular inspections and maintenance using GIS-based workflows to improve tracking, response time, and asset management, while identifying and addressing system deficiencies.
- Preserve the reliability and operability of the water distribution system by proactively maintaining critical valves. Implement a scheduled valve exercising program to reduce the risk of valve failure, improve flow control, and enhance emergency response capabilities.
- Extend the lifespan of the sanitary sewer system and reduce infiltration and inflow (I&I) through targeted infrastructure rehabilitation. Identify and prioritize deteriorating manholes for repair and coating, using durable lining systems to restore structural integrity and maintain sanitary conditions.
- Evaluate and implement process enhancements, energy-efficient equipment, and automation to reduce costs, increase reliability, and ensure consistent water quality.

## FY 2024–2025 HIGHLIGHTS

- As part of the Lead and Copper Initiative, approximately 500 feet of 2-inch galvanized water main was replaced with a 4-inch PVC line, including upgraded water services to nearby homes. This improvement enhances water quality and removes outdated, potentially unsafe piping.
- The East Longwood Phase II Septic Tank Abatement Project has been completed, connecting approximately 140 properties to the City's sewer system and properly abandoning the existing septic tanks. The design for the upcoming East Longwood Phase III project has been finalized, which will continue expanding sewer service in the area.
- Design is currently underway for the City's Water Plant Replacement Project, marking a significant step toward modernizing infrastructure and ensuring the long-term reliability of the City's water supply.
- A new software system has been successfully launched for the City's Cross Connection Control Program, allowing staff to efficiently update records and streamline the management of backflow testing. This implementation enhances compliance tracking and improves overall program efficiency.
- In FY 2025, 546 hydrant flush inspections were completed, resulting in 7 repairs and 2 full replacements to improve system reliability. A new GIS-based inspection workflow enhanced data accuracy, leading to the discovery of 26 previously unrecorded hydrants. Staff also developed a citywide two-hydrant pitot testing SOP, with training underway to support its implementation and improve fire flow data accuracy.
- Repairs and protective lining applications were completed at the Columbus Harbour and Long Creek Cove lift stations, enhancing the structural integrity and sanitary conditions of these critical wastewater facilities.

| Performance Measures and Benchmarking         |                     |                     |                       |                       |
|-----------------------------------------------|---------------------|---------------------|-----------------------|-----------------------|
| Activity                                      | Actual<br>2022-2023 | Actual<br>2023-2024 | Expected<br>2024-2025 | Proposed<br>2025-2026 |
| Certify all City Backflow Preventers          | 90%                 | 60%                 | 65%                   | 90%                   |
| Maintain and Certify City owned Fire Hydrants | 95%                 | 85%                 | 99.50%                | 100%                  |
| Maintain and Exercise Distribution Valves     | 90%                 | 90%                 | 95%                   | 95%                   |
| Rehabilitate Lift Station                     | 2                   | 2                   | 2                     | 2                     |
| Rehabilitate Sewer Manhole                    | 1                   | 2                   | 2                     | 2                     |
| Water Plant Efficiency Metric                 | 92%                 | 92%                 | 95%                   | 95%                   |



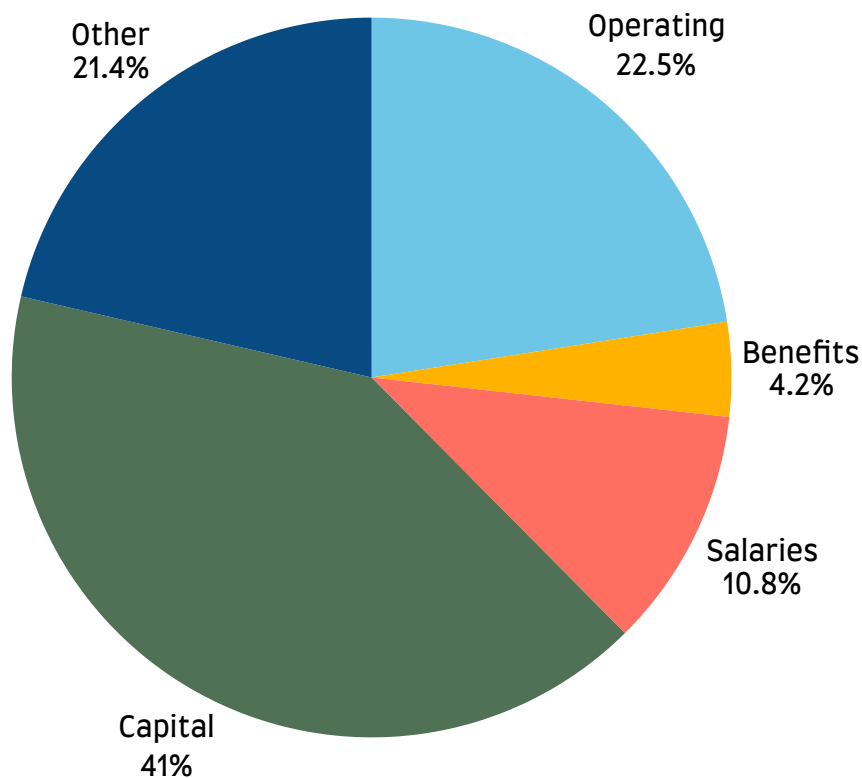
## SUMMARY

| Authorized Positions                 | 2024<br>ACTUAL | 2025<br>BUDGET | 2025<br>ESTIMATE | 2026<br>BUDGET |
|--------------------------------------|----------------|----------------|------------------|----------------|
| Public Works Director                | 0.5            | 0.5            | 1                | 1              |
| Deputy Director of Utilities & PW    | 1              | 1              | 1                | 0              |
| Utilities Division Manager           | 0              | 0              | 1                | 1              |
| Projection Manager                   | 0              | 0              | 1                | 1              |
| Public Works Engineer                | 0              | 0              | 0                | 0              |
| Senior Administrative Assistant      | 1              | 1              | 0                | 0              |
| Utilities Field Supervisor           | 1              | 1              | 1                | 1              |
| Utilities Project Manager            | 0              | 0              | 0                | 1              |
| Backflow Program Coordinator         | 1              | 1              | 1                | 1              |
| GIS Analyst                          | 1              | 1              | 1                | 1              |
| Fire Hydrant Technician              | 1              | 1              | 1                | 1              |
| Utilities Maintenance Specialist I   | 3              | 3              | 3                | 3              |
| Utilities Maintenance Specialist II  | 3              | 3              | 3                | 3              |
| Utilities Maintenance Specialist III | 2              | 2              | 2                | 1              |
| Utilites Locator                     | 0              | 0              | 1                | 1              |
| Water Plant Operator                 | 2              | 2              | 2                | 2              |
| Lift Station Operator                | 1              | 1              | 1                | 1              |
| TOTAL                                | 17.5           | 17.5           | 20               | 19             |
| Personnel Expenses                   | 1,283,996      | 1,314,031      | 1,293,659        | 1,577,938      |
| Operating Expenses                   | 4,692,792      | 2,151,635      | 2,203,400        | 2,359,834      |
| Capital Expense                      | 6,884,352      | 8,762,000      | 6,223,489        | 4,302,000      |
| Other Expenses                       | (5,276,689)    | 2,187,200      | 2,187,201        | 2,240,633      |
| TOTAL                                | 7,584,452      | 14,414,866     | 11,907,749       | 10,480,405     |
|                                      |                |                |                  |                |
| Funding Source                       | 2024<br>ACTUAL | 2025<br>BUDGET | 2025<br>ESTIMATE | 2026<br>BUDGET |
| Public Utilities Fund                | 7,584,452      | 14,414,866     | 11,907,749       | 10,480,405     |

## BUDGET TO BUDGET VARIANCE

When comparing the adopted budget for FY2025 of \$14,414,866 with proposed budget for FY2026 of \$10,480,405, there is a decrease of \$3,934,460. This decrease is primarily associated with a decrease in capital expenses. Public Works Utilities maintained its FTE level of 2025.

## FY 2026 EXPENDITURE BY CATEGORY



# LINE ITEM DETAIL

|                                 |                                         | 2024<br>ACTUAL | 2025<br>BUDGET | 2025<br>ESTIMATE | 2026<br>BUDGET |
|---------------------------------|-----------------------------------------|----------------|----------------|------------------|----------------|
| CASH RESERVES, OCTOBER 1        |                                         | 5,917,123      | 6,901,433      | 7,373,743        | 5,017,265      |
| Revenues                        |                                         |                |                |                  |                |
| 401-0000-331-1100               | Federal Grants/Hazard Mitigation Grant  | -              | 600,000        | 566,750          | -              |
| 401-0000-334-3103               | SJRWMD/East Longwood Septic Tank        | -              | -              | -                | -              |
| 401-0000-334-3105               | SJRWMD/34629/Longdale                   | -              | -              | -                | -              |
| 401-0000-334-3106               | SJRWMD/35763/E. Longwood PH II          | 984,086        | -              | 984,800          | -              |
| 401-0000-334-3530               | SG/319 H Grant-E Longwood PH I          | -              | -              | -                | -              |
| 401-0000-334-3535               | SG/319 H Grant-E Longwood PH II         | 519,432        | -              | 661,100          | -              |
| 401-0000-334-3540               | SG/Longdale-319H-NF044                  | -              | -              | -                | -              |
| 401-0000-334-3550               | SG/319H (EPA)- NF118                    | -              | 900,000        | -                | -              |
| 401-0000-343-6110               | Water Revenue-Billed                    | 3,980,533      | 4,040,400      | 4,105,370        | 4,228,531      |
| 401-0000-343-6115               | Water Surcharge                         | 5,417          | 6,500          | 5,877            | 6,500          |
| 401-0000-343-6120               | Water Meter Connections                 | 36,132         | 15,000         | 16,042           | 15,000         |
| 401-0000-343-6125               | Turn-On/Turn-Off Fees                   | 20,317         | 29,000         | 14,692           | 15,000         |
| 401-0000-343-6130               | Operating Income-Late Charges           | 155,912        | 138,000        | 148,630          | 155,000        |
| 401-0000-343-6135               | Sprinklers-Billed                       | 10,166         | 15,000         | 10,067           | 9,000          |
| 401-0000-343-6140               | Sewer Revenue-Billed                    | 2,907,523      | 3,600,000      | 3,178,810        | 3,274,174      |
| 401-0000-343-6145               | Sewer Connection Fee                    | 240,250        | 150,000        | 150,000          | 150,000        |
| 401-0000-343-6150               | Sewer Connection Fee                    | 463,000        | -              | -                | -              |
| 401-0000-343-6510               | Other Income                            | 9,125          | 10,000         | 13,981           | 10,000         |
| 401-0000-361-1000               | Interest Earnings                       | -              | -              | -                | -              |
| 401-0000-363-2010               | W/S Impact Fees                         | -              | -              | -                | -              |
| 401-0000-363-2020               | W/S Impact Fees                         | -              | 5,000          | 5,000            | 5,000          |
| 401-0000-364-4000               | Sales of Fixed Assets/Sale of Equipment | -              | 30,000         | 30,000           | 30,000         |
| 401-0000-365-1000               | Scrap Sales                             | 26,003         | 5,000          | 5,000            | 5,000          |
| 401-0000-369-0000               | Other Miscellaneous Revenue             | 215            | 100            | 100              | 100            |
| 401-0000-369-3000               | Other Miscellaneous Revenue             | -              | 1,000          | 1,000            | 1,000          |
| 401-0000-385-1040               | SRF-Loan Proceeds WW590540              | -              | -              | -                | -              |
| 401-0000-385-1050               | SRF-Loan Proceeds WW590550              | -              | -              | -                | -              |
| Subtotal Revenues               |                                         | 9,358,111      | 9,545,000      | 9,897,219        | 7,904,305      |
| Total Revenues and Fund Balance |                                         | 15,275,234     | 16,446,433     | 17,270,962       | 12,921,570     |
| Expenses                        |                                         |                |                |                  |                |
| Personnel Services              |                                         | 1,514,416      | 1,588,957      | 1,526,157        | 1,865,770      |
| Operating Expenses              |                                         | 4,779,412      | 2,258,366      | 2,316,850        | 2,476,363      |
| Capital Expenses                |                                         | 6,884,352      | 8,762,000      | 6,223,489        | 4,302,000      |
| Other Expenses                  |                                         | (5,276,689)    | 2,187,200      | 2,187,201        | 2,240,633      |
| Total Expenses                  |                                         | 7,901,491      | 14,796,523     | 12,253,697       | 10,884,767     |
| Net Position, September 30      |                                         | 7,373,743      | 1,649,910      | 5,017,265        | 2,036,804      |

|                             |                                 | 2024<br>ACTUAL | 2025<br>BUDGET | 2025<br>ESTIMATE | 2026<br>BUDGET |
|-----------------------------|---------------------------------|----------------|----------------|------------------|----------------|
| UTILITY BILLING DEPARTMENT: |                                 |                |                |                  |                |
| Personnel Expenses          |                                 |                |                |                  |                |
| 401-1615-513-1200           | Regular Salaries and Wages      | 177,730        | 201,830        | 178,471          | 215,036        |
| 401-1615-513-1400           | Overtime                        | 258            | 1,300          | 258              | 1,300          |
| 401-1615-513-2100           | F.I.C.A.                        | 13,385         | 15,536         | 13,441           | 16,547         |
| 401-1615-513-2200           | Retirement Contribution         | 17,535         | 20,309         | 17,609           | 21,630         |
| 401-1615-513-2300           | Life and Health Insurance       | 21,512         | 35,930         | 22,719           | 29,102         |
| 401-1615-513-2400           | Workers Compensation            | -              | 21             | -                | 4,217          |
| Subtotal Personnel Expenses |                                 | 230,420        | 274,926        | 232,498          | 287,832        |
| Operating Expenses          |                                 |                |                |                  |                |
| 401-1615-513-3400           | Other Contractual Services      | 18,771         | 19,846         | 19,846           | 19,864         |
| 401-1615-513-4020           | Employee Development            | -              | 3,000          | 3,000            | 3,000          |
| 401-1615-513-4100           | Communication                   | 1,191          | 2,020          | 2,020            | 1,580          |
| 401-1615-513-4200           | Postage                         | 35,332         | 45,350         | 45,350           | 45,350         |
| 401-1615-513-4400           | Rentals & Leases                | 9,737          | 8,500          | 8,500            | 9,750          |
| 401-1615-513-4600           | Repair and Maintenance          | 1,003          | 1,000          | 1,000            | 1,000          |
| 401-1615-513-4610           | Repair and Maintenance Vehicles | 1,337          | 1,000          | 1,000            | 1,000          |
| 401-1615-513-4900           | Other Charges and Obligations   | -              | -              | 5,000            | -              |
| 401-1615-513-5100           | Office Supplies                 | 262            | 1,000          | 1,000            | 1,000          |
| 401-1615-513-5200           | Operating Supplies              | 17,177         | 21,365         | 23,084           | 30,335         |
| 401-1615-513-5240           | Fuel/Diesel/Lubricants          | 1,790          | 3,500          | 3,500            | 3,500          |
| 401-1615-513-5400           | Books, Pubs, Subs & Memberships | 20             | 150            | 150              | 150            |
| Subtotal Operating Expenses |                                 | 86,620         | 106,731        | 113,450          | 116,529        |
| Capital Expenses            |                                 |                |                |                  |                |
| 401-1615-513-6400           | Capital Equipment               | -              | -              | -                | -              |
| Subtotal Capital Expenses   |                                 | -              | -              | -                | -              |
| Total Utility Billing       |                                 | 317,039        | 381,657        | 345,948          | 404,361        |

|                              |                                  | 2024      | 2025      | 2025      | 2026      |
|------------------------------|----------------------------------|-----------|-----------|-----------|-----------|
|                              |                                  | ACTUAL    | BUDGET    | ESTIMATE  | BUDGET    |
|                              |                                  | 2024      | 2025      | 2025      | 2026      |
|                              |                                  | ACTUAL    | BUDGET    | ESTIMATE  | BUDGET    |
| PUBLIC UTILITIES DEPARTMENT: |                                  |           |           |           |           |
| Personnel Expenses           |                                  |           |           |           |           |
| 401-4120-536-1200            | Regular Salaries and Wages       | 792,091   | 824,019   | 830,890   | 1,004,123 |
| 401-4120-536-1400            | Overtime                         | 153,039   | 130,500   | 145,820   | 130,000   |
| 401-4120-536-2100            | F.I.C.A                          | 70,062    | 70,888    | 72,344    | 86,626    |
| 401-4120-536-2200            | Retirement Contribution          | 50,486    | 103,127   | 86,140    | 135,740   |
| 401-4120-536-2300            | Life and Health Insurance        | 218,319   | 185,413   | 158,464   | 198,580   |
| 401-4120-536-2400            | Workers Compensation             | -         | 85        | -         | 22,870    |
| Subtotal Personnel Expenses  |                                  | 1,283,996 | 1,314,031 | 1,293,659 | 1,577,938 |
| Operating Expense            |                                  |           |           |           |           |
| 401-4120-536-3100            | Professional Services            | 19,513    | 54,000    | 177,500   | 172,500   |
| 401-4120-536-3400            | Other Contractual Services       | 12,551    | 31,065    | 21,000    | 32,425    |
| 401-4120-536-4010            | Travel and Per Diem              | 289       | 500       | 300       | 500       |
| 401-4120-536-4020            | Employee Development             | 6,941     | 15,980    | 12,790    | 15,935    |
| 401-4120-536-4100            | Communication                    | 14,617    | 17,120    | 15,940    | 16,220    |
| 401-4120-536-4200            | Postage                          | 31        | 500       | 500       | 800       |
| 401-4120-536-4300            | Utility Services                 | 287,393   | 275,700   | 259,800   | 282,780   |
| 401-4120-536-4400            | Rentals & Leases                 | 8,899     | 3,000     | 3,000     | 3,000     |
| 401-4120-536-4401            | Leasing of Vehicles              | 45,176    | 39,300    | 38,000    | 30,000    |
| 401-4120-536-4600            | Repairs and Maintenance          | 122,354   | 129,350   | 111,400   | 155,750   |
| 401-4120-536-4610            | Repairs and Maintenance-Vehicles | 42,173    | 53,000    | 51,000    | 55,000    |
| 401-4120-536-4700            | Printing & Binding               | 448       | 250       | 250       | 3,750     |
| 401-4120-536-4900            | Other Charges and Obligations    | 1,530,933 | 1,218,700 | 1,208,700 | 1,264,125 |
| 401-4120-536-4930            | Amortization                     | 235,722   | -         | -         | -         |
| 401-4120-536-5100            | Office Supplies                  | 557       | 650       | 600       | 900       |
| 401-4120-536-5200            | Operating Supplies               | 206,975   | 245,920   | 244,920   | 252,640   |
| 401-4120-536-5230            | Safety Supplies                  | 7,182     | 11,250    | 8,200     | 13,650    |
| 401-4120-536-5240            | Fuel/Diesel/Lubricants           | 43,738    | 48,000    | 42,000    | 52,000    |
| 401-4120-536-5300            | Road Materials                   | 5,335     | 5,000     | 5,000     | 5,000     |
| 401-4120-536-5400            | Books, Pubs, Subs & Memberships  | 1,405     | 2,350     | 2,500     | 2,859     |
| 401-4120-536-5900            | Depreciation                     | 2,100,560 | -         | -         | -         |
| Subtotal Operating Expenses  |                                  | 4,692,792 | 2,151,635 | 2,203,400 | 2,359,834 |

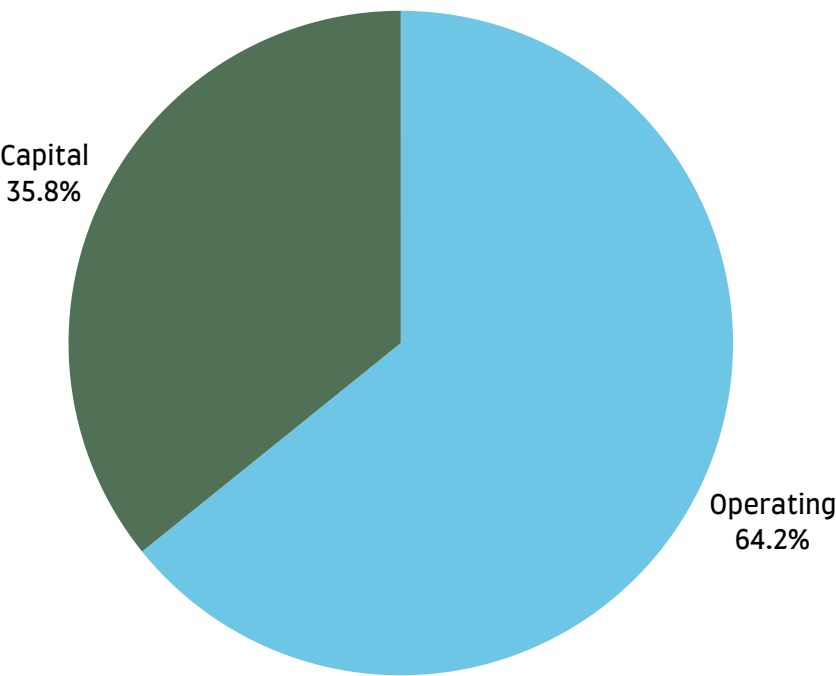


|                                                  |                                              | 2024<br>ACTUAL | 2025<br>BUDGET | 2025<br>ESTIMATE | 2026<br>BUDGET |
|--------------------------------------------------|----------------------------------------------|----------------|----------------|------------------|----------------|
| PUBLIC UTILITIES DEPARTMENT:                     |                                              |                |                |                  |                |
| Capital Expense                                  |                                              |                |                |                  |                |
| 401-4120-536-6100                                | Improvements Other Than Building             | 1,231,423      | -              | -                | -              |
| 401-4120-536-6300                                | Improvements Other Than Building             | -              | -              | -                | -              |
| 401-4120-536-6301                                | CIP-AMI Meter Installation                   | -              | -              | -                | -              |
| 401-4120-536-6303                                | CIP-Longdale Septic Tank Abatement           | -              | -              | -                | -              |
| 401-4120-536-6304                                | CIP-E.L. W Septic Tank Abatement PH1         | -              | -              | -                | -              |
| 401-4120-536-6305                                | CIP-E.L. W Septic Tank Abatement PH2         | 5,320,196      | -              | 5,747,289        | -              |
| 401-4120-536-6306                                | CIP-E.L. W Septic Tank Abatement PH3         | 82,127         | 4,842,000      | -                | 200,000        |
| 401-4120-536-6307                                | CIP-E.L. W Septic Tank Abatement PH4         | -              | 400,000        | -                | -              |
| 401-4120-536-6315                                | CIP-AC Water Main Replacement                | -              | -              | -                | -              |
| 401-4120-536-6316                                | CIP-Liftstation Rehabilitation               | 67,623         | -              | 165,000          | 200,000        |
| 401-4120-536-6318                                | CIP-Water Plant R&R                          | 28,635         | -              | 31,787           | -              |
| 401-4120-536-6319                                | CIP-Locator                                  | -              | -              | -                | -              |
| 401-4120-536-6321                                | CIP-Longwood Transmission Main               | -              | -              | -                | -              |
| 401-4120-536-6324                                | Water Plant Replacement                      | 23,577         | 1,750,000      | 24,628           | 2,250,000      |
| 401-4120-536-6325                                | JPA Longwood Hills Rd Wekiva Trail           | -              | -              | -                | -              |
| 401-4120-536-6326                                | Landings Potable Water System Replacement    | 48,177         | 625,000        | 99,785           | 975,000        |
| 401-4120-536-6327                                | Grant St. Master Lift Station Bypass Project | -              | 150,000        | -                | -              |
| 401-4120-536-6328                                | Reclaimed Irrigation Expansion               | -              | -              | 50,000           | -              |
| 401-4120-536-6329                                | Hidden Oaks Septic Tank Abatement            | -              | -              | -                | -              |
| 401-4120-536-6330                                | Floodproofing of 3 Liftstations (#3,#10,#23) | -              | 405,000        | -                | 100,000        |
| 401-4120-536-6331                                | Georgia LS Emergency Generator               | 1,025          | 345,000        | -                | 75,000         |
| 401-4120-536-63xx                                | Lift Station Assessment                      | -              | -              | -                | 70,000         |
| 401-4120-536-63xx                                | Air Vac Reconstruction Longdale              | -              | -              | -                | 125,000        |
| 401-4120-536-63xx                                | Galvanized Water Line Replacement            | -              | -              | -                | 125,000        |
| 401-4120-536-63xx                                | Wildmere By-Pass Pump and Elec. Panel        | -              | -              | -                | 115,000        |
| 401-4120-536-6400                                | Capital Equipment                            | 81,569         | 245,000        | 105,000          | 67,000         |
| Subtotal Capital Expenses                        |                                              | 6,884,352      | 8,762,000      | 6,223,489        | 4,302,000      |
| Other Expenses                                   |                                              |                |                |                  |                |
| 401-4120-536-7100                                | Principal                                    | -              | 597,155        | 593,430          | 593,430        |
| 401-4120-536-7200                                | Interest                                     | 51,146         | 79,286         | 83,012           | 83,012         |
| 401-4120-536-7300                                | Debt Services Costs                          | -              | -              | -                | -              |
| 401-4120-536-9300                                | Administrative Transfer                      | 682,380        | 942,435        | 942,435          | 995,867        |
| 401-4120-536-9301                                | Transfer Out- RR Water                       | 323,785        | 161,989        | 161,989          | 161,989        |
| 401-4120-536-9302                                | Transfer Out- RR Sewer                       | 792,715        | 406,335        | 406,335          | 406,335        |
| 401-4120-536-9500                                | Asset Reclassification                       | (7,126,714)    | -              | -                | -              |
| Subtotal Other Expenses                          |                                              | (5,276,689)    | 2,187,200      | 2,187,201        | 2,240,633      |
| TOTAL EXPENDITURES - PUBLIC UTILITIES DEPARTMENT |                                              | 7,584,452      | 14,414,866     | 11,907,749       | 10,480,405     |
| TOTAL EXPENDITURES - UTILITY BILLING             |                                              | 317,039        | 381,657        | 345,948          | 404,361        |
| TOTAL EXPENDITURES - PUBLIC WORKS FUND           |                                              | 7,901,491      | 14,796,523     | 12,253,697       | 10,884,767     |

# PUBLIC UTILITIES – R&R

|                            |                                        | 2024<br>ACTUAL | 2025<br>BUDGET | 2025<br>ESTIMATE | 2026<br>BUDGET |
|----------------------------|----------------------------------------|----------------|----------------|------------------|----------------|
| CASH RESERVES, OCTOBER 1   |                                        | 833,212        | 1,320,212      | 1,565,309        | 1,504,133      |
| ADD REVENUES:              |                                        |                |                |                  |                |
| Revenues                   |                                        |                |                |                  |                |
| 402-0000-361-1000          | Interest Earnings                      | 25,590         | -              | 15,000           | -              |
| 402-0000-382-1000          | Interfund Transfer from Utility Fund   | 323,785        | 161,989        | 161,989          | 161,989        |
| 402-0000-382-1020          | Transfer In/Wastewater                 | 792,715        | 406,335        | 406,335          | 406,335        |
|                            | Subtotal Revenues                      | 1,142,090      | 568,324        | 583,324          | 568,324        |
|                            | Total Revenues                         | 1,975,302      | 1,888,536      | 2,148,633        | 2,072,457      |
| DEDUCT EXPENSES:           |                                        |                |                |                  |                |
| Operating Expenses         |                                        |                |                |                  |                |
| 402-4120-536-3100          | Professional Services                  | -              | 20,000         | 20,000           | -              |
| 402-4120-536-3400          | Other Contractual Services             | 7,315          | 7,500          | 7,500            | 7,500          |
| 402-4120-536-4600          | Repair and Maintenance                 | 173,655        | 313,000        | 288,000          | 360,000        |
| 402-4120-536-5200          | Operating Supplies                     | 20,257         | 52,000         | 54,000           | 45,000         |
|                            | Subtotal Operating Expenses            | 201,228        | 392,500        | 369,500          | 412,500        |
| Capital Expenses           |                                        |                |                |                  |                |
| 402-4120-536-6302          | Water Service Line R&R                 | -              | 220,000        | -                | 120,000        |
| 402-4120-536-6314          | CIP-Water Meter R&R                    | -              | -              | -                | -              |
| 402-4120-536-6315          | CIP-AC Water Main Replacement-Design   | 16,783         | 100,000        | 20,000           | 10,000         |
| 402-4120-536-6316          | CIP-Liftstation Rehabilitation         | 111,426        | 115,000        | 100,000          | -              |
| 402-4120-536-6317          | Sanitary Sewer I & II Rehabilitation   | -              | 22,500         | 20,000           | 22,500         |
| 402-4120-536-6318          | Water Plant R&R                        | 25,492         | 40,000         | 40,000           | 40,000         |
| 402-4120-536-6319          | Liftstation Emergency Pump Replacement | -              | -              | -                | -              |
| 402-4120-536-6320          | Mahole Repair and Coating              | 5,623          | 37,500         | 35,000           | 37,500         |
| 402-4120-536-6321          | Generator Replacement                  | -              | 45,000         | -                | -              |
| 402-4120-536-6322          | Hospital Rebuild                       | -              | -              | 60,000           | -              |
| 402-4120-536-6400          | Capital Equipment                      | 49,441         | -              | -                | -              |
|                            | Subtotal Capital Expenses              | 208,765        | 580,000        | 275,000          | 230,000        |
|                            | Total Expenses                         | 409,993        | 972,500        | 644,500          | 642,500        |
| Net Position, September 30 |                                        | 1,565,309      | 916,036        | 1,504,133        | 1,429,957      |

# FY 2026 EXPENDITURE BY CATEGORY



# PUBLIC UTILITIES IMPACT FEES

|                            |                            | 2024<br>ACTUAL | 2025<br>BUDGET | 2025<br>ESTIMATE | 2026<br>BUDGET |
|----------------------------|----------------------------|----------------|----------------|------------------|----------------|
| CASH RESERVES, OCTOBER 1   |                            | 1,327,517      | 2,039,517      | 1,478,910        | 1,833,910      |
| ADD REVENUES:              |                            |                |                |                  |                |
| Revenues                   |                            |                |                |                  |                |
| 403-0000-324-2110          | Water Impact Fees          | 67,296         | 250,000        | 250,000          | 250,000        |
| 403-0000-324-2120          | Sewer Impact Fees          | 65,261         | 100,000        | 100,000          | 100,000        |
| 403-0000-361-1000          | Interest Earnings          | 18,836         | 5,000          | 5,000            | 5,000          |
|                            | Subtotal Revenues          | 151,393        | 355,000        | 355,000          | 355,000        |
|                            | Total Revenues             | 1,478,910      | 2,394,517      | 1,833,910        | 2,188,910      |
| DEDUCT EXPENSES:           |                            |                |                |                  |                |
| Other Expenses             |                            |                |                |                  |                |
| 403-4120-536-9301          | Water Impact Fees Reserves | -              | -              | -                | -              |
| 403-4120-536-9302          | Sewer Impact Fees Reserves | -              | -              | -                | -              |
|                            | Subtotal Other Expenses    | -              | -              | -                | -              |
|                            | Total Expenses             | -              | -              | -                | -              |
| Net Position, September 30 |                            | 1,478,910      | 2,394,517      | 1,833,910        | 2,188,910      |

# CAPITAL IMPROVEMENT PLAN

The Capital Improvement Plan (CIP) is a multi-year prioritized schedule of improvements that outlines each capital project by the year it is intended to be purchased or initiated. The City's five-year CIP is updated annually as capital needs are assessed by the City Commissioners, the City Manager, Department Directors, and their staff. This plan enables the City to identify the need for the repair or replacement of existing facilities, potential public access improvements, and the possibility of new facilities in the future. It also helps assess how projects may impact long-term operating and maintenance costs.

Each year, during the annual budget process, departments must submit updates and new requests for review. The CIP is then reviewed by the City Manager to ensure the incorporation of all necessary capital improvements, considering the impact on operating costs, whether required by state law or mandate, and whether the project will improve quality of life. Projects that are tentatively approved by the City Manager are then incorporated into the annual budget, including any operating and maintenance expenses, and submitted as part of the annual operating budget for City Commission adoption. The remaining years of the capital program serve as a guide for future planning, reviewed and modified in subsequent years as applicable. New projects are proposed with an estimated cost, description, and anticipated funding sources.

Capital improvement projects vary in scope. Some may require years of planning and construction, while others may be completed in a shorter timeframe.

This section includes a summary schedule of all City capital projects and their funding sources for the current year for adoption. The project detail sheets include a project number, a detailed description of the project, an explanation of why it is needed, the impact on the current year's operating budget, and the funding source(s).



# ARPA FUND 120

| REVENUES:  |                             | FY<br>24-25 | ROLL<br>FORWARD | FY<br>25-26 | FY<br>26-27 | FY<br>27-28 | FY<br>28-29 | FY<br>29-30 | Total                        |
|------------|-----------------------------|-------------|-----------------|-------------|-------------|-------------|-------------|-------------|------------------------------|
| Grant      |                             | 99,000      |                 | -           | -           | -           | -           | -           | -                            |
|            |                             | 99,000      | -               | -           | -           | -           | -           | -           | -                            |
|            |                             | FY<br>24-25 | ROLL<br>FORWARD | FY<br>25-26 | FY<br>26-27 | FY<br>27-28 | FY<br>28-29 | FY<br>29-30 | Total Cost Five<br>Year Plan |
| PROJECT    | DESCRIPTION                 |             |                 |             |             |             |             |             |                              |
| FD22112    | FD-Fire Station 17 Addition | 99,000      |                 | -           | -           | -           | -           | -           | -                            |
| Fund Total |                             | 99,000      | -               | -           | -           | -           | -           | -           | -                            |

# FIRE IMPACT FEES 135

| REVENUES:   |                                 | FY<br>24-25 | ROLL<br>FORWARD | FY<br>25-26 | FY<br>26-27 | FY<br>27-28 | FY<br>28-29 | FY<br>29-30 | Total                        |
|-------------|---------------------------------|-------------|-----------------|-------------|-------------|-------------|-------------|-------------|------------------------------|
| Impact Fees |                                 | 8,695       |                 | -           | -           | -           | -           | -           | -                            |
|             |                                 | 8,695       | -               | -           | -           | -           | -           | -           | -                            |
|             |                                 | FY<br>24-25 | ROLL<br>FORWARD | FY<br>25-26 | FY<br>26-27 | FY<br>27-28 | FY<br>28-29 | FY<br>29-30 | Total Cost Five<br>Year Plan |
| PROJECT     | DESCRIPTION                     |             |                 |             |             |             |             |             |                              |
| FD25118     | FD-Forcible Entry Training Door | 8,695       |                 | -           | -           | -           | -           | -           | -                            |
| Fund Total  |                                 | 8,695       | -               | -           | -           | -           | -           | -           | -                            |

# PW/ADMINISTRATION IMPACT FEES 137

| REVENUES:   |                         | FY<br>24-25 | ROLL<br>FORWARD | FY<br>25-26 | FY<br>26-27 | FY<br>27-28 | FY<br>28-29 | FY<br>29-30 | Total                        |
|-------------|-------------------------|-------------|-----------------|-------------|-------------|-------------|-------------|-------------|------------------------------|
| Impact Fees |                         | 70,000      |                 | 35,000      | 17,000      | -           | -           | -           | 52,000                       |
|             |                         | 70,000      | -               | 35,000      | 17,000      | -           | -           | -           | 52,000                       |
|             |                         | FY<br>24-25 | ROLL<br>FORWARD | FY<br>25-26 | FY<br>26-27 | FY<br>27-28 | FY<br>28-29 | FY<br>29-30 | Total Cost Five<br>Year Plan |
| PROJECT     | DESCRIPTION             |             |                 |             |             |             |             |             |                              |
| PW25112     | PW-Awning               | 15,000      |                 | 35,000      | 17,000      | -           | -           | -           | 52,000                       |
| PW25112     | PW-Forklift Telehandler | 55,000      |                 | -           | -           | -           | -           | -           | -                            |
| Fund Total  |                         | 70,000      | -               | 35,000      | 17,000      | -           | -           | -           | 122,000                      |



## PUBLIC FACILITIES FUND 310

| REVENUES:                                                                     |                                                              | FY<br>24-25 | ROLL<br>FORWARD | FY<br>25-26 | FY<br>26-27 | FY<br>27-28 | FY<br>28-29 | FY<br>29-30 | Total                        |
|-------------------------------------------------------------------------------|--------------------------------------------------------------|-------------|-----------------|-------------|-------------|-------------|-------------|-------------|------------------------------|
| One Cent Sales Tax, Local Option Gas Taxes, Grants,<br>and Paving Assessments |                                                              | 5,513,600   |                 | 3,635,000   | 1,767,500   | 13,982,600  | 6,451,500   | -           | 25,836,600                   |
|                                                                               |                                                              | 5,513,600   | -               | 3,635,000   | 1,767,500   | 13,982,600  | 6,451,500   | -           | 25,836,600                   |
| PROJECT                                                                       | DESCRIPTION                                                  | FY<br>24-25 | ROLL<br>FORWARD | FY<br>25-26 | FY<br>26-27 | FY<br>27-28 | FY<br>28-29 | FY<br>29-30 | Total Cost Five<br>Year Plan |
| PF19100                                                                       | Resurfacing of Local Streets CB                              | 20,000      | 3,500           | 41,500      | 30,000      | 42,000      | 30,000      | 45,000      | 188,500                      |
| PF19101                                                                       | ADA Transition Plan CB                                       | 100,000     | -               | 50,000      | 50,000      | 65,000      | 65,000      | 50,000      | 280,000                      |
| PF19102                                                                       | Engineering Studies                                          | 35,000      | 10,000          | 35,000      | 38,000      | 40,000      | 40,000      | 42,000      | 195,000                      |
| PF19103                                                                       | Best Foot Forward Program                                    | 12,500      | -               | 8,500       | 9,500       | 10,600      | 6,500       | 8,000       | 43,100                       |
|                                                                               | Sign Replacement, Minor Asphalt and<br>Concrete              | 95,000      | -               | 95,000      | 100,000     | 100,000     | 100,000     | 100,000     | 495,000                      |
| PF20100                                                                       | W Warren Ave-Paving & Drainage                               | 525,000     |                 | -           | -           | -           | -           | -           | -                            |
| PF25XXX                                                                       | W Warren Ave-Complete Street                                 | -           |                 | 650,000     | -           | 5,140,000   | 75,000      | -           | 5,865,000                    |
| PF21100                                                                       | Resurfacing of Local Streets Paving                          | 100,000     | 77,500          | 100,000     | 110,000     | 100,000     | 110,000     | 110,000     | 530,000                      |
| PF22100                                                                       | Paving-Highland and Industrial                               | 130,000     | 105,000         | -           | -           | -           | -           | -           | -                            |
| PF22101                                                                       | Stormwater and Paving Orange Ave.                            | 200,000     | -               | 300,000     | -           | 200,000     | 1,200,000   | -           | 1,700,000                    |
| PF22102                                                                       | E. Church Ave Complete Street                                | -           | -               | 100,000     | 50,000      | 5,500,000   | -           | -           | 5,650,000                    |
| PF22103                                                                       | Longdale Sidewalks                                           | 350,000     | -               | 175,000     | -           | -           | -           | -           | 175,000                      |
|                                                                               | S. Grant St. Sidewalk - Dog Track to Lk.<br>Kathryn          | 75,000      | -               | 200,000     | -           | -           | -           | -           | 200,000                      |
| PF22110                                                                       | S. Ped Corridor (Milwee)                                     | 20,000      | -               | -           | -           | -           | -           | -           | -                            |
| PF22111                                                                       | Subdivision Sidewalk Connections                             | 75,000      | -               | -           | -           | -           | 200,000     | -           | 200,000                      |
| PF23100                                                                       | Tullis,Marvin, Overstreet S. Longwood<br>Sidewalk - Phase II | 400,000     | -               | -           | -           | -           | -           | -           | -                            |
| PF23103                                                                       | Paving- Industrial Park off SR 434                           | 175,000     | 175,000         | -           | -           | -           | -           | -           | -                            |
|                                                                               | Warren Ave Public Facility Drainage<br>Improvements          | 1,330,000   |                 | 200,000     | -           | -           | 1,875,000   | -           | 2,075,000                    |
| PF24103                                                                       | Traffic Signal Installation - W SR 434                       | 50,000      | -               | -           | -           | -           | 75,000      | 600,000     | 675,000                      |
| PF24104                                                                       | Bennett Drive Drainage Improvements                          | 825,100     |                 | 75,000      | -           | -           | -           | -           | 75,000                       |
| PF24105                                                                       | Raven Avenue Outfall                                         | 481,000     |                 | 50,000      | -           | -           | -           | -           | 50,000                       |
|                                                                               | Shared Use Path Designation and<br>Wayfinding                | 15,000      | -               | -           | 20,000      | -           | 20,000      | -           | 40,000                       |
| PF25120                                                                       | Sidewalk Construction - Residential                          | 200,000     |                 | 100,000     | 150,000     | 150,000     | 150,000     | 150,000     | 700,000                      |
| PF25121                                                                       | Savage Road Extension                                        | 200,000     | -               | -           | -           | 200,000     | 250,000     | 3,550,000   | 4,000,000                    |
|                                                                               | Drainage improvements- Wilma, Park<br>and Short              | 100,000     | -               | -           | 75,000      |             | 1,300,000   | -           | 1,375,000                    |
| PF26100                                                                       | Paving Sleepy Hollow                                         | -           |                 | 700,000     | 350,000     | -           | -           | -           | 1,050,000                    |
| PF26113                                                                       | Paving S. Grant St                                           | -           |                 | 250,000     | -           | -           | -           | -           | 250,000                      |
| PF26114                                                                       | Candyland Stormwater Improvements                            | -           |                 | -           | 200,000     | 1,250,000   | 20,000      | -           | 1,470,000                    |
| PF26115                                                                       | Traffic Calming Initiative                                   | -           |                 | 50,000      | 35,000      | 35,000      | 35,000      | 35,000      | 190,000                      |
| PF26XXX                                                                       | Oxford Road Pedestrian Route                                 | -           |                 | 225,000     |             |             |             |             | 225,000                      |
| PF26XXX                                                                       | Raven Avenue Clearing                                        | -           |                 | 40,000      |             |             |             |             | 40,000                       |
| PF26XXX                                                                       | W. Maine Reconstruction                                      | -           |                 | 190,000     |             |             |             |             | 190,000                      |
| PF27103                                                                       | Paving Sandlewood Subdivision                                | -           |                 | -           | 550,000     | -           | -           | -           | 550,000                      |
| PF28103                                                                       | Paving Baywood Industrial Park                               | -           |                 | -           | -           | 800,000     | -           | -           | 800,000                      |
| PF28104                                                                       | Sidewalk Construction - Commercial                           | -           |                 | -           | -           | 150,000     | -           | 150,000     | 300,000                      |
| PF28105                                                                       | Intercity Trails from BPMP                                   | -           |                 |             |             | 200,000     | 250,000     | -           | 450,000                      |
| PF29100                                                                       | Paving Springwood, Lake Ruth, Tiberon                        | -           |                 | -           | -           | -           | 650,000     | -           | 650,000                      |
| SW19105                                                                       | Rock Lake Outfall                                            | -           |                 | -           | -           | -           | -           | -           | -                            |
| Fund Total                                                                    |                                                              | 5,513,600   | 371,000         | 3,635,000   | 1,767,500   | 13,982,600  | 6,451,500   | 4,840,000   | 30,676,600                   |

## CAPITAL PROJECTS FUND 320

| REVENUES:                |                                      | FY<br>24-25 | ROLL<br>FORWARD | FY<br>25-26 | FY<br>26-27 | FY<br>27-28 | FY<br>28-29 | FY<br>29-30 | Total                        |
|--------------------------|--------------------------------------|-------------|-----------------|-------------|-------------|-------------|-------------|-------------|------------------------------|
| Grants and Loan Proceeds |                                      | 11,199,489  |                 | 5,106,384   | 1,355,179   | 1,375,735   | 874,724     | 816,144     | 9,528,166                    |
|                          |                                      | 11,199,489  | -               | 5,106,384   | 1,355,179   | 1,375,735   | 874,724     | 816,144     | 9,528,166                    |
| PROJECT                  | DESCRIPTION                          | FY<br>24-25 | ROLL<br>FORWARD | FY<br>25-26 | FY<br>26-27 | FY<br>27-28 | FY<br>28-29 | FY<br>29-30 | Total Cost Five<br>Year Plan |
| FD19104                  | Fire Station 15 Relocation           | 9,600,000   | Roll Forward    | -           | -           | -           | -           | -           | -                            |
| FD22112                  | Fire Station #17 Addition            |             |                 | 130,000     |             |             |             |             |                              |
| FD26103                  | Fire Station 17                      | -           | Roll Forward    | 3,200,000   | -           | -           | -           | -           | 3,200,000                    |
| FD24113                  | Rescue Remount                       |             |                 | -           | -           | 500,000     | -           | -           | 500,000                      |
| FD25114                  | Fire Engine                          | 850,000     |                 | -           | -           | -           | -           | -           | -                            |
| FD25117                  | Motorola Portable Radios             | 101,142     |                 | -           | 101,142     | 101,142     | -           | -           | 202,284                      |
| FD26112                  | Fire Rescue 17 Replacement           | -           |                 | 550,000     | -           | -           | -           | -           | 550,000                      |
| FD26XXX                  | FD Staff Vehicles                    | -           |                 | 52,000      | 52,000      | 52,000      | 52,000      | 52,000      | 260,000                      |
| FD26XXX                  | Scott Airpacks w. Cylinders          | -           |                 | 101,000     | 101,000     | -           | -           | -           | 202,000                      |
| IT23110                  | Datacenter Refresh Project           | 124,395     |                 | 124,935     | 124,395     | 124,395     | 124,395     | 124,395     | 622,515                      |
|                          | Computer Network Firewall            |             |                 |             |             |             |             |             |                              |
| IT26106                  | Replacement                          | -           |                 | 30,814      | -           | -           | -           | -           | 30,814                       |
| IT27100                  | Switch & Wireless Infra Replace      | -           |                 | -           | 108,000     | -           | -           | -           | 108,000                      |
| PD19106                  | Patrol Vehicle Replacement           | 115,000     |                 | 370,283     | 377,690     | 385,246     | 394,877     | 404,749     | 1,932,845                    |
| PD20102                  | Police Motor Cycles                  | -           |                 | -           | 93,000      | -           | 102,000     | -           | 195,000                      |
| PD25109                  | Body Worn Cameras Program            | 73,952      |                 | 73,952      | 73,952      | 73,952      | 73,952      | -           | 295,808                      |
|                          | Police Portable Radio Replacement    |             |                 |             |             |             |             |             |                              |
| PD25116                  | Program                              | 85,000      |                 | 78,400      | 98,000      | 98,000      | -           | -           | 274,400                      |
| PD26107                  | Laptop Computers                     | -           |                 | 188,000     | -           | -           | -           | -           | 188,000                      |
| PD26101                  | PD A/C Replacement                   | -           |                 | -           | 53,000      | -           | -           | -           | 53,000                       |
| LS25103                  | Comm Bldg. AC Replacement            | 80,000      |                 | -           | -           | -           | -           | -           | -                            |
|                          | Community Building Siding            |             |                 |             |             |             |             |             |                              |
| LS25104                  | Replacement                          | 35,000      |                 | -           | -           | -           | -           | -           | -                            |
| LS25105                  | Concession Stand Renovation          | 10,000      |                 | -           | -           | -           | -           | -           | -                            |
| LS25107                  | Candyland Perimeter Fencing          | 75,000      |                 | -           | -           | -           | -           | -           | -                            |
| LS26104                  | Playground Equipment                 | -           |                 | 10,000      | -           | -           | -           | -           | 10,000                       |
| LS26116                  | Multi-Use Utility Machine            | -           |                 | 34,000      | -           | -           | -           | -           | 34,000                       |
| LS26001                  | Candyland Staff Bathroom             |             |                 | 30,000      | -           | -           | -           | -           | 30,000                       |
| LS27002                  | Candyland Basketball Court Resurface |             |                 | -           | 18,000      | -           | -           | -           | 18,000                       |
| LS27003                  | Pickleball/Fencing Candyland Park    |             |                 | -           | 20,000      | -           | -           | -           | 20,000                       |
| PW25110                  | Air Conditioning Replacement         | 25,000      |                 | 40,000      | -           | -           | -           | 130,000     | 170,000                      |
| PW25125                  | Vehicle Purchase (Lease)             | 25,000      |                 | -           | -           | -           | -           | -           | -                            |
|                          | F-650                                | -           |                 | -           | -           | -           | 90,000      | -           | 90,000                       |
|                          | 36" Blinker Stop Signs               | -           |                 | -           | -           | -           | -           | 20,000      | 20,000                       |
|                          | Skid Steer                           | -           |                 | -           | -           | -           | -           | 85,000      | 85,000                       |
|                          | Arrow Board                          | -           |                 | -           | -           | 6,000       | -           | -           | 6,000                        |
|                          | Message Board                        | -           |                 | -           | -           | -           | 20,000      | -           | 20,000                       |
|                          | F-350 Dump                           | -           |                 | -           | 75,000      | -           | -           | -           | 75,000                       |
|                          | Awning                               |             |                 | 17,500      | 15,000      | 15,000      | 17,500      |             |                              |
|                          | Cemetery Shed with electric          |             |                 | 20,000      |             |             |             |             |                              |
|                          | Concrete Mixer Trailer               |             |                 | 36,000      |             |             |             |             |                              |
|                          | Large Equipment trailer              |             |                 | 12,500      |             |             |             |             |                              |
|                          | Fuel Trailer                         |             |                 | 7,000       |             |             |             |             |                              |
|                          | Mini-excavator                       |             |                 |             | 45,000      |             |             |             |                              |
|                          | Mower Zero Turn                      | -           |                 | -           | -           | 20,000      | -           | -           | 20,000                       |
| Fund Total               |                                      | 11,199,489  | -               | 5,106,384   | 1,355,179   | 1,375,735   | 874,724     | 816,144     | 9,212,666                    |

## PUBLIC UTILITIES FUND 401

| REVENUES:                      |                                      | FY<br>24-25 | ROLL<br>FORWARD | FY<br>25-26 | FY<br>26-27 | FY<br>27-28 | FY<br>28-29 | FY<br>29-30 | Total                        |
|--------------------------------|--------------------------------------|-------------|-----------------|-------------|-------------|-------------|-------------|-------------|------------------------------|
| Public Utilities Fund Revenues |                                      | 8,762,000   |                 | 4,927,000   | 4,765,000   | 35,795,000  | 24,817,000  | 6,450,000   | 70,304,000                   |
|                                |                                      | 8,762,000   | -               | 4,927,000   | 4,765,000   | 35,795,000  | 24,817,000  | 6,450,000   | 70,304,000                   |
| PROJECT                        | DESCRIPTION                          | FY<br>24-25 | ROLL<br>FORWARD | FY<br>25-26 | FY<br>26-27 | FY<br>27-28 | FY<br>28-29 | FY<br>29-30 | Total Cost Five<br>Year Plan |
| PU21102                        | Water Plant Replacement              | 1,750,000   |                 | 2,250,000   | 2,000,000   | 35,000,000  | 20,000,000  | 400,000     | 59,650,000                   |
| PU21105                        | E.LW Septic Tank Abatement Ph. 3     | 4,842,000   | 4,842,000       | 200,000     | -           | -           | -           | -           | 5,042,000                    |
| PU                             | Lift Station Rehabilitation          |             |                 | 200,000     | 150,000     | 160,000     | 170,000     | 170,000     | 850,000                      |
|                                | Coventry Potable Water System        |             |                 |             |             |             |             |             |                              |
| PU23106                        | Replacement                          | 625,000     |                 | 625,000     | -           | -           | -           | -           | 625,000                      |
|                                | Grant St. Master Lift Station Bypass |             |                 |             |             |             |             |             |                              |
| PU23107                        | Project                              | 150,000     | -               |             | 150,000     | -           | -           | -           | 150,000                      |
| PU23109                        | Reclaimed Irrigation Expansion       | -           |                 | -           | 100,000     | -           | -           | -           | 100,000                      |
|                                | Floodproofing of 3 Liftstations      |             |                 |             |             |             |             |             |                              |
| PU24109                        | (#3,#10,#23)                         | 405,000     | -               | 100,000     | -           | -           | -           | -           | 100,000                      |
| PU24110                        | Georgia LS Emergency Generator       | 345,000     | -               | 75,000      | -           | -           | -           | -           | 75,000                       |
| PU24112                        | Portable Pump 6"                     | -           |                 | -           | -           | 70,000      | -           | -           | 70,000                       |
| PU24114                        | New Utility Truck - F250 Utility Bed | -           |                 | -           | 75,000      | -           | -           | -           | 75,000                       |
| PU25101                        | E.LW Septic Tank Abatement Ph. 4     | 400,000     | -               | -           | 400,000     | -           | 4,504,500   | -           | 4,904,500                    |
| PU25111                        | F450 Crane Truck                     | 130,000     |                 | -           | -           | -           | -           | -           | -                            |
| PU25112                        | Forklift Telehandler                 | 55,000      |                 | -           | -           | -           | -           | -           | -                            |
| PU25115                        | Vehicle Purchase (Lease)             | 60,000      |                 | -           | -           | -           | -           | -           | -                            |
| PU26102                        | E.LW Septic Tank Abatement Ph. 5     | -           |                 | -           | -           | 425,000     | -           | 5,355,000   | 5,780,000                    |
|                                | Landings Potable Water System        |             |                 |             |             |             |             |             |                              |
| PU26115                        | Replacement                          | -           |                 | 975,000     | -           |             |             | -           | 975,000                      |
| PU26XXX                        | Lift Station Assessment              |             |                 | 70,000      |             |             |             |             | 70,000                       |
| PU26XXX                        | Air Vac Reconstruction Longdale      |             |                 | 125,000     | 1,750,000   |             |             |             | 1,875,000                    |
| PU26XXX                        | Galvanized Water Line Replacement    |             |                 | 125,000     | 125,000     | 125,000     | 125,000     | 125,000     | 625,000                      |
|                                | Wildmere By-Pass Pump and Elec.      |             |                 |             |             |             |             |             |                              |
| PU26XXX                        | Panel                                |             |                 | 115,000     | -           | -           | -           | -           | 115,000                      |
| PU27104                        | NW LW Septic Tank Abatement          | -           |                 | -           | -           | -           | -           | 400,000     | 400,000                      |
| PU28100                        | Hidden Oaks Septic Tank Abatement    | -           |                 | -           | -           | -           | -           | -           | -                            |
| PU26XXX                        | Awnings                              |             |                 | 27,500      | 15,000      | 15,000      | 17,500      |             | 75,000                       |
| PU26XXX                        | Concrete Mixer Trailer               |             |                 | 9,000       |             |             |             |             | 9,000                        |
| PU26XXX                        | Large Equipment trailer              |             |                 | 12,500      | -           |             | -           |             | 12,500                       |
|                                | Underground Utility Locating         |             |                 |             |             |             |             |             |                              |
| PU26XXX                        | Equipment                            |             |                 | 11,000      |             |             |             |             | 11,000                       |
| PU26XXX                        | Fuel Trailer                         |             |                 | 7,000       | -           | -           | -           | -           | 7,000                        |
| Fund Total                     |                                      | 8,762,000   | 4,842,000       | 4,927,000   | 4,765,000   | 35,795,000  | 24,817,000  | 6,450,000   | 81,596,000                   |

## PUBLIC UTILITIES R &amp; R FUND 402

| REVENUES:                      |                                     | FY<br>24-25 | ROLL<br>FORWARD | FY<br>25-26 | FY<br>26-27 | FY<br>27-28 | FY<br>28-29 | FY<br>29-30 | Total                        |
|--------------------------------|-------------------------------------|-------------|-----------------|-------------|-------------|-------------|-------------|-------------|------------------------------|
| Public Utilities Fund Revenues |                                     | 580,000     |                 | 230,000     | 815,000     | 367,500     | 875,000     | 462,500     | 2,750,000                    |
|                                |                                     | 580,000     | -               | 230,000     | 815,000     | 367,500     | 875,000     | 462,500     | 2,750,000                    |
| PROJECT                        | DESCRIPTION                         | FY<br>24-25 | ROLL<br>FORWARD | FY<br>25-26 | FY<br>26-27 | FY<br>27-28 | FY<br>28-29 | FY<br>29-30 | Total Cost Five<br>Year Plan |
| RR20103                        | Water Service Line R&R              | 220,000     |                 | 120,000     | 140,000     | 150,000     | 165,000     | 175,000     | 750,000                      |
|                                | AC Water Main Replacement- Design   |             |                 |             |             |             |             |             |                              |
| RR20104                        | Included                            | 100,000     | -               | 10,000      | 500,000     | 110,000     | 550,000     | 110,000     | 1,280,000                    |
| RR20105                        | Lift Station Rehabilitation         | 115,000     |                 | -           | -           | -           | -           | -           | -                            |
| RR20106                        | Sanitary Sewer I & I Rehabilitation | 22,500      |                 | 22,500      | 25,000      | 25,000      | 27,500      | 27,500      | 127,500                      |
| RR20107                        | Water Plant R & R                   | 40,000      |                 | 40,000      | 40,000      | 40,000      | 40,000      | 25,000      | 185,000                      |
|                                | Lift Station Emergency Pump         |             |                 |             |             |             |             |             |                              |
| RR21104                        | Replacement                         | -           |                 | -           | 70,000      | -           | -           | 80,000      | 150,000                      |
| RR23108                        | Manhole Repair & Coating            | 37,500      |                 | 37,500      | 40,000      | 42,500      | 42,500      | 45,000      | 207,500                      |
| RR25102                        | Generator Replacement               | 45,000      |                 | -           | -           | -           | 50,000      | -           | 50,000                       |
| Fund Total                     |                                     | 580,000     | -               | 230,000     | 815,000     | 367,500     | 875,000     | 462,500     | 2,750,000                    |

STORMWATER FUND 406

| REVENUES:             |                                                                   | FY<br>24-25 | ROLL<br>FORWARD | FY<br>25-26 | FY<br>26-27 | FY<br>27-28 | FY<br>28-29 | FY<br>29-30 | Total                        |
|-----------------------|-------------------------------------------------------------------|-------------|-----------------|-------------|-------------|-------------|-------------|-------------|------------------------------|
| Stormwater Fees       |                                                                   | 708,500     |                 | 205,000     | 520,000     | 100,000     | 305,000     | 510,000     | 1,640,000                    |
|                       |                                                                   | 708,500     | -               | 205,000     | 520,000     | 100,000     | 305,000     | 510,000     | 1,640,000                    |
| PROJECT               | DESCRIPTION                                                       | FY<br>24-25 | ROLL<br>FORWARD | FY<br>25-26 | FY<br>26-27 | FY<br>27-28 | FY<br>28-29 | FY<br>29-30 | Total Cost Five<br>Year Plan |
| SW19105               | Rock Lake Outfall                                                 | -           | -               | 30,000      | -           | -           | -           | -           | 30,000                       |
| SW21101               | Bennett Drive/UPS Pond                                            | 135,000     |                 | 40,000      | -           | -           | -           | -           | 40,000                       |
| SW21103               | Orange Avenue-Credo to Highland                                   | 200,000     | -               | -           | 200,000     | -           | -           | 400,000     | 600,000                      |
| SW23104               | Master Plan Project Update Plan                                   | 50,000      | -               | -           | 100,000     | -           | 100,000     | -           | 200,000                      |
| SW23105               | Pipe Lining                                                       | 85,000      |                 | 100,000     | 100,000     | 100,000     | 110,000     | 110,000     | 520,000                      |
| SW24105               | Raven Outfall                                                     | 200,000     |                 | 35,000      | -           | -           | -           | -           | 35,000                       |
| SW25106               | Multiparameter Water Quality Meter                                | 9,000       | -               | -           | -           | -           | -           | -           | -                            |
| SW25123               | Fountain Replacement                                              | 19,000      | -               | -           | -           | -           | 20,000      | -           | 20,000                       |
| SW25124               | Vehicle Purchase (Lease)                                          | 10,500      | -               | -           | -           | -           | -           | -           | -                            |
| PF25122               | CIP/Park Ave Drainage Improvements<br>Commerce Circle-IndustryRd- |             |                 | -           | 50,000      | -           | -           | -           | 50,000                       |
| SW26101               | Commerce                                                          | -           |                 | -           | -           | -           | 75,000      | -           | 75,000                       |
| SW26XXX               | Stormwater 6" bypass pump                                         |             |                 | -           | 70,000      | -           | -           | -           | 70,000                       |
|                       |                                                                   | -           | -               | -           | -           | -           | -           | -           | -                            |
| Fund Total            |                                                                   | 708,500     | -               | 205,000     | 520,000     | 100,000     | 305,000     | 510,000     | 1,640,000                    |
| Grand Total All Funds |                                                                   | 26,941,284  | 5,213,000       | 14,138,384  | 9,239,679   | 51,620,835  | 33,323,224  | 13,078,644  | 125,997,266                  |

# CAPITAL PROJECTS DETAIL

## Computer Network Firewall Replacement

Project #IT26106

### Description:

This project provides for the replacement of the existing Cisco ASA 5525X firewall with a Palo Alto 1410 series firewall. This is a routine replacement cycle for a core device in the City's datacenter. We are taking the opportunity to also install a more secure firewall device that can perform security functions that the current Cisco ASA 5525X is not able to do.

### Positive Impact on Services:

Allows the City to continue using a single dedicated Internet connection for all City computer users. In addition, provides the required security to best secure the City's primary Internet connection from malicious cyber actors. The device meets the regulatory requirements of NIST-800 and the FBI CJIS policy.

### Negative Impact on Services:

If the City did not have this device, the City could no longer provide a secure and centralized Internet connection to all City computer users.

**Fund/Account** 320-1640-513-6400

**Status** New

### Project Timeline

**Design:** Oct-25

**Construction:** Nov-25

**Completion:** Nov-25

**Department** Information Technology

**Contact Person** Craig Dunn

**Spent-to-Date** -



### Financial Information

#### Funding Sources

| Funding Type          | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|-----------------------|---------|---------|---------|---------|---------|
| Capital Projects Fund | 30,814  |         |         |         |         |
|                       |         |         |         |         |         |
|                       |         |         |         |         |         |
| Totals                | 30,814  | -       | -       | -       | -       |

#### Expenditures/Expenses

| Activity | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|----------|---------|---------|---------|---------|---------|
|          | -       |         |         |         |         |
|          |         |         |         |         |         |
| Totals   | -       | -       | -       | -       | -       |

#### Operational Impact: Expenditures/Expenses

| Activity | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|----------|---------|---------|---------|---------|---------|
|          |         |         |         |         |         |
|          |         |         |         |         |         |
| Totals   | -       | -       | -       | -       | -       |

## CANDYLAND STAFF BATHROOM

### Project #LS26001

#### Description: Installing a working toilet in the staff building at Candyland Sports Complex

The Parks Staff does not have a toilet inside of their office at the Candyland Sports Complex. They currently have to walk a considerable distance to use the bathroom inside the concession stand at the park. This project would consist of installing a toilet and connecting a series of underground piping that would connect to the forcemain inside the park to allow for the flow of wastewater.

#### Positive Impact on Services:

Members of the Leisure Services Parks staff would not have to walk out in inclement weather or the dark in an effort to use the bathroom.

#### Negative Impact on Services:

There are no main park staff offices in the county that do not have their own restrooms available for staff. If the project is not funded, then morale would be effected and we could lose good employees over something they should have in the first place. Also, a toilet should be available for health and safty reasons as well.

**Fund/Account**     320-3210-572-6400

**Status**             (New)

#### Project Timeline

**Design:** \_\_\_\_\_

**Construction:** \_\_\_\_\_

**Completion:**             Sep-26

**Department**       Leisure Services

**Contact Person**   Chris Capizzi

**Spent-to-Date**         -



#### Financial Information

##### Funding Sources

| Funding Type          | FY 2026       | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|-----------------------|---------------|---------|---------|---------|---------|
| Capital Projects Fund | 30,000        |         |         |         |         |
|                       |               |         |         |         |         |
| <b>Totals</b>         | <b>30,000</b> | -       | -       | -       | -       |

##### Expenditures/Expenses

| Activity                 | FY 2026       | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|--------------------------|---------------|---------|---------|---------|---------|
| Candyland Staff Bathroom | 30,000        |         |         |         |         |
|                          |               |         |         |         |         |
| <b>Totals</b>            | <b>30,000</b> | -       | -       | -       | -       |

##### Operational Impact: Expenditures/Expenses

| Activity      | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|---------------|---------|---------|---------|---------|---------|
|               |         |         |         |         |         |
|               |         |         |         |         |         |
| <b>Totals</b> | -       | -       | -       | -       | -       |



## Candyland Basketball Court Resurface

### Project #LS27001

#### Description: Candyland Basketball Court Resurface

The basketball courts at Reiter Park will be in need of resurfacing come the 26-27 FY. Outdoor commercial courts should be resurfaced every 4-6 years. Our courts are heavily used and will need to be resurfaced right around the 5 year mark.

#### Positive Impact on Services:

After the courts are resurfaced, cracks and fading lines will not be an issue for play. Having smooth courts with good identifiable lined boundaries is mandatory for safe and efficient play.

#### Negative Impact on Services:

If the courts are not resurfaced, smaller cracks can expand causing safety issues and will effect the efficiency of play on the court. Fading lines can also cause issues during play.

**Fund/Account** 320-3210-572-6400

**Status** (New)

#### Project Timeline

**Design:** \_\_\_\_\_

**Construction:** \_\_\_\_\_

**Completion:** Sep-27

**Department** Leisure Services

**Contact Person** Chris Capizzi

**Spent-to-Date** -



#### Financial Information

##### Funding Sources

| Funding Type          | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|-----------------------|---------|---------|---------|---------|---------|
| Capital Projects Fund |         | 18,000  |         |         |         |
|                       |         |         |         |         |         |
| <b>Totals</b>         | -       | 18,000  | -       | -       | -       |

##### Expenditures/Expenses

| Activity                             | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|--------------------------------------|---------|---------|---------|---------|---------|
| Candyland Basketball Court Resurface | -       | 18,000  |         |         |         |
|                                      |         |         |         |         |         |
| <b>Totals</b>                        | -       | 18,000  | -       | -       | -       |

##### Operational Impact: Expenditures/Expenses

| Activity      | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|---------------|---------|---------|---------|---------|---------|
|               |         |         |         |         |         |
|               |         |         |         |         |         |
| <b>Totals</b> | -       | -       | -       | -       | -       |

# PICKLEBALL/FENCING CANDYLAND PARK

## Project #LS27002

### Description: New Fencing for Pickleball/Tennis Court area at Candyland Park

The current perimeter fencing that encloses the pickleball courts and tennis court at Candyland Park is the original fencing that is over two decades old. It is starting to become run down and is in need of replacement in order to keep the balls from going out of the court and also to keep basketballs from coming into the court area.

### Positive Impact on Services:

The pickleball courts have become a major draw at Candyland, so we want to make sure that the area is being maintained for safety and security and also looks attractive to patrons.

### Negative Impact on Services:

The current fencing has spots where balls can roll under and out of the playing area and the fence is warped where basketballs have hit the fencing for the last couple decades. It is also important for the city to have an aesthetically pleasing court in order to attract patrons.

**Fund/Account** 320-3210-572-6400

**Status** (New)

### Project Timeline

**Design:** \_\_\_\_\_

**Construction:** \_\_\_\_\_

**Completion:** \_\_\_\_\_ Sep-26

**Department** Leisure Services

**Contact Person** Chris Capizzi

**Spent-to-Date** \_\_\_\_\_ -



### Financial Information

#### Funding Sources

| Funding Type          | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|-----------------------|---------|---------|---------|---------|---------|
| Capital Projects Fund |         | 20,000  |         |         |         |
|                       |         |         |         |         |         |
|                       |         |         |         |         |         |
| <b>Totals</b>         | -       | 20,000  | -       | -       | -       |

#### Expenditures/Expenses

| Activity                        | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|---------------------------------|---------|---------|---------|---------|---------|
| Pickleball/Tennis Court Fencing |         | 20,000  |         |         |         |
|                                 |         |         |         |         |         |
|                                 |         |         |         |         |         |
| <b>Totals</b>                   | -       | 20,000  | -       | -       | -       |

#### Operational Impact: Expenditures/Expenses

| Activity      | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|---------------|---------|---------|---------|---------|---------|
|               |         |         |         |         |         |
|               |         |         |         |         |         |
|               |         |         |         |         |         |
| <b>Totals</b> | -       | -       | -       | -       | -       |

## FIRE STATION #15 Relocation

### Project #FD19104

**Description:**

Station 15 Relocation - New Construction at 451/455 Site

**Positive Impact on Services:**

This would fund the demolition of an existing office building and construction of a new Station 15 designed to meet and exceed code requirements by providing a safe room to allow the City staff and first responders to better withstand and provide service during storm events.

**Negative Impact on Services:**

Services would continue from the current Station 15 location, which has endured flooding as well as costs and staff time attempting to mitigate the flood threat during storm events.

**Fund/Account**      320-2800-522-6301

**Status**              Carryforward

**Project Timeline**

**Design:** \_\_\_\_\_

**Construction:** \_\_\_\_\_

**Completion:** \_\_\_\_\_

**Department**      Fire Department

**Contact Person**   Troy Feist

**Spent-to-Date**              686,183



#### Financial Information

##### Funding Sources

| Funding Type  | FY 2026          | FY 2027  | FY 2028  | FY 2029  | FY 2030  |
|---------------|------------------|----------|----------|----------|----------|
| Loan Proceeds | 5,200,000        |          | -        | -        | -        |
| SLFRF Funding | 4,400,000        |          | -        | -        | -        |
| <b>Totals</b> | <b>9,600,000</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |

##### Expenditures/Expenses

| Activity      | FY 2026          | FY 2027  | FY 2028  | FY 2029  | FY 2030  |
|---------------|------------------|----------|----------|----------|----------|
| Construction  | 9,600,000        |          |          |          |          |
|               |                  |          |          |          |          |
| <b>Totals</b> | <b>9,600,000</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |

##### Operational Impact: Expenditures/Expenses

| Activity      | FY 2026  | FY 2027  | FY 2028  | FY 2029  | FY 2030  |
|---------------|----------|----------|----------|----------|----------|
|               |          |          |          |          |          |
|               | -        | -        | -        | -        | -        |
| <b>Totals</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |

## FIRE STATION #17 ADDITION

### Project #FD22112

#### Description:

Fire Station 17 addition. This addition will allow for the comfortable accommodation of current staff at Station 17. Additionally, a portion of the back wall will be extended to accommodate larger apparatus.

#### Positive Impact on Services:

This modification will allow for the rotation of our current and future fire engine fleet. The extension of the bays will allow the bay doors to be relocated inside where they are protected from the elements. The bunk room will be extended to allow room for all of our staff on duty.

#### Negative Impact on Services:

Only the oldest engines in our fleet will be able to be stationed at this location. The station will still lack adequate bunk space. The increased bay door repair costs for the station will continue.

**Fund/Account** 120-2800-522-6302

**Status** Carryforward

#### Project Timeline

**Design:** Completed

**Construction:** Awaiting RFP

**Completion:** 2026

**Department** Fire Department

**Contact Person** Troy Feist

**Spent-to-Date** 28,808



#### Financial Information

##### Funding Sources

| Funding Type               | FY 2026        | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|----------------------------|----------------|---------|---------|---------|---------|
| SLFRF Funding - ARPA (120) | 99,000         |         | -       | -       | -       |
| Fire Impact Fees           | 308,371        |         |         |         |         |
| <b>Totals</b>              | <b>407,371</b> | -       | -       | -       | -       |

##### Expenditures/Expenses

| Activity      | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|---------------|---------|---------|---------|---------|---------|
|               | -       | -       | -       | -       | -       |
|               |         |         |         |         |         |
|               | -       | -       | -       | -       | -       |
| <b>Totals</b> | -       | -       | -       | -       | -       |

##### Operational Impact: Expenditures/Expenses

| Activity      | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|---------------|---------|---------|---------|---------|---------|
|               |         |         |         |         |         |
|               | -       | -       | -       | -       | -       |
|               |         |         |         |         |         |
| <b>Totals</b> | -       | -       | -       | -       | -       |

## Fire Rescue 17 Replacement Project #FD26112

### Description:

Frontline Rescue 17 Replacement

### Positive Impact on Services:

This purchase will replace frontline Rescue 17. This purchase is a part of an apparatus fleet management plan which will reduce reoccurring maintenance cost by replacing aging truck.

### Negative Impact on Services:

Current frontline unit will be placed in reserve status. Rescue 17 spare is at end of servable life span.

**Fund/Account**      320-2800-522-6400

**Status**                New

**Project Timeline**    2025-2028

**Design:**                                2025

**Construction:**                        2026

**Completion:**                           2028

**Department**                        Fire Department

**Contact Person**                    Troy Feist

**Spent-to-Date**                                            



### Financial Information

#### Funding Sources

| Funding Type          | FY 2026        | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|-----------------------|----------------|---------|---------|---------|---------|
| Capital Projects Fund | 550,000        |         | -       | -       | -       |
|                       |                |         |         |         |         |
| <b>Totals</b>         | <b>550,000</b> | -       | -       | -       | -       |

#### Expenditures/Expenses

| Activity      | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|---------------|---------|---------|---------|---------|---------|
|               | -       |         |         |         |         |
|               |         |         |         |         |         |
|               | -       | -       | -       | -       | -       |
| <b>Totals</b> | -       | -       | -       | -       | -       |

#### Operational Impact: Expenditures/Expenses

| Activity      | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|---------------|---------|---------|---------|---------|---------|
|               |         |         |         |         |         |
|               | -       | -       | -       | -       | -       |
|               |         |         |         |         |         |
| <b>Totals</b> | -       | -       | -       | -       | -       |

## FD Staff Vehicles

### Project #FD26XXX

**Description:**

Purchase of staff vehicles.

**Positive Impact on Services:**

Department currently leasing 4 staff vehicles. Enterprise lease program cost has been steadily rising making future lease options expensive and unpredictable. Purchase of staff vehicles over next several years allows for cost savings and easier forecasting of budget. Additionally, purchase of vehicle allows for additional staff vehicle for BC Training.

**Negative Impact on Services:**

Current lease program requires Department to incur substantial cost annually for movement of equipment and emergency lighting. Rising lease cost is unpredictable and has now surpassed cost of purchase.

**Fund/Account**      320-2800-522-6400

**Status**                New

**Project Timeline**    2026-2030

**Design:**                2026

**Construction:**       2026

**Completion:**         2030

**Department**         Fire

**Contact Person**     Troy Feist

**Spent-to-Date**                           



#### Financial Information

##### Funding Sources

| Funding Type          | FY 2026       | FY 2027       | FY 2028       | FY 2029       | FY 2030       |
|-----------------------|---------------|---------------|---------------|---------------|---------------|
| Capital Projects Fund | 52,000        | 52,000        | 52,000        | 52,000        | 52,000        |
|                       |               |               |               |               |               |
| <b>Totals</b>         | <b>52,000</b> | <b>52,000</b> | <b>52,000</b> | <b>52,000</b> | <b>52,000</b> |

##### Expenditures/Expenses

| Activity      | FY 2026  | FY 2027  | FY 2028  | FY 2029  | FY 2030  |
|---------------|----------|----------|----------|----------|----------|
|               | -        |          |          |          |          |
| <b>Totals</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |

##### Operational Impact: Expenditures/Expenses

| Activity      | FY 2026  | FY 2027  | FY 2028  | FY 2029  | FY 2030  |
|---------------|----------|----------|----------|----------|----------|
|               |          |          |          |          |          |
| <b>Totals</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |



## Scott Airpacks with Cylinders

### Project #FD26XXX

**Description:**

Purchase of 10 Scott X3 Pro Airpacks with Cylinders.

**Positive Impact on Services:**

Current Airpacks warranty is expiring; Department would incur significant annual repair cost if not replaced. Due to pending Assistance to Firefighters Grant no funding for radios FY 26 is needed. Asking that allocated radio funds for FY 26 be used for Airpack purchase.

**Negative Impact on Services:**

Current Airpacks rescue breathing functions are not compatible with newer style Airpacks. This poses safety hazard.

**Fund/Account** 320-2800-522-6400

**Status** New

**Project Timeline** 2026

**Design:** 2026

**Construction:**

**Completion:** 2026

**Department** Fire

**Contact Person** Troy Feist

**Spent-to-Date**



#### Financial Information

##### Funding Sources

| Funding Type          | FY 2026        | FY 2027        | FY 2028 | FY 2029 | FY 2030 |
|-----------------------|----------------|----------------|---------|---------|---------|
| Capital Projects Fund | 101,000        | 101,000        |         |         |         |
|                       |                |                |         |         |         |
| <b>Totals</b>         | <b>101,000</b> | <b>101,000</b> | -       | -       | -       |

##### Expenditures/Expenses

| Activity      | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|---------------|---------|---------|---------|---------|---------|
|               | -       |         |         |         |         |
|               |         |         |         |         |         |
| <b>Totals</b> | -       | -       | -       | -       | -       |

##### Operational Impact: Expenditures/Expenses

| Activity      | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|---------------|---------|---------|---------|---------|---------|
|               |         |         |         |         |         |
|               |         |         |         |         |         |
| <b>Totals</b> | -       | -       | -       | -       | -       |

## POLICE VEHICLE REPLACEMENT PROGRAM

### Project #PD19106

#### Description:

These are police marked and unmarked 4 wheeled patrol vehicles. These vehicles allow police personnel to effectively efficiently patrol the city creating an omni-presence in an effort to reduce criminal activity. They enable police personnel to have constant access to the emergency equipment stored in the vehicle to take immediate action. The vehicles are equipped with radio and mobile computer communication means as well as report writing equipment creating a mobile office space for the officers.

#### Positive Impact on Services:

These vehicles will allow for police patrols for the purpose of crime suppression. They will replace aging and deteriorating existing vehicles which will have several benefits including cost savings and improvements in safety. This purchase will equip the department with vehicles with improved fuel efficiency and reduce repair needs lowering expenses. Removing vehicles from the fleet earlier will increase trade-in values and increase purchasing ability when acquiring new vehicles. New vehicles provide the latest in safety equipment increasing officer safety. If this purchase is not approved these benefits will not be realized.

#### Negative Impact on Services:

None.

**Fund/Account** 320-2600-521-6400

**Status** Ongoing

#### Project Timeline

**Design:** N/A

**Construction:** N/A

**Completion:**

**Department** Police Department

**Contact Person** David Dowda

**Spent-to-Date**



#### Financial Information

##### Funding Sources

| Funding Type  | FY 2026        | FY 2027        | FY 2028        | FY 2029        | FY 2030        |
|---------------|----------------|----------------|----------------|----------------|----------------|
|               | 370,283        | 377,690        | 385,246        | 394,877        | 404,749        |
|               |                |                |                |                |                |
|               |                |                |                |                |                |
| <b>Totals</b> | <b>370,283</b> | <b>377,690</b> | <b>385,246</b> | <b>394,877</b> | <b>404,749</b> |

##### Expenditures/Expenses

| Activity      | FY 2026        | FY 2027        | FY 2028        | FY 2029        | FY 2030        |
|---------------|----------------|----------------|----------------|----------------|----------------|
|               | 370,283        | 377,690        | 385,246        | 394,877        | 404,749        |
|               |                |                |                |                |                |
|               |                |                |                |                |                |
| <b>Totals</b> | <b>370,283</b> | <b>377,690</b> | <b>385,246</b> | <b>394,877</b> | <b>404,749</b> |

##### Operational Impact: Expenditures/Expenses

| Activity                   | FY 2026       | FY 2027  | FY 2028  | FY 2029  | FY 2030  |
|----------------------------|---------------|----------|----------|----------|----------|
| <b>Fuel Estimate</b>       | 16,035        |          |          |          |          |
| <b>Vehicle Maintenance</b> | 3,420         |          |          |          |          |
| <b>Totals</b>              | <b>19,455</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |

## POLICE MOTORCYCLE REPLACEMENT PROGRAM

### Project #PD20102

#### Description:

These are police motorcycles. These vehicles allow police personnel to effectively and efficiently patrol the city creating an omni-presence in an effort to reduce criminal activity and improve traffic safety. They enable police personnel to have constant access to the emergency equipment and take immediate action. The vehicles allow for quicker response to traffic crash scenes and provided increased traffic education and enforcement capabilities for the department's traffic officers.

#### Positive Impact on Services:

Traffic safety is of the utmost importance to the citizens of Longwood. It is easily one of the most frequently requested actions of the police department staff. The police motorcycle is predominately used for traffic safety enforcement and education and is pivotal to the department's efforts in this area. The purchase of these vehicles will greatly enhance the department's ability to ensure the safety of citizens and all those who share our roadways.

#### Negative Impact on Services:

None.

**Fund/Account** 320-2600-521-6400

**Status** Ongoing

**Project Timeline**

**Design:** N/A

**Construction:** N/A

**Completion:**

**Department** Police Department

**Contact Person** David Dowda

**Spent-to-Date**



#### Financial Information

##### Funding Sources

| Funding Type                      | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|-----------------------------------|---------|---------|---------|---------|---------|
| Capital Projects Fund - Equipment |         | 93,000  |         | 102,000 |         |
|                                   |         |         |         |         |         |
|                                   |         |         |         |         |         |

**Totals**      -      93,000      -      102,000      -

##### Expenditures/Expenses

| Activity | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|----------|---------|---------|---------|---------|---------|
|          | -       |         |         |         |         |
|          |         |         |         |         |         |

**Totals**      -      -      -      -      -

##### Operational Impact: Expenditures/Expenses

| Activity | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|----------|---------|---------|---------|---------|---------|
|          |         |         |         |         |         |
|          |         |         |         |         |         |

**Totals**      -      -      -      -      -

## POLICE BODY WORN CAMERAS

### Project #PD25109

**Description:**

Body worn cameras for use in the field by police personnel.

**Positive Impact on Services:**

The body worn cameras allow for the efficient collection of information and evidence by police personnel in the field. The cameras increase officer safety and accountability. They have become instrumental in complaint resolution.

**Negative Impact on Services:**

None.

**Fund/Account** 320-2600-521-6400

**Status** Ongoing

**Project Timeline**

**Design:** N/A

**Construction:** N/A

**Completion:**

**Department** Police Department

**Contact Person** David Dowda

**Spent-to-Date**



### Financial Information

#### Funding Sources

| Funding Type  | FY 2026       | FY 2027       | FY 2028       | FY 2029       | FY 2030  |
|---------------|---------------|---------------|---------------|---------------|----------|
|               | 73,952        | 73,952        | 73,952        | 73,952        |          |
|               |               |               |               |               |          |
|               |               |               |               |               |          |
| <b>Totals</b> | <b>73,952</b> | <b>73,952</b> | <b>73,952</b> | <b>73,952</b> | <b>-</b> |

#### Expenditures/Expenses

| Activity      | FY 2026  | FY 2027  | FY 2028  | FY 2029  | FY 2030  |
|---------------|----------|----------|----------|----------|----------|
|               | -        |          |          |          |          |
|               |          |          |          |          |          |
| <b>Totals</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |

#### Operational Impact: Expenditures/Expenses

| Activity      | FY 2026  | FY 2027  | FY 2028  | FY 2029  | FY 2030  |
|---------------|----------|----------|----------|----------|----------|
|               |          |          |          |          |          |
|               |          |          |          |          |          |
| <b>Totals</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |

## POLICE RADIO REPLACEMENT PROGRAM

### Project #PD25116

#### Description:

These are hand-held portable radios used for communication between law enforcement officers and the emergency communications specialist who dispatch emergency information to officers.

#### Positive Impact on Services:

The portable radio provides police personnel a means of immediate communication with police dispatchers and fellow law enforcement personnel while in the field.

#### Negative Impact on Services:

None.

**Fund/Account** 320-2600-521-6400

**Status** Ongoing

**Project Timeline**

**Design:** N/A

**Construction:** N/A

**Completion:**

**Department** Police Department

**Contact Person** David Dowda

**Spent-to-Date**



#### Financial Information

##### Funding Sources

| Funding Type  | FY 2026       | FY 2027       | FY 2028       | FY 2029  | FY 2030  |
|---------------|---------------|---------------|---------------|----------|----------|
|               | 78,400        | 98,000        | 98,000        | -        |          |
|               |               |               |               |          |          |
|               |               |               |               |          |          |
| <b>Totals</b> | <b>78,400</b> | <b>98,000</b> | <b>98,000</b> | <b>-</b> | <b>-</b> |

##### Expenditures/Expenses

| Activity      | FY 2026       | FY 2027       | FY 2028       | FY 2029  | FY 2030  |
|---------------|---------------|---------------|---------------|----------|----------|
|               | 98,000        | 98,000        | 98,000        |          |          |
|               |               |               |               |          |          |
| <b>Totals</b> | <b>98,000</b> | <b>98,000</b> | <b>98,000</b> | <b>-</b> | <b>-</b> |

##### Operational Impact: Expenditures/Expenses

| Activity                                   | FY 2026    | FY 2027    | FY 2028    | FY 2029  | FY 2030  |
|--------------------------------------------|------------|------------|------------|----------|----------|
| Portable Radio Maintenance and Programming | 388        | 388        | 388        |          |          |
|                                            |            |            |            |          |          |
| <b>Totals</b>                              | <b>388</b> | <b>388</b> | <b>388</b> | <b>-</b> | <b>-</b> |

## POLICE LAPTOP COMPUTERS

### Project #PD26107

#### Description:

These are ruggedized laptop computers.

#### Positive Impact on Services:

These computers provide report writing and computer aided dispatch capabilities for law enforcement officers in the field. They are rapidly degrading, and replacing them will reduce burdens on IT staff and officers and improve service.

#### Negative Impact on Services:

None.

**Fund/Account** 320-2600-521-6400

**Status** Ongoing

**Project Timeline**

**Design:** N/A

**Construction:** N/A

**Completion:**

**Department** Police Department

**Contact Person** David Dowda

**Spent-to-Date**



#### Financial Information

##### Funding Sources

| Funding Type | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|--------------|---------|---------|---------|---------|---------|
|              | 188,000 |         |         |         |         |
|              |         |         |         |         |         |
|              |         |         |         |         |         |

**Totals**      **188,000**      -      -      -      -

##### Expenditures/Expenses

| Activity | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|----------|---------|---------|---------|---------|---------|
|          | -       |         |         |         |         |
|          |         |         |         |         |         |

**Totals**      -      -      -      -      -

##### Operational Impact: Expenditures/Expenses

| Activity | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|----------|---------|---------|---------|---------|---------|
|          |         |         |         |         |         |
|          |         |         |         |         |         |

**Totals**      -      -      -      -      -



## POLICE DEPARTMENT A/C REPLACEMENT Project #PD26101

### Description:

30 ton Carrier Dual Condenser Split Air Conditioner

### Positive Impact on Services:

The police department's AC system has been in service for 39 years and is in poor condition. This air conditioning system is necessary to provide the employees of the police department with a comfortable working environment. This replacement will result in a reduction in the annual expense involved in maintaining the police facility's current system and prevent unexpected breakdowns.

### Negative Impact on Services:

None.

**Fund/Account** 320-2600-521-6400

**Status** Ongoing

**Project Timeline**

**Design:** N/A

**Construction:** N/A

**Completion:** \_\_\_\_\_

**Department** Police Department

**Contact Person** David Dowda

**Spent-to-Date** \_\_\_\_\_



### Financial Information

#### Funding Sources

| Funding Type  | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|---------------|---------|---------|---------|---------|---------|
|               |         | 53,000  |         | -       |         |
|               |         |         |         |         |         |
|               |         |         |         |         |         |
| <b>Totals</b> | -       | 53,000  | -       | -       | -       |

#### Expenditures/Expenses

| Activity      | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|---------------|---------|---------|---------|---------|---------|
|               | -       |         |         |         |         |
|               |         |         |         |         |         |
| <b>Totals</b> | -       | -       | -       | -       | -       |

#### Operational Impact: Expenditures/Expenses

| Activity      | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|---------------|---------|---------|---------|---------|---------|
|               |         |         |         |         |         |
|               |         |         |         |         |         |
| <b>Totals</b> | -       | -       | -       | -       | -       |

## PAVING-HIGHLAND AND INDUSTRIAL

### Project #PF22100

#### Description:

Industry Road and Highland Street were rated a fair to poor in the 2023 pavement condition assessment. Due to the low rating and poor condition, these streets are a high priority. Annual paving of city streets as per the Pavement Management and Prioritization Plan.

#### Positive Impact on Services:

Roadway repairs reduces the need for major rehabilitation to roadways. Reduce filling of pot holes and possible claims of car damage. New striping and smoother roads which lead to a safer roadway.

#### Negative Impact on Services:

Not able to properly manage our resurfacing of streets in the city. Excessive pot holes and claims for repairs by users of the roadways. More damage from rains and storms due to poor asphalt surface.

|                  |                             |
|------------------|-----------------------------|
| Fund/Account     | <u>310-3520-541-6303</u>    |
| Status           | <u>Carryforward</u>         |
| Project Timeline |                             |
| Design:          | <u>N/A</u>                  |
| Construction:    | <u>FY 2024</u>              |
| Completion:      | <u>FY 2025</u>              |
| Department       | <u>Public Works Streets</u> |
| Contact Person   | <u>Eric Nagaowski</u>       |
| Spent-to-Date    | <u>\$ 130,000.00</u>        |



#### Financial Information

##### Funding Sources

| Funding Type                            | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|-----------------------------------------|---------|---------|---------|---------|---------|
| 3rd Generation Infrastructure Sales Tax | 105,000 | -       | -       | -       | -       |
|                                         |         |         |         |         |         |
|                                         |         |         |         |         |         |

Totals 105,000 - - - -

##### Expenditures/Expenses

| Activity     | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|--------------|---------|---------|---------|---------|---------|
| Construction | 105,000 | -       | -       | -       | -       |
|              |         |         |         |         |         |

Totals 105,000 - - - -

##### Operational Impact: Expenditures/Expenses

| Activity    | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|-------------|---------|---------|---------|---------|---------|
| Maintenance |         |         | 300     | 300     | 500     |
|             |         |         |         |         |         |

Totals - - 300 300 500

## STORMWATER AND PAVING ORANGE AVENUE

### Project #PF22101 and SW21103

#### Description:

Paving of Orange Ave and update the stormwater system on Orange Ave. to alleviate flooding especially in areas where school children walk. Outfall pipe to Lake Gem will need to be replaced. Drainage Limits from Credo St. to Highlands St. and resurfacing limits from Credo to US 17-92. Project funding is split between the Public Facilities and the Stormwater funds with anticipated funding from HMGP Hurricane Ian Grant.

#### Positive Impact on Services:

Alleviate flooding along Orange Avenue so to provide a safe route for pedestrians and motorists. Also, resurface road with new pavement surface and striping. Reduce standing water in an area that is prone to flooding due to lack of stormwater drainage system. School kids will no longer have to walk home on flooded sidewalks.

#### Negative Impact on Services:

Continue to have localized flooding and possibly lowering of property values. Danger for elementary school kids walking home in flooded road and sidewalk. Also, continued pavement failure which can affect utility service.

|                  |                             |
|------------------|-----------------------------|
| Fund/Account     | <u>310-3520-541-6306</u>    |
| Status           | <u>Ongoing</u>              |
| Project Timeline |                             |
| Design:          | <u>FY 2026</u>              |
| Construction:    | <u>FY 2026</u>              |
| Completion:      | <u>FY 2029</u>              |
| Department       | <u>Public Works Streets</u> |
| Contact Person   | <u>Shad Smith, P.E.</u>     |
| Spent-to-Date    | <u>-</u>                    |



#### Financial Information

##### Funding Sources

| Funding Type                            | FY 2026        | FY 2027  | FY 2028        | FY 2029          | FY 2030  |
|-----------------------------------------|----------------|----------|----------------|------------------|----------|
| 3rd Generation Infrastructure Sales Tax | 200,000        |          |                |                  |          |
| 4th Generation Infrastructure Sales Tax | 100,000        |          | 200,000        | 1,200,000        |          |
| <b>Totals</b>                           | <b>300,000</b> | <b>-</b> | <b>200,000</b> | <b>1,200,000</b> | <b>-</b> |

##### Expenditures/Expenses

| Activity      | FY 2026        | FY 2027  | FY 2028        | FY 2029          | FY 2030  |
|---------------|----------------|----------|----------------|------------------|----------|
| Design        | 20,000         |          | 200,000        | -                |          |
| Construction  | 280,000        |          |                | 1,200,000        |          |
| <b>Totals</b> | <b>300,000</b> | <b>-</b> | <b>200,000</b> | <b>1,200,000</b> | <b>-</b> |

##### Operational Impact: Expenditures/Expenses

| Activity      | FY 2026  | FY 2027  | FY 2028  | FY 2029  | FY 2030  |
|---------------|----------|----------|----------|----------|----------|
| Maintenance   |          |          |          |          |          |
| <b>Totals</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |

## EAST CHURCH AVENUE COMPLETE STREET

### Project #PF22102

#### Description:

Project will entail study, design and construction to make E. Church Ave meet the intent of the City's Complete Street Policy. This work includes wider sidewalks, bike facilities, signage, street scape, and wayfinding. Limits from Sunrail station to US 17-92. This project is on Metroplan Orlando's funding list in which the first phase, a study, is locally funded. Design is currently programmed in the FDOT work program for 2024 but will be supplemented by the 3rd Generation Penny Sales Tax. FDOT FM no. 446903-1

#### Positive Impact on Services:

Create a walkable and bike friendly corridor through center of city. ADA needs will be met and school age pedestrian walking needs will be met. Improved aesthetic on E. Church Ave.

#### Negative Impact on Services:

Poor sidewalk connections and unsightly rundown corridor down center of the city.

|                  |                             |
|------------------|-----------------------------|
| Fund/Account     | <u>310-3520-541-6313</u>    |
| Status           | Ongoing                     |
| Project Timeline |                             |
| Design:          | <u>FY 2025</u>              |
| Construction:    | <u>FY 2027</u>              |
| Completion:      | <u>FY 2028</u>              |
| Department       | <u>Public Works Streets</u> |
| Contact Person   | <u>Eric Nagowski</u>        |
| Spent-to-Date    | <u>\$ 70,000</u>            |



#### Financial Information

##### Funding Sources

| Funding Type                            | FY 2026 | FY 2027 | FY 2028   | FY 2029 | FY 2030 |
|-----------------------------------------|---------|---------|-----------|---------|---------|
| FDOT LAP                                | 50,000  |         | 5,500,000 | -       | -       |
| 4th Generation Infrastructure Sales Tax | 50,000  | 50,000  |           |         |         |
| Totals                                  | 100,000 | 50,000  | 5,500,000 | -       | -       |

##### Expenditures/Expenses

| Activity              | FY 2026 | FY 2027 | FY 2028   | FY 2029 | FY 2030 |
|-----------------------|---------|---------|-----------|---------|---------|
| Design (plans update) | 100,000 | 50,000  | -         | -       | -       |
| Construction          |         |         | 5,500,000 |         |         |
| Totals                | 100,000 | 50,000  | 5,500,000 | -       | -       |

##### Operational Impact: Expenditures/Expenses

| Activity | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|----------|---------|---------|---------|---------|---------|
| None     |         |         |         |         |         |
| Totals   | -       | -       | -       | -       | -       |

## LONGDALE SIDEWALKS

### Project #PF22103

#### Description:

This project will provide sidewalks from Longwood elementary up and through the Longdale residential subdivision This will include north south connector sidewalks to provide access to Longwood Elementary School. This project is on Metroplan's local sidewalk project list. Public Works will be working to apply for "Safe Routes to School" grant funding. Currently will go straight to construction utilizing GIS and specialty sidewalk contractors to safe funds.

#### Positive Impact on Services:

This project will provide sidewalks throughout the Longdale residential subdivision and also include north south connector sidewalks to provide access to Longwood Elementary School. This project is on Metroplan's local sidewalk project list. Public Works will be working to apply for "Safe Routes to School" grant funding.

#### Negative Impact on Services:

School kids will have to walk in the streets to get to school. Discourages citizens from walking in their neighborhoods.

|                  |                               |
|------------------|-------------------------------|
| Fund/Account     | <u>310-3520-541-6314</u>      |
| Status           | <u>Ongoing</u>                |
| Project Timeline |                               |
| Design:          | <u>FY 24</u>                  |
| Construction:    | <u>FY 27</u>                  |
| Completion:      | <u>FY 28</u>                  |
| Department       | <u>Public Works Streets</u>   |
| Contact Person   | <u>J. Tackett/E. Nagowski</u> |
| Spent-to-Date    | <u>\$ 92,880</u>              |



#### Financial Information

##### Funding Sources

| Funding Type                            | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|-----------------------------------------|---------|---------|---------|---------|---------|
| 3rd Generation Infrastructure Sales Tax | 175,000 |         |         |         |         |
|                                         |         |         |         |         |         |
|                                         |         |         |         |         |         |
| Totals                                  | 175,000 | -       | -       | -       | -       |

##### Expenditures/Expenses

| Activity     | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|--------------|---------|---------|---------|---------|---------|
| Construction | 175,000 |         |         |         |         |
|              |         |         |         |         |         |
|              |         |         |         |         |         |
| Totals       | 175,000 | -       | -       | -       | -       |

##### Operational Impact: Expenditures/Expenses

| Activity | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|----------|---------|---------|---------|---------|---------|
|          |         |         |         |         |         |
|          |         |         |         |         |         |
| Totals   | -       | -       | -       | -       | -       |

## S. GRANT ST. SIDEWALK-DOG TRACK TO LK. KATHRYN

### Project #PF22105

#### Description:

Provide a continuous sidewalk from then end of the Columbus harbor Neighborhood all the way to Dog Track Road. Currently there is not a sidewalk connection to Dog Track Road. This project will include approximately 1750 Linear feet of sidewalk. This project is funded through the Seminole County 3rd Generation Penny Sales Tax.

#### Positive Impact on Services:

Provide more access for the local residents to walk or bike on the sidewalks for basic transportation or for exercise. These sidewalk will lead to citizens being healthier and will improve pollution from less automobiles on the road.

#### Negative Impact on Services:

Discourage citizens in these neighborhoods from walking or will have to walk in the streets or on the grass shoulders.

Fund/Account      310-3520-541-6318  
 Status              Carryforward  
 Project Timeline  
     Design:              N/A  
     Construction:      FY 2026  
     Completion:        FY 2026  
 Department        Public Works Streets  
 Contact Person     Shad Smith  
 Spent-to-Date        2,000



#### Financial Information

##### Funding Sources

| Funding Type                            | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|-----------------------------------------|---------|---------|---------|---------|---------|
| 3rd Generation Infrastructure Sales Tax | 75,000  |         |         |         |         |
| 4th Generation Infrastructure Sales Tax | 125,000 |         |         |         |         |
| Totals                                  | 200,000 | -       | -       | -       | -       |

##### Expenditures/Expenses

| Activity     | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|--------------|---------|---------|---------|---------|---------|
| Construction | 200,000 |         |         |         |         |
| Totals       | 200,000 | -       | -       | -       | -       |

##### Operational Impact: Expenditures/Expenses

| Activity | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|----------|---------|---------|---------|---------|---------|
|          |         |         |         |         |         |
| Totals   | -       | -       | -       | -       | -       |



## SUBDIVISION SIDEWALK CONNECTIONS

### Project #PF22111

**Description:**

There currently exists a few neighborhoods that have sidewalk but the sidewalk does not connect to the main road. Some of the locations that need to be designed and constructed are at the following locations: E.E. Williamson Rd and Waverly Dr., Rangeline Road and Marin Dr., Stone Ct and Longwood Hills Rd. and Longwood Hills Rd. and Hearthstone Ln., W. Church Ave and Tiberon Cove Rd. This project is funded through the Seminole County 3rd Generation Penny Sales Tax.

**Positive Impact on Services:**

Allow citizens and school children access to collector roadways by sidewalk which will keep them safer and more comfortable. Also will encourage them citizens to have healthier walking habits. Many of these corners are bus stops so sidewalk will give school kids a place to stand.

**Negative Impact on Services:**

Discourage citizens in these neighborhoods from walking or they will have to walk in the streets.

Fund/Account      310-3520-541-6316

Status              Carryforward

**Project Timeline**

Design:            FY 2024

Construction:   FY 2024

Completion:      FY 2025

Department      Public Works Streets

Contact Person   Shad Smith

Spent-to-Date                      50,000



#### Financial Information

##### Funding Sources

| Funding Type                            | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|-----------------------------------------|---------|---------|---------|---------|---------|
| 4th Generation Infrastructure Sales Tax | -       | -       | -       | 200,000 | -       |
|                                         |         |         |         |         |         |
|                                         |         |         |         |         |         |

Totals                      -                      -                      -                      200,000                      -

##### Expenditures/Expenses

| Activity     | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|--------------|---------|---------|---------|---------|---------|
| Construction | -       | -       | -       | 200,000 | -       |
|              |         |         |         |         |         |

Totals                      -                      -                      -                      200,000                      -

##### Operational Impact: Expenditures/Expenses

| Activity | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|----------|---------|---------|---------|---------|---------|
|          |         |         |         |         |         |
|          |         |         |         |         |         |

Totals                      -                      -                      -                      -                      -

# PAVING-INDUSTRIAL PARK OFF SR 434

## Project #PF23103

### Description:

Annual paving of city streets as per the Pavement Management and Prioritization Plan. Industry Road and Commerce Way was determined to be in high need of resurfacing.

### Positive Impact on Services:

Roadway repairs reduce the need for major rehabilitation to roadways. New striping and smoother roads lead to a safer roadway for the property owners and business owners.

### Negative Impact on Services:

Not able to properly manage our resurfacing of streets in the city. Excessive pot holes and claims for repairs by users of the roadways. More damage from rains and storms due to poor asphalt surface.

|                  |                             |
|------------------|-----------------------------|
| Fund/Account     | <u>310-3520-541-6304</u>    |
| Status           | <u>Carryforward</u>         |
| Project Timeline |                             |
| Design:          | <u>FY 2024</u>              |
| Construction:    | <u>FY 2026</u>              |
| Completion:      | <u>FY 2026</u>              |
| Department       | <u>Public Works Streets</u> |
| Contact Person   | <u>Shad Smith</u>           |
| Spent-to-Date    | <u>-</u>                    |



### Financial Information

#### Funding Sources

| Funding Type                            | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|-----------------------------------------|---------|---------|---------|---------|---------|
| 3rd Generation Infrastructure Sales Tax | 175,000 |         |         |         |         |
|                                         |         |         |         |         |         |
|                                         |         |         |         |         |         |
| Totals                                  | 175,000 | -       | -       | -       | -       |

#### Expenditures/Expenses

| Activity     | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|--------------|---------|---------|---------|---------|---------|
| Construction | 175,000 |         |         |         |         |
|              |         |         |         |         |         |
|              |         |         |         |         |         |
| Totals       | 175,000 | -       | -       | -       | -       |

#### Operational Impact: Expenditures/Expenses

| Activity | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|----------|---------|---------|---------|---------|---------|
|          |         |         |         |         |         |
|          |         |         |         |         |         |
| Totals   | -       | -       | -       | -       | -       |

## WARREN AVE. PUBLIC FACILITY DRAINAGE IMPROVEMENTS

### Project #PF24100

#### Description:

To improve stormwater capacity at 301 W. Warren. Construction includes the reconstruction of the drainage piping system to allow for greater stormwater flow capacity and recovery. This project to be majority funded by HMGP Hurricane Ian Grant.

#### Positive Impact on Services:

Property at 301 W. Warren will no longer flood allowing city to utilize the property for future use. Additionally will minimize the storm water staging on W. Warren Ave/ and Milwee St.

#### Negative Impact on Services:

Continued flooding of building and parking lot.

|                  |                             |
|------------------|-----------------------------|
| Fund/Account     | <u>310-3520-541-6323</u>    |
| Status           | <u>Ongoing</u>              |
| Project Timeline |                             |
| Design:          | <u>FY 23-24</u>             |
| Construction:    | <u>FY24-25</u>              |
| Completion:      | <u>FY24-25</u>              |
| Department       | <u>Public Works Streets</u> |
| Contact Person   | <u>Shad Smith</u>           |
| Spent-to-Date    | <u>29,483</u>               |



#### Financial Information

##### Funding Sources

| Funding Type                            | FY 2026 | FY 2027 | FY 2028 | FY 2029   | FY 2030 |
|-----------------------------------------|---------|---------|---------|-----------|---------|
| 4th Generation Infrastructure Sales Tax | 50,000  |         |         | 375,000   |         |
| Grant Funds HMGP - FEMA                 | 150,000 |         |         | 1,500,000 |         |
| Totals                                  | 200,000 | -       | -       | 1,875,000 | -       |

##### Expenditures/Expenses

| Activity     | FY 2026 | FY 2027 | FY 2028 | FY 2029   | FY 2030 |
|--------------|---------|---------|---------|-----------|---------|
| Design       | 200,000 |         |         | -         |         |
| Construction |         |         |         | 1,875,000 |         |
| Totals       | 200,000 | -       | -       | 1,875,000 | -       |

##### Operational Impact: Expenditures/Expenses

| Activity                  | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|---------------------------|---------|---------|---------|---------|---------|
| Pipe and pond Maintenance |         |         |         |         | 1,000   |
| Totals                    | -       | -       | -       | -       | 1,000   |

## SIDEWALK CONSTRUCTION – RESIDENTIAL

### Project #PF25120

**Description:**

Construction of new sidewalk and wholesale replacement in locations of deficient non-standard sidewalks.

**Positive Impact on Services:**

Safer places to walk and gather in city neighborhoods. Bring old neighborhoods to current standard and meet current ADA laws. Greater health benefits of citizens of the city.

**Negative Impact on Services:**

More damaged sidewalks, more tripping hazards. Not as enjoyable to walk so less healthy citizens.

Fund/Account      310-3520-541-6328

Status              Ongoing

Project Timeline

Design:              Anually

Construction:      Anually

Completion:        Anually

Department        Public Works Streets

Contact Person    Shad Smith

Spent-to-Date      N/A



| Financial Information                     |         |         |         |         |         |
|-------------------------------------------|---------|---------|---------|---------|---------|
| Funding Sources                           |         |         |         |         |         |
| Funding Type                              | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
| 4th Generation Infrastructure Sales Tax   | 100,000 | 150,000 | 150,000 | 150,000 | 150,000 |
|                                           |         |         |         |         |         |
|                                           |         |         |         |         |         |
| Totals                                    | 100,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| Expenditures/Expenses                     |         |         |         |         |         |
| Activity                                  | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
| Construction                              | 100,000 | 150,000 | 150,000 | 150,000 | 150,000 |
|                                           |         |         |         |         |         |
|                                           |         |         |         |         |         |
| Totals                                    | 100,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| Operational Impact: Expenditures/Expenses |         |         |         |         |         |
| Activity                                  | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|                                           |         |         |         |         |         |
|                                           |         |         |         |         |         |
| Totals                                    | -       | -       | -       | -       | -       |

## Drainage Improvements – Wilma, Park and Short Project #PF25122

### Description:

Short Avenue, Park Avenue, Wilma Street and South Milwee Street are prone to flooding. At times, the flooding has directly impacted at least two of the businesses by flooding a portion of the building.

### Positive Impact on Services:

Reduce flooding of the roadways, reduce flood risk to property and proper discharge of the stormwater.

### Negative Impact on Services:

Continue to have localized flooding, possibly lowering of property values, increased risk of property damage and increased maintenance of the roadways.

Fund/Account      310-3520-541-6330

Status              New

### Project Timeline

Design:            FY 27-28

Construction:    FY 29-30

Completion:      FY 29-30

Department      Public Works Stormwater

Contact Person   Shad Smith

Spent-to-Date     N/A



### Financial Information

#### Funding Sources

| Funding Type                            | FY 2026 | FY 2027 | FY 2028 | FY 2029   | FY 2030 |
|-----------------------------------------|---------|---------|---------|-----------|---------|
| Stormwater Fund                         |         | 50,000  |         |           |         |
| 4th Generation Infrastructure Sales Tax |         | 75,000  |         |           |         |
| FEMA Grant                              |         |         |         | 1,300,000 |         |
| Totals                                  | -       | 125,000 | -       | 1,300,000 | -       |

#### Expenditures/Expenses

| Activity     | FY 2026 | FY 2027 | FY 2028 | FY 2029   | FY 2030 |
|--------------|---------|---------|---------|-----------|---------|
| Design       | -       | 125,000 |         |           |         |
| Construction |         |         |         | 1,300,000 |         |
| Totals       | -       | 125,000 | -       | 1,300,000 | -       |

#### Operational Impact: Expenditures/Expenses

| Activity                         | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|----------------------------------|---------|---------|---------|---------|---------|
| None- Reduce Operational impacts |         |         |         |         |         |
| Totals                           | -       | -       | -       | -       | -       |

## Paving Sleepy Hollow Project #PF26100

### Description:

The streets within the Sleepy Hollow neighborhood were rated as "fair to very poor" in the 2023 Pavement Condition Assessment. Given their low ratings and deteriorating condition, these streets have been identified as a high priority for rehabilitation. This work aligns with the City's Pavement Management and Prioritization Plan, which guides the annual paving and maintenance of city streets.

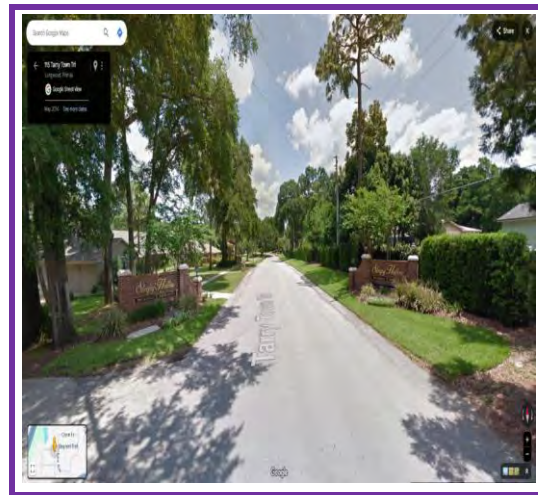
### Positive Impact on Services:

Roadway repairs help prevent the need for more extensive and costly rehabilitation in the future. These improvements also reduce the frequency of pothole patching and the potential for vehicle damage claims. Additionally, new pavement striping and smoother road surfaces contribute to improved safety for all roadway users.

### Negative Impact on Services:

Not being able to properly manage street resurfacing efforts across the city leads to an increase in potholes and a higher volume of damage claims from roadway users. Additionally, deteriorating asphalt surfaces are more susceptible to further damage from rain and storm events, compounding maintenance challenges and repair costs.

|                  |                             |
|------------------|-----------------------------|
| Fund/Account     | <u>310-3520-541-3605</u>    |
| Status           | <u>New</u>                  |
| Project Timeline |                             |
| Design:          | <u>N/A</u>                  |
| Construction:    | <u>FY 25-26</u>             |
| Completion:      | <u>FY 25-26</u>             |
| Department       | <u>Public Works Streets</u> |
| Contact Person   | <u>Shad Smith</u>           |
| Spent-to-Date    | <u>N/A</u>                  |



| Financial Information                     |         |         |         |         |         |
|-------------------------------------------|---------|---------|---------|---------|---------|
| Funding Sources                           |         |         |         |         |         |
| Funding Type                              | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
| 4th Generation Infrastructure Sales Tax   | 700,000 | 350,000 |         |         |         |
|                                           |         |         |         |         |         |
| Totals                                    | 700,000 | 350,000 | -       | -       | -       |
| Expenditures/Expenses                     |         |         |         |         |         |
| Activity                                  | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
| Construction                              | 700,000 | 350,000 |         |         |         |
|                                           |         |         |         |         |         |
| Totals                                    | 700,000 | 350,000 | -       | -       | -       |
| Operational Impact: Expenditures/Expenses |         |         |         |         |         |
| Activity                                  | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|                                           |         |         |         |         |         |
|                                           |         |         |         |         |         |
| Totals                                    | -       | -       | -       | -       | -       |



## Paving S. Grant St. Project #PF26113

### Description:

Sections of S. Grant St. were rated as "fair to poor" in the 2023 Pavement Condition Assessment. Given their low ratings and deteriorating condition, these streets have been identified as a high priority for rehabilitation. This work aligns with the City's Pavement Management and Prioritization Plan, which guides the annual paving and maintenance of city streets.

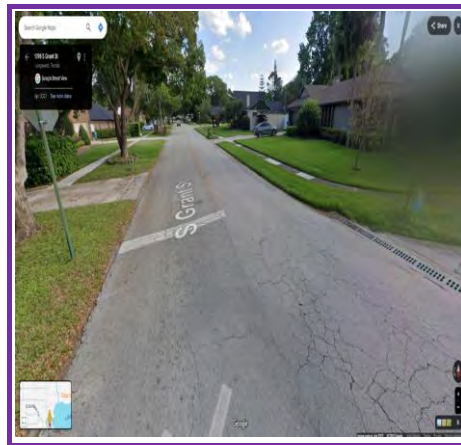
### Positive Impact on Services:

Roadway repairs help prevent the need for more extensive and costly rehabilitation in the future. These improvements also reduce the frequency of pothole patching and the potential for vehicle damage claims. Additionally, new pavement striping and smoother road surfaces contribute to improved safety for all roadway users.

### Negative Impact on Services:

Not being able to properly manage street resurfacing efforts across the city leads to an increase in potholes and a higher volume of damage claims from roadway users. Additionally, deteriorating asphalt surfaces are more susceptible to further damage from rain and storm events, compounding maintenance challenges and repair costs.

|                  |                             |
|------------------|-----------------------------|
| Fund/Account     | <u>310-3520-541-6331</u>    |
| Status           | <u>New</u>                  |
| Project Timeline |                             |
| Design:          | <u>N/A</u>                  |
| Construction:    | <u>FY 25-26</u>             |
| Completion:      | <u>FY 25-26</u>             |
| Department       | <u>Public Works Streets</u> |
| Contact Person   | <u>Shad Smith</u>           |
| Spent-to-Date    | <u>N/A</u>                  |



| Financial Information                     |         |         |         |         |         |
|-------------------------------------------|---------|---------|---------|---------|---------|
| Funding Sources                           |         |         |         |         |         |
| Funding Type                              | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
| 4th Generation Infrastructure Sales Tax   | 250,000 |         |         |         |         |
|                                           |         |         |         |         |         |
| Totals                                    | 250,000 | -       | -       | -       | -       |
| Expenditures/Expenses                     |         |         |         |         |         |
| Activity                                  | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
| Construction                              | 250,000 |         |         |         |         |
|                                           |         |         |         |         |         |
| Totals                                    | 250,000 | -       | -       | -       | -       |
| Operational Impact: Expenditures/Expenses |         |         |         |         |         |
| Activity                                  | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|                                           |         |         |         |         |         |
|                                           |         |         |         |         |         |
| Totals                                    | -       | -       | -       | -       | -       |

## Traffic Calming Initiative

### Project #PF26115

#### Description:

As part of the City of Longwood's adopted Mobility plan, the City has to develop a Residential Traffic Calming Program and Ordinance. The residential Traffic Calming Program prioritizes the safe and efficient movement of people biking, walking and accessing transit by reducing motor vehicle speeds. Traffic calming is a low-impact, low-cost solution to achieving Complete Streets within the local roadway network and has been found to be effective in altering driver behavior.

#### Positive Impact on Services:

Goals of Traffic Calming: 1. Reduce vehicle traffic and speeds on local roads 2. Enhance quality of life for residents and visitors 3. Reduce crashes and improve safety

#### Negative Impact on Services:

Higher speeds which can lead to more serious injuries and fatalities. Less mobility for citizens and visitors due to fear of walking or biking on city residential roadways. Healthier community due to increased walking and biking and utilization of city parks.

|                  |                             |
|------------------|-----------------------------|
| Fund/Account     | <u>310-3520-541-6334</u>    |
| Status           | <u>New</u>                  |
| Project Timeline | <u>FY 25/26</u>             |
| Design:          | <u>FY 25/26</u>             |
| Construction:    | <u>FY 26/27</u>             |
| Completion:      | <u>ON-GOING</u>             |
| Department       | <u>Public Works Streets</u> |
| Contact Person   | <u>Shad Smith</u>           |
| Spent-to-Date    | <u>-</u>                    |



#### Financial Information

##### Funding Sources

| Funding Type                            | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|-----------------------------------------|---------|---------|---------|---------|---------|
| 4th Generation Infrastructure Sales Tax | 50,000  | 35,000  | 35,000  | 35,000  | 35,000  |
|                                         |         |         |         |         |         |
| Totals                                  | 50,000  | 35,000  | 35,000  | 35,000  | 35,000  |

##### Expenditures/Expenses

| Activity                    | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|-----------------------------|---------|---------|---------|---------|---------|
| Engineering                 | 50,000  |         |         |         |         |
| Construction-implementation |         | 35,000  | 35,000  | 35,000  | 35,000  |
| Totals                      | 50,000  | 35,000  | 35,000  | 35,000  | 35,000  |

##### Operational Impact: Expenditures/Expenses

| Activity | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|----------|---------|---------|---------|---------|---------|
|          |         |         |         |         |         |
| Totals   | -       | -       | -       | -       | -       |

## Oxford Road Pedestrian Route

### Project #PF26XXX

#### Description:

This project will provide a continuous sidewalk along Oxford Road, extending from the Grand Wildmere Cove neighborhood to East Wildmere Avenue. Currently, there is no existing sidewalk connection to Wildmere Avenue. The proposed improvement includes the construction of approximately 1,650 linear feet of sidewalk to enhance pedestrian accessibility and connectivity.

#### Positive Impact on Services:

Provide more access for the local residents to walk or bike on the sidewalks for basic transportation or for exercise. These sidewalk will lead to citizens being healthier and will improve pollution from less automobiles on the road.

#### Negative Impact on Services:

Discourage citizens in these neighborhoods from walking or will have to walk in the streets or on the grass shoulders.

|                  |                             |
|------------------|-----------------------------|
| Fund/Account     | <u>310-3520-541-63XX</u>    |
| Status           | <u>New</u>                  |
| Project Timeline |                             |
| Design:          | <u>FY 25-26</u>             |
| Construction:    | <u>FY 25-26</u>             |
| Completion:      | <u>FY 25-26</u>             |
| Department       | <u>Public Works Streets</u> |
| Contact Person   | <u>Shad Smith</u>           |
| Spent-to-Date    | <u>N/A</u>                  |



| Financial Information                     |         |         |         |         |         |
|-------------------------------------------|---------|---------|---------|---------|---------|
| Funding Sources                           |         |         |         |         |         |
| Funding Type                              | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
| 4th Generation Infrastructure Sales Tax   | 225,000 |         |         |         |         |
|                                           |         |         |         |         |         |
| Totals                                    | 225,000 | -       | -       | -       | -       |
| Expenditures/Expenses                     |         |         |         |         |         |
| Activity                                  | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
| Design and Survey                         | 45,000  |         |         |         |         |
| Construction                              | 180,000 |         |         |         |         |
| Totals                                    | 225,000 | -       | -       | -       | -       |
| Operational Impact: Expenditures/Expenses |         |         |         |         |         |
| Activity                                  | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|                                           |         |         |         |         |         |
| Totals                                    | -       | -       | -       | -       | -       |

## Clearing of Raven Ave. Project #PF26XXX

### Description:

Removal of small trees and vegetative undergrowth from the 1.6-acre lot located off Raven Avenue.

### Positive Impact on Services:

Clearing the small trees and vegetative undergrowth will facilitate easier ongoing landscape maintenance of the area. Additionally, the removal of dense undergrowth will help deter unauthorized transients, thereby reducing associated issues such as drug activity and littering on the property.

### Negative Impact on Services:

Without proper maintenance, the property will remain overgrown and may continue to attract unauthorized transients, leading to ongoing safety and sanitation concerns.

Fund/Account 310-3520-541-63XX

Status New

### Project Timeline

Design: N/A

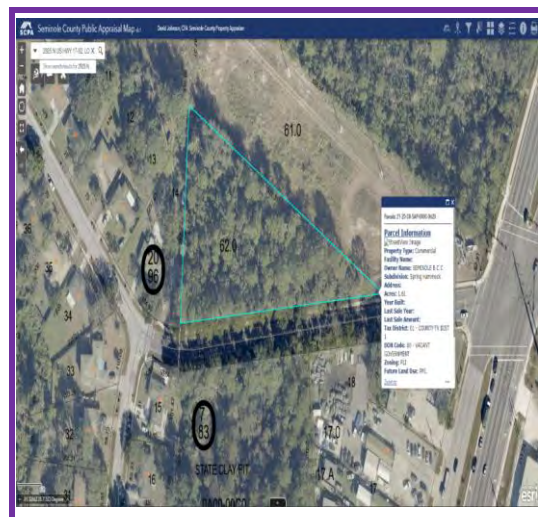
Construction: N/A

Completion: N/A

Department Public Works Streets

Contact Person Matt Hockenberry

Spent-to-Date N/A



### Financial Information

#### Funding Sources

| Funding Type                | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|-----------------------------|---------|---------|---------|---------|---------|
| City Share of State Gas Tax | 40,000  |         |         |         |         |
|                             |         |         |         |         |         |
| Totals                      | 40,000  | -       | -       | -       | -       |

#### Expenditures/Expenses

| Activity     | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|--------------|---------|---------|---------|---------|---------|
| Construction | 40,000  |         |         |         |         |
|              |         |         |         |         |         |
| Totals       | 40,000  | -       | -       | -       | -       |

#### Operational Impact: Expenditures/Expenses

| Activity                | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|-------------------------|---------|---------|---------|---------|---------|
| Landscaping Maintenance | 3,000   | 3,000   | 3,000   | 3,000   | 3,000   |
|                         |         |         |         |         |         |
| Totals                  | 3,000   | 3,000   | 3,000   | 3,000   | 3,000   |

## W. Maine Reconstruction Project #PF26XXX

### Description:

W. Maine Avenue received a "very poor" rating in the 2023 Pavement Condition Assessment. Due to the advanced deterioration of the roadway, a full reconstruction is necessary. This will include replacement of the road base, regrading and repaving to correct the roadway slope, and enhancements to the drainage system to ensure long-term performance and durability.

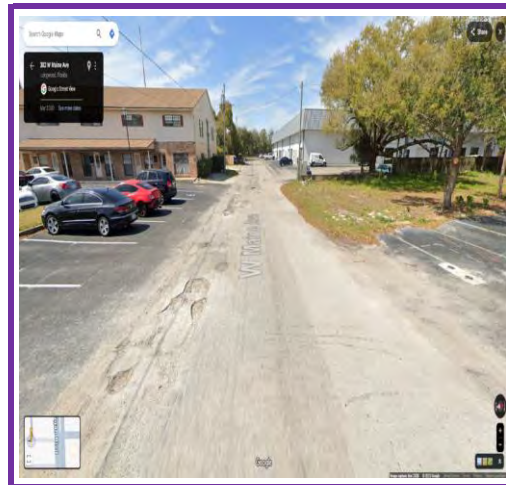
### Positive Impact on Services:

Roadway repairs help prevent the need for more extensive and costly rehabilitation in the future. These improvements also reduce the frequency of pothole patching and the potential for vehicle damage claims. Additionally, new pavement striping and smoother road surfaces contribute to improved safety for all roadway users.

### Negative Impact on Services:

Not being able to properly manage street resurfacing efforts across the city leads to an increase in potholes and a higher volume of damage claims from roadway users. Additionally, deteriorating asphalt surfaces are more susceptible to further damage from rain and storm events, compounding maintenance challenges and repair costs.

|                  |                             |
|------------------|-----------------------------|
| Fund/Account     | <u>310-3520-541-63XX</u>    |
| Status           | <u>New</u>                  |
| Project Timeline |                             |
| Design:          | <u>FY 25-26</u>             |
| Construction:    | <u>FY 25-26</u>             |
| Completion:      | <u>FY 25-26</u>             |
| Department       | <u>Public Works Streets</u> |
| Contact Person   | <u>Shad Smith</u>           |
| Spent-to-Date    | <u>\$ 6,000.00</u>          |



| Financial Information                     |         |         |         |         |         |
|-------------------------------------------|---------|---------|---------|---------|---------|
| Funding Sources                           |         |         |         |         |         |
| Funding Type                              | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
| 3rd Generation Infrastructure Sales Tax   | 190,000 |         |         |         |         |
|                                           |         |         |         |         |         |
|                                           |         |         |         |         |         |
| Totals                                    | 190,000 | -       | -       | -       | -       |
| Expenditures/Expenses                     |         |         |         |         |         |
| Activity                                  | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
| Construction                              | 190,000 |         |         |         |         |
|                                           |         |         |         |         |         |
|                                           |         |         |         |         |         |
| Totals                                    | 190,000 | -       | -       | -       | -       |
| Operational Impact: Expenditures/Expenses |         |         |         |         |         |
| Activity                                  | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|                                           |         |         |         |         |         |
|                                           |         |         |         |         |         |
| Totals                                    | -       | -       | -       | -       | -       |

## BENNETT DRIVE DRAINAGE IMPROVEMENTS

### Project #SW21101 and #PF24104

**Description:**

Phase II of this project will construction a drainage culvert system with catch basins to minimize provide for a drainage outfall which will to alleviate localized flooding for the businesses along Bennett Drive. Majority funding is anticipated through a Economic Development Administration grant. Design is complete. Phase I was complete in 20-21.

**Positive Impact on Services:**

Project will provide drainage improvements to alleviate localized flooding along Bennett Drive allowing businesses to expand.

**Negative Impact on Services:**

Continued flooding of local properties and possible property damage to businesses. Therefore, likelihood of businesses relocating out of Longwood.

Fund/Account      310-3520-541-6324

Status              Carryforward

**Project Timeline**

Design:            2020-2021

Construction:    FY 23-24

Completion:      FY 24-25

Department      Public Works Streets/Stormwater

Contact Person   Eric Nagowski

Spent-to-Date                              \$492,931



#### Financial Information

##### Funding Sources

| Funding Type                            | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|-----------------------------------------|---------|---------|---------|---------|---------|
| 3rd Generation Infrastructure Sales Tax | 75,000  |         |         |         |         |
|                                         | 40,000  |         |         |         |         |
| <b>Totals</b>                           | 115,000 | -       | -       | -       | -       |

##### Expenditures/Expenses

| Activity      | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|---------------|---------|---------|---------|---------|---------|
| Construction  | 115,000 |         |         |         |         |
|               |         |         |         |         |         |
| <b>Totals</b> | 115,000 | -       | -       | -       | -       |

##### Operational Impact: Expenditures/Expenses

| Activity               | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|------------------------|---------|---------|---------|---------|---------|
| Mowing and maintenance |         | 1,500   | 1,500   | 1,500   | 1,500   |
|                        |         |         |         |         |         |
| <b>Totals</b>          | -       | 1,500   | 1,500   | 1,500   | 1,500   |



## RAVEN AVENUE OUTFALL

### Project #PF24105

#### Description:

Skylark Subdivision Drainage System Rehabilitation at 800 and 804 Raven Avenue. Hurricane Ian significantly damaged the northern end of the outfall system located at Raven Avenue. The modular concrete block retaining wall was heavily damaged and the outfall channel was significantly eroded. This project includes engineering design and construction to return the damages to pre-disaster design, function, and capacity. The City is pursuing funds from the Federal Government currently the funding for Construction would be split 75%/25%.

#### Positive Impact on Services:

Preservation of infrastructure. The outfall system at Raven Avenue plays a vital role in maintaining the drainage and stormwater management for the surrounding area.

#### Negative Impact on Services:

The damages caused by Hurricane Ian have created potential hazards to public safety and property. The compromised retaining wall poses a significant risk of collapse, leading to the potential for debris flow and property damage in the vicinity.

Fund/Account 310-3520-541-6326

Status Carryforward

#### Project Timeline

Design: FY 2024

Construction: FY 2025

Completion: FY 2026

Department Public Works Streets

Contact Person Eric Nagowski

Spent-to-Date \$135,984



#### Financial Information

##### Funding Sources

| Funding Type                            | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|-----------------------------------------|---------|---------|---------|---------|---------|
| 3rd Generation Infrastructure Sales Tax | 50,000  |         |         |         |         |
|                                         |         |         |         |         |         |
|                                         |         |         |         |         |         |

Totals 50,000 - - - -

##### Expenditures/Expenses

| Activity     | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|--------------|---------|---------|---------|---------|---------|
| Construction | 50,000  |         |         |         |         |
|              |         |         |         |         |         |

Totals 50,000 - - - -

##### Operational Impact: Expenditures/Expenses

| Activity | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|----------|---------|---------|---------|---------|---------|
|          |         |         |         |         |         |
|          |         |         |         |         |         |

Totals - - - -

## Rock Lake Emergency Outfall Project #SW19105

**Description:**

Rock Lake is a closed basin, therefore, after heavy rains the lake level does not recover and there is the potential for flood damage to the adjacent properties. The project will provide the city with the ability to lower the water level of Rock Lake prior to storms by constructing a pipeline and wetwell that a pump can be connected to. The city anticipates a grant from the Hurricane Loss Mitigation Program (HLMP) to cover a majority of the project cost.

**Positive Impact on Services:**

Reduce the risk of property damage due to flooding

**Negative Impact on Services:**

Flooding and damage to structures located on the lake .

|                  |                                |
|------------------|--------------------------------|
| Fund/Account     | <u>406-3520-541-6304</u>       |
| Status           | <u>In-progress</u>             |
| Project Timeline |                                |
| Design:          | <u>Complete</u>                |
| Construction:    | <u>25-26</u>                   |
| Completion:      | <u>25-26</u>                   |
| Department       | <u>Public Works Stormwater</u> |
| Contact Person   | <u>Eric Nagowski, P.E.</u>     |
| Spent-to-Date    | <u>\$ 114,347.89</u>           |



### Financial Information

#### Funding Sources

| Funding Type    | FY 2026          | FY 2027  | FY 2028  | FY 2029  | FY 2030  |
|-----------------|------------------|----------|----------|----------|----------|
| HLMP            | \$165,000        |          |          |          |          |
| Stormwater Fund | \$30,000         |          |          |          |          |
| <b>Totals</b>   | <b>\$195,000</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |

#### Expenditures/Expenses

| Activity      | FY 2026          | FY 2027  | FY 2028  | FY 2029  | FY 2030  |
|---------------|------------------|----------|----------|----------|----------|
| Construction  | \$195,000        |          |          |          |          |
| <b>Totals</b> | <b>\$195,000</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |

#### Operational Impact: Expenditures/Expenses

| Activity                   | FY 2026  | FY 2027    | FY 2028    | FY 2029    | FY 2030    |
|----------------------------|----------|------------|------------|------------|------------|
| Maintenance and Inspection |          | 500        | 500        | 500        | 500        |
| <b>Totals</b>              | <b>-</b> | <b>500</b> | <b>500</b> | <b>500</b> | <b>500</b> |

## BENNETT DRIVE & UPS POND DRAINAGE IMPROVEMENTS

### Project #SW21101 and #PF24104

**Description:**

Phase II of this project will construction a drainage culvert system with catch basins to minimize provide for a drainage outfall which will to alleviate localized flooding for the businesses along Bennett Drive. Majority funding is anticipated through a Economic Development Administration grant. Design is complete. Phase I was complete in 20-21.

**Positive Impact on Services:**

Project will provide drainage improvements to alleviate localized flooding along Bennett Drive allowing businesses to expand.

**Negative Impact on Services:**

Continued flooding of local properties and possible property damage to businesses. Therefore, likelihood of businesses relocating out of Longwood.

|                  |                                        |
|------------------|----------------------------------------|
|                  | <u>406-3520-541-6312</u>               |
| Fund/Account     | <u>310-3520-541-6324</u>               |
| Status           | Carryforward                           |
| Project Timeline |                                        |
| Design:          | <u>2020-2021</u>                       |
| Construction:    | <u>FY23-24</u>                         |
| Completion:      | <u>FY 24-25</u>                        |
| Department       | <u>Public Works Streets/Stormwater</u> |
| Contact Person   | <u>Eric Nagowski, P.E.</u>             |
| Spent-to-Date    | <u>\$ 492,931.00</u>                   |



#### Financial Information

##### Funding Sources

| Funding Type                            | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|-----------------------------------------|---------|---------|---------|---------|---------|
| Stormwater Fund                         | 40,000  |         |         |         |         |
| 3rd Generation Infrastructure Sales Tax | 75,000  |         |         |         |         |
| Totals                                  | 115,000 | -       | -       | -       | -       |

##### Expenditures/Expenses

| Activity     | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|--------------|---------|---------|---------|---------|---------|
| Construction | 115,000 |         |         |         |         |
| Totals       | 115,000 | -       | -       | -       | -       |

##### Operational Impact: Expenditures/Expenses

| Activity               | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|------------------------|---------|---------|---------|---------|---------|
| Mowing and maintenance |         | 1,500   | 1,500   | 1,500   | 1,500   |
| Totals                 | -       | 1,500   | 1,500   | 1,500   | 1,500   |

## PIPE LINING

### Project #SW23105

**Description:**

Annual pipe lining based upon critical Need. Current plan for 2023 is to line East Bay and Wayman Avenue pipe line which infalls to FDOT pond.

**Positive Impact on Services:**

Re-lining of worn out storm drains prevents costly, time-intensive procedures involved in replacement of old or damaged pipes. Significantly less costly and impact on the public than open cut replacement.

**Negative Impact on Services:**

Pipe collapse which could lead to flooding and road collapse. Also, can lead to utility line failure.

Fund/Account 406-3520-541-6315

Status Ongoing

**Project Timeline**

Design: N/A

Construction: Annually

Completion: N/A

Department Stormwater Management

Contact Person Shad Smith

Spent-to-Date \_\_\_\_\_



#### Financial Information

| Funding Sources                           |         |         |         |         |         |
|-------------------------------------------|---------|---------|---------|---------|---------|
| Funding Type                              | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
| Stormwater Fund                           | 100,000 | 100,000 | 100,000 | 110,000 | 110,000 |
|                                           |         |         |         |         |         |
| Totals                                    | 100,000 | 100,000 | 100,000 | 110,000 | 110,000 |
| Expenditures/Expenses                     |         |         |         |         |         |
| Activity                                  | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
| Construction                              | 100,000 | 100,000 | 100,000 | 110,000 | 110,000 |
|                                           |         |         |         |         |         |
| Totals                                    | 100,000 | 100,000 | 100,000 | 110,000 | 110,000 |
| Operational Impact: Expenditures/Expenses |         |         |         |         |         |
| Activity                                  | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|                                           |         |         |         |         |         |
| Totals                                    | -       | -       | -       | -       | -       |

## RAVEN AVENUE OUTFALL

### Project #PF24105 & SW24105

**Description:**

Skylark Subdivision Drainage System Rehabilitation at 800 and 804 Raven Avenue. Hurricane Ian significantly damaged the northern end of the outfall system located at Raven Avenue. The modular concrete block retaining wall was heavily damaged and the outfall channel was significantly eroded. This project includes engineering design and construction to return the damages to pre-disaster design, function, and capacity. The City is pursuing funds from the Federal Government currently the funding for Construciton would be split 75%/25%.

**Positive Impact on Services:**

Preservation of infrastructure. The outfall system at Raven Avenue plays a vital role in maintaining the drainage and stormwater management for the surrounding area.

**Negative Impact on Services:**

The damages caused by Hurricane Ian have created potential hazards to public safety and property. The compromised retaining wall poses a significant risk of collapse, leading to the potential for debris flow and property damage in the vicinity.

|                  |                                        |
|------------------|----------------------------------------|
|                  | <u>310-3520-541-6326</u>               |
| Fund/Account     | <u>406-3520-541-6318</u>               |
| Status           | Carryforward                           |
| Project Timeline |                                        |
| Design:          | <u>FY 2024</u>                         |
| Construction:    | <u>FY 2025</u>                         |
| Completion:      | <u>FY 2026</u>                         |
| Department       | <u>Public Works Streets/Stormwater</u> |
| Contact Person   | <u>Eric Nagowski</u>                   |
| Spent-to-Date    | <u>\$135,984</u>                       |



| Financial Information                     |         |         |         |         |         |  |
|-------------------------------------------|---------|---------|---------|---------|---------|--|
| Funding Sources                           |         |         |         |         |         |  |
| Funding Type                              | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |  |
| 3rd Generation Infrastructure Sales Tax   | 35,000  |         |         |         |         |  |
|                                           |         |         |         |         |         |  |
|                                           |         |         |         |         |         |  |
| Totals                                    | 35,000  | -       | -       | -       | -       |  |
| Expenditures/Expenses                     |         |         |         |         |         |  |
| Activity                                  | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |  |
| Construction                              | 35,000  |         |         |         |         |  |
|                                           |         |         |         |         |         |  |
|                                           |         |         |         |         |         |  |
| Totals                                    | 35,000  | -       | -       | -       | -       |  |
| Operational Impact: Expenditures/Expenses |         |         |         |         |         |  |
| Activity                                  | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |  |
| Annual mowing and trimming                | 2,000   | 2,000   | 2,000   | 2,000   | 2,000   |  |
|                                           |         |         |         |         |         |  |
|                                           |         |         |         |         |         |  |
| Totals                                    | 2,000   | 2,000   | 2,000   | 2,000   | 2,000   |  |

## RESURFACING OF LOCAL STREETS

### Project #PF19100

#### Description:

Pavement management and prioritization. Includes construction inspection, design and geotechnical investigation for resurfacing of city roads.

#### Positive Impact on Services:

Helps manage the Pavement program to ensure the streets resurfaced are done based on need. Additionally, makes sure the road is designed appropriately for future conditions and it is inspected so that the product received meets the city standards.

#### Negative Impact on Services:

Poor quality of pavement and shorter life. Poor prioritization so needs are not recognized properly.

|                  |                                 |
|------------------|---------------------------------|
| Fund/Account     | <u>310-3100-524-6301</u>        |
| Status           | <u>Ongoing</u>                  |
| Project Timeline |                                 |
| Design:          | <u>Annually</u>                 |
| Construction:    | <u>N/A</u>                      |
| Completion:      | <u>Annually</u>                 |
| Department       | <u>Public Works Engineering</u> |
| Contact Person   | <u>Shad Smith</u>               |
| Spent-to-Date    | <u>\$ 107,780</u>               |



#### Financial Information

##### Funding Sources

| Funding Type  | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|---------------|---------|---------|---------|---------|---------|
| State Gas Tax | 41,500  | 30,000  | 42,000  | 30,000  | 45,000  |
|               |         |         |         |         |         |
| Totals        | 41,500  | 30,000  | 42,000  | 30,000  | 45,000  |

##### Expenditures/Expenses

| Activity                        | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|---------------------------------|---------|---------|---------|---------|---------|
| Engineering, Inspection, Rating | 41,500  | 30,000  | 42,000  | 30,000  | 45,000  |
|                                 |         |         |         |         |         |
| Totals                          | 41,500  | 30,000  | 42,000  | 30,000  | 45,000  |

##### Operational Impact: Expenditures/Expenses

| Activity | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|----------|---------|---------|---------|---------|---------|
| None     |         |         |         |         |         |
|          |         |         |         |         |         |
| Totals   | -       | -       | -       | -       | -       |



## ADA TRANSITION PLAN

### Project #PF19101

**Description:**

To comply with the Federal American's With Disabilities Act. The City is responsible to continually update its mandatory Transition Plan. This includes monitoring, planning, design and construction improvements.

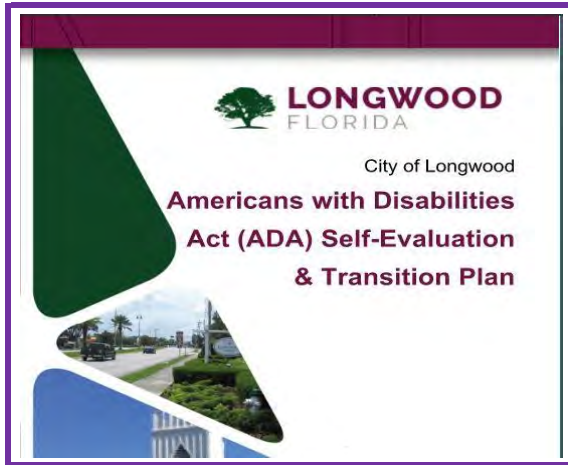
**Positive Impact on Services:**

To ensure people with disabilities have public accommodation such as ADA compliant signs, sidewalks, and curb ramps, and accessible parking, etc.

**Negative Impact on Services:**

Improper ADA markings, compliance issues, potential safety issues. Possibility for lawsuits for non-compliance. Also, could hinder ability for any and all Federal grant funding.

|                  |                                 |
|------------------|---------------------------------|
| Fund/Account     | <u>310-3100-524-6302</u>        |
| Status           | <u>Ongoing</u>                  |
| Project Timeline |                                 |
| Design:          | <u>Annually</u>                 |
| Construction:    | <u>Annually</u>                 |
| Completion:      | <u>N/A</u>                      |
| Department       | <u>Public Works Engineering</u> |
| Contact Person   | <u>Shad Smith</u>               |
| Spent-to-Date    | <u>\$ 180,966</u>               |



#### Financial Information

##### Funding Sources

| Funding Type                            | FY 2026       | FY 2027       | FY 2028       | FY 2029       | FY 2030       |
|-----------------------------------------|---------------|---------------|---------------|---------------|---------------|
| 4th Generation Infrastructure Sales Tax | 50,000        | 50,000        | 65,000        | 65,000        | 50,000        |
|                                         |               |               |               |               |               |
| <b>Totals</b>                           | <b>50,000</b> | <b>50,000</b> | <b>65,000</b> | <b>65,000</b> | <b>50,000</b> |

##### Expenditures/Expenses

| Activity      | FY 2026       | FY 2027       | FY 2028       | FY 2029       | FY 2030       |
|---------------|---------------|---------------|---------------|---------------|---------------|
| Construction  | 50,000        | 50,000        | 65,000        | 65,000        | 50,000        |
|               |               |               |               |               |               |
| <b>Totals</b> | <b>50,000</b> | <b>50,000</b> | <b>65,000</b> | <b>65,000</b> | <b>50,000</b> |

##### Operational Impact: Expenditures/Expenses

| Activity      | FY 2026  | FY 2027  | FY 2028  | FY 2029  | FY 2030  |
|---------------|----------|----------|----------|----------|----------|
| None          |          |          |          |          |          |
|               |          |          |          |          |          |
| <b>Totals</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |

## ENGINEERING STUDIES

### Project #PF19102

**Description:**

Miscellaneous engineering studies for various requests and issues such as traffic safety, drainage issues, traffic counts, etc.

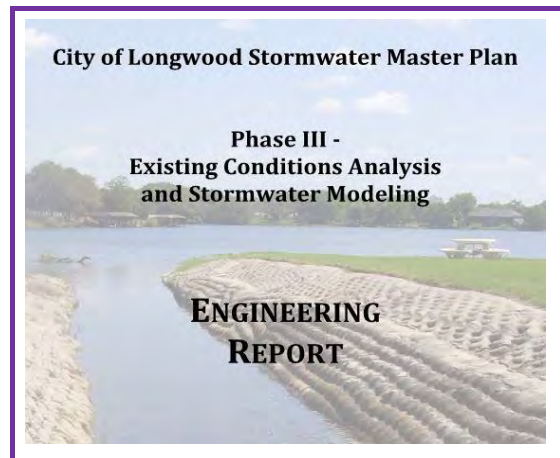
**Positive Impact on Services:**

Ability to respond to citizen and commission requests with proper engineering analysis and data collection.

**Negative Impact on Services:**

Not able to respond to needed inquiries with appropriate expertise.

Fund/Account      310-3100-524-6303  
 Status              Ongoing  
 Project Timeline  
     Design:              N/A  
     Construction:      N/A  
     Completion:        N/A  
 Department        Public Works Engineering  
 Contact Person     Shad Smith  
 Spent-to-Date      N/A



| Financial Information                     |         |         |         |         |         |
|-------------------------------------------|---------|---------|---------|---------|---------|
| Funding Sources                           |         |         |         |         |         |
| Funding Type                              | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
| State Gas Tax                             | 35,000  | 38,000  | 40,000  | 40,000  | 42,000  |
|                                           |         |         |         |         |         |
| Totals                                    | 35,000  | 38,000  | 40,000  | 40,000  | 42,000  |
| Expenditures/Expenses                     |         |         |         |         |         |
| Activity                                  | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
| Engineering Services                      | 35,000  | 38,000  | 40,000  | 40,000  | 42,000  |
|                                           |         |         |         |         |         |
| Totals                                    | 35,000  | 38,000  | 40,000  | 40,000  | 42,000  |
| Operational Impact: Expenditures/Expenses |         |         |         |         |         |
| Activity                                  | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
| None                                      |         |         |         |         |         |
|                                           |         |         |         |         |         |
| Totals                                    | -       | -       | -       | -       | -       |

## BEST FOOT FORWARD PROGRAM

### Project #PF19103

**Description:**

Safety initiative program serving the geographical boundries in Orange, Osceola, and Seminole Counties, follows the NHTSA's approach to increase driver awareness in compliance with Florida's crosswalks Best Foot Forward program. This is a partnership with Public Works, Community Development, and the Police Department to encourage drivers to yield to pedestrian and bicycles. We are participating as are many other cities and counties in the three county Metroplan area. This project also helps to move forward with our complete streets policy.

**Positive Impact on Services:**

Provides safety and mobility enhancements to the City's Bike and Pedestrian network. Assists the City, County and FDOT move forward with Vision Zero goal of zero fatalities.

**Negative Impact on Services:**

Lack of driver compliance with failure to yield for pedestrians in a crosswalk. Greater chance of injuries and fatalities in Longwood. Potential loss of oportunities for grant funds.

|                  |                                 |
|------------------|---------------------------------|
| Fund/Account     | <u>310-3100-524-6306</u>        |
| Status           | <u>Ongoing</u>                  |
| Project Timeline |                                 |
| Design:          | <u>Annually</u>                 |
| Construction:    | <u>N/A</u>                      |
| Completion:      | <u>N/A</u>                      |
| Department       | <u>Public Works Engineering</u> |
| Contact Person   | <u>Shad Smith</u>               |
| Spent-to-Date    | <u>\$ 22,500</u>                |



#### Financial Information

##### Funding Sources

| Funding Type  | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|---------------|---------|---------|---------|---------|---------|
| State Gas Tax | 8,500   | 9,500   | 10,600  | 6,500   | 8,000   |
|               |         |         |         |         |         |
|               |         |         |         |         |         |
| Totals        | 8,500   | 9,500   | 10,600  | 6,500   | 8,000   |

##### Expenditures/Expenses

| Activity                               | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|----------------------------------------|---------|---------|---------|---------|---------|
| Engineering Analysis and Documentation | 8,500   | 9,500   | 10,600  | 6,500   | 8,000   |
|                                        |         |         |         |         |         |
| Totals                                 | 8,500   | 9,500   | 10,600  | 6,500   | 8,000   |

##### Operational Impact: Expenditures/Expenses

| Activity | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|----------|---------|---------|---------|---------|---------|
| None     |         |         |         |         |         |
|          |         |         |         |         |         |
| Totals   | -       | -       | -       | -       | -       |

## SIGN, CONCRETE AND ASPHALT REPLACEMENT

### Project #PF20100

#### Description:

Capital expenditure for sign replacements and minor concrete and asphalt repairs. These improvements will help our City to continue to be automated vehicle ready.

#### Positive Impact on Services:

Increase safety by providing new signs and keeping asphalt and concrete in good repair. These improvements will help our City to continue to be ready for automated vehicle. Includes replacement of sidewalks that are broken and for areas that have missing gaps.

#### Negative Impact on Services:

City will be behind on keeping up with standards for signage. Sidewalks will not be able to be repaired and gaps not able to be filled.

|                  |                                 |
|------------------|---------------------------------|
| Fund/Account     | <u>310-3100-524-6321</u>        |
| Status           | <u>Ongoing</u>                  |
| Project Timeline |                                 |
| Design:          | <u>N/A</u>                      |
| Construction:    | <u>Annually</u>                 |
| Completion:      | <u>N/A</u>                      |
| Department       | <u>Public Works Engineering</u> |
| Contact Person   | <u>Shad Smith</u>               |
| Spent-to-Date    | <u>N/A</u>                      |



#### Financial Information

##### Funding Sources

| Funding Type  | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|---------------|---------|---------|---------|---------|---------|
| State Gas Tax | 95,000  | 100,000 | 100,000 | 100,000 | 100,000 |
|               |         |         |         |         |         |
| Totals        | 95,000  | 100,000 | 100,000 | 100,000 | 100,000 |

##### Expenditures/Expenses

| Activity     | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|--------------|---------|---------|---------|---------|---------|
| Construction | 95,000  | 100,000 | 100,000 | 100,000 | 100,000 |
|              |         |         |         |         |         |
| Totals       | 95,000  | 100,000 | 100,000 | 100,000 | 100,000 |

##### Operational Impact: Expenditures/Expenses

| Activity | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|----------|---------|---------|---------|---------|---------|
| None     |         |         |         |         |         |
|          |         |         |         |         |         |
| Totals   | -       | -       | -       | -       | -       |

## WEST WARREN AVENUE – COMPLETE STREETS

### Project #PF26XXX

#### Description:

Project will entail study, design and construction to make W. Warren Ave meet the intent of the City's Complete Street Policy. This work includes wider sidewalks, bike facilities, signage, street scape, and wayfinding. Limits are from St. Laurents to S. Milwee Street. The first phase, a study, was funded by FDOT LAP and local funds. The Design is currently programmed in the FDOT work program for 2024. The latest estimate to complete the design is \$525,000.

#### Positive Impact on Services:

Improves local mobility, aesthetics, drainage and traffic safety.

#### Negative Impact on Services:

Roadway is not a bicycle and pedestrian friendly corridor. Drainage flooding without stormwater treatment.

|                  |                                 |
|------------------|---------------------------------|
| Fund/Account     | <u>310-3100-524-6313</u>        |
| Status           | <u>Ongoing</u>                  |
| Project Timeline |                                 |
| Design:          | <u>FY24-25</u>                  |
| Construction:    | <u>FY26-27</u>                  |
| Completion:      | <u>FY27/28</u>                  |
| Department       | <u>Public Works Engineering</u> |
| Contact Person   | <u>Shad Smith</u>               |
| Spent-to-Date    | <u>\$ 357,064</u>               |



#### Financial Information

##### Funding Sources

| Funding Type                            | FY 2026 | FY 2027 | FY 2028   | FY 2029 | FY 2030 |
|-----------------------------------------|---------|---------|-----------|---------|---------|
| FDOT LAP                                | 350,000 |         | 5,133,000 |         |         |
| 3rd Generation Infrastructure Sales Tax | 275,000 |         |           |         |         |
| 4th Generation Infrastructure Sales Tax | 175,000 |         | 7,000     | 75,000  |         |
| Totals                                  | 800,000 | -       | 5,140,000 | 75,000  | -       |

##### Expenditures/Expenses

| Activity     | FY 2026 | FY 2027 | FY 2028   | FY 2029 | FY 2030 |
|--------------|---------|---------|-----------|---------|---------|
| Construction | 800,000 |         | 5,140,000 | 75,000  |         |
| Totals       | 800,000 | -       | 5,140,000 | 75,000  | -       |

##### Operational Impact: Expenditures/Expenses

| Activity                                         | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|--------------------------------------------------|---------|---------|---------|---------|---------|
| Water Utilities                                  |         |         |         | 1,000   | 1,000   |
| Corridor maintenance- mow, landscape, stormwater |         |         |         | 1,000   | 1,000   |
| Totals                                           | -       | -       | -       | 2,000   | 2,000   |

## RESURFACING OF LOCAL STREET PAVING

### Project #PF21100

**Description:**

Annual paving of city streets as per the Pavement Management and Prioritization Plan. Road to be determined year by year.

**Positive Impact on Services:**

Extend the life of the city streets of Longwood. Increased rideability and safety. Will also included new striping.

**Negative Impact on Services:**

Further degradation of asphalt roadways will lead to failure of roadways in City which will create exponentially higher long term repairs cost and reconstruction cost.

Fund/Account      310-3100-524-6308  
 Status              Ongoing  
 Project Timeline  
     Design:        N/A  
     Construction: Annually  
     Completion:   N/A  
 Department       Public Works Engineering  
 Contact Person    Shad Smith  
 Spent-to-Date     N/A



#### Financial Information

##### Funding Sources

| Funding Type                            | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|-----------------------------------------|---------|---------|---------|---------|---------|
| 4th Generation Infrastructure Sales Tax | 100,000 | 110,000 | 100,000 | 110,000 | 110,000 |
|                                         |         |         |         |         |         |
| Totals                                  | 100,000 | 110,000 | 100,000 | 110,000 | 110,000 |

##### Expenditures/Expenses

| Activity     | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|--------------|---------|---------|---------|---------|---------|
| Construction | 100,000 | 110,000 | 100,000 | 110,000 | 110,000 |
|              |         |         |         |         |         |
| Totals       | 100,000 | 110,000 | 100,000 | 110,000 | 110,000 |

##### Operational Impact: Expenditures/Expenses

| Activity | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|----------|---------|---------|---------|---------|---------|
| None     |         |         |         |         |         |
|          |         |         |         |         |         |
| Totals   | -       | -       | -       | -       | -       |



## AWNING Project #PW26XXX

### Description:

Multiple awnings will be constructed to provide coverage for the material bins, gas pumps, and heavy equipment/vehicle parking areas at the Public Works yard. Additional awnings will be installed at Pat's Pond to protect the trash pumps, generators, and the Rain Bird reclaimed water irrigation system.

### Positive Impact on Services:

The awnings will provide additional cover and protection from the elements for our vehicles and heavy equipment, helping to prolong their lifespan. Additionally, the awning covering the raw materials bins will protect them from rain, preventing materials from washing away into our stormwater system.

### Negative Impact on Services:

Prolonged exposure to harsh elements will reduce the lifespan of the heavy equipment and vehicles being stored. Additionally, the raw materials in the bins will continue to erode periodically due to rain and wind, increasing maintenance activities in the Public Works yard.

Fund/Account 320-3520-541-6319

Status New

### Project Timeline

Design: N/A

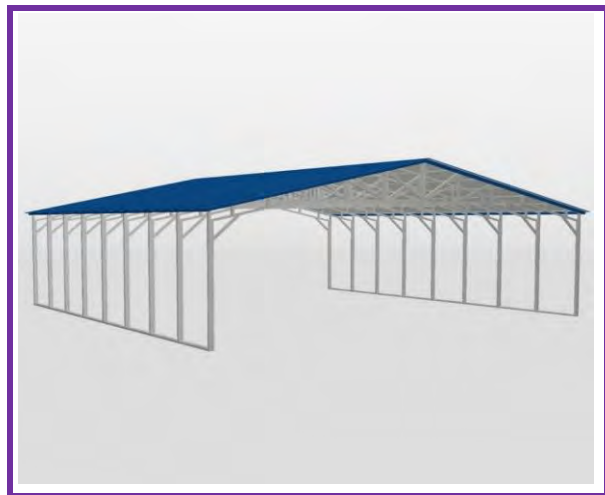
Construction: N/A

Completion: N/A

Department Streets & Utilities

Contact Person Matt Hockenberry

Spent-to-Date N/A



### Financial Information

#### Funding Sources

| Funding Type     | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|------------------|---------|---------|---------|---------|---------|
| General Fund 001 | 17,500  | 15,000  | 15,000  | 17,500  |         |
| Utility Fund 401 | 27,500  | 15,000  | 15,000  | 17,500  |         |
| Totals           | 45,000  | 30,000  | 30,000  | 35,000  | -       |

#### Expenditures/Expenses

| Activity     | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|--------------|---------|---------|---------|---------|---------|
| Construction | 45,000  | 30,000  | 30,000  | 35,000  |         |
| Totals       | 45,000  | 30,000  | 30,000  | 35,000  | -       |

#### Operational Impact: Expenditures/Expenses

| Activity | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|----------|---------|---------|---------|---------|---------|
|          | -       | -       | -       | -       | -       |
| Totals   | -       | -       | -       | -       | -       |

# Cemetery Maintenance Shed/Office

## Project #PW26XXX

**Description:**

Purchase of a brand new 14' X 24" maintenance shed.

**Positive Impact on Services:**

The addition of a new maintenance shed at the cemetery will provide dedicated storage space for all equipment necessary to maintain the grounds. Additionally, it will include office space for the Special Assessments & Cemetery Maintenance Coordinator to perform their duties on-site.

**Negative Impact on Services:**

Without the new facility, equipment will continue to be trailered between the Public Works yard and the cemetery, resulting in significant time inefficiencies. Additionally, the opportunity to alleviate space constraints in the increasingly crowded Public Works office by relocating staff to the new office would be lost.

Fund/Account      320-3520-541-6400

Status              New

**Project Timeline**

Design:            N/A

Construction:    N/A

Completion:      N/A

Department      Streets

Contact Person   Matt Hockenberry

Spent-to-Date     N/A



### Financial Information

#### Funding Sources

| Funding Type     | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|------------------|---------|---------|---------|---------|---------|
| General Fund 001 | 20,000  |         |         |         |         |
|                  |         |         |         |         |         |
|                  |         |         |         |         |         |
| Totals           | 20,000  | -       | -       | -       | -       |

#### Expenditures/Expenses

| Activity     | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|--------------|---------|---------|---------|---------|---------|
| Construction | 20,000  |         |         |         |         |
|              |         |         |         |         |         |
|              |         |         |         |         |         |
| Totals       | 20,000  | -       | -       | -       | -       |

#### Operational Impact: Expenditures/Expenses

| Activity                 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|--------------------------|---------|---------|---------|---------|---------|
| Power & Water Utilities. | 1,000   | 1,000   | 1,000   | 1,000   | 1,000   |
|                          |         |         |         |         |         |
|                          |         |         |         |         |         |
| Totals                   | 1,000   | 1,000   | 1,000   | 1,000   | 1,000   |

## Towable Concrete Mixing Trailer Project #PW26XXX

### Description:

Purchase of a brand new Right Mfg. Systems Inc. 2 yard towable concrete mixing trailer from the Sheriff's Contract.

### Positive Impact on Services:

Acquiring this new mixer would enable us to directly fill up at the concrete plant for smaller jobs, significantly reducing the need for hand-mixing concrete, thus saving both time and money. Additionally, it would decrease our reliance on costly short load charges from concrete companies.

### Negative Impact on Services:

We will continue to face the necessity of hand-mixing small quantities of concrete, a process that demands a significant amount of time and labor.

|                  |                          |
|------------------|--------------------------|
| Fund/Account     | <u>320-3520-541-6400</u> |
| Status           | <u>New</u>               |
| Project Timeline |                          |
| Design:          | <u>N/A</u>               |
| Construction:    | <u>N/A</u>               |
| Completion:      | <u>N/A</u>               |
| Department       | <u>Streets</u>           |
| Contact Person   | <u>Matt Hockenberry</u>  |
| Spent-to-Date    | <u>N/A</u>               |



### Financial Information

#### Funding Sources

| Funding Type     | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|------------------|---------|---------|---------|---------|---------|
| General Fund 001 | 36,000  |         |         |         |         |
| Utility Fund 401 | 9,000   |         |         |         |         |
| Totals           | 45,000  | -       | -       | -       | -       |

#### Expenditures/Expenses

| Activity | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|----------|---------|---------|---------|---------|---------|
| Purchase | 45,000  |         |         |         |         |
| Totals   | 45,000  | -       | -       | -       | -       |

#### Operational Impact: Expenditures/Expenses

| Activity                        | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|---------------------------------|---------|---------|---------|---------|---------|
| Preventative Maintenance & Fuel | 250     | 1,000   | 1,000   | 1,000   | 1,000   |
| Totals                          | 250     | 1,000   | 1,000   | 1,000   | 1,000   |

## Heavy Equipment Trailer Project #PW26XXX

### Description:

Purchase of a brand new NoRamp U-24 heavy equipment trailer.

### Positive Impact on Services:

Acquiring this heavy equipment trailer will enable Public Works to safely and efficiently transport larger equipment that exceeds the weight capacity of the department's existing trailers.

### Negative Impact on Services:

Will be required to operate heavy equipment at low speeds on busy city streets, accompanied by escort vehicles. Also, maintenance will require vendors to come to our facility or hire a trucking company.

Fund/Account      320-3520-541-6400

Status              New

### Project Timeline

Design:            N/A

Construction:    N/A

Completion:      N/A

Department      Streets & Utilities

Contact Person   Matt Hockenberry

Spent-to-Date     N/A



### Financial Information

#### Funding Sources

| Funding Type     | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|------------------|---------|---------|---------|---------|---------|
| General Fund 001 | 12,500  |         |         |         |         |
| Utility Fund 401 | 12,500  |         |         |         |         |
| Totals           | 25,000  | -       | -       | -       | -       |

#### Expenditures/Expenses

| Activity | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|----------|---------|---------|---------|---------|---------|
| Purchase | 25,000  |         |         |         |         |
| Totals   | 25,000  | -       | -       | -       | -       |

#### Operational Impact: Expenditures/Expenses

| Activity                 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|--------------------------|---------|---------|---------|---------|---------|
| Preventative Maintenance | -       | 400     | 400     | 400     | 400     |
| Totals                   | -       | 400     | 400     | 400     | 400     |

## Diesel Fuel Trailer Project #PW26XXX

### Description:

Purchase of a brand new Transcube Mobile Refueler H10TCG-EB

### Positive Impact on Services:

The acquisition of a new, larger 250-gallon diesel fuel trailer will enable the safe and efficient transportation of diesel fuel to refuel generators, bypass pumps, and heavy equipment throughout the city.

### Negative Impact on Services:

The current diesel fuel trailer is aging and showing signs of nearing the end of its service life, which may pose potential safety risks if continued in operation.

Fund/Account      320-3520-541-6400

Status              New

### Project Timeline

Design:            N/A

Construction:    N/A

Completion:      N/A

Department      Streets & Utilities

Contact Person   Matt Hockenberry

Spent-to-Date    N/A



### Financial Information

#### Funding Sources

| Funding Type     | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|------------------|---------|---------|---------|---------|---------|
| General Fund 001 | 7,000   |         |         |         |         |
| Utility Fund 401 | 7,000   |         |         |         |         |
| Totals           | 14,000  | -       | -       | -       | -       |

#### Expenditures/Expenses

| Activity | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|----------|---------|---------|---------|---------|---------|
| Purchase | 14,000  |         |         |         |         |
| Totals   | 14,000  | -       | -       | -       | -       |

#### Operational Impact: Expenditures/Expenses

| Activity                               | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|----------------------------------------|---------|---------|---------|---------|---------|
| Preventative Maintenance & Inspections | -       | 1,000   | 1,000   | 1,000   | 1,000   |
| Totals                                 | -       | 1,000   | 1,000   | 1,000   | 1,000   |

# WATER PLANT REPLACEMENT PROJECT

## Project #PU21102

### Description:

This project involves planning and implementing a new master Water Plant to ensure long-term reliability and capacity. Currently in the Replacement Study phase, the project addresses the aging infrastructure of both existing plants, each nearing the end of their 50-year service life. The plan includes constructing a new facility, rehabilitating Plant 2, and decommissioning Plant 1. Funding sources may include an SRF loan, a potential DEP or EPA grant, and the Public Facilities Utility Fund.

### Positive Impact on Services:

Replacing and upgrading the City's water plant infrastructure will ensure safe, reliable water service, improve treatment efficiency, and support future population growth and development.

### Negative Impact on Services:

Delaying the project could result in escalating maintenance costs, increased risk of system failures, and potential non-compliance with regulatory standards due to aging infrastructure. Ongoing repairs to outdated facilities are becoming more costly and less effective, and the City may eventually need to supplement its water supply from external utility providers.

Fund/Account 401-4120-536-6324

Status On-going

### Project Timeline

Design: FY 26

Construction: FY 27

Completion: FY 30

Department Public Utilities

Contact Person Jammie Tackett

Spent-to-Date 117,077



### Financial Information

#### Funding Sources

| Funding Type          | FY 2026   | FY 2027 | FY 2028    | FY 2029    | FY 2030 |
|-----------------------|-----------|---------|------------|------------|---------|
| Public Utilities Fund | 3,500,000 | 250,000 | 35,000,000 | 25,000,000 | 400,000 |
|                       |           |         |            |            |         |
| Totals                | 3,500,000 | 250,000 | 35,000,000 | 25,000,000 | 400,000 |

#### Expenditures/Expenses

| Activity              | FY 2026   | FY 2027 | FY 2028    | FY 2029    | FY 2030 |
|-----------------------|-----------|---------|------------|------------|---------|
| Public Utilities Fund | 3,500,000 | 250,000 | 35,000,000 | 25,000,000 | 400,000 |
|                       |           |         |            |            |         |
| Totals                | 3,500,000 | 250,000 | 35,000,000 | 25,000,000 | 400,000 |

#### Operational Impact: Expenditures/Expenses

| Activity | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|----------|---------|---------|---------|---------|---------|
|          |         |         |         |         |         |
| Totals   |         |         |         |         | -       |



## E. LONGWOOD SEPTIC TANK ABATEMENT PH III PROJECT

### Project #PU21105

#### Description:

This project will replace approximately 100 residential septic tanks in East Longwood with connections to a central sewer system. It includes installing sewer laterals, abandoning existing septic systems, and making necessary roadway repairs.

#### Positive Impact on Services:

The project will improve environmental health by eliminating septic tanks near sensitive lakes, reducing the risk of groundwater contamination. It also supports long-term infrastructure improvements and future growth.

#### Negative Impact on Services:

Without the project, aging septic systems may continue to fail, increasing the risk of pollution, costly repairs, and negative impacts on nearby water bodies like Lake Evergreen and Lake Wildmere.

Fund/Account      401-4120-536-6306

Status              On-going

#### Project Timeline

Design:            FY 24

Construction:    FY 26

Completion:      FY 27

Department      Public Utilities

Contact Person   Jammie Tackett

Spent-to-Date     \$     235,000.00



#### Financial Information

##### Funding Sources

| Funding Type          | FY 2026   | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|-----------------------|-----------|---------|---------|---------|---------|
| Public Utilities Fund | 5,042,000 |         | -       | -       |         |
| EPA - 319             | 873,550   |         |         |         |         |
| Totals                | 5,915,550 | -       | -       | -       | -       |

##### Expenditures/Expenses

| Activity     | FY 2026   | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|--------------|-----------|---------|---------|---------|---------|
| Design       |           |         |         |         |         |
| Construction | 5,242,000 |         |         |         |         |
| Totals       | 5,242,000 | -       | -       | -       | -       |

##### Operational Impact: Expenditures/Expenses

| Activity    | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|-------------|---------|---------|---------|---------|---------|
| Maintenance |         |         | 1,000   | 1,000   | 1,000   |
| Totals      | -       | -       | 1,000   | 1,000   | 1,000   |

# LIFT STATION REHABILITATION PROJECT

Project **#RR20105?**

## Description:

The Lift Station Rehabilitation Project involves the overhaul of critical mechanical, electrical, and structural components within an existing wastewater lift station. This includes replacing pumps, piping, control panels, valves, and any deteriorated concrete or wet well structures. The rehabilitation is designed to improve station reliability, energy efficiency, and overall system performance, while extending the life cycle of the infrastructure.

## Positive Impact on Services:

Enhances system reliability, reduces emergency repairs and after hours call ours, as well as improving wastewater flow efficiency, leading to fewer service interruptions and better environmental compliance.

## Negative Impact on Services:

During construction, temporary bypass systems may cause disruptions, including localized noise, traffic, or odor, and impacts on service flow or possible sewage backup which will cost more in the long term.

Fund/Account 401-4120-536-6316

Status On-going

## Project Timeline

Design: N/A

Construction: N/A

Completion: N/A

Department Public Utilities

Contact Person Jeff French

Spent-to-Date 195,000



## Financial Information

### Funding Sources

| Funding Type          | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|-----------------------|---------|---------|---------|---------|---------|
| Public Utilities Fund | 200,000 | 150,000 | 160,000 | 170,000 | 170,000 |
|                       |         |         |         |         |         |
| Totals                | 200,000 | 150,000 | 160,000 | 170,000 | 170,000 |

### Expenditures/Expenses

| Activity     | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|--------------|---------|---------|---------|---------|---------|
| Construction | 200,000 | 150,000 | 160,000 | 170,000 | 170,000 |
|              |         |         |         |         |         |
| Totals       | 200,000 | 150,000 | 160,000 | 170,000 | 170,000 |

### Operational Impact: Expenditures/Expenses

| Activity    | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|-------------|---------|---------|---------|---------|---------|
| Maintenance |         | 1,000   | 1,000   | 1,000   | 1,000   |
|             |         |         |         |         |         |
| Totals      | -       | 1,000   | 1,000   | 1,000   | 1,000   |

# LANDINGS POTABLE WATER SYSTEM REPLACEMENT PROJECT

## Project #PU26115

### Description:

Replacement of existing potable water service lines infrastructure located in the Landings subdivisions.

### Positive Impact on Services:

Reduction of water leaks and replacement of aging infrastructure.

### Negative Impact on Services:

Increased maintenance costs due to failing valves and water leaks.

|                  |                   |
|------------------|-------------------|
| Fund/Account     | 401-4120-536-63XX |
| Status           | On-going          |
| Project Timeline |                   |
| Design:          | FY 26             |
| Construction:    | FY 26             |
| Completion:      | FY 27             |
| Department       | Public Utilities  |
| Contact Person   | Jeff French       |
| Spent-to-Date    | -                 |



### Financial Information

#### Funding Sources

| Funding Type          | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|-----------------------|---------|---------|---------|---------|---------|
| Public Utilities Fund | 975,000 |         |         |         |         |
|                       |         |         |         |         |         |
|                       |         |         |         |         |         |
| Totals                | 975,000 | -       | -       | -       | -       |

#### Expenditures/Expenses

| Activity     | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|--------------|---------|---------|---------|---------|---------|
| Design       |         |         |         |         |         |
| Construction | 975,000 |         |         |         |         |
| Totals       | 975,000 | -       | -       | -       | -       |

#### Operational Impact: Expenditures/Expenses

| Activity    | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|-------------|---------|---------|---------|---------|---------|
| Maintenance |         | 1,000   | 1,000   | 1,000   | 1,000   |
| Totals      | -       | 1,000   | 1,000   | 1,000   | 1,000   |

## Lift Station Assessment Project PU26###

### Description:

The Lift Station Assessment involves a comprehensive inspection and evaluation of the station's condition, performance, and compliance with current standards. The assessment includes mechanical, electrical, and structural evaluations, flow monitoring, and risk analysis to identify deficiencies and prioritize future upgrades or replacements.

### Positive Impact on Services:

Provides valuable data to support strategic planning, proactive maintenance, and capital improvement budgeting, ultimately leading to fewer failures and improved service reliability.

### Negative Impact on Services:

May require temporary access restrictions or brief operational shutdowns to safely inspect equipment, potentially leading to momentary flow diversions or service slowdowns.

Fund/Account 401-4120-536-####

Status NEW

### Project Timeline

Design: N/A

Construction: N/A

Completion: FY 26

Department Public Utilities

Contact Person Jeff French

Spent-to-Date -



### Financial Information

#### Funding Sources

| Funding Type          | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|-----------------------|---------|---------|---------|---------|---------|
| Public Utilities Fund | 70,000  |         | -       | -       |         |
|                       |         |         |         |         |         |

Totals 70,000 - - - -

#### Expenditures/Expenses

| Activity                   | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|----------------------------|---------|---------|---------|---------|---------|
| Consultant/Assessment/Plan | 70,000  |         |         |         |         |
|                            |         |         |         |         |         |

Totals 70,000 - - - -

#### Operational Impact: Expenditures/Expenses

| Activity | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|----------|---------|---------|---------|---------|---------|
|          |         |         |         |         |         |
|          |         |         |         |         |         |

Totals - - - -

# LONGDALE AIR-VAC RECONSTRUCTION PROJECT

## Project PU26###

### Description:

The Longdale Air-Vac Reconstruction Project involves the evaluation, design, and reconstruction of the existing air-vacuum station that supports the City's vacuum sewer system. Depending on the results of the design and site assessment, the project may include minor relocating of the station to a more suitable area and/or repairing or replacing the existing concrete pad to ensure proper support and drainage. These improvements are necessary to prevent ongoing structural damage to the station and ensure long-term functionality.

### Positive Impact on Services:

This project is essential to protect critical infrastructure, minimize system failures, and maintain uninterrupted sewer service for surrounding neighborhoods. A properly reconstructed and stabilized station will enhance system reliability and reduce future repair costs.

### Negative Impact on Services:

If the project is not completed, continued deterioration of the existing pad and infrastructure could lead to system failure, costly emergency repairs, increased service disruptions, and potential environmental impacts.

Fund/Account 401-4120-536-63XX

Status NEW

### Project Timeline

Design: FY 26

Construction: FY 27

Completion: FY 27

Department Public Utilities

Contact Person Jeff French

Spent-to-Date -



### Financial Information

#### Funding Sources

| Funding Type          | FY 2026 | FY 2027   | FY 2028 | FY 2029 | FY 2030 |
|-----------------------|---------|-----------|---------|---------|---------|
| Public Utilities Fund | 125,000 | 1,750,000 |         |         |         |
|                       |         |           |         |         |         |
|                       |         |           |         |         |         |
| Totals                | 125,000 | 1,750,000 | -       | -       | -       |

#### Expenditures/Expenses

| Activity     | FY 2026 | FY 2027   | FY 2028 | FY 2029 | FY 2030 |
|--------------|---------|-----------|---------|---------|---------|
| Design       | 125,000 |           |         |         |         |
| Construction |         | 1,750,000 |         |         |         |
| Totals       | 125,000 | 1,750,000 | -       | -       | -       |

#### Operational Impact: Expenditures/Expenses

| Activity    | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|-------------|---------|---------|---------|---------|---------|
| Maintenance |         |         | 1,000   | 1,000   | 1,000   |
| Totals      | -       | -       | 1,000   | 1,000   | 1,000   |



# GALVANIZED WATER LINE REPLACEMENT PROJECT

## Project PU26###

### Description:

The Galvanized Water Line Replacement Project involves identifying and replacing aging galvanized steel water service lines within the City's water distribution system. These older lines are prone to internal corrosion, restricted flow, and leaks, which compromise water quality and system reliability. The replacement will involve upgrading to modern, corrosion-resistant materials such as copper or HDPE to ensure long-term performance and compliance with current standards.

### Positive Impact on Services:

This project will improve water quality, pressure, and reliability for affected customers, reduce service disruptions, and support compliance with public health and safety regulations. Also, this will satisfy the requirements for lead service line requirements coming in 2029 without we would be out of compliance.

### Negative Impact on Services:

Failure to replace deteriorating galvanized lines may lead to increased water discoloration complaints, more frequent leaks and repairs, and a higher risk of emergency outages or health-related concerns. The city would be out of compliance and face stiff penalties from EPA and DEP.

Fund/Account 401-4120-536-63XX

Status NEW

### Project Timeline

Design: FY 26

Construction: FY 26

Completion: FY 30

Department Public Works

Contact Person Jeff French

Spent-to-Date



### Financial Information

#### Funding Sources

| Funding Type          | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|-----------------------|---------|---------|---------|---------|---------|
| Public Utilities Fund | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 |
|                       |         |         |         |         |         |
| Totals                | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 |

#### Expenditures/Expenses

| Activity     | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|--------------|---------|---------|---------|---------|---------|
| Design       | 25,000  | 25,000  | 25,000  | 25,000  | 25,000  |
| Construction | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Totals       | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 |

#### Operational Impact: Expenditures/Expenses

| Activity    | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|-------------|---------|---------|---------|---------|---------|
| Maintenance | 500     | 500     | 500     | 500     | 500     |
| Totals      | 500     | 500     | 500     | 500     | 500     |



# WILDMERE STATIONARY BY-PASS PUMP & ELECTRICAL PANEL

## Project PU26###

### Description:

Stationary Atlas Copco 6-inch vacuum-assisted pump is a versatile and reliable solution, designed to efficiently handle demanding applications such as sewage bypass pumping. The existing electrical panel has had numerous issues over the last few years and needs to be replaced due to corrosion damage.

### Positive Impact on Services:

This pump is designed for rapid and automatic priming, ensuring continuous operation even in challenging conditions. Its ability to handle fluids with suspended solids makes it ideal for sewage bypass scenarios, minimizing downtime during maintenance or emergencies minimizing damage and ensuring the safety of the community.

### Negative Impact on Services:

Without efficient bypass pumping, sewage systems are more prone to overflows and leaks. Failure to implement reliable bypass solutions can result in extended service outages during maintenance or emergencies, affecting residents and businesses. Decreases operational flexibility leading to additional cost to rent and subcontract vendors.

Fund/Account 401-4120-536-63##

Status New

### Project Timeline

Design: N/A

Construction: N/A

Completion: FY 26

Department Public Utilities

Contact Person Jeff French

Spent-to-Date -



### Financial Information

#### Funding Sources

| Funding Type          | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|-----------------------|---------|---------|---------|---------|---------|
| Public Utilities Fund | 115,000 |         |         | -       |         |
|                       |         |         |         |         |         |

Totals 115,000 - - - -

#### Expenditures/Expenses

| Activity     | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|--------------|---------|---------|---------|---------|---------|
| Construction | 115,000 |         |         |         |         |
|              |         |         |         |         |         |

Totals 115,000 - - - -

#### Operational Impact: Expenditures/Expenses

| Activity    | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|-------------|---------|---------|---------|---------|---------|
| Maintenance |         | 500     | 500     | 600     | 600     |
|             |         |         |         |         |         |

Totals - 500 500 600 600

# FLOODPROOFING OF 3 LIFSTATIONS (#3, #10, #23) PROJECT

## Project #PU24109

### Description:

Either raising or constructing and berm to keep lift stations from flooding and from allowing infiltration from storm events. Grant funding from HMGP.

### Positive Impact on Services:

Improve public health, safety, resiliency during storm events due to flooding.

### Negative Impact on Services:

Failure of sewer lift stations which will result in sewage backup in homes and businesses and flood waters could possibly contaminate surface waters.

Fund/Account 401-4120-536-6330

Status Carryforward

### Project Timeline

Design: FY 25

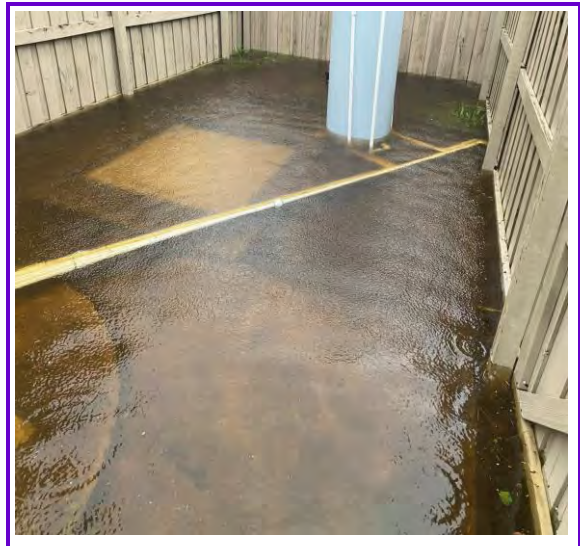
Construction: FY 26

Completion: FY 27

Department Public Utilities

Contact Person Jeff French

Spent-to-Date 4,660



### Financial Information

#### Funding Sources

| Funding Type          | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|-----------------------|---------|---------|---------|---------|---------|
| Public Utilities Fund | 200,000 |         |         |         |         |
| FEMA HMGP             | 305,000 |         |         |         |         |
| Totals                | 505,000 | -       | -       | -       | -       |

#### Expenditures/Expenses

| Activity     | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|--------------|---------|---------|---------|---------|---------|
| Design       | 75,000  |         |         |         |         |
| Construction | 430,000 |         |         |         |         |
| Totals       | 505,000 | -       | -       | -       | -       |

#### Operational Impact: Expenditures/Expenses

| Activity    | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|-------------|---------|---------|---------|---------|---------|
| Maintenance |         | 1,500   | 1,500   | 1,500   | 1,500   |
| Totals      | -       | 1,500   | 1,500   | 1,500   | 1,500   |

# GEORGIA LIFT STATION EMERGENCY GENERATOR PROJECT

## Project #PU24110

### Description:

The Georgia Lift Station Emergency Generator Project involves the installation of a permanent standby generator to provide backup power in the event of utility outages. This generator will automatically activate during power failures, ensuring the continuous operation of the lift station, which is critical to maintaining proper wastewater flow and preventing overflows or environmental discharge. The project includes necessary electrical connections, a concrete pad, and automatic transfer switch installation.

### Positive Impact on Services:

Enhances system resilience by ensuring uninterrupted lift station operation during power outages, protecting public health, property, and the environment from potential sewage backups or spills.

### Negative Impact on Services:

Without a backup generator, the lift station is vulnerable to failure during storms or outages, increasing the risk of sewer overflows, environmental violations, emergency response costs, and potential damage to nearby properties.

Fund/Account 401-4120-536-6331

Status Carryforward

### Project Timeline

Design: FY 25

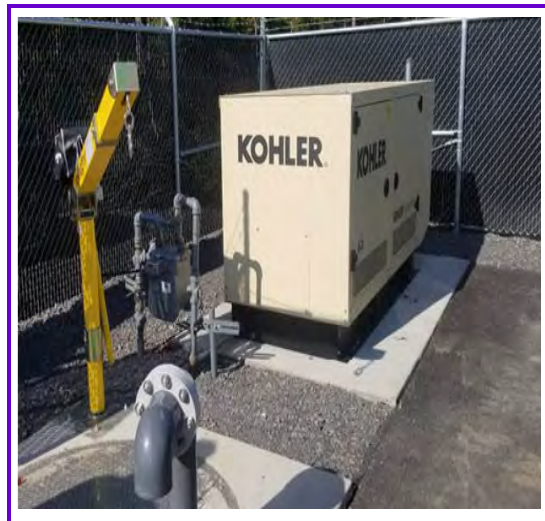
Construction: FY 26

Completion: FY 26

Department Public Utilities

Contact Person Jeff French

Spent-to-Date 20,251



### Financial Information

#### Funding Sources

| Funding Type          | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|-----------------------|---------|---------|---------|---------|---------|
| Public Utilities Fund | 125,000 |         |         |         |         |
| FEMA HMGP             | 295,000 |         |         |         |         |
|                       |         |         |         |         |         |

Totals 420,000 - - - -

#### Expenditures/Expenses

| Activity     | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|--------------|---------|---------|---------|---------|---------|
| Design       | 35,000  |         |         |         |         |
| Construction | 385,000 |         |         |         |         |
|              |         |         |         |         |         |

Totals 420,000 - - - -

#### Operational Impact: Expenditures/Expenses

| Activity    | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|-------------|---------|---------|---------|---------|---------|
| Maintenance |         | 1,000   | 1,000   | 1,000   | 1,000   |
|             |         |         |         |         |         |

Totals - 1,000 1,000 1,000 1,000

# COVENTRY POTABLE WATER SYSTEM REPLACEMENT PROJECT

## Project #PU23106

Description:

JR Correct

Replacement of existing potable water service lines infrastructure located in the Coventry subdivision.

Positive Impact on Services:

Reduction of water leaks and replacement of aging infrastructure.

Negative Impact on Services:

Increased maintenance costs due to failing valves and water leaks.

|                  |                   |
|------------------|-------------------|
| Fund/Account     | 401-4120-536-6326 |
| Status           | On-going          |
| Project Timeline |                   |
| Design:          | FY 24             |
| Construction:    | FY 26             |
| Completion:      | FY 27             |
| Department       | Public Utilities  |
| Contact Person   | Jeff French       |
| Spent-to-Date    | 52,986            |



### Financial Information

#### Funding Sources

| Funding Type          | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|-----------------------|---------|---------|---------|---------|---------|
| Public Utilities Fund | 625,000 |         |         |         |         |
|                       |         |         |         |         |         |
|                       |         |         |         |         |         |
| Totals                | 625,000 | -       | -       | -       | -       |

#### Expenditures/Expenses

| Activity     | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|--------------|---------|---------|---------|---------|---------|
| Construction | 625,000 |         |         |         |         |
|              |         |         |         |         |         |
|              |         |         |         |         |         |
| Totals       | 625,000 | -       | -       | -       | -       |

#### Operational Impact: Expenditures/Expenses

| Activity | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|----------|---------|---------|---------|---------|---------|
|          |         |         |         |         |         |
|          |         |         |         |         |         |
|          |         |         |         |         |         |
| Totals   | 625,000 | -       | -       | -       | -       |

# AWNING

## Project #PW26XXX

**Description:**

Multiple awnings will be constructed to provide coverage for the material bins, gas pumps, and heavy equipment/vehicle parking areas at the Public Works yard. Additional awnings will be installed at Pat's Pond to protect the trash pumps, generators, and the Rain Bird reclaimed water irrigation system.

**Positive Impact on Services:**

The awnings will provide additional cover and protection from the elements for our vehicles and heavy equipment, helping to prolong their lifespan. Additionally, the awning covering the raw materials bins will protect them from rain, preventing materials from washing away into our stormwater system.

**Negative Impact on Services:**

Prolonged exposure to harsh elements will reduce the lifespan of the heavy equipment and vehicles being stored. Additionally, the raw materials in the bins will continue to erode periodically due to rain and wind, increasing maintenance activities in the Public Works yard.

401-4120-536-6400

Fund/Account 320-3520-541-6400

Status New

**Project Timeline**

Design: N/A

Construction: N/A

Completion: N/A

Department Utilities & Streets

Contact Person Matt Hockenberry

Spent-to-Date N/A



### Financial Information

#### Funding Sources

| Funding Type              | FY 2026       | FY 2027       | FY 2028       | FY 2029       | FY 2030  |
|---------------------------|---------------|---------------|---------------|---------------|----------|
| General Fund 001          | 17,500        | 15,000        | 15,000        | 17,500        |          |
| Public Utilities Fund 401 | 27,500        | 15,000        | 15,000        | 17,500        |          |
| <b>Totals</b>             | <b>45,000</b> | <b>30,000</b> | <b>30,000</b> | <b>35,000</b> | <b>-</b> |

#### Expenditures/Expenses

| Activity      | FY 2026       | FY 2027       | FY 2028       | FY 2029       | FY 2030  |
|---------------|---------------|---------------|---------------|---------------|----------|
| Construction  | 45,000        | 30,000        | 30,000        | 35,000        |          |
| <b>Totals</b> | <b>45,000</b> | <b>30,000</b> | <b>30,000</b> | <b>35,000</b> | <b>-</b> |

#### Operational Impact: Expenditures/Expenses

| Activity      | FY 2026  | FY 2027  | FY 2028  | FY 2029  | FY 2030  |
|---------------|----------|----------|----------|----------|----------|
|               | -        | -        | -        | -        | -        |
| <b>Totals</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |

## Towable Concrete Mixing Trailer

### Project #PW26XXX

**Description:**

Purchase of a brand new Right Mfg. Systems Inc. 2 yard towable concrete mixing trailer from the Sheriff's Contract.

**Positive Impact on Services:**

Acquiring this new mixer would enable us to directly fill up at the concrete plant for smaller jobs, significantly reducing the need for hand-mixing concrete, thus saving both time and money. Additionally, it would decrease our reliance on costly short load charges from concrete companies.

**Negative Impact on Services:**

We will continue to face the necessity of hand-mixing small quantities of concrete, a process that demands a significant amount of time and labor.

Fund/Account 401-4120-536-6400

320-3520-541-6400

Status New

**Project Timeline**

Design: N/A

Construction: N/A

Completion: N/A

Department Utilities & Streets

Contact Person Matt Hockenberry

Spent-to-Date N/A



#### Financial Information

##### Funding Sources

| Funding Type              | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|---------------------------|---------|---------|---------|---------|---------|
| Public Utilities Fund 401 | 9,000   |         |         |         |         |
| General Fund 001          | 36,000  |         |         |         |         |

Totals 45,000 - - - -

##### Expenditures/Expenses

| Activity | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|----------|---------|---------|---------|---------|---------|
| Purchase | 45,000  |         |         |         |         |

Totals 45,000 - - - -

##### Operational Impact: Expenditures/Expenses

| Activity                        | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|---------------------------------|---------|---------|---------|---------|---------|
| Preventative Maintenance & Fuel | 250     | 1,000   | 1,000   | 1,000   | 1,000   |

Totals 250 1,000 1,000 1,000 1,000



## Heavy Equipment Trailer Project #PW26XXX

**Description:**

Purchase of a brand new NoRamp U-24 heavy equipment trailer.

**Positive Impact on Services:**

Acquiring this heavy equipment trailer will enable Public Works to safely and efficiently transport larger equipment that exceeds the weight capacity of the department's existing trailers.

**Negative Impact on Services:**

Will be required to operate heavy equipment at low speeds on busy city streets, accompanied by escort vehicles. Also, maintenance will require vendors to come to our facility or hire a trucking company.

Fund/Account      401-4120-536-6400

Status              320-3520-541-6400

**Project Timeline**

Design:            N/A

Construction:    N/A

Completion:      N/A

Department      Utilities & Streets

Contact Person   Matt Hockenberry

Spent-to-Date     N/A



### Financial Information

#### Funding Sources

| Funding Type         | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|----------------------|---------|---------|---------|---------|---------|
| General Fund 001     | 12,500  |         |         |         |         |
| Public Utilities 401 | 12,500  |         |         |         |         |
| Totals               | 25,000  | -       | -       | -       | -       |

#### Expenditures/Expenses

| Activity | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|----------|---------|---------|---------|---------|---------|
| Purchase | 25,000  |         |         |         |         |
| Totals   | 25,000  | -       | -       | -       | -       |

#### Operational Impact: Expenditures/Expenses

| Activity                 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|--------------------------|---------|---------|---------|---------|---------|
| Preventative Maintenance | -       | 400     | 400     | 400     | 400     |
| Totals                   | -       | 400     | 400     | 400     | 400     |

## Diesel Fuel Trailer Project #PW26XXX

**Description:**

Purchase of a brand new Transcube Mobile Refueler H10TCG-EB

**Positive Impact on Services:**

The acquisition of a new, larger 250-gallon diesel fuel trailer will enable the safe and efficient transportation of diesel fuel to refuel generators, bypass pumps, and heavy equipment throughout the city.

**Negative Impact on Services:**

The current diesel fuel trailer is aging and showing signs of nearing the end of its service life, which may pose potential safety risks if continued in operation.

401-4120-536-6400

Fund/Account 320-3520-541-6400

Status New

**Project Timeline**

Design: N/A

Construction: N/A

Completion: N/A

Department Utilities & Streets

Contact Person Matt Hockenberry

Spent-to-Date N/A



### Financial Information

#### Funding Sources

| Funding Type              | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|---------------------------|---------|---------|---------|---------|---------|
| General Fund 001          | 7,000   |         |         |         |         |
| Public Utilities Fund 401 | 7,000   |         |         |         |         |
|                           |         |         |         |         |         |

Totals 14,000 - - - -

#### Expenditures/Expenses

| Activity | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|----------|---------|---------|---------|---------|---------|
| Purchase | 14,000  |         |         |         |         |
|          | -       |         |         |         |         |

Totals 14,000 - - - -

#### Operational Impact: Expenditures/Expenses

| Activity                               | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|----------------------------------------|---------|---------|---------|---------|---------|
| Preventative Maintenance & Inspections | -       | 1,000   | 1,000   | 1,000   | 1,000   |
|                                        |         |         |         |         |         |

Totals - 1,000 1,000 1,000 1,000

## Public Works Facility AC Upgrades

### Project #PW26XX

#### Description:

This project provides funding for the replacement of the outdated and unsupported A/C control system at the Public Works Facility. The current system no longer allows temperature adjustments, and no software updates are available. Upgrading the system is necessary to restore climate control, improve energy efficiency, and maintain a comfortable and Positive Impact on Services:

Replacing the outdated A/C control system will restore full temperature regulation throughout the Public Works Facility, ensuring a safe, comfortable, and productive environment for staff. The upgrade will also improve energy efficiency and reduce maintenance issues associated with the failing system.

#### Negative Impact on Services:

The outdated control system will continue to overwork the facility's chiller units, increasing the risk of breakdowns, higher repair costs, and potential full system failure. This could lead to costly emergency repairs and extended periods without adequate climate control.

Fund/Account 401-4120-536-63XX

Fund/Account 310-3520-541-63XX

Status New

#### Project Timeline

Design: N/A

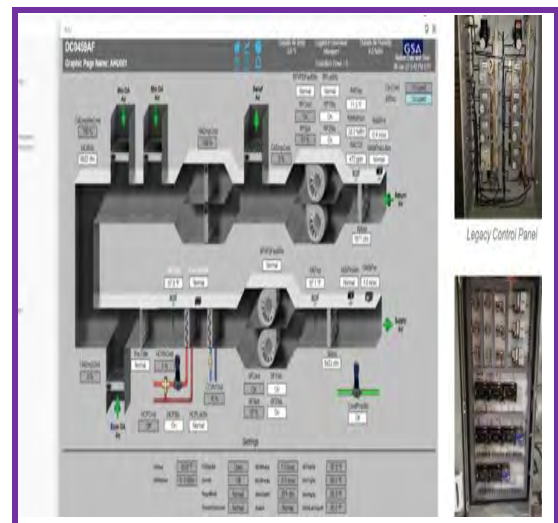
Construction: N/A

Completion: N/A

Department Utilities & Streets

Contact Person Jammie Tackett

Spent-to-Date N/A



#### Financial Information

##### Funding Sources

| Funding Type              | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|---------------------------|---------|---------|---------|---------|---------|
| Public Utilities Fund 401 | 20,000  |         |         |         |         |
| General Fund 001          | 20,000  |         |         |         |         |
| Totals                    | 40,000  | -       | -       | -       | -       |

##### Expenditures/Expenses

| Activity | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|----------|---------|---------|---------|---------|---------|
| Purchase | 40,000  |         |         |         |         |
| Totals   | 40,000  | -       | -       | -       | -       |

##### Operational Impact: Expenditures/Expenses

| Activity                               | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|----------------------------------------|---------|---------|---------|---------|---------|
| Preventative Maintenance & Inspections | -       | 1,000   | 1,000   | 1,000   | 1,000   |
| Totals                                 | -       | 1,000   | 1,000   | 1,000   | 1,000   |

# WATER SERVICE LINE RESTORE AND REHABILITATION PROJECT

## Project #RR20103

### Description:

The Water Service Line Restore & Rehabilitation Project focuses on the systematic replacement and rehabilitation of aging residential and public water service lines throughout the City. Many of these lines are original to older neighborhoods and public facilities, and are increasingly subject to leaks, corrosion, and service interruptions. The project includes the excavation, replacement, and restoration of service lines using modern, durable materials that meet current safety and water quality standards.

### Positive Impact on Services:

This project ensures reliable water delivery to homes and public facilities, reduces the risk of leaks and emergency repairs, and improves water quality and system pressure. It also supports long-term infrastructure sustainability and demonstrates a proactive commitment to public health and customer service.

### Negative Impact on Services:

Failure to move forward could result in continued deterioration of service lines, leading to increased water main breaks, loss of water pressure, and potential contamination risks. Delays may also lead to higher future repair costs, greater disruption to residents, and potential non-compliance with regulatory standards.

Fund/Account 402-4120-536-6302

Status On-going

### Project Timeline

Design: FY 26

Construction: FY 26

Completion:

Department Public Utilities - R&R

Contact Person Jeff French

Spent-to-Date -



### Financial Information

#### Funding Sources

| Funding Type               | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|----------------------------|---------|---------|---------|---------|---------|
| Renewal & Replacement Fund | 120,000 | 140,000 | 150,000 | 165,000 | 175,000 |
|                            |         |         |         |         |         |
| Totals                     | 120,000 | 140,000 | 150,000 | 165,000 | 175,000 |

#### Expenditures/Expenses

| Activity     | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 |
|--------------|---------|---------|---------|---------|---------|
| Construction | 120,000 | 140,000 | 150,000 | 165,000 | 175,000 |
|              |         |         |         |         |         |
| Totals       | 120,000 | 140,000 | 150,000 | 165,000 | 175,000 |

#### Operational Impact: Expenditures/Expenses

| Activity | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 |
|----------|---------|---------|---------|---------|---------|
|          |         |         |         |         |         |
|          |         |         |         |         |         |
| Totals   | -       | -       | -       | -       | -       |

# AC WATER MAIN REPLACEMENT PROJECT

## Project #RR20104

### Description:

The AC Watermain Replacement Project involves the removal and replacement of aging asbestos cement (AC) water mains, beginning with the Sandalwood Subdivision. These older pipes are prone to cracks, leaks, and failures due to age and material degradation. The project will replace these mains with modern, more durable materials that ensure improved water quality, pressure, and delivery reliability. This effort is part of a long-term initiative to phase out all AC water infrastructure within the City, aligning with public health and safety goals.

### Positive Impact on Services:

Replacing deteriorating AC water mains will reduce water loss through leaks, enhance service reliability, and improve compliance with public health standards. Reduced water waste contributes positively to the City's Consumptive Use Permit (CUP) by lowering total system demand and improving water conservation efforts.

### Negative Impact on Services:

If the project is delayed or not completed, continued reliance on aging AC pipes will lead to increased water main breaks, greater water loss, higher maintenance costs, and potential non-compliance with health and safety regulations. Additionally, excessive water loss may negatively impact the City's standing with the St. Johns River Water Management District regarding CUP conservation targets.

Fund/Account 402-4120-536-6315

Status Carry Forward

### Project Timeline

Design: FY 25

Construction: FY 26

Completion: FY 27

Department Public Utilities - R&R

Contact Person Jeff French

Spent-to-Date 61,269



### Financial Information

#### Funding Sources

| Funding Type               | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|----------------------------|---------|---------|---------|---------|---------|
| Renewal & Replacement Fund | 10,000  | 500,000 | 110,000 | 550,000 | 110,000 |
|                            |         |         |         |         |         |
|                            |         |         |         |         |         |
| Totals                     | 10,000  | 500,000 | 110,000 | 550,000 | 110,000 |

#### Expenditures/Expenses

| Activity     | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|--------------|---------|---------|---------|---------|---------|
| Construction |         | 500,000 | -       | 550,000 |         |
| Design       | 10,000  | -       | 110,000 | -       | 110,000 |
| Totals       | 10,000  | 500,000 | 110,000 | 550,000 | 110,000 |

#### AC WATERMAIN

| Activity | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|----------|---------|---------|---------|---------|---------|
|          |         |         |         |         |         |
|          |         |         |         |         |         |
| Totals   | -       | -       | -       | -       | -       |

# Sanitary Sewer I & II – Infiltration & Inflow Testing (Smoke Testing)

## Project #RR20106

### Description:

This project provides for infiltration and inflow (I&I) testing of the sanitary sewer system using smoke testing methods to identify areas where groundwater or stormwater may be entering the sewer lines. The testing pinpoints defects such as cracks, faulty connections, or uncapped laterals, allowing the City to target and repair those areas to improve system performance and prevent overloading.

### Positive Impact on Services:

Reduces unnecessary treatment of clean groundwater, protects capacity at wastewater facilities, and lowers operating costs by minimizing infiltration. It also supports compliance with environmental regulations and improves long-term system integrity.

### Negative Impact on Services:

Without testing and repairs, infiltration will continue to strain the sewer system, increasing treatment costs, the risk of overflows, and environmental violations during heavy rainfall or high groundwater events.

Fund/Account 402-4120-536-6317

Status On-going

### Project Timeline

Design: N/A

Construction: N/A

Completion: N/A

Department Public Utilities - R&R

Contact Person Jeff French

Spent-to-Date



### Financial Information

#### Funding Sources

| Funding Type               | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|----------------------------|---------|---------|---------|---------|---------|
| Renewal & Replacement Fund | 22,500  | 25,000  | 25,000  | 27,500  | 27,500  |
|                            |         |         |         |         |         |
| Totals                     | 22,500  | 25,000  | 25,000  | 27,500  | 27,500  |

#### Expenditures/Expenses

| Activity     | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|--------------|---------|---------|---------|---------|---------|
| Construction | 22,500  | 25,000  | 25,000  | 27,500  | 27,500  |
|              |         |         |         |         |         |
| Totals       | 22,500  | 25,000  | 25,000  | 27,500  | 27,500  |

#### Operational Impact: Expenditures/Expenses

| Activity | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|----------|---------|---------|---------|---------|---------|
|          |         |         |         |         |         |
|          |         |         |         |         |         |
| Totals   | -       | -       | -       | -       | -       |



# Water Plant Rehabilitation and Restoration Projects

## Project #RR20107

**Description:**

The Water Plant Rehabilitation and Restoration Projects addresses the need for replacements, upgrades, and critical repairs at the City's water treatment facilities. Improvements may include pump and motor replacements, electrical upgrades, control panel modernization, roof repairs, and restoration of structural elements that have deteriorated over time.

**Positive Impact on Services:**

Improves the reliability and efficiency of the City's water treatment operations, ensures compliance with regulatory standards, and maintains safe drinking water for residents and businesses.

**Negative Impact on Services:**

Deferred maintenance could lead to system failures, reduced water quality, emergency shutdowns, and costly unplanned repairs. Continued deterioration also poses risks of non-compliance with state and federal water treatment regulations.

Fund/Account      402-4120-536-6318  
 Status              On-going  
 Project Timeline  
     Design:              N/A  
     Construction:      N/A  
     Completion:        N/A  
 Department        Public Utilities - R&R  
 Contact Person     Shad Smith, PE  
 Spent-to-Date        30,000



### Financial Information

#### Funding Sources

| Funding Type               | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|----------------------------|---------|---------|---------|---------|---------|
| Renewal & Replacement Fund | 40,000  | 40,000  | 40,000  | 40,000  | 25,000  |
|                            |         |         |         |         |         |
| Totals                     | 40,000  | 40,000  | 40,000  | 40,000  | 25,000  |

#### Expenditures/Expenses

| Activity                     | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|------------------------------|---------|---------|---------|---------|---------|
| Maintenance and Repair Costs | 40,000  | 40,000  | 40,000  | 40,000  | 25,000  |
|                              |         |         |         |         |         |
| Totals                       | 40,000  | 40,000  | 40,000  | 40,000  | 25,000  |

#### Operational Impact: Expenditures/Expenses

| Activity | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|----------|---------|---------|---------|---------|---------|
|          |         |         |         |         |         |
|          |         |         |         |         |         |
| Totals   | -       | -       | -       | -       | -       |

# MANHOLE REPAIR AND COATING

## Project #RR23108

### Description:

The Manhole Repair & Coating Projects involve structural repairs and protective lining application to aging manholes throughout the City's sewer system. The coating helps prevent groundwater infiltration and corrosion caused by hydrogen sulfide gases, preserving the life of the asset and maintaining sewer system integrity.

### Positive Impact on Services:

Extends the service life of manholes, reduces infiltration and inflow, and protects the sewer system from costly structural failures and environmental impacts.

### Negative Impact on Services:

Without timely repair and coating, manholes may deteriorate further, increasing infiltration, accelerating corrosion, and leading to structural collapse, emergency repairs, and potential sewer system backups.

|                  |                                   |
|------------------|-----------------------------------|
| Fund/Account     | <u>402-4120-536-6320</u>          |
| Status           | <u>On-going</u>                   |
| Project Timeline |                                   |
| Design:          | <u>N/A</u>                        |
| Construction:    | <u>N/A</u>                        |
| Completion:      | <u>N/A</u>                        |
| Department       | <u>Public Utilities - R&amp;R</u> |
| Contact Person   | <u>Jeff French</u>                |
| Spent-to-Date    | <u>-</u>                          |



### Financial Information

#### Funding Sources

| Funding Type               | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|----------------------------|---------|---------|---------|---------|---------|
| Renewal & Replacement Fund | 37,500  | 40,000  | 42,500  | 42,500  | 45,000  |
|                            |         |         |         |         |         |
| Totals                     | 37,500  | 40,000  | 42,500  | 42,500  | 45,000  |

#### Expenditures/Expenses

| Activity               | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|------------------------|---------|---------|---------|---------|---------|
| Rehabilitation Process | 37,500  | 40,000  | 42,500  | 42,500  | 45,000  |
|                        |         |         |         |         |         |
| Totals                 | 37,500  | 40,000  | 42,500  | 42,500  | 45,000  |

#### Operational Impact: Expenditures/Expenses

| Activity | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|----------|---------|---------|---------|---------|---------|
|          |         |         |         |         |         |
|          |         |         |         |         |         |
| Totals   | -       | -       | -       | -       | -       |

# LIFT STATION EMERGENCY PUMP REPLACEMENT

## Project #RR21104

### Description:

This project includes the replacement of backup emergency pumps at critical lift stations to ensure continued wastewater conveyance during power outages or equipment failures. The existing emergency pumps have reached the end of their service life and require replacement to maintain redundancy and operational reliability.

### Positive Impact on Services:

Ensures uninterrupted lift station function during emergencies or mechanical failures, reduces the risk of sewer overflows, and strengthens system resiliency during storms and power loss events.

### Negative Impact on Services:

If not addressed, aging emergency pumps could fail during critical times, increasing the likelihood of sanitary sewer overflows, environmental damage, and public health risks particularly during severe weather events. Also leads to more calls by staff resulting in increase in overtime. These pumps are essential during hurricanes and power outages.

Fund/Account 402-4120-536-6319

Status \_\_\_\_\_

Project Timeline On-going

Design: N/A

Construction: N/A

Completion: N/A

Department Public Utilities - R&R

Contact Person Jeff French

Spent-to-Date \_\_\_\_\_



### Financial Information

#### Funding Sources

| Funding Type               | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|----------------------------|---------|---------|---------|---------|---------|
| Renewal & Replacement Fund | -       | 70,000  |         |         | 80,000  |
|                            |         |         |         |         |         |
| Totals                     | -       | 70,000  | -       | -       | 80,000  |

#### Expenditures/Expenses

| Activity         | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|------------------|---------|---------|---------|---------|---------|
| Purchase of Pump | -       | 70,000  |         |         | 80,000  |
|                  |         |         |         |         |         |
| Totals           | -       | 70,000  | -       | -       | 80,000  |

#### Operational Impact: Expenditures/Expenses

| Activity    | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|-------------|---------|---------|---------|---------|---------|
|             |         |         |         |         |         |
| Maintenance |         |         | 500     | 500     | 600     |
| Totals      | -       | -       | 500     | 500     | 600     |

# GENERATOR REPLACEMENT

## Project #RR25102

### Description:

The Generator Replacement Project involves replacing outdated and underperforming generators at key utility infrastructure sites, including water and sewer facilities. These generators are essential for ensuring uninterrupted operation during power outages and severe weather events.

### Positive Impact on Services:

Provides reliable backup power, enhances storm preparedness, and ensures continuity of water and sewer services during emergencies, minimizing service disruptions and protecting public health.

### Negative Impact on Services:

Failure to replace failing generators leaves critical infrastructure vulnerable during power outages, risking system shutdowns, sewer backups, water supply interruptions, and potential regulatory violations.

|                  |                                   |
|------------------|-----------------------------------|
| Fund/Account     | <u>402-4120-536-6321</u>          |
| Status           | <u>New</u>                        |
| Project Timeline |                                   |
| Design:          | <u>FY 25</u>                      |
| Construction:    | <u>FY 25</u>                      |
| Completion:      | <u>FY 25</u>                      |
| Department       | <u>Public Utilities - R&amp;R</u> |
| Contact Person   | <u>Jeff French</u>                |
| Spent-to-Date    | <u>-</u>                          |



### Financial Information

#### Funding Sources

| Funding Type               | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|----------------------------|---------|---------|---------|---------|---------|
| Renewal & Replacement Fund |         |         |         | 50,000  | -       |
|                            |         |         |         |         |         |
| Totals                     | -       | -       | -       | 50,000  | -       |

#### Expenditures/Expenses

| Activity                  | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|---------------------------|---------|---------|---------|---------|---------|
| Purchase and installation |         |         |         | 50,000  |         |
|                           |         |         |         |         |         |
| Totals                    | -       | -       | -       | 50,000  | -       |

#### Operational Impact: Expenditures/Expenses

| Activity    | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
|-------------|---------|---------|---------|---------|---------|
| Maintenance |         |         |         |         | 500     |
|             |         |         |         |         |         |
| Totals      | -       | -       | -       | -       | 500     |

# LONG TERM DEBT POLICY

The City is authorized to issue certain debt obligations, such as capital leases, loans, and notes payable, in accordance with applicable federal laws, including but not limited to Section 6.10 of the City Code.

- The City may incur debt of up to \$3,000,000 for a capital improvement project or the acquisition of real estate or other assets, upon approval by the City Commission, with at least three (3) City Commissioners voting in favor.
- The City may incur debt between \$3,000,000.01 and \$6,000,000 for a capital improvement project or the acquisition of real estate or other assets, upon approval by the City Commission, with at least four (4) City Commissioners voting in favor.
- The City may incur debt exceeding \$6,000,000 for a capital improvement project or the acquisition of real estate or other assets only if approved by the City Commission with at least three (3) City Commissioners voting in favor and authorized by the voters in a duly held referendum.

The City currently has no general obligation or revenue bond debt outstanding.

## CAPITAL IMPROVEMENT NOTES

The City issued the Capital Improvement Revenue Note, Series 2016, for \$1,312,571 with an interest rate of 2.19% to finance the purchase of various vehicles and equipment. The note is secured by a covenant to budget and appropriate. The total principal and interest remaining to be paid on this series is \$585,828. For the 2025-26 fiscal year, the principal and interest on this series will total \$116,788. In the event of default, the note will bear interest at the default rate, and the noteholder shall be entitled to enforce payment.

The annual debt service requirement to maturity for the Capital Improvement Revenue Note, Series 2016, as of September 30, 2024, is as follows:

| FY           | Principal      | Interests     | Total          |
|--------------|----------------|---------------|----------------|
| 2025         | 106,735        | 10,053        | 116,788        |
| 2026         | 342,951        | 7,953         | 350,904        |
| <b>Total</b> | <b>449,686</b> | <b>18,006</b> | <b>467,692</b> |

The City issued a Capital Improvement Revenue Note, Series 2017, for \$4,000,000 with an interest rate of 2.78% to finance park and recreational improvements. The note is secured by a covenant to budget and appropriate. The total principal and interest remaining to be paid on this series is \$2,941,582. For the 2025-26 fiscal year, the principal and interest payments are \$327,096. In the event of default, the noteholder may declare all principal and interest due and immediately payable.

The annual debt service requirement to maturity for the Capital Improvement Revenue Note, Series 2017, as of September 30, 2024, is as follows:

| FY           | Principal        | Interests      | Total            |
|--------------|------------------|----------------|------------------|
| 2025         | 261,759          | 65,336         | 327,096          |
| 2026         | 269,316          | 57,780         | 327,096          |
| 2027         | 276,907          | 50,189         | 327,096          |
| 2028         | 284,711          | 42,384         | 327,095          |
| 2029-32      | 1,219,008        | 87,096         | 1,306,104        |
| <b>Total</b> | <b>2,311,701</b> | <b>302,785</b> | <b>2,614,487</b> |

In 2018, the City executed the Capital Improvement Revenue Note, Series 2017B, for the costs of constructing a park, recreational and other capital improvements, and certain costs related to the acquisition and installation of equipment to be located within the City. This agreement provides total funding of \$2,000,000. The note period is for 10 years with an interest rate of 2.49 percent. The note is secured by a covenant to budget and appropriate. The total principal and interest remaining to be paid on this series is \$918,942, and principal and interest for the 2025-26 fiscal year is \$229,718. In the event of default, the noteholder may declare all principal and interest due and immediately payable.

The annual debt service requirement to maturity for the Capital Improvement Revenue Note, Series 2017B, as of September 30, 2024, is as follows:



| FY           | Principal      | Interests     | Total          |
|--------------|----------------|---------------|----------------|
| 2025         | 207,855        | 21,863        | 229,718        |
| 2026         | 213,163        | 16,555        | 229,718        |
| 2027         | 218,544        | 11,174        | 229,718        |
| 2028         | 224,061        | 5,727         | 229,788        |
| <b>Total</b> | <b>863,623</b> | <b>55,319</b> | <b>918,942</b> |

In 2020, the City executed the Capital Improvement Revenue Note, Series 2020, for the acquisition and installation of equipment to be located within the City. This agreement provides total funding of \$1,400,000. The note period is for 5 years with an interest rate of 1.8 percent. The note is secured by a covenant to budget and appropriate. Total principal and interest remaining to be paid on this series is \$627,142, with principal and interest payments for the 2025-26 fiscal year being zero. In the event of default, the noteholder may declare all principal and interest due and immediately payable.

The annual debt service requirement to maturity for the Capital Improvement Revenue Note, Series 2020, as of September 30, 2024, is as follows:

| FY   | Principal | Interests | Total   |
|------|-----------|-----------|---------|
| 2025 | 311,000   | 2,799     | 313,799 |

The City is planning to issue a Capital Improvement Revenue Note for the relocation and construction of Fire Station #15 in the amount of \$5.2M, contingent on grant funding. This proposed budget includes the estimated principal and interest payments in anticipation of the execution of this agreement. The estimated principal and interest for the 2025/2026 budget is \$410,000.

# STATE REVOLVING FUND LOANS

In 2017, the City executed the Clean Water State Revolving Fund Loan agreement WW590500 for the South Longwood Septic Tank Abatement Phase I project. This agreement provides total funding of \$4,071,303. The loan period is 20 years with an interest rate of 0.91%. The loan is secured by gross revenues from the water and sewer systems, net of operations and maintenance costs. Principal and interest remaining to be paid on this loan are \$3,309,599, with principal and interest payments for the 2025/26 fiscal year totaling \$228,248.

The annual debt service requirement to maturity for the Clean Water State Revolving Fund Loan agreement WW590500 as of September 30, 2024, is as follows:

| FY           | Principal        | Interests      | Total            |
|--------------|------------------|----------------|------------------|
| 2025         | 202,377          | 25,871         | 228,248          |
| 2026         | 204,223          | 24,025         | 228,248          |
| 2027         | 206,086          | 22,162         | 228,248          |
| 2028         | 207,966          | 20,283         | 228,249          |
| 2029-33      | 1,068,627        | 72,613         | 1,141,240        |
| 2034-38      | 1,004,137        | 22,980         | 1,027,117        |
| <b>Total</b> | <b>2,893,416</b> | <b>187,934</b> | <b>3,081,350</b> |

In 2018, the City executed the Clean Water State Revolving Fund Loan agreement WW590510 for the South Longwood Septic Tank Abatement Phase II project, as well as the Lake Ruth and Springwood Septic Tank Abatement projects. This agreement provides total funding of \$3,356,346. The loan period is 20 years, with an interest rate ranging from 0.83% to 1.17%. The loan is secured by gross revenues from the water and sewer systems, net of operations and maintenance costs. The principal and interest remaining to be paid on this loan total \$2,729,829, with principal and interest payments for the 2025/26 fiscal year amounting to \$165,483.

The annual debt service requirement to maturity for the Clean Water State Revolving Fund Loan agreement WW590510 as of September 30, 2024, is as follows:

| FY           | Principal        | Interests      | Total            |
|--------------|------------------|----------------|------------------|
| 2025         | 144,895          | 20,588         | 165,483          |
| 2026         | 146,162          | 19,321         | 165,483          |
| 2027         | 147,440          | 18,043         | 165,483          |
| 2028         | 147,440          | 18,043         | 165,483          |
| 2029-33      | 763,385          | 64,028         | 827,413          |
| 2034-38      | 797,378          | 30,036         | 827,414          |
| 2039-40      | 245,076          | 2,512          | 247,588          |
| <b>Total</b> | <b>2,391,776</b> | <b>172,571</b> | <b>2,564,347</b> |

In 2019, the City executed the Clean Water State Revolving Fund Loan agreement WW590520 for the Longwood Septic Tank Abatement Transmission Main project. This agreement provides total funding of \$2,198,461. The loan period is for 20 years, with an interest rate of 1.25%. The total principal and interest remaining to be paid on this loan is \$1,868,695, with principal and interest payments for the 2025/26 fiscal year totaling \$109,924. The loan is secured by gross revenues from the water and sewer systems, net of operations and maintenance costs.

The annual debt service requirement to maturity for the Clean Water State Revolving Fund Loan agreement WW590520 as of September 30, 2022, is as follows:

| FY           | Principal        | Interests      | Total            |
|--------------|------------------|----------------|------------------|
| 2025         | 86,586           | 23,338         | 109,924          |
| 2026         | 86,586           | 23,338         | 109,924          |
| 2027         | 86,586           | 23,338         | 109,924          |
| 2028         | 86,586           | 23,338         | 109,924          |
| 2029-33      | 432,926          | 116,689        | 549,615          |
| 2034-38      | 432,926          | 116,689        | 549,615          |
| 2039-40      | 173,170          | 46,676         | 219,846          |
| <b>Total</b> | <b>1,385,366</b> | <b>373,406</b> | <b>1,758,772</b> |

In 2019, the City executed the Clean Water State Revolving Fund Loan agreement WW590530 for the East Longwood Septic Tank Abatement Project. This agreement provides total funding of \$1,245,720. The loan period is for 20 years with an interest rate of 0.91%. The total principal and interest remaining to be paid on this loan is \$1,052,277, with principal and interest payments for the 2025/26 fiscal year totaling \$61,899. The loan is secured by gross revenues from the water and sewer systems, net of operations and maintenance costs.

The annual debt service requirement to maturity for the Clean Water State Revolving Fund Loan agreement WW590530 as of September 30, 2024, is as follows:

| FY           | Principal      | Interests     | Total          |
|--------------|----------------|---------------|----------------|
| 2025         | 53,651         | 8,248         | 61,899         |
| 2026         | 54,140         | 7,758         | 61,899         |
| 2027         | 54,634         | 7,264         | 61,899         |
| 2028         | 54,634         | 7,264         | 61,899         |
| 2029-33      | 283,297        | 26,196        | 309,493        |
| 2034-38      | 296,455        | 13,039        | 309,494        |
| 2039-40      | 122,402        | 1,395         | 123,797        |
| <b>Total</b> | <b>919,213</b> | <b>71,164</b> | <b>990,380</b> |

In 2020, the City executed the Clean Water State Revolving Fund Loan agreement WW590540 for the Longwood Collection System Expansion Project. This agreement provides total funding of \$2,138,781. The loan period is for 20 years with an interest rate of 0.40%. The note is secured by gross revenues from the water and sewer systems, net of operations and maintenance costs. The total principal and interest remaining to be paid on this loan is \$2,008,190, with principal and interest payments for the 2025/26 fiscal year totaling \$105,694.

The annual debt service requirement to maturity for the Clean Water State Revolving Fund Loan agreement WW590540 as of September 30, 2024, is as follows:

| FY           | Principal        | Interests    | Total            |
|--------------|------------------|--------------|------------------|
| 2025         | 104,946          | 748          | 105,694          |
| 2026         | 104,988          | 706          | 105,694          |
| 2027         | 105,030          | 664          | 105,694          |
| 2028         | 105,051          | 643          | 105,694          |
| 2029-33      | 525,994          | 2,478        | 528,472          |
| 2034-38      | 527,046          | 1,425        | 528,471          |
| 2039-42      | 422,396          | 380          | 422,776          |
| <b>Total</b> | <b>1,895,451</b> | <b>7,044</b> | <b>1,902,495</b> |

# LONG TERM DEBT ANALYSIS

|                                                  | Beginning<br>Balance<br>10/1/2024 | FY 2025<br>Additions | Due in FY 2025<br>Reductions | Ending Balance<br>9/30/2025 | Due in FY 2025   |
|--------------------------------------------------|-----------------------------------|----------------------|------------------------------|-----------------------------|------------------|
| <b>Governmental<br/>Activities</b>               |                                   |                      |                              |                             |                  |
| <u>Notes Payable -<br/>Direct Borrowing</u>      |                                   |                      |                              |                             |                  |
| Note Series 2016<br>- Capital Imp                | 465,349                           | -                    | (116,778)                    | 348,561                     | 350,904          |
| Note Series 2017<br>- Reiter Park                | 2,614,486                         | -                    | (327,096)                    | 2,287,390                   | 327,096          |
| Note Series<br>2017B                             | 1,122,696                         | -                    | (229,718)                    | 898,171                     | 229,718          |
| Note Series 2020                                 | 313,799                           | -                    | (313,343)                    | 0                           | 0                |
| <b>Subtotal<br/>Governmental<br/>Activities</b>  | <b>4,516,330</b>                  | <b>-</b>             | <b>(1,773,709)</b>           | <b>4,291,806</b>            | <b>983,556</b>   |
|                                                  |                                   |                      |                              |                             |                  |
| <u>Note Payable -<br/>Direct Borrowing</u>       |                                   |                      |                              |                             |                  |
| Note Series<br>2017B                             | 25,964                            | -                    | (5,193)                      | 20,771                      | 5,193            |
| <u>SRF Loans</u>                                 |                                   |                      |                              |                             |                  |
| SRF 590500                                       | 3,081,351                         | -                    | (228,248)                    | 2,853,103                   | 228,248          |
| SRF 590510                                       | 2,564,346                         | -                    | (165,483)                    | 2,236,098                   | 165,483          |
| SRF 590520                                       | 1,758,771                         | -                    | (109,924)                    | 1,648,847                   | 109,924          |
| SRF 590530                                       | 990,378                           | -                    | (61,899)                     | 928,479                     | 61,899           |
| SRF 590540                                       | 1,902,496                         | -                    | (105,695)                    | 1,796,802                   | 105,694          |
| <b>Subtotal<br/>Business-Type<br/>Activities</b> | <b>10,994,554</b>                 | <b>-</b>             | <b>(668,298)</b>             | <b>10,326,257</b>           | <b>676,440</b>   |
| <b>Total Debt<br/>Service Citywide</b>           | <b>17,060,069</b>                 | <b>-</b>             | <b>(2,442,007)</b>           | <b>14,618,062</b>           | <b>1,659,996</b> |



# HUMAN RESOURCES OVERVIEW

The City of Longwood recognizes that its employees are vital to achieving the City's mission and goals. To attract and retain skilled, professional, and results-driven staff, the City is committed to offering a competitive total compensation and benefits package that reflects market-based salaries and a comprehensive range of benefits.

The City views compensation and benefits as key components of a broader employment relationship that includes meaningful and rewarding work, opportunities for growth and professional development, and a shared commitment to the City's mission of delivering service excellence and fostering citizen trust through open, accountable, and responsive government.

## Performance Evaluation System

The City of Longwood is committed to fostering a culture of excellence by developing a highly productive, accountable workforce. The City's Job Performance Management process serves as a collaborative tool for managers and employees to align individual performance goals with professional development and the City's overall mission.

This ongoing process emphasizes frequent communication, regular feedback, and clear expectations to ensure employees remain focused and engaged in achieving their objectives.

The Job Performance Management tools are designed to:

- Identify essential job competencies;
- Establish SMART goals (Specific, Measurable, Achievable, Relevant, and Time-bound);
- Define accountabilities, deliverables, and performance objectives aligned with job responsibilities;
- Communicate the City's expectations for performance and professional development;
- Proactively address performance concerns through regular assessments, continuous feedback, individualized development plans, and performance improvement plans;
- Recognize and reward outstanding achievements and contributions; and
- Encourage ongoing coaching, mentorship, and support to promote growth and success in alignment with organizational goals.



# HUMAN RESOURCES OVERVIEW

## Compensation Plan

The City of Longwood's Compensation Program is designed to support the strategic goals and mission of the City. The Compensation Program strives to motivate, attract, engage and retain quality employees through competitive compensation plans that align with the City's budget and relevant labor markets. The City's compensation plan is based upon principles of fairness and equity and is administered with sound fiscal discipline.

## Fringe Benefit Program

The City provides a comprehensive fringe benefits package to city employees including employee health insurance, dental and vision insurance, AFLAC, retirement plan contributions, life insurance, and disability coverage. Other employee-related costs include workers' compensation, unemployment insurance, employee assistance program, wellness program, legal services, enhanced training program, Social Security and Medicare, vacation and sick leave, and paid holidays.



# AUTHORIZED POSITIONS

| Department                             | FY 2026<br>Full-Time | FY 2026<br>Part-Time | FY 2026<br>FTE's |
|----------------------------------------|----------------------|----------------------|------------------|
| City Clerk's Office                    |                      |                      |                  |
| City Clerk                             | 1                    | 0                    | 1                |
| Records Coordinator                    | 1                    | 0                    | 1                |
|                                        |                      | Subtotal             | 2                |
| Human Resources                        |                      |                      |                  |
| Human Resources/Risk Mgmt Director     | 1                    | 0                    | 1                |
| Human Resources Program Manager        | 1                    | 0                    | 1                |
| Payroll/HR Coordinator                 | 1                    | 0                    | 1                |
|                                        |                      | Subtotal             | 3                |
| City Manager's Office                  |                      |                      |                  |
| City Manager                           | 1                    | 0                    | 1                |
| Executive Assistant City Manager       | 1                    | 0                    | 1                |
| Administrative Assistant               | 1                    | 0                    | 1                |
| Facilities Construction Maintenance    | 1                    | 0                    | 1                |
| Community & Media Relations Manager    | 1                    | 0                    | 1                |
|                                        |                      | Subtotal             | 5                |
| Financial Services                     |                      |                      |                  |
| Financial Services Director            | 1                    | 0                    | 1                |
| Jr Accountant                          | 1                    | 0                    | 1                |
| Accounting Coordinator                 | 1                    | 0                    | 1                |
| Finance/Grants Coordinator             | 1                    | 0                    | 1                |
| Operations & Budget Manager            | 1                    | 0                    | 1                |
| Purchasing Manager                     | 1                    | 0                    | 1                |
| Purchasing Coordinator                 | 1                    | 0                    | 1                |
| Utility Billing Manager                | 1                    | 0                    | 1                |
| Customer Service Rep/Field Service     | 1                    | 0                    | 1                |
| Senior Customer Service Representative | 1                    | 0                    | 1                |
| Meter Reader                           | 1                    | 0                    | 1                |
|                                        |                      | Subtotal             | 11               |

| Department                      | FY 2026<br>Full-Time | FY 2026<br>Part-Time | FY 2026<br>FTE's |
|---------------------------------|----------------------|----------------------|------------------|
| Information Technology          |                      |                      |                  |
| Information Technology Director | 1                    | 0                    | 1                |
| Information Technology Analyst  | 1                    | 0                    | 1                |
|                                 |                      | Subtotal             | 2                |
| Police Department               |                      |                      |                  |
| Police Chief                    | 1                    | 0                    | 1                |
| Police Deputy Chief             | 1                    | 0                    | 1                |
| Police Corporal                 | 7                    | 0                    | 7                |
| Police Evidence Custodian       | 1                    | 0                    | 1                |
| Police Lieutenant*              | 4                    | 0                    | 4                |
| Police Officer                  | 26                   | 0                    | 26               |
| Police Sergeant                 | 6                    | 0                    | 6                |
| Senior Administrative Assistant | 1                    | 0                    | 1                |
| Police Records Specialist       | 2                    | 0                    | 2                |
| Police Administrative Manager   | 1                    | 0                    | 1                |
|                                 |                      | Subtotal             | 50               |
| Fire Department                 |                      |                      |                  |
| Fire Chief                      | 1                    | 0                    | 1                |
| Deputy Fire Chief               | 1                    | 0                    | 1                |
| Fire Battalion Chief            | 3                    | 0                    | 3                |
| Fire Inspector Part-Time        | 0                    | 1                    | 0.5              |
| Fire Lieutenant                 | 6                    | 0                    | 6                |
| Training Fire Chief             | 1                    | 0                    | 1                |
| Firefighter                     | 30                   | 0                    | 30               |
| Fire Marshal                    | 1                    | 0                    | 1                |
| Fire Department Coordinator     | 1                    | 0                    | 1                |
|                                 |                      | Subtotal             | 44.5             |
| Community Development           |                      |                      |                  |
| Community Development Director  | 1                    | 0                    | 1                |
| Economic Development Manager    | 1                    | 0                    | 1                |



| Department                       | FY 2026<br>Full-Time | FY 2026<br>Part-Time | FY 2026<br>FTE's |
|----------------------------------|----------------------|----------------------|------------------|
| Community Development            |                      |                      |                  |
| Code Compliance Officer          | 1                    | 0                    | 1                |
| Economic Development Manager     | 1                    | 0                    | 1                |
| Senior Planner                   | 1                    | 0                    | 1                |
| Planner                          | 1                    | 0                    | 1                |
| Senior Administrative Assistant  | 1                    | 0                    | 1                |
| Permit Clerk                     | 2                    | 0                    | 2                |
| Building Official                | 1                    | 0                    | 1                |
| Building Inspector               | 1                    | 0                    | 1                |
| Plans Examiner/Inspector         | 1                    | 0                    | 1                |
|                                  |                      | Subtotal             | 12               |
| Leisure Services Department      |                      |                      |                  |
| Leisure Services Director        | 1                    | 0                    | 1                |
| Recreation Manager               | 1                    | 0                    | 1                |
| Park Service Supervisor          | 1                    | 0                    | 1                |
| Admin Asst/Comm Bldg Coordinator | 1                    | 0                    | 1                |
| Event Attendant Part-Time        | 0                    | 3                    | 1.5              |
| Park Attendant Part-Time         | 0                    | 3                    | 1.5              |
| Park Service Specialist I*       | 4                    | 0                    | 4                |
| Park Service Specialist II       | 1                    | 0                    | 1                |
| Park Service Specialist III      | 1                    | 0                    | 1                |
|                                  |                      | Subtotal             | 13               |
| Public Works/Utilities           |                      |                      |                  |
| Public Works Director            | 1                    | 0                    | 1                |
| Deputy Director of Public Works  | 1                    | 0                    | 1                |
| Public Works Engineer            | 1                    | 0                    | 1                |
| Streets & Stormwater Supervisor  | 1                    | 0                    | 1                |
| PW Maintenance Specialist I      | 5                    | 0                    | 5                |
| PW Maintenance Specialist II     | 3                    | 0                    | 3                |
| PW Crew Leader                   | 1                    | 0                    | 1                |

| Department                            | FY 2026<br>Full-Time | FY 2026<br>Part-Time | FY 2026<br>FTE's |
|---------------------------------------|----------------------|----------------------|------------------|
| Public Works/Utilities                |                      |                      |                  |
| Senior Administrative Assistant       | 2                    | 0                    | 2                |
| PW Administrative Office Manager      | 1                    | 0                    | 1                |
| Utilities Division Manager            | 1                    | 0                    | 1                |
| Utilities Field Supervisor            | 1                    | 0                    | 1                |
| Backflow Program Coordinator          | 1                    | 0                    | 1                |
| Utilities Maintenance Specialist I    | 3                    | 0                    | 3                |
| Utilities Maintenance Specialist II   | 3                    | 0                    | 3                |
| Utilities Maintenance Specialist III  | 1                    | 0                    | 1                |
| Utility Locator                       | 1                    | 0                    | 1                |
| Special Assess & Cemetery Maint Coord | 1                    | 0                    | 1                |
| Water Plant Operator                  | 1                    | 0                    | 1                |
| Lead Water Plant Operator             | 1                    | 0                    | 1                |
| Lift Station Operator                 | 1                    | 0                    | 1                |
| GIS Analyst                           | 1                    | 0                    | 1                |
| Fire Hydrant Technician               | 1                    | 0                    | 1                |
| Project Manager                       | 1                    | 0                    | 1                |
|                                       |                      | Subtotal             | 34               |
| <b>Total FY 2026 FTE's</b>            |                      |                      | <b>176.5</b>     |

\* Unfunded

1 Park Service Specialist I (only 1 position unfunded)

1 Police Lieutenant (only 1 position unfunded)



# PAYROLL ALLOCATIONS

| POSITION TITLE                 | GENERAL FUND<br>PERCENTAGE<br>(001) | BUILDING FUND<br>PERCENTAGE<br>(102) | PUB FACILITY FUND<br>PERCENTAGE<br>(310) | PU FUND<br>PERCENTAGE<br>(401) | STORMWATER FUND<br>PERCENTAGE<br>(406) |
|--------------------------------|-------------------------------------|--------------------------------------|------------------------------------------|--------------------------------|----------------------------------------|
| FINANCIAL SRVS DIR             | 85.0%                               |                                      |                                          | 15.0%                          |                                        |
|                                | 001-1600-513-1200                   |                                      |                                          | 401-1615-513-1200              |                                        |
| ACCOUNTING COORDINATOR         | 90.0%                               |                                      |                                          | 10.0%                          |                                        |
|                                | 001-1600-513-1200                   |                                      |                                          | 401-1615-513-1200              |                                        |
| SENIOR ADM ASSISTANT           | 90.0%                               |                                      |                                          | 10.0%                          |                                        |
|                                | 001-1600-513-1200                   |                                      |                                          | 401-1615-513-1200              |                                        |
| COMMUNITY DEVL DIRECTOR        | 75.0%                               | 25.0%                                |                                          |                                |                                        |
|                                | 001-3100-515-1200                   | 102-2900-524-1200                    |                                          |                                |                                        |
| COMM. DEVELOPMENT COORD        | 50.0%                               | 50.0%                                |                                          |                                |                                        |
|                                | 001-3100-515-1200                   | 102-2900-524-1200                    |                                          |                                |                                        |
| SENIOR PLANNER                 | 75.0%                               | 25.0%                                |                                          |                                |                                        |
|                                | 001-3100-515-1200                   | 102-2900-524-1200                    |                                          |                                |                                        |
| PLANNER                        | 75.0%                               | 25.0%                                |                                          |                                |                                        |
|                                | 001-3100-515-1200                   | 102-2900-524-1200                    |                                          |                                |                                        |
| PW DIRECTOR                    | 25.0%                               |                                      | 25.0%                                    | 40.0%                          | 10.0%                                  |
|                                | 001-3520-541-1200                   |                                      | 310-3520-524-3100                        | 401-4120-536-1200              | 406-3520-541-1200                      |
| DEPUTY PW DIRECTOR             | 45.0%                               |                                      | 10.0%                                    | 25.0%                          | 20.0%                                  |
|                                | 001-3520-541-1200                   |                                      | 310-3520-524-3100                        | 401-4120-536-1200              | 406-3520-541-1200                      |
| STREETS/STORMWATER CREW LEADER | 60.0%                               |                                      |                                          |                                | 40.0%                                  |
|                                | 001-3520-541-1200                   |                                      |                                          |                                | 406-3520-541-1200                      |
| PUBLIC WORKS-ENGINEER          | 25.0%                               | 5.0%                                 | 40.0%                                    | 5.0%                           | 25.0%                                  |
|                                | 001-3520-541-1200                   | 102-2900-524-1200                    | 310-3520-524-3100                        | 401-4120-536-1200              | 406-3520-541-1200                      |
| Administrative Office Manager  | 25.0%                               |                                      | 20.0%                                    | 50.0%                          | 5.0%                                   |
|                                | 001-3520-541-1200                   |                                      | 310-3520-524-3100                        | 401-4120-536-1200              | 406-3520-541-1200                      |
| SR ADMINISTRATIVE ASST         | 42.0%                               | 3.0%                                 | 20.0%                                    | 10.0%                          | 25.0%                                  |
|                                | 001-3520-541-1200                   | 102-2900-524-1200                    | 310-3520-524-3100                        | 401-4120-536-1200              | 406-3520-541-1200                      |
| SR ADMINISTRATIVE ASST         | 25.0%                               |                                      | 5.0%                                     | 70.0%                          |                                        |
|                                | 001-3520-541-1200                   |                                      | 310-3520-524-3100                        | 401-4120-536-1200              |                                        |
| STREETS/STORMWATER SUPERVISOR  | 52.0%                               | 3.0%                                 |                                          |                                | 45.0%                                  |
|                                | 001-3520-541-1200                   | 102-2900-524-1200                    |                                          |                                | 406-3520-541-1200                      |
| UTILITIES DIVISION MANAGER     | 0.0%                                | 5.0%                                 |                                          | 95.0%                          |                                        |
|                                | 001-3520-541-1200                   | 102-2900-524-1200                    |                                          | 401-4120-536-1200              |                                        |
| PW MAINT SPECIALIST II (SW)    | 25.0%                               |                                      |                                          |                                | 75.0%                                  |
|                                | 001-3520-541-1200                   |                                      |                                          |                                | 406-3520-541-1200                      |
| PW MAINT SPECIALIST I (SW)     | 25.0%                               |                                      |                                          |                                | 75.0%                                  |
|                                | 001-3520-541-1200                   |                                      |                                          |                                | 406-3520-541-1200                      |
| PW MAINT SPECIALIST I (SW)     | 50.0%                               |                                      |                                          |                                | 50.0%                                  |
|                                | 001-3520-541-1200                   |                                      |                                          |                                | 406-3520-541-1200                      |
| GIS ANALYST                    | 30.0%                               | 10.0%                                | 5.0%                                     | 50.0%                          | 5.0%                                   |
|                                | 001-3520-541-1200                   | 001-3100-515-1200                    | 102-2900-524-1200                        | 401-4120-536-1200              | 406-3520-541-1200                      |

# PAY GRADE PLAN

## NON – UNION

| Title                                                                                                                                                                   | Grade | Minimum     | Maximum     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|-------------|-------------|
| Vacant                                                                                                                                                                  | 1     | \$32,051.82 | \$52,302.85 |
| Event Attendant Part-time<br>Park Attendant Part-time                                                                                                                   | 2     | \$16,341.66 | \$26,666.67 |
| Permit Clerk<br>Administrative Assistant<br>Customer/Field Service Representative                                                                                       | 3     | \$35,297.90 | \$57,599.86 |
| Vacant                                                                                                                                                                  | 4     | \$38,121.73 | \$62,207.85 |
| Senior Administrative Assistant<br>Economic Development Coordinator<br>Police Evidence Custodian<br>Police Records Specialist<br>Senior Customer Service Representative | 5     | \$41,171.47 | \$67,184.48 |
| Code Compliance Officer<br>Facilities Construction Maintenance<br>Admin. Asst./Community Building Coord.                                                                | 6     | \$44,465.19 | \$72,559.24 |
| Accounting Coordinator<br>Purchasing Coordinator                                                                                                                        | 7     | \$48,022.40 | \$78,363.98 |
| Payroll/HR Coordinator<br>Fire Department Coordinator<br>Records Coordinator                                                                                            | 8     | \$51,864.19 | \$84,633.09 |

# PAY GRADE PLAN

**NON – UNION**

| Title                               | Grade | Minimum     | Maximum      |
|-------------------------------------|-------|-------------|--------------|
| Building Inspector                  | 9     | \$56,013.33 | \$91,403.74  |
| Building Inspector/Plans Examiner   |       |             |              |
| Executive Assistant to City Manager |       |             |              |
| Finance/Grants Coordinator          |       |             |              |
| Jr Accountant                       |       |             |              |
| Planner                             |       |             |              |
| Fire Inspector Part Time            |       | \$28,006.66 | \$45,701.87  |
| GIS Analyst                         | 10    | \$60,494.39 | \$98,716.04  |
| Project Manager                     |       |             |              |
| Community & Media Relations Manager |       |             |              |
| Information Technology Analyst      |       |             |              |
| Police Administrative Manager       |       |             |              |
| Senior Planner                      |       |             |              |
| PW Administrative Office Manager    |       |             |              |
| Recreation Manager                  |       |             |              |
| Purchasing Manager                  | 11    | \$65,333.95 | \$106,613.32 |
| Utility Billing Manager             |       |             |              |
| HR Program Manager                  |       |             |              |
| Vacant                              | 12    | \$70,560.66 | \$115,142.39 |
| Economic Development Manager        | 13    | \$76,205.51 | \$124,353.78 |

# PAY GRADE PLAN

**NON – UNION**

| Title                               | Grade | Minimum                            | Maximum      |
|-------------------------------------|-------|------------------------------------|--------------|
| Building Official                   | 14    | \$82,301.95                        | \$134,302.08 |
| Police Lieutenant                   |       |                                    |              |
| Fire Battalion Chief                |       |                                    |              |
| Utilities Division Manager          |       |                                    |              |
| Fire Training Chief                 |       |                                    |              |
| Finance Operations & Budget Manager | 15    | \$88,886.11                        | \$145,046.25 |
| Public Works Engineer               | 16    | \$95,997.00                        | \$156,649.95 |
| Deputy Director of Public Works     |       |                                    |              |
| Deputy Fire Chief                   |       |                                    |              |
| Deputy Police Chief                 |       |                                    |              |
| Leisure Services Director           | 17A   | \$103,676.76                       | \$169,181.94 |
| HR/Risk Management Director         | 17B   | \$110,300.37                       | \$179,990.49 |
| Information Technology Director     |       |                                    |              |
| City Clerk                          |       |                                    |              |
| Public Works Director/City Engineer |       |                                    |              |
| Community Development Director      | 17C   | \$116,716.73                       | \$190,460.85 |
| Financial Services Director         | 17D   | \$138,471.26                       | \$225,960.36 |
| Fire Chief                          |       |                                    |              |
| Police Chief                        |       |                                    |              |
| City Manager                        | 21    | Pay Established by City Commission |              |
|                                     |       |                                    | \$158,881.42 |

# PAY GRADE PLAN

## NON-UNION

| Title                                                                                                                  | Grade | Minimum     | Maximum     |
|------------------------------------------------------------------------------------------------------------------------|-------|-------------|-------------|
| Parks Service Specialist I<br>Public Works Maintenance Specialist I<br>Utilities Maintenance Specialist I              | 1A    | \$34,615.96 | \$55,421.28 |
| Parks Service Specialist II<br>Public Works Maintenance Specialist<br>Utilities Maintenance Specialist II              | 2A    | \$37,500.63 | \$60,039.71 |
| Meter Reader                                                                                                           | 3AA   | \$38,121.73 | \$61,034.12 |
| Parks Service Specialist III<br>Utilities Maintenance Specialist III<br>Fire Hydrant Technician                        | 3A    | \$40,500.67 | \$64,842.89 |
| Public Works Crew Leader<br>Lift Station Operator<br>Utility Locator                                                   | 4A    | \$43,335.71 | \$69,381.88 |
| SA & Cemetery Maint Coordinator                                                                                        | 5A    | \$46,369.22 | \$74,238.61 |
| Backflow Program Coordinator                                                                                           | 6A    | \$49,039.28 | \$78,513.47 |
| Water Plant Operator                                                                                                   | 7A    | \$52,681.17 | \$84,344.24 |
| Streets & Stormwater Supervisor<br>Utilities Field Supervisor<br>Park Services Supervisor<br>Lead Water Plant Operator | 8A    | \$56,250.94 | \$90,059.56 |

# PAY GRADE PLAN

## PD TEAMSTERS

| Classification | Minimum     | Maximum      |
|----------------|-------------|--------------|
| Officer        | \$63,532.69 | \$88,089.60  |
| Corporal       | \$67,979.98 | \$94,255.87  |
| Sergeant       | \$74,777.98 | \$103,681.46 |

## FD IAFF

| Position              | Minimum     | Maximum      |
|-----------------------|-------------|--------------|
| Firefighter/EMT       | \$51,250.00 | \$85,970.59  |
| Firefighter/Paramedic | \$64,250.00 | \$99,295.13  |
| Engineer              | \$68,546.88 | \$110,495.63 |
| Engineer OIC          | \$69,290.00 | \$114,915.45 |
| Lieutenant            | \$70,468.75 | \$117,875.00 |



# Glossary

This glossary defines specialized terms and acronyms used throughout this budget document. It is intended to assist readers who may not be familiar with financial or municipal terminology.

**Account** – A classification of appropriations by expenditure account code.

**Accrual Basis** – An accounting basis where revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of cash flows.

**Ad Valorem Tax** – A tax levied on the assessed value (net of any exemptions) of real or personal property.

**Adopted Budget** – The financial plan of revenues and expenditures for a fiscal year as approved by the City Commission.

**Annual Comprehensive Financial Report (ACFR)** – An annual report that presents the City's financial position from the past fiscal year. It includes two primary components: (1) a Statement of Net Assets and (2) a Statement of Activities.

**Appropriation** – Legal authorization to make expenditures and incur obligations for specific purposes. Appropriations are time-limited and approved by the City Commission.

**Approved Budget** – The legally adopted budget as authorized by the City Commission, in accordance with state statutes.

**Assessed Property Value** – The value assigned to property by the Seminole County Property Appraiser as the basis for levying ad valorem taxes.

**Audit** – An official inspection of the City's financial records conducted by an independent certified public accountant.

**Balanced Budget** – A financial plan where recurring revenues equal recurring operating expenses.

**Basis of Accounting** – The timing of revenue and expenditure recognition for financial reporting purposes.

**Basis of Budgeting** – The method used to determine when revenues and expenditures are recognized for budget purposes.

**Beginning Fund Balance** – Audited fund balance remaining from the prior fiscal year, including unspent appropriations and reserves.

**Budget** – A financial plan that aligns anticipated revenues with proposed expenditures for a specific fiscal year.

**Budget Amendment** – A change to an adopted budget that alters fund totals; requires City Commission approval.

**Budget Calendar** – The schedule of key dates for preparation, adoption, and administration of the City's budget.

**Budget Document** – The formal presentation of the City's budget, including proposed expenditures, revenues, schedules, and supporting materials.

**Budget Message** – A written summary from the City Manager introducing the budget, outlining key changes, policy considerations, and financial highlights.

**Budgetary Control** – The control or management of the organization following an approved budget to keep expenditures within the limitations of available appropriations and revenues.

**Capital Asset** – Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets used in operations with useful lives extending beyond a single reporting period.

**Capital Budget** – A plan of proposed capital outlays and the means of financing them for the current fiscal year.

**Capital Improvement Plan (CIP)** – A projected plan for capital expenditures to be incurred each year over five years, setting forth each capital project, the amount to be expended in each year, and the method of financing those expenditures.

**Capital Improvement/Capital Outlay** – Projects or products that are long-term assets. These expenditures generally have an estimated useful life of two years or longer and typically are over \$5,000.

**Cash Basis** – A type of accounting in which revenue and expenditure transactions are recognized only when cash is increased or decreased.

**Charges for Services** – Charges collected for specific services provided to individuals or entities. Examples include water and solid waste services, building fees, and other direct service fees.

**City Commission** – The elected policy-setting body for the City of Longwood.

**Communication Device** – The use of the budget to communicate the process for preparing, reviewing, and adopting the budget for the upcoming fiscal year. It includes summary information, key issues, trends, and financial decisions.

**Current Taxes** – Taxes that are levied and due within one year.

**Debt Service** – The annual amount of money necessary to pay interest and principal on outstanding debt obligations.

**Deficit** – The excess of expenditures over revenues during a fiscal year.

**Department** – An organizational unit of the City responsible for a major governmental function, such as Public Works, Leisure Services, or Finance.

**Depreciation** – The expiration of the service life of a fixed asset over time. The City uses the straight-line method to depreciate assets by dividing the cost by the asset's useful life. Depreciation is not included in the City's budget.

**Division** – A basic sub-unit of a department within the City. It performs a unique function in the delivery of services.

**Economic Environment** – A functional classification for expenditures aimed at developing and improving the economic condition of the community. This includes business development, housing, urban development, and related services.

**Encumbrance** – Funds set aside from an appropriation to cover a known future liability. Once the payment is made, the encumbrance is removed (liquidated).

**Ending Fund Balance** – Funds carried over at the end of the fiscal year. Within a fund, the revenue on hand at the beginning of the fiscal year plus revenues received during the year minus expenditures equals the ending fund balance.

**Enterprise Fund** – A fund established to account for operations that are financed and operated as private business enterprises. The governing body intends that the costs of providing goods or services to the general public will be financed or recovered primarily through user charges.

**Expenditure** – A decrease in financial resources for the procurement of assets or the cost of goods and/or services received.

**Fiduciary Fund** – A fund used to report assets held in a trustee or agency capacity that are not available for the government's use.

**Financial Plan** – A summary of the City's finances, including revenues and financing sources, expenditures, and financing uses. It includes prior year actuals, estimated current-year actuals, and the proposed budget year.

**Fines and Forfeitures** – Fees collected by the State Court System. These include revenues from fines and penalties for statutory offenses, administrative violations, and forfeits from seized property or performance bonds.

**Fiscal Year (FY)** – The twelve-month financial period used by the City. It begins on October 1 and ends on September 30 of the following year. The fiscal year is identified by the year in which it ends.

**Five-Year Capital Plan** – A plan for capital expenditures projected over a five-year period. It outlines anticipated projects, estimated costs, and proposed funding sources for long-term capital needs.

**Fleet** – Vehicles that are owned and operated by the City.

**Forfeiture Funds** – Funds that any state or local law enforcement agency may request as an equitable share of the net proceeds from a federal forfeiture when directly participating in an investigation or prosecution. The Department of Justice Asset Forfeiture Program helps deter crimes and provides additional resources to state and local law enforcement agencies.

**Franchise Fees** – Franchise fees are assessed on a business, usually a public utility, in return for the privilege of using the government's rights of way to conduct the utility business. The City has granted franchise fees for electric, natural gas, and commercial solid waste.

**FRDAP** – The Land and Recreation Grants staff administers grants to local governments through the Florida Recreation Development Assistance Program (FRDAP). This competitive, reimbursement grant program provides financial assistance for acquisition or development of land for public outdoor recreation.

**Function** – A major class or grouping of tasks directed toward a common goal, such as improvements to public safety or improvement of the physical environment. For budgetary analysis, functions are established by the State of Florida Uniform Chart of Accounts and financial reports must be grouped according to these functions. See Object Code.

**Fund** – An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other financial resources, together with all related liabilities and residual equities or balances, and changes therein, segregated to carry on specific activities or attain certain objectives by special regulations, restrictions, or limitations.

**Fund Balance** – The excess of assets over liabilities. Fund Balance does not necessarily mean funds available for expenditure. It can be restricted, committed, or assigned. A negative fund balance is often referred to as a deficit.

**Funding** – Budgetary resources provided to cover the total cost of a program or project at the time it is undertaken.

**Generally Accepted Accounting Principles (GAAP)** – Standards used for financial report preparation, as determined by the Governmental Accounting Standards Board (GASB), to ensure the City's financial statements can be fairly compared to prior reports and reports of other governmental entities.

**General Fund** – The largest fund within the County, accounting for most of the government's financial resources. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. It usually includes basic operating services such as law enforcement, fire services, finance, information technology, leisure services, and general administration.

**General Government** – Functional classification for services provided by the city for the benefit of the public and the governmental body as a whole, including legislative, financial/administrative, legal, comprehensive planning, judicial, court services, and other general governmental services.

**General Ledger** – A file that contains a listing of the various accounts necessary to reflect the financial position of the government.

**Government Finance Officers Association (GFOA)** – An association that aims to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and practices.

**Governmental Accounting Standards Board (GASB)** – An independent board that establishes standards of financial accounting and reporting for state and local governmental entities. Its standards guide the preparation of external financial reports of those entities.

**Governmental Fund** – A funding structure used to account for activities primarily supported by taxes, grants, and similar revenue sources. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

**Grant** – A financial award given by the state government, federal government, or other agencies to support a particular program or activity. Grant proceeds are restricted to the use stipulated by the Grant Award. Misuse or misappropriation of grant funds can impact the City for years to come.

**Indirect Costs** – Costs associated with, but not directly attributable to, the providing of a product or service. These are usually costs incurred by other departments in support of operating departments.

**Infrastructure** – Long-lived capital assets that are normally stationary and can be preserved for a significantly greater number of years than most capital assets. Examples include water systems, sewer systems, and streets.

**Interest** – Compensation paid or to be paid for the use of borrowed funds

**Inter-fund Transfers** – Budgeted allocations of resources from one fund to another.

**Intergovernmental Revenue** – Funds received from federal, state, and other local government sources in the forms of grants, shared revenues, and payments in lieu of taxes that are for a specific purpose.

**Levy** – To impose taxes, special assessments, or service charges. Also, another term used for millage rate.

**Licenses and Permits Revenue** – Revenue raised to recover the costs associated with regulating business activity, including fees imposed on construction-related activities and business licenses

**Line Item** – An expenditure classification according to the type of item purchased or service obtained, for example, regular salaries, professional services, repairs, and maintenance. See Object Code.

**Long-term Debt** – Financial obligation with a maturity of more than one year after the date of issuance.

**Major Fund** – Governmental fund or enterprise fund reported as a separate column in the basic financial statement and analysis.

**Mill** – Ad valorem (property) tax valuation unit equal to \$1 of tax obligation for every \$1,000 of taxable valuation.

**Millage** – The total tax obligation per \$1,000 of taxable valuation of the property.

**Millage Rate** – A rate per \$1,000 of the taxable property value which, when multiplied by the taxable value, yields the property tax billing for a given parcel.

**Mission Statement** – Statement that defines the purpose and function of the City.

**Miscellaneous (Funding Source)** – Revenues other than those received from standard sources such as taxes, licenses and permits, grants, and user fees.

**Modified Accrual Basis of Accounting** – The basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two ways: 1) revenues are not recognized until they are measurable and available; and 2) expenditures are recognized in the period in which governments generally liquidate the related liability rather than when that liability is first incurred (if earlier).

**Net Position** – The difference between assets and deferred outflows and liabilities and deferred inflows as reported in the Government-wide Financial Statement of the Annual Comprehensive Financial Report.

**Object Code** – An account to which an expense or expenditure is recorded to accumulate and categorize the various types of payments made by governments. These are normally grouped into Personal Services, Operating Expenses, Capital Outlay, and Other categories for budgetary analysis and financial reporting purposes. The State of Florida Uniform Accounting System mandates certain object codes.

**One-Time Expenditures** – Expenditures authorized on a fiscal year basis for a specific purpose that are not expected to be recurring costs as part of normal operating expenditures.

**Ongoing Expenditures** – Expenditures authorized as part of the budget process for recurring or ongoing operational needs.

**Operating Budget** – Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of the City are controlled.

**Operating Expenses** – Also known as operating and maintenance costs; expenses for day-to-day operations such as office supplies, maintenance of equipment, and travel, which exclude capital costs.

**Operating Revenues** – Revenues that recur annually with reasonable stability.

**Operations Guide** – The use of the budget as a means to describe the operations, activities, services, and functions carried out by the City's organizational units.

**Personnel Services** – Costs imposed on each department to support monetary personnel compensation, including salaries, wages, and benefits.

**Physical Environment** – Costs of services provided primarily to achieve a satisfactory living environment by controlling and utilizing elements of the environment, including solid waste, water and sewer conservation, resource management, and other physical environmental services.

**Police Education Fund** – A portion of the traffic and criminal fines received by the City recorded in this fund to provide financing for police law enforcement training.

**Policy Document** – The use of the budget as a means to translate policy into specific programs and activities.

**Principal** – The face amount of debt, exclusive of accrued interest.

**Proprietary Fund** – Funds that are used to account for the City's activities that are similar to those found in the private sector. The measurement focus is on operating income, financial position, and cash flows.

**Property Appraiser** – The elected county official responsible for setting property valuations for tax purposes and for preparing the annual tax roll.

**Property Tax** – Also known as ad valorem tax. It is a tax levied on the assessed value of real and personal property.

**Proposed Budget** – The budget for the upcoming fiscal year submitted to the City Commission for consideration by the City Manager. See Adopted, Approved Budget.

**Public Hearing** – A noticed meeting (per statute and/or ordinance) relating to legal action by the City Commission; usually requires that the public must be heard before action is taken.

**Public Safety** – Functional classification for services provided by the City for the safety and security of the public, including law enforcement, fire control, protective inspections, emergency and disaster relief, and other public safety services.

**Public Utilities Impact Fees Fund** – System impact fees for new hookups as well as contributions from developers of system assets recorded in this fund to provide for future system additions and improvements.

**Public Utilities Fund** – A fund established to record water and sewer revenues and expenditures using the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.



## Glossary (Cont.)

**Revenue** – Income of a government from sources such as tax payments, fees from specific services, receipts from other governments, shared revenues, interest income, and fines and forfeitures.

**Rolled Back/Roll Back Rate** – That millage rate which, when multiplied times the tax roll, exclusive of new construction added to that tax roll, would yield the same amount of revenue for the taxing authority as was yielded by the millage rate levied in the previous year. Normally, as the tax roll rises by inflation or rising property values, the roll-back rate will be lower than the previous year's tax rate.

**Rollover** – Any equipment, contractual, commodity, or capital project that has been previously approved by the City Commission but for various reasons has not been implemented on schedule.

**Special Assessment** – A compulsory levy imposed on certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

**Special Revenue Fund** – Governmental fund type used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations, or other governments.

**State Shared Revenue** – Revenues assessed and collected by the State of Florida, then allocated and returned to the municipalities. The largest portion of state shared revenues is sales tax.

**State Revolving Fund (SRF)** – Revolving loan fund through the Florida Department of Environmental Protection that provides low-cost financing for stormwater and water and sewer projects.

**Stormwater Management Fund** – This fund accounts for monthly fees assessed against properties in the City for the provision of stormwater management programs.

**Tax Base** – The total property valuations on which each taxing authority levies its tax rates.

**Taxable Value** – The assessed value less homestead and other exemptions.

**Taxes** – Compulsory charges levied by a government for financing services performed.

**Transfers** – Transfers between individual funds of a governmental unit that are not repayable and are not considered charges for goods or services.

**Transportation** – Functional classification for expenditures for developing and improving the safe and adequate flow of vehicles, travelers, and pedestrians on the road and street facilities.

**Truth in Millage (TRIM)** – The Florida Truth in Millage Act formalizes the property tax levying process by requiring a specific method of tax rate calculation, a form of notice, public hearing requirements, and advertisement specifications before the adoption of a budget tax rate.

**Uniform Accounting System** – The chart of accounts prescribed by the Department of Financial Services Bureau of Local Government designed to standardize financial information to facilitate the comparison and evaluation of reports.

**User Fee** – Charge imposed on a customer for using a specific service operated by the City.