

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

AGENDA - WORK SESSION
June 17, 2026
1:00 PM

- 1. CALL TO ORDER**
- 2. ITEMS FOR DISCUSSION**
 - A. Discuss funding strategies towards the development of the FY2026-2027 budget.**
- 3. ADJOURN**

Liane Cartagena
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

Future Meetings:	July 6, 2026 (CANCELED)	6:00 PM	Regular Meeting
	July 20, 2026	6:00 PM	Regular Meeting
	August 3, 2026	6:00 PM	Regular Meeting



Budget Development Workshop

June 2026

City of Longwood | Financial Services Department

AGENDA

- Overview
- Millage Rates
- Key Takeaways & Discussion



Overview

Overview: Current vs. Target

Balancing current baseline metrics with targets needed to achieve stable operating reserves.

General Funds	Baseline Proposed	Proposed (Staff Adjusted)	Variance
Revenues	\$27,121,635	\$27,145,194	+\$23,559
Expenses	\$28,053,886	\$27,381,665	-\$672,221
Fund Balance Reserves	12.9%	15.8%	17.0%

Target Reserve

17.0%

The city standard operating target requires an increase in reserves from the baseline of 13.3% to secure long-term liquidity.

Millage Rates

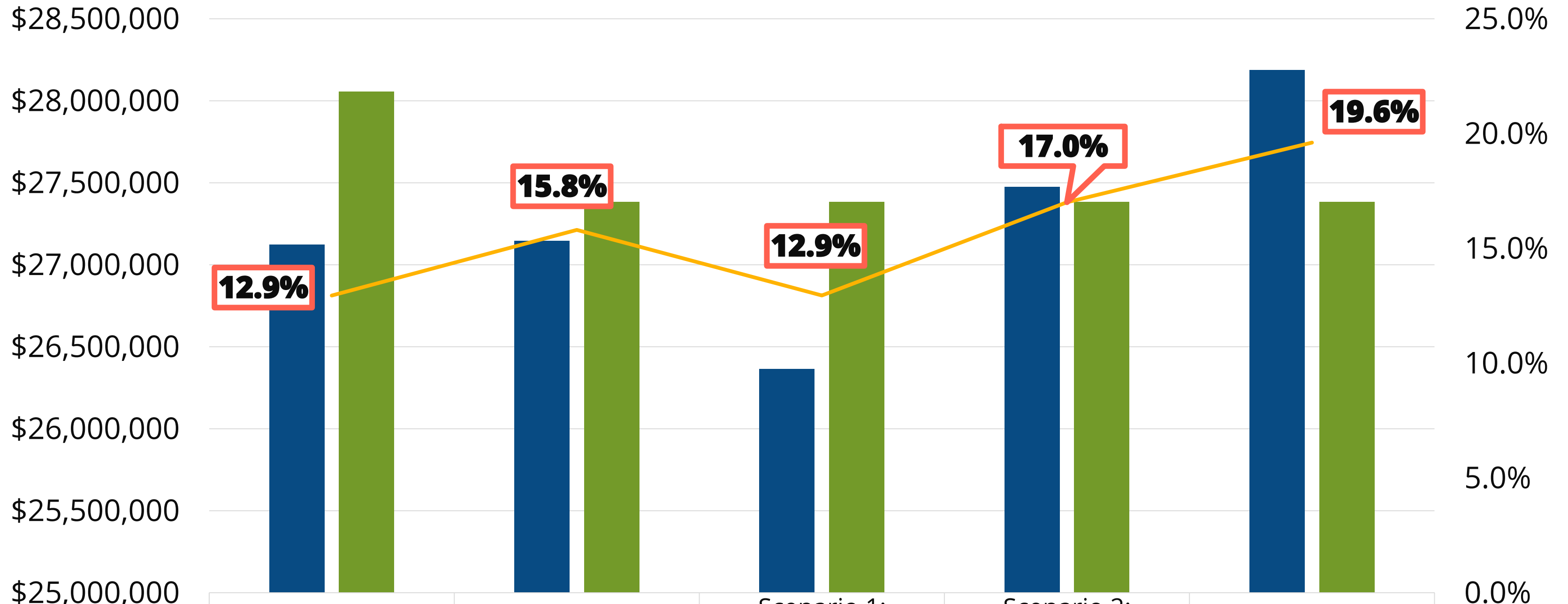
Required Millage Votes

Here is the less-talked about change

Required Vote	Current	Proposed
Majority Vote	Anything up to the TRIM-based maximum millage calculation	Rollback rate
Super-majority (2/3)	Anything above the Max. Millage	Anything above Rollback rate
Unanimous (or 75% if 9+ members)	Anything 110%+ above Max.	Anything 110%+ above Rollback rate



General Funds - Revenues -Expenses- Fund Reserves %



	Baseline Proposed	Proposed - (Staff Adjusted)	Scenario 1: Millage 5.1489 Rollback Required Majority Vote	Scenario 2: Millage 5.6480 (Reserve @17%) - Super Majority (2/3)	Scenario 3: Millage 5.9675 (Max) - Super Majority (2/3)
Revenues	\$27,121,635	\$27,145,194	\$26,363,205	\$27,474,828	\$28,186,435
Expenses	\$28,053,886	\$27,381,665	\$27,381,665	\$27,381,665	\$27,381,665
Fund Balance Reserves	12.9%	15.8%	12.9%	17.0%	19.6%

Revenues Expenses Fund Balance Reserves

General Fund Balancing Transfers

Allocations mapped from the main General Fund to maintain balance in dedicated sector areas.

FY 26-27 Proposed	
To	Amount
Building	\$280,000
Events	\$35,000
COP	\$10,500
CERT	\$1,500
TOTAL	\$327,000

FY 25-26	
To	Amount
Building	\$380,000
Events	\$45,000
COP	\$10,000
TOTAL	\$435,000

Strategic Transfer Net Reduction: -\$108,000 (24.8% decrease from FY25-26)

Capital Projects: Top 8 Prioritizations

Primary infrastructure and hardware allocation recommendations for Fund 320

Rank	Capital Project Description	Assigned Area	Requested Allocation
1	Fire Station 15 Relocation	<i>Public Safety</i>	\$9,336,125*
2	Fire Rescue 17 Replacement	<i>Public Safety</i>	\$389,695
3	Patrol Vehicle Replacements (6)	<i>Police Services</i>	\$377,690
4	Laptop Computers	<i>Police Services</i>	\$220,000
5	Datacenter Refresh Project	<i>IT Infrastructure</i>	\$124,395
6	Police Department A/C Replacement	<i>Facilities</i>	\$80,000

Note: Additional listed projects include Body Worn Cameras (\$73,952) and General Air Conditioning unit (\$47,500).

* - Partially funded with \$4.49 million transfer from General Fund last fiscal year.

Key Takeaways & Discussion



Reserve Restoration

- Executing a path to achieving and maintain our 17% operating reserve benchmark.



Budget Sustainability

- Securing structural balance across every department to maintain robust service standards.



Revenue Strategy CS/SB 4-F

- Thorough oversight of municipal assessments, millage strategies, and General Fund balancing operations.



Homestead Impacts (HJR 1-F)

- Ad Valorem projections show sharp drops if changes pass: 2027 values to \$10.7M (9.8% reserves) and 2028 down to \$9.7M (6.3% reserves) .



Thank You

For Your Attention

City of Longwood | Financial Services Department