

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

WORK SESSION AGENDA
July 15, 2026
10:00 AM

- 1. CALL TO ORDER**
- 2. REVIEW AND DISCUSS THE PROPOSED BUDGET FOR FISCAL YEAR 2026- 2027**
 - A. Proposed Budget for Fiscal Year 2026-2027.**
- 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 20, 2026	6:00 PM	Regular Meeting
	August 3, 2026	6:00 PM	Regular Meeting



Proposed Budget

FY 26-27

October 1, 2026 - September 30, 2027

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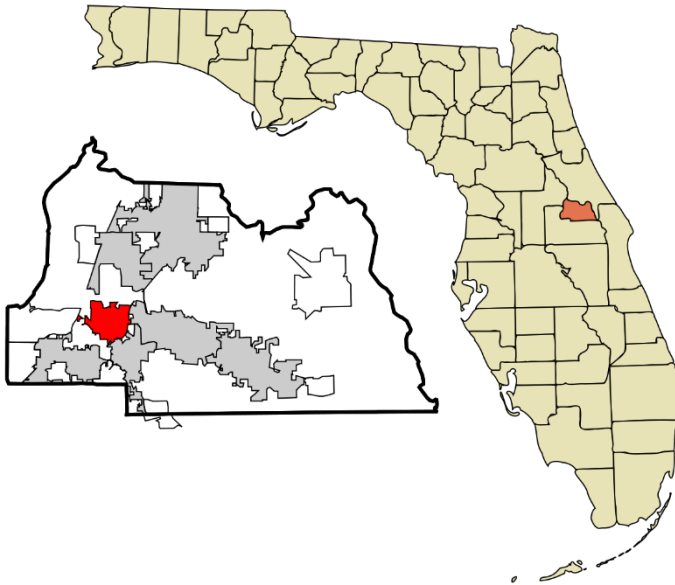
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OVERVIEW



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



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 enhance quality of life through responsive and transparent governance, strong public services, thoughtful redevelopment, and sustainable economic growth.

Longwood's Vision

To be a forward-thinking organization that delivers innovative, sustainable, and fiscally responsible services to strengthen our community and support economic vitality.

Core Values (Longwood has HART!)

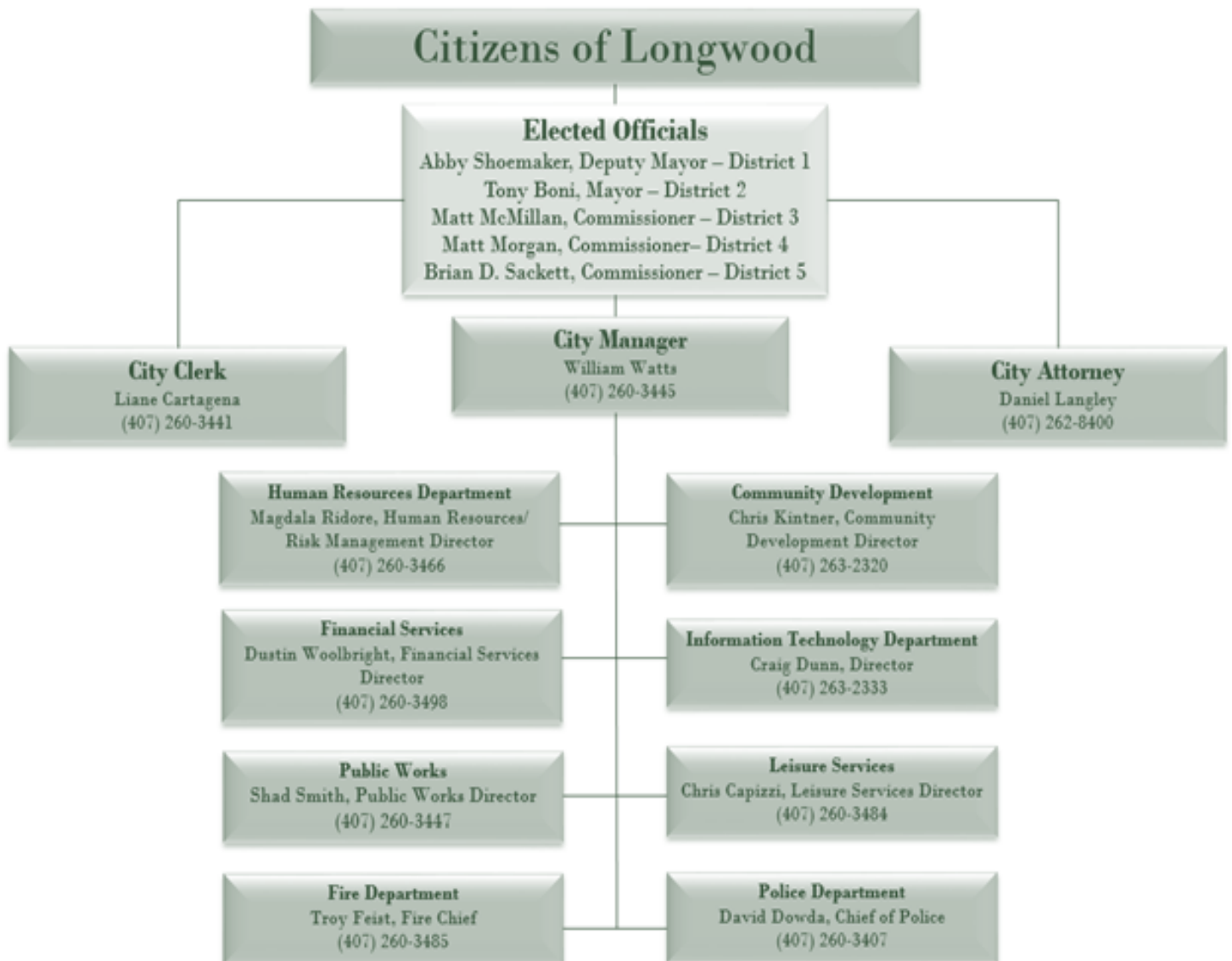
Honesty – We act with integrity, fairness, and respect.

Accountability – We take ownership and are transparent in our actions.

Responsibility – We deliver dependable, high-quality services.

Teamwork – We collaborate to achieve meaningful results.

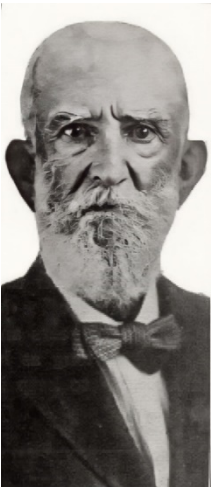
Organizational Structure



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.



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.

The Longwood Police Department is 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.



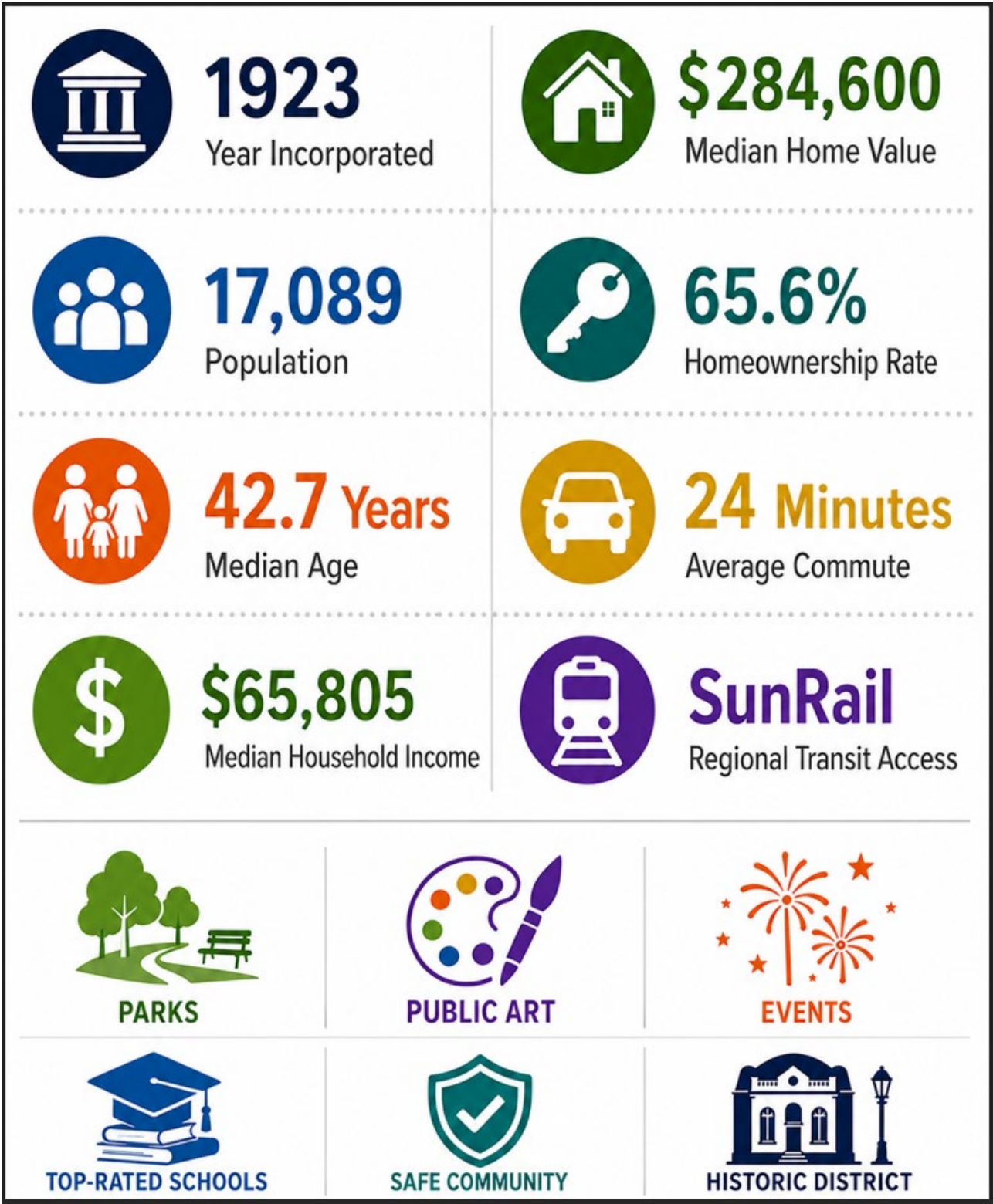
The City of Longwood Fire/Rescue is a full-service fire department offering advanced life support, medical transport, fire suppression, and fire safety training. In addition to emergency scene operations, the Fire



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 roughly 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

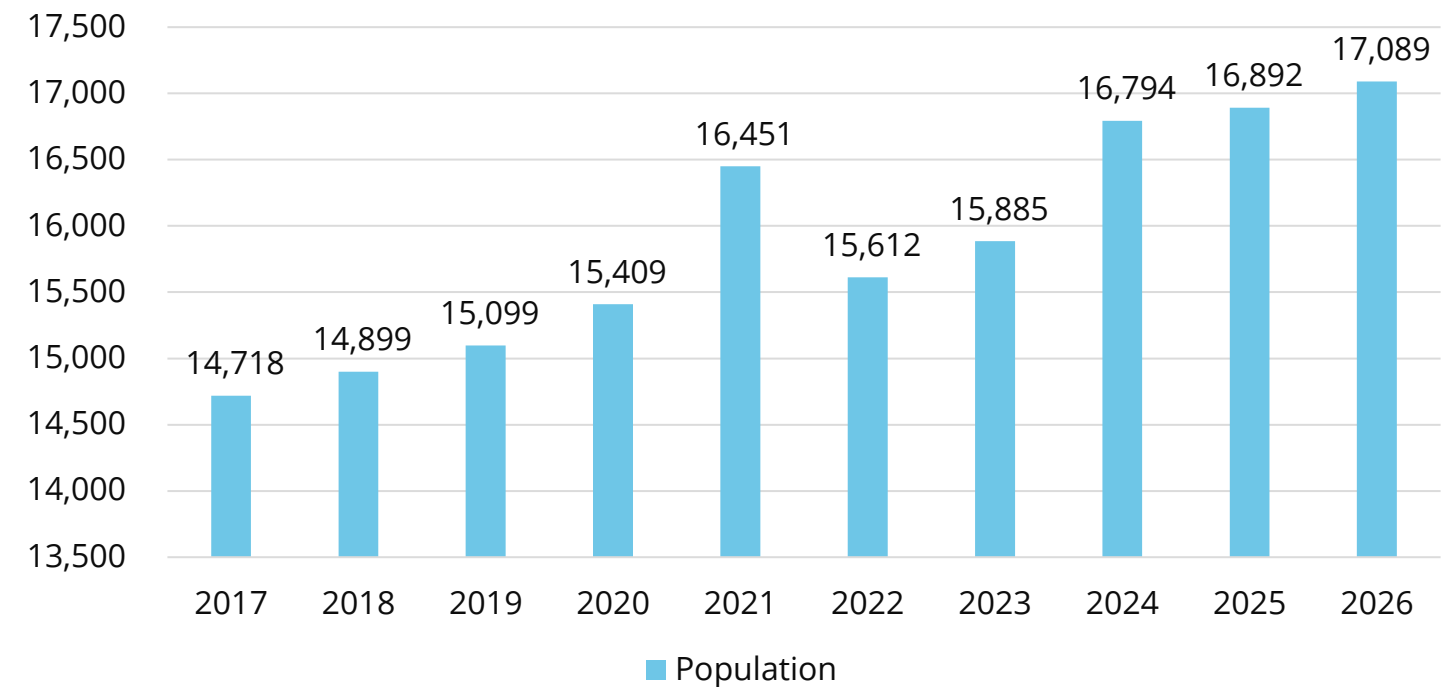
located throughout the city to provide a maximum response in minimum time. The City has 45 career fire employees who staff these 2 stations. The Longwood Fire/Rescue Department protects 6 square miles in the city limits and an additional 4 square miles with automatic aid responses with Seminole County and surrounding municipalities.

Community Snapshot

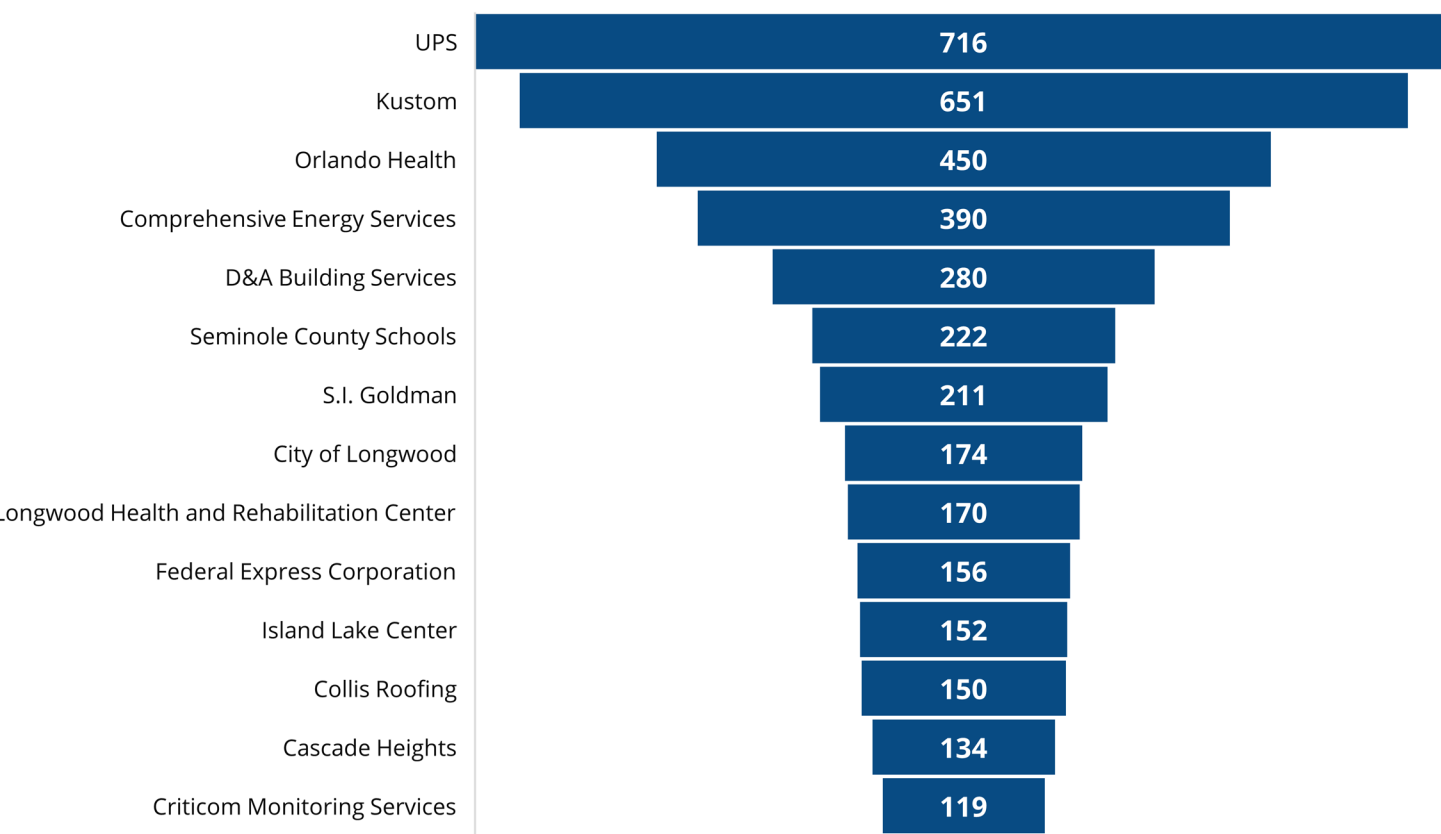


Demographics

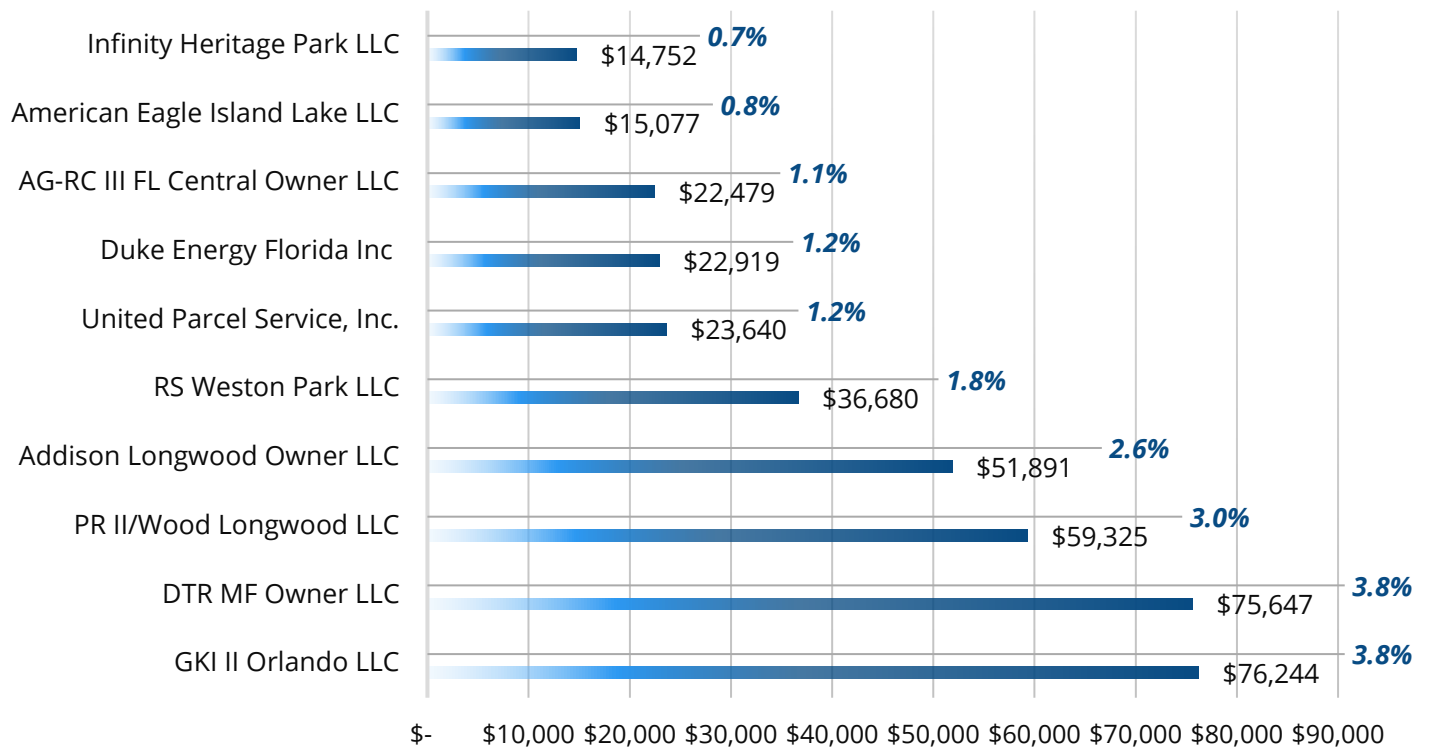
Population by Year:



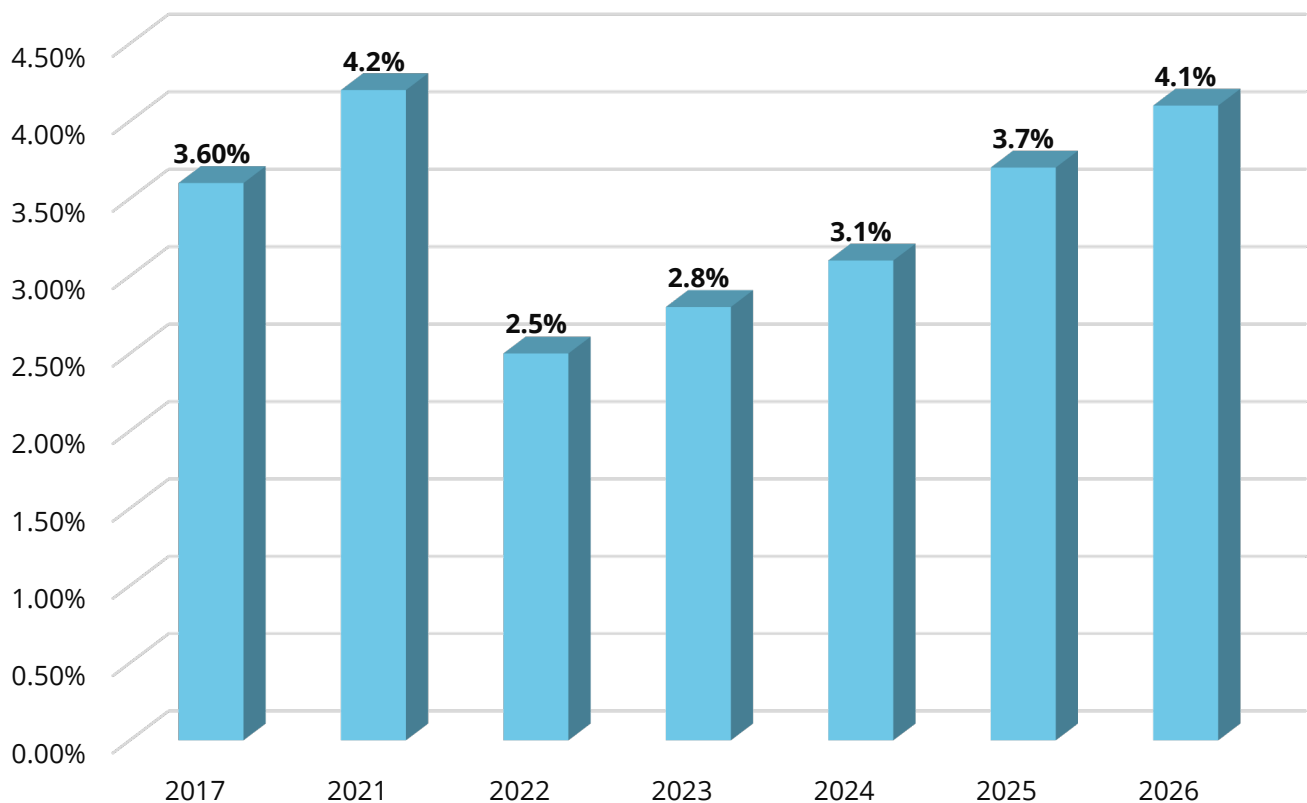
Ten Principal Employers:



Ten Principal Local Taxpayers: *(Amounts expressed in thousands)*



Unemployment Rate:

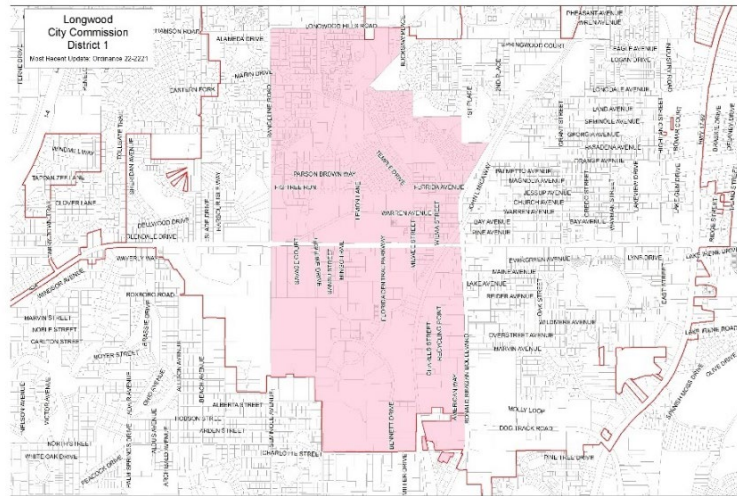


Longwood City Commission & Staff

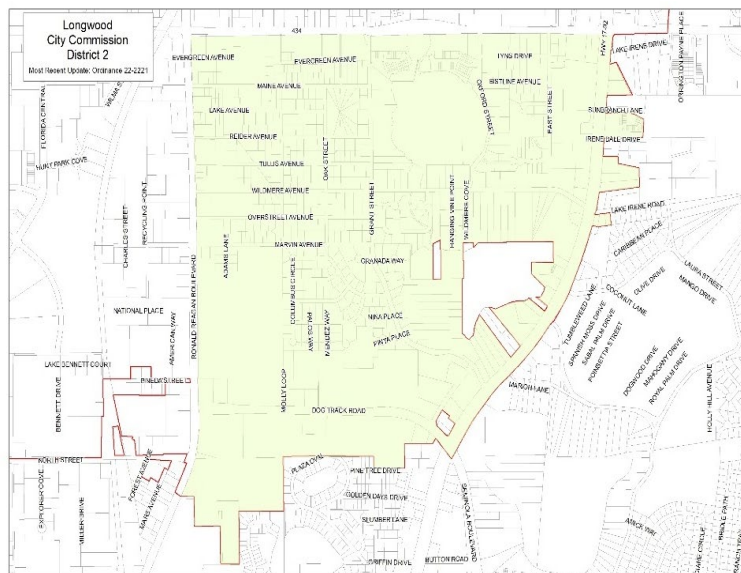
The City of Longwood, according to its Charter, operates under the "Commission-Manager" form of government. Policymaking and legislative authority are vested in the City Commission, consisting of five (5) City Commissioners, one (1) of whom is selected by the Commission to serve as Mayor on an annual basis. The City Commission is responsible for passing ordinances and resolutions, adopting the budget, appointing committees, and hiring the City Manager, City Attorney, and City Clerk. The City Commission is elected on a non-partisan basis by district and serves four-year (4) staggered terms. The City Manager is responsible for carrying out the policies established by the City Commission, overseeing the day-to-day operations of the City, and appointing the executive staff.



Abby Shoemaker
District 1

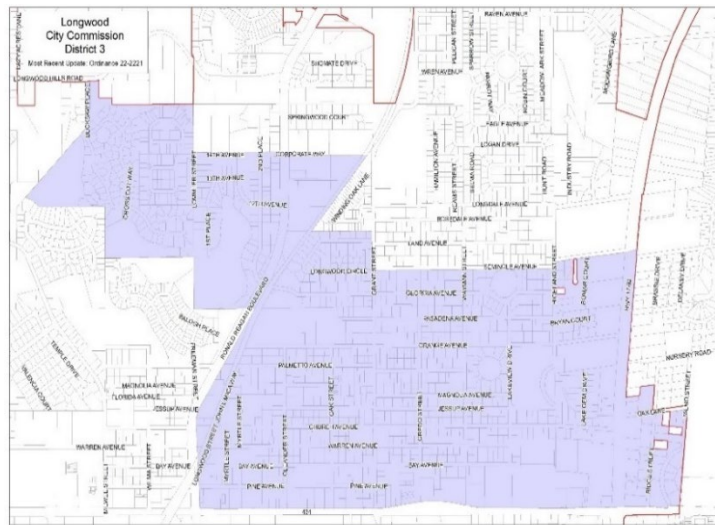


Tony Boni
District 2

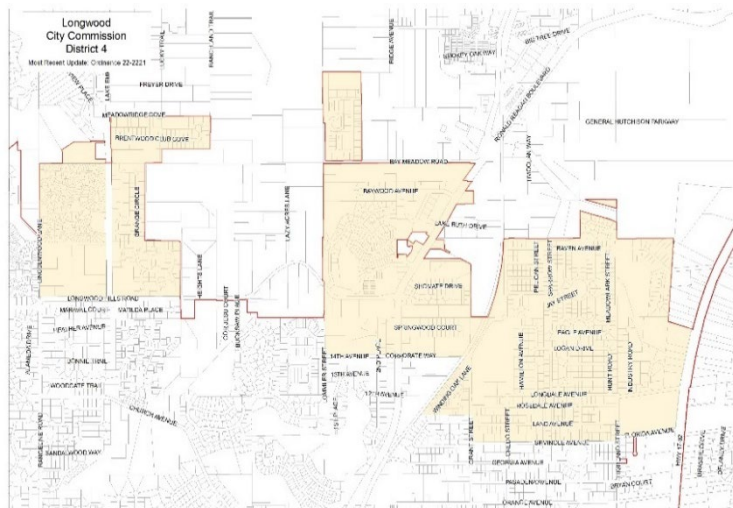




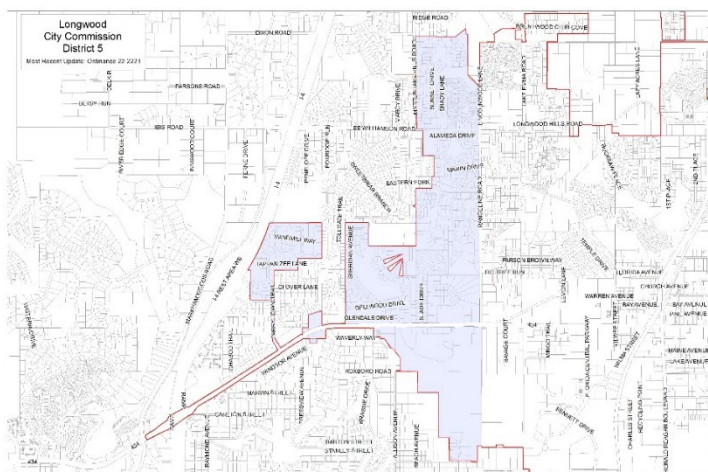
Matthew McMillan
District 3



Matt Morgan
District 4



Brian Sackett
District 5



City Manager

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.



William Watts
City Manager

July 15, 2026

Honorable Mayor Tony Boni and Members of the City Commission Longwood, Florida

I am pleased to present the proposed Fiscal Year 2026/2027 Budget, the first annual implementation of the Commission-adopted 2026–2031 Citywide Strategic Plan. This budget reflects the priorities established during this year's Budget Development Workshops and balances today's service needs with tomorrow's opportunities.

The proposed budget totals \$79 million, an increase of 6.2% over the prior year, while maintaining the 5.5000 millage rate, unchanged since 2013.

Consistent with the Commission's direction, the budget strategically utilizes available fund reserves, temporarily reducing the General Fund reserve from the City's 17% policy target to approximately 15%, while financing major capital projects through debt. This approach allows the City to maintain service levels, continue strategic investments, and preserve long-term financial flexibility.

Budget Overview

This budget invests in the priorities that matter most:

- Public safety and emergency preparedness
- Infrastructure and utility improvements
- Economic development and redevelopment
- Parks, recreation, and community events
- Technology modernization and cybersecurity
- Employee development and organizational excellence

The budget also includes:

- 4% salary increase for non-union employees
- 3.7% reduction in employee health insurance costs
- 2% increase in property, liability, and workers' compensation insurance
- Contractually required wage adjustments for union employees
- Strategic Investments

Major investments for FY 2026/2027 include:

- Continued construction planning for Fire Station 15
- Advancement of the Water Treatment Plant Modernization Project through State Revolving Fund (SRF) financing
- Sidewalk, roadway, stormwater, potable water, and wastewater improvements

- Continued investment in public safety equipment, training, and facilities
- Technology modernization and cybersecurity enhancements
- Economic development initiatives that strengthen Longwood's commercial tax base
- Financial Outlook

The City remains financially strong; however, we must prepare for changing economic conditions. Current proposals before the Florida Legislature could reduce City revenues by approximately \$4.4 million annually by Fiscal Year 2028.

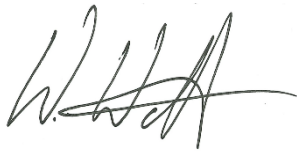
To prepare for this uncertainty, staff will continue evaluating operational efficiencies, grants, legislative appropriations, alternative revenue sources, non-ad valorem assessments, and periodic user fee adjustments while maintaining the high level of service our residents expect.

Looking Ahead

This budget is more than a financial plan, it is an investment in Longwood's future. Every dollar has been aligned with the Commission's vision to strengthen infrastructure, enhance public safety, support economic development, modernize City operations, and preserve the exceptional quality of life our community enjoys.

Thank you to the Mayor, City Commission, City staff, and our residents for your continued trust and partnership. I look forward to working together as we implement the Commission's vision and continue building a stronger Longwood.

Sincerely,



William Watts
City Manager



Dustin Woolbright, CPA, MBA
Director of Finance

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, 2026, and ending on September 30, 2027.

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 2027 for the City of Longwood. Additional information about the City may be found on the City's website at www.longwoodfl.org.

Budget Policies

The 2026/2027 Budget has been prepared following management and budget guiding policies. As stewards of public funds, the City of Longwood is dedicated to the proper handling of finances, utilizing best practices, and delivering high-quality services. Listed below are some of the policies guiding the development and implementation of this budget:

Budgeting:

- The City will prepare its budget using a Balanced Budget; total anticipated revenues plus other sources must equal total estimated expenditures/expenses plus other uses for each fund.
- All operating funds are subject to the annual budget process and reflected in the budget document.
- The enterprise operations of the City are to be self-supporting; i.e., current revenues will cover current expenditures, including debt service.
- In no event will the City levy ad valorem taxes against real property and tangible personal property over 10 mills.
- The City will budget 96 percent of anticipated gross ad valorem proceeds to provide an allowance for discounts for early payment of taxes.
- The City will maintain an operating reserve range of 14 to 20 percent of budgeted annual operating expenses.
- The Finance Director will prepare monthly expenditure and quarterly financial reports for presentation to the City Commission to assist in understanding the overall budget and financial status.

Revenue:

- The City will establish all user fees to recover the partial or full cost of providing a service.
- The City will review fees/charges periodically to ensure they are fair and equitable to all users.
- The City will estimate revenues conservatively and does not use one-time revenues to fund ongoing expenses.

Investment:

- Safety and liquidity are the main objectives when investing the City's idle funds. Since the City has no formal investment policy, the City follows the Florida State Statutes (Section 218.415 - Local Government Investment Policies) and has invested conservatively.
- The Finance Director will actively monitor banking services to maximize investment opportunities that are within the City's risk appetite.

Amendments/Transfer:

- The City's annual operating budget is approved by the City Commission at the fund and department levels. Any change in the overall budget appropriations, between departments, allocations from the fund balance, or changes between funds is considered an amendment and must be approved by the City Commission.
- Budget transfers are administrative changes to the budget within the same department and fund. This process provides for ongoing adjustments to the operating budget and enhanced reporting and control over expenditure items but does not impact the adopted budget for that department. The City Manager has the delegated authority to approve budget transfers.

Budget Monitoring/Control:

- The budget is monitored on an ongoing basis to track variances between actual and budgeted amounts. The Commission is presented monthly reports including revenues and expenditures the second meeting of every month.

Budget Process

The City Charter establishes the fiscal year, which begins October 1 and ends September 30. The formal budget process is approximately eight months starting in February and proceeding through the end of September.

February – Budget Update

February is the beginning of the Budget Process. The Finance Department meets with Departments Directors for updates and to plan for the upcoming budget process.

March – Budget Guidelines

During March budget guidelines, information about the department, including historical expenditures and budget amounts is provided to each department. Departments prepare their budget requests, which include operating, 5-year capital plan, equipment replacements, and personnel.

April – Budget Workshop

The City Manager and Finance Director present financial projections to the Commission. This workshop gives the Commissioners insight into the City's financial constraints and allows the Commission to give guidance on budgetary priorities.

May – Budget Review

The City Manager reviews the details of each proposed budget for efficiency and compliance with the Commission's direction and makes any necessary adjustments to the requested budget.

June – Budget Workshop

The City Manager and Finance Director present a high level budget report to the Commission. This workshop gives allows the Commissioners to discuss potential funding strategies and give guidance on budgetary priorities.

July – Budget Workshop

The City Manager presents its recommendations and proposed annual budget to the City Commission during the budget workshop. This budget workshop provides Commissioners an opportunity to review the operating and capital budgets to ensure that the requests meet the best interests of the City of Longwood and its citizens.

September – 1st & 2nd Public Hearings

The City Commissioners' first public hearing date is normally set during the first week of September. During the first public hearing, the proposed millage rate, and budget are tentatively approved. The second hearing date is usually set for the third week of September.

The final public hearing is when the millage rate and the approved budget are adopted. The public is invited and encouraged to attend the hearings and participate in the budget process.

Once all public budget hearings are completed, and the Florida Department of Revenue certification is finalized, the “Adopted Budget” becomes the Financial Plan, Operations Guide, Budget Policy Document, and Communications Device for the fiscal year.

Amending the Budget

After the annual budget is adopted, any changes in appropriations that cause an increase or decrease to fund totals are considered 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 that are re-allocated within a fund and/or division at the object level within a department and do not change the original budget appropriation require approval from the Department Director, the Director of Financial Services, and the City Manager. Transfer of appropriations for any capital project or modifications to the CIP must be approved by the City Commission through a budget amendment and resolution. Department directors are accountable for expenditures over budget. Monthly budget reports are submitted to the Commission and City Manager comparing year-to-date totals with the budget.

Budget Calendar

The Financial Services Department prepares and updates a Budget Preparation Manual to assist the departments. The manual contains and explains policies and procedures, a budget calendar that highlights the milestones and due dates, and forms to be used in developing their budgets.

The Budget Calendar is developed in conjunction with Florida State Statute requirements and local ordinances. The calendar lists major events and responsibilities for all parties involved.



Budgetary Basis

The City of Longwood's accounting records are maintained in full accordance with Generally Accepted Accounting Principles (GAAP), as established by the Government Accounting Standards Board (GASB); and has developed and followed a program-based budget format for all City funds. The budgets are presented for reporting purposes, per GASB 54, on the modified accrual basis of accounting, which is consistent with generally accepted accounting principles.

Modified Accrual Basis for Governmental funds (General Fund, Special Revenue Funds, Capital Projects Funds) - are budgeted using the modified accrual basis of accounting, whereby expenditures are recognized in the accounting period when the liability is incurred, if measurable, and revenues and other resources are recognized in the accounting period when they become available and measurable. Revenues are considered to meet the availability test if they are collectible within the current period or soon enough thereafter for use in payment of liabilities of the current period.

Accrual Basis for Proprietary funds (Enterprise Funds) - are budgeted under the accrual basis of accounting. Revenues are recognized in the period in which they are earned, and expenses are recognized in the period in which the liabilities are incurred.

Depreciation is not budgeted, and principal debt payments are budgeted in the applicable funds. The annual budget addresses only the Governmental and Proprietary funds and does not control resources that are managed in a trustee or fiduciary capacity. All appropriations unspent at year-end lapse unless funds are encumbered as the result of the issuance of a purchase order.

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded to reserve that portion of the applicable appropriation. Encumbrances outstanding at year-end are reported as commitments or assignments of fund balances and do not constitute expenditures or liabilities since the commitments will be honored during the subsequent year. For budgetary purposes, encumbrances outstanding at year-end and the related appropriation are carried forward to the new fiscal year. Encumbrances constitute the equivalent of expenditures for budgetary purposes.

Financial Structure

The City of Longwood uses funds to budget for operations and to account for the results of those operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain functions or activities. Budgets are adopted for funds that are either governmental funds or proprietary funds. Each category is also divided into separate fund groups. The following are the funds of the City of Longwood in which the City Commission adopts an annual budget.

Governmental Funds:

The Governmental Funds consist of the General Fund, the Special Revenue Funds, and the Capital Projects Funds.

General Fund – The General Fund is the general operating fund of the City. This fund was established to account for the revenues and expenditures involved in operating general governmental functions of a non-proprietary nature. Major revenue sources for this fund include ad-valorem tax, franchise and utility taxes, telecommunications/sales tax, license and permit fees, and charges for current services. The major operating activities supported by the General Fund include police and fire services, community development, information technology, streets, leisure services, and other general governmental service functions.

Special Revenue Funds – The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) requiring separate accounting due to legal, regulatory provisions, and/or administrative action. Below are the City's Special Revenue Funds.

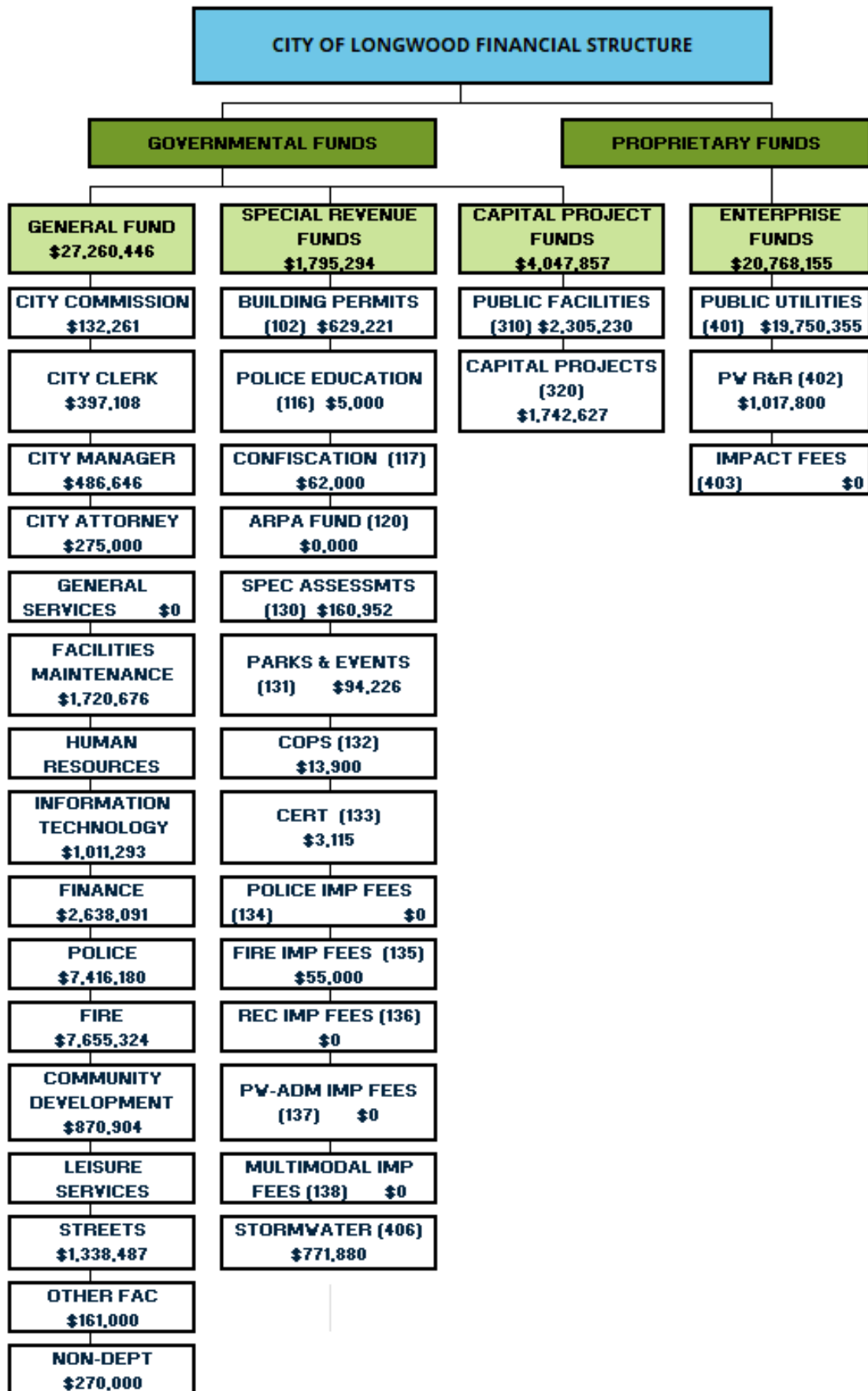
- Building Fund
- Police Education
- Special Law Enforcement Trust
- Special Assessment Fund
- Parks and Events Fund
- Citizens on Patrol Fund
- Community Emergency Response Team Fund
- Police Impact Fees Fund
- Fire Impact Fees Fund
- Recreation Impact Fees Fund
- Administrative-PW Impact Fees Fund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

Capital Project Funds – The Capital Project Funds are used to account for and report financial resources earmarked for the replacement of capital equipment, acquisition or construction of major capital facilities, and other project-oriented activities (other than those financed by proprietary funds). The City has two capital project funds the Public Facilities Improvement Fund and the Capital Projects Fund.

Proprietary Funds:

Proprietary Funds account for those external business-type activities that are provided on a basis consistent with private enterprise. They are accounted for on an “accrual” basis of accounting.

Enterprise Fund – An enterprise fund is used to account for the City's organizations and activities that are similar to those found in the private sector. An enterprise fund is self-supporting, deriving its revenue from charges levied on the users of the services. The Public Utilities Fund is the major proprietary fund of the City of Longwood.



CITYWIDE BUDGET



Citywide Budget Summary

CITY OF LONGWOOD - BUDGET SUMMARY - ALL FUNDS

FISCAL YEAR 2026-2027

General Fund Millage: 5.5000

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL FUNDS	ENTERPRISE FUND	TOTAL
ESTIMATED REVENUES:					
Taxes: Millage per \$1000					
Ad Valorem Taxes 5.5000	12,277,164	-	-	-	12,277,164
Sales and Use Taxes	3,964,460	-	2,405,382	-	6,369,842
Charges for Services	3,537,120	845,445	-	8,403,500	12,786,065
Intergovernmental	2,819,700	-	1,572,096	1,204,431	5,596,227
Fines and Forfeitures	198,100	58,000	-	-	256,100
Franchise Fees	2,434,700	-	-	-	2,434,700
Licenses and Permits	48,300	376,661	-	141,000	565,961
Miscellaneous	345,922	170,296	109,670	163,153	789,041
Other Financing Sources	-	-	6,000,000	5,334,080	11,334,080
Total Estimated Revenues:	25,625,466	1,450,402	10,087,148	15,246,164	52,409,180
Transfer In	1,484,858	270,000	-	568,324	2,323,182
Fund Balances/Reserves/Net Assets	4,560,524	1,200,409	4,480,931	13,724,970	23,966,833
Total Estimated Revenues, Transfers & Balances	\$ 31,670,848	\$ 2,920,811	\$ 14,568,079	\$ 29,539,458	\$ 78,699,195
ESTIMATED EXPENDITURES:					
General Government	6,815,982	-	475,895	370,037	7,661,914
Public Safety	14,969,418	768,236	1,114,337	-	16,851,991
Physical Environment	1,807,000	-	451,500	17,453,936	19,712,436
Transportation	1,338,487	869,943	1,875,000	-	4,083,430
Culture & Recreation	1,383,758	94,226	-	-	1,477,984
Debt Service	575,801	24,700	131,125	916,000	1,647,626
Other Uses	100,000	13,189	-	-	113,189
Total Estimated Expenditures:	26,990,446	1,770,294	4,047,857	18,739,973	51,548,570
Transfer Out	270,000	25,000	-	2,028,182	2,323,182
Fund Balances/Reserves/Net Assets	4,410,401	1,125,517	10,520,222	8,771,303	24,827,443
Total Appropriated Expenditures, Transfers, Reserves & Balances	31,670,848	2,920,811	14,568,079	29,539,458	78,699,195

The tentative, and/or final budgets are on file in the office of the above mentioned taxing authority as a public record.

Major Revenue Resources

Revenue Estimates

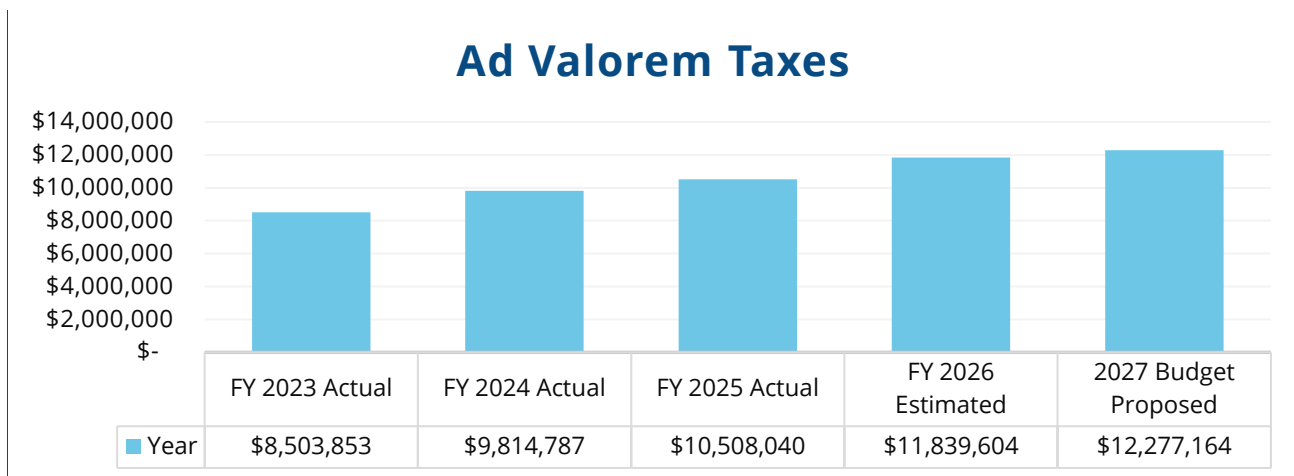
Revenues are estimated each year by reviewing historical trends, estimates from the State of Florida, regression analysis, and other forecasting methods. The growth assumptions used in long-range fund projections are unique for each fund and updated as needed with the publication of the Proposed Budget and the Adopted Budget.

General Fund

Taxes

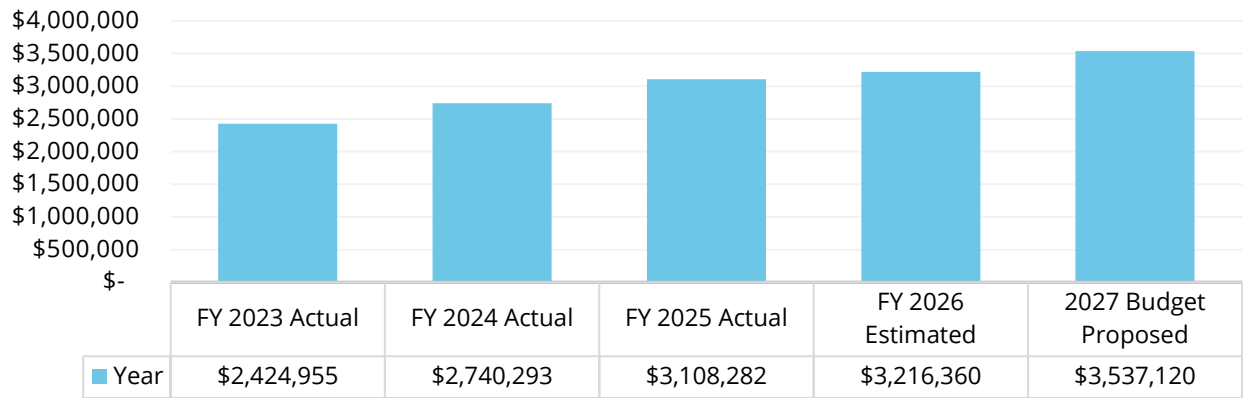
Ad Valorem Taxes – A tax on property paid by owners of real and personal property within the city limits. A millage rate is adopted on an annual basis and is applied as one dollar of tax for each \$1,000 of estimated taxable assessed value based on an assessment by the Seminole County Property Appraiser of the market value of property and improvements. A tax rate of one mill produces \$1 of tax revenue on each \$1,000 of taxable property value. Except for voted levies, Florida Statutes, Section 200.081 limits ad valorem taxes against real properties and tangible personal property to 10 mills.

Millage Rate – The City's fiscal year 2027 millage rate of 5.5000 mills remains at the level first adopted in the fiscal year 2013. The City budgets for property taxes at a 96% collection rate, in compliance with Florida Statutes.



Property Taxes represent the City's single largest revenue source, accounting for 45.3% of total General Fund revenue. For FY 2026/27, proposed Ad Valorem revenue is projected at \$12,277,164, which reflects an increase of \$851,758, or approximately 7.5%, over FY 2025/26 levels. This growth is driven primarily by rising gross taxable property values, which have climbed to an estimated \$2.3 billion according to the County Property Appraiser's assessed values (Form DR-420MM-P).

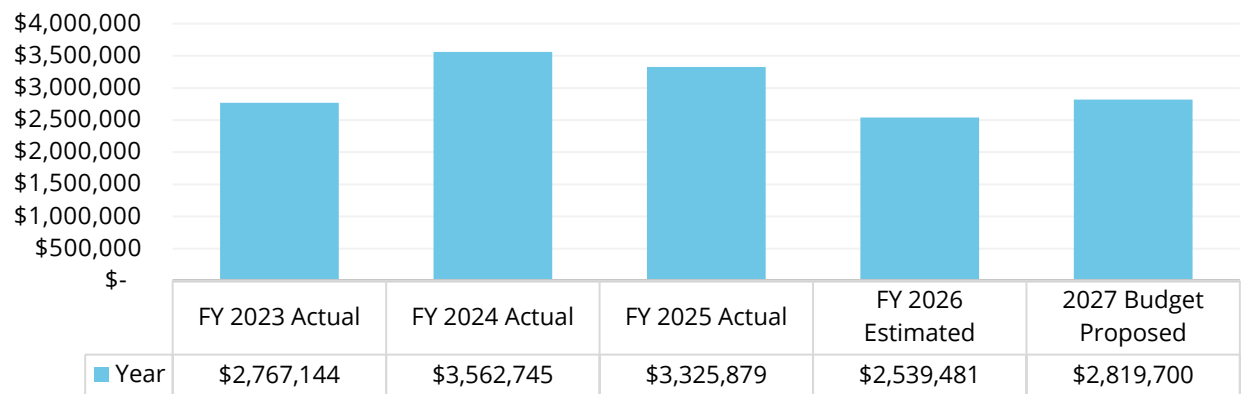
Charges for Services



Charges for Services - Charges for Services represent fees collected as a result of a direct benefit provided to the user or in place of other general revenue charges. This revenue category captures all fee-based collections by General Fund departments for services rendered to both resident and non-resident users. These include public safety service fees, emergency medical service (EMS) transport fees, and miscellaneous protective inspection charges. Additionally, it encompasses parks and recreation fees, such as team sports registrations, special events rentals, and facility usage fees for City properties like the Community Building and Reiter Park.

For the **FY 2026/27** fiscal year, Charges for Services revenue is proposed at **\$3,537,120**. This represents a **\$569,097 (19%) increase** over the FY 2025/26 budget of \$2,968,023, making up approximately **13%** of total primary General Fund revenues.

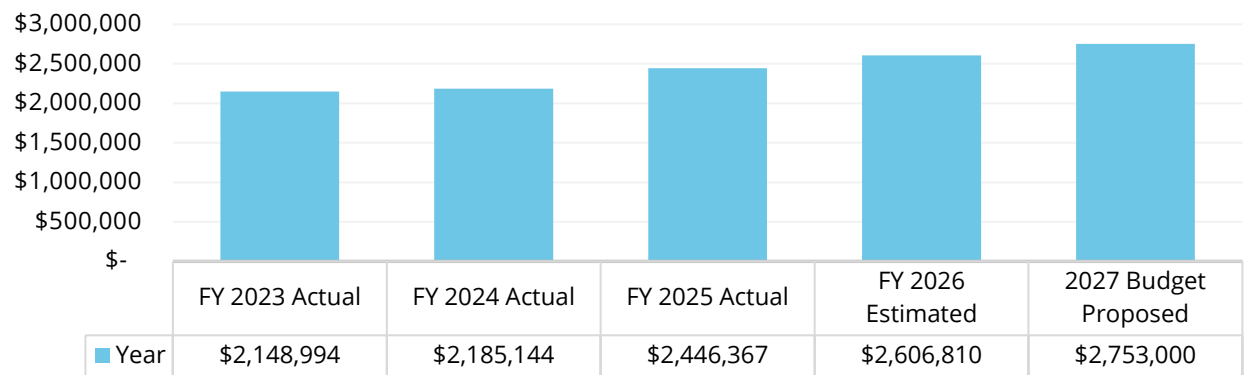
Intergovernmental Revenues



Intergovernmental Revenues - Intergovernmental revenue consists of funds received from other federal, state, and local government agencies. The core of these revenues is comprised of the Half-Cent Sales Tax, State Revenue Sharing, and specialized service contracts, alongside federal and state grants. Revenue projections are carefully formulated using historical collection trends and expected state-level growth parameters.

For the **FY 2026/27** fiscal year, total General Fund Intergovernmental Revenues are projected at **\$2,819,700**, representing approximately **10%** of total General Fund sources. This total incorporates specific allocations including **\$1,224,000** for the Half-Cent Sales Tax, **\$703,000** for State Revenue Sharing, **\$500,000** for Firefighters Supplemental Compensation, and **\$213,900** for School Resource Officer funding. Additional distributions feature **\$104,000** for FDOT Contract Agreements, **\$25,000** for the Alcoholic Beverage License Tax, **\$13,000** for County Occupational Licenses, **\$3,800** for Crash Reports, and **\$2,000** for the Mobile Home License Tax. Federal and state grant programs contribute **\$14,000** toward public safety missions (comprising HIDTA, bulletproof vest, and JAG programs).

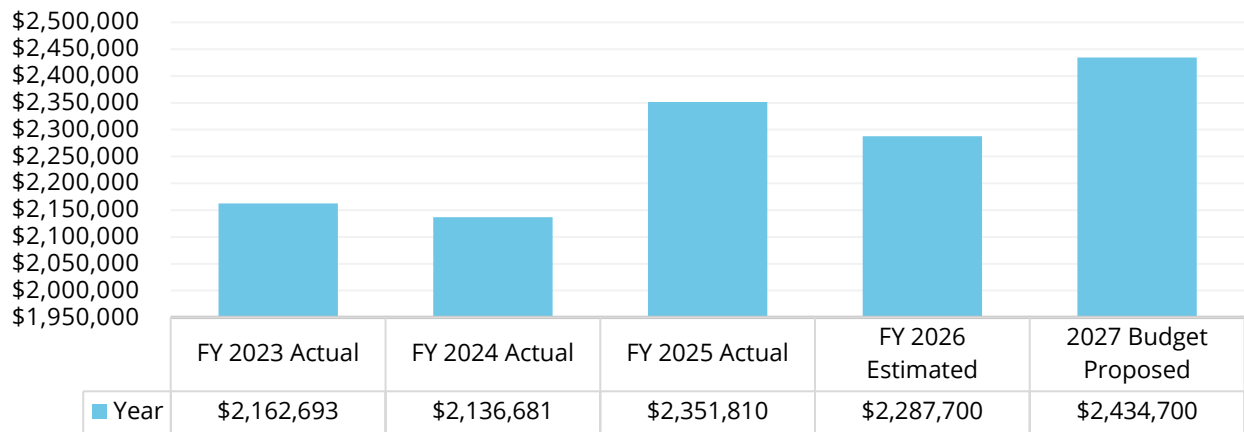
Utility Taxes



Utility Taxes - A tax is levied on the purchase of utility services including electricity, natural gas, propane, and water. This revenue source is determined by applying a contracted percentage to the taxable amounts billed by the service providers, with the City collecting utility taxes specifically across electricity, water, and gas distribution. Revenue estimates are formulated using expected localized growth, service demand patterns, and historical consumption trends.

For the **FY 2026/27** fiscal year, total utility tax collections are projected at **\$2,753,000**, which represents approximately **10%** of total proposed General Fund revenues. This total is comprised of **\$2,183,000** from electricity, **\$415,000** from water, and **\$155,000** from gas utilities.

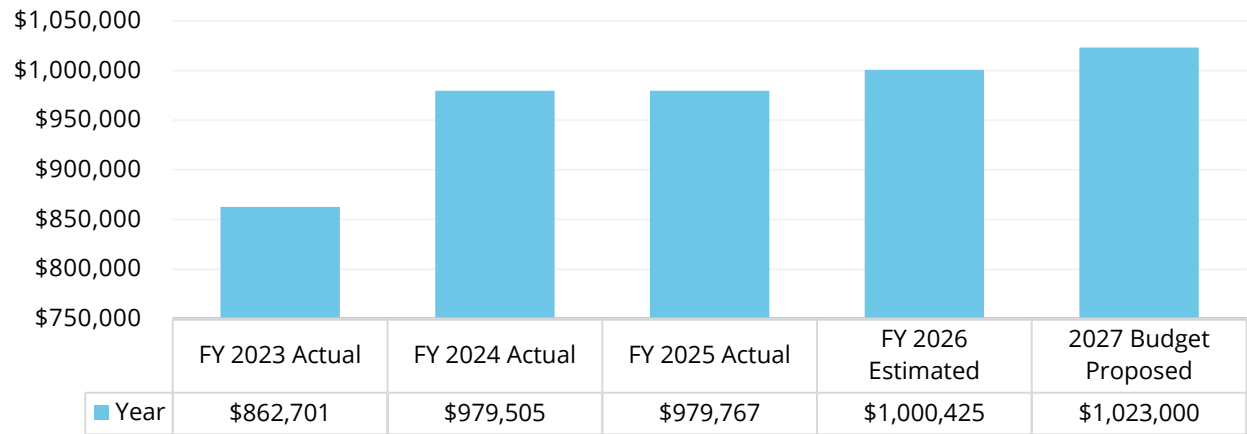
Franchise Fees



Franchise Fees - Franchise Fees are levied on corporations or individuals by the local government in exchange for granting a distinct business privilege or permitting the use of public right-of-ways subject to city regulations. The City receives recurring franchise fees for electricity, solid waste collection, and propane gas services.

For the **FY 2026/27** fiscal year, total franchise fee collections are projected at **\$2,434,700**, which represents approximately **9%** of total proposed General Fund revenues. Within this category, electricity franchise fees account for **\$1,805,000**, solid waste collections account for **\$594,000**, and propane gas services account for **\$35,700**.

Communication Service Tax

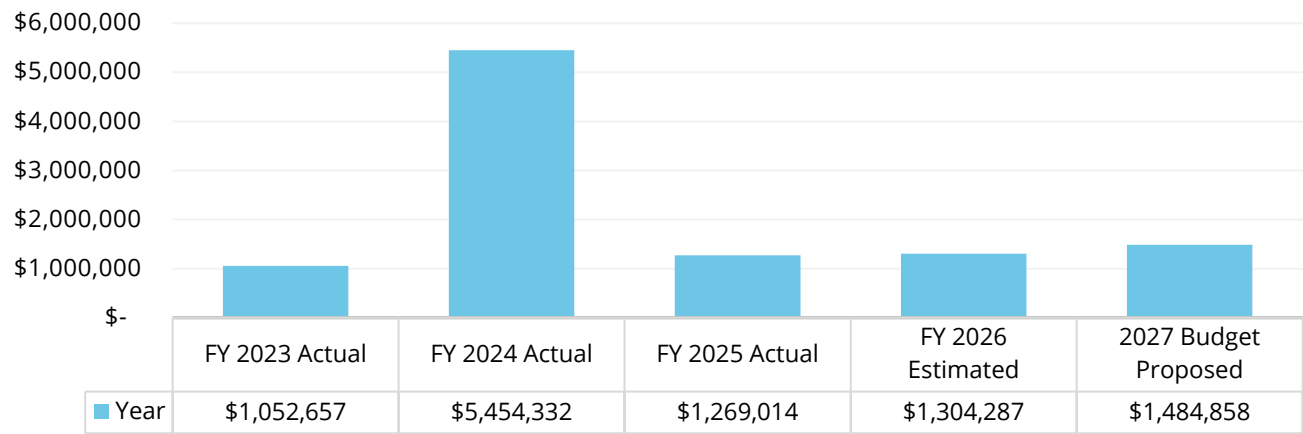


Communication Service Tax - The Communications Services Tax took effect October 1, 2001, and represents a combination of the former Cable Television and Telecommunication Franchise Fees, as well as the Public Service Tax on telecommunications services. Revenue estimates are formulated based on local infrastructure capacity, expected regional growth, and historical consumption trends.

For the **FY 2026/27** fiscal year, collections from Communications Services Taxes are projected at **\$1,023,000**, representing approximately **4%** of total proposed General Fund revenues.

Administrative Reimbursement

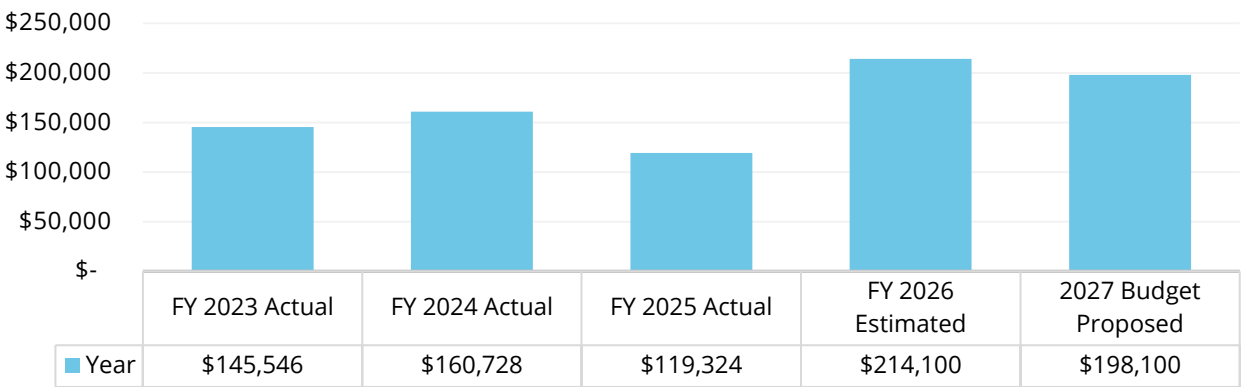
Other Revenues



Other Revenues – Transfers-In includes various administrative reimbursements to the General Fund from the City's internal utility and specialized fund accounts. These transfers represent a structured administrative cost allocation designed to distribute the estimated operational expenses incurred by General Fund central support departments—such as Information Technology, Human Resources, Finance, Administration, Purchasing, and General Services—back to the specific operating funds that benefit from them.

For the **FY 2026/27** fiscal year, total Administrative Reimbursements (Transfers-In) are budgeted at **\$1,484,858**, which accounts for approximately **5.5%** of total proposed General Fund revenue sources.

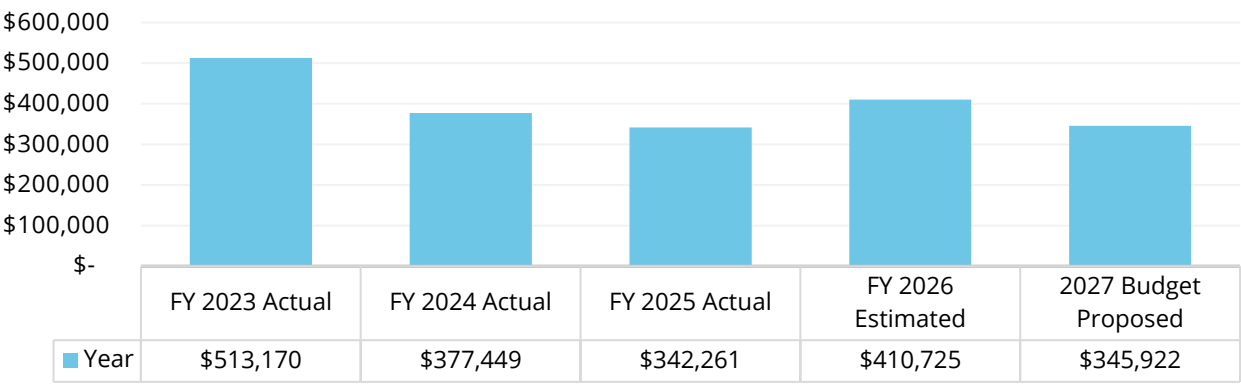
Fines & Forfeitures



Fines & Forfeitures - This category includes revenues received from statutory court fines, code enforcement citations, and infractions related to local public safety ordinances. Revenue estimates are generated based on judicial tracking and enforcement trend analysis.

For the **FY 2026/27** fiscal year, Fines and Forfeitures are projected at **\$198,100**, representing approximately **1%** of total proposed General Fund revenues. This projection incorporates **\$100,000** in miscellaneous civil fines, **\$70,000** in code enforcement violations, **\$25,000** in investigative cost recovery, and **\$3,100** combined across parking violations, security alarm penalties, and court-ordered restitution.

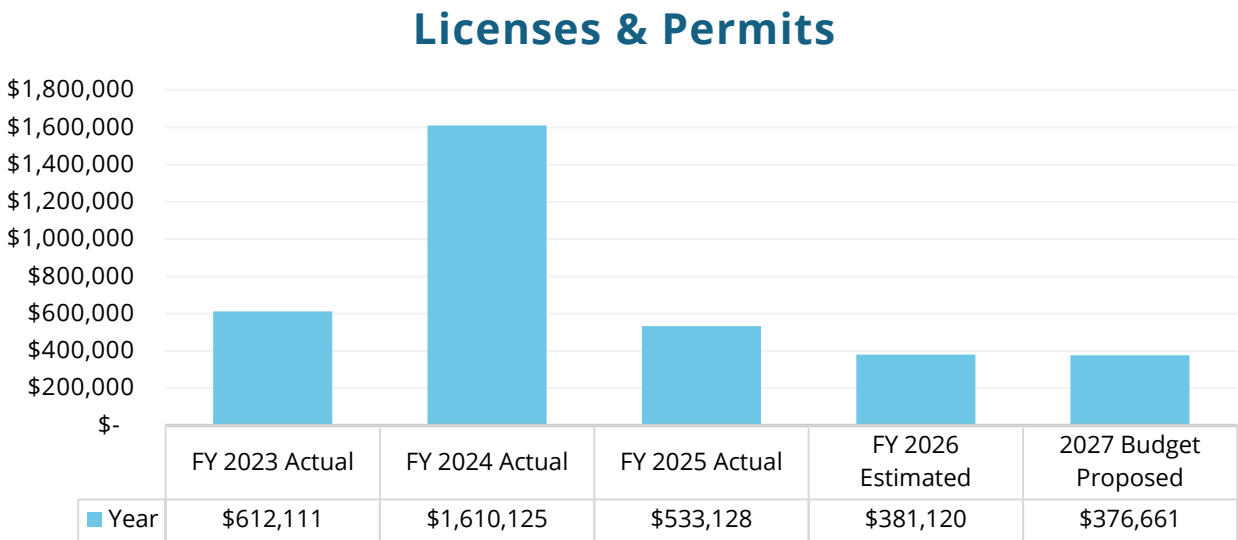
Miscellaneous Revenue



Miscellaneous Revenues – Miscellaneous Revenues capture unpredictable or secondary revenue streams, including interest earnings, facility rentals, land leases, cemetery lot sales, donations, and the disposition of surplus equipment or property. Revenue tracking in this category relies heavily on historical moving averages and specific contractual agreements for city property leases.

For the **FY 2026/27** fiscal year, total Miscellaneous Revenues are projected at **\$345,922**, representing approximately **1.3%** of total proposed General Fund budget sources. This total is comprised of **\$198,200** from Rents & Royalties, **\$52,722** in Interest Earnings, **\$50,000** in multi-source miscellaneous collections, and **\$22,000** from Cemetery Lots sales. The remaining allocations feature **\$14,000** from the Sale of Fixed Assets, **\$8,000** in Contributions and Donations from private sources, and **\$1,000** from Scrap Sales.

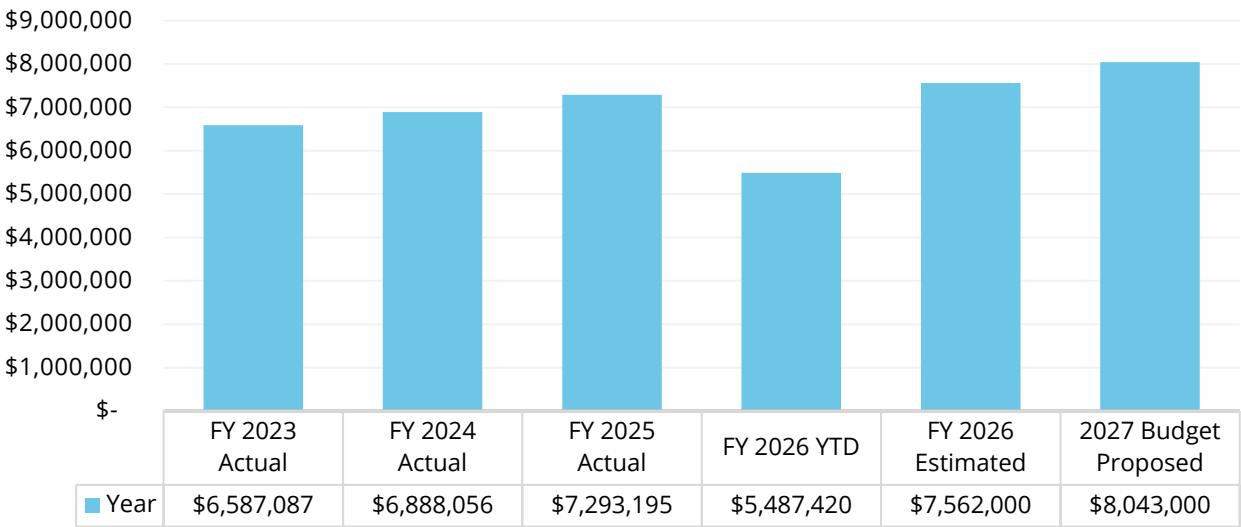
Special Revenue Funds



Licenses & Permits - Licenses and permits include building permits, re-inspections, plan reviews, and impact fees of a local nature. The revenues generated within this category are restricted and dedicated to funding the building, inspection, and development activities of the City. Revenue estimates are projected using a combination of historical moving collection trends and forward-looking developmental projections for the upcoming fiscal year.

For the **FY 2026/27** fiscal year, total Licenses and Permits revenues within the Special Revenue Funds are estimated at **\$376,661**. This collection represents approximately **26%** of primary Special Revenue Funds operating revenues, with **\$350,000** originating from building and inspection activities and **\$26,661** from localized impact fees.

Charges for Services



Charges for Services - This category tracks utility charges paid by residential and commercial consumers for the consumption and treatment of water and sewer services. Water and sewer utility bills are distributed monthly, structured around a base connection minimum to insulate core administrative and infrastructural maintenance overhead, plus volumetric tiered allowances. All financial activity is restricted to and accounted for within the Public Utility Fund.

For the **FY 2026/27** fiscal year, combined baseline Water and Sewer utility billings are projected at **\$8,043,000** (consisting of **\$4,422,000** in water service sales and **\$3,621,000** in sewer service sales). This baseline revenue represents approximately **73%** of total non-debt Enterprise Fund operating revenues, driving the primary self-sustaining operations of the utility network.

Historical Revenue Summary

	2022	2023	2024	2025	2026	2026	2027
Title	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET
General Fund	20,672,000	20,729,337	27,630,816	24,623,542	24,833,562	25,656,047	27,096,824
Subtotal General Fund	20,672,000	20,729,337	27,630,816	24,623,542	24,833,562	25,656,047	27,096,824
Special Revenue Funds							
Building and Inspection Fund	475,458	600,437	1,092,431	972,595	785,000	657,539	632,258
Police Education Fund	6,204	8,716	8,820	4,453	8,050	8,050	8,276
Special Law Enforcement Trust Fund	205,642	39,781	64,598	27,819	53,000	58,161	60,547
ARPA Fund	2,044,215	447,553	4,649,966	764,757	-	-	-
Special Assessment Fund	95,239	101,635	104,534	103,905	103,912	96,711	111,601
Parks & Events Fund	55,881	79,157	100,575	109,551	122,205	142,255	92,700
Citizens On Patrol Fund	8,632	4,645	419	2,130	10,000	10,000	10,046
Community Emergency Response Tea	2,787	1,598	426	81	-	-	165
Police Impact Fees Fund	3,588	12,948	94,938	20,352	1,300	77,268	1,882
Fire Impact Fees Fund	7,405	25,801	209,520	44,104	328	10,800	17,021
Recreation Impact Fees Fund	4,303	2,265	205,170	13,879	3,300	11,892	16,534
PW-Administration Impact Fees Fund	2,225	7,792	66,134	12,077	833	3,069	3,637
Stormwater Management Fund	726,189	736,497	749,393	741,166	744,744	863,902	763,785
Subtotal Special Revenue Funds	3,637,770	2,068,826	7,346,924	2,816,869	1,832,672	1,939,647	1,718,452
Capital Project Funds							
Public Facilities Improvement Fund	2,607,830	1,759,860	2,215,493	3,151,401	4,283,246	2,514,094	3,890,012
Capital Projects Fund	1,590,942	2,091,184	5,490,197	6,012,070	5,300,000	100,500	6,197,136
Subtotal Capital Project Funds	4,198,772	3,851,043	7,705,690	9,163,471	9,583,246	2,614,594	10,087,148
Enterprise Funds							
Public Utilities Fund	6,556,233	6,858,787	9,358,111	7,688,956	8,670,600	7,938,600	14,983,111
Public Utilities Renewal & Replacemer	571,616	656,697	1,142,090	592,089	568,324	583,324	627,025
Public Utilities Impact Fees Fund	792,595	151,393	151,393	144,585	374,000	141,000	204,352
Subtotal Enterprise Funds	7,920,444	7,666,877	10,651,594	8,425,630	9,612,924	8,662,924	15,814,488
Total Funds	36,428,986	34,316,083	53,335,024	45,029,512	45,862,404	38,873,212	54,716,912

Historical Expense Summary

	2022	2023	2024	2025	2026	2026	2027
Title	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET
General Fund	21,355,423	20,994,402	21,500,731	30,111,369	25,429,907	26,073,103	27,206,446
Subtotal General Fund	21,355,423	20,994,402	21,500,731	30,111,369	25,429,907	26,073,103	27,206,446
Special Revenue Funds							
Building and Inspection Fund	1,131,074	1,052,351	966,097	1,068,410	782,972	644,997	629,221
Police Education Fund	2,213	5,500	3,500	3,500	5,000	3,500	5,000
Special Law Enforcement Trust Fund	108,919	27,954	23,809	108,821	130,600	119,452	62,000
ARPA Fund	1,487,786	-	4,499,000	759,120	-	113,659	-
Special Assessment Fund	58,784	67,419	50,119	68,627	191,176	141,902	160,952
Parks & Events Fund	86,970	122,051	129,819	108,705	122,142	122,356	94,226
Citizens On Patrol Fund	10,404	10,763	9,773	4,632	10,000	7,593	13,900
Community Emergency Response Team	3,853	3,218	447	3,411	4,500	4,220	3,115
Police Impact Fees Fund	4,114	1,407	3,020	100,251	-	102,230	-
Fire Impact Fees Fund	-	-	-	8,961	-	8,960	55,000
Recreation Impact Fees Fund	-	-	-	46,438	-	60,370	-
PW-Administration Impact Fees Fund	14,653	-	-	50,337	-	500	-
Stormwater Management Fund	556,785	550,265	496,866	1,236,153	1,050,385	728,356	771,880
Subtotal Special Revenue Funds	3,465,555	1,840,927	6,182,450	3,567,366	2,296,775	2,058,095	1,795,294
Capital Project Funds							
Public Facilities Improvement Fund	3,063,287	1,806,742	1,877,764	3,177,217	4,236,464	3,002,021	2,305,230
Capital Projects Fund	692,674	2,340,598	6,210,858	947,763	10,098,661	1,789,478	1,742,627
Subtotal Capital Project Funds	1,783,158	4,147,340	8,088,622	4,124,980	14,335,125	4,791,499	4,047,857
Enterprise Funds							
Public Utilities Fund	5,997,256	6,846,874	7,901,491	7,589,991	11,835,946	13,012,761	19,736,855
Public Utilities Renewal & Replacement	1,092,349	410,501	409,993	603,708	752,500	699,026	1,017,800
Public Utilities Impact Fees Fund	-	-	-	-	-	-	-
Subtotal Enterprise Funds	10,084,547	7,257,375	8,311,484	8,193,699	12,588,446	13,711,787	20,754,655
Total Funds	32,066,854	34,240,044	44,083,287	45,997,415	54,650,253	46,634,483	53,804,252

Long-Range Financial Plan

The Long-Range Financial Plan for Fiscal Year 2025/26 through the Fiscal Year 2030/31 forecasts the City's revenues, expenditures, and resulting fund balance over a five-year planning period. The City updates its Long-Range Financial Plan each year after the completion of the annual financial audit and before the adoption of the annual budget. Therefore, the amounts shown in the Long-Range Financial Plan for 2027 are shown as projections.

General Fund Long-Range Financial Forecast

	2025 Actual	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
Revenues and Sources:							
Taxes	14,063,245	14,887,466	15,780,714	16,727,557	17,731,210	18,617,771	19,548,659
Licenses & Permits	43,727	48,300	50,715	53,251	55,913	58,709	61,644
Franchise Fees	2,351,810	2,182,800	2,291,940	2,406,537	2,526,864	2,653,207	2,785,867
Intergovernmental	3,325,879	3,223,765	3,384,953	3,554,201	3,731,911	3,918,506	4,114,431
Charges for Services	3,108,282	2,968,023	3,116,424	3,272,245	3,435,858	3,607,651	3,788,033
Fines and Forfeits	119,324	198,100	208,005	218,405	229,326	240,792	252,831
Miscellaneous Revenue	342,261	322,400	338,520	355,446	373,218	391,879	411,473
Transfers-In	1,269,014	1,002,708	1,052,843	1,105,486	1,160,760	1,218,798	1,279,738
Total Revenue and Sources	24,623,542	24,833,562	26,224,114	27,693,127	29,245,059	30,707,312	32,242,678
Expenditures and Uses:							
Administration	3,356,530	3,349,735	3,450,227	3,553,734	3,660,346	3,770,156	3,883,261
Financial Services	2,142,705	2,103,930	2,167,048	2,232,059	2,299,021	2,367,992	2,439,032
Other Facilities	110,523	161,000	161,000	161,000	161,000	161,000	161,000
Public Safety	14,046,047	14,736,641	15,768,206	16,871,980	17,884,299	18,957,357	20,094,798
Community Services	790,675	789,290	812,969	837,358	862,478	888,353	915,003
Leisure Services	1,815,065	1,824,985	1,879,734	1,936,126	1,994,210	2,054,036	2,115,657
Public Works	2,008,386	2,059,326	2,121,106	2,227,161	2,338,519	2,455,445	2,578,217
Transfers-Out	5,841,438	405,000	417,150	400,000	400,000	400,000	400,000
Total Expenditures and Uses	30,111,369	25,429,907	26,777,439	28,219,418	29,599,874	31,054,339	32,586,969
Total Revenue Over/Under Expenditures	(5,487,827)	(596,345)	(553,325)	(526,291)	(354,814)	(347,027)	(344,291)
BEGINNING FUND BALANCE	10,522,043	5,034,216	4,437,871	3,884,546	3,358,255	3,003,440	2,656,413
ENDING FUND BALANCE	5,034,216	4,437,871	3,884,546	3,358,255	3,003,440	2,656,413	2,312,122

All General Fund revenues and expenditures are analyzed and forecasted five years into the future. The forecast is derived from many factors, including trend analysis, anticipated new housing construction, and Federal, State, and local economic forecasts. The forecast is based on conservative assumptions, especially with so many continued economic uncertainties. Changes in the future economy can have a significant effect on the Five-Year Forecast.

Building Fund Long-Range Financial Forecast

	2025 Actual	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
Revenues and Sources:							
Taxes	-	-	-	-	-	-	-
Licenses & Permits	364,030	383,000	405,980	430,339	456,159	483,529	512,540
Miscellaneous Revenue	23,596	22,000	23,320	24,719	26,202	27,774	29,441
Transfers-In	584,969	380,000	260,000	200,000	150,000	200,000	200,000
Total Revenue and Sources	972,595	785,000	689,300	655,058	632,361	711,303	741,981
Expenditures and Uses:							
Salaries	437,212	466,923	485,599	505,023	525,224	546,233	568,083
Benefits	133,191	158,327	163,077	167,970	173,009	178,199	183,545
Operating	180,249	153,745	158,357	163,108	168,001	173,041	178,233
Capital	-	-	-	-	-	-	-
Miscellaneous	-	10,000	10,000	10,000	10,000	10,000	10,000
Debt Service	16,179	3,977	4,337	4,255	4,174	4,091	4,010
Transfers-Out	301,579	-	-	-	-	-	-
Total Expenditures and Uses	1,068,410	792,972	821,371	850,356	880,408	911,565	943,870
Total Revenue Over/Under Expenditures	(95,815)	(7,972)	(132,071)	(195,298)	(248,047)	(200,261)	(201,889)
BEGINNING FUND BALANCE	1,086,575	990,760	982,788	850,717	655,419	407,372	207,110
ENDING FUND BALANCE	990,760	982,788	850,717	655,419	407,372	207,110	5,222

The Building Fund revenues and expenditures are analyzed and forecasted five years into the future. The forecast is derived from many factors, including trend analysis, anticipated new housing construction, the current economic climate, and Federal, State, and local economic forecasts. The forecast is based on conservative assumptions, especially with so many continued economic uncertainties. Changes in the future economy can have a significant effect on the Five-Year Forecast.

Public Utilities Fund Long-Range Financial Forecast

	2025 Actual	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
Revenues and Sources:							
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	950,000	997,500	1,047,375	1,099,744	1,154,731
Charges for Services	7,545,603	8,634,500	9,152,570	11,440,713	14,300,891	17,161,069	18,190,733
Miscellaneous	443	36,100	37,905	39,800	41,790	43,880	46,074
Other Financing Sources	-	-	5,500,000	2,315,770	1,646,815	1,540,300	1,092,370
Total Revenue and Sources	7,546,046	8,670,600	15,640,475	14,793,783	17,036,871	19,844,992	20,483,908
Expenditures and Uses:							
Salaries	1,191,219	1,350,459	1,404,477	1,460,657	1,519,083	1,579,846	1,643,040
Benefits	457,550	515,311	530,771	546,694	563,095	579,987	597,387
Operating	4,535,929	2,498,144	2,573,088	2,650,281	2,729,789	2,811,683	2,896,034
Capital	1,405,293	4,999,000	11,005,881	11,336,057	11,562,779	11,794,034	12,029,915
Miscellaneous	443	447	461	475	489	504	519
Debt Service	75,830	919,000	946,570	974,967	1,004,216	1,034,343	1,065,373
Transfers-Out	1,510,759	1,546,032	1,592,413	1,640,185	1,689,391	1,740,073	1,792,275
Total Expenditures and Uses	9,177,023	11,828,394	18,053,661	18,609,316	19,068,841	19,540,469	20,024,542
Total Revenue Over/Under Expenditures	(1,630,977)	(3,157,794)	(2,413,186)	(3,815,533)	(2,031,970)	304,523	459,366
BEGINNING FUND BALANCE	13,184,437	11,553,460	8,395,666	5,982,480	2,166,947	134,977	439,499
ENDING FUND BALANCE	11,553,460	8,395,666	5,982,480	2,166,947	134,977	439,499	898,865

The Public Utilities Fund revenues and expenditures are analyzed and forecasted five years into the future. The forecast is derived from many factors, including trend analysis, anticipated rates, and Federal, State, and local economic forecasts. The forecast is based on conservative assumptions. Changes in the future economy can have a significant effect on the Five-Year Forecast. As the result of the Water and Wastewater Revenue Sufficiency and Rate Study Analysis, the current five-year projection includes rate increases of 25% in 2028, 28% in 2029, 20% in 2030, and 6% in 2031 for water and sewer services.

Changes in Fund Balance

Fund Name	Ending Balance as of 3/30/2026	Estimated Revenues FY26-27	Estimated Expenditures FY26-27	Net Change	Estimated Balance as of 3/30/2027	% Change	Explanation of Change
001 General Fund	4,560,524	27,110,324	(27,260,446)	(150,122)	4,410,401	-3%	Funds programmed for qualifying projects/expenditures
102 Building Fund	21,721	632,258	(629,221)	3,037	24,758	14%	Funds programmed for qualifying projects/expenditures
116 Police Education Fund	16,195	8,276	(5,000)	3,276	19,471	20%	Funds programmed for qualifying projects/expenditures
117 Police Confiscation Fund	283,700	60,547	(62,000)	(1,453)	282,247	-1%	
130 Special Assessments Fund	121,496	111,601	(160,352)	(49,351)	72,145	-41%	Funds programmed for qualifying projects/expenditures
131 Parks and Events Fund	3,669	92,700	(94,226)	(1,526)	2,143	-42%	Funds programmed for qualifying projects/expenditures
132 Citizens on Patrol Fund	3,945	10,046	(13,900)	(3,854)	91	-98%	Funds programmed for qualifying projects/expenditures
133 CERT Fund	2,950	165	(3,115)	(2,950)	-	-100%	Funds programmed for qualifying projects/expenditures
134 Police Impact Fees	273	1,882	-	1,882	2,155	689%	No expenditure programmed for FY 2025
135 Fire Impact Fees Fund	284,526	17,021	(55,000)	(37,979)	246,547	-13%	Funds programmed for qualifying projects/expenditures
136 Recreation Impact Fees	136,062	16,534	-	16,534	152,596	12%	
137 PW-Admin Impact Fee	27,204	3,637	-	3,637	30,841	13%	Funds programmed for qualifying projects/expenditures
310 Public Facilities Fund	1,153,321	3,890,012	(2,305,230)	1,584,782	2,738,103	-137%	Funds programmed for qualifying projects/expenditures
320 Capital Projects Fund	3,327,610	6,197,136	(1,742,627)	4,454,509	7,782,119	-134%	Funds programmed for qualifying projects/expenditures
401 Public Utilities Fund	8,203,241	14,983,111	(19,750,355)	(4,767,244)	3,441,397	-58%	Funds programmed for qualifying projects/expenditures
402 Renewal & Replacement Fund	2,403,624	627,025	(1,017,800)	(390,775)	2,012,849	-3%	
403 Impact Fees Fund	3,112,105	204,352	-	204,352	3,316,457	7%	No expenditure programmed for FY 2025
406 Stormwater Management Fund	191,732	763,785	(771,880)	(8,095)	183,637	-4%	Funds programmed for qualifying projects/expenditures

Fund balance is the excess of assets over liabilities. Fund Balance does not necessarily mean funds available for expenditure. Fund Balance can be restricted, committed, or assigned. A negative fund balance is often referred to as a deficit.

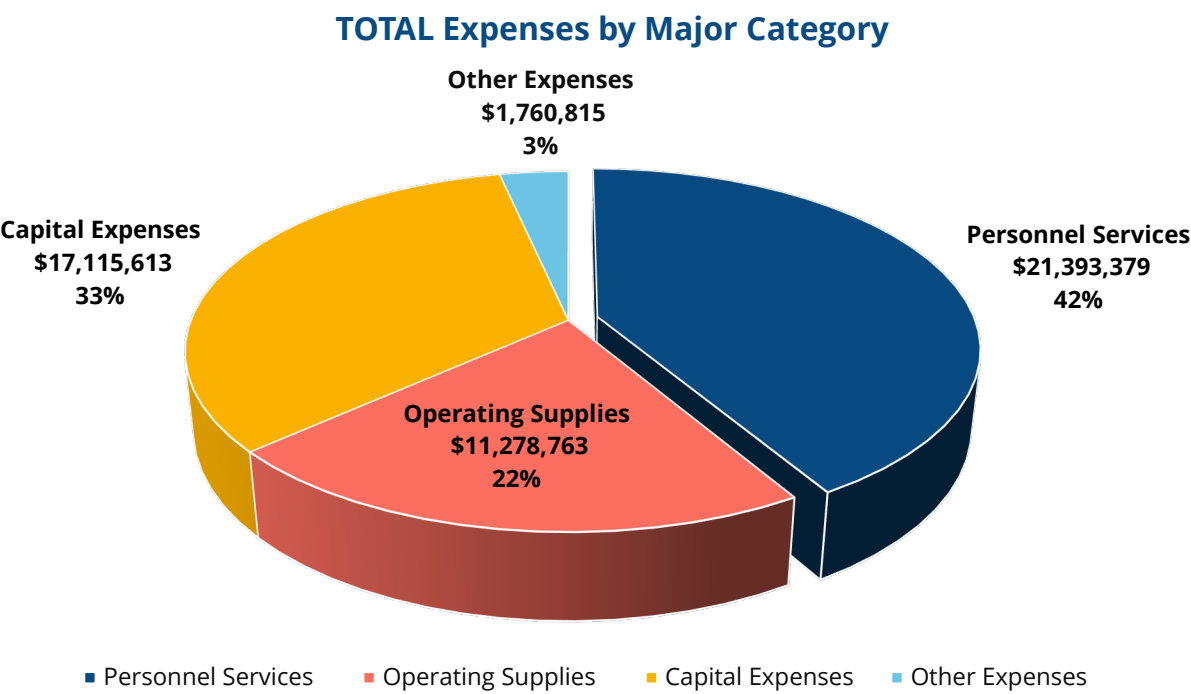
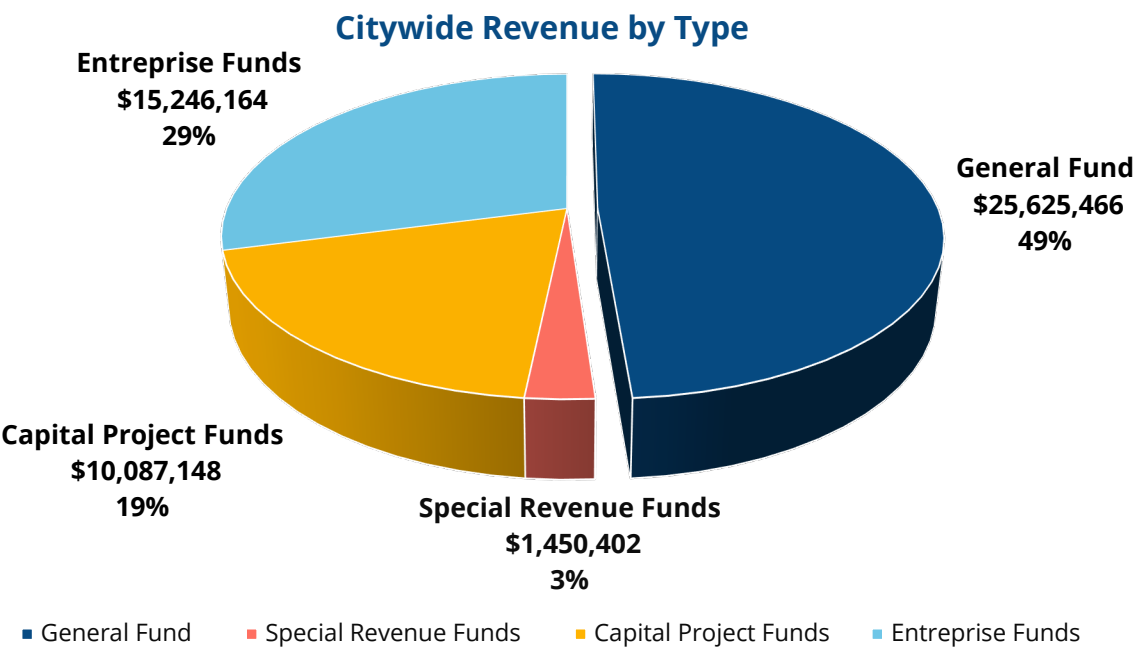
Fund balance is the excess of assets over liabilities. Fund Balance does not necessarily mean funds available for expenditure. Fund Balance can be restricted, committed, or assigned. A negative fund balance is often referred to as a deficit.

On the May 3rd, 2021 Regular Meeting, the City Commission passed Resolution No. 21-1559 formally adopting a Fund Balance Policy for the General Fund, per Government Finance Officer 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*.

The General Fund's unassigned fund balance, plus the amount restricted for working cash, should be maintained at a minimum of 17% of the General Fund's total budgeted annual expenditures in the most recently approved annual budget. At the end of the Fiscal Year 2026/2027 the General Fund reserve is expected to fall short of this requirement at approximately 16%. The City is reviewing the Fund Balance Policy needs to be amended to meet the City's operational needs.

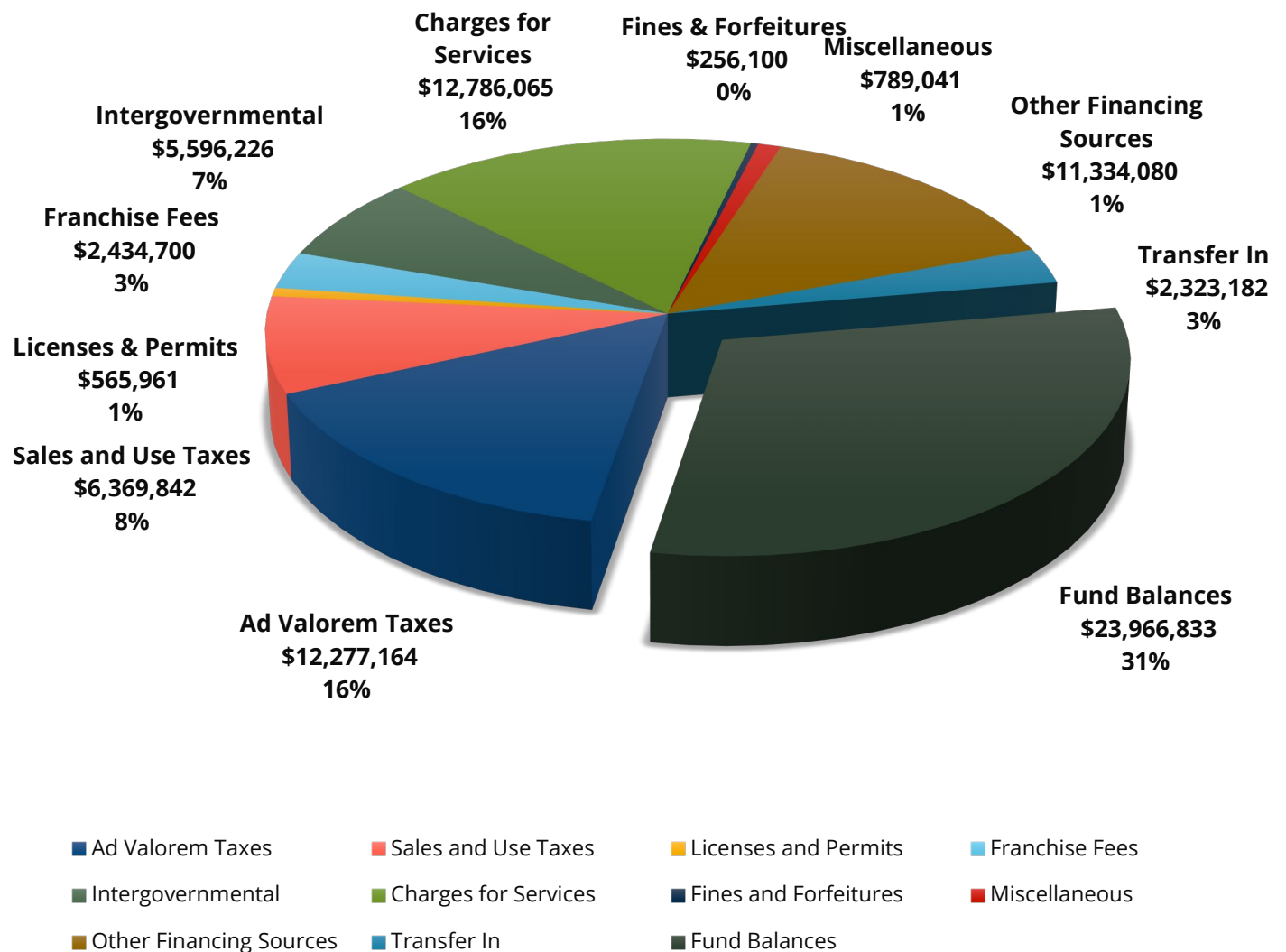
Citywide Budget Summaries

The City of Longwood’s total gross budget for Fiscal Year 2026-2027 is approximately **\$78.7 million**. Net of interfund transfers and beginning fund balances, total estimated operating revenues across all sources are approximately **\$52.4 million**, while total projected operating expenditures are approximately **\$51.5 million**.



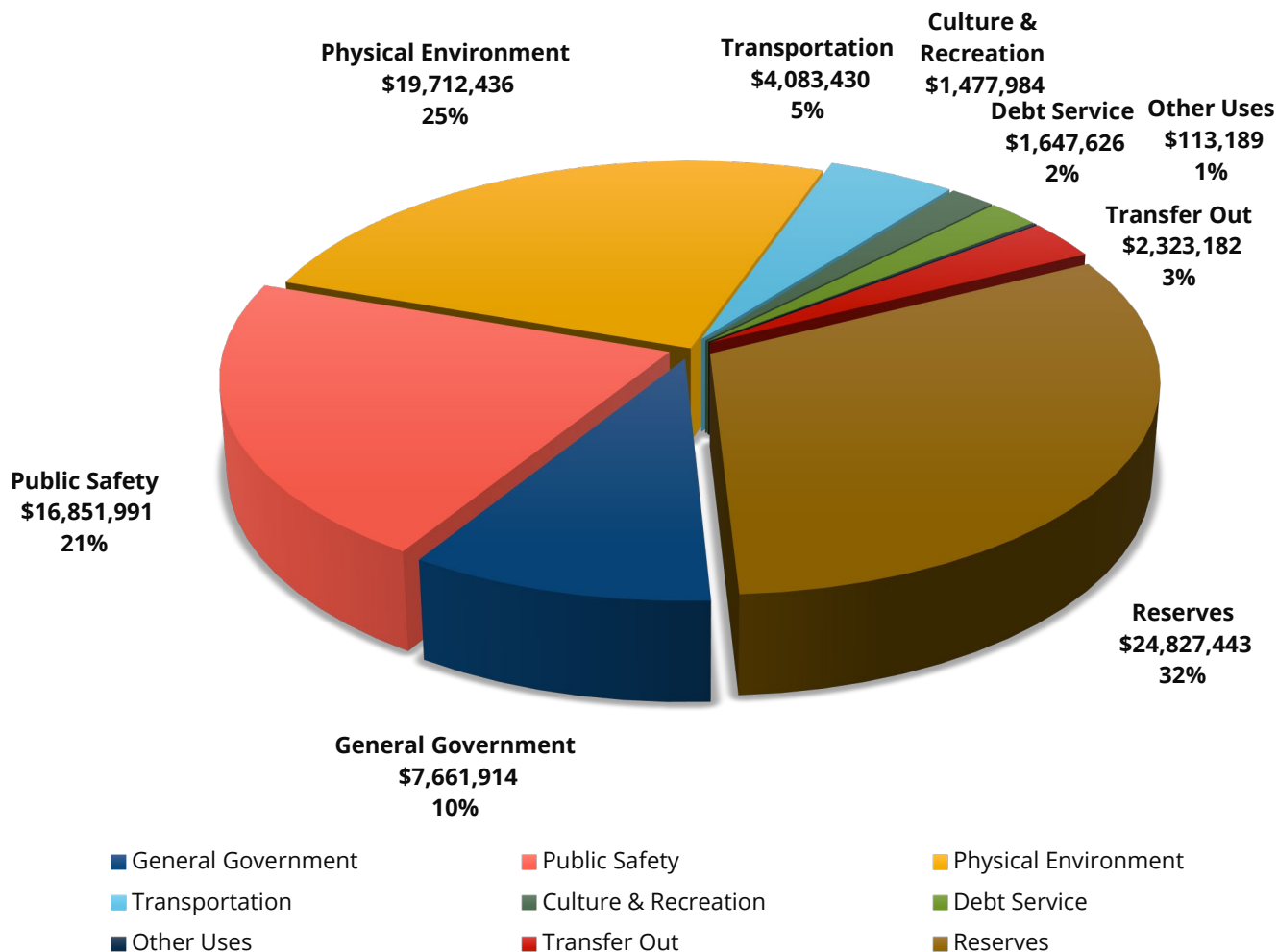
Citywide Sources

TOTAL SOURCES \$78,699,195



Citywide Uses

TOTAL USES \$78,699,195

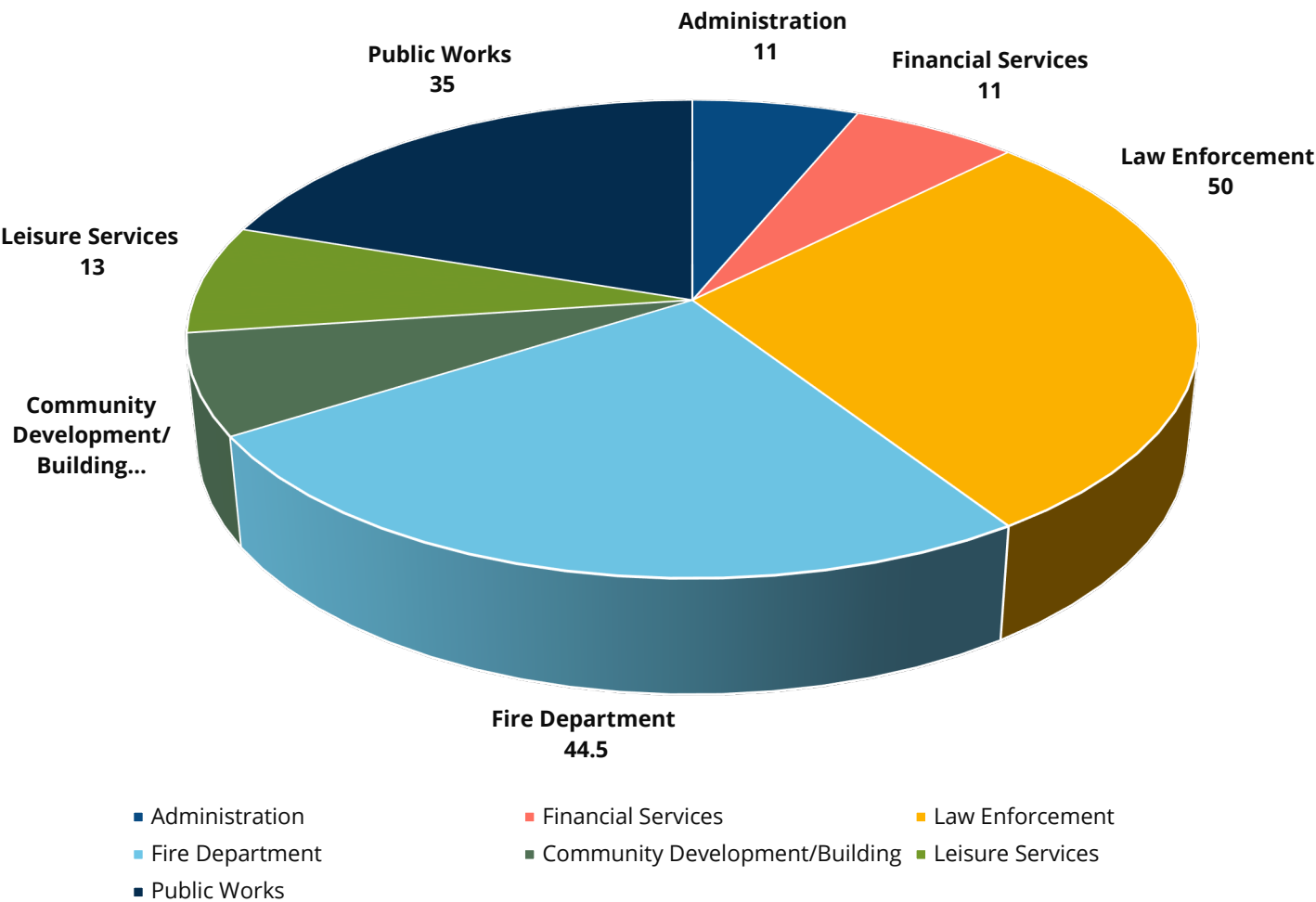


Appropriations by Fund

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

General Fund	27,260,446
Building and Inspection Fund	629,221
Police Education Fund	5,000
Special Law Enforcement Trust Fund	62,000
ARPA Fund	-
Special Assessments Fund	160,952
Parks and Events Fund	94,226
Citizens on Patrol (COPs)	13,900
CERT Fund	3,115
Police Impact Fees Fund	-
Fire Impact Fees Fund	55,000
Recreation Impact Fees Fund	-
PW-Administrative Impact Fees Fund	-
Stormwater Management Fund	771,880
Public Facilities Improvement Fund	2,305,230
Capital Projects Fund	1,742,627
Public Utilities Fund	19,750,355
Public Utilities R&R Fund	1,017,800
Public Utilities Impact Fees Fund	-
Total	53,871,752

Citywide FTE's



Departments	FY2027
Administration	11.0
Financial Services	11.0
Law Enforcement	50
Fire Department	44.5
Community Development/Buildin	12
Leisure Services	13
Public Works	35
Total FTE's	176.5

GENERAL FUND BUDGET



General Fund Summary

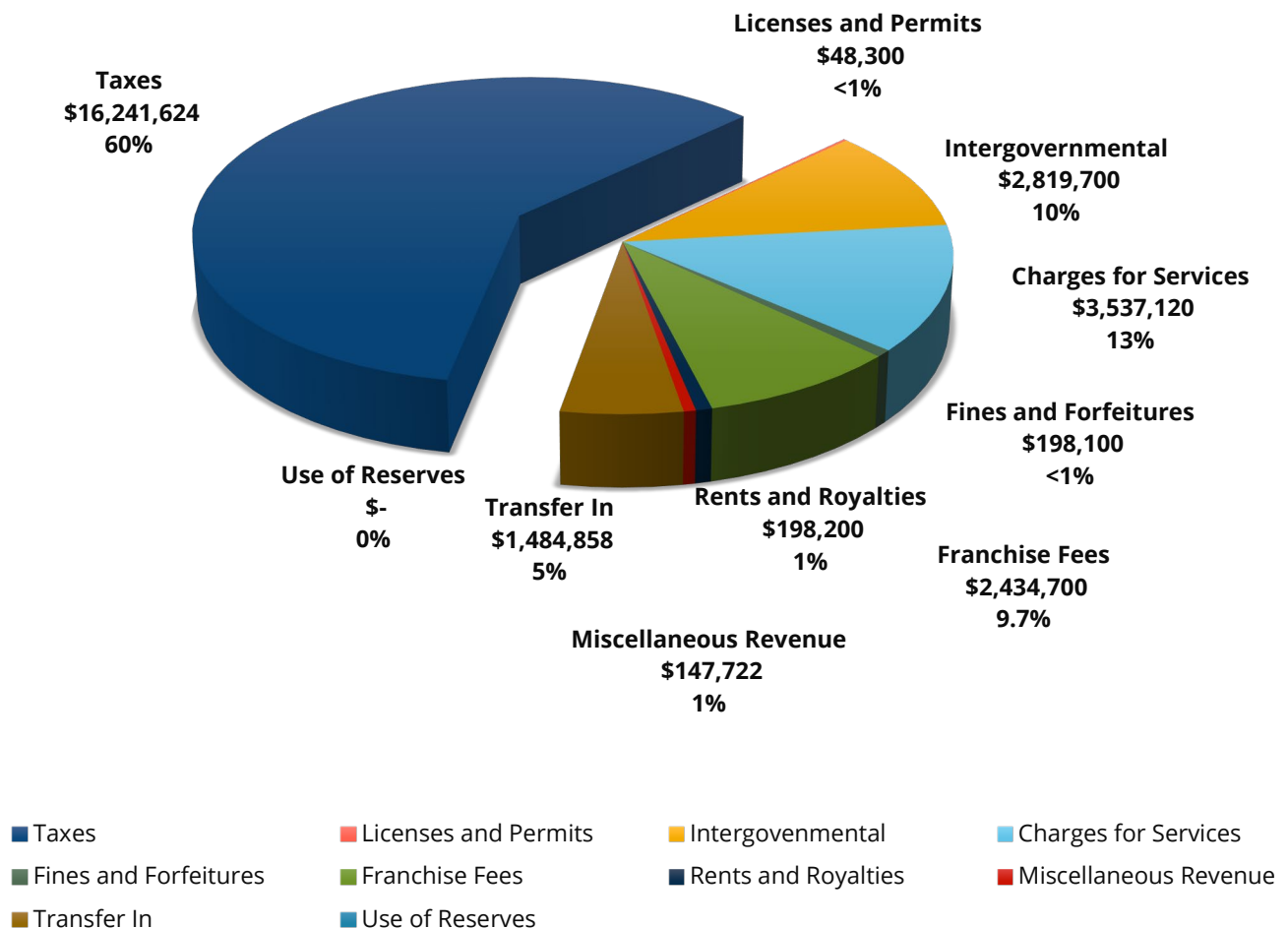
	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
FUND BALANCE, OCTOBER 1	\$ 10,522,043	\$ 5,311,558	\$ 5,034,218	\$ 4,560,524
Sources				
Taxes	14,063,245	14,887,466	15,635,094	16,241,624
Licenses and Permits	43,727	48,300	48,300	48,300
Intergovernmental	3,325,879	3,223,765	2,539,481	2,819,700
Charges for Services	3,108,283	2,968,023	3,216,360	3,537,120
Fines and Forfeitures	119,325	198,100	214,100	198,100
Franchise Fees	2,351,810	2,182,800	2,287,700	2,434,700
Rents and Royalties	202,736	198,200	198,200	198,200
Miscellaneous Revenue	139,063	124,200	212,525	147,722
Total Sources	23,354,068	23,830,854	24,351,760	25,625,466
Transfers In	1,269,476	1,002,708	1,304,287	1,484,858
Total Estimated Sources, Transfers and FB	24,623,544	24,833,562	25,656,047	27,110,324
Uses				
City Commission	121,452	133,463	121,622	132,261
City Clerk	392,855	377,294	419,170	397,108
City Manager	536,312	491,957	467,049	486,646
City Attorney	211,234	187,000	242,000	275,000
General Services	241,279	179,870	247,197	-
Human Resources	914,926	1,035,245	974,457	1,117,618
Information Technology	938,472	944,906	882,696	1,011,293
Facilities Maintenance	-	-	56,639	1,720,676
Financial Services	2,142,705	2,103,930	2,334,202	2,638,091
Other Facilities - Warren Ave	110,523	161,000	161,000	161,000
Law Enforcement	6,961,709	7,263,048	7,259,161	7,416,180
Fire & Rescue	7,084,339	7,473,593	7,650,127	7,655,324
Community Development	790,675	789,290	847,915	870,904
Leisure Services	1,815,065	1,824,985	1,822,260	1,769,858
Public Works Streets	2,008,386	2,059,326	2,128,246	1,338,487
Total Uses	24,269,931	25,024,907	25,613,741	26,990,446
Transfers Out	5,841,438	405,000	516,000	270,000
Total Uses and Transfers	30,111,369	25,429,907	26,129,741	27,260,446
Fund Balance - Increase (Decrease)	(5,487,825)	(596,345)	(473,694)	(150,122)
Total Appropriations and Reserves	24,623,544	24,833,562	25,656,047	27,110,324
FUND BALANCE, SEPTEMBER 30	5,034,218	5,311,559	4,560,524	4,410,401
% OPERATING RESERVE	17%	21%	17.5%	16.2%

General Fund Overview

The General Fund is the primary operating fund of the City of Longwood. It accounts for the general operations of the City that are not specifically accounted for or defined for specific uses in other funds. The General Fund accounts for the majority of City services, including police, fire, parks and recreation, public works, community development, economic development, finance, legal, and general administration activities. Property tax, charges for services, license and permit fees are the main sources of General Fund revenue.

General Fund Total

General Fund revenues have been projected to maintain strong upward momentum, highlighted by a significant increase in taxable property values. For Fiscal Year 2026–2027, total General Fund revenues are estimated at **\$27,110,324**, which represents an increase of **\$2,276,762** (or approximately 9%) over the Fiscal Year 2025–2026 budget baseline of **\$24,833,562**.



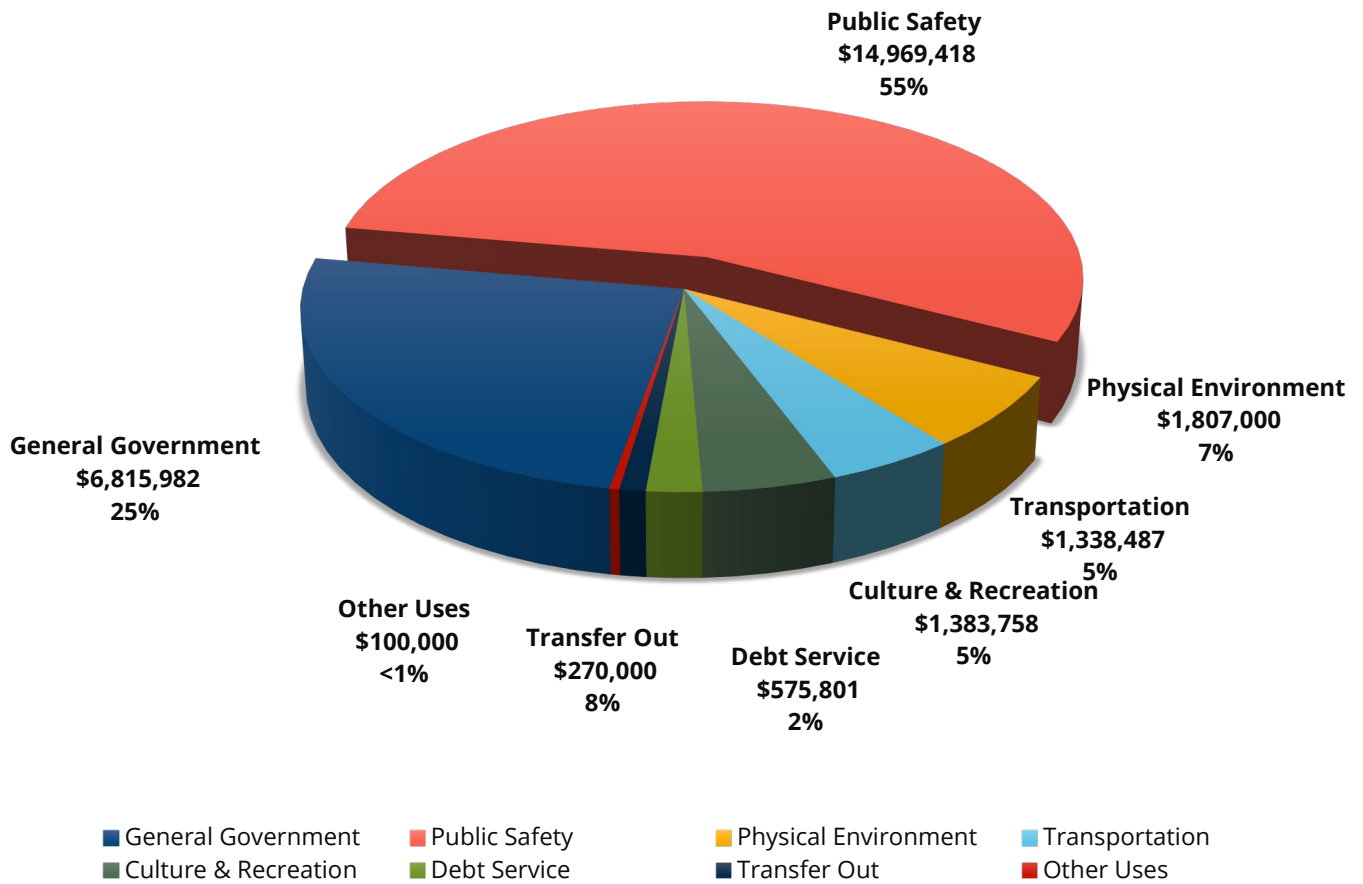
General Fund Revenue Detail

				2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
Taxes							
311-0000	Ad Valorem Taxes	5.5000		10,508,040	11,425,406	11,839,604	12,277,164
312-0000	Sales & Use Taxes			333	460	255	460
314-1000	Utility Tax/Electric			1,933,952	1,740,000	2,060,000	2,183,000
314-3000	Utility Tax/Water			407,065	443,000	402,810	415,000
314-4000	Utility Tax/Gas			105,351	99,600	144,000	155,000
315-0000	Communication Service Tax			979,767	991,000	1,000,425	1,023,000
316-0000	Local Business Tax			128,737	188,000	188,000	188,000
Total Taxes				14,063,245	14,887,466	15,635,094	16,241,624
Licenses and Permits							
322-0000	Permits, Fees & Licenses/Building Permit			-	-	-	-
322-8000	Permits, Fees & Licenses/Site Plans Review			10,809	11,000	11,000	11,000
329-1000	Miscellaneous Permit			5,881	7,000	7,000	7,000
329-2000	Paint Color and Outdoor Seating			3,600	4,300	4,300	4,300
329-2800	Fire Inspections			23,437	26,000	26,000	26,000
Total Licenses and Permits				43,727	48,300	48,300	48,300
Franchise Fees							
323-1000	Franchise Fees - Electric			1,655,202	1,527,000	1,713,000	1,805,000
323-4000	Franchise Fees - Gas			39,262	35,700	35,700	35,700
323-7000	Franchise Fees - Solid Waste			657,346	620,100	539,000	594,000
Total Franchise Fees				2,351,810	2,182,800	2,287,700	2,434,700
Intergovernmental							
331-2100	Federal Grants/AFG Program			-	-	-	-
331-2200	Federal Grants/HIDTA Grant			-	7,000	7,000	7,000
331-2400	Federal Grants/COPS			-	-	-	-
331-2500	Federal Grants/OJP/Bullet Proof Vest			3,797	4,000	4,000	4,000
331-2600	Federal Grants/JAG Grant			2,658	3,000	3,000	3,000
331-2700	Federal Grants/DOJ-Byrne Grant			17,845	-	-	-
331-2900	Federal Grants/Cares Act/Covid-19			-	-	-	-
331-2901	Federal Grants/DOJ 2020 CERF			-	-	-	-
331-5000	Federal Grants/FEMA			589,782	497,321	-	-
334-2200	Public Safety/FF Cancer Grant			-	-	-	-
334-4900	FDOT Contract Agreement			92,438	104,000	104,000	104,000
335-1200	State Shared Revenue			636,913	700,000	683,987	703,000
335-1400	Mobile Home Licenses Tax			1,698	2,000	2,000	2,000
335-1500	Alcoholic Beverage License			6,230	25,000	37,000	25,000
335-1600	Crash Reports			2,784	5,600	3,800	3,800
335-1800	Half-Cent Sales Tax			1,184,510	1,334,944	1,203,694	1,224,000
335-2100	Firefighters Supplemental Compensation			3,990	17,000	17,000	17,000
335-2300	Fire/Police Supplemental Compensation			539,689	300,000	248,000	500,000
337-2000	School Resource Officer			229,980	213,900	213,000	213,900
338-2000	County Occupational License			13,565	10,000	13,000	13,000
Total Intergovernmental				3,325,879	3,223,765	2,539,481	2,819,700

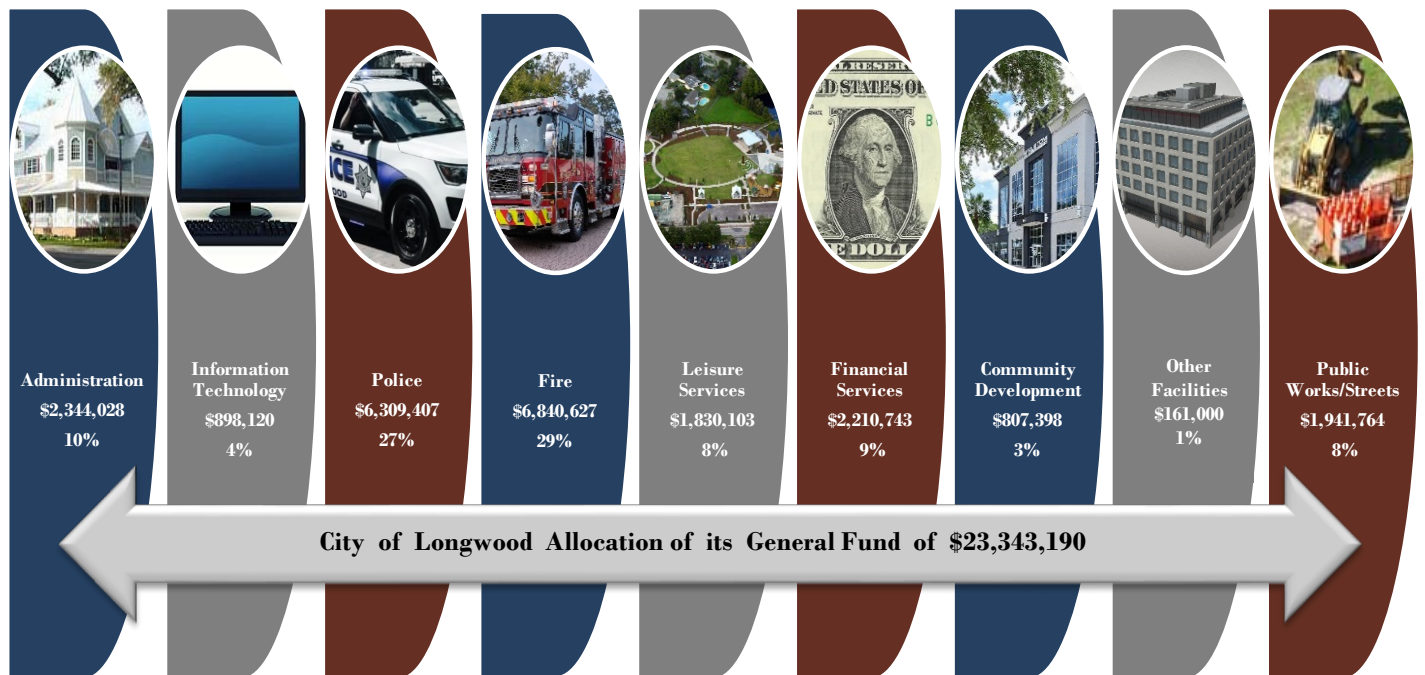
Charges for Services					
341-2000	Land Development Fee	5,250	6,000	6,000	6,000
341-3000	Cost Recovery Builders	-	20,000	20,000	20,000
341-3010	Administrative Fee - BTR	3,903	4,600	46,000	4,600
341-4000	Wayfinder Fees	-	-	-	-
342-1000	Police Services	17,102	15,000	17,000	17,000
342-1010	Police Services/OCDETF-DOJ	13,203	20,000	13,000	13,000
342-2000	Off Duty Detail	96,851	80,000	85,000	80,000
342-6000	Ambulance Fees	1,157,234	999,903	986,000	1,233,000
343-4000	Garbage Billing Fees	1,549,274	1,548,000	1,788,000	1,896,000
347-2025	Parks & Recreation/Special Events Fees	-	-	-	-
347-2028	Park & Recreation/Donations	-	-	-	-
347-2030	Parks & Recreation/Community Bldg Rentals	132,789	146,000	129,000	140,000
347-2031	Parks & Recreation/Reiter Park Rentals	9,045	8,000	8,000	8,000
347-2045	Parks & Recreation/Field Rentals	21,640	18,000	18,000	20,000
347-2046	Parks & Recreation/Pavilion Rentals	6,815	9,000	9,000	9,000
347-2050	Parks & Recreation/Miscellaneous Activity	-	1,000	-	1,000
347-2060	Parks & Recreation/LBR-Field Use Agreements	10,560	6,720	10,560	6,720
347-2070	Parks & Recreation/Concession Babe Ruth	4,500	3,000	3,000	3,000
347-2080	Parks & Recreation/Summer Camp	50,680	55,000	50,000	52,000
347-5000	Building Attendant Services	27,639	25,000	25,000	25,000
349-1011	Development Impact Fees	1,797	2,800	2,800	2,800
Total Charges for Services		3,108,282	2,968,023	3,216,360	3,537,120
Fines and Forfeits					
		375,859			
354-1000	Parking Fees	2,385	2,000	2,000	2,000
354-2000	Security Alarm Fees	-	1,000	1,000	1,000
354-3000	Other Fines	47,128	100,000	136,000	100,000
354-3010	Other Fines-Investigative Cost Recovery	21,472	25,000	25,000	25,000
354-3020	Court Ordered Restitution	-	100	100	100
354-3030	Other Fines-Code Enforcement Fines	48,339	70,000	50,000	70,000
Total Fines and Forfeits		119,324	198,100	214,100	198,100
Miscellaneous Revenue					
361-1000	Interests	88,369	35,200	102,200	52,722
362-3000	Rents & Royalties	202,736	198,200	198,200	198,200
364-1000	Cemetery Lots	22,650	16,000	38,000	22,000
364-4000	Sale of Equipment	462	14,000	14,000	14,000
365-1000	Scrap Sales	559	1,000	1,000	1,000
366-0000	Donations Private Sources	-	3,000	3,000	3,000
366-3000	Donations Private Sources/Employee Events	670	5,000	4,325	5,000
369-0000	Other Miscellaneous Revenue	26,815	50,000	50,000	50,000
369-3000	Other Miscellaneous Revenue	-	-	-	-
369-9000	Candidate Sign Deposits	-	-	-	-
369-9100	Candidate Qualifying Fee	-	-	-	-
Total Miscellaneous Revenue		342,261	322,400	410,725	345,922
Transfers In					
382-1000	Administrative Transfer - Public Utilities	942,435	977,708	977,708	1,459,858
382-3000	Administrative Transfer - Stormwater Fund	25,000	25,000	25,000	25,000
382-4000	Administrative Transfer - Building Fund	301,579	-	301,579	-
382-5000	Administrative Transfer - ARPA Fund	-	-	-	-
Total Transfers In		1,269,014	1,002,708	1,304,287	1,484,858
Use of Fund Balance		-	-	-	-
Total Revenues		24,623,542	24,833,562	25,656,047	27,110,324

General Fund Total Uses

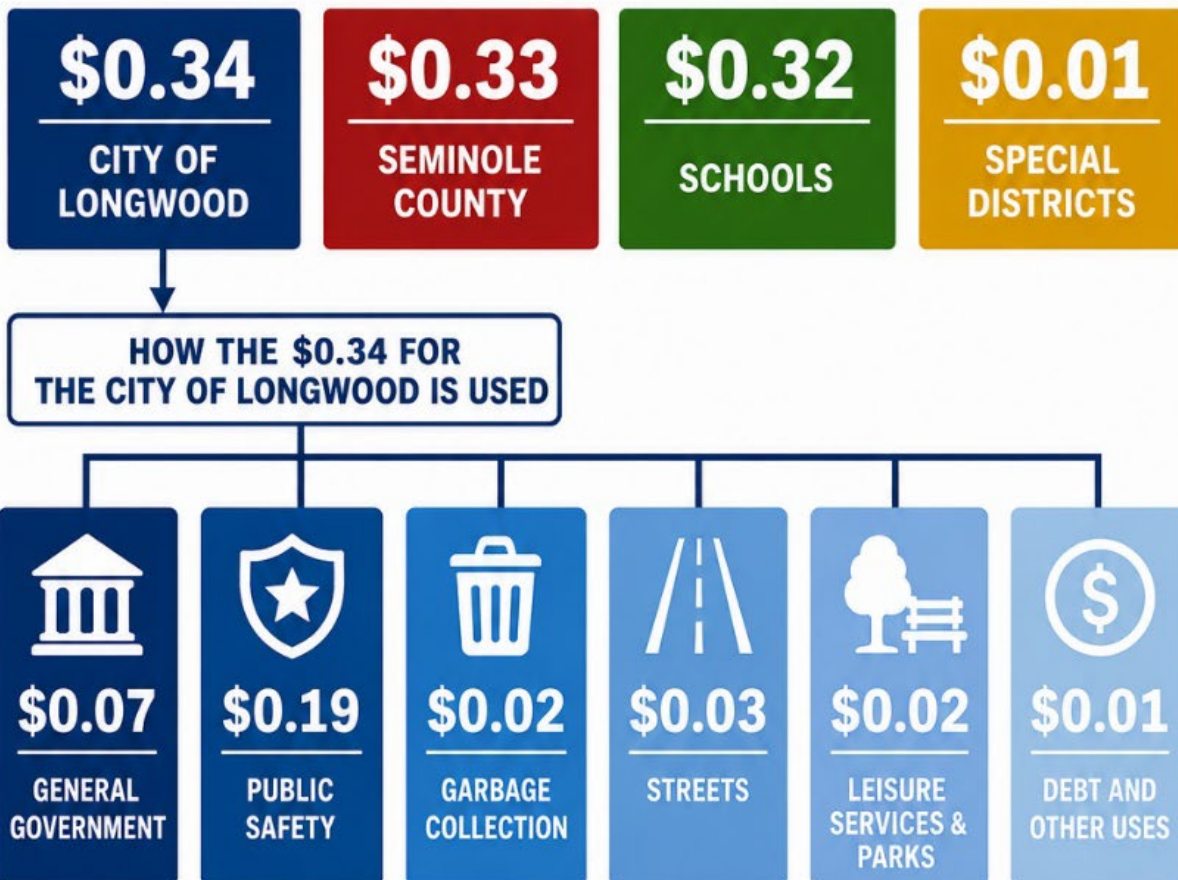
The General Fund reflects total projected expenditures of **\$27,260,446.18** for FY 2026-2027. This baseline expenditure structure incorporates key interfund transfers out to supporting operations, including **\$260,000** to the Building Fund (102), **\$10,000** to the Citizens on Patrol Fund (132), and **\$86,000** to the Police Impact Fees Fund (134). To offset total operational costs and support targeted programming, the General Fund relies on **\$1,484,858** in incoming administrative cost allocation transfers (primarily from the Public Utilities Fund).



General Fund Allocations



THE \$1 BREAKDOWN





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 experience of an appointed administrator. The Commission shall elect from among its members who shall have the title of Mayor. The Mayor is the presiding officer at Commission Meetings and Workshops and shall be recognized as the head of the City Government for all ceremonial purposes. The City Commission is made up of five (5) district Commissioners. The City Commission provides leadership and sets policies for the City, sets the general direction of the government, and possesses all powers provided for general law by the City Charter. In addition, the City Commission authorizes the execution of all City contracts, except as set forth by ordinance. The City Commission serves as the legislative and policy-making body of the municipal government.

FY 2026-27 GOALS AND OBJECTIVES:

Goals:

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 improve the quality of life in the community and promote desirable levels of municipal services and plan for the future.
- Encourage continued participation in community activities and governmental affairs.
- Support a strong commercial and industrial tax base in the City.
- To meet the needs and concerns of the residents and businesses of the City of Longwood with fiscally responsible representation and legislation.

FY 2025-26 Highlights:

- During Fiscal Year 2024-2025, the City Commission adopted 11 ordinances, 27 resolutions, and issued 18 proclamations, advancing initiatives that enhanced the quality of life for Longwood residents. As of June 2026, the Commission has adopted 8 ordinances, 13 resolutions, and 14 proclamations, continuing to address key policy initiatives and community priorities.
- The Commission also demonstrated its continued support of the local business community by participating in 18 ribbon cuttings during Fiscal Year 2024-2025 and 13 ribbon cuttings since June 2025, welcoming new businesses and celebrating economic growth throughout the City.
- In preparation for the Fiscal Year 2026-2027 budget, the Commission participated in three pre-budget planning workshops to establish priorities and provide policy direction ahead of the September budget hearings. Commissioners also engaged with county and state representatives to discuss pending legislation affecting municipalities, including proposed property tax changes that will appear before voters on the November 3, 2026, General Election ballot.

Summary

Authorized Positions	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
Mayor	1	1	1	1
Commissioners	4	4	4	4
TOTAL	5	5	5	5
Personnel Expenses	69,748	95,444	94,727	94,551
Operating Expenses	16,761	38,019	26,895	37,710
Capital Expense	-	-	-	-
TOTAL	86,509	133,463	121,622	132,261

Funding Source	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
General Fund	86,509	133,463	121,622	132,261

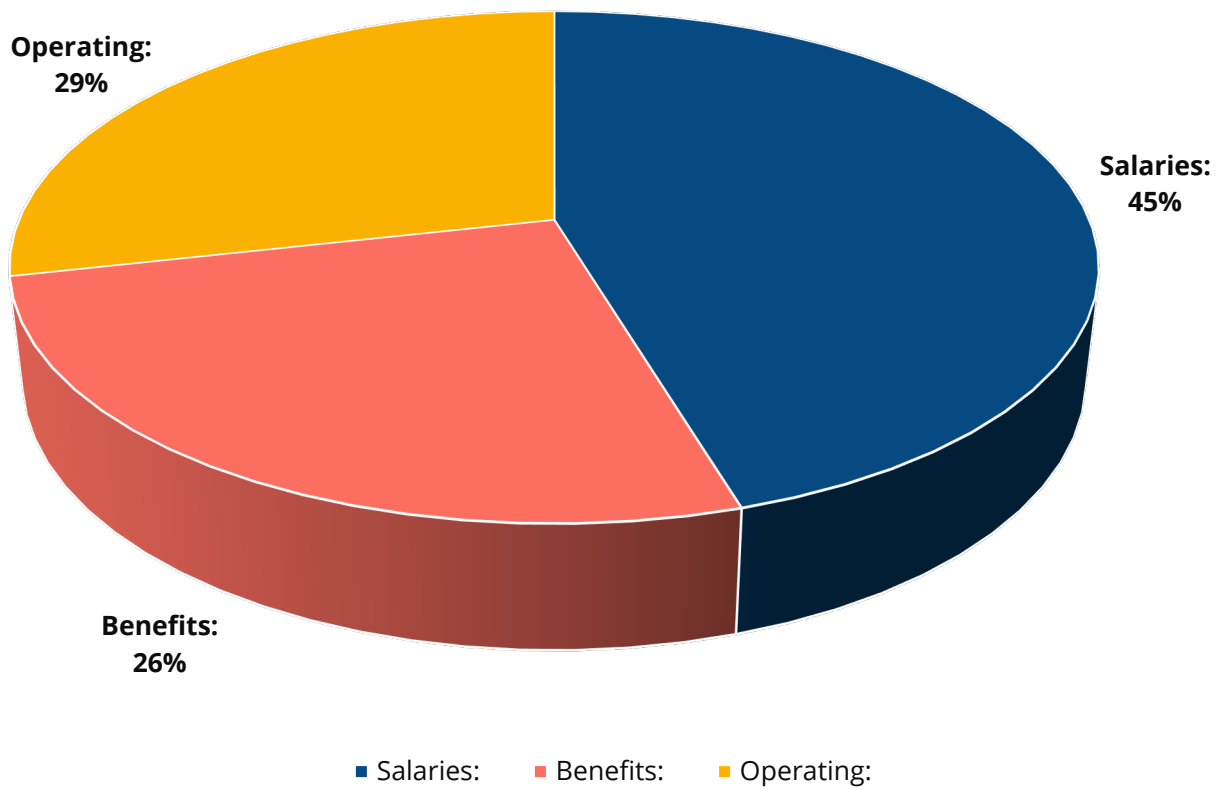
Budget to Budget Variance

When comparing the adopted budget for FY2025-2026 of \$133,463 with the proposed budget for FY2026-2027 of \$132,261, there is decrease of (\$1,202) for operating expenses.

Line Item Detail

Account Number	Account Title	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
001-1000-511-1100	Executive Salaries	60,002	60,002	60,002	60,000
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	22,013	23,952	23,309	23,061
001-1000-511-2400	Workers Compensation	-	900	900	900
	Subtotal Personnel Services	92,530	95,444	94,727	94,551
001-1000-511-3400	Other Contractual Services	-	-	-	-
001-1000-511-4020	Commission Development	9,706	16,550	9,000	19,100
001-1000-511-4100	Communications	2,880	2,880	2,880	-
001-1000-511-4700	Printing and Binding	40	200	100	200
001-1000-511-4800	Community Relations	-	-	-	-
001-1000-511-4900	Other Charges & Obligations	10,000	10,000	8,000	10,000
001-1000-511-5200	Operating Supplies	883	2,300	1,295	2,500
001-1000-511-5400	Books, Pubs, Subs & Memberships	5,413	6,089	5,620	5,910
	Subtotal Operating	28,922	38,019	26,895	37,710
001-1000-511-6400	Capital Equipment	-	-	-	-
	Subtotal Capital	-	-	-	-
TOTAL CITY COMMISSION		121,452	133,463	121,622	132,261

FY2027 Expenditure by Category



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 2026-27 GOALS AND OBJECTIVES:

Goals:

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

	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
Personnel Expenses	-	-	-	-
Operating Expenses	211,234	187,000	242,000	275,000
Capital Expense	-	-	-	-
Other Expenses	-	-	-	-
TOTAL	211,234	187,000	242,000	275,000

Funding Source	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
General Fund	211,234	187,000	242,000	275,000

Budget to Budget Variance

When comparing the adopted budget for FY2026 of \$187,000 with the proposed budget for FY2027 of \$275,000 there is an increase of \$88,000 to account for increases in attorney fees.

Line Item Detail

Account Number	Account Title	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
001-1100-514-3100	Professional Services General	211,234	162,000	237,000	250,000
001-1100-514-3110	Professional Services Litigation	-	25,000	5,000	25,000
	Subtotal Operating	211,234	187,000	242,000	275,000
	TOTAL CITY ATTORNEY	211,234	187,000	242,000	275,000

City Clerk

The Office of the City Clerk serves as the official custodian of the City's records and is responsible for preserving the integrity, accessibility, and transparency of municipal government. The office administers City Commission meetings by preparing agendas, attending meetings and workshops, recording and preserving the official minutes, and maintaining all legislative actions, including ordinances, resolutions, and agreements. Additional responsibilities include maintaining the City Code of Ordinances; coordinating records management and public records requests; serving as the City's designated Elections Official; overseeing legal advertising and public notices; providing administrative support to the City Commission and City boards and committees, including appointments, agendas, and minutes; managing Longwood Memorial Gardens, including cemetery records and plot sales; issuing garage sale permits; administering oaths of office; and coordinating official proclamations, recognitions, and ceremonial presentations. The City Clerk's Office also provides reception, telephone, mail, and administrative support services for City Hall and oversees scheduling of the Commission Chambers and Conference Room.

FY 2026-27 GOALS AND OBJECTIVES:

Goals:

To lead the continued modernization of the Office of the City Clerk by enhancing transparency, expanding digital government services, strengthening records governance, and providing exceptional administrative support to the City Commission, City boards and committees, City departments, and the public. The Office remains committed to preserving the City's official history, ensuring compliance with State law and local regulations, and delivering efficient, accessible, and customer-focused services through innovation, collaboration, and continuous improvement.

Objectives:

- **Modernization & Digital Transformation:** Continue modernizing the Office of the City Clerk by implementing new technologies and expanding digital services that improve operational efficiency, enhance transparency, and provide citizens with easier access to government information. During FY 2026-2027, staff will evaluate and implement a new enterprise document management system to further digitize City records, improve records retrieval, and streamline public records request processing.
- **Citywide Records Management:** Strengthen the City's Records Management Program by expanding department-wide records inventories, improving records retention compliance, increasing digitization efforts, and providing training to ensure each department effectively manages its own records. These efforts will improve organization, reduce retrieval times, and increase the timely fulfillment of public records requests.
- **City Commission & Governance Support:** Continue providing exceptional administrative support to the City Commission through standardized agenda development, timely publication of agendas and minutes, legislative tracking, and coordination of complex multi-department initiatives. Maintain administrative support

for City boards and committees through appointments, agenda preparation, minutes, board training, and governance resources.

- **Transparency & Public Access:** Continue expanding public access to City information by enhancing online services, increasing the availability of searchable public documents, improving website content, expanding digital forms, and utilizing technology to make government services more accessible, transparent, and user-friendly.
- **Operations:** Expand the effective use of Civic Clerk, cemetery management software, DocAccess, and other digital tools through staff training, workflow improvements, and system optimization. Continue evaluating opportunities to automate routine processes, reduce paper-based workflows, and improve service delivery across the organization.
- **Fiscal Stewardship:** Maintain sound fiscal oversight by conducting regular internal budget reviews, monitoring expenditures, identifying discrepancies, and ensuring responsible stewardship of departmental resources while seeking opportunities to improve operational efficiencies.
- **Professional & Organizational Development:** Promote a culture of continuous improvement through regular staff meetings, cross-training, professional development, and participation in educational opportunities offered by professional organizations. Encourage process evaluation and innovation to improve departmental performance and customer service.
- **Education & Compliance:** Continue developing and updating training materials, handbooks, and educational resources for City staff, elected officials, and appointed board and committee members. Provide ongoing training to promote consistency, statutory compliance, ethical governance, records management best practices, and effective decision-making throughout the organization.
- **Elections:** Finalize elections on November 3, 2026, and put new Commission training in practice.

FY 2025-26 Highlights:

- Advanced the digital transformation of the City Clerk's Office by modernizing several public-facing services, including the garage sale permit process, legal notice publication, online forms, and other internal workflows to improve efficiency, accessibility, and customer service.
- Successfully implemented DocAccess, making more than 900 City documents and over 14,000 pages ADA-accessible to improve transparency and ensure compliance with federal accessibility requirements.
- Modernized the City's legal advertising process by transitioning eligible public notices to the Column online publishing platform, creating new public notification procedures, implementing a resident notification registry, and preparing City Code amendments to align with changes in Florida law.
- Led the comprehensive modernization of the City's municipal cemetery regulations by preparing a complete rewrite of Chapter 26 of the City Code, updating administrative procedures, ownership and transfer provisions, cremation and columbarium regulations, recordkeeping requirements, and operational standards to improve efficiency, legal compliance, and long-term management of Longwood Memorial Gardens.
- Developed and implemented comprehensive governance resources, including new Commissioner, Land Planning Agency, and Parks & Recreation Advisory Board Handbooks, redesigned board orientation materials, and standardized onboarding and annual training for elected officials, advisory boards, and recording secretaries.

- Improved public transparency by expanding the use of Civic Clerk, including publication of meeting agendas, board and committee audio recordings, Commission meeting videos, and maintaining the City's meeting calendar and public notice schedule.
- Enhanced records management and public records compliance. Expanded records destruction in accordance with Florida retention schedules, ongoing digitization efforts, and continued optimization of the City's cemetery management software.
- Standardized numerous departmental procedures and internal workflows, including agenda development, ribbon cutting coordination, trespass appeal processing, Clerk procedures, AI-assisted phone system improvements, and other operational processes to improve consistency, efficiency, and continuity.
- Continued to provide professional administrative support to the City Commission by preparing and publishing agendas and minutes, preserving official legislative records, coordinating public meetings, and supporting the adoption of ordinances, resolutions, proclamations, and other legislative actions.
- Developed and launched Longwood's first Professional Municipal Clerks Week educational campaign to increase public and employee awareness of the City Clerk's Office through interactive outreach, while creating a turnkey program for potential participation by municipalities throughout Seminole County.
- Planned and coordinated major City initiatives and events, including Board Member Orientation sessions, the Board Appreciation Dinner, CALNO meeting support, JOY Awards program enhancements, ribbon cuttings, and other community recognition programs that promote civic engagement and public participation.

CITY OF LONGWOOD CITY CLERK					
2026-2027 Performance Measures and Benchmarking					
Commission Goal	Activity	Annual 2025	Actual 2024-2025	Expected 2025-2026	Proposed 2026-2027
To foster citizen by practicing open, accountable and responsive government; providing quality core services	Commission Agendas/Public Notices Prepared (include PN events)	48	46	50	52
	Minutes Prepared	24	25	25	25
	Ordinances Prepared for Adoption	12	11	15	15
	Resolutions Prepared for Adoption	21	27	20	25
	Public Records Requests Processed	421	618	700	700
	Lien/Property Search Requests	245	360	350	400
	Paper Records Disposed (cubic feet)	204.85	108.5	250	350
	Electronic Records Disposed (GigaBytes)	0	1.52	10	20
	Cemetery: Lots Sold	26	14	15	15
	Cemetery: Burials	19	7	5	5
	Legal Advertisements	23	30	25	25
	Garage Sale Permits	108	96	100	100
	Ribbon Cuttings	11	4	15	10
	Recorded Documents	6	8	10	10
	Trespass Appeals	4	0	5	2
	Postage Reports (Items Mailed)	5863	2439	5000	5000
	Proclamations	19	18	20	20

Summary

Authorized Positions	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
City Clerk	1	1	1	1
Records Coordinator	1	1	1	1
Administrative Assistant	0	0	1	1
TOTAL	2	2	3	3
Personnel Expenses	272,530	234,989	279,862	284,661
Operating Expenses	120,325	142,305	139,308	112,447
Capital Expense	-	-	-	-
TOTAL	392,855	377,294	419,170	397,108
Funding Source	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
General Fund	392,855	377,294	419,170	397,108

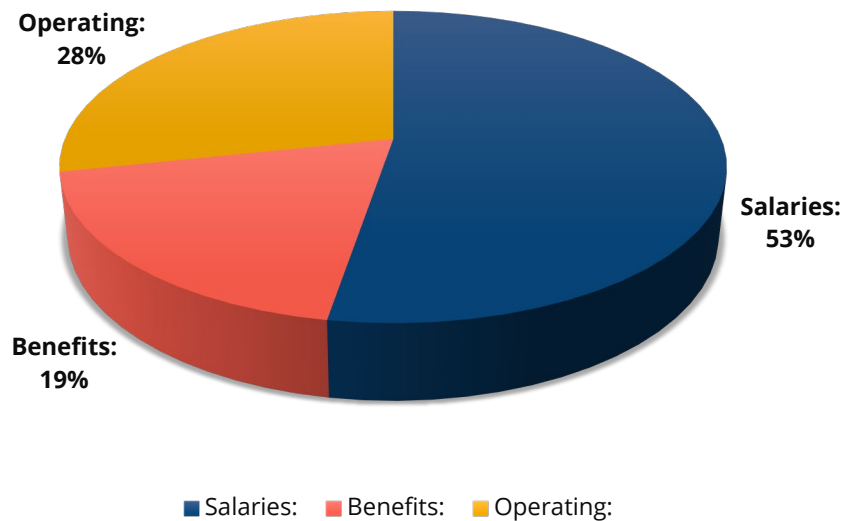
Budget to Budget Variance

When comparing the adopted budget for FY2026 of \$377,294 with the proposed budget for FY2027 \$397,108 there is an increase of \$19,814. This increase is primarily associated with a wage increase for General Government employees. The City Clerk increased their FTE level by 1 in 2026.

Line Item Detail

Account Number	Account Title	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
001-1200-512-1200	Regular Salaries and Wages	212,334	176,063	204,244	208,826
001-1200-512-1400	Overtime	189	500	-	500
001-1200-512-2100	F.I.C.A.	15,758	13,506	15,216	16,012
001-1200-512-2200	Retirement Contributions	21,166	17,655	20,425	20,932
001-1200-512-2300	Life and Health Insurance	23,083	24,624	37,338	35,259
001-1200-512-2400	Workers Compensation	-	2,641	2,641	3,132
	Subtotal Personnel Services	272,530	234,989	279,862	284,661
001-1200-512-3100	Professional Services	-	-	2,600	-
001-1200-512-3400	Other Contractual Services	43,912	43,344	50,000	41,829
001-1200-512-4020	Employee Development	2,547	4,550	4,150	5,700
001-1200-512-4100	Communications	1,076	1,109	1,153	-
001-1200-512-4200	Postage	13,000	13,000	13,000	13,000
001-1200-512-4300	Utility Services	24,410	25,000	25,000	-
001-1200-512-4400	Rentals and Leases	2,787	2,847	2,620	2,900
001-1200-512-4600	Repair and Maintenance	108	2,500	281	150
001-1200-512-4700	Printing and Binding	9,685	12,900	10,000	16,100
001-1200-512-4800	Community Relations	-	-	-	250
001-1200-512-4900	Other Charges Obligations	13,507	18,600	15,000	12,500
001-1200-512-5100	Office Supplies	609	1,400	754	1,700
001-1200-512-5200	Operating Supplies	5,644	13,080	12,000	12,900
001-1200-512-5220	Repurchase of Lots	2,100	3,000	1,800	3,000
001-1200-512-5400	Books, Pubs, Subs & Memberships	940	975	950	2,418
	Subtotal Operating	120,325	142,305	139,308	112,447
001-1200-512-6400	Capital Equipment	-	-	-	-
	Subtotal Capital	-	-	-	-
	TOTAL CITY CLERK	392,855	377,294	419,170	397,108

FY2027 Expenditure by Category



City Manager

The City Manager is responsible for the efficient operations of all departments and the effective implementation of policy directives collectively 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. The City Manager, as head administrator, 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 is the Community and Media Relations.

FY 2026-27 Goals and Objectives:

Goals:

- Deliver the policies, programs, and services approved by the City Commission while advancing the 2026–2031 Citywide Strategic Plan.
- Maintain exceptional municipal services through responsible financial stewardship and long-term planning.
- Foster a culture of innovation, accountability, and continuous improvement.

Objectives:

- Strengthen relationships with residents, businesses, City staff, elected officials, and regional partners.
- Invest in employees through leadership development, succession planning, and modern technology.
- Align departmental priorities, capital projects, and annual budgets with the Strategic Plan.
- Deliver responsive, transparent, and customer-focused services.
- Expand economic development and redevelopment opportunities that strengthen the City's tax base.
- Continue offering high-quality community events while remaining fiscally responsible.
- Modernize technology, strengthen cybersecurity, and improve operational efficiency.
- Use data and performance measures to guide decisions and improve service delivery.
- Prepare for future fiscal challenges, including an estimated \$4.4 million annual revenue reduction from proposed property tax legislation by FY 2028.
- Balance the FY 2026/2027 budget through strategic use of reserves while responsibly financing critical capital improvements.
- Evaluate non-ad valorem assessments and user fees to ensure long-term financial sustainability.

FY 2025-26 Highlights:

- FY 2025/2026 was a year of significant progress for the City of Longwood. Guided by the City Commission and made possible through the dedication of City employees, Longwood advanced major initiatives that strengthen public services, infrastructure, economic development, and long-term financial stability.
- The City Commission adopted the 2026–2031 Citywide Strategic Plan, establishing a clear roadmap for future budgets, capital investments, and organizational priorities.
- Major milestones were achieved on two of the City's largest capital initiatives. The Fire Station 15 project advanced toward construction, while the Water Treatment Plant Modernization Project reached key milestones through completion of the Facilities Plan and submission of the State Revolving Fund (SRF) request for inclusion list.
- Public safety continued to excel. The Longwood Police Department successfully achieved accreditation, and the Longwood Fire Department earned an ISO Class 2 rating, placing it among the top-performing fire departments in the nation.
- The Leisure Services Department delivered another record-setting year of community events, increasing resident engagement and enhancing Longwood's reputation as a vibrant and connected community.
- Economic development continued to thrive with new businesses, including Aldi and Jack in the Box, while Community Development updated development-related fees to better align service costs with responsible fiscal management.
- Financial Services strengthened procurement, utility billing, internal controls, and banking relationships, while continuing long-term financial planning to prepare for changing economic conditions and potential property tax reform.
- The Information Technology Department secured grant funding to enhance cybersecurity, improve operational efficiency, and modernize the City's technology infrastructure.
- The City Clerk's Office modernized legislative and administrative processes while continuing to provide outstanding support to the City Commission, City Manager's Office, and every department through professionalism, collaboration, and exceptional customer service.
- Public Works continued investing in Longwood's future by improving sidewalks, stormwater systems, potable water infrastructure, and wastewater facilities through both maintenance and capital improvement projects.
- The Human Resources Department once again earned the Hometown Health Award, contributing to employee healthcare savings exceeding 3% while supporting recruitment, retention, leadership development, and employee wellness.
- None of these accomplishments would have been possible without the professionalism, dedication, and teamwork of the City's employees. Working together under a "One City" philosophy, staff continues to deliver exceptional service while positioning Longwood for long-term success.

Summary

Authorized Positions	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
City Manager	1	1	1	1
Executive Assistant to City Mgr	1	1	1	1
Administrative Assistant	1	0	0	0
Facilities Construction Maintenance	1	1	0	0
Community & Media Relations Mgr	1	1	1	1
TOTAL	5	4	3	3
Personnel Expenses	497,281	475,021	421,857	423,088
Operating Expenses	9,031	16,936	45,192	13,558
Capital Expense	-	-	-	-
Other Expenses	-	-	-	50,000
TOTAL	506,312	491,957	467,049	486,646
Funding Source	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
General Fund	506,312	491,957	467,049	486,646

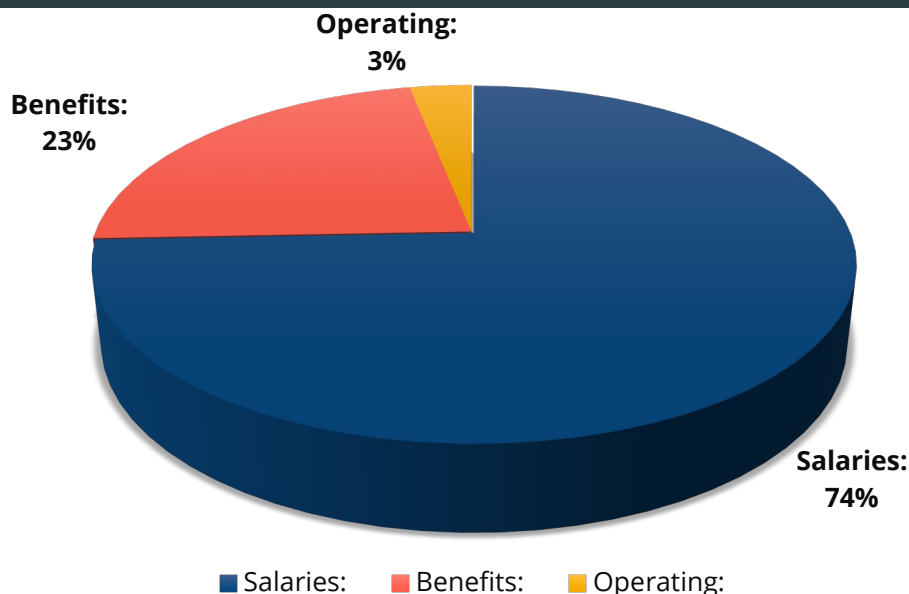
Budget to Budget Variance

When comparing the adopted budget for FY2026 of \$491,957 with the proposed budget for FY2027 \$486,646 there is a decrease of (\$5,311).

Line Item Detail

Account Number	Account Title	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
001-1400-512-1200	Regular Salaries and Wages	382,929	349,167	313,845	324,818
001-1400-512-1400	Overtime	-	-	-	-
001-1400-512-2100	F.I.C.A.	26,436	26,711	22,930	24,848
001-1400-512-2200	Retirement Contributions	41,169	34,917	31,282	32,481
001-1400-512-2300	Life and Health Insurance	46,747	53,448	36,478	36,069
001-1400-512-2400	Workers Compensation	-	10,778	17,322	4,872
	Subtotal Personnel Services	497,281	475,021	421,857	423,088
001-1400-512-3100	Professional Services	-	-	30,000	-
001-1400-512-3400	Other Contractual Services	-	-	-	-
001-1400-512-4020	Employee Development	264	3,000	3,655	3,678
001-1400-512-4100	Communications	1,569	1,379	1,200	-
001-1400-512-4200	Postage	36	200	200	50
001-1400-512-4610	Repair and Maintenance	-	1,000	500	100
001-1400-512-4700	Printing and Binding	55	250	109	-
001-1400-512-4800	Promotional Activities	3,805	6,000	2,500	2,500
001-1400-512-5100	Office Supplies	282	800	542	800
001-1400-512-5200	Operating Supplies	2,067	2,307	1,700	2,000
001-1400-512-5400	Books, Pubs, Subs & Memberships	953	2,000	4,786	4,430
	Subtotal Operating	9,031	16,936	45,192	13,558
001-1400-512-6400	Capital Equipment	-	-	-	-
	Subtotal Capital	-	-	-	-
TOTAL CITY MANAGER		506,312	491,957	467,049	486,646

FY2027 Expenditure by Category



Facilities Maintenance *(fka General Services)*

The Facilities Maintenance section replaces the former General Services section, with all references to General Services now incorporated under Facilities Maintenance.

The Facilities Maintenance Division, under the direction of the Public Works Director, is responsible for the preventative maintenance, repair, and upkeep of all City-owned buildings and facilities. The division implements comprehensive maintenance programs designed to extend the service life of municipal assets, preserve facility functionality, and ensure safe, reliable, and efficient operations.

Facilities Maintenance provides ongoing preventative maintenance, responds to building emergencies, performs routine inspections, and addresses minor building deficiencies before they develop into major repairs. Through proactive asset management and timely maintenance, the division helps minimize operational disruptions, reduce long-term maintenance costs, and maintain City facilities in a safe, functional, and professional condition for employees and the public.

In addition to building maintenance, the division oversees the City's comprehensive facilities support programs, including citywide mowing and landscape maintenance for municipal properties, the operation and maintenance of the Longwood Memorial Gardens Cemetery, and the inspection, testing, maintenance, and operation of emergency standby generators located throughout the City. These responsibilities ensure that City facilities, grounds, and critical infrastructure remain well maintained, aesthetically pleasing, and fully operational to support municipal services and emergency preparedness.

FY 2026-27 Goals and Objectives:

Goals:

Provide comprehensive preventative maintenance for City-owned buildings and facilities to extend the service life of municipal assets, reduce lifecycle costs, ensure safe and reliable operations, and minimize the need for costly emergency repairs.

Objectives:

- Provide ongoing preventative maintenance for all City-owned buildings and facilities through routine inspections, scheduled maintenance, and timely repairs.
- Respond promptly to building emergencies to minimize operational disruptions and maintain the continuity of City services.
- Paint and reseal the exterior of the Public Works Building to protect the structure from weather-related deterioration and extend the life of the building envelope.
- Repaint the interior of City Hall and the Commission Chambers to improve the appearance and preserve the condition of these public facilities.
- Replace and upgrade the building automation and HVAC control system at the Public Works Building to improve energy efficiency, system reliability, and occupant comfort.
- Replace and upgrade the HVAC system at the Police Department to improve operational reliability, increase energy efficiency, and provide a safe and comfortable environment for staff and visitors.

FY 2025-26 Highlights:

- Established the Facilities Maintenance Division, creating a centralized program responsible for the maintenance and operation of City-owned buildings, grounds, emergency generators, and support services, resulting in improved coordination, accountability, and operational efficiency.
- Consolidated citywide fire alarm monitoring services under a single contractor, improving system oversight, standardizing service levels, and increasing operational efficiency across all municipal facilities.
- Standardized citywide HVAC maintenance and repair services by consolidating contracts under a single provider, improving preventative maintenance, streamlining service delivery, and reducing administrative complexity.
- Successfully solicited, awarded, and implemented a new citywide mowing and landscape maintenance contract, enhancing the appearance of municipal properties while improving service consistency, contractor accountability, and overall maintenance standards.
- Successfully procured a contractor to replace emergency generators and implement emergency power system improvements at City Hall and other critical infrastructure facilities, strengthening the City's emergency preparedness, operational continuity, and disaster resilience.
- Successfully solicited, awarded, and implemented a new cleaning services contract for City-owned buildings and facilities, improving the quality, consistency, and efficiency of custodial services throughout the City.

CITY OF LONGWOOD FACILITIES					
2026-2027 Performance Measures and Benchmarking					
Commission Goal	Activity	2024 Actual	2025 Actual	2026 Expected	Proposed 2026-2027
Providing quality core services	Facilities Maintenance Requests	1,587	912	1,000	1,200

Summary

General Services (previous)

Authorized Positions	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Facilities Const. & Maintenance Specialist	1	1	1	0
TOTAL	1	1	1	0
Personnel Expenses	78,718	81,550	83,936	-
Operating Expenses	79,718	98,320	85,761	-
Capital Expense	-	-	-	-
Other Expenses	-	-	-	-
TOTAL	158,436	179,870	169,697	-
Funding Source	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
General Fund	158,436	179,870	169,697	-

Facilities Maintenance (current)

Authorized Positions	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
Facilities Maintenance Manager	1	1	1	1
Facilities Construction Maintenance	1	1	1	1
TOTAL	2	2	2	2
Personnel Expenses	-	-	-	174,026
Operating Expenses	-	-	-	1,492,650
Debt Services	-	-	56,639	54,000
TOTAL	-	-	56,639	1,720,676
Funding Source	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
General Fund	0	0	56,639	1,720,676

Budget to Budget Variance

The Facilities Maintenance division is a new division that was created last year so to centralize many of the city's building related costs and activities. This division which is now a part of Public Works includes a manager and maintenance worker which is an increase. The position was taken from Public Works streets as a reclassification of the cemetery attendant and liaison. All building maintenance, utility bills and supplies that all common to all departments are generally consolidated under this division. The old division title was called General Services under the City Manager. The FY2026 adopted budget was substantially smaller at \$179,870 compared to the proposed budget of \$1,720,676. Most of the increase is due to all general fund utility bills included here as well as city property mowing. These two items alone account for \$1,234,700.

Line Item Detail

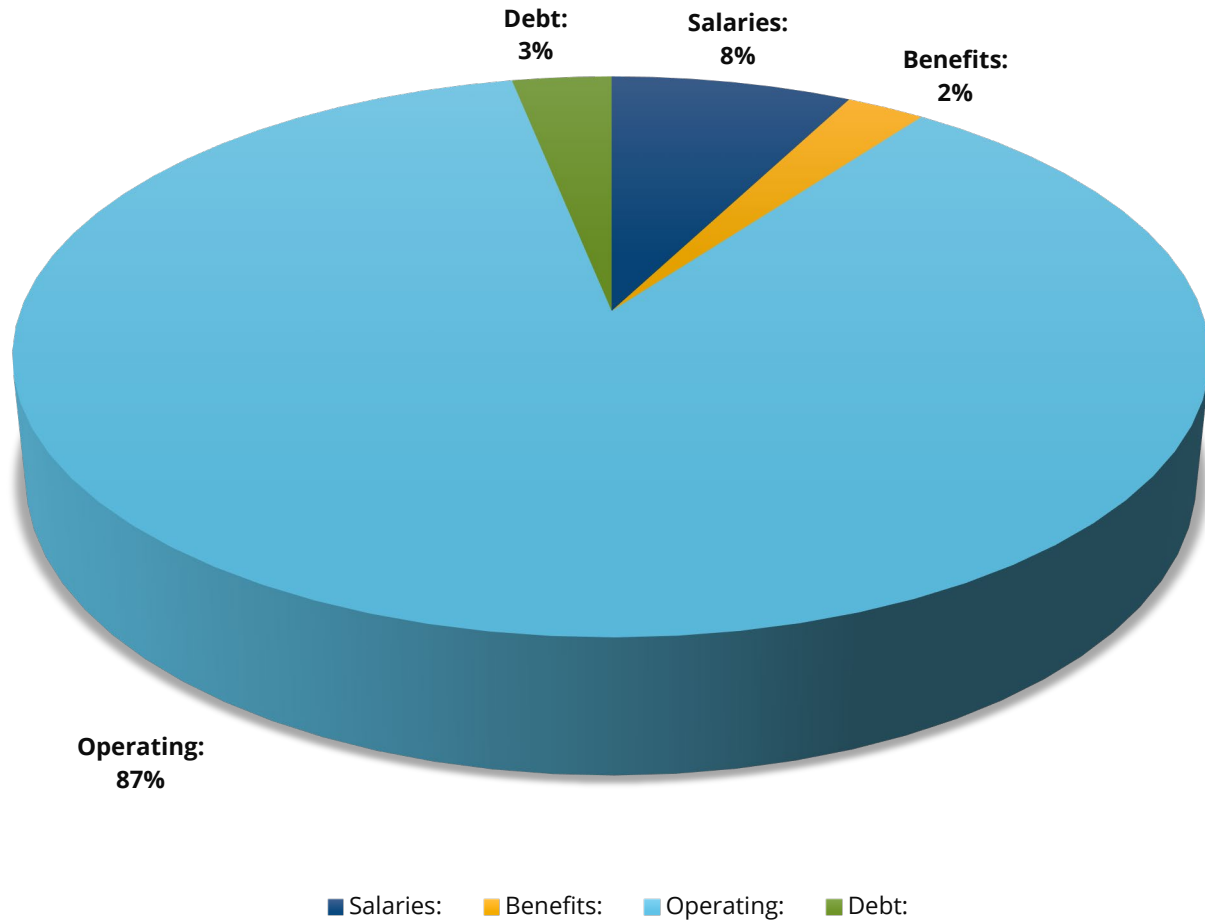
General Services (previous)

Account Number	Account Title	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
001-1610-513-1200	Regular Salaries and Wages	57,484	57,504	58,455	-
001-1610-513-2100	F.I.C.A.	4,322	4,399	4,395	-
001-1610-513-2200	Retirement Contribution	5,748	5,750	5,846	-
001-1610-513-2300	Life and Health Insurance	11,164	12,000	12,124	-
001-1610-513-2400	Workers Compensation	-	1,897	3,117	-
	Subtotal Personnel Services	78,718	81,550	83,936	-
001-1610-513-3400	Other Contractual Services	14,748	18,300	18,800	-
001-1610-513-4100	Communications	720	720	720	-
001-1610-513-4300	Utility Services	40,420	42,000	42,000	-
001-1610-513-4600	Repair and Maintenance	9,738	16,700	7,000	-
001-1610-513-4610	Repair and Maintenance-Vehicles	-	750	62	-
001-1610-513-5100	Office Supplies	1,760	5,000	3,129	-
001-1610-513-5200	Operating Supplies	12,064	14,350	13,550	-
001-1610-513-5240	Fuel/Diesel/Lubricants	268	500	500	-
	Subtotal Operating	79,718	98,320	85,761	-
001-1610-513-6400	Capital Equipment	82,843	-	77,500	-
	Subtotal Capital	82,843	-	77,500	-
001-1610-513-9800	Reserve for Contingency	-	-	-	-
	Subtotal Other	-	-	-	-
	TOTAL GENERAL SERVICES	158,436	179,870	169,697	-

Facilities Maintenance (current)

Account Number	Account Title	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
001-1620-519-1200	Regular Salaries and Wages	-	-	-	130,985
001-1620-519-1400	Overtime	-	-	-	-
001-1620-519-2100	F.I.C.A.	-	-	-	10,020
001-1620-519-2200	Retirement Contribution	-	-	-	13,098
001-1620-519-2300	Life and Health Insurance	-	-	-	11,891
001-1620-519-2400	Workers Compensation	-	-	-	8,032
	Subtotal Personnel Services	-	-	-	174,026
001-1620-519-3100	Professional Services	-	-	-	-
001-1620-519-3400	Other Contractual Services	-	-	-	650,100
001-1620-519-4020	Employee Development	-	-	-	500
001-1620-519-4100	Communications	-	-	-	-
001-1620-519-4300	Other Contractual Services	-	-	-	671,700
001-1620-519-4400	Rentals & Leases	-	-	-	6,900
001-1620-519-4600	Repair and Maintenance	-	-	-	132,250
001-1620-519-4610	Repair and Maintenance - Vehicles	-	-	-	2,250
001-1620-519-5100	Office Supplies	-	-	-	5,450
001-1620-519-5200	Operating Supplies	-	-	-	20,500
001-1620-519-5240	Fuel/Diesel/Lubricant	-	-	-	3,000
001-1620-519-5400	Books, Pubs, Subs & Memberships	-	-	-	-
	Subtotal Operating	-	-	-	1,492,650
001-1620-519-7100	Capital Lease Principal	-	-	51,191	50,000
001-1620-519-7200	Capital Lease Interest	-	-	5,448	4,000
	Subtotal Debt Service	-	-	56,639	54,000
	TOTAL FACILITIES MAINTENANCE	-	-	56,639	1,720,676

FY2027 Expenditure by Category



Human Resources

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

FY 2026-27 Goals and Objectives:

Goals:

To provide personnel and risk management that anticipates and responds to changes in the nature and composition of the workplace, external social and economic pressures, organizational structures, and technology.

Objectives:

- Advance HRIS implementation to improve integration and reduce manual processes.
- Improve benefits administration accuracy and optimize the employee experience by strengthening system functionality and benefits communication.
- Increase employee Hometown Health wellness participation to meet both Tier I and Tier II thresholds, securing the full \$25,000 in incentive funding and maximizing available program benefits.
- Reduce workers' compensation claim frequency and severity through enhanced safety initiatives and department training.
- Maintain recruitment efficiency, sustaining time-to-fill of less than 30 days for open positions.
- Further reduce employee turnover to below 8% through targeted retention and engagement strategies.
- Enhance employee relations processes, ensuring the discipline processes and investigations meet established timelines and compliance standards.
- Expand leadership development programs, increasing participation and strengthening supervisory effectiveness across departments.
- Implement AI tools to improve operational efficiency and enhance the employee experience in HR service delivery.
- Conduct a comprehensive Compensation Study to ensure alignment with market rates and internal equity.

FY 2025-26 Highlights:

- Partnered with IT and Finance to initiate HRIS modernization efforts, aimed at reducing manual processes and improving system integration efficiency.
- Partnered with BenTek and Edmunds to strengthen benefits administration, improving payroll data accuracy and minimizing processing errors and corrections.

- Achieved over 50% employee participation in wellness initiatives, securing \$12,500 in incentive funding and additional matched rewards through Hometown Health.
- Strengthened risk management through improved claims tracking and reporting, supporting departments in reducing claim frequency and managing costs.
- Implemented citywide safety initiatives, increasing policy compliance and reinforcing consistent practices across departments.
- Maintained efficient recruitment and hiring processes, achieving vacancy fill times of less than 30 days from posting.
- Reduced employee turnover from 15% in the prior year to 9.5%, reflecting improved retention efforts.
- Strengthened employee relations by partnering with departments to establish management guidelines, ensuring investigations are timely, consistent, and legally compliant.
- Expanded leadership training participation, increasing supervisor engagement and development opportunities.

CITY OF LONGWOOD HUMAN RESOURCES					
2026-2027 Performance Measures and Benchmarking					
Commission Goal	Activity	2024 Actual	2025 Estimates	2026 Budget	Proposed 2026-2027
Encouraging smart growth in harmony with the City's unique heritage and urban surroundings	Applications Processed	1135	1100		913
	New Hires Onboarded	26	30		27
	Turnover Ratio	9.5	10%		8%
	Pay Adjustments/ Payroll Corrections	225	230		215
	WC Claims Processed	13	20		12
	P & L Claims Processed	15	12		10

Summary

Authorized Positions	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
HR & Risk Management Director	1	1	1	1
Payroll/HR Coordinator	1	1	1	1
HR Program Manager	1	1	1	1
TOTAL	3	3	3	3
Personnel Expenses	343,332	355,113	371,857	366,207
Operating Expenses	571,594	630,132	552,600	701,411
Other Expenses	-	50,000	50,000	50,000
TOTAL	914,926	1,035,245	974,457	1,117,618
Funding Source	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
General Fund	914,926	1,035,245	974,457	1,117,618

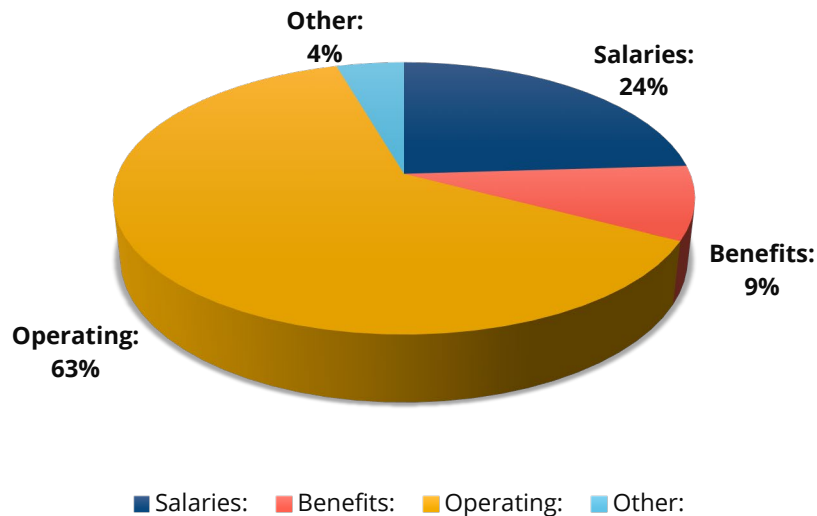
Budget to Budget Variance

When comparing the adopted budget for FY2026 of \$1,035,245 with the proposed budget for FY2027 of \$1,117,618, there is an increase of \$82,373. This increase is primarily associated with operating expenses to include liability insurance for property and casualty, and a wage increase for General Government employees. Human Resources maintained its FTE level from 2026.

Line Item Detail

Account Number	Account Title	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
001-1300-513-1200	Regular Salaries and Wages	257,600	258,121	266,043	268,446
001-1300-513-1400	Overtime	458	800	379	800
001-1300-513-2100	F.I.C.A.	18,942	19,805	19,567	20,595
001-1300-513-2200	Retirement Contributions	28,710	28,974	29,909	30,133
001-1300-513-2300	Life and Health Insurance	34,047	36,529	38,079	35,195
001-1300-513-2400	Workers Compensation	-	3,884	6,381	4,038
001-1300-513-2500	Unemployment Compensation	3,575	7,000	11,500	7,000
	Subtotal Personnel Services	343,332	355,113	371,857	366,207
001-1300-513-3100	Professional Services	38,673	60,673	16,000	60,875
001-1300-513-3400	Other Contractual Services	6,219	10,318	20,000	10,500
001-1300-513-4020	Employee Development	1,758	5,400	3,200	5,400
001-1300-513-4021	Employee Programs	13,587	15,000	15,000	15,000
001-1300-513-4022	Employee Programs - Hometown He	-	-	-	-
001-1300-513-4100	Communications	1,800	-	1,800	-
001-1300-513-4200	Postage	-	100	100	100
001-1300-513-4500	Liability Insurance	469,000	499,725	460,000	565,798
001-1300-513-4700	Printing and Binding	874	1,000	1,000	1,000
001-1300-513-4900	Other Charges Obligations	600	1,000	1,000	1,000
001-1300-513-5100	Office Supplies	723	1,200	600	1,550
001-1300-513-5200	Operating Supplies	34,444	34,526	30,000	38,833
001-1300-513-5400	Books, Pubs, Subs & Memberships	3,916	1,190	3,900	1,355
	Subtotal Operating	571,594	630,132	552,600	701,411
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		914,926	1,035,245	974,457	1,117,618

FY2027 Expenditure by Category



Financial Services

In a manner of excellence, integrity, and dedication, the Financial Service Department is committed to providing fiscally responsible management, appropriate internal control, 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, cash management (disbursements and collections), fixed assets, long-range financial planning, accurate and timely financial reporting, debt administration, 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 coordinates the annual audit conducted by an external independent audit firm.

FY 2026-27 Goals and Objectives:

Goals:

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

Objectives:

- Comply with all regulatory and otherwise mandated financial reporting requirements without exception.
- Provide the City Commission and City Manager unaudited Financial Statements each quarter.
- Increase investment income by 50 percent over prior year.
- Maximize vendor participation in our ACH payment system.
- Implement new ERP system that enhances strategic planning, operating and budgeting; enhances our forecasting capabilities; and streamlines our financial reporting process to improve efficiency, transparency, and accountability.

FY 2025-26 Highlights:

- Completed eight (8) hours of continuing education in subjects or courses of study related to investment practices and products.
- Implemented GASB Statement No. 101, Compensated Absences.
- Implemented ACH as a preferred form of vendor payment.
- Transferred our treasury services to Seacoast Bank.
- Filed all federal, state, and local reporting requirements on time without penalties.
- Completed the 2024/25 annual audit for the City's Annual Comprehensive Financial Report (ACFR) and received an unmodified audit opinion.

CITY OF LONGWOOD FINANCIAL SERVICES

2026-2027 Performance Measures and Benchmarking

Commission Goal	Activity	Actual 2023-2024	Actual 2024-2025	Expected 2025-2026	Proposed 2026-2027
To foster citizen trust by practicing open, accountable and responsive government	Total Invoices Processed	4,600	4,675	4,769	4,846
	Invoices Paid via Check (#)	2,365	2,297	1,900	1,135
	Invoices Paid via ACH/EFT (#)	0	0	284	1135
	ACH/EFT Adoption Rate	0	0	13%	50%
	Voids	N/A	N/A	27	26
	Resissues	N/A	N/A	19	18
	Investment Portfolio Avg Yield	1.41%	1.57%	2.20%	3.25%

Summary

Authorized Positions	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
Financial Services Director	1	1	1	1
Accountant 1	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
TOTAL	4	4	6	5
Personnel Expenses	338,998	470,984	460,572	515,424
Operating Expenses	73,855	101,302	112,053	82,520
Capital Expense	6,568	-	-	-
TOTAL	419,421	572,286	572,625	597,944
Funding Source	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
General Fund	419,421	572,286	572,625	597,944

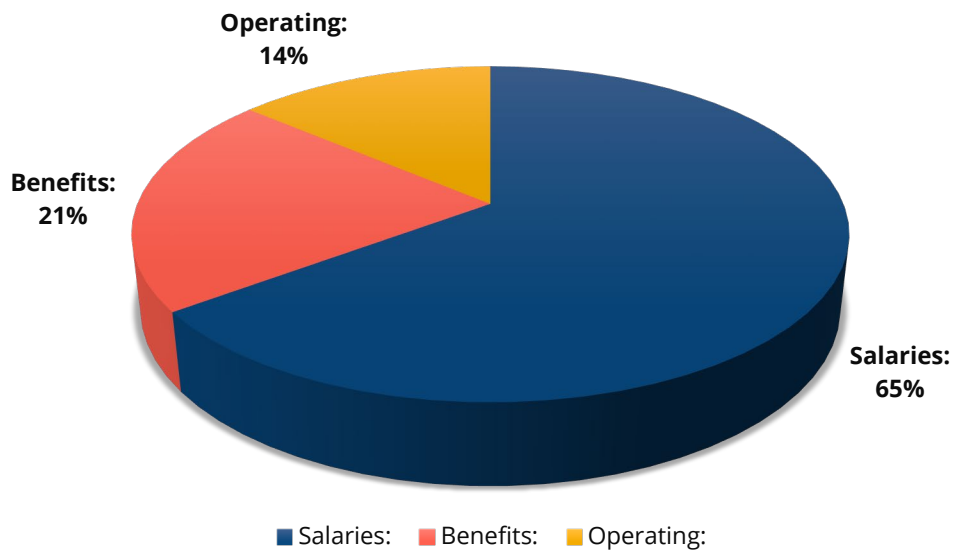
Budget to Budget Variance

When comparing the adopted budget for FY2026 of \$572,286 with the proposed budget for FY2027 of \$597,944, there is an increase of \$25,658. This increase is primarily associated with increased wages as part of a structural realignment of the Finance Department. The wage increase was then mostly offset by a 19 percent reduction in operating expenses. The Financial Services Department maintained their FTE level from 2026.

Line Item Detail

Account Number	Account Title	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
001-1600-513-1200	Regular Salaries and Wages	264,910	360,283	344,251	387,807
001-1600-513-1400	Overtime	-	300	80	300
001-1600-513-2100	F.I.C.A.	20,142	27,585	24,559	29,690
001-1600-513-2200	Retirement Contribution	26,491	36,058	34,425	38,811
001-1600-513-2300	Life and Health Insurance	27,455	41,354	48,380	52,999
001-1600-513-2400	Workers Compensation	-	5,404	8,878	5,817
	Subtotal Personnel Services	338,998	470,984	460,572	515,424
001-1600-513-3200	Accounting and Auditing	35,000	39,000	39,000	39,000
001-1600-513-3400	Other Contractual Services	13,505	21,500	40,544	16,000
001-1600-513-4020	Employee Development	1,072	10,399	1,075	1,800
001-1600-513-4100	Communications	1,562	2,160	2,160	-
001-1600-513-4200	Postage	-	160	574	150
001-1600-513-4600	Repair and Maintenance	-	160	140	150
001-1600-513-4626	Coronavirus	-	-	-	-
001-1600-513-4700	Printing and Binding	697	1,310	1,310	1,000
001-1600-513-4900	Other Charges & Obligations	17,025	20,100	21,000	18,000
001-1600-513-5100	Office Supplies	101	1,110	1,000	1,000
001-1600-513-5200	Operating Supplies	4,500	4,300	4,250	4,000
001-1600-513-5400	Books, Pubs, Subs & Memberships	393	1,103	1,000	1,420
	Subtotal Operating	73,855	101,302	112,053	82,520
001-1600-513-6400	Capital Equipment	6,568	-	-	-
	Subtotal Capital	6,568	-	-	-
TOTAL FINANCIAL SERVICES		419,421	572,286	572,625	597,944

FY2027 Expenditure by Category



Purchasing Division

The **Purchasing Division** provides centralized procurement leadership and partners with City departments to plan, procure, and administer contracts that support City operations. Through strategic sourcing, competitive procurement, policy guidance, and contract administration, the division helps departments achieve best value while ensuring fair, transparent, and compliant procurement practices. The division also administers the City's Purchasing Card Program, surplus property disposition, and procurement training.

FY 2026-27 Goals and Objectives:

Goals:

To serve as a trusted strategic partner to City departments by providing leadership throughout the procurement lifecycle, maximizing the value and purchasing power of public funds, delivering efficient, transparent, and compliant procurement solutions, and promoting fair and open competition to achieve the best value while meeting the City's operational needs.

Objectives:

- Partner with City departments to improve acquisition planning, procurement strategies, and solicitation development.
- Expand strategic sourcing initiatives by implementing NAICS-based spend analysis to identify cost-saving opportunities and maximize purchasing power.
- Develop and deliver citywide procurement training to improve procurement knowledge, policy compliance, and contract administration.
- Strengthen partnerships with neighboring public agencies to leverage cooperative purchasing opportunities and obtain more competitive pricing for commonly purchased goods and services.
- Standardize fleet maintenance and repair practices through centralized management of the City's leased vehicle program.
- Continuously improve procurement policies, standard documents, and business processes to enhance efficiency, transparency, compliance, and customer service.

FY 2025-26 Highlights:

- Recruited and onboarded a new Purchasing Coordinator to support the City's growing procurement workload.
- Expanded the City's procurement network through participation in the Sanford Airport Reverse Trade Show and the Florida Association of Public Procurement Officials (FAPPO) Annual Conference to identify new supplier opportunities, strengthen industry partnerships, and stay current on procurement laws and best practices.
- Joined the Association of Governmental and Interlocal Leaders (AGiL) to collaborate with neighboring public agencies, identify common purchasing needs, and leverage combined purchasing power to obtain more competitive pricing.
- Updated the City's solicitation templates and purchasing policies to align with federal grant procurement requirements and maintain eligibility for federal funding.

- Negotiated and awarded seven (7) new City contracts through competitive formal solicitations.
- Expanded Purchasing's role as a strategic partner by developing procurement training, project management tools, and providing acquisition planning guidance to departments from project inception through contract award.

CITY OF LONGWOOD PURCHASING					
2026-2027 Performance Measures and Benchmarking					
Commission Goal	Activity	2024 Actual	2025 Estimates	2026 Budget	Proposed 2026-2027
To foster citizen trust by practicing open, accountable and responsive government	Strategic Procurement Planning (NEW)	N/A	N/A	Implemented	Expand Citywide
	Department Procurement Training (NEW)	N/A	N/A	Developed	Annual Training Program
	Federal Grant Procurement Compliance	Achieved	Achieved	Achieved	Maintain
	Regional Procurement Collaboration (NEW)	N/A	N/A	AGiL Member	Joint Purchasing Initiatives
	Spend Analytics (NEW)	N/A	N/A	Planning	NAICS Implementation
	Fleet Management (NEW)	N/A	N/A	New Responsibility	Standardize Program

Summary

Authorized Positions	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
Purchasing Manager	1	1	1	1
Purchasing Coordinator	0	0	0	1
TOTAL	1	1	1	2
Personnel Expenses	96,695	99,631	112,258	174,512
Operating Expenses	7,530	22,641	13,575	58,635
TOTAL	104,225	122,272	125,833	233,147

Funding Source	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund	104,225	122,272	125,833	233,147

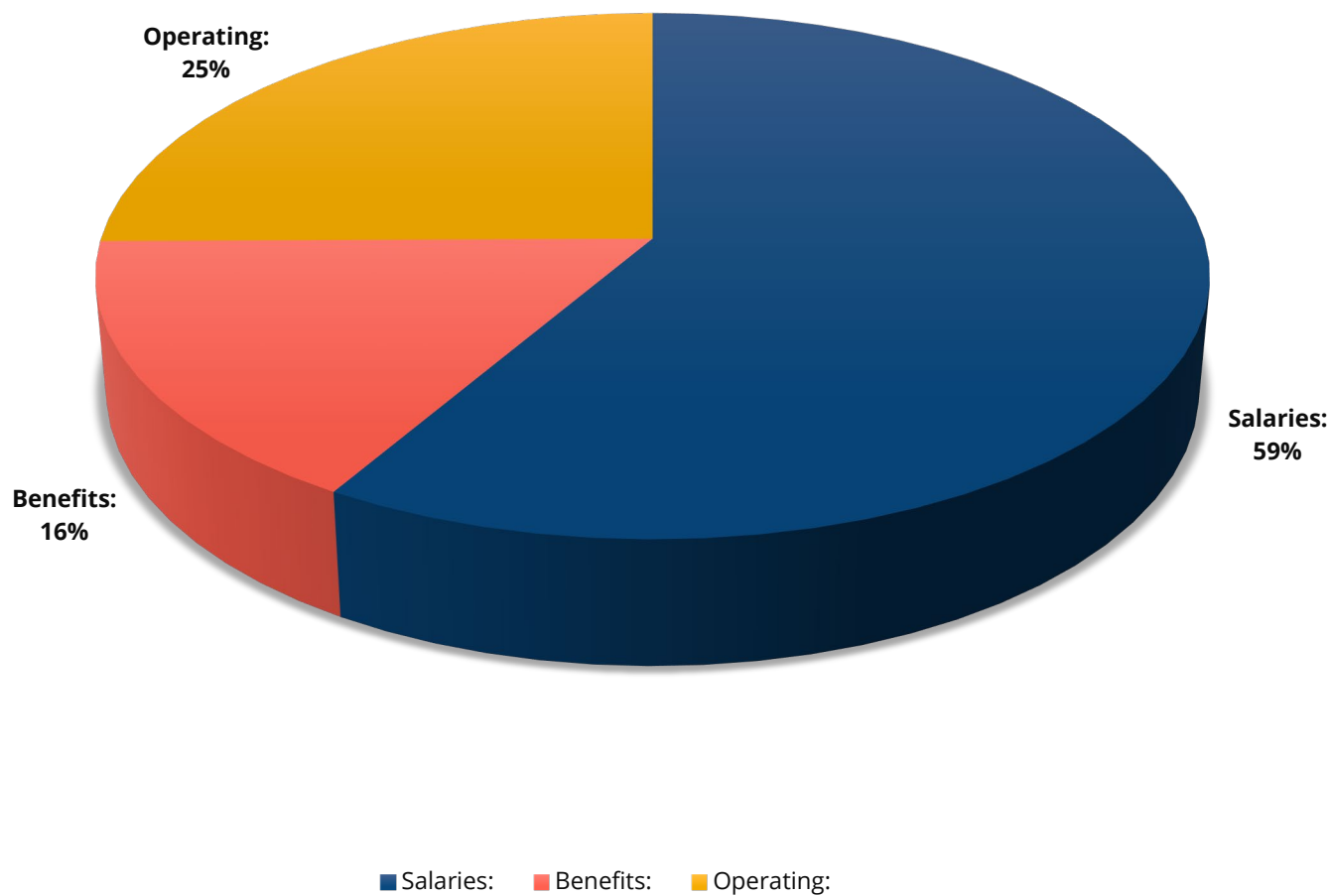
Budget to Budget Variance

When comparing the adopted budget for FY2026 of \$122,272 with the proposed budget for FY2027 of \$233,148 there is an increase of \$110,876. This increase is primarily associated with a new Purchasing Coordinator role, operating supplies and the implementation of a new platform to create and broadcast solicitations.

Line Item Detail

Account Number	Account Title	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
001-1500-513-1200	Regular Salaries and Wages	76,609	73,653	84,516	136,309
001-1500-513-2100	F.I.C.A.	5,782	5,635	6,381	10,428
001-1500-513-2200	Retirement Contribution	5,850	7,365	8,452	13,631
001-1500-513-2300	Life and Health Insurance	8,454	11,873	11,804	12,099
001-1500-513-2400	Workers Compensation	-	1,105	1,105	2,045
	Subtotal Personnel Services	96,695	99,631	112,258	174,512
001-1500-513-4020	Employee Development	112	3,200	1,585	4,000
001-1500-513-4100	Communications	534	720	720	-
001-1500-513-4700	Printing and Binding	-	600	100	600
001-1500-513-4800	Promotional Activities	-	-	-	-
001-1500-513-4900	Other Charges & Obligation	-	-	-	-
001-1500-513-5100	Office Supplies	85	500	100	1,000
001-1500-513-5200	Operating Supplies	6,454	15,814	10,000	51,350
001-1500-513-5400	Books, Pubs, Subs & Memberships	345	1,807	1,070	1,685
	Subtotal Operating	7,530	22,641	13,575	58,635
TOTAL PURCHASING		104,225	122,272	125,833	233,147

FY2027 Expenditure by Category



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 providing timely and responsive support to their needs concerning their utility account.

FY 2026-2027 Goals and Objectives:

Goals:

To provide meter reading, monthly billing, and collection services for customers who utilize the City's water, sewer, and solid waste collection services. The Utility Billing Division will efficiently provide timely and responsive support to customer utility account needs, while continuing to improve collection efforts, reduce outstanding balances, support early leak detection, and ensure compliance with department processes and City ordinances.

Objectives:

- Implement higher minimum payment requirements for high balance utility accounts to reduce outstanding balances and improve payment consistency.
- Increase recovery of closed account balances through enhanced collection efforts.
- Reduce overall water loss by improving early leak detection and response efforts.
- Renew vehicle leases and transition to more fuel efficient vehicles to reduce operating costs.
- Continue to support the growth and development of the Utility Billing Division.

FY 2025-2026 Highlights:

- Utilized Master Meter leak detection technology to identify abnormal water usage, assist residents with potential leaks, and coordinate billing adjustments when applicable.
- Reduced billing errors through careful review of account details, meter readings, usage trends, and billing exceptions.
- Cross trained with the Finance Department to expand knowledge of financial processes and provide additional support for departmental operations.
- Continued to support the AMI meter conversion process and improve account accuracy through updated meter information and usage reviews.

CITY OF LONGWOOD UTILITY BILLING					
2026-2027 Performance Measures and Benchmarking					
Commission Goal	Activity	Actual 2024	Estimates 2025	2026 Budget	Proposed 2026-2027
To foster citizen trust by practicing open, accountable and responsive government	Printed and Mailed Bills	68,740	69,000	70,000	66,000
	Emailed Bills	13,668	16,000	18,000	23,500
	Meters Read	79,996	80,000	80,500	81,000
	Consumption Billed	620,492	632,000	640,000	656,000
	Bank Draft Payments	13,483	14,000	14,500	14,500
	Initial Accounts Established	780	800	840	875

City of Longwood

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FY 2026-2027 Proposed Budget

Summary

Authorized Positions	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 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
TOTAL	4	4	4	4
Personnel Expenses	256,740	287,832	285,178	246,462
Operating Expenses	1,569,220	1,545,651	1,592,414	1,930,575
TOTAL	1,825,960	1,833,483	1,877,592	2,177,037
Funding Source	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund	1,466,958	1,409,372	1,409,372	1,807,000
Public Utility Fund	359,002	424,111	468,220	370,037

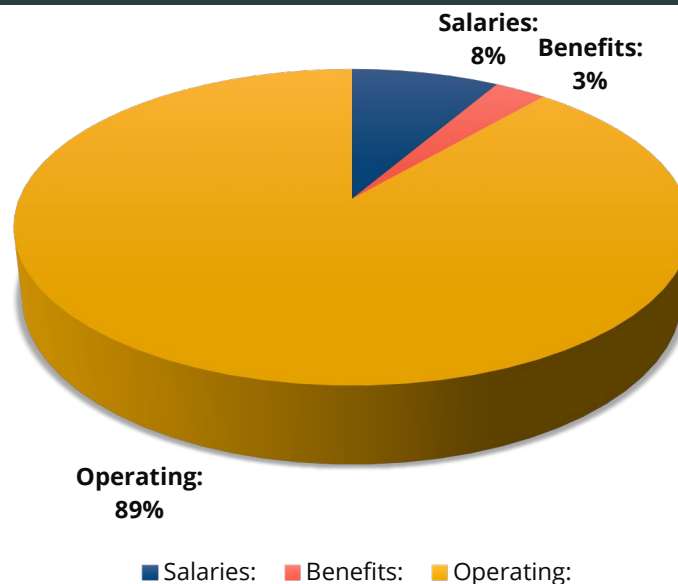
Budget to Budget Variance

When comparing the adopted budget for FY2026 of \$1,833,483 with proposed budget for FY2027 \$2,177,037 there is an overall increase of \$343,554. This increase is primarily associated with an increase of the Solid Waste Disposal. The Utility Billing Division maintained the same FTE level as in 2026.

Line Item Detail

Account Number	Account Title	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
401-1615-513-1200	Regular Salaries and Wages	197,563	215,036	211,375	182,810
401-1615-513-1400	Overtime	13	1,300	7	1,300
401-1615-513-2100	F.I.C.A.	14,889	16,547	15,902	14,081
401-1615-513-2200	Retirement Contribution	19,756	21,630	21,138	18,407
401-1615-513-2300	Life and Health Insurance	24,519	29,102	29,829	26,129
401-1615-513-2400	Workers Compensation	-	4,217	6,928	3,735
	Subtotal Personnel Services	256,740	287,832	285,178	246,462
001-1615-534-4310	Solid Waste Disposal	1,466,958	1,409,372	1,478,738	1,807,000
401-1615-513-3400	Other Contractual Services	20,430	19,864	19,846	21,720
401-1615-513-4020	Employee Development	-	3,000	3,000	3,000
401-1615-513-4100	Communications	1,471	1,580	2,020	-
401-1615-513-4200	Postage	39,702	45,350	45,350	48,360
401-1615-513-4400	Rentals & Leases	8,762	9,750	8,726	10,700
401-1615-513-4600	Repairs and Maintenance	-	1,000	1,000	1,000
401-1615-513-4610	Repairs and Maintenance-Vehicles	225	1,000	1,000	1,360
401-1615-513-4900	Other Charges & Obligations	-	-	5,000	-
401-1615-513-5100	Office Supplies	348	1,000	1,000	1,000
401-1615-513-5200	Operating Supplies	29,301	30,335	23,084	12,785
401-1615-513-5240	Fuel/Diesel/Lubricants	1,962	3,500	3,500	2,500
401-1615-513-5400	Books, Pubs, Subs & Memberships	61	19,900	150	21,150
	Subtotal Operating	1,569,220	1,545,651	1,592,414	1,930,575
401-1615-513-6400	Capital Equipment	-	-	-	-
	Subtotal Capital	-	-	-	-
TOTAL UTILITY BILLING		1,825,960	1,833,483	1,877,592	2,177,037

FY2027 Expenditure by Category



Information Technology

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 the principle of high-quality customer support to ensure the efficient utilization of technology resources and investments. The Information Technology 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 system analysis.

FY 2026-27 Goals and Objectives:

Goals:

To utilize the most innovative, effective, and efficient forms of technology for optimal service delivery and communication, and to maintain all hardware and software utilized for the City's computer and telecommunications systems.

Objectives:

- Continue Help Desk functionality for City users with an expectation between 1900-2000 support tickets submitted.
- Continue to maximize IT staffing to support the mission of the city.
- Based on the compliance requirements of the FBI CJIS policy and Florida Statute 282.3185, continue to create IT processes and systems that meet version 2.0 of the NIST Cybersecurity Framework.

FY 2025-26 Highlights:

- Successfully implemented new Palo Alto firewall. During the project, ensured geo-blocking and other measures are in place to protect from brute force or password spraying attacks on the management and VPN user connection interfaces.
- After the successful pilot project of the 10Zig thin clients in fiscal year 2024-25, deployed to all City desktop users' endpoints in FY 2025-26
- Implementation of a City owned mobile device project including deployment of a mobile device management (MDM) platform, text message archiving platform and deployment of all devices to City departments
- Complete refresh of all copiers and printers used by City departments. This was another 48 month equipment refresh provided by Ricoh USA. Successfully reduced the annual spend from \$65,000 per year to \$45,000 per year.
- Seek further value from the City's investment in Microsoft Office 365. This includes enhanced usage of OneDrive to facilitate the need to share files with external entities and increased usage of Entra ID with third party applications to perform single sign-on services. Finally, increase user productivity with products such as Microsoft Bookings and Teams.

CITY OF LONGWOOD INFORMATION TECHNOLOGY					
2026-2027 Performance Measures and Benchmarking					
Commission Goal	Activity	2024 Actual	2025 Estimates	2026 Budget	Proposed 2026-2027
To foster citizen trust by practicing open, accountable and responsive government	IT End User Support	100%	100%	100%	100%
	Infrastructure Support	100%	100%	100%	100%
	IT System Uptime	99%	99%	99%	99%
	Cybersecurity Incidents	100%	100%	100%	100%

Summary

Authorized Positions	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
Information Technology Director	1	1	1	1
Information Technology Analyst	1	1	1	1
TOTAL	2	2	2	2
Personnel Expenses	304,624	309,182	314,481	319,068
Operating Expenses	517,507	581,724	511,576	658,610
Debt Services	116,341	54,000	56,639	33,615
TOTAL	938,472	944,906	882,696	1,011,293
Funding Source	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
General Fund	938,472	944,906	882,696	1,011,293

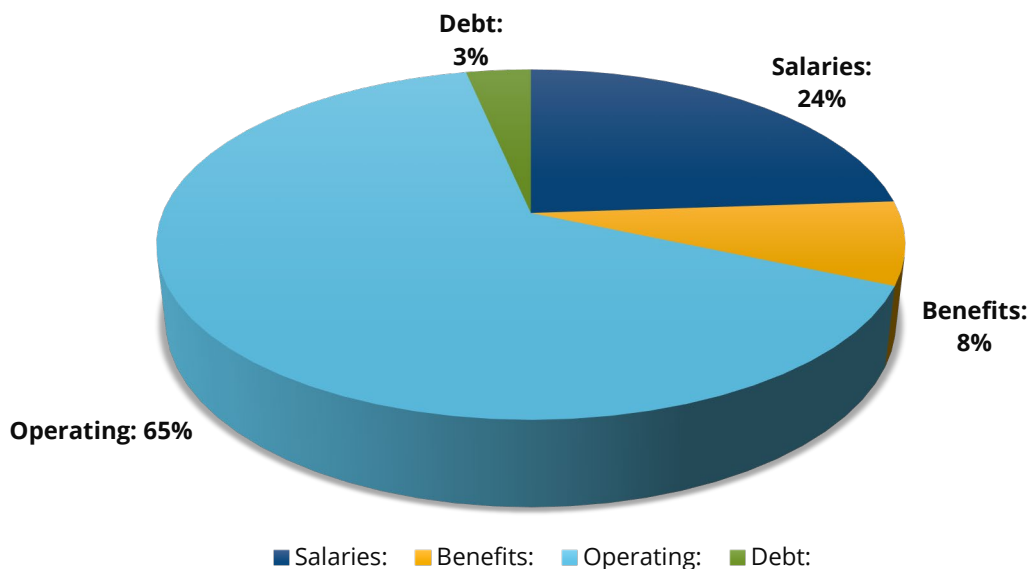
Budget to Budget Variance

When comparing the adopted budget for FY2026 of \$944,906 with the proposed budget for FY2027 \$1,011,293 there is an increase of \$66,387. This increase is exclusively connected to the move of all T-Mobile related expenses from departmental budgets and consolidated into the Information Technology budget. Without the transfer of this expense into the Information Technology budget, the actual budget request would have been \$26,382 less than FY2026.

Line Item Detail

Account Number	Account Title	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
001-1640-513-1200	Regular Salaries and Wages	234,726	232,338	236,183	241,631
001-1640-513-1400	Overtime	-	-	-	-
001-1640-513-2100	F.I.C.A.	16,220	17,774	16,219	18,484
001-1640-513-2200	Retirement Contribution	23,473	23,233	23,618	24,163
001-1640-513-2300	Life and Health Insurance	30,205	32,352	32,736	31,165
001-1640-513-2400	Workers Compensation	-	3,485	5,725	3,625
	Subtotal Personnel Services	304,624	309,182	314,481	319,068
001-1640-513-3100	Professional Services	2,892	4,000	4,000	4,000
001-1640-513-3400	Other Contractual Services	358,283	351,228	348,719	404,519
001-1640-513-4020	Employee Development	-	1,000	-	1,000
001-1640-513-4100	Communications	34,640	38,562	35,000	140,550
001-1640-513-4400	Rentals & Leases	65,000	60,000	65,000	50,000
001-1640-513-4600	Repair and Maintenance	25	10,000	25	10,000
001-1640-513-5100	Office Supplies	-	100	-	100
001-1640-513-5200	Operating Supplies	56,589	116,534	58,632	48,141
001-1640-513-5400	Books, Pubs, Subs & Memberships	78	300	200	300
	Subtotal Operating	517,507	581,724	511,576	658,610
001-1640-513-7100	Capital Lease Principal	111,610	50,000	51,191	31,980
001-1640-513-7200	Capital Lease Interest	4,731	4,000	5,448	1,635
	Subtotal Debt Service	116,341	54,000	56,639	33,615
TOTAL INFORMATION TECHNOLOGY		938,472	944,906	882,696	1,011,293

FY2027 Expenditure by Category



Police Department

The Police Department provides management and organizational support to all levels of city operations. The department manages and supervises all personnel and program functions in support of law enforcement operations. The department is responsible for maintaining and protecting the health, safety, and welfare of the community. The department enhances training for individuals and develops modern crime prevention techniques, utilizing advanced and innovative equipment and procedures to protect and serve the citizens of Longwood. The department has recently grown community relations efforts to highlight the significance of transparency and community outreach. These actions are designed to strengthen positive relationships and further develop trust in the community.

FY 2026-27 Goals and Objectives:

Goals:

To ensure the community receives the highest caliber police office capable of performing to their expectations with the available budgetary considerations.

Objectives:

- Reduce response times for all calls for service.
- Continue to reduce violent crime.
- Continue to reduce property and persons crime.
- Training and qualifying all sworn members on newly acquired weapons systems.
- Explore the expanded use of Flock Safety Automated License Plate Reader cameras.
- Continue promotion of Policing And Respect Through Neighborhood Engagement and Resource Sharing (PARTNERS) Program.
- Expand membership and training of the police chaplain corp.
- Restructuring and incentivizing of the honor guard program to include collaborative training with partner agencies.
- Continue to provide leadership training to all police department personnel currently in or seeking supervisory roles.

FY 2025-26 Highlights:

- Developed and implemented the Policing And Respect Through Neighborhood Engagement and Resource Sharing (PARTNERS) Program. This is a citizens police academy presentation designed to introduce community members to our department's capabilities and personnel. The inaugural class graduated 14 members in April of 2025.
- Expanded the Citizens on Patrol program to include additional field members as well as establishment of a department Chaplain program. Expanded training topics provided to participants.
- The department was awarded two Florida Department of Law Enforcement Grants during the fiscal year; the F.D.L.E. Community and F.D.L.E. Direct awards. The funds awarded allowed for the purchase of three police traffic citation printers as well as upgrades to the computer aided dispatch software greatly benefitting police officers on patrol.
- The police department first became a fully accredited agency with the Commission for Florida Law Enforcement Accreditation in 2002. The department is scheduled for re-accreditation in October of

2026. The process includes visits from C.F.A. assessors who ensure compliance with the organization's standards through extensive on-site inspections and interviews.

- Purchased and upfitted two new Chevrolet Silverado 4-wheel drive pickup trucks to benefit the police department's canine operations allowing for safer transport and deployment of the dogs in emergency situations.
- Completion of firearm replacement program to include the addition of handguns and short-barreled rifles with technologically advanced optics and lighting. This included the training of instructors and officers.
- Multiple software upgrades to enhance several antiquated systems to include advances in background, training and investigative research resources. These programs included Leads Online, Power Ready, Power Vetted and First Choice. Implementation of the use of Face Logics redaction services improving efficiency in the processing of an ever-growing number of public records requests.
- The department held our annual promotional process in May of 2026. This process resulted in the development of an eligibility list for corporals and sergeants. As openings presented themselves, the Chief was able to promote multiple first line supervisors from the list into pivotal leadership positions within the department.
- Our department has continued the process of reviewing and updating agency written directives. This is an ongoing process of review and revision to ensure the department's 103 written directives remain current and incorporate appropriate procedures.
- We continued to focus on leadership training for first-line supervisors by ensuring attendance at the Public Safety Leadership Development Course. Officers are also required to complete not only basic required trainings but development themselves through advanced training such as Field Training Officer, Line Supervision, and Instructor Techniques courses.
- Comprehensive reorganization of the department's property and evidence storage areas which included a transition from an outdated Progressive Microtechnology to CAFEWeb. The new program is fully integrated with our current report writing programs. This increases efficiency in evidence storage and record maintenance.
- Increased recruitment efforts allowed for the identification and hiring of four law enforcement officers during a turbulent and competitive employment period.

CITY OF LONGWOOD POLICE DEPARTMENT						
2026-27 Performance Measures and Benchmarking						
	Activity	Actual 2023-2024	2025 Estimates	Actual 2024-2025	2026 Budget	Proposed 2026-2027
Promoting livability by enhancing and protecting our neighborhoods	Property Offenses	279	205	192	90	182
	Violent Offenses	38	32	46	18	43
	Calls for Service	40,099	45,150	36,732	18,632	38,568
	Response Time to Calls for Service (All)	5.82	4.56	5.71	5.22	5.42
	Response Time to Calls for Service (Priority 1)	2.41	2.05	2.73	3.21	2.59
	Response Time to Calls for Service (Priority 2)	3.39	2.5	3.7	2.27	3.5
	Response Time to Calls for Service (Priority 3)	6.1	5.01	5.93	5.5	5.63
	Officers Completed Specialized Training	110	75	58	18	75
	Officers Completed Leadership Training	12	24	16	3	24
	Officers Completed Management Training	4	12	12	1	12
	Admin Staff Completed Advanced Training	7	5	6	7	5

Summary

Authorized Positions	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 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	1	1	1
Police Records Specialist	1	1	1	2
TOTAL	50	49	49	50
Personnel Expenses	6,152,568	6,723,521	6,525,396	6,988,510
Operating Expenses	440,689	469,527	487,820	390,754
Capital Expense	24,340	-	-	-
Debt Services	344,112	70,000	245,945	36,916
Other Expenses	-	-	-	-
TOTAL	6,961,709	7,263,048	7,259,161	7,416,180
Funding Source	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
General Fund	6,961,709	7,263,048	7,259,161	7,416,180

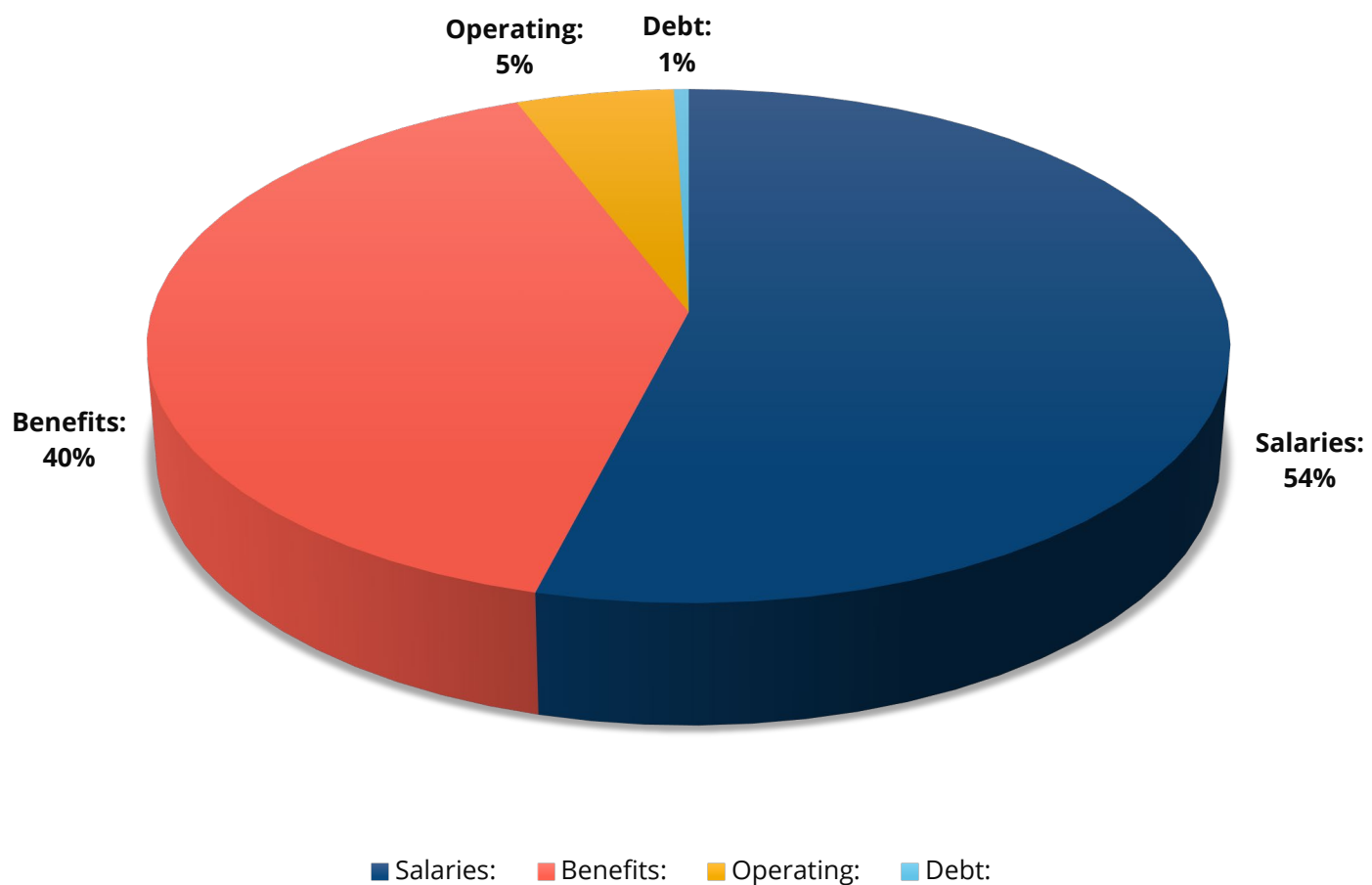
Budget to Budget Variance

When comparing the adopted budget for FY2026 of \$7,263,048 with the proposed budget for FY2027 \$7,416,180 there is an increase of \$153,132. While some law enforcement expenses increased, the redistribution of responsibilities among departments led to some reduction in law enforcement operating expenses. Law Enforcement maintained their FTE level from 2026.

Line Item Detail

Account Number	Account Title	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
001-2600-521-1200	Regular Salaries and Wages	3,391,103	3,815,572	3,702,338	4,004,967
001-2600-521-1240	Holiday Pay	134,450	180,930	119,900	183,280
001-2600-521-1250	Extra Duty Detail	105,839	97,000	78,313	97,000
001-2600-521-1260	FTO Training	10,365	5,770	8,383	10,500
001-2600-521-1400	Overtime	229,249	222,000	196,833	222,000
001-2600-521-1520	Education Incentive	30,070	30,000	31,119	30,148
001-2600-521-2100	F.I.C.A	290,461	331,865	306,749	347,380
001-2600-521-2200	Retirement Contribution	1,467,970	1,349,201	1,312,031	1,429,279
001-2600-521-2300	Life and Health Insurance	493,061	571,472	573,063	538,101
001-2600-521-2400	Workers Compensation	-	119,711	196,668	125,855
	Subtotal Personnel Services	6,152,568	6,723,521	6,525,396	6,988,510
001-2600-521-3100	Professional Services	3,786	3,100	2,760	3,600
001-2600-521-3400	Other Contractual Services	45,054	42,860	48,800	32,706
001-2600-521-4020	Employee Development	11,800	9,500	11,800	12,100
001-2600-521-4100	Communications	34,531	32,915	38,000	500
001-2600-521-4200	Postage	92	157	175	175
001-2600-521-4300	Utility Services	44,060	41,000	40,000	-
001-2600-521-4400	Rental and Leases	8,380	12,700	17,200	12,700
001-2600-521-4600	Repair and Maintenance	7,661	12,500	14,000	2,000
001-2600-521-4610	Repair and Maintenance - Vehicles	55,000	49,000	56,000	45,000
001-2600-521-4700	Printing and Binding	577	720	800	800
001-2600-521-4800	Community Relations	4,464	3,500	4,500	3,500
001-2600-521-4900	Other Charges & Obligations	575	2,000	2,200	2,000
001-2600-521-5100	Office Supplies	1,703	2,500	3,000	2,500
001-2600-521-5200	Operating Supplies	105,720	116,650	110,000	128,200
001-2600-521-5210	Program Related Grant Supplies	10,334	14,400	14,400	14,400
001-2600-521-5240	Fuel/Diesel/Lubricants	97,855	116,000	115,000	112,000
001-2600-521-5400	Books, Pubs, Subs & Memberships	9,097	10,025	9,185	18,573
	Subtotal Operating	440,689	469,527	487,820	390,754
001-2600-521-6400	Capital Equipment	24,340	-	-	-
	Subtotal Capital	24,340	-	-	-
001-2600-521-7100	Principal	336,563	65,000	239,390	35,120
001-2600-521-7200	Interest	7,549	5,000	6,555	1,796
	Subtotal Debt Service	344,112	70,000	245,945	36,916
	TOTAL LAW ENFORCEMENT	6,961,709	7,263,048	7,259,161	7,416,180

FY2027 Expenditure by Category



Fire Department

The Fire Department provides timely responses to matters of health and safety through a variety of services. Department members routinely respond to all hazards within our coverage area including fires, hazardous materials incidents, environmental emergencies, etc. Advanced Emergency Medical Services are also provided including medical transport to any of our area hospitals. Fire Prevention information and instruction are provided to students through presentations given at schools and events throughout the city. Our fire prevention efforts are further demonstrated through comprehensive construction plans review for fire code compliance and regular inspections of existing buildings to address hazards and deficiencies.

FY 2026-27 Goals and Objectives:

Goals:

To provide comprehensive services for the protection of citizens from the damages of fire and medical emergencies and to provide prevention and education services 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.
- To provide fire prevention and awareness information to the community.
- Identification and mitigation of fire hazards within businesses in our community.
- The collection of detailed building/structure information before an emergency response.
- Strategic plan development activities.
- The review of construction plans for fire code compliance within our community.
- Provide prompt responses to requests for records maintained within the fire department.
- Provide emergency medical transport to local hospitals.

FY 2025-26 Highlights:

- One of our employees completed the yearlong course to become a state certified paramedic.
- Received and placed in service our new state of the art Pierce Ascendant ladder truck.
- Received and placed in service a new Battalion Chief vehicle.
- Provided training for our department in Leadership, Active Shooter scenarios, truck company operations and Incident Command.
- Continued to make progress towards replacing Fire Station #15, including completed architectural drawings and interior finishes.
- Successfully underwent a required safety compliance inspection with the State Fire Marshals' office.

CITY OF LONGWOOD FIRE AND RESCUE

2026-2027 Performance Measures and Benchmarking

Commission Goal	Activity	2024 Actual	2025 Actual	2026 Expected	Proposed 2026-2027
Promoting livability by enhancing and protecting our neighborhoods	Emergency Calls for Service	5,686	5,644	5,760	5,800
	Public Relations Events	62	66	68	71
	Fire Prevention Inspections	1701	1,698	1699	1699
	Pre Fire Building Surveys	220	260	260	260
	Fire Code Plans Reviewed	203	233	230	230
	Public Records Request Processed	54	56	56	56
	Medical Transports	2,666	2,730	2735	2760

Budget to Budget Variance

When comparing the adopted budget for FY2026 of \$7,473,593 with the proposed budget for FY2027 of \$7,655,324, there is an increase of \$181,731. This increase is primarily associated with rising operating expenses, and wages and benefits increase for employees.

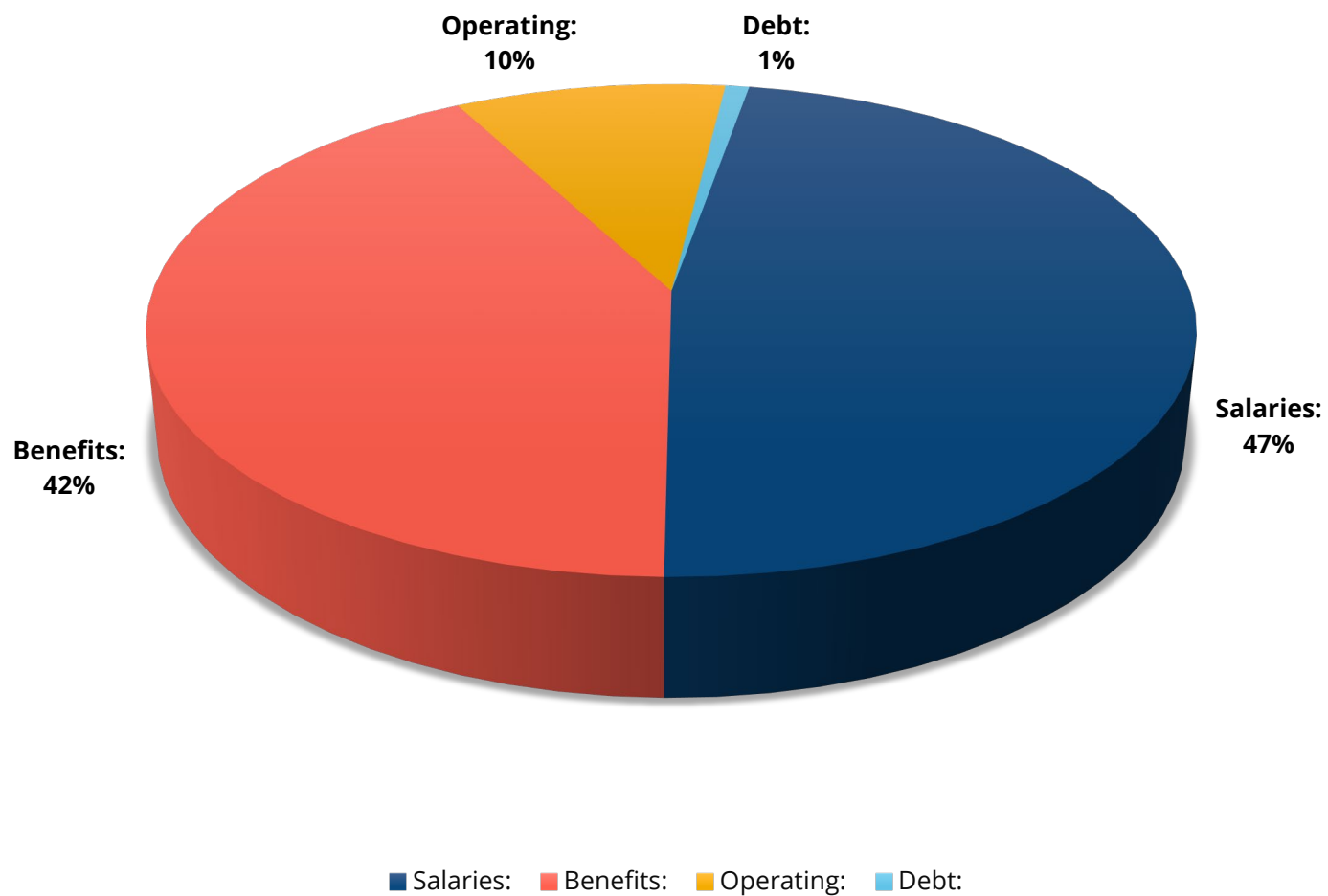
Summary

Authorized Positions	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 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	1	1
Training Officer	0	0	0	0
Senior Administrative Assistant	1	1	1	1
TOTAL	44	44	44.5	44.5
Personnel Expenses	6,041,859	6,662,369	6,525,129	6,846,007
Operating Expenses	646,622	692,724	759,230	744,147
Capital Expense	34,430	-	-	-
Debt Services	361,428	118,500	365,768	65,170
Other Expenses	-	-	-	-
TOTAL	7,084,339	7,473,593	7,650,127	7,655,324
Funding Source	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
General Fund	7,084,339	7,473,593	7,650,127	7,655,324

Line Item Detail

Account Number	Account Title	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
001-2800-522-1200	Regular Salaries and Wages	3,191,254	3,536,220	3,294,530	3,629,703
001-2800-522-1240	Holiday Pay	172,590	180,515	151,252	187,386
001-2800-522-1400	Overtime	230,671	255,819	317,292	265,806
001-2800-522-1410	Overtime Garcia	278,895	286,610	264,102	282,392
001-2800-522-1520	Education Incentive	14,750	14,783	14,722	14,201
001-2800-522-2100	F.I.C.A.	285,794	325,712	298,705	333,773
001-2800-522-2200	Retirement Contribution	1,387,429	1,341,455	1,345,009	1,419,228
001-2800-522-2300	Life and Health Insurance	480,476	532,872	530,031	520,475
001-2800-522-2400	Workers Compensation	-	188,382	309,485	193,043
	Subtotal Personnel Services	6,041,859	6,662,369	6,525,129	6,846,007
001-2800-522-3100	Professional Services	24,837	28,978	39,515	36,698
001-2800-522-3400	Other Contractual Services	125,545	128,916	133,593	153,770
001-2800-522-4020	Employee Development	29,343	39,625	40,218	59,650
001-2800-522-4100	Communications	9,593	11,130	10,066	-
001-2800-522-4200	Postage	14	375	375	375
001-2800-522-4300	Utility Services	33,394	35,000	30,000	-
001-2800-522-4400	Rentals & Leases	18,561	18,730	17,093	18,600
001-2800-522-4600	Repair and Maintenance	50,948	31,710	29,000	28,312
001-2800-522-4610	Repair and Maintenance - Vehicles	93,655	116,500	132,952	121,200
001-2800-522-4700	Printing and Binding	145	300	200	200
001-2800-522-4800	Community Relations	1,473	2,000	2,000	4,200
001-2800-522-4900	Other Charges Obligations	98	200	-	500
001-2800-522-5100	Office Supplies	424	350	1,000	200
001-2800-522-5200	Operating Supplies	209,525	224,900	269,543	256,191
001-2800-522-5240	Diesel/Fuel/Lubricants	45,955	50,000	50,000	60,000
001-2800-522-5400	Books, Pubs, Subs & Memberships	3,112	4,010	3,675	4,251
	Subtotal Operating	646,622	692,724	759,230	744,147
001-2800-522-7100	Principal	350,563	110,000	350,667	62,000
001-2800-522-7200	Interest	10,865	8,500	15,101	3,170
	Subtotal Debt Service	361,428	118,500	365,768	65,170
001-2800-522-9300	Transfer to CERT Fund	-	-	-	-
	Subtotal Other	-	-	-	-
	TOTAL FIRE AND RESCUE	7,084,339	7,473,593	7,650,127	7,655,324

FY2027 Expenditure by Category



Community Development

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 2026-27 Goals and Objectives:

Goals:

To promote 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.

Objectives:

- Facilitate retail/restaurant development of the commercial properties at Dog Track Road & Ronald Reagan.
- Coordinate with property owners and brokers to identify a job-creating buyer for the Bennett/Savage property.
- Identify a cohesive Historic District/Downtown vision and identify a future use for current FD site and address the opportunities and challenges posed by the proposed redevelopment of the South Seminole Hospital site.

FY 2025-26 Highlights:

- Completed the first round of a tree replacement program utilizing funds paid into a fund generated by tree removal applications. The first two locations selected were the Downtown Historic District and parks in the Skylark neighborhood.
- Longwood became the home of the first Jack-in-the-Box location during the company's return to Florida.

CITY OF LONGWOOD COMMUNITY DEVELOPMENT					
2026-2027 Performance Measures and Benchmarking					
Commission Goal	Activity	2023	2024	2025	Estimated 2026-2027
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 endeavours	Site Development Plan Reviews	7	7	2	5
	Land Use Changes	2	2	12	2
	New Business Tax Receipts	226	193	211	190
	Business Tax Renewals	1,467	1,094	1,015	1,000

Summary

Authorized Positions	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 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
TOTAL	7	7	7	7
Personnel Expenses	612,338	613,642	640,753	755,521
Operating Expenses	178,337	175,648	207,162	115,383
Capital Expense	-	-	-	-
TOTAL	790,675	789,290	847,915	870,904
Funding Source	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
General Fund	790,675	789,290	847,915	870,904

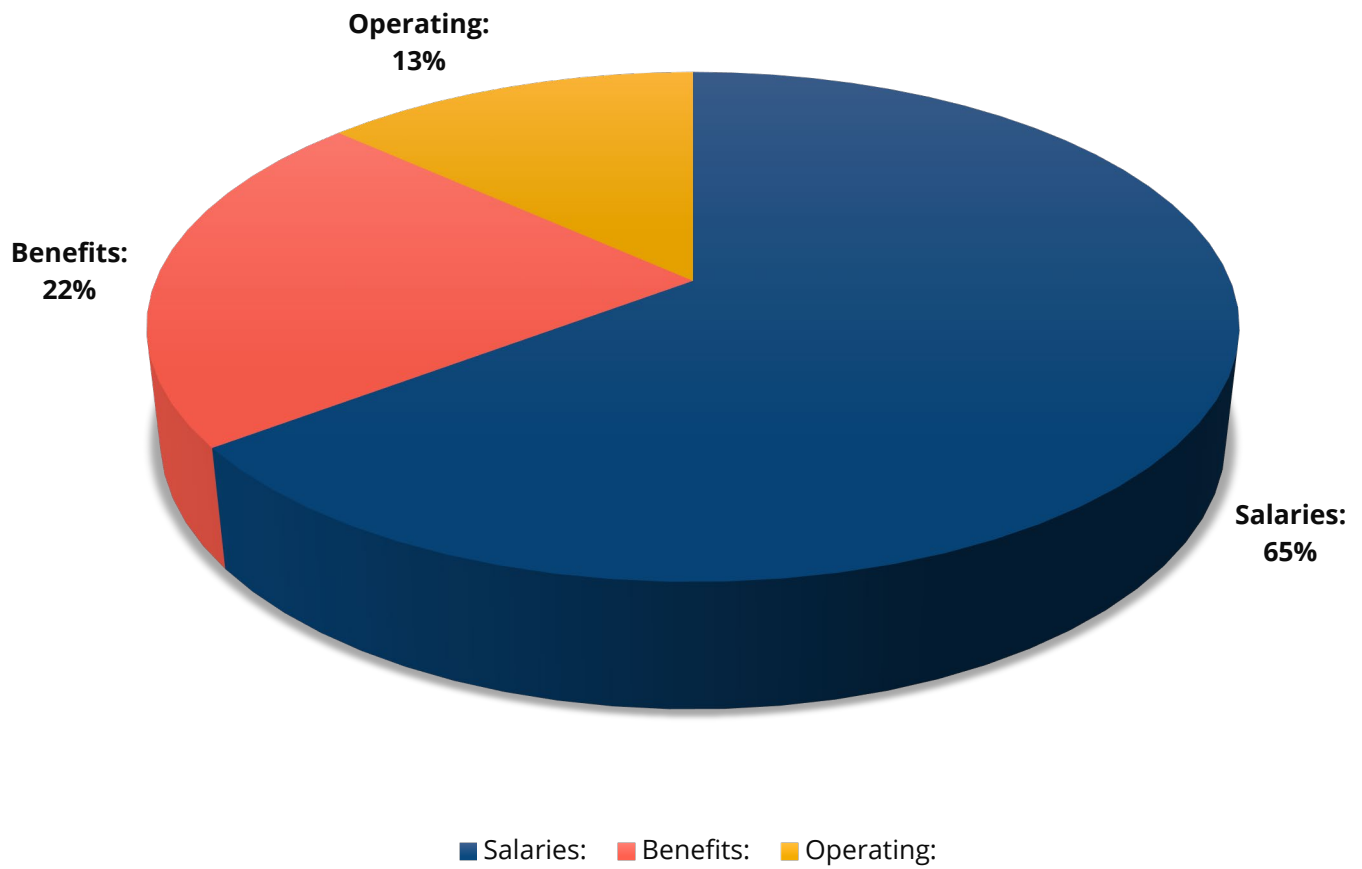
Budget to Budget Variance

When comparing the adopted budget for FY2026 of \$789,290 with the proposed budget for FY2027 of \$870,904 there is a decrease of (\$81,614). This decrease is primarily associated with a decrease professional services and promotional activities. Community Development maintained its FTE level from 2026.

Line Item Detail

Account Number	Account Title	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
001-3100-515-1200	Regular Salaries and Wages	459,984	453,625	466,810	563,213
001-3100-515-1400	Overtime	247	100	-	100
001-3100-515-2100	F.I.C.A.	34,071	34,710	34,339	43,093
001-3100-515-2200	Retirement Contribution	45,947	45,373	46,682	56,331
001-3100-515-2300	Life and Health Insurance	72,089	72,083	80,190	83,023
001-3100-515-2400	Workers Compensation	-	7,751	12,732	9,761
	Subtotal Personnel Services	612,338	613,642	640,753	755,521
001-3100-515-3100	Professional Services	24,000	35,000	35,000	25,000
001-3100-515-3120	Cost Recovery	34,525	30,000	29,324	30,000
001-3100-515-3400	Other Contractual Services	14,578	13,908	15,408	3,908
001-3100-515-4020	Employee Development	5,273	5,500	4,800	8,000
001-3100-515-4100	Communications	3,722	4,280	3,560	-
001-3100-515-4200	Postage	-	-	1,000	-
001-3100-515-4400	Rental & Leases	10,415	10,000	10,000	10,000
001-3100-515-4600	Repair and Maintenance	342	600	500	-
001-3100-515-4610	Repair and Maintenance - Vehicles	154	1,000	3,670	1,000
001-3100-515-4700	Printing and Binding	270	550	100	200
001-3100-515-4800	Promotional Activities	59,575	45,000	66,575	8,000
001-3100-515-4810	Promotional Activities - REEP	-	-	10,000	-
001-3100-515-4900	Other Charges & Obligations	18,225	18,500	18,225	18,225
001-3100-515-5100	Office Supplies	11	1,200	500	1,200
001-3100-515-5200	Operating Supplies	1,128	3,300	2,000	3,290
001-3100-515-5240	Fuel/Diesel/Lubricants	36	500	200	500
001-3100-515-5400	Books, Pubs, Subs & Memberships	6,083	6,310	6,300	6,060
	Subtotal Operating	178,337	175,648	207,162	115,383
001-3100-515-6400	Capital Equipment	-	-	-	-
	Subtotal Capital	-	-	-	-
TOTAL COMMUNITY DEVELOPMENT		790,675	789,290	847,915	870,904

FY2027 Expenditure by Category



Leisure Services

The Leisure Services Department promotes public welfare by providing a vibrant and livable community in which we achieve economic, social, and environmental sustainability through parks and recreation activities for the residents and visitors of the City of Longwood. The department has a parks division that maintains the grounds and landscaping located within city parks as well as recreational facilities. The parks division also provides personnel to assist with special events. The recreational division includes administrative staff that plans and implements programs and special events, maintains grants, and oversees the maintenance of the Longwood Community Building as well as Reiter Park.

FY 2026-27 Goals and Objectives:

Goals:

To promote the public welfare by a providing vibrant and livable community in which we achieve economic, social, and environmental sustainability through parks and recreation activities for the residents and visitors of the City of Longwood.

Objectives:

- Longwood Leisure Services will continue with its overall objective to exhibit a standard of excellence and commitment to citizens and visitors through providing parks and recreation opportunities. Whether people are frequenting the 100 plus events offered per year, sending their kids to the summer camp program or are coming to Candyland Sports Complex to ride the BMX pump track built by world renown pump track designer Velosolutions, there is never a shortage of things to do.
- One of our goals is to continue to make our skate park and pump track a popular destination within not only the region, but throughout Florida. With the constant upgrades to the pump track and renovations to the skate park, these features will draw thousands of patrons yearly. The department has completed a significant upgrade to the skate park equipment utilizing funding through a FRDAP grant from the Florida Department of Environmental Protection (FDEP). Staff was able to collaborate with local skate and bike professionals to ensure the updates reflect the community's interests and needs. Through recreation impact fees, staff will be able to apply a protective seal coating on the pump track to ensure that it stays in good condition for a longer period of time. With continued local support and funding through grants and impact fees, we will reach the eventual goal of converting the skate park to a more durable all concrete obstacle park.
- 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 which will be completed by the 26/27 FY.
- With significant impact fees designated for parks and recreation, the department is always considering various projects to meet the growing needs of the community. These include new equipment, facility additions, and other enhancements that support the increasing growth of Longwood Parks and Recreation.
- The department will continue to work with the Community & Media Relations Manager for assistance in promoting events and securing sponsorship. Community organizations in addition to internal staff from other departments will also assist in increasing awareness of city special events, programs, parks, facility rentals, etc.
-

FY 2025-26 Highlights:

- The department continues to build on newer events like the Longwood Strawberry Festival, bolstering city partnerships. The partnerships play a significant role in helping to sponsor city events, offsetting costs. More recently outside organizations have brought successful large scale rental events to Longwood like the Ukrainian and Slavic Festivals. It should be noted that funding for these rental events is procured through these outside organizations and not through the Leisure Services budget. Coordination between city staff and the rental organizers is paramount for logistical and safety purposes. The revenue from these large-scale rental events has gradually increased over the last couple years. Staple events like the Christmas Parade, Celebrate the Season, Autism Awareness, Longwood Luau and Rock Freedom and Fireworks (to name a few) remain successful and are free to the public. On a national recognition scale, the Longwood Arts and Crafts Festival consistently ranks in the Sunshine Artist Magazines highly regarded TOP 200 BEST Festivals in the USA each year.
- Leisure Services is progressing on two \$50,000 FRDAP grants from the Florida Department of Environmental Protection (FDEP). One grant assisted in renovating the Sandalwood Park basketball court. The improvement of existing playground features at Sandalwood with the same grant is slated to occur. The other FRDAP grant will allow for upgrades at the Candyland Skate Park (which have been completed) as well as other areas within Candyland. Staff aims to complete both of these FRDAP projects in the 2026/2027 fiscal year. After applying for an additional \$50,000.00 FRDAP grant for Reiter Park, the Florida Department of Environmental Protection (FDEP) has recommended funding that would retroactively cover the basketball court resurfacing as well as some other additions at the park.
- The Parks and Recreation Advisory Board funded a generous upgrade to the sound system at Reiter Park. The improvements strengthened the surround sound and overall volume around the venue. This has been beneficial for the daily ambient music throughout the park as well as the amphitheater PA system. The Board also funded patriotic banners for Ronald Reagan Blvd and inside Reiter Park through the board promotions line item.
- Through Recreation Impact Fees, Leisure Services has been able to install new lighting in the skatepark, purchase top of the line ball field maintenance equipment, install new wayfinding signage at Reiter Park, install ADA compliant sidewalks throughout the entire small and large dog parks and purchase a variable message board that can be used to market events and also to share with the Public Works Department. More projects through the usage of impact fees are forthcoming as this allows the department to utilize funds without depleting the general fund or capital improvement fund.
- Revenue generated from community building rentals and other facility rentals (i.e. pavilions, ballfields, amphitheater) have been constant and show no pattern of slowing down. With the commission approval of much needed fee adjustments for the Longwood Community Building and the Candyland ballfields, revenues should see an increase. The amount of event sponsorship has remained steady, following trends from previous years. Garnering sponsorship funding to help offset event costs has been a focus of the department, especially with impending legislation that could affect how events are funded in the future.

- Leisure Service was able to perform a massive overhaul and replacement of the commercial grade air conditioning system throughout the entire Longwood Community Building. The system that was replaced was original to the building from 2002.

CITY OF LONGWOOD LEISURE SERVICES					
2026-2027 Performance Measures and Benchmarking					
Commission Goal	Activity	2024-2025 Actual	2025-2026 Estimates	2026 Budget	Proposed 2026-2027
Encouraging smart growth in harmony with the City's unique heritage and urban surroundings	Community Building Rental	156,867	165,000		168,000
	Farmer's Market Revenue	3,348	3,500		3,500
	Number of Events Offered (including reoccurring events)	107	110		110
	Grant Funding Received	50,000	100,000		100,000
	Summer Camp Revenue	52,210	53,000		54,000

Summary

Authorized Positions	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 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
TOTAL	13	13	13	13
Personnel Expenses	841,702	890,107	871,711	901,804
Operating Expenses	560,263	539,878	534,823	481,954
Debt Services	407,304	395,000	415,726	386,100
TOTAL	1,815,065	1,824,985	1,822,260	1,769,858
Funding Source	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
General Fund	1,815,065	1,824,985	1,822,260	1,769,858

* Unfunded (1) position

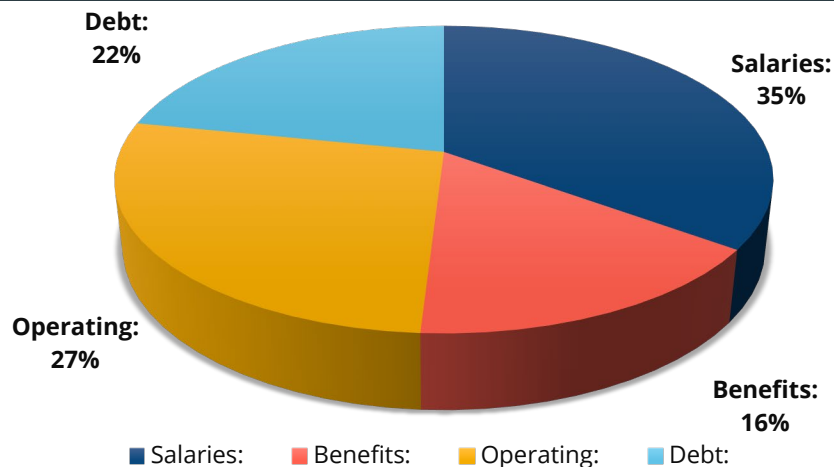
Budget to Budget Variance

When comparing the adopted budget for FY2026 of \$1,824,985 with proposed budget for FY2027 of \$1,769,858, there is a decrease of (\$55,127). This decrease is primarily associated a reduction in community relations and other contractual services. Leisure Services maintained their FTE level from 2026.

Line Item Detail

Account Number	Account Title	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
001-3210-572-1200	Regular Salaries and Wages	589,143	606,263	578,628	619,819
001-3210-572-1400	Overtime	51,787	43,000	59,287	43,000
001-3210-572-2100	F.I.C.A.	46,920	49,570	46,369	50,607
001-3210-572-2200	Retirement Contribution	47,300	58,735	47,465	59,950
001-3210-572-2300	Life and Health Insurance	106,552	116,520	113,644	112,131
001-3210-572-2400	Workers Compensation	-	16,019	26,317	16,297
	Subtotal Personnel Services	841,702	890,107	871,711	901,804
001-3210-572-3100	Professional Services	5,505	6,500	5,505	6,500
001-3210-572-3400	Other Contractual Services	79,852	79,654	78,000	59,339
001-3210-572-4020	Employee Development	643	1,900	1,900	1,900
001-3210-572-4100	Communications	6,917	10,859	9,159	-
001-3210-572-4300	Utility Services	99,576	130,400	99,109	119,500
001-3210-572-4400	Rentals & Leases	35,400	42,520	36,699	42,320
001-3210-572-4600	Repair and Maintenance	141,007	92,650	129,150	88,000
001-3210-572-4610	Repair and Maintenance - Vehicles	10,253	10,000	10,000	10,000
001-3210-572-4700	Printing and Binding	832	1,075	1,075	1,075
001-3210-572-4800	Community Relations	10,000	10,000	10,000	-
001-3210-572-4900	Other Charges & Obligations	-	1,000	1,000	-
001-3210-572-5100	Office Supplies	631	1,000	1,000	1,000
001-3210-572-5200	Operating Supplies	146,272	127,620	126,526	127,620
001-3210-572-5210	Program Supplies	12,216	12,600	11,600	12,600
001-3210-572-5240	Fuel/Diesel/Lubricant	9,237	11,000	13,000	11,000
001-3210-572-5400	Books, Pubs, Subs & Memberships	1,922	1,100	1,100	1,100
	Subtotal Operating	560,263	539,878	534,823	481,954
001-3210-572-6400	Capital Equipment	5,796	-	-	-
	Subtotal Capital	5,796	-	-	-
001-3210-572-7100	Principal	336,036	330,000	336,048	333,000
001-3210-572-7200	Interest	71,268	65,000	79,678	53,100
	Subtotal Debt Service	407,304	395,000	415,726	386,100
	TOTAL LEISURE SERVICES	1,815,065	1,824,985	1,822,260	1,769,858

FY2027 Expenditure by Category



Public Works / Streets

The Longwood Streets and Engineering Divisions of the Public Works Department is dedicated to maintaining our city's infrastructure, safeguarding functional roadways and public spaces. With a focus on efficient resource allocation and community well-being, our department oversees a wide range of responsibilities and accomplishments. The department monitors and maintains city roadways, addressing issues such as potholes, depressions, and other hazards to ensure smooth and safe traffic flow. Additionally, staff prioritizes pedestrian and cyclist safety, maintaining bicycle lanes, keeping them clear of obstacles and hazards. In addition to city roadways, staff manages maintenance of sidewalks, lighting, and citywide landscaping including projects within city limits of State Road 434 and US Hwy 17-92. The department is committed to building a safer, more connected, and thriving community for all residents and visitors alike. From tree trimming to roadway signage, pavement markings, and traffic control devices, staff addresses a wide range of maintenance issues. The department also provides vital information and preparedness measures to the community ahead of major storm events, ensuring residents are informed and equipped to stay safe during adverse weather conditions. Staff has established an efficient storm preparedness program that includes various components such as sandbag operations, partnerships with debris management sites, ongoing FEMA training for employees, and securing grant funding to offset the expenses associated with post-storm cleanup efforts, ultimately benefiting the community a swift recovery process. These measures are in place to make sure that together we are well-prepared to respond effectively to storms and minimize their impact on our community.

FY 2026-27 Goals and Objectives:

Goals:

Implement innovative practices, technologies, and operational processes that enhance maintenance programs, improve service delivery, and ensure City resources are utilized effectively while providing employees with the training and professional development necessary to maximize efficiency, productivity, and operational excellence.

Objectives:

- Obtain a Community Development Block Grant (CDBG) from Seminole County to construct new sidewalks along Land Avenue.
- Complete construction of new sidewalks on Lyns Drive, Bistline Avenue, and Oxford Street.
- Resurface approximately 2 miles of local city roadways as part of the City's Pavement Management Program.
- Complete the 100% design plans for the Complete Streets Improvements project on West Warren Avenue and East Church Avenue.
- Complete the 100% design plans for the Ronald Reagan Boulevard Hardscape Improvements project.

FY 2025-26 Highlights:

- Installed new signage and pavement markings at all Longwood railroad crossings to comply with updated railway quiet zone standards while improving pedestrian awareness and safety.
- Completed construction of new sidewalks on Oxford Street, Foggy Brook Place, and South Grant Street, and repaired all identified sidewalk trip hazards along North Grant Street and South Grant Street.
- Completed the City's Pavement Management Program for the entire 64-centerline-mile roadway network.
- Completed pavement rehabilitation on approximately 2 miles of roadway, including Sleepy Hollow, West Maine Avenue, East Pine Avenue, and Longwood Street.
- Secured a Community Development Block Grant (CDBG) from Seminole County to construct new sidewalks along the east side of Highland Street and Land Avenue, as well as repair all identified sidewalk trip hazards on the west side of Highland Street.
- Completed traffic calming improvements on West Bay Avenue and Wilma Street to enhance neighborhood traffic safety.
- Successfully solicited, awarded, and implemented a new citywide mowing and landscape maintenance contract, enhancing the appearance of municipal properties while improving service consistency, contractor accountability, and overall maintenance standards.
- Successfully procured a contractor to replace emergency generators and implement emergency power system improvements at City Hall and other critical infrastructure facilities, strengthening the City's emergency preparedness, operational continuity, and disaster resilience.

CITY OF LONGWOOD PUBLIC WORKS/STREETS					
Performance Measures and Benchmarking					
Commission Goal	Activity	2024 Actual	2025 Estimates	2026 Budget	Proposed 2026-2027
Promoting livability by enhancing and protecting our neighborhoods; Promoting long-term prosperity	ADA Ramps Replaced (Per location)	5	60	20	20
	ADA Detectable Warnings Mats installed (Sq. Ft.)	575	750	2,400	1,000
	Signs replaced or installed (Each)	300	200	500	500
	Sidewalk replaced or constructed (LF)	11,300	20,100	10,000	10,000
	Potholes Filled (Tons Asphalt)	88	51	60	60
	Trees Removed (Each)	56	78	50	50
	Streets Paved (Lane Miles)	2.00	0.00	2.00	3.00
	Sidewalk Joints Ground (LF)	500	1,580	1,000	1,000
	Pavement Striping (LF)	4,100	8,600	12,000	10,000

Summary

Authorized Positions	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 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	4
PW Maintenance Specialist II	3	3	5	3
PW Maintenance Specialist III	0	0	0	2
PW Crew Leader	1	1	1	0
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	0
TOTAL	15	15.5	13	14.0
Personnel Expenses	801,621	813,131	904,123	1,022,367
Operating Expenses	1,206,765	1,246,195	1,224,123	316,120
Capital Expense	-	-	-	-
TOTAL	2,008,386	2,059,326	2,128,246	1,338,487
Funding Source	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
General Fund	2,008,386	2,059,326	2,128,246	1,338,487

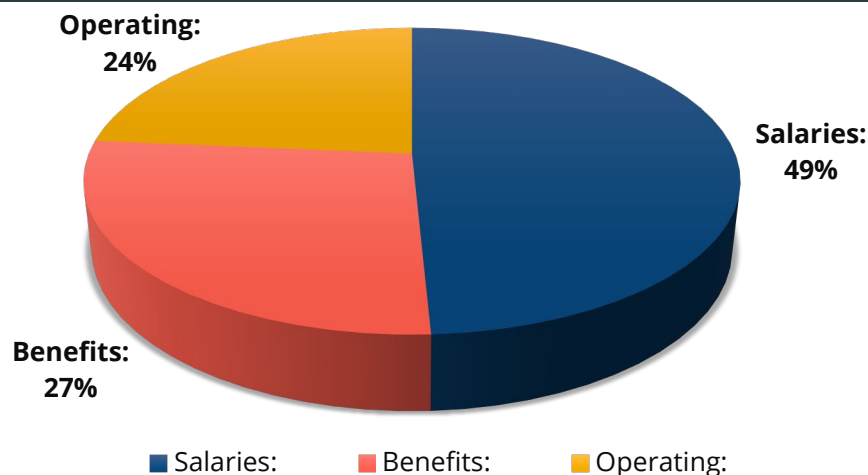
Budget to Budget Variance

When comparing the adopted budget for FY2026 of \$2,059,326 with the proposed budget for FY2027 of \$1,338,487 there is a decrease of (\$720,839) primarily associated for mowing due to new contracts and additional areas. The Public Works-Streets Division maintained the level of FTE of 2026.

Line Item Detail

Account Number	Account Title	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
001-3520-541-1200	Regular Salaries and Wages	508,333	506,431	562,444	658,886
001-3520-541-1400	Overtime	72,318	55,000	55,891	52,500
001-3520-541-2100	F.I.C.A.	46,647	45,254	51,167	54,301
001-3520-541-2200	Retirement Contribution	56,409	63,443	63,909	70,981
001-3520-541-2300	Life and Health Insurance	117,914	114,895	124,535	141,495
001-3520-541-2400	Workers Compensation	-	28,108	46,177	44,204
	Subtotal Personnel Services	801,621	813,131	904,123	1,022,367
001-3520-541-3100	Professional Services	30,000	45,000	40,000	20,000
001-3520-541-3400	Other Contractual Services	569,221	558,050	545,000	53,700
001-3520-541-4010	Travel and Per Diem	1,029	550	521	1,355
001-3520-541-4020	Employee Development	9,114	8,570	8,318	9,150
001-3520-541-4100	Communications	9,955	10,080	11,136	1,800
001-3520-541-4200	Postage	48	500	400	500
001-3520-541-4300	Utility Services	325,657	356,900	326,009	-
001-3520-541-4400	Rentals & Leases	333	2,500	3,000	2,500
001-3520-541-4401	Rentals & Leases - Vehicles	41,147	38,400	37,665	32,000
001-3520-541-4600	Repair and Maintenance	71,496	68,550	101,651	42,500
001-3520-541-4610	Repair and Maintenance - Vehicles	37,673	33,500	39,000	39,250
001-3520-541-4700	Printing and Binding	168	1,000	689	1,000
001-3520-541-4900	Other Charges & Obligations	174	200	109	625
001-3520-541-5100	Office Supplies	1,033	725	690	725
001-3520-541-5200	Operating Supplies	56,699	56,250	55,752	32,500
001-3520-541-5230	Safety Supplies	10,864	11,315	10,300	10,315
001-3520-541-5240	Fuel/Diesel/Lubricants	27,194	34,000	27,502	37,400
001-3520-541-5300	Road Materials and Supplies	12,658	17,900	14,000	16,400
001-3520-541-5400	Books, Pubs, Subs & Memberships	2,302	2,205	2,380	14,400
	Subtotal Operating	1,206,765	1,246,195	1,224,123	316,120
001-3520-541-6400	Capital Equipment	-	-	-	-
	Subtotal Capital	-	-	-	-
	TOTAL STREETS	2,008,386	2,059,326	2,128,246	1,338,487

FY2027 Expenditure by Category



Non-Departmental

Account Number	Account Title	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
001-7979-521-9300	Transfer to COPS Fund	2,100	10,000	5,000	10,000
001-7979-522-9300	Transfer to CERT Fund	-	-	-	-
001-7979-541-9300	Transfer to Capital Projects Fund	5,239,369	-	-	-
001-7979-524-9300	Admin Transfer to Building Fund	584,969	380,000	280,000	260,000
001-7979-521-9310	Transfer Out to Capt Projects Fund 13	-	-	86,000	-
001-7979-572-9300	Transfer to Parks & Recreation Fund	15,000	15,000	45,000	-
	Subtotal Other	5,841,438	405,000	416,000	270,000
	TOTAL NON-DEPARTMENTAL	5,841,438	405,000	416,000	270,000

SPECIAL REVENUE FUNDS



Revenue & Expenditures Summary

	Building & Inspection	Police Education	Special Law Enf.	ARPA Fund	Special Assessment	Parks & Events	COPS
Revenues:							
Licenses and Permits	350,000	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	91,700	-
Fines and Forfeitures	-	8,000	50,000	-	-	-	-
Miscellaneous	22,258	276	10,547	-	111,601	1,000	46
Total Revenues:	372,258	8,276	60,547	-	111,601	92,700	46
Transfer In:	260,000	-	-	-	-	-	10,000
Fund Balances/Reserves/Net Assets	21,721	16,195	283,700	-	121,496	3,669	3,945
Total Revenues, Transfers and Fund Balance	653,979	24,471	344,247	-	233,097	96,369	13,991
Expenditures:							
Public Safety	629,221	5,000	62,000	-	-	-	13,900
Transportation	-	-	-	-	147,763	-	-
Culture & Recreation	-	-	-	-	-	94,226	-
Debt Service	-	-	-	-	-	-	-
Other Uses	-	-	-	-	13,189	-	-
Total Expenditures:	629,221	5,000	62,000	-	160,952	94,226	13,900
Transfer Out:	-	-	-	-	-	-	-
Fund Balances/Reserves/Net Assets	24,758	19,471	282,247	-	72,145	2,143	91
Total Appropriations and Reserves	653,979	24,471	344,247	-	233,097	96,369	13,991

	CERT	Police Impact Fees	Fire Impact Fees	Recreation Impact Fees	PW-Admin Impact Fees	Mutimodal Impact Fees	Stormwater Fund	Total
Revenues:								
Licenses and Permits	-	1,300	10,500	11,792	3,069	-	-	376,661
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	753,745	845,445
Fines and Forfeitures	-	-	-	-	-	-	-	58,000
Miscellaneous	165	582	6,521	4,742	568	1,950	10,040	170,296
Total Revenues:	165	1,882	17,021	16,534	3,637	1,950	763,785	1,450,402
Transfer In:	-	-	-	-	-	-	-	270,000
Fund Balances/Reserves/Net Assets	2,950	273	284,526	136,062	27,204	106,936	191,732	1,200,409
Total Revenues, Transfers and Fund Balance	3,115	2,155	301,547	152,596	30,841	108,886	955,517	2,920,811
Expenditures:								
Public Safety	3,115	-	55,000	-	-	-	-	768,236
Transportation	-	-	-	-	-	-	722,180	869,943
Culture & Recreation	-	-	-	-	-	-	-	94,226
Debt Service	-	-	-	-	-	-	24,700	24,700
Other Uses	-	-	-	-	-	-	-	13,189
Total Expenditures:	3,115	-	55,000	-	-	-	746,880	1,770,294
Transfer Out:	-	-	-	-	-	-	25,000	25,000
Fund Balances/Reserves/Net Assets	-	2,155	246,547	152,596	30,841	108,886	183,637	1,125,517
Total Appropriations and Reserves	3,115	2,155	301,547	152,596	30,841	108,886	955,517	2,920,811

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 2026-27 Goals and Objectives:

Goals:

To organize the services necessary to implement the functions managed under the jurisdiction of the Building Division. To ensure that all construction within the City conforms to all applicable state and local codes and improve the image, reputation, and attractiveness of the City to its current and potential residents.

Objectives:

- Maintain a consistent level of quality and customer service while incorporating new requirements related to changes in state law
- Adopted an overhauled fee schedule consistent with changes in state law

FY 2025-26 Highlights:

BUILDING FUND					
Performance Measures and Benchmarking					
Commission Goal	Activity	2024	2025	2026 Expected	Proposed 2026-2027
Encouraging smart growth in harmony with the City's unique heritage and urban surroundings; strengthening the City's standing as a preeminent	Permits Issued	1,578	1,511	1,500	1,500
	Construction Inspections	4,722	4,117	3,000	3,500

Summary

Authorized Positions	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 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
TOTAL	5.5	5	5	5

		2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
FUND BALANCE, OCTOBER 1		104,994	-	9,179	21,721
Revenues:					
102-0000-322-0000	Building Permits	311,681	333,000	301,000	305,000
102-0000-322-3000	Re-Inspections	9,425	15,000	5,333	10,000
102-0000-322-4000	Plan Review	42,924	35,000	47,313	35,000
102-0000-361-1000	Interest Earnings	183	2,000	316	2,258
102-0000-369-0000	Miscellaneous Revenue	23,413	20,000	23,577	20,000
102-0000-381-2000	Interfund Transfer	584,969	380,000	280,000	260,000
Total Revenues		972,595	785,000	657,539	632,258
Total Revenues and Fund Balance		1,077,589	785,000	666,718	653,979
Expenditures:					
Personnel Services		570,403	625,250	554,456	500,976
Operating Expenses		180,249	153,745	86,449	128,245
Capital Expenses		-	-	-	-
Other Expenses		317,758	3,977	4,092	-
Total Expenditures		1,068,410	782,972	644,997	629,221
FUND BALANCE, SEPTEMBER 30		9,179	2,028	21,721	24,758

Budget to Budget Variance

When comparing the adopted budget for FY2026 of \$782,972 with proposed budget for FY2027 of \$629,221, there is a decrease of (\$153,751). This decrease is primarily associated with personnel allocations and capital expenses. The Building Division maintained the level of FTE of 2026.

Line Item Detail

		2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
Personnel Services:					
102-2900-524-1200	Regular Salaries and Wages	436,698	465,198	412,914	365,929
102-2900-524-1400	Overtime	514	1,725	-	1,725
102-2900-524-2100	F.I.C.A.	32,490	35,738	31,020	28,121
102-2900-524-2200	Retirement Contribution	43,383	46,549	41,385	36,593
102-2900-524-2300	Life and Health Insurance	57,318	66,127	69,137	60,532
102-2900-524-2400	Workers Compensation	-	9,913	-	8,076
Subtotal Personnel Services		570,403	625,250	554,456	500,976
Operating Expenses:					
102-2900-524-3100	Professional Services	5,205	17,000	6,987	17,000
102-2900-524-3400	Other Contractual Services	119,235	43,000	13,787	30,000
102-2900-524-4020	Employee Development	100	3,000	272	3,000
102-2900-524-4100	Communications	2,627	4,000	1,011	-
102-2900-524-4200	Postage	-	100	-	100
102-2900-524-4400	Rental & Leases	6,836	13,000	5,802	13,000
102-2900-524-4600	Repairs and Maintenance	393	5,000	335	-
102-2900-524-4610	Repairs and Maintenance - Vehicles	1,038	2,500	-	2,500
102-2900-524-4700	Printing and Binding	203	500	80	500
102-2900-524-5100	Office Supplies	472	2,500	365	2,500
102-2900-524-5200	Operating Supplies	39,018	52,800	54,268	48,800
102-2900-524-5240	Fuel/Diesel/Lubricants	3,327	6,500	2,830	6,500
102-2900-524-5400	Books, Pubs, Subs & Memberships	1,795	3,845	712	4,345
Subtotal Operating Expenses		180,249	153,745	86,449	128,245
Capital Expenses:					
102-2900-524-6400	Capital Equipment	-	-	-	-
Subtotal Capital Expenses		-	-	-	-
Other Expenses:					
102-2900-524-7100	Principal	15,878	3,697	3,697	-
102-2900-524-7200	Interest	301	280	395	-
102-2900-524-9300	Administrative Transfer	301,579	-	-	-
102-2900-524-9800	Reserve for Contingency	-	-	-	-
Subtotal Other Expenses		317,758	3,977	4,092	-
TOTAL EXPENDITURES - BUILDING FUND		1,068,410	782,972	644,997	629,221

Police Education

		2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
FUND BALANCE, OCTOBER 1		10,692	15,222	11,645	16,195
Revenues:					
116-0000-351-3000	Law Enforcement Education	4,325	8,000	8,000	8,000
116-0000-361-1000	Interest Earnings	128	50	50	276
	Total Revenues	4,453	8,050	8,050	8,276
	Total Revenues and Fund Balance	15,145	23,272	19,695	24,471
Expenditures:					
116-2600-521-4020	Employee Development	3,500	5,000	3,500	5,000
116-2600-521-6400	Equipment	-	-	-	-
	Total Expenditures	3,500	5,000	3,500	5,000
	Fund Balance, September 30	11,645	18,272	16,195	19,471

Special Law Enforcement Trust

		2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
FUND BALANCE, OCTOBER 1		425,993	373,093	344,991	283,700
Revenues:					
117-0000-351-2000	Confiscated Property (State)	21,862	25,000	25,000	25,000
117-0000-351-2010	Confiscated Property (Federal)	2,089	25,000	30,161	25,000
117-0000-361-1000	Interest Earnings	338	500	500	8,047
117-0000-361-1020	Interest/Treasury	3,530	2,500	2,500	2,500
	Total Revenues	27,819	53,000	58,161	60,547
	Total Revenues and Fund Balance	453,812	426,093	403,152	344,247
Expenditures:					
117-2600-521-4020	Employee Development	-	-	-	-
117-2600-521-4900	Other Charges & Obligations (State)	8,981	85,000	59,552	25,000
117-2600-521-4901	Other Charges & Obligations (Federal)	99,840	45,600	59,900	37,000
117-2600-521-6400	Capital Equipment	-	-	-	-
	Total Expenditures	108,821	130,600	119,452	62,000
	Fund Balance, September 30	344,991	295,493	283,700	282,247

Special Assessment

		2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
FUND BALANCE, OCTOBER 1		131,410	95,050	166,688	121,496
Revenues:					
130-0000-325-1000	Special Assessment	-	-	-	-
130-0000-325-1002	Longwood Groves	17,854	18,502	17,193	17,950
130-0000-325-1003	Markham Hills	11,403	12,116	11,495	11,750
130-0000-325-1004	Golden Grooves	5,158	5,364	5,167	5,200
130-0000-325-1005	Sleepy Hollow	11,140	11,573	10,562	11,230
130-0000-325-1006	Longwood Hills	4,314	4,200	3,894	4,070
130-0000-325-1007	Barrington	13,520	14,043	11,413	13,620
130-0000-325-1008	Shadow Hills	21,347	22,653	20,684	21,590
130-0000-325-1009	Tiberon Cove	13,958	14,461	13,302	14,030
130-0000-361-1000	Interest Earnings	5,211	1,000	3,000	12,161
Total Revenues		103,905	103,912	96,711	111,601
Total Revenues and Fund Balance		235,315	198,962	263,399	233,097
Expenditures:					
Operating Expenses		68,627	177,987	128,713	147,763
Other Expenses		-	13,189	13,189	13,189
Total Expenditures		68,627	191,176	141,902	160,952
Fund Balance, September 30		166,688	7,786	121,496	72,145

		2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
Operating Expenses:					
130-3520-541-3102	Longwood Groves - Professional Svcs	839	936	586	686
130-3520-541-3103	Markham Hills - Professional Svcs	807	896	557	646
130-3520-541-3104	Golden Groves - Professional Svcs	777	854	526	604
130-3520-541-3105	Sleepy Hollow - Professional Svcs	806	897	553	647
130-3520-541-3106	Longwood Hills - Professional Svcs	772	790	519	540
130-3520-541-3107	Barrington - Professional Svcs	818	912	564	662
130-3520-541-3108	Shadow Hills - Professional Svcs	857	958	603	708
130-3520-541-3109	Tiberon Cove - Professional Services	819	913	567	663
130-3520-541-3402	Longwood Groves - Other Contractual Svcs	3,448	16,370	16,370	18,090
130-3520-541-3403	Markham Hills - Other Contractual Svcs	1,545	23,850	13,850	17,328
130-3520-541-3404	Golden Groves - Other Contractual Svcs	3,776	4,944	5,211	3,688
130-3520-541-3405	Sleepy Hollow - Other Contractual Svcs	11,912	12,832	12,973	12,397
130-3520-541-3406	Longwood Hills - Other Contractual Svcs	1,370	2,000	1,550	2,770
130-3520-541-3407	Barrington - Other Contractual Svcs	6,288	30,180	7,946	23,502
130-3520-541-3408	Shadow Hills - Other Contractual Svcs	14,731	22,600	30,500	18,220
130-3520-541-3409	Tiberon Cove - Other Contractual Svcs	3,800	32,000	14,626	14,410
130-3520-541-4203	Markham Hills- Postage	-	200	200	200
130-3520-541-4307	Barrington - Postage	-			
130-3520-541-4302	Longwood Groves - Utilities	3,606	5,357	3,826	6,915
130-3520-541-4303	Markham Hills - Utilities	393	3,228	394	3,254
130-3520-541-4304	Golden Groves - Utilities	516	894	517	1,058
130-3520-541-4305	Sleepy Hollow - Utilities	1,265	1,848	1,415	1,940
130-3520-541-4306	Longwood Hills - Utilities	568	720	581	820
130-3520-541-4307	Barrington - Utilities	1,906	3,672	4,707	4,799
130-3520-541-4308	Shadow Hills - Utilities	4,493	5,974	6,206	7,756
130-3520-541-4309	Tiberon Cove - Utilities	2,515	4,162	3,366	5,460
130-3520-541-9808	Shadow Hills Reserves	-	13,189	13,189	13,189
Total Operating Expenses		68,627	191,176	141,902	160,952
TOTAL EXPENDITURES - SPECIAL ASSESSMENTS		68,627	191,176	141,902	160,952

Parks & Events

		2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
FUND BALANCE, OCTOBER 1		(17,076)	-	(16,230)	3,669
Revenues:					
131-0000-347-2010	Fundraising Event-Chili Cook-Off	3,201	4,000	4,000	2,500
131-0000-347-2020	Sponsorship - Barkfest	1,991	2,000	2,000	-
131-0000-347-2021	Sponsorship - American Camp Out	-	-	-	-
131-0000-347-2022	Sponsorship - Reiter Park Concerts	-	-	-	-
131-0000-347-2023	Sponsorship - Miscellaneous Events	-	-	-	-
131-0000-347-2030	Sponsorship - Events	8,035	12,000	8,000	8,000
131-0000-347-2031	Special Events Fees	9,721	15,000	9,000	9,000
131-0000-347-2032	Sponsorship - Celebrate the Season	13,324	14,000	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	575	600	600	600
131-0000-347-2035	Sponsorship - Fourth of July	10,536	10,000	10,000	10,000
131-0000-347-2036	Sponsorship - Breakfast with Santa	3,435	3,500	3,500	3,500
131-0000-347-2037	Sponsorship - Halloween	4,255	4,500	4,500	4,500
131-0000-347-2038	Sponsorship - Hawaiian Event	-	400	400	-
131-0000-347-2039	Sponsorship - Autisim Awareness	4,000	4,500	4,500	5,000
131-0000-347-2040	Sponsorship - Pirate Seafood Festival	2,875	2,875	2,875	-
131-0000-347-2041	Sponsorship - Juneteenth	500	-	200	-
131-0000-347-2042	Sponsorship - Father/Daughter/Mother/Son	1,496	2,000	2,000	1,600
131-0000-347-2043	Sponsorship - Fall Festival	26,730	26,730	26,730	27,000
131-0000-347-2044	Sponsorship - Food Trucks	3,060	2,500	2,500	3,000
131-0000-347-2045	Sponsorship - Halloween Dance	-	500	-	-
131-0000-347-2046	Sponsorship - Strawberry Festival	-	-	1,350	2,000
131-0000-361-1000	Interest Earnings / Interests	17	100	100	-
131-0000-366-0000	Memorial Donations	-	1,000	-	1,000
131-0000-366-0100	Donations/Contributions	-	-	-	-
131-0000-381-1000	Interfund Transfer	15,000	15,000	45,000	-
Total Revenues		109,551	122,205	142,255	92,700
Total Revenues and Fund Balance		92,475	122,205	126,025	96,369

		2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
Expenditures:					
Operating Expenses					
131-3210-574-4801	Halloween	5,802	6,900	6,566	6,900
131-3210-574-4802	Celebrate the Season	8,609	9,332	8,609	9,332
131-3210-574-4803	Barkfest	1,582	2,700	1,771	-
131-3210-574-4804	National Night Out	1,148	2,000	1,801	2,000
131-3210-574-4805	Car Show	6,500	6,600	6,100	6,600
131-3210-574-4806	Chili Cook-Off/Community Affair	1,009	1,120	1,120	1,120
131-3210-574-4807	Reiter Park Concerts	7,540	8,000	7,650	8,000
131-3210-574-4808	Christmas Parade	1,647	1,800	2,013	2,300
131-3210-574-4809	Fall Festival	20,452	18,140	20,451	19,140
131-3210-574-4810	Fourth of July	25,389	26,000	24,529	9,584
131-3210-574-4811	Food Trucks	39	1,000	39	1,000
131-3210-574-4812	Great American Camp Out	-	-	200	-
131-3210-574-4813	Pirate Seafood Festival	4,996	-	4,996	-
131-3210-574-4814	Father/Daughter/Mother/Son Dances	1,520	2,250	1,520	2,250
131-3210-574-4815	Breakfast with Santa	2,217	2,500	2,247	2,500
131-3210-574-4816	New Events	-	1,300	-	-
131-3210-574-4817	Board Promotions	9,051	10,000	10,000	5,000
131-3210-574-4818	Longwood Luau	2,244	3,000	2,250	3,000
131-3210-574-4819	Juneteenth	4,000	4,000	4,000	-
131-3210-574-4820	Autism Awareness	4,960	5,000	5,648	5,000
131-3210-574-4821	Halloween Dance	-	-	-	-
131-3210-574-4822	Strawberry Festival	-	9,000	9,232	9,000
131-3210-574-4830	Miscellaneous Events	-	1,500	1,614	1,500
Total Operating Expenses		108,705	122,142	122,356	94,226
Capital Expense:					
131-3210-574-6400	Capital Equipment	-	-	-	-
Total Capital Expense		-	-	-	-
Total Expenditures		108,705	122,142	122,356	94,226
Fund Balance, September 30		(16,230)	63	3,669	2,143

Citizens on Patrol (COPs)

	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
FUND BALANCE, OCTOBER 1	4,040	-	1,538	3,945
Revenues:				
132-0000-347-4001 Food Sales	-	-	-	-
132-0000-361-1000 Interest Earnings / Interests	30	-	-	46
132-0000-366-0000 Donations	-	-	-	-
132-0000-381-1000 City Contributions-Interfund Transfer	2,100	10,000	10,000	10,000
Total Revenues	2,130	10,000	10,000	10,046
Total Revenues and Fund Balance	6,170	10,000	11,538	13,991
Expenditures:				
Operating Expenses				
132-2600-521-4410 Concession Supplies/Propane	-	-	-	-
132-2600-521-4610 Gas for Vehicles	902	1,500	1,500	1,500
132-2600-521-4611 Maintenance for Vehicles	488	2,500	2,450	3,100
132-2600-521-4800 Community Relations	598	1,500	1,000	1,750
132-2600-521-4801 Award Meet and Greet Dinner	1,263	1,200	1,262	1,250
132-2600-521-5210 Uniforms/Equipment	1,381	3,300	1,381	6,300
Total Operating Expenses	4,632	10,000	7,593	13,900
Total Expenditures	4,632	10,000	7,593	13,900
Fund Balance, September 30	1,538	-	3,945	91

CERT

	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
FUND BALANCE, OCTOBER 1	10,500	6,280	7,170	2,950
Revenues:				
133-0000-347-4010 Fund Raising-Celebrate the Season	-	-	-	-
133-0000-347-4020 Fund Raising-Mustang Show	-	-	-	-
133-0000-347-4030 Fund Raising-Easter Egg Hunt	-	-	-	-
133-0000-347-4040 Fund Raising-Other Events	-	-	-	-
133-0000-361-1000 Interest Earnings / Interests	81	-	-	165
Total Revenues	81	-	-	165
Total Revenues and Fund Balance	10,581	6,280	7,170	3,115
Expenditures:				
Operating Expense:				
133-2800-522-4600 Repair and Maintenance	474	750	750	750
133-2800-522-4800 CERT/Promotional Activities	25	150	150	150
133-2800-522-5200 Operating Supplies	2,912	3,100	3,100	1,715
133-2800-522-5501 Continuing	-	500	220	500
Total Operating Expense	3,411	4,500	4,220	3,115
Capital Expense:				
133-2800-522-6400 Capital Equipment	-	-	-	-
Total Capital Expense	-	-	-	-
Total Expenditures	3,411	4,500	4,220	3,115
Fund Balance, September 30	7,170	1,780	2,950	-

Police Impact Fees

	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
FUND BALANCE, OCTOBER 1	105,134	106,434	25,235	273
Revenues:				
134-0000-324-1100 Impact Fees Residential-Police	4,840	1,300	4,840	1,300
134-0000-324-1200 Impact Fees Commercial-Police	14,850	-	(14,072)	-
134-0000-361-1000 Interest Earnings / Interests	662	-	500	582
134-0000-382-1000 City Contributions- Interfund Transfer			86,000	
Total Revenues	20,352	1,300	77,268	1,882
Total Revenues and Fund Balance	125,486	107,734	102,503	2,155
Expenditures:				
Operating Expense:				
134-2600-521-5200 Operating Supplies	-	-	-	-
Total Operating Expense	-	-	-	-
Capital Expense:				
134-2600-521-6400 Capital Equipment	100,251	-	102,230	-
Total Capital Expense	100,251	-	102,230	-
Total Expenditures	100,251	-	102,230	-
Fund Balance, September 30	25,235	107,734	273	2,155

Fire Impact Fees

	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
FUND BALANCE, OCTOBER 1	247,543	279,802	282,686	284,526
Revenues:				
135-0000-324-1100 Impact Fees Residential-Fire	10,593	28	10,500	10,500
135-0000-324-1200 Impact Fees Commercial-Fire	30,998	-	-	-
135-0000-361-1000 Interest Earnings / Interests	2,513	300	300	6,521
Total Revenues	44,104	328	10,800	17,021
Total Revenues and Fund Balance	291,647	280,130	293,486	301,547
Expenditures:				
Operating Expense:				
135-2800-522-5200 Operating Supplies	-	-	-	-
Total Operating Expense	-	-	-	-
Capital Expense:				
135-2800-522-6400 Capital Equipment	8,961	-	8,960	55,000
Total Capital Expense	8,961	-	8,960	55,000
Total Expenditures	8,961	-	8,960	55,000
Fund Balance, September 30	282,686	280,130	284,526	246,547

Recreation Impact Fees

	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
FUND BALANCE, OCTOBER 1	217,099	220,399	184,540	136,062
Revenues:				
136-0000-324-6100 Impact Fees Residential-Recreation	11,792	3,200	11,792	11,792
136-0000-324-6200 Impact Fees Commercial-Recreation	-	-	-	-
136-0000-361-1000 Interest Earnings / Interests	2,087	100	100	4,742
Total Revenues	13,879	3,300	11,892	16,534
Total Revenues and Fund Balance	230,978	223,699	196,432	152,596
Expenditures:				
Operating Expense:				
136-3210-572-5200 Operating Supplies	-	-	-	-
Total Operating Expense	-	-	-	-
Capital Expense:				
136-3210-572-6300 Other Improvements	25,426	-	-	-
136-3210-572-6400 Capital Equipment	21,012	-	60,370	-
Total Capital Expense	46,438	-	60,370	-
Total Expenditures	46,438	-	60,370	-
Fund Balance, September 30	184,540	223,699	136,062	152,596

PW Administrative Impact Fees

	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
FUND BALANCE, OCTOBER 1	62,895	3,615	24,635	27,204
Revenues:				
137-0000-324-7100 Impact Fees Residential-Administrative	3,069	833	3,069	3,069
137-0000-324-7200 Impact Fees Commercial-Administrative	8,719	-	-	-
137-0000-361-1000 Interest Earnings / Interests	289	-	-	568
Total Revenues	12,077	833	3,069	3,637
Total Revenues and Fund Balance	74,972	4,448	27,704	30,841
Expenditures:				
Operating Expense:				
137-3520-541-5200 Operating Supplies	-	-	-	-
Total Operating Expense	-	-	-	-
Capital Expense:				
137-3520-541-6400 Capital Equipment	50,337	-	500	-
Total Capital Expense	50,337	-	500	-
Total Expenditures	50,337	-	500	-
Fund Balance, September 30	24,635	4,448	27,204	30,841

Multimodal Impact Fees

	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
FUND BALANCE, OCTOBER 1	-	-	84,520	106,936
Revenues:				
138-0000-324-3100 Impact Fees Residential-Transportation	19,499	-	22,416	-
138-0000-324-3200 Impact Fees Commercial-Transportation	64,736	-	-	-
138-0000-361-1000 Interest Earnings / Interests	285	-	-	1,950
138-0000-389-1000 Cash Carry Forward	-	-	-	-
Total Revenues	84,520	-	22,416	1,950
Total Revenues and Fund Balance	84,520	-	106,936	108,886
Expenditures:				
Capital Expense:				
138-3100-524-6400 Capital Equipment	-	-	-	-
Total Capital Expense	-	-	-	-
Total Expenditures	-	-	-	-
Fund Balance, September 30	84,520	-	106,936	108,886

Stormwater Management

The City's Stormwater Management program is a significantly growing function of the day-to-day responsibilities within the Public Works Department. The stormwater team regularly maintains catch basins, stormwater inlets, stormwater conveyances and other stormwater drainage structures to help remove pollutants, prevent clogging of the downstream drainage system, restore catch basin sediment trapping capacity, and ensures that the system functions properly and hydraulically to avoid flooding. Public Works continues to keep the city compliant with the annual stormwater regulations established by the Department of Environmental Protection Agency (EPA) and with the National Pollutant Discharge Elimination System (NPDES) permit for discharge of stormwater from Municipal Separate Storm Sewer Systems (MS4). The Public Works Stormwater division works together with property owners to improve and clean various lakes and ponds to re-establish stormwater hydraulic capacity and improve the water quality. The stormwater team focuses on regularly inspecting inlets, outlet culverts, construction sites, lakes, and ponds in an effort to prevent discharge of treated effluent to groundwater. Each inspection visit involves checking for proper record keeping, mechanical components, and taking effluent samples for compliance with NPDES permit standards. The Public Works Stormwater division also provides major storm event information and preparedness to our community and helps to implement a countywide sandbag operation program. The stormwater staff participates regularly at city events as a way to diligently improve, educate, and provide resources to our community about the proper management of stormwater runoff and floodplain management.

FY 2026-27 Goals and Objectives:

Goals:

To protect the health, safety, and welfare of residents by implementing proactive maintenance programs that ensure the reliable operation and long-term functionality of the City's stormwater drainage systems and related infrastructure.

Objectives:

- Continue the annual stormwater pipe lining maintenance program, including rehabilitation of the 42-inch stormwater pipe in the Longwood Groves subdivision.
- Complete the design of the West Warren Public Facility Drainage Project utilizing FEMA and HUD grant funding.
- Obtain grant funding and complete construction of the Rock Lake Emergency Outfall Project to improve flood protection and emergency stormwater conveyance.
- Obtain grant funding and complete the design and construction of the South Grant Street Baffle Box Project to improve stormwater quality and pollutant removal.
- Complete a comprehensive update of the City's Stormwater Master Plan to guide future capital improvements, enhance system performance, and improve long-term flood resilience.

FY 2025-26 Highlights:

- Completed construction of Phase II of the Bennett Road Stormwater Improvements Project utilizing Economic Development Administration (EDA) grant funding.
- Rehabilitated stormwater infrastructure by performing cured-in-place pipe (CIPP) lining of an 18-inch pipe beneath West Warren Avenue, a 15-inch pipe at the Longwood Police Department, and a 12-inch pipe on East Marvin Avenue.
- Restored the structural integrity of five stormwater structures by resealing two at the Longwood Police Department, two on West Warren Avenue, and one control structure on Bennett Drive.
- Repaired and replaced critical stormwater infrastructure, including an 18-inch pipe and mitered end sections at Winding Oaks Pond and Bird Lake, a 12-inch pipe and mitered end section at the Public Works Pond, a 36-inch pipe at Shadow Hill, and a 15-inch pipe at the Longwood Police Department.
- Regraded drainage swales along Overstreet Avenue, Bryan Court, and Baywood Avenue to restore design grades, increase hydraulic capacity, and improve stormwater conveyance.
- Executed a Memorandum of Agreement (MOA) with the Florida Department of Transportation (FDOT) to incorporate U.S. Highway 17-92 and State Road 434 into the City's street sweeping program, expanding maintenance efforts and supporting water quality initiatives.

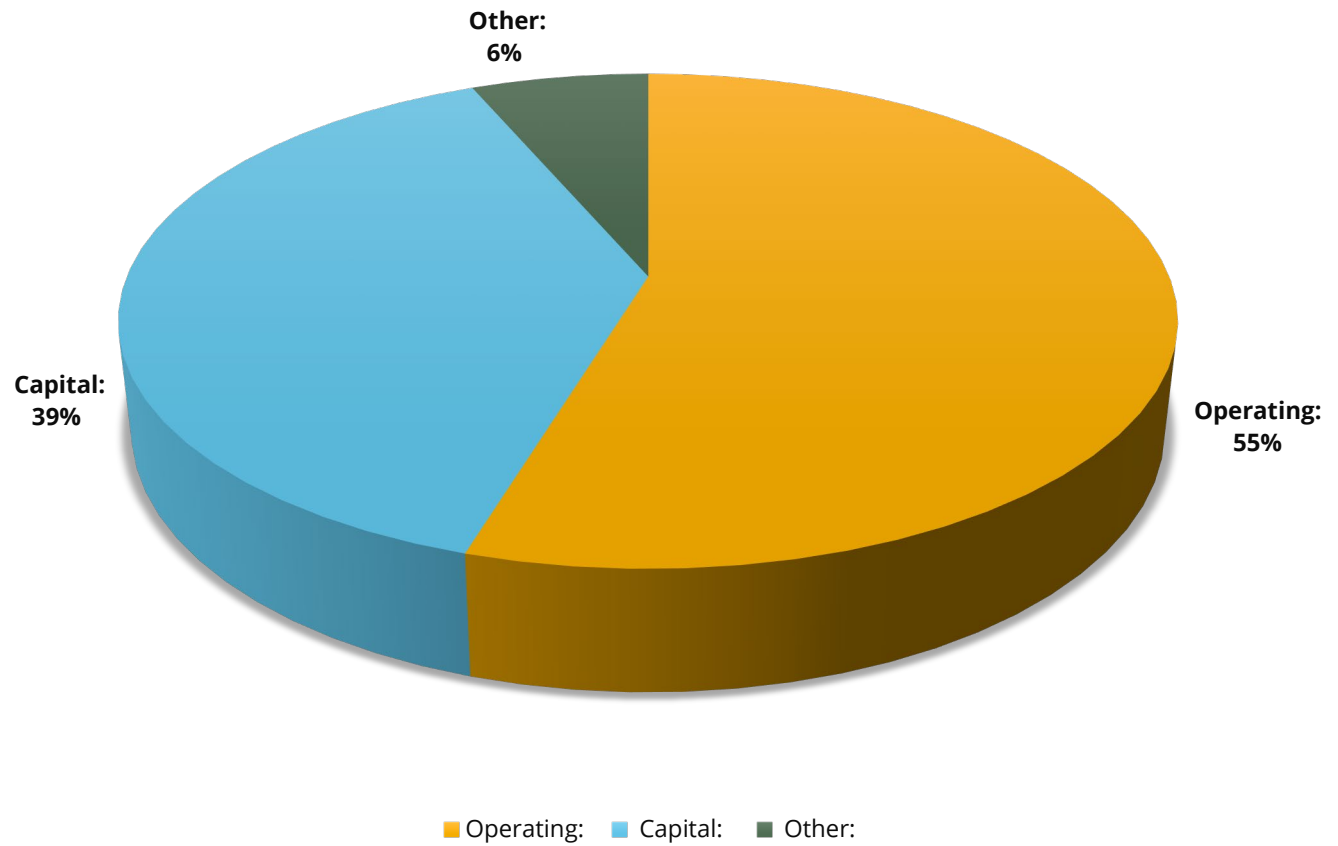
CITY OF LONGWOOD STORMWATER MANAGEMENT FUND 2026-2027 Performance Measures and Benchmarking					
Commission Goal	Activity	Actual 2024	Actual 2025	Expected 2026	Proposed 2026-2027
Providing quality core services; promoting long-term prosperity	Design Plan Requirements	21	18	15	12
	Inspect Major Outfalls	32	32	32	32
	Inspect Baffle Boxes	16	16	16	16
	Inspect S-W Lift Station Pumps	8	8	8	8
	Inspect Exfiltration Trenches	1685	1685	1685	1685
	Re-establish Ditch Lines to Original Flow (LF)	2000	500	1000	1000
	City Wide Street Sweeping	6	7	7	7

		2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
FUND BALANCE, OCTOBER 1		551,173	715,767	56,186	191,732
Revenues:					
406-0000-329-1250	Stormwater Utility/Service Charges	733,615	740,000	742,000	751,000
406-0000-329-1260	Stormwater Utility/Inspection Fees	50	-	-	-
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	2,744	2,745	2,745
406-0000-361-1000	Interest Earnings	4,396	2,000	2,000	10,040
406-0000-364-4000	Sale of Equipment	-	-	-	-
406-0000-369-0000	Miscellaneous Revenue	360	-	-	-
406-0000-382-1000	Transfer In	-	-	-	-
Total Revenues		741,166	744,744	863,902	763,785
Total Revenues and Fund Balance		1,292,339	1,460,511	920,088	955,517
Expenditures:					
	Personnel Expenses	206,191	293,735	247,303	-
	Operating Expenses	289,190	402,550	367,456	422,180
	Capital Expenses	673,870	300,000	60,000	300,000
	Other Expenses	66,902	54,100	53,597	49,700
Total Expenditures		1,236,153	1,050,385	728,356	771,880
FUND BALANCE, SEPTEMBER 30		56,186	410,125	191,732	183,637

Line Item Detail

		2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
Personnel Expenses					
406-3520-541-1200	Regular Salaries and Wages	150,817	198,759	162,691	-
406-3520-541-1400	Overtime	1,117	-	10,717	-
406-3520-541-2100	F.I.C.A.	11,143	16,993	12,642	-
406-3520-541-2200	Retirement Contribution	15,082	23,646	16,269	-
406-3520-541-2300	Life and Health Insurance	28,032	45,653	30,715	-
406-3520-541-2400	Workers Compensation	-	8,684	14,268	-
Subtotal Personnel Expenses		206,191	293,735	247,303	-
Operating Expenses					
406-3520-541-3100	Professional Services	27,340	62,000	55,000	68,000
406-3520-541-3400	Other Contractual Services	116,532	175,700	144,800	153,700
406-3520-541-4010	Travel & Per Diem	-	250	250	250
406-3520-541-4020	Employee Development	3,570	4,050	4,050	4,000
406-3520-541-4100	Communication	2,061	3,200	2,938	500
406-3520-541-4300	Utility Services	17,016	24,370	21,760	24,000
406-3520-541-4401	Rentals and Leases - Vehicles	4,635	-	8,878	-
406-3520-541-4600	Repair and Maintenance	85,115	83,000	75,000	114,750
406-3520-541-4610	Repair and Maintenance-Vehicles	5,979	10,000	10,000	10,000
406-3520-541-4700	Printing and Binding	151	2,000	1,000	2,000
406-3520-541-4900	Other Charges & Obligations	5,800	7,000	5,300	7,000
406-3520-541-5200	Operating Supplies	14,891	23,000	29,500	24,000
406-3520-541-5240	Fuel/Diesel/Lubricants	5,421	7,000	8,000	8,000
406-3520-541-5400	Books, Pubs, Subs & Memberships	679	980	980	5,980
Subtotal Operating Expenses		289,190	402,550	367,456	422,180
Capital Expenses					
406-3520-541-6304	CIP-Rock Lake Outfall	-	30,000	-	-
406-3520-541-6313	CIP-Master Plan Update	268,363	50,000	-	50,000
406-3520-541-6314	CIP-E. Lake and Oak Control	-	50,000	-	-
406-3520-541-6315	CIP-Pipe Lining	-	-	-	200,000
406-3520-541-6316	CIP-Lake Jane Intake & Oak St. Lake Ave.	237,289	100,000	60,000	-
406-3520-541-6317	CIP-Park Ave Drainage Improvements	-	-	-	-
406-3520-541-6318	CIP-Raven Avenue Outfall	163,322	-	-	-
406-3520-541-6319	Baywood Drainage improvements	-	-	-	-
406-3520-541-6320	Drainage Inlet Repair	-	-	-	50,000
406-3520-541-6400	Capital Equipment	4,896	70,000	-	-
Subtotal Capital Expenses		673,870	300,000	60,000	300,000
Other Expenses					
406-3520-541-7100	Principal	39,259	27,000	25,949	23,500
406-3520-541-7200	Interest	2,643	2,100	2,648	1,200
406-3520-541-9300	Transfer Out	25,000	25,000	25,000	25,000
Subtotal Other Expenses		66,902	54,100	53,597	49,700
TOTAL EXPENDITURES - STORMWATER		1,236,153	1,050,385	728,356	771,880

FY2027 Expenditure by Category



CAPITAL PROJECT FUNDS

Revenue & Expenditures Summary

	Public Facilities	Capital Projects	Total
Revenues:			
Sales and Use Taxes	2,405,382	-	2,405,382
Intergovernmental	1,474,630	100,000	1,574,630
Miscellaneous	10,000	97,136	107,136
Other Financing Sources	-	6,000,000	6,000,000
Total Revenues:	3,890,012	6,197,136	10,087,148
Transfer In:	-	-	-
Fund Balances/Reserves/Net Assets	1,153,321	3,327,610	4,480,931
Total Revenues, Transfers and Fund Balance	\$ 5,043,333	\$ 9,524,746	\$ 14,568,079
Expenditures:			
Governmental	-	483,895	483,895
Public Safety	-	1,114,337	1,114,337
Physical Environment	443,500	-	-
Transportation	1,855,000	20,000	20,000
Culture & Recreation	-	-	-
Debt Service	6,730	124,395	131,125
Total Expenditures:	2,305,230	1,742,627	1,749,357
Transfer Out:	-	-	-
Fund Balances/Reserves/Net Assets	2,738,103	7,782,119	10,520,222
Total Appropriations and Reserves	5,043,333	9,524,746	14,568,079

Public Facilities

	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
FUND BALANCE, OCTOBER 1	1,667,063	3,336,627	1,641,248	1,153,321
Revenues:				
310-0000-312-2000 1-Cent Sales Tax	1,522,043	1,599,000	1,559,207	1,706,000
310-0000-312-4100 Local Option Gas Tax	373,870	382,000	376,631	382,741
310-0000-312-4110 5-Cent Sales Tax	-	-	184,000	316,641
310-0000-325-1010 Special Assessment	10,721	16,000	10,000	10,000
310-0000-331-1100 Fedl Grants/Haz Mitigation	-	155,000	-	182,096
310-0000-331-1200 Fed Grants/EDA Grant(Bennett	318,867	376,246	333,287	-
310-0000-331-1300 Fed Grants/FEMA PA Grant	-	-	-	-
310-0000-331-1400 Federal Grants/NRCS (Raven	336,531	-	50,969	-
310-0000-334-4000 FDOT - JPA #444681-1	407,144	-	-	-
310-0000-334-4100 FDOT- LAP #437933-1 (Cross S	-	-	-	-
310-0000-334-4200 FDOT - LAP #446488-1 W	-	350,000	-	350,000
FDOT - JPA #443793-				
310-0000-334-4300 1(Landscaping DogTrck) Closed	-	-	-	-
310-0000-337-4000 SC Interlocal Funding - Bike &	-	475,000	-	-
310-0000-337-4100 SC Interlocal Funding - Ronald	-	930,000	-	930,000
310-0000-337-4200 SC Interlocal Funding - Raven	-	-	-	-
310-0000-337-4300 SC Interlocal Funding - CDBG	171,163	-	-	-
310-0000-361-1000 Interest Earnings	11,062	-	-	12,534
Total Revenues	3,151,401	4,283,246	2,514,094	3,890,012
Total Revenues and Fund Balance	4,818,464	7,619,873	4,155,342	5,043,333
Expenditures:				
Operating Expenses	93,697	163,164	90,730	-
Capital Expenses	3,038,067	4,066,500	2,865,838	2,298,500
Other Expenses	45,453	6,800	45,453	6,730
Total Expenditures	3,177,217	4,236,464	3,002,021	2,305,230
Fund Balance, September 30	1,641,248	3,383,409	1,153,321	2,738,103

		2025	2026	2026	2027
		ACTUAL	BUDGET	ESTIMATE	BUDGET
Operating Expenses					
310-3100-524-3100	Professional Services	92,893	-	-	-
310-3520-541-3100	Professional Services	804	163,164	90,730	-
Total Operating Expenses		93,697	163,164	90,730	-
Capital Expenses					
310-3100-524-6301	Resurfacing of Local Streets CB	1,926	41,500	-	30,000
310-3100-524-6302	ADA Transition Plan CB	113,017	50,000	50,000	50,000
310-3100-524-6303	Engineering Studies	32,931	35,000	30,000	38,000
310-3100-524-6304	W Warren Ave-Paving & Drainage	-	-	-	-
310-3100-524-6306	Bike Share Program (Bart Fast Forward)	12,442	10,000	6,500	10,500
310-3100-524-6308	Resurfacing of Local Streets Paving	296,621	100,000	-	150,000
310-3100-524-6313	W Warren Ave-Complete Street	-	925,000	-	25,000
310-3100-524-6314	Ronald Reagan Blvd Complete Street	24,713	-	49,426	-
310-3100-524-6316	Bicycle Pedestrian Plan (R Seminole Trail Connector)	-	-	-	-
310-3100-524-6318	Corridor Landscaping/Hardscaping	19,090	30,000	35,000	40,000
310-3100-524-6319	Other Projects	-	-	-	-
310-3100-524-6321	Sign Replacement and Minor Asphalt	71,193	95,000	25,000	100,000
310-3100-524-6322	Street Light, Church, Historic Racedale	-	-	-	-
310-3520-541-6301	Paving- N. Grant St. & Harbor Isle	-	-	-	-
310-3520-541-6302	Paving- E. Church St., Langdale	-	-	-	-
310-3520-541-6303	Paving- Highland and Industrial	130,000	-	25,000	-
310-3520-541-6304	Paving-Industrial Park off SR434	-	-	-	-
310-3520-541-6305	Paving-Sleepy Hollow	-	700,000	-	350,000
310-3520-541-6306	Stormwater and Paving Orange Ave.	-	300,000	10,160	-
310-3520-541-6307	E. Church Ave Complete Street	-	-	-	-
310-3520-541-6313	E. Church Sidewalk-North Grant to Worton	-	100,000	-	100,000
310-3520-541-6314	Langdale Sidewalk	171,163	300,000	-	200,000
310-3520-541-6315	Update Pedestrian and Bike Master Plan	-	-	9,300	-
310-3520-541-6316	Subdivision Sidewalk Connections	102,705	-	150,000	-
310-3520-541-6317	Maine, Reider & E. Lake-S. Langwood Sidewalk - Phase I	2,695	-	539,900	-
310-3520-541-6318	S. Grant St. Sidewalk - Dog Track to Lk. Kathryn	-	200,000	198,047	-
310-3520-541-6319	Tullin, Marvin, Overstreet S. Langwood Sidewalk - Phase II	347,313	-	65,700	-
310-3520-541-6320	2nd Place & 12th St. Sidewalk	50,000	-	50,000	-
310-3520-541-6321	W. Fla., N. Milwau, W. Magnolia Sidewalk	175,000	-	175,000	-
310-3520-541-6322	South Pedestrian Corridor (Milwau Ave.)	529,907	-	535,000	-
310-3520-541-6323	Warren Ave Public Facility Drainage Improvement	5,696	200,000	34,304	370,000
310-3520-541-6324	Bennett Drive Drainage Improvement	334,694	75,000	249,787	-
310-3520-541-6325	Traffic Signal Installation	-	-	-	-
310-3520-541-6326	Raven Avenue Outfall	348,229	50,000	230,000	-
310-3520-541-6327	Shared Use Path Designation Wayfinding	-	-	-	-
310-3520-541-6328	Sidewalk Construction Residential	200,000	100,000	59,501	150,000
310-3520-541-6330	Drainage Improvement -Wilma, Park and Sh	-	-	-	-
310-3520-541-6331	Paving-S. Grant St	-	250,000	64,378	-
310-3520-541-6332	Candyland Stormwater Improvement	-	-	-	200,000
310-3520-541-6333	Langdale Maintenance Yard Restoration	44,340	-	15,660	-
310-3520-541-6334	Traffic Calming Initiative	24,392	50,000	324	35,000
310-3520-541-6335	Oxford Road Pedestrian Route	-	225,000	220,651	-
310-3520-541-6336	Raven Avenue Outfall	-	40,000	37,200	-
310-3520-541-6337	W. Maine Reconstruction	-	190,000	-	-
310-3520-541-6338	Rack Lake Outfall	-	-	-	-
310-3520-541-63xx	Paving Springwood, Lake Ruth, Tiberon	-	-	-	200,000
310-3520-541-63xx	Paving	-	-	-	250,000
Total Capital Expenses		3,038,067	4,066,500	2,865,838	2,298,500
Other Expenses					
310-3520-541-7100	Principal	44,461	6,300	44,461	6,400
310-3520-541-7200	Interest	992	500	992	330
Total Other Expenses		45,453	6,800	45,453	6,730
Total Expenditures		3,177,217	4,236,464	3,002,021	2,305,230
TOTAL EXPENDITURES - PUBLIC FACILITIES		3,177,217	4,236,464	3,002,021	2,305,230

Capital Projects Fund

	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
FUND BALANCE, OCTOBER 1	(47,719)	5,029,991	5,016,588	3,327,610
Revenues:				
320-0000-331-7020 Cultural Facilities/FDEP/Comm Bldg.	-	-	-	-
320-0000-331-7030 FRDAP- Parks	-	100,000	100,000	100,000
320-0000-331-7040 FEMA - Safe Room #4468-033R	8,474	-	-	-
320-0000-361-1000 Interest Earnings	5,107	-	500	97,136
320-0000-382-1000 Transfer In	5,998,489	-	-	-
320-0000-384-0000 Non-Revenues Debt Proceeds	-	5,200,000	-	6,000,000
Total Revenues	6,012,070	5,300,000	100,500	6,197,136
Total Revenues and Fund Balance	5,964,351	10,329,991	5,117,088	9,524,746
Expenditures:				
Operating Expenses	-	-	-	-
Capital Expenses	825,332	9,874,266	1,667,048	1,618,232
Other Expenses	122,431	224,395	122,430	124,395
Total Expenditures	947,763	10,098,661	1,789,478	1,742,627
Fund Balance, September 30	5,016,588	231,330	3,327,610	7,782,119

		2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
Capital Expenses					
320-1620-519-6400	Capital Equipment - FM	-	-	-	167,500
320-1640-513-6400	Capital Equipment - IT	-	30,814	25,536	308,395
320-2600-521-6400	Capital Equipment-Police	229,532	73,952	332,963	671,642
320-2800-522-5200	Operating Supplies	-	-	-	-
320-2800-522-6301	CIP-Fire Station 15	15,032	9,600,000	307,017	-
320-2800-522-6302	CIP-Fire Station 17	-	-	-	-
320-2800-522-6303	CIP-Fire AC Replacement	-	-	-	-
320-2800-522-6400	Equipment-Fire	402,283	-	849,960	442,695
320-3100-524-6400	Capital Equipment-Community Development	-	-	-	-
320-3210-572-6300	Improvements Other Than Buildings	-	-	-	-
320-3210-572-5200	Operating Supplies	-	-	-	-
320-3210-572-6306	CIP-AC Replacement - Parks & Rec	68,453	-	-	-
320-3210-572-6307	CIP-Floor Replacement - Parks & Recreation	-	-	-	-
320-3210-572-6308	CIP-Exterior Siding Replacement - Parks & Recreation	27,850	-	-	-
320-3210-572-6310	CIP-FRDAP	-	-	100,000	-
320-3210-572-6314	CIP-Kitchen Renovations CB	-	-	-	-
320-3210-572-6313	CIP-Lewis House - Parks & Recreation	-	150,000	-	-
320-3210-541-6400	Capital Equipment-Leisure Services	-	-	-	-
320-3210-572-6315	CIP-Concession Stand Renovation	-	-	6,072	-
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	-	-	-	-
320-3210-541-6400	Capital Equipment-Leisure Services	-	-	-	-
320-3520-536-6400	CIP - Air Conditioning Replacement	-	-	-	8,000
320-3520-541-6319	CIP-Awning Public Works Streets	-	-	-	-
320-3520-541-6300	Improvements Other Than Buildings	-	-	-	-
320-3520-541-6400	Capital Equipment-Streets	82,182	19,500	45,500	20,000
Subtotal Capital Expenses		825,332	9,874,266	1,667,048	1,618,232
Other Expenses					
320-1640-513-7100	Principal	119,156	119,156	119,156	119,156
320-1640-513-7200	Interest	3,274	5,239	3,274	5,239
320-2800-522-7300	Other Debt Services	-	100,000	-	-
320-3520-541-7300	Lease Expense	-	-	-	-
320-3520-541-9300	Transfer Out	-	-	-	-
Subtotal Other Expenses		122,430	224,395	122,430	124,395
TOTAL CAPITAL PROJECTS FUND		947,762	10,098,661	1,789,478	1,742,627

ENTERPRISE FUNDS

Revenue & Expenditures Summary

	Public Utilities	R&R	Impact Fees	Total
Revenues:				
Licenses and Permits	5,000	-	136,000	141,000
Intergovernmental	1,204,431	-	-	1,204,431
Charges for Services	9,607,931	-	-	9,607,931
Miscellaneous	36,100	-	68,352	104,452
Other Financing Sources	5,334,080	-	-	5,334,080
Total Revenues:	16,187,542	-	204,352	16,391,894
Transfer In:	-	568,324	-	568,324
Fund Balances/Reserves/Net Assets	8,209,241	2,403,624	3,112,105	13,724,970
Total Revenues, Transfers and Fund Balance	24,396,783	2,971,948	3,316,457	30,685,188
Expenditures:				
General Government	370,037	-	-	370,037
Physical Environment	16,436,136	1,017,800	-	17,453,936
Debt Service	916,000	-	-	916,000
Total Expenditures:	17,722,173	1,017,800	-	18,739,973
Transfer Out:	2,028,182	-	-	2,028,182
Fund Balances/Reserves/Net Assets	3,441,997	2,012,849	3,316,457	8,771,303
Total Appropriations and Reserves	23,192,352	3,030,649	3,316,457	29,539,458

Public Utilities

The Water and Sewer Division is comprised of approximately 19 highly skilled utility professionals dedicated to operating, maintaining, and improving the City of Longwood's water distribution and wastewater collection systems, which provide reliable service to more than 6,700 customers.

The division is responsible for maintaining critical utility infrastructure, including approximately 50 wastewaters lift stations, multiple emergency backup generators, and the City's water distribution and sanitary sewer collection systems. Staff perform preventative maintenance, emergency repairs, infrastructure inspections, and system improvements to ensure the continuous delivery of essential utility services while minimizing service disruptions.

The division also operates and maintains the City's two water treatment plants, ensuring the production and distribution of safe, high-quality drinking water that meets or exceeds all federal and state regulatory standards. Responsibilities include managing treatment processes, monitoring water quality, maintaining treatment equipment, and ensuring compliance with all applicable environmental and public health regulations. In addition, the water treatment staff oversee the City's reclaimed water irrigation system, providing a sustainable irrigation source for several of Longwood's largest employers and helping conserve potable water resources.

To safeguard the City's drinking water supply, the division administers a comprehensive Cross-Connection Control Program designed to prevent contamination of the potable water system through routine inspections, testing, and enforcement of backflow prevention requirements. The division also manages the Fire Hydrant Maintenance Program, conducting routine inspections, testing, flushing, maintenance, and repairs to ensure hydrants remain fully operational and ready to support emergency response efforts.

Through proactive asset management, preventative maintenance, regulatory compliance, and exceptional customer service, the Water and Sewer Division plays a critical role in protecting public health, supporting economic development, preserving environmental resources, and providing the reliable utility services that contribute to the quality of life enjoyed by the Longwood community.

FY 2026-27 Goals and Objectives:

Objectives:

- Continue replacing and rehabilitating aging water service lines to improve system reliability, reduce water loss from leaks, enhance water quality, and extend the service life of critical infrastructure.
- Implement targeted rehabilitation projects to reduce inflow and infiltration (I&I), increase collection system capacity, minimize sanitary sewer overflows, and lower wastewater treatment costs.
- Begin construction of the East Longwood Phase III Septic-to-Sewer Project, providing sanitary sewer service to approximately 133 homes while improving environmental protection and reducing reliance on onsite septic systems.

- Continue comprehensive rehabilitation and capital improvement projects at the City's water treatment plants to improve operational reliability, enhance efficiency, extend equipment life, and maintain compliance with all regulatory requirements.
- Strengthen the City's Fats, Oils, and Grease (FOG) Program through increased inspections, public education, and enforcement to reduce sewer blockages, protect collection system performance, and minimize maintenance costs.
- Implement the requirements of the revised Lead and Copper Rule by completing required service line inventories, conducting regulatory monitoring, and performing any necessary mitigation measures to ensure compliance and protect public health.

FY 2025-26 Highlights:

- Secured \$253,098.30 in FEMA Hazard Mitigation Grant Program (HMGP) funding through the Florida Division of Emergency Management, along with an additional \$78,783.00 in Hazard Mitigation Grant Management Program (HMGMP-EDA) funding, to complete generator retrofit improvements at Georgia Avenue Lift Station No. 15, enhancing emergency preparedness and system resiliency.
- Led coordination efforts with engineering consultants to review and refine the Drinking Water State Revolving Fund (DWSRF) Facilities Plan, including evaluation of project alternatives, capital improvement costs, and long-term operation and maintenance projections to support future infrastructure investments.
- Completed the replacement of the emergency standby generator at the Wildmere Lift Station and installed a new standby bypass pump, improving system reliability and ensuring uninterrupted wastewater service during power outages and emergency events.
- Upgraded lift station infrastructure to provide adequate wastewater capacity and reliable utility service for the City's new Fire Station, supporting continued public safety operations and future growth.
- Expanded the use of the City's crane truck for lift station pump removal, installation, and diagnostics, reducing contractor dependence, lowering maintenance costs, and minimizing equipment downtime through increased in-house capabilities.
- Developed implementation plans for the City's new Air-Vac wastewater collection system, establishing the framework for improved collection system efficiency, operational reliability, and future expansion of the sanitary sewer network.
- Increased in-house maintenance capabilities by training utility staff to inspect, repair, and replace fire hydrant components, improving response times, reducing contractor costs, and ensuring hydrants remain operational for emergency response.

CITY OF LONGWOOD PUBLIC UTILITIES					
Performance Measures and Benchmarking					
Commission Goal	Activity	2024 Actual	2025 Estimates	2026 Budget	Proposed 2026-2027
Providing quality core services; promoting long-term prosperity	Certify all City Backflow Preventers	55%	65%	75%	85%
	Maintain and Certify City owned Fire Hydrants	85%	95%	95%	95%
	Maintain and Exercise Distribution Valves	90%	90%	90%	95%
	Rehabilitate Lift Station	2	2	2	2
	Rehabilitate Sewer Manhole	2	5	5	5
	Water Plant Efficiency Metric	92%	92%	95%	95%

Summary

Authorized Positions	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 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	1
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	1
Lift Station Operator	1	1	1	1
TOTAL	17.5	17.5	20	19.0
Personnel Expenses	1,392,029	1,577,938	1,475,361	1,780,195
Operating Expenses	4,541,873	2,361,865	2,213,541	2,417,060
Capital Expense	1,405,293	5,007,000	6,463,127	12,238,881
Other Expenses	(108,206)	2,465,032	2,461,878	2,944,182
TOTAL	7,230,989	11,411,835	12,613,907	19,380,318
Funding Source	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Public Utilities Fund	7,230,989	11,411,835	12,613,907	19,380,318

Budget to Budget Variance

When comparing the adopted budget for FY2026 of \$11,411,835 with proposed budget for FY2027 of \$22,327,730, there is an increase of \$10,915,895. This increase is primarily associated with operating and capital projects. Public Works Utilities maintained the same level of FTE's as in 2026.

Line Detail

	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
CASH RESERVES, OCTOBER 1	13,184,437	9,461,072	13,283,402	8,209,241
Revenues				
401-0000-331-1100 Federal Grants/Hazard Mitigation Grant	-	-	-	-
401-0000-331-2000 FEMA HMGP Grant	-	-	-	252,098
401-0000-331-2050 HMGP EDA Grant	-	-	-	78,783
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	-	-	-	-
401-0000-334-3530 SG/319 H Grant-E Longwood PH I	-	-	-	-
401-0000-334-3535 SG/319 H Grant-E Longwood PH II	141,669	-	-	-
401-0000-334-3540 SG/Longdale-319H-NF044	-	-	-	-
401-0000-334-3550 SG/319H (EPA)- NF118	-	-	-	873,550
401-0000-343-6110 Water Revenue-Billed	4,102,457	4,585,000	4,116,000	4,422,000
401-0000-343-6115 Water Surcharge	5,830	6,500	6,500	6,500
401-0000-343-6120 Water Meter Connections	20,029	15,000	18,000	15,000
401-0000-343-6125 Turn-On/Turn-Off Fees	15,140	15,000	15,000	15,000
401-0000-343-6130 Operating Income-Late Charges	151,840	155,000	155,000	155,000
401-0000-343-6135 Sprinklers-Billed	10,100	9,000	9,000	9,000
401-0000-343-6140 Sewer Revenue-Billed	3,190,738	3,684,000	3,418,000	3,621,000
401-0000-343-6145 Sewer Connection Fee	34,300	150,000	150,000	150,000
401-0000-343-6150 Sewer Connection Fee	-	-	-	-
401-0000-343-6510 Other Income	15,169	10,000	10,000	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	443	5,000	5,000	5,000
401-0000-369-0000 Other Miscellaneous Revenue	1,241	100	100	100
401-0000-369-3000 Other Miscellaneous Revenue	-	1,000	1,000	1,000
401-0000-385-1040 SRF-Loan Proceeds W/W590540	-	-	-	-
401-0000-385-1050 SRF LOAN PROCEEDS/W/W590550	-	-	-	-
401-0000-385-1060 SRF LOAN PROCEEDS -590560	-	-	-	5,334,080
Subtotal Revenues	7,688,956	8,670,600	7,938,600	14,983,111
Total Revenues and Fund Balance	20,873,393	18,131,672	21,222,002	23,192,352
Expenses				
Personnel Services	1,648,769	1,865,770	1,760,539	2,026,657
Operating Expenses	4,644,135	2,498,144	2,327,217	2,540,635
Capital Expenses	1,405,293	5,007,000	6,463,127	12,238,881
Other Expenses	(108,206)	2,465,032	2,461,878	2,944,182
Total Expenses	7,589,991	11,835,946	13,012,761	19,750,355
Net Position, September 30	13,283,402	6,295,726	8,209,241	3,441,997

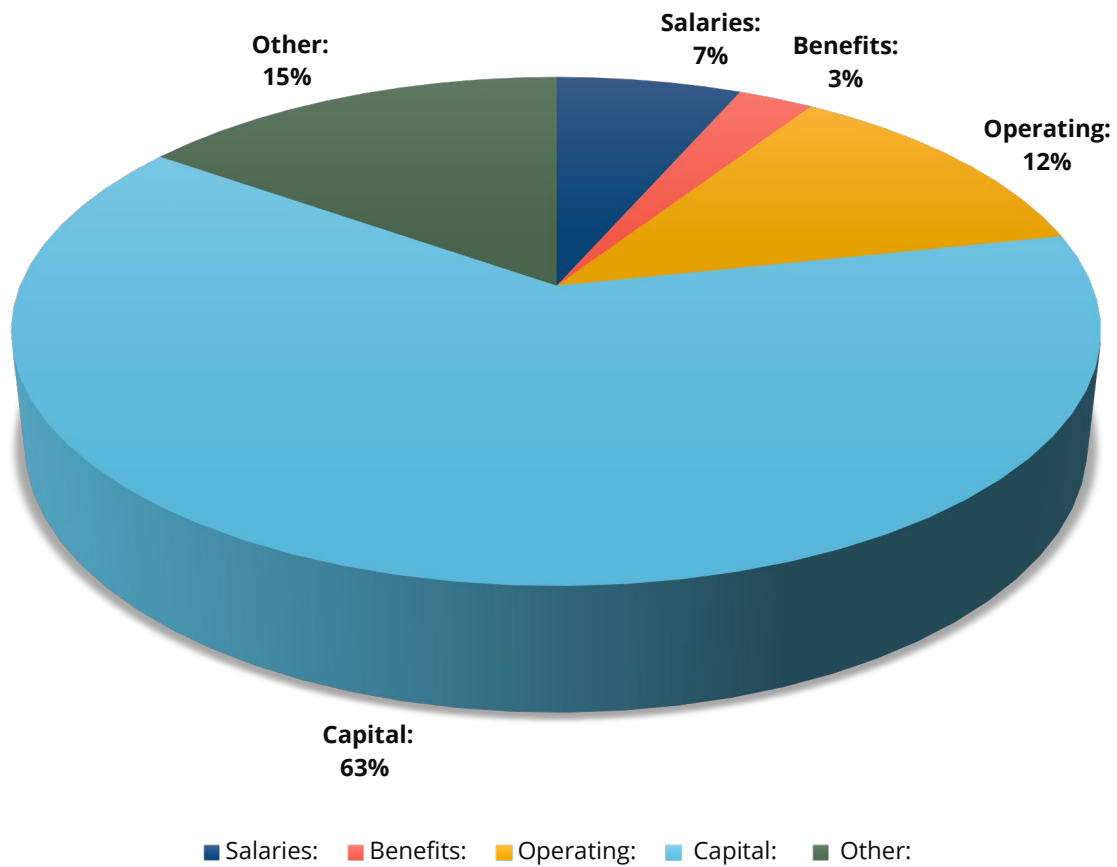
		2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
UTILITY BILLING DEPARTMENT:					
Personnel Expenses					
401-1615-513-1200	Regular Salaries and Wages	197,563	215,036	211,375	182,810
401-1615-513-1400	Overtime	13	1,300	7	1,300
401-1615-513-2100	F.I.C.A.	14,889	16,547	15,902	14,081
401-1615-513-2200	Retirement Contribution	19,756	21,630	21,138	18,407
401-1615-513-2300	Life and Health Insurance	24,519	29,102	29,829	26,129
401-1615-513-2400	Workers Compensation	-	4,217	6,928	3,735
Subtotal Personnel Expenses		256,740	287,832	285,178	246,462
Operating Expenses					
401-1615-513-3400	Other Contractual Services	20,430	19,864	19,846	21,720
401-1615-513-4020	Employee Development	-	3,000	3,000	3,000
401-1615-513-4100	Communication	1,471	1,580	2,020	-
401-1615-513-4200	Postage	39,702	45,350	45,350	48,360
401-1615-513-4400	Rentals & Leases	8,762	9,750	8,726	10,700
401-1615-513-4600	Repair and Maintenance	-	1,000	1,000	1,000
401-1615-513-4610	Repair and Maintenance Vehicles	225	1,000	1,000	1,360
401-1615-513-4900	Other Charges and Obligations	-	-	5,000	-
401-1615-513-5100	Office Supplies	348	1,000	1,000	1,000
401-1615-513-5200	Operating Supplies	29,301	30,335	23,084	12,785
401-1615-513-5240	Fuel/Diesel/Lubricants	1,962	3,500	3,500	2,500
401-1615-513-5400	Books, Pubs, Subs & Memberships	61	19,900	150	21,150
Subtotal Operating Expenses		102,262	136,279	113,676	123,575
Capital Expenses					
401-1615-513-6400	Capital Equipment	-	-	-	-
Subtotal Capital Expenses		-	-	-	-
Total Utility Billing		359,002	424,111	398,854	370,037
PUBLIC UTILITIES DEPARTMENT:					
Personnel Expenses					
401-4120-536-1200	Regular Salaries and Wages	805,981	1,004,123	881,299	1,134,648
401-4120-536-1400	Overtime	187,662	130,000	177,548	130,000
401-4120-536-2100	F.I.C.A.	73,036	86,626	77,439	96,447
401-4120-536-2200	Retirement Contribution	47,367	135,740	91,786	165,746
401-4120-536-2300	Life and Health Insurance	277,982	198,580	209,716	227,623
401-4120-536-2400	Workers Compensation	-	22,870	37,572	25,731
Subtotal Personnel Expenses		1,392,029	1,577,938	1,475,361	1,780,195

Operating Expense

401-4120-536-3100	Professional Services	64,242	163,500	177,500	123,000
401-4120-536-3400	Other Contractual Services	10,911	27,425	21,000	23,500
401-4120-536-4010	Travel and Per Diem	1,080	500	300	3,300
401-4120-536-4020	Employee Development	19,601	15,935	12,790	22,795
401-4120-536-4100	Communication	17,630	15,000	15,940	9,400
401-4120-536-4200	Postage	806	800	500	1,200
401-4120-536-4300	Utility Services	246,438	282,780	259,800	304,140
401-4120-536-4400	Rentals & Leases	315	3,000	3,000	3,000
401-4120-536-4401	Leasing of Vehicles	39,191	46,800	38,000	49,200
401-4120-536-4600	Repairs and Maintenance	128,413	155,750	118,309	146,100
401-4120-536-4610	Repairs and Maintenance-Vehicles	34,769	55,000	51,000	60,050
401-4120-536-4700	Printing & Binding	3,394	3,750	3,482	3,900
401-4120-536-4900	Other Charges and Obligations	1,243,641	1,264,125	1,208,700	1,326,500
401-4120-536-4930	Amortization	235,722	-	-	-
401-4120-536-5100	Office Supplies	649	900	600	900
401-4120-536-5200	Operating Supplies	228,130	253,470	244,920	266,270
401-4120-536-5230	Safety Supplies	11,339	12,650	8,200	13,400
401-4120-536-5240	Fuel/Diesel/Lubricants	38,633	52,000	42,000	52,000
401-4120-536-5300	Road Materials	2,596	5,000	5,000	5,000
401-4120-536-5400	Books, Pubs, Subs & Memberships	1,694	3,480	2,500	3,405
401-4120-536-5900	Depreciation	2,212,679	-	-	-
Subtotal Operating Expenses		4,541,873	2,361,865	2,213,541	2,417,060

Capital Expense				
401-4120-536-6100	Land	-	-	-
401-4120-536-6300	Improvements Other Than Buildings	-	-	-
401-4120-536-6301	CIP-AMI Meter Installation	-	-	50,000
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 PH 2	787,496	-	5,747,289
401-4120-536-6306	CIP-E.L W Septic Tank Abatement PH 3	102,306	850,000	166,822
401-4120-536-6307	CIP-E.L W Septic Tank Abatement PH4	-	-	-
401-4120-536-6315	CIP-AC Water Main Replacement	-	-	-
401-4120-536-6316	CIP-Lift Station Rehabilitation	175,659	200,000	165,000
401-4120-536-6317	CIP-Sanitary Sewer I & I Rehab	-	-	-
401-4120-536-6318	CIP-Water Plant R&R	-	-	61,370
401-4120-536-6319	CIP-Locator	-	-	-
401-4120-536-6321	CIP/Longwood Transmission Main WW590520	-	-	-
401-4120-536-6324	Water Plant Replacement	44,567	2,250,000	65,751
401-4120-536-6325	JPA Longwood Hills Rd Wekiva Trail Project	-	-	-
401-4120-536-6326	Coventry Potable Water System Replacement	20,523	75,000	99,785
401-4120-536-6327	Grant St. Master Lift Station Bypass Project	-	-	-
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)	2,550	100,000	2,110
401-4120-536-6331	Georgia LS Emergency Generator	3,635	75,000	-
401-4120-536-6332	Lift Station Assessment	-	70,000	-
401-4120-536-6333	Air Vac Reconstruction Longdale	-	125,000	-
401-4120-536-6334	Galvanized Water Line Replacement	-	125,000	-
401-4120-536-6335	Wildmere By-Pass Pump and Elec. Panel	-	115,000	-
401-4120-536-6336	Landings Potable Water System Replacement	-	975,000	-
401-4120-536-63xx	Upgrade of Telemetry System	-	-	-
401-4120-536-63xx	Water Plant Tanks-Clean & remove sediment	-	-	-
401-4120-536-63xx	Air Release Valve Replacement	-	-	-
401-4120-536-6400	Capital Equipment	268,557	47,000	105,000
Subtotal Capital Expenses		1,405,293	5,007,000	6,463,127
Other Expenses				
401-4120-536-7100	Principal	-	815,000	814,331
401-4120-536-7200	Interest	75,830	104,000	101,515
401-4120-536-7300	Debt Services Costs	-	-	-
401-4120-536-9300	Administrative Transfer	942,435	977,708	977,708
401-4120-536-9301	Transfer Out- RR Water	161,989	161,989	161,989
401-4120-536-9302	Transfer Out- RR Sewer	406,335	406,335	406,335
401-4120-536-9500	Asset Reclassification	(1,694,795)	-	-
Subtotal Other Expenses		(108,206)	2,465,032	2,461,878
TOTAL EXPENDITURES - PUBLIC UTILITIES DEPARTMENT		7,230,989	11,411,835	12,613,907
TOTAL EXPENDITURES - UTILITY BILLING		359,002	424,111	398,854
TOTAL EXPENDITURES - PUBLIC WORKS FUND		7,589,991	11,835,946	13,012,761

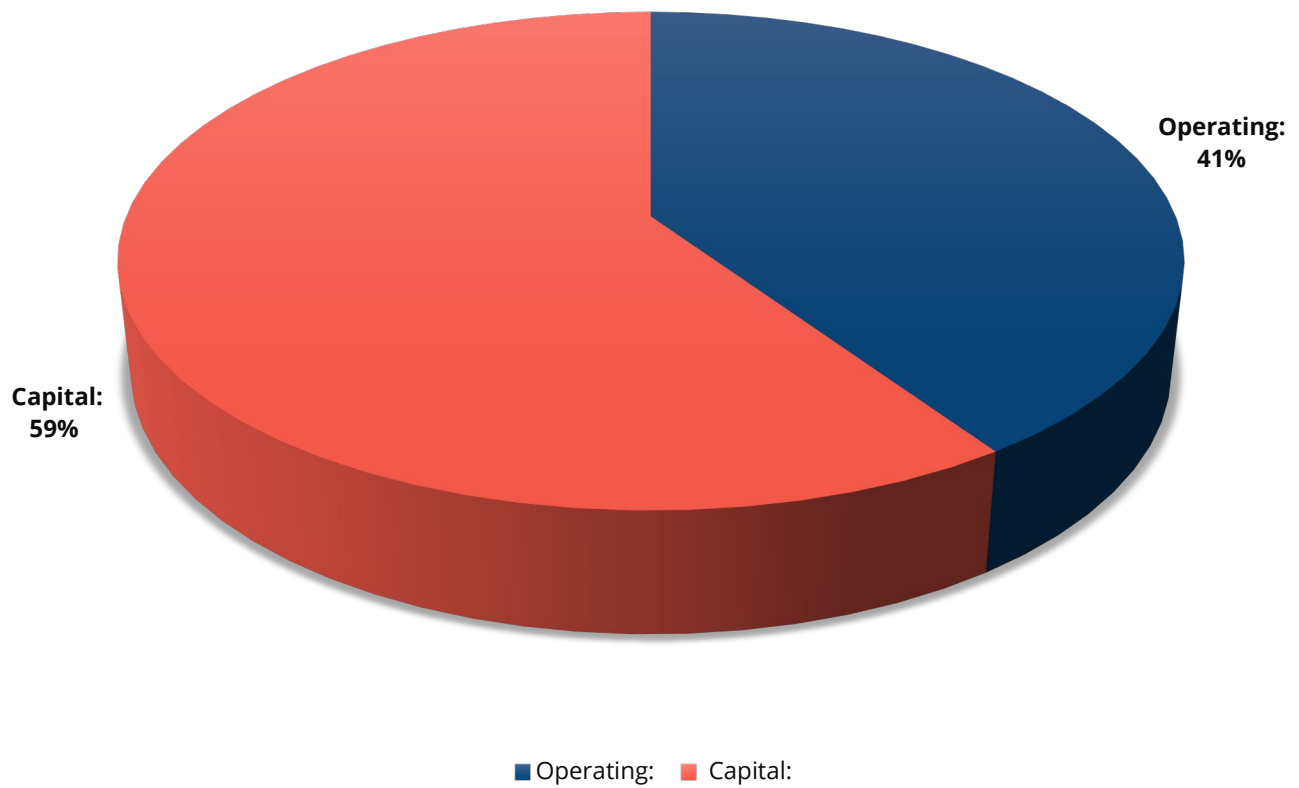
FY2027 Expenditure by Category



Public Utilities R&R

	2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
CASH RESERVES, OCTOBER 1	2,530,945	1,504,133	2,519,326	2,403,624
ADD REVENUES:				
Revenues				
402-0000-361-1000 Interest Earnings	23,765	-	15,000	58,701
402-0000-382-1000 Interfund Transfer from Utility Fund	161,989	161,989	161,989	161,989
402-0000-382-1020 Transfer In/Wastewater	406,335	406,335	406,335	406,335
Subtotal Revenues	592,089	568,324	583,324	627,025
Total Revenues	3,123,034	2,072,457	3,102,650	3,030,649
DEDUCT EXPENSES:				
Operating Expenses				
402-4120-536-3100 Professional Services	-	-	20,000	-
402-4120-536-3400 Other Contractual Services	7,498	7,500	7,717	7,800
402-4120-536-4600 Repair and Maintenance	219,832	360,000	288,000	360,000
402-4120-536-5200 Operating Supplies	78,752	45,000	54,000	45,000
Subtotal Operating Expenses	306,082	412,500	369,717	412,800
Capital Expenses				
402-4120-536-6302 Water Service Line R&R	8,850	120,000	-	240,000
402-4120-536-6314 CIP-Water Meter R&R	-	-	-	-
402-4120-536-6315 CIP-AC Water Main Replacement-Design	3,231	110,000	30,359	110,000
402-4120-536-6316 CIP-Liftstation Rehabilitation	-	-	100,000	-
402-4120-536-6317 Sanitary Sewer I & II Rehabilitation	-	22,500	20,000	25,000
402-4120-536-6318 Water Plant R&R	202,467	50,000	92,699	40,000
402-4120-536-6319 Liftstation Emergency Pump Replacement	32,536	-	6,251	70,000
402-4120-536-6320 Mahole Repair and Coating	-	37,500	35,000	40,000
402-4120-536-6321 Generator Replacement	50,542	-	45,000	-
402-4120-536-6322 Hospital Rebuild	-	-	-	-
402-4120-536-63XX Valve Maintenance Program	-	-	-	80,000
402-4120-536-6400 Capital Equipment	-	-	-	-
Subtotal Capital Expenses	297,626	340,000	329,309	605,000
Total Expenses	603,708	752,500	699,026	1,017,800
Net Position, September 30	2,519,326	1,319,957	2,403,624	2,012,849

FY2027 Expenditure by Category



Public Utilities Impact Fees

		2025 ACTUAL	2026 BUDGET	2026 ESTIMATE	2027 BUDGET
CASH RESERVES, OCTOBER 1		2,826,520	1,706,910	2,971,105	3,112,105
ADD REVENUES:					
Revenues					
403-0000-324-2110	Water Impact Fees	53,281	250,000	67,000	67,000
403-0000-324-2120	Sewer Impact Fees	62,759	119,000	69,000	69,000
403-0000-361-1000	Interest Earnings	28,545	5,000	5,000	68,352
Subtotal Revenues		144,585	374,000	141,000	204,352
Total Revenues		2,971,105	2,080,910	3,112,105	3,316,457
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		2,971,105	2,080,910	3,112,105	3,316,457



FIVE-YEAR CAPITAL IMPROVEMENT PLAN

The Capital Improvement Plan (CIP) is a multi-year prioritized schedule of improvements that lists each capital improvement by the year it is intended to be purchased or commenced. The City's five-year CIP is updated on an annual basis as capital needs are assessed by the City Commissioners, the City Manager, Department Directors, and their staff. This plan allows the City to identify the need for repair or replacement of existing facilities, public access improvements, if new facilities might be needed in the future, and how projects may impact long-term operating and maintenance costs.

Each year during the annual budget process Departments must submit annual 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, if required by state law or mandate, if necessary, and if will improve quality of life. The projects that are tentatively approved by the City Manager, are then incorporated into the annual budget including operating and maintenance expenses, if any, 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 which is reviewed and modified in subsequent years where applicable. New projects are proposed with the 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. The City's five-year CIP encompassing FY 2027 through FY 2031 totals \$150,380,303. The first year of the five-year plan, which is formally adopted by the City Commission, totals approximately \$17,115,613 for FY27.

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

FIRE IMPACT FEES 135

REVENUES:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	Total
Impact Fees	55,000	55,000	55,000	55,000	55,000	275,000
	55,000	55,000	55,000	55,000	55,000	275,000

PROJECT	DESCRIPTION	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	Total
FD25118	FD-Staff Vehicles	55,000	55,000	55,000	55,000	55,000	275,000
	Fund Total-135	55,000	55,000	55,000	55,000	55,000	275,000

PUBLIC FACILITIES FUND 310

REVENUES:	FY 27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	Total
On-Call Sales Tax, Local Option Gas Taxes, Grants, and Paving Assessments	2,298,500	5,372,000	4,661,500	1,090,000	10,052,000	23,474,000
	2,298,500	5,372,000	4,661,500	1,090,000	10,052,000	23,474,000

PROJECT	DESCRIPTION	FY 27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	Total Cost Five Year Plan
PF19100	Resurfacing of Local Streets CB	30,000	46,000	30,000	48,000	30,000	184,000
PF19101	ADA Transition Plan CB	50,000	80,000	50,000	50,000	50,000	280,000
PF19102	Engineering Studies	38,000	40,000	40,000	40,000	40,000	198,000
PF19103	Best Foot Forward Program	10,500	11,000	11,500	12,000	12,000	57,000
PF20100	Sign Replacement, Minor Asphalt and Concrete	100,000	100,000	100,000	100,000	100,000	500,000
PF25XXX	W Warren Ave-Complete Street	25,000	-	-	85,000	5,140,000	5,250,000
PF21100	Resurfacing of Local Streets Paving	150,000	100,000	110,000	110,000	110,000	580,000
PF25XXX	Corridor landscaping/Hardscaping	40,000	40,000	40,000	40,000	40,000	200,000
PF22100	Paving-Highland and Industrial	-	-	-	-	80,000	80,000
PF22101	Stormwater and Paving Orange Ave.	-	200,000	1,200,000	-	-	1,400,000
PF22102	E. Church Sidewalk- CR 427 to US 17-92	100,000	1,900,000	50,000	-	-	2,050,000
PF22103	Longdale Sidewalks	200,000	200,000	200,000	-	-	600,000
PF22111	Subdivision Sidewalk Connections	-	-	200,000	-	150,000	350,000
PF24100	Warren Ave Public Facility Drainage Improvements	370,000	50,000	-	-	-	420,000

PF24103	Traffic Signal Installation - WSR 434	-	-	75,000		600,000	675,000
PF24104	Bennett Drive Drainage Improvements	-	-	-	-	-	-
PF24105	Raven Avenue Outfall	-	-	-	-	-	-
PF25119	Shared Use Path Designation and Wayfinding	-	20,000	-	20,000	-	40,000
PF25120	Sidewalk Construction - Residential	150,000	150,000	150,000	150,000	150,000	750,000
PF25121	Savage Road Extension	-	200,000	250,000		3,550,000	4,000,000
PF25122	Drainage improvements- Wilma, Park and Short	-	75,000	1,300,000	-	-	1,375,000
PF26100	Paving Sleepy Hollow	350,000	-	-	-	-	350,000
PF26113	Paving S. Grant St	-	-	-	-	-	-
PF26114	Candyland Stormwater Improvements	200,000	1,325,000	20,000	-	-	1,545,000
PF26115	Traffic Calming Initiative	35,000	35,000	35,000	35,000	-	140,000
PF26XXX	Oxford Road Pedestrian Route	-	-	-	-	-	-
PF26XXX	Raven Avenue Clearing	-	-	-	-	-	-
PF26XXX	W. Maine Reconstruction	-	-	-	-	-	-
PF27103	Paving Sandlewood Subdivision	-	-	550,000	-	-	550,000
PF28103	Paving Baywood Industrial Park	-	550,000	-	-	-	550,000
PF28104	Sidewalk Construction - Commercial	-	150,000	-	150,000	-	300,000
PF28105	Intercity Trails from BPMP		100,000	-	250,000	-	350,000
PF29100	Paving Springwood, Lake Ruth, Tiberon	200,000	-	250,000	-	-	450,000
PF27xxx	Paving	250,000	-	-	-	-	250,000
Fund Total-310		2,298,500	5,372,000	4,661,500	1,090,000	10,052,000	23,474,000

CAPITAL PROJECTS FUND 320

REVENUES:	FY 27	26- FY	27-28 FY	28-29 FY	29-30 FY	FY 30-31	Total
Grants and Loan Proceeds	1,618,232		7,480,882	1,568,980	3,058,725	767,603	14,494,422
	1,618,232		7,480,882	1,568,980	3,058,725	767,603	14,494,422

PROJECT	DESCRIPTION	FY 27	26- FY	27-28 FY	28-29 FY	29-30 FY	FY 30-31	Total Cost Five Year Plan
FD19104	Fire Station 15 Relocation	-		-	-	-		-
FD22112	Fire Station #17 Addition							-
FD26103	Fire Station 17			6,000,000	-	-		6,000,000
FD27XXX	Fire Engine 15 Replacement (frontline Recue15)	-		-	575,000	-		575,000
FD25117	Motorola Portable Radios	-		101,142	101,142	-		202,284
FD27XXX	Fire Engine 17 Replacement (frontline Recue17)	389,695		-	-	-		389,695
FD26XXX	Scott Airpicks w. Cylinders	53,000		53,000	-	-		106,000
FD26XXX	FD Tower Truck	-		-	-	2,200,000	0	2,200,000

PROJECT	DESCRIPTION	FY 27	26- FY	27-28 FY	28-29 FY	29-30	FY 30-31	Total Cost Five Year Plan
IT23110	Datacenter Refresh Project	124,395		124,395	124,395	124,395		497,580
IT27100	Switch & Wireless Infra Replace	184,000		-	-	-		184,000
PD19106	Patrol Vehicle Replacement Program	377,690		389,020	400,691	412,712	425,093	2,005,206
PD20102	Police Motorcycles Replacement Program			28,023	28,863	29,729	30,621	117,236
PD25108	Police Ballistics Shields	-		16,500	-	-	-	16,500
PD25109	Body Worn Cameras Program	73,952		73,952	73,952	73,952	73,952	369,760
PD25116	Police Radio Replacement Program			92,937	92,937	92,937	92,937	371,748
PD26107	Laptop Computers	220,000		-	-	-	-	220,000
FM27XX2	PD A/C Replacement	80,000		-	-	-	-	80,000
PD26102	Police Dept. Security Cameras			10,724	-	-	-	10,724
PD27XXX	Access Control System (Key)			16,189	-	-	-	16,189
LS25107	Candyland Perimeter Fencing	-		75,000	-	-	-	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 Controller System	47,500		-	-	-	-	47,500
FM27XX3	Painting Interior Of City Hall	25,000						25,000
FM27XX4	Paint and Seal Public Works Building	15,000		-	-	-	-	15,000
FM28XXX	Entry Gate Upgrade			3,000	-	-	-	3,000
FM28XXW	Watering Trailer			8,000	-	-	-	8,000
FM27XXX	Light tower	8,000		-	-	-	-	8,000
PW28XXV	Awnings	-		18,000	15,000	20,000	20,000	73,000
PW28XXZ	Stump Grinder	-		32,000	-	-	-	32,000
PW28XXZ	Arrow Board	-		7,000	-	-	-	7,000
PW29XXZ	Concrete Trailer	-			47,000	-	-	47,000
PW28XXZ	F-650 Dump	-		125,000	-	-	-	125,000
PW29XXZ	F-550	-		-	90,000	-	-	90,000
PW29XXZ	Message Board	-		-	20,000	-	-	20,000
PW30XXZ	36" Blinker Stop Signs	-		-	-	20,000	-	20,000
PW30XXZ	Skid Steer	-		-	-	85,000	-	85,000
PW31XXZ	Chipper trailer	-		-	-	-	40,000	40,000
PW31XXZ	F-350 Dump	-		-	-	-	85,000	85,000
PW28XXZ	Mini-excavator	-		45,000	-	-	-	45,000
PW#27XXT	Noblewinds Bench Decoration Project	20,000		-	-	-	-	20,000
PW28XXZ	Community Development Building Improvements			150,000			-	150,000
								-
	Fund Total-320	1,618,232		7,480,882	1,568,980	3,058,725	767,603	14,494,422

PROJECT	DESCRIPTION	FY 27	26- FY	27-28 FY	28-29 FY	29-30	FY 30-31	Total Cost Five Year Plan
PUBLIC UTILITIES FUND 401								
REVENUES:		FY 27	26- FY	27-28 FY	28-29 FY	29-30	FY 30-31	Total
Public Utilities Fund Revenues		12,238,881		28,796,500	7,667,000	26,538,000	26,024,000	101,264,381
		12,238,881		28,796,500	7,667,000	26,538,000	26,024,000	101,264,381
PROJECT	DESCRIPTION	FY 27	26- FY	27-28 FY	28-29 FY	29-30	FY 30-31	Total Cost Five Year Plan
PU21102	Water Plant Replacement	3,510,000		25,100,000	7,000,000	25,000,000	25,000,000	85,610,000
PU21105	E.LW Septic Tank Abatement Ph. 3	6,450,000		150,000	-	-	-	6,600,000
PU	Lift Station Rehabilitation	170,000		175,000	175,000	175,000	175,000	870,000
PU23106	Coventry Potable Water System Replacement	-		-	-	-	-	-
PU23107	Grant St. Master Lift Station Bypass Project	150,000		-	-	-	-	150,000
PU23109	Reclaimed Irrigation Expansion	100,000		-	-	650,000	-	750,000
PU24109	Floodproofing of 3 Liftstations (#3,#10,#23)	325,000		-	-	-	-	325,000
PU24110	Georgia LS Emergency Generator	345,881		-	-	-	-	345,881
PU24112	Portable Pump 6"	-		75,000	-	-	-	75,000
PU24114	New Utility Truck - F250 Utility Bed	82,000		-	84,000	-	85,000	251,000
PU25101	E.LW Septic Tank Abatement Ph. 4	-		-	-	-	400,000	400,000
PU25115	Vehicle Purchase (Lease)	25,000		25,000	-	-	-	50,000
PU26115	Landings Potable Water System Replacement	-		1,000,000	-	-	-	1,000,000
PU26XXX	Lift Station Assessment	50,000		-	-	-	-	50,000
PU26XXX	Air Vac Reconstruction Longdale	125,000		1,950,000	200,000	-	-	2,275,000
PU26XXX	Galvanized Water Line Replacement	200,000		150,000	125,000	125,000	175,000	775,000
PU27xxx	Upgrade of Telemetry System	125,000		125,000	50,000	50,000	50,000	400,000
PU27xxx	Water Plant Tanks - Clean and remove sediment	100,000		-	-	-	100,000	200,000
PU27xxx	CIP-AMI Meter Installation	50,000		-	-	-	-	50,000
PU27xxx	Columbus Harbour Lift Station upgrade	75,000		-	-	-	-	75,000
PU27xxx	LS #3 Longwood Lakes Rehab	150,000		-	-	-	-	150,000
PU27xxx	LS #13 McDonald's - Panel Replacement	50,000		-	-	-	-	50,000
PU27xxx	LS #21 Pine Ave A - Rehab	55,000		-	-	-	-	55,000
PU27xxx	Air Release Valve Replacement	17,500		17,500	18,000	18,000	19,000	90,000
FM27XX4	Paint and Seal Public Works Building	15,000		-	-	-	-	15,000
PW25110	Air Conditioning Controller System	47,500		-	-	-	-	47,500
FM28XXX	Entry Gate Upgrade	-		3,000	-	-	-	3,000
PU27xxx	Utility Line Cleaning systems with Camera	13,000		-	-	-	-	13,000

PROJECT	DESCRIPTION	FY 27	26- FY	27-28 FY	28-29 FY	29-30	FY 30-31	Total Cost Five Year Plan
FM28XXW	Watering Trailer	-		8,000	-	-	-	8,000
FM27XXX	Light tower	8,000		-	-	-	-	8,000
PW28XXX	Awnings	-		18,000	15,000	20,000	20,000	73,000
PW30XXX	Vacuum Truck	-		-	-	500,000	-	500,000
PU26XXX	Large Equipment trailer	-		-	-	-	-	-
PU26XXX	Puel Trailer	-		-	-	-	-	-
Fund Total-401		12,238,881		28,796,500	7,667,000	26,538,000	26,024,000	101,264,381

PUBLIC UTILITIES R & R FUND 402

REVENUES:	FY 27	26- FY	27-28 FY	28-29 FY	29-30	FY 30-31	Total
Public Utilities Fund Revenues	605,000		937,500	1,160,000	587,500	1,037,500	4,327,500
	605,000		937,500	1,160,000	587,500	1,037,500	4,327,500

PROJECT	DESCRIPTION	FY 27	26- FY	27-28 FY	28-29 FY	29-30	FY 30-31	Total Cost Five Year Plan
RR20103	Water Service Line R&R	240,000		150,000	165,000	175,000	175,000	905,000
RR20104	AC Water Main Replacement- Design Included	110,000		600,000	750,000	150,000	600,000	2,210,000
RR20105	Lift Station Rehabilitation	-		-	-	-	-	-
RR20106	Sanitary Sewer I & I Rehabilitation	25,000		25,000	27,500	27,500	27,500	132,500
RR20107	Water Plant R & R	40,000		40,000	40,000	25,000	25,000	170,000
RR21104	Lift Station Emergency Pump Replacement	70,000		-	-	80,000	80,000	230,000
RR23108	Manhole Repair & Coating	40,000		42,500	42,500	45,000	45,000	215,000
RR25102	Generator Replacement	-		-	50,000	-	-	50,000
RR27xxx	Valve Maintenance Program	80,000		80,000	85,000	85,000	85,000	415,000
Fund Total-402		605,000		937,500	1,160,000	587,500	1,037,500	4,327,500

STORMWATER FUND 406

REVENUES:	FY 27	26- FY	27-28 FY	28-29 FY	29-30	FY 30-31	Total
Stormwater Fees	300,000		955,000	1,390,000	2,775,000	1,125,000	6,545,000
	300,000		955,000	1,390,000	2,775,000	1,125,000	6,545,000

PROJECT	DESCRIPTION	FY 27	26- FY	27-28 FY	28-29 FY	29-30	FY 30-31	Total Cost Five Year Plan
PROJECT	DESCRIPTION	FY 27	26- FY	27-28 FY	28-29 FY	29-30	FY 30-31	Total Cost Five Year Plan
SW19105	Rock Lake Outfall	-		30,000	-	-		30,000
SW21101	Bennett Drive/UPS Pond	-		-	-	-		-
SW21103	Orange Avenue-Credo to Highland			200,000	-	500,000		700,000
SW23104	Master Plan Project Update Plan	50,000		-	100,000	-		150,000
SW23105	Pipe Lining	200,000		175,000	125,000	125,000	150,000	775,000
SW24105	Raven Outfall	-		-	-	-	-	-
SW25106	Multiparameter Water Quality Meter	-		10,000	-	-	-	10,000
SW25123	Fountain Replacement	-		25,000	-	-	25,000	50,000
SW27XXX	Grant Street Easement -Baffle Box			300,000	-	-	-	300,000
SW27XXX	Baywood Drainage improvements	-		50,000	500,000	-	-	550,000
SW27XXX	Drainage Inlet Repair	50,000		100,000	100,000	100,000	100,000	450,000
SW27XXX	Lake Horton Baffle Box	-		-	350,000	-	-	350,000
SW27XXX	Hope St Pats Pond outfall	-		-	-	250,000	-	250,000
SW27XXX	Bryan Court Drainage Improvements	-		-	-	-	350,000	350,000
SW27XXX	Lake Gem Outfall	-		-	-	-	200,000	200,000
SW25124	Vehicle Purchase (Lease)	-		-	65,000	-	-	65,000
	Vacuum Truck	-		-	-	500,000	-	500,000
PF25122	CIP/Wilma Park,Short Ave Drainage Improvements	-		65,000	75,000	1,300,000	-	1,440,000
SW26101	Commerce Circle-IndustryRd-Commerce	-		-	75,000	-	300,000	375,000
SW26XXX	Stormwater 6" bypass pump	-		-	-	-	-	-
	Lake Jane Intake Oak St and Lake Ave	-		-	-	-	-	-
								-
	Fund Total-406	300,000		955,000	1,390,000	2,775,000	1,125,000	6,545,000
Grand Total All Funds		17,115,613		43,596,882	16,502,480	34,104,225	39,061,103	150,380,303

Capital Projects Detail

FD Staff Vehicles Project #FD26XXX

Description:

Purchase of staff vehicles.

Positive Impact on Services:

Department currently leasing 5 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. Purchase of vehicle will mitigate cost of removal and reinstallation of lighting and equipment.

Fund/Account 135-2800-522-6400

Status New

Project Timeline 2027-2031

Design: 2028

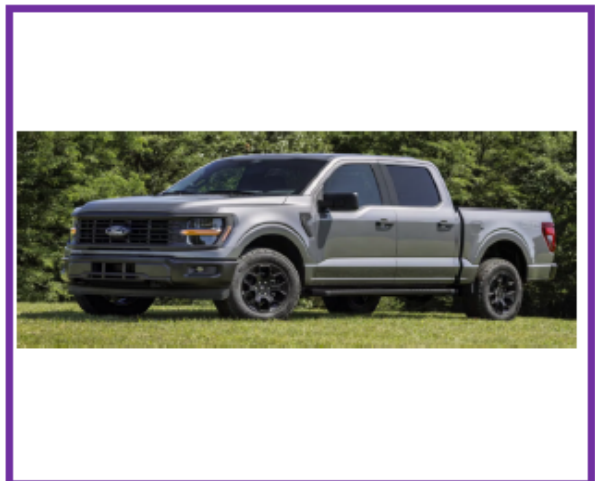
Construction: 2028

Completion: 2031

Department Fire

Contact Person Troy Feist

Spent-to-Date



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Fire Impact Fees	55,000				
General Fund		55,000	55,000	55,000	55,000
Totals	55,000	55,000	55,000	55,000	55,000

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
FD Staff Vehicle	55,000	55,000	55,000	55,000	55,000
Totals	55,000	55,000	55,000	55,000	55,000

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Totals	-	-	-	-	-

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 310-3100-524-6301

Status On-going

Project Timeline

Design: Annually

Construction: N/A

Completion: Annually

Department Public Works -Engineering

Contact Person Shad Smith, P.E.

Spent-to-Date -



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
4th Generation Infrastructure Sales Tax	30,000	46,000	30,000	48,000	30,000
Totals	30,000	46,000	30,000	48,000	30,000

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Engineering, Inspection, Rating	30,000	46,000	30,000	48,000	30,000
Totals	30,000	46,000	30,000	48,000	30,000

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
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 310-3100-524-6302

Status On-going

Project Timeline

Design: Annually

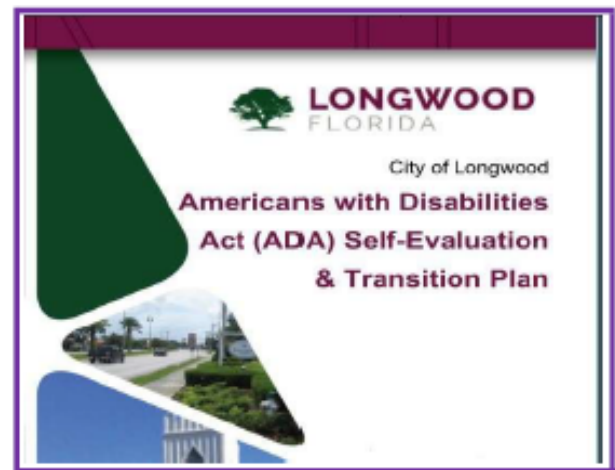
Construction: Annually

Completion: N/A

Department Public Works -Engineering

Contact Person Shad Smith, P.E.

Spent-to-Date 180,966



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
4th Generation Infrastructure Sales Tax	50,000	80,000	50,000	50,000	50,000
Totals	50,000	80,000	50,000	50,000	50,000

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Construction	50,000	80,000	50,000	50,000	50,000
Totals	50,000	80,000	50,000	50,000	50,000

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
None					
Totals	-	-	-	-	-

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 On-going

Project Timeline

Design: N/A

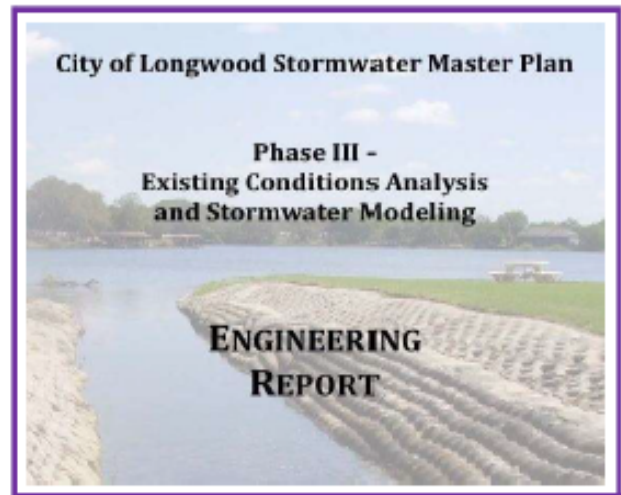
Construction: N/A

Completion: N/A

Department Public Works -Engineering

Contact Person Shad Smith, P.E.

Spent-to-Date _____



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
State Gas Tax	38,000	40,000	40,000	40,000	40,000
Totals	38,000	40,000	40,000	40,000	40,000

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Engineering Services	38,000	40,000	40,000	40,000	40,000
Totals	38,000	40,000	40,000	40,000	40,000

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
None					
Totals	-	-	-	-	-

BEST FOOT FORWARD PROGRAM

Project #PF19103

Description:

Safety initiative program serving the geographical boundaries 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 opportunities for grant funds.

Fund/Account 310-3100-524-6306

Status On-going

Project Timeline

Design: Annually

Construction: N/A

Completion: N/A

Department Public Works -Engineering

Contact Person Shad Smith, P.E.

Spent-to-Date 38,942



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
State Gas Tax	10,500	11,000	11,500	12,000	12,000
Totals	10,500	11,000	11,500	12,000	12,000

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Engineering Analysis and Documentation	10,500	11,000	11,500	12,000	12,000
Totals	10,500	11,000	11,500	12,000	12,000

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
None					
Totals	-	-	-	-	-

SIGN REPLACEMENT, MINOR ASPHALT AND CONCRETE

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 310-3100-524-6321

Status On-going

Project Timeline

Design: N/A

Construction: Annually

Completion: N/A

Department Public Works -Engineering

Contact Person Shad Smith, P.E.

Spent-to-Date -



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
State Gas Tax	100,000	100,000	100,000	100,000	100,000
Totals	100,000	100,000	100,000	100,000	100,000

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Construction	100,000	100,000	100,000	100,000	100,000
Totals	100,000	100,000	100,000	100,000	100,000

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
None					
Totals	-	-	-	-	-

WEST WARREN AVENUE - COMPLETE STREETS

Project #PF25XXX

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 310-3100-524-6313

Status On-going

Project Timeline

Design: FY 26

Construction: FY 27

Completion: FY 29

Department Public Works -Engineering

Contact Person Shad Smith, P.E.

Spent-to-Date 925,000



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
FDOT LAP					5,133,000
4th Generation Infrastructure Sales Tax	25,000			85,000	7,000
Totals	25,000	-	-	85,000	5,140,000

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Construction					5,140,000
Design	25,000			85,000	
Totals	25,000	-	-	85,000	5,140,000

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Water Utilities					1,500
Corridor maintenance- mow, landscape, stormwater					3,000
Totals	-	-	-	-	4,500

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 On-going

Project Timeline

Design: N/A

Construction: Annually

Completion: N/A

Department Public Works -Engineering

Contact Person Shad Smith, P.E.

Spent-to-Date N/A



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
4th Generation Infrastructure Sales Tax	100,000	100,000	110,000	110,000	110,000
State Gas Tax	50,000				
Totals	150,000	100,000	110,000	110,000	110,000

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Construction	150,000	100,000	110,000	110,000	110,000
Totals	150,000	100,000	110,000	110,000	110,000

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
None					
Totals	-	-	-	-	-

CORRIDOR LANDSCAPING/HARDSCAPING

Project #PF25XXX

Description:

Annual capital replacement of landscaping plants and irrigation components that are damaged, diseased, or have died. Replacement is necessary to maintain system functionality, uphold aesthetic standards, and ensure overall landscape health.

Positive Impact on Services:

Healthier vegetation, more efficient water use, reduced long-term maintenance needs, and a more visually appealing and well-maintained public environment.

Negative Impact on Services:

Deteriorating system functionality, declining aesthetic quality, and an increasingly unattractive appearance of public spaces. Deferred replacement can also lead to higher maintenance costs, reduced irrigation efficiency.

Fund/Account 310-3520-541-6318

Status Ongoing

Project Timeline

Design: N/A

Construction: N/A

Completion: N/A

Department Public Works

Contact Person Shad Smith, P.E.

Spent-to-Date -



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
4th Generation Infrastructure Sales Tax	40,000	40,000	40,000	40,000	40,000
Totals	40,000	40,000	40,000	40,000	40,000

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Construction	40,000	40,000	40,000	40,000	40,000
Totals	40,000	40,000	40,000	40,000	40,000

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
		5,000	5,000	5,000	5,000
Totals	-	5,000	5,000	5,000	5,000

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 310-3520-541-6313

Status On-going

Project Timeline

Design: FY 2025

Construction: FY 2027

Completion: FY 2028

Department Public Works Streets

Contact Person Eric Nagowski, P.E.

Spent-to-Date 70,000



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
FDOT LAP		1,900,000			
4th Generation Infrastructure Sales Tax	100,000		50,000		
Totals	100,000	1,900,000	50,000	-	-

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Design (plans update)	50,000		-		
Construction	50,000	1,900,000	50,000		
Totals	100,000	1,900,000	50,000	-	-

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
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 save 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 310-3520-541-6314

Status Ongoing

Project Timeline

Design: FY 24

Construction: FY 27

Completion: FY 28

Department Public Works Streets

Contact Person Matt Hockenberry

Spent-to-Date 92,880



Financial Information

Funding Sources					
Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
4th Generation Infrastructure Sales Tax	25,000	25,000	25,000		
CDBG	175,000	175,000	175,000		
Totals:	200,000	200,000	200,000	-	-
Expenditures/Expenses					
Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Construction	200,000	200,000	200,000		
Totals:	200,000	200,000	200,000	-	-
Operational Impact: Expenditures/Expenses					
Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
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 310-3520-541-6323

Status Ongoing

Project Timeline

Design: FY 23-24

Construction: FY24-25

Completion: FY24-25

Department Public Works Streets

Contact Person Shad Smith, P.E.

Spent-to-Date 29,483



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
4th Generation Infrastructure Sales Tax	54,869	50,000			
Grant Funds HMGP - FEMA	236,348.25				
Grant Funds HMGMP (EDA)	78,782.75				
Totals	370,000	50,000	-	-	-

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Design				-	
Construction	370,000	50,000			
Totals	370,000	50,000	-	-	-

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Pipe and pond Maintenance		1,000	1,000	1,000	1,000
Totals	-	1,000	1,000	1,000	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: Annually

Construction: Annually

Completion: Annually

Department Public Works Streets

Contact Person Matt Hockenberry

Spent-to-Date N/A



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
4th Generation Infrastructure Sales Tax	150,000	150,000	150,000	150,000	150,000
Totals	150,000	150,000	150,000	150,000	150,000

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Construction	150,000	150,000	150,000	150,000	150,000
Totals	150,000	150,000	150,000	150,000	150,000

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
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 310-3520-541-3605

Status New

Project Timeline

Design: N/A

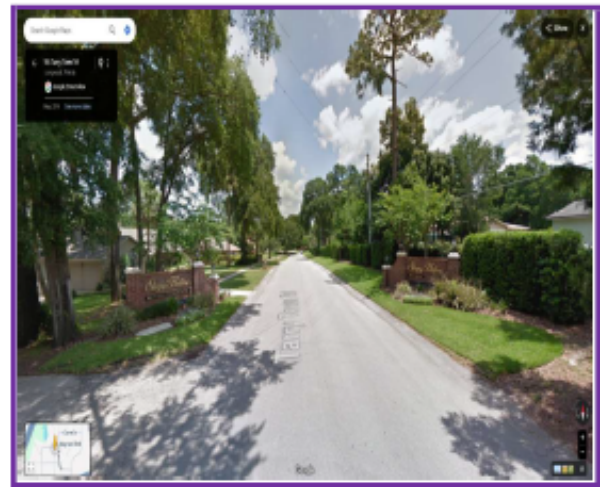
Construction: FY 25-26

Completion: FY 25-26

Department Public Works Streets

Contact Person Shad Smith, P.E.

Spent-to-Date N/A



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
4th Generation Infrastructure Sales Tax	350,000				
Totals	350,000	-	-	-	-

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Construction	350,000				
Totals	350,000	-	-	-	-

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Totals	-	-	-	-	-

CANDYLAND STORMWATER IMPROVEMENTS

Project #PF26114

Description:

Stormwater drainage improvements at Candyland Sports Complex involve upgrading and enhancing the existing drainage infrastructure to improve stormwater conveyance, reduce localized flooding, and minimize sedimentation runoff. The work includes improving inlet capacity, regrading areas with poor drainage, fence replacement and optimizing runoff flow paths to better manage heavy rainfall events.

Positive Impact on Services:

These stormwater drainage improvements will enhance overall facility performance by reducing flooding and standing water, improving field and parking lot usability, and increasing safety for users. The upgrades will also reduce maintenance needs, extend the life of site infrastructure, and improve the complex's ability to manage heavy rainfall events more effectively.

Negative Impact on Services:

Continued localized flooding along N. Grant Street and excessive sediment runoff are negatively impacting adjacent stormwater systems and contributing to degraded water quality in nearby ponds and lakes.

Fund/Account 310-3520-541-6332

Status New

Project Timeline

Design: FY 2027

Construction: FY 2028

Completion: FY 2029

Department Public Works

Contact Person Eric Nagowski, P.E.

Spent-to-Date -



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
4th Generation Infrastructure Sales Tax	200,000	1,325,000	20,000		
Totals:	200,000	1,325,000	20,000	-	-

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Design	200,000				
Construction		1,325,000	20,000		
Totals:	200,000	1,325,000	20,000	-	-

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
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 310-3520-541-6334

Status New

Project Timeline FY 25/26

Design: FY 25/26

Construction: FY 26/27

Completion: ON-GOING

Department Public Works Streets

Contact Person Shad Smith, P.E.

Spent-to-Date -



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
4th Generation Infrastructure Sales Tax	35,000	35,000	35,000	35,000	
Totals	35,000	35,000	35,000	35,000	-

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Engineering					
Construction-implementation	35,000	35,000	35,000	35,000	
Totals	35,000	35,000	35,000	35,000	-

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Totals	-	-	-	-	-

PAVING SPRINGWOOD, LAKE RUTH, TIBERON COVE

Project #PF29100

Description:

The streets within the Springwood, Lake Ruth and Tiberon Cove neighborhoods were rated as "fair to very poor" in the 2026 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 310-3520-541-63XX

Status New

Project Timeline

Design: FY 2027

Construction: FY 2027

Completion: FY 2029

Department Public Works

Contact Person Shad Smith, P.E.

Spent-to-Date -



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
State Gas Tax	200,000		250,000		
Totals	200,000	-	250,000	-	-

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Construction	200,000		250,000		
Totals	200,000	-	250,000	-	-

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Totals	-	-	-	-	-

PAVING

Project #PF27XXX

Description:

Paving of high-priority streets identified in "fair to very poor" condition through the 2026 Pavement Condition Assessment. This work is consistent with the City's Pavement Management and Prioritization Plan, which establishes the framework for annual street paving and maintenance activities based on pavement condition data and defined prioritization criteria.

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 associated vehicle damage claims. In addition, new pavement striping and smoother road surfaces enhance visibility, improve traffic operations, and contribute to increased safety for all roadway users.

Negative Impact on Services:

Inadequate management of citywide street resurfacing efforts contributes to increased pothole formation and a higher volume of roadway-related damage claims. Additionally, deteriorating asphalt surfaces are more vulnerable to accelerated damage from rain and storm events, further compounding maintenance challenges and increasing long-term repair costs.

Fund/Account 310-3520-541-63XX

Status Ongoing

Project Timeline

Design: FY 2027

Construction: FY 2027

Completion: FY 2027

Department Public Works

Contact Person Shad Smith, P.E.

Spent-to-Date -



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
4th Generation Infrastructure Sales Tax	250,000				

Totals 250,000 - - - -

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Construction	250,000				

Totals 250,000 - - - -

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031

Totals - - - -

Fire Rescue 17 Replacement Project #FD27###

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. Current lead time for rescue build is over 2 years. Failure to fund project in FY 27 will significantly impact fleet management plan, which is already behind optimal schedule.

Fund/Account 320-2800-522-6400
 Status New
 Project Timeline 2027-2030
 Design: 2027
 Construction: 2027-2030
 Completion: 2030
 Department Fire Department
 Contact Person Troy Feist
 Spent-to-Date



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Capital Projects Fund	389,695		-		
Totals	389,695	-	-	-	-

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Fire Engine Replacement	389,695				
Totals	389,695	-	-	-	-

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Totals	-	-	-	-	-
Totals	-	-	-	-	-

Scott Airpacks with Cylinders Project #FD26XXX

Description:

Purchase of 5 Scott X3 Pro Airpacks with Cylinders.

Positive Impact on Services:

Replacement of Airpacks will ensure modern NFPA regulations are met. Currently, frontline airpacks are different models. Leading to compatability issues in RIT and buddy breathing scenarios.

Negative Impact on Services:

Current Airpacks rescue breathing functions are not compatible with newer style Airpacks. This poses safety hazard Current Airpacks warranty is expiring.. Department would incur significant annual repair cost if not replaced.

Fund/Account 320-2800-522-6400
 Status New
 Project Timeline 2027-2029
 Design: 2027
 Construction: _____
 Completion: 2029
 Department Fire
 Contact Person Troy Feist
 Spent-to-Date _____



Financial Information					
Funding Sources					
Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Capital Outlay Projects	53,000	53,000			
Totals	53,000	53,000	-	-	-
Expenditures/Expenses					
Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Scott Airpack w Cylinders	53,000	53,000			
Totals	53,000	53,000	-	-	-
Operational Impact: Expenditures/Expenses					
Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Totals	-	-	-	-	-

DATACENTER REFRESH PROJECT

Project #IT23110

Description:

This capital project provides a structured refresh of the core datacenter assets that anchor the City's IT operations.

Positive Impact on Services:

By replacing end-of-lifecycle compute-hardware, core network switches, and critical backup power (UPS) units, this project eliminates the compounding risks of hardware failure and performance degradation. Maintaining a modern server and virtual desktop environment directly prevent operational downtime across all municipal departments, optimizes user productivity and ensures the City's critical data repositories remain secure, resilient and performant.

Negative Impact on Services:

subject to hardware failure and performance issues resulting in operational downtime across all municipal departments.

City

Fund/Account 320-1640-513-6400

Status Ongoing

Project Timeline

Design: N/A

Construction: FY 27

Completion: FY 27

Department Information Technology

Contact Person Craig Dunn

Spent-to-Date -



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Capital Projects Fund	124,395	124,395	124,395	124,395	
Totals	124,395	124,395	124,395	124,395	-

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Datacenter Refresher Project	124,395	124,395	124,395	124,395	
Totals	124,395	124,395	124,395	124,395	-

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Totals	-	-	-	-	-

SWITCH & WIRELESS INFRA REPLACE

Project #IT2700

Description:

This project funds the scheduled lifecycle replacement of the City's campus network switches, wireless access points, and SD-WAN routing appliances.

Positive Impact on Services:

Upgrading this core infrastructure ensures fast, secure, and reliable wired and wireless connectivity across all municipal facilities. By modernizing the SD-WAN network layer, the City optimized internet traffic and stabilizes the secure connections linking remote municipal sites back to the primary data center.

Negative Impact on Services:

City subject to connectivity bottlenecks, limits vendor support, and compromises the modern bandwidth capacity required for daily operations and public safety communications.

Fund/Account 320-1640-513-6400

Status New

Project Timeline

Design: N/A

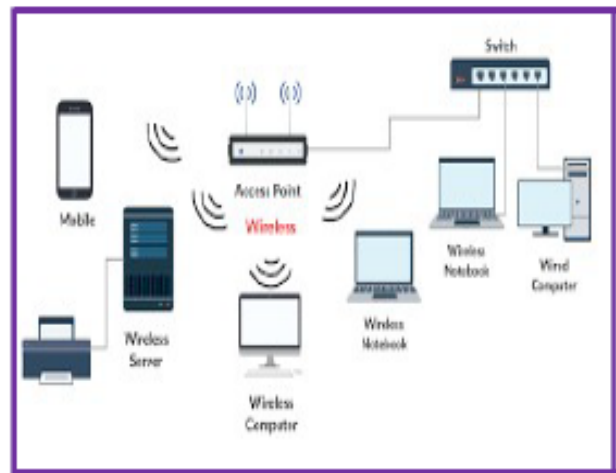
Construction: FY 27

Completion: FY 27

Department Information Technology

Contact Person Craig Dunn

Spent-to-Date -



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Capital Projects Fund	184,000				
Totals	184,000	-	-	-	-

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Switches & Wireless Infra	184,000				
Totals	184,000	-	-	-	-

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Totals	-	-	-	-	-

Police Vehicle Replacement Program

Project #PD19106

Description:

These are police marked and unmarked 4 wheeled patrol vehicles. These vehicles allow police personnel to effectively and 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 2027	FY 2028	FY 2029	FY 2030	FY 2031
Capital Projects Fund	377,690	389,020	400,691	412,712	425,093
Totals	377,690	389,020	400,691	412,712	425,093

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Police Vehicles	377,690	389,020	400,691	412,712	425,093
Totals	377,690	389,020	400,691	412,712	425,093

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Fuel Estimates	11,454				
Vehicle Maintenance	2,200				
Totals	13,654	-	-	-	-

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 2027	FY 2028	FY 2029	FY 2030	FY 2031
Capital Projects Fund	73,952	73,952	73,952	73,952	73,952
Totals	73,952	73,952	73,952	73,952	73,952

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Police Body Worn Cameras	73,952	73,952	73,952	73,952	73,952
Totals	73,952	73,952	73,952	73,952	73,952

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Totals	-	-	-	-	-

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 2027	FY 2028	FY 2029	FY 2030	FY 2031
Capital Projects Fund	220,000				
Totals	220,000	-	-	-	-

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Police Laptops	220,000				
Totals	220,000	-	-	-	-

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Totals	-	-	-	-	-

NEW HVAC SYSTEM (POLICE DEPARTMENT)

Project #FM27XX2

Description:

The HVAC Project for the Police Department is to replace the 40+ year old system that is obsolete and is requiring replacement with a new more reliable and energy efficient system.

Positive Impact on Services:

Installing the new HAVAC System will enhance the comfort of our LEO's, civilian staff and visitors to the Police Department building. The project supports morale, civic pride, and contributes to a reduction in monthly utility expenditures.

Negative Impact on Services:

There is no decernable negative impact on services. Rather, this project provides positive impact thru a healthy internal work environment.

Fund/Account 320-1620-519-6400

Status New

Project Timeline N/A

Design: N/A

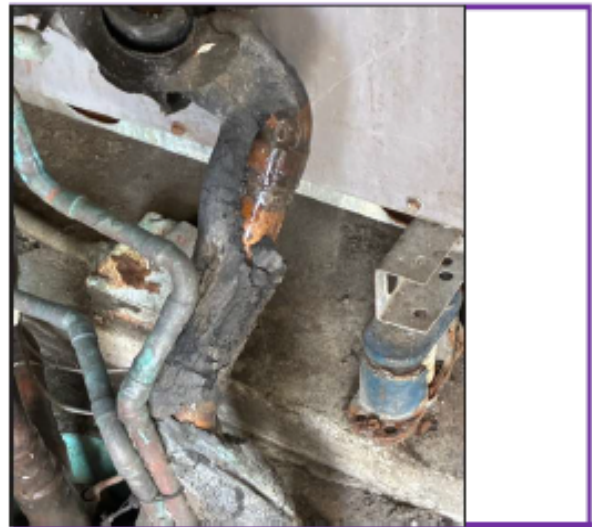
Construction: N/A

Completion: N/A

Department Police Department

Contact Person Richard Paris

Spent-to-Date -



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
General Fund 001	80,000				
Totals	80,000	-	-	-	-

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Purchase & Installation	80,000				
Totals	80,000	-	-	-	-

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
		950	1,000	1,050	1,100
Totals	-	950	1,000	1,050	1,100

AIR CONDITIONING CONTROLLER SYSTEM

Project #PW25110

Description:

A brand new air conditioning controller system for Public Works Facility

Positive Impact on Services:

Upgrading to a brand new air conditioning controller system would provide a significant improvement in facility performance, reliability, and operational control. The current controller is no longer supported by the manufacturer and lacks programmable functionality, limiting the ability to optimize temperature settings, scheduling, and energy management.

Negative Impact on Services:

The current system's inability to maintain climate control during nights, weekends, and emergency situations, coupled with the necessity of relying on portable rental HVAC units during states of emergency, results in unnecessary operational risk, higher emergency response costs, and diminished overall facility reliability.

Fund/Account 320-1620-519-6400 & 401-4120-536-6400

Status New

Project Timeline

Design: N/A

Construction: Upgrade

Completion: N/A

Department Public Works

Contact Person Richard Paris

Spent-to-Date -



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
General Fund 001	47,500				
Enterprise Fund 401	47,500				

Totals 95,000 - - - -

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Construction	95,000				

Totals 95,000 - - - -

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031

Totals - - - -

PAINTING INTERIOR OF CITY HALL

Project #FM27XX3

Description:

Repainting the interior of City Hall including the Commission Chambers. The Commission Chambers will require removing old outdated wall paper and then drywall surface repairs. The other rooms will require movement of furniture, cabinets and picture ect. This will need to be performed after work hours between 7pm and 6am. City personel will be present during all work. Walls and Doors will be given 2 coats of paint.

Positive Impact on Services:

Painting the interior of City Hall will provide a cleaner and comfortable environment for visitors,city staff and our city commissioners.

Negative Impact on Services:

There is no decernable negative impact on services. Rather, this project provides positive impact thru a healthy internal work environment.

Fund/Account 320-1620-519-6400

Status New

Project Timeline N/A

Design: N/A

Construction: N/A

Completion: N/A

Department City Hall

Contact Person Richard Paris

Spent-to-Date -



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
General Fund 001	25,000				
Totals	25,000	-	-	-	-

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Purchase & Installation	25,000				
Totals	25,000	-	-	-	-

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Totals	-	-	-	-	-

PAINT AND SEAL PUBLIC WORKS BUILDING

Project #FM27XX4

Description:

Paint and reseal the Public Works Building

Positive Impact on Services:

By repainting and resealing the building, the City would restore a critical line of defense against weather-related damage, helping to prevent water intrusion, corrosion of structural components, and premature deterioration of building materials. This preventative maintenance approach extends the service life of the facility and reduces the likelihood of more costly capital repairs in the future.

Negative Impact on Services:

Without a properly maintained exterior coating and sealant, the building becomes increasingly vulnerable to moisture intrusion, UV degradation, and weather-related wear. Over time, this can lead to accelerated deterioration of exterior surfaces, including cracking, peeling paint, corrosion of metal components, and potential damage to underlying structural materials.

Fund/Account 320-1620-519-6400 & 401-4120-536-6400

Status New

Project Timeline

Design: N/A

Construction: Maintenance

Completion: N/A

Department Public Works

Contact Person Richard Paris

Spent-to-Date -



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
General Fund 001	15,000				
Enterprise Fund 401	15,000				
Totals	30,000	-	-	-	-

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Construction	30,000				
Totals	30,000	-	-	-	-

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Maintenance and Inspection					
Totals	-	-	-	-	-

LIGHT TOWER

Project #PW27XXX

Description:

Purchase of a brand new Bobcat PL80WKBT-60HZ-T4F-8kW Light Tower

Positive Impact on Services:

The purchase of a new Light Tower would significantly enhance the City's ability to provide essential public services during emergency response operations, infrastructure repairs, special events, and after-hours maintenance activities. Reliable portable lighting is critical for maintaining safe and efficient work environments when operations extend beyond daylight hours.

Negative Impact on Services:

Insufficient lighting during nighttime operations increases safety risks for employees and the public by reducing visibility around active work zones. Poorly illuminated work areas can contribute to workplace accidents, equipment damage, and increased liability exposure for the City.

Fund/Account 320-3520-541-6400 & 401-4120-536-6400

Status New

Project Timeline

Design: N/A

Construction: N/A

Completion: N/A

Department Public Works

Contact Person Matt Hockenberry

Spent-to-Date -



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Impact Fees Leisure Services	8,000				
Enterprise Fund 401	8,000				

Totals 16,000 - - - -

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Purchase	16,000				

Totals 16,000 - - - -

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Maintenance and Inspection		500	500	500	500

Totals - 500 500 500 500

NOBLEWINDS BENCH DECORATION PROJECT

Project #PW27XXT

Description:

The Noblewinds Bench Decoration Project will install and artistically decorate benches constructed from recycled wind turbine blades at strategic locations throughout the City. The project will feature custom artwork that reflects the City's identity, history, culture, and community character while providing durable and sustainable public seating amenities.

Positive Impact on Services:

By combining functional infrastructure with public art, the benches will enhance parks, trails, and other public spaces, creating attractive gathering areas for residents and visitors. The project supports placemaking efforts, promotes civic pride, and contributes to the overall aesthetic appeal and vibrancy of the community.

Negative Impact on Services:

Parks, trails, and other public gathering areas would continue to have limited seating amenities for residents and visitors, potentially reducing accessibility, user comfort, and the overall experience within these facilities.

Fund/Account 320-3520-541-6400

Status New

Project Timeline N/A

Design: N/A

Construction: N/A

Completion: N/A

Department Public Works

Contact Person Jetsabel Mejia

Spent-to-Date -



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
General Fund 001	20,000				
Totals	20,000	-	-	-	-

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Purchase & Installation	20,000				
Totals	20,000	-	-	-	-

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Totals	-	-	-	-	-

WATER PLANT REPLACEMENT

Project #PU21102

Description:

The City's Water Treatment Plant Rehabilitation and Replacement Project is a multi-phase capital improvement initiative to modernize and replace aging water treatment infrastructure that has reached the end of its useful life. The project will improve system reliability, enhance operational efficiency, ensure continued compliance with state and federal drinking water regulations, and provide long-term sustainability for the City's water system. The project includes CUP modification, constructing a new water treatment facility, rehabilitating Water Treatment Plant No. 2, and decommissioning Water Treatment Plant No. 1. Funding is anticipated to include a combination of a State Revolving Fund (SRF) loan, potential grant assistance through the Florida Department of Environmental Protection (FDEP) or the U.S. Environmental Protection Agency (EPA), and the City's 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 31

Department Public Works - Utilities

Contact Person Jammie Tackett

Spent-to-Date 104,229



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Public Utilities Fund	3,510,000	25,100,000	7,000,000	25,000,000	25,000,000
DWSRF	TBD				
EPA Protecting Florida Together	TBD				
Totals	3,510,000	25,100,000	7,000,000	25,000,000	25,000,000

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Design/Planning	3,510,000		7,000,000		
Construction		25,100,000		25,000,000	25,000,000
Totals	3,510,000	25,100,000	7,000,000	25,000,000	25,000,000

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Maintenance, Utilities, Operating Costs			50,000		100,000
Totals	-	-	50,000	-	100,000

E. LONGWOOD SEPTIC TANK ABATEMENT PH III

Project #PU21105

Description:

This project will replace approximately 133 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 26

Construction: FY 27

Completion: FY 28

Department Public Works - Utilities

Contact Person Jammie Tackett

Spent-to-Date 235,000



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Public Utilities Fund	5,576,450	150,000			
EPA - 319	873,550				
Totals	6,450,000	150,000	-	-	-

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Construction	6,450,000	150,000			
Totals	6,450,000	150,000	-	-	-

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Maintenance			1,000	1,000	1,000
Totals	-	-	1,000	1,000	1,000

LIFT STATION REHABILITATION

Project #RR20105; PU26XXX

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 Works - Utilities

Contact Person Jammie Tackett

Spent-to-Date 195,000



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Public Utilities Fund	170,000	175,000	175,000	175,000	175,000
Totals	170,000	175,000	175,000	175,000	175,000

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Construction	170,000	175,000	175,000	175,000	175,000
Totals	170,000	175,000	175,000	175,000	175,000

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Maintenance		1,000	1,000	1,000	1,000
Totals	-	1,000	1,000	1,000	1,000

GRANT STREET MASTER LIFT STATION BYPASS PROJECT

Project #PU23107

Description:

The Grant Street Master Lift Station Bypass Project involves replacing the existing 12-inch force main and associated valves to improve system reliability and flow capacity. This critical infrastructure upgrade will support continued service during maintenance and emergency operations, ensuring uninterrupted wastewater conveyance.

Positive Impact on Services:

The project will enhance the reliability and efficiency of the sewer system, reduce the risk of environmental spills, and improve the City's ability to perform maintenance without service disruption. It will also provide better control over wastewater flow to Seminole County by enabling reliable diversion from the Grant Street Lift Station.

Negative Impact on Services:

Delaying or not completing the project could result in failures of aging infrastructure, leading to potential overflows, costly emergency repairs, and increased risk of regulatory violations. It may also limit the City's ability to divert flow to Seminole County during maintenance or emergencies.

Fund/Account 401-4120-536-6327

Status Carryforward

Project Timeline

Design: FY 26

Construction: FY 27

Completion: FY 27

Department Public Works - Utilities

Contact Person Jammie Tackett

Spent-to-Date -



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Public Utilities Fund	150,000				
Totals	150,000	-	-	-	-

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Construction	150,000				
Totals	150,000	-	-	-	-

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Maintenance		1,000	1,000	1,000	1,000
Totals	-	1,000	1,000	1,000	1,000

RECLAIMED IRRIGATION EXPANSION PROJECT

Project #PU23109

Description:

Expansion of the existing stormwater irrigation system.

Positive Impact on Services:

Reduction in potable water being used to irrigation and reduction of the CUP usage.

Negative Impact on Services:

Increased usage of potable water bring the City of Longwood closer to the CUP permit limit requiring operating changes.

Fund/Account 401-4120-536-6328

Status On-going

Project Timeline

Design: FY 27

Construction: FY 30

Completion: FY 30

Department Public Works - Utilities

Contact Person Jammie Tackett

Spent-to-Date -



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Public Utilities Fund	100,000			650,000	
Alternative Water Supply (AWS)	TBD				
Totals	100,000	-	-	650,000	-

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Design	100,000			650,000	
Totals	100,000	-	-	650,000	-

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Maintenance				2,500	2,500
Totals	-	-	-	2,500	2,500

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 27

Construction: FY 27

Completion: FY 27

Department Public Works - Utilities

Contact Person Jammie Tackett

Spent-to-Date 4,660



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Public Utilities Fund	325,000				
FEMA HMGP					
Totals	325,000	-	-	-	-

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Design	75,000				
Construction	250,000				
Totals	325,000	-	-	-	-

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Annual Maintenance Cost		5,000	5,000	2,500	2,500
Totals	-	5,000	5,000	2,500	2,500

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 27

Construction: FY 27

Completion: FY 27

Department Public Works - Utilities

Contact Person Jammie Tackett

Spent-to-Date 20,251



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Public Utilities Fund	15,000				
FEMA HMGP	252,098				
HMGP (EDA)	78,783				
Totals	345,881	-	-	-	-

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Design	30,000				
Construction	315,881				
Totals	345,881	-	-	-	-

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Maintenance		1,000	1,000	1,000	1,000
Totals	-	1,000	1,000	1,000	1,000

NEW UTILITY TRUCK F-250 UTILITY BED

Project #PU24114

Description:

A new Ford F-250 Utility Bed Truck to support the daily operations of the Utilities Division. This vehicle will be equipped with a service utility body to securely store tools, equipment, and parts, allowing staff to respond more efficiently to maintenance tasks, emergency repairs, and infrastructure inspections across the water and sewer systems. The truck will be assigned to field crews to improve response time and service delivery.

Positive Impact on Services:

Increases operational efficiency and field readiness, enhances crew safety with better equipment organization, and improves response times to service calls and emergencies.

Negative Impact on Services:

Without this vehicle, aging fleet limitations may hinder the Utilities Division's ability to respond efficiently to service needs, increasing downtime and reliance on outdated, less reliable equipment.

Fund/Account 401-4120-536-6400

Status New

Project Timeline

Design: N/A

Construction: N/A

Completion: N/A

Department Public Works

Contact Person Jammie Tackett

Spent-to-Date -



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Public Utilities Fund	82,000				

Totals 82,000 - - - -

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Purchase	80,000				
Badging	2,000				

Totals 82,000 - - - -

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Maintenance	100	100	100	500	500

Totals 100 100 100 500 500

VEHICLE PURCHASE (LEASED)

Project #PU25115

Description:

Purchase of Leased 2024 Chevrolet Silverado 2500 Pickup Truck.

Positive Impact on Services:

Reduction in cost of lease monthly lease payments.

Negative Impact on Services:

Paying more for truck than total worth by continuing lease payments.

Fund/Account 401-4120-536-6400

Status On-going

Project Timeline

Design: N/A

Construction: N/A

Completion: N/A

Department Public Works - Utilities

Contact Person Jammie Tackett

Spent-to-Date -



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Public Utilities Fund	25,000	25,000			
Totals	25,000	25,000	-	-	-

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Purchase	25,000	25,000			
Totals	25,000	25,000	-	-	-

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Maintenance	250	250	500	500	500
Totals	250	250	500	500	500

Lift Station Assessment

Project #PU26XXX

Description:

Conduct a comprehensive condition assessment of all municipal wastewater lift stations to evaluate the structural, mechanical, electrical, and operational integrity of each facility. The assessment will include inspection of pumps, valves, piping, wet wells, electrical systems, controls, backup power, telemetry/SCADA components, and site conditions. The resulting report will prioritize maintenance, rehabilitation, replacement, and capital improvement needs, providing the City with a long-term strategic plan for improving reliability, reducing emergency repairs, and extending the useful life of critical wastewater infrastructure.

Positive Impact on Services:

Completing a comprehensive lift station assessment will provide the City with a clear understanding of the condition of its wastewater infrastructure, allowing staff to proactively plan maintenance, rehabilitation, and replacement projects based on actual asset conditions. This assessment will improve system reliability, reduce the likelihood of emergency failures and sanitary sewer overflows, support regulatory compliance, and strengthen future grant and funding applications by documenting critical infrastructure needs.

Negative Impact on Services:

Without a comprehensive assessment, the City will continue to rely primarily on reactive maintenance, increasing the risk of unexpected equipment failures, costly emergency repairs, service interruptions, and potential environmental violations. The lack of current asset condition data will make it more difficult to prioritize capital improvements, potentially leading to accelerated infrastructure deterioration, higher long-term costs, and reduced eligibility for competitive infrastructure funding opportunities.

Fund/Account 401-4120-536-6332

Status New

Project Timeline

Design: N/A

Construction: N/A

Completion: N/A

Department Public Works - Utilities

Contact Person Jammie Tackett

Spent-to-Date -



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Public Utilities Fund	50,000				
Totals:	50,000	-	-	-	-

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Purchase	50,000				
Totals:	50,000	-	-	-	-

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Maintenance		500	500	500	5,000
Totals:	-	500	500	500	5,000

AIR-VAC RECONSTRUCTION LONGDALE

Project #PU26XXX

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 401-4120-536-6333

Status New

Project Timeline

Design: FY 26

Construction: FY 27

Completion: FY 28

Department Public Works - Utilities

Contact Person Jammie Tackett

Spent-to-Date -



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Public Utilities Fund	125,000	1,950,000	200,000		
Totals	125,000	1,950,000	200,000	-	-

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Design	125,000				
Construction		1,950,000	200,000		
Totals	125,000	1,950,000	200,000	-	-

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Maintenance			1,500	3,000	3,000
Totals	-	-	1,500	3,000	3,000

GALVANIZED WATER LINE REPLACEMENT

Project #PU26XXX

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 penalty's from EPA and DEP.

Fund/Account 401-4120-536-6334

Status Ongoing

Project Timeline

Design: FY 26

Construction: FY 27

Completion: FY 30

Department Public Works - Utilities

Contact Person Jammie Tackett

Spent-to-Date -



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Public Utilities Fund	200,000	150,000	125,000	125,000	175,000
Totals	200,000	150,000	125,000	125,000	175,000

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Design	25,000	25,000	25,000	25,000	25,000
Construction	175,000	125,000	100,000	100,000	150,000
Totals	200,000	150,000	125,000	125,000	175,000

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Maintenance	500	500	500	500	500
Totals	500	500	500	500	500

UPGRADE OF TELEMETRY SYSTEM

Project #PU27XXQ

Description:

This project will upgrade the City's telemetry system to improve communication, monitoring, and control between the water treatment plants, lift stations, and AirVac stations. The upgraded system will provide more reliable real-time data, enhance operational efficiency, improve alarm notifications, and increase system reliability. These improvements will help staff respond more quickly to system issues, reduce downtime, and support the continued delivery of safe and reliable water and wastewater services.

Positive Impact on Services:

Improves system reliability and communication, allows for faster response to alarms and equipment failures, reduces service interruptions, and increases the efficiency of utility operations.

Negative Impact on Services:

An aging telemetry system increases the risk of communication failures, delayed response to equipment malfunctions, potential service disruptions, and higher maintenance costs. Continued reliance on outdated technology may also affect the City's ability to efficiently monitor and operate critical water and wastewater infrastructure.

Fund/Account 401-4120-536-63XX

Status New

Project Timeline

Design: 27

Construction: N/A

Completion: N/A

Department Public Works - Utilities

Contact Person Jammie Tackett

Spent-to-Date -



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Public Utilities Fund	125,000	125,000	50,000	50,000	50,000
Totals	125,000	125,000	50,000	50,000	50,000

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Construction	125,000	125,000	50,000	50,000	50,000
Totals	125,000	125,000	50,000	50,000	50,000

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Maintenance	5,000	5,000	5,000	5,000	5,000
Totals	5,000	5,000	5,000	5,000	5,000

WATER PLANT TANKS - CLEAN AND REMOVE SEDIMENT

Project #PU27XXX

Description:

This project includes cleaning and removing accumulated sediment from the City's water treatment plant storage tanks. Routine cleaning helps maintain water quality, preserve storage capacity, extend the life of the tanks, and ensure the facilities continue to operate efficiently and in compliance with regulatory standards.

Positive Impact on Services:

Improves water quality, maintains storage capacity, extends the service life of the tanks, reduces maintenance issues, and supports the reliable delivery of safe drinking water to customers.

Negative Impact on Services:

Sediment buildup can reduce storage capacity, impact water quality, increase maintenance needs, accelerate deterioration of the tanks, and increase the risk of operational issues or regulatory compliance concerns.

Fund/Account 401-4120-536-63XX

Status New

Project Timeline

Design: FY 27

Construction: FY 27

Completion: FY 27

Department Public Works - Utilities

Contact Person Jammie Tackett

Spent-to-Date -



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Public Utilities Fund	100,000				100,000
Totals:	100,000	-	-	-	100,000

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Construction	100,000				100,000
Totals:	100,000	-	-	-	100,000

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Maintenance					
Totals:	-	-	-	-	-

AMI METER INSTALLATION

Project #PU27XXX

Description:

This project will replace remaining water meters with an Advanced Metering Infrastructure (AMI) system that provides automated, real-time water usage data. The AMI system will improve meter reading accuracy, enhance customer service, detect leaks more quickly, reduce manual labor, and provide better data for managing the City's water distribution system.

Positive Impact on Services:

Improves billing accuracy, enhances customer access to water usage information, enables early leak detection, reduces water loss, increases operational efficiency, and provides more reliable data for system management and planning.

Negative Impact on Services:

Continuing to rely on aging or manually read meters may result in inaccurate readings, delayed leak detection, increased water loss, higher operating costs, reduced efficiency, and decreased customer service.

Fund/Account 401-4120-536-6301

Status On-going

Project Timeline

Design: FY 27

Construction: FY 27

Completion: FY 27

Department Public Works - Utilities

Contact Person Jammie Tackett

Spent-to-Date -



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Public Utilities Fund	50,000				
Totals	50,000	-	-	-	-

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Construction	50,000				
Totals	50,000	-	-	-	-

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Maintenance					
Totals	-	-	-	-	-

COLUMBUS HARBOUR LIFT STATION NO. 28 PANEL UPGRADE

Project #PU27XXX

Description:

This project will upgrade the Columbus Harbour Lift Station to improve the reliability, capacity, and efficiency of the City's wastewater collection system. Improvements includes electrical panel replacement and other critical infrastructure to ensure the lift station continues to operate safely and reliably while meeting current and future service demands.

Positive Impact on Services:

Improves the reliability and efficiency of wastewater service, reduces the risk of equipment failures and sanitary sewer overflows, lowers maintenance costs, and extends the useful life of the lift station.

Negative Impact on Services:

Aging equipment increases the risk of mechanical failures, service interruptions, emergency repairs, sanitary sewer overflows, and higher maintenance costs. Delaying the upgrade could also reduce the lift station's ability to meet future operational demands and regulatory requirements.

Fund/Account 401-4120-536-6316

Status New

Project Timeline

Design: FY 27

Construction: FY 27

Completion: FY 27

Department Public Works - Utilities

Contact Person Jammie Tackett

Spent-to-Date -



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Public Utilities Fund	75,000				
Totals	75,000	-	-	-	-

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Construction	75,000				
Totals	75,000	-	-	-	-

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Maintenance	500	1,000	1,000	1,000	1,000
Totals	500	1,000	1,000	1,000	1,000

LONGWOOD LAKES LIFT STATION NO. 3 REHABILITATION

Project #PU27XXX

Description:

This project will rehabilitate Lift Station No. 3 at Longwood Lakes by replacing or upgrading aging mechanical, electrical, and structural components to improve the reliability and performance of the wastewater collection system. The rehabilitation will extend the useful life of the facility, improve operational efficiency, and help ensure continued compliance with regulatory requirements.

Positive Impact on Services:

Improves the reliability and efficiency of wastewater service, reduces the risk of equipment failures and sanitary sewer overflows, lowers maintenance costs, and extends the useful life of the lift station.

Negative Impact on Services:

Failure to rehabilitate the lift station could result in increased equipment failures, emergency repairs, service interruptions, sanitary sewer overflows, higher operating and maintenance costs, and an increased risk of regulatory compliance issues.

Fund/Account 401-4120-536-6316

Status New

Project Timeline

Design: FY 27

Construction: FY 27

Completion: FY 27

Department Public Works - Utilities

Contact Person Jammie Tackett

Spent-to-Date -



Financial Information					
Funding Sources					
Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Public Utilities Fund	150,000				
Totals:	150,000	-	-	-	-
Expenditures/Expenses					
Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Construction	150,000				
Totals:	150,000	-	-	-	-
Operational Impact: Expenditures/Expenses					
Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Maintenance	500	1,000	1,000	1,000	1,000
Totals:	500	1,000	1,000	1,000	1,000

MCDONALD'S LIFT STATION NO. 13 PANEL REPLACEMENT

Project #PU27XXX

Description:

This project will replace the aging electrical control panel at McDonald's Lift Station No. 3 to improve the reliability, safety, and operation of the wastewater collection system. The new control panel will provide updated electrical components, improved system monitoring, and enhanced compatibility with the City's telemetry and control systems.

Positive Impact on Services:

Improves the reliability and safety of lift station operations, reduces the risk of electrical failures, enhances system monitoring, minimizes service interruptions, and helps ensure continued wastewater service.

Negative Impact on Services:

An aging control panel increases the risk of electrical failures, equipment downtime, emergency repairs, and service interruptions. Delaying replacement could also increase maintenance costs and the potential for sanitary sewer overflows due to equipment malfunctions.

Fund/Account 401-4120-536-6316

Status New

Project Timeline

Design: FY 27

Construction: FY 27

Completion: FY 27

Department Public Works - Utilities

Contact Person Jammie Tackett

Spent-to-Date -



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Public Utilities Fund	50,000				

Totals 50,000 - - - -

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Construction	50,000				

Totals 50,000 - - - -

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Maintenance	500	1,000	1,000	1,000	1,000

Totals 500 1,000 1,000 1,000 1,000

PINE AVENUE (A) LIFT STATION NO. 21 REHABILITATION

Project #PU27XXX

Description:

This project will rehabilitate Pine Avenue (A) Lift Station No. 21 by replacing or upgrading aging mechanical, electrical, and structural components to improve the reliability and efficiency of the wastewater collection system. The rehabilitation will extend the useful life of the lift station, reduce maintenance needs, and ensure the facility continues to operate safely and effectively.

Positive Impact on Services:

Improves the reliability and efficiency of wastewater service, reduces the risk of equipment failures and sanitary sewer overflows, lowers maintenance costs, extends the life of the lift station, and supports dependable service for customers.

Negative Impact on Services:

Delaying rehabilitation could result in increased equipment failures, emergency repairs, service interruptions, sanitary sewer overflows, higher maintenance costs, and a greater risk of regulatory compliance issues due to aging infrastructure.

Fund/Account 401-4120-536-6316

Status New

Project Timeline

Design: FY 27

Construction: FY 27

Completion: FY 27

Department Public Works - Utilities

Contact Person Jammie Tackett

Spent-to-Date -



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Public Utilities Fund	55,000				
Totals	55,000	-	-	-	-

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Construction	55,000				
Totals	55,000	-	-	-	-

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Maintenance	500	1,000	1,000	1,000	1,000
Totals	500	1,000	1,000	1,000	1,000

AIR RELEASE VALVE REPLACEMENT PROJECT

Project #PU27XXX

Description:

This project will replace aging and deteriorated air release valves throughout the City's water distribution system. Air release valves are essential for removing trapped air from water mains, maintaining proper system pressure, improving water flow, and protecting pipelines from damage caused by air buildup and pressure surges.

Positive Impact on Services:

Improves the reliability and efficiency of the water distribution system, maintains proper water pressure, reduces the risk of pipeline damage, improves water flow, and lowers long-term maintenance costs.

Negative Impact on Services:

Failing to replace aging air release valves can lead to trapped air in the water mains, reduced system efficiency, pressure fluctuations, increased stress on pipelines, higher maintenance costs, and a greater risk of water main breaks and service interruptions.

Fund/Account 401-4120-536-63XX

Status New

Project Timeline

Design: N/A

Construction: N/A

Completion: N/A

Department Public Works - Utilities

Contact Person Jammie Tackett

Spent-to-Date -



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Public Utilities Fund	17,500	17,500	18,000	18,000	19,000
Totals:	17,500	17,500	18,000	18,000	19,000

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Purchase	17,500	17,500	18,000	18,000	19,000
Totals:	17,500	17,500	18,000	18,000	19,000

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Maintenance	500	500	500	500	500
Totals:	500	500	500	500	500

UTILITY LINE CLEANING SYSTEMS WITH CAMERA

Project #PU27XXX

Description:

This capital equipment purchase will provide the Utilities Division with a portable indoor and outdoor line cleaning system equipped with a high-resolution inspection camera. The system will allow staff to inspect, clean, and document the condition of sewer and stormwater lines, service laterals, cleanouts, and other utility infrastructure. Having this equipment in-house will improve preventative maintenance efforts, assist in identifying blockages and structural defects, reduce reliance on outside contractors, and support faster response to customer service requests and emergency situations.

Positive Impact on Services:

Provides the ability to proactively inspect and clean utility lines, identify issues before they become major failures, reduce emergency repairs, improve response times, minimize service disruptions, lower contractor costs, and extend the life of the City's utility infrastructure.

Negative Impact on Services:

Without this equipment, the City will continue to rely on outside contractors for routine inspections and line cleaning, resulting in higher costs, longer response times, delayed maintenance, and an increased risk of undetected blockages, sewer backups, infrastructure failures, and service interruptions.

Fund/Account 401-4120-536-6400

Status New

Project Timeline

Design: N/A

Construction: N/A

Completion: N/A

Department Public Works - Utilities

Contact Person Jammie Tackett

Spent-to-Date -



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Public Utilities Fund	13,000				
Totals	13,000	-	-	-	-

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Purchase	13,000				
Totals	13,000	-	-	-	-

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Maintenance		100	100	100	100
Totals	-	100	100	100	100

WATER SERVICE LINE R&R

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 Ongoing

Project Timeline

Design: N/A

Construction: N/A

Completion: N/A

Department Public Utilities - R&R

Contact Person Jammie Tackett

Spent-to-Date -



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Renewal & Replacement Fund	240,000	150,000	165,000	175,000	175,000
Totals	240,000	150,000	165,000	175,000	175,000

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Construction	240,000	150,000	165,000	175,000	175,000
Totals	240,000	150,000	165,000	175,000	175,000

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
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 27

Construction: FY 28

Completion: FY 29

Department Public Utilities - R&R

Contact Person Jammie Tackett

Spent-to-Date 61,269



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Renewal & Replacement Fund	110,000	600,000	750,000	150,000	600,000
Totals	110,000	600,000	750,000	150,000	600,000

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Construction		600,000	750,000		600,000
Design	140,359	-		150,000	
Totals	140,359	600,000	750,000	150,000	600,000

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Totals	-	-	-	-	-

SANITARY SEWER I & I REHABILITATION

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 Jammie Tackett

Spent-to-Date



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Renewal & Replacement Fund	25,000	25,000	27,500	27,500	27,500
Totals	25,000	25,000	27,500	27,500	27,500

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Construction	25,000	25,000	27,500	27,500	27,500
Totals	25,000	25,000	27,500	27,500	27,500

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Totals	-	-	-	-	-

WATER PLANT R&R

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 2027	FY 2028	FY 2029	FY 2030	FY 2031
Renewal & Replacement Fund	40,000	40,000	40,000	25,000	25,000
Totals	40,000	40,000	40,000	25,000	25,000

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Maintenance and Repair Costs	40,000	40,000	40,000	25,000	25,000
Totals	40,000	40,000	40,000	25,000	25,000

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Totals	-	-	-	-	-

LIFT STATION EMERGENCY PUMP REPLACEMENT

Project #RR21104

Description:

This project includes the replacement of backup emergency Atlas 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 Jammie Tackett

Spent-to-Date -



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Renewal & Replacement Fund	70,000			80,000	80,000
Totals	70,000	-	-	80,000	80,000

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Purchase of Pump	70,000			80,000	80,000
Totals	70,000	-	-	80,000	80,000

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
		2,000	2,500	3,000	3,000
Totals	-	2,000	2,500	3,000	3,000

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 402-4120-536-6320

Status On-going

Project Timeline

Design: N/A

Construction: N/A

Completion: N/A

Department Public Utilities - R&R

Contact Person Jammie Tackett

Spent-to-Date -



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Renewal & Replacement Fund	40,000	42,500	42,500	45,000	45,000
Totals	40,000	42,500	42,500	45,000	45,000

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Rehabilitation Process	40,000	42,500	42,500	45,000	45,000
Totals	40,000	42,500	42,500	45,000	45,000

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Totals	-	-	-	-	-

VALVE MAINTENANCE PROGRAM

Project #RR27XXX

Description:

The Valve Maintenance and Replacement Program is a proactive initiative to inspect, maintain, repair, and replace aging or non-functional valves throughout the water distribution system. This program is designed to improve system reliability, enhance operational efficiency, support emergency response, and extend the useful life of critical infrastructure. By addressing valve issues before failures occur, the program helps reduce service disruptions, maintain water quality, and ensure regulatory compliance.

Positive Impact on Services:

This project enhances the utility's ability to isolate water main breaks and conduct emergency repairs, minimizing the number of affected customers during outages. By addressing leaking or inoperable valves, the program reduces water loss and contributes to more efficient system operations. Over time, the program extends the service life of system assets and reduces long-term maintenance costs.

Negative Impact on Services:

Failure to replace aging or malfunctioning valves can lead to unexpected water service interruptions, sometimes affecting large numbers of customers. Inoperable valves make it difficult to isolate leaks or main breaks, which can prolong outages and increase the risk of water loss.

Fund/Account 402-4120-536-63XX

Status Ongoing

Project Timeline

Design: N/A

Construction: N/A

Completion: N/A

Department Public Utilities - R&R

Contact Person Jammie Tackett

Spent-to-Date -



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Renewal & Replacement Fund	80,000	80,000	85,000	85,000	85,000
Totals	80,000	80,000	85,000	85,000	85,000

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Purchase and installation	80,000	80,000	85,000	85,000	85,000
Totals	80,000	80,000	85,000	85,000	85,000

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Totals	-	-	-	-	-

MASTER PLAN PROJECT UPDATE PLAN

Project #SW23104

Description:

Updating of the existing stormwater master plan to address changes from development that have occurred since the 2021 update. The update will include new modeling to refine base flood elevations within the city to assist residents with reduce flood insurance rates. Final product to be submitted to FEMA for updating of the Longwood flood map.

Positive Impact on Services:

Reduce the cost or overall need for flood insurance to residents and business' as well as assist with identifying and managing flood plain impacts during development.

Negative Impact on Services:

Residents paying higher cost for flood insurance or paying for flood insurance that may not be required. Conversely, there are some residents or business that may have to get flood insurance that historically have not had to have it.

Fund/Account 406-3520-541-6313

Status Carryforward

Project Timeline

Design: N/A

Construction: N/A

Completion: 25-26

Department Public Works Stormwater

Contact Person Shad Smith, P.E.

Spent-to-Date \$0



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Stormwater Fund	50,000		100,000		
Totals	50,000	-	100,000	-	-

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Design and Modeling	50,000		100,000		
Totals	50,000	-	100,000	-	-

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Totals	-	-	-	-	-

PIPE LINING

Project #SW23105

Description:

Annual pipe lining based upon critical Need. Current plan for 2027 is to line a section of pipe between Little Lake Searcy and Lake Searcy.

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 Matt Hockenberry

Spent-to-Date



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Stormwater Fund	200,000	175,000	125,000	125,000	150,000
Totals	200,000	175,000	125,000	125,000	150,000

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Construction	200,000	175,000	125,000	125,000	150,000
Totals	200,000	175,000	125,000	125,000	150,000

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Totals	-	-	-	-	-

DRAINAGE INLET REPAIRS

Project #SW27XXX

Description:

Annual repair and replacement of stormwater drainage inlets based on condition assessments and identified critical infrastructure needs to maintain system functionality, improve drainage performance, and reduce the risk of localized flooding.

Positive Impact on Services:

Rehabilitating deteriorated or failed inlets will enhance stormwater collection and conveyance, reduce localized flooding, improve roadway safety during storm events, and protect public and private property from water-related damage.

Negative Impact on Services:

Deficient inlets may contribute to roadway ponding, public safety hazards, property damage, and accelerated degradation of adjacent stormwater facilities. Delaying necessary improvements may also lead to more costly emergency repairs.

Fund/Account 406-3520-541-63XX

Status Ongoing

Project Timeline

Design: N/A

Construction: Annually

Completion: N/A

Department Public Works

Contact Person Matt Hockenberry

Spent-to-Date -



Financial Information

Funding Sources

Funding Type	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Stormwater Fund	50,000	100,000	100,000	100,000	100,000
Totals	50,000	100,000	100,000	100,000	100,000

Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Construction	50,000	100,000	100,000	100,000	100,000
Totals	50,000	100,000	100,000	100,000	100,000

Operational Impact: Expenditures/Expenses

Activity	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Totals	-	-	-	-	-

Long-Term Debt Policy

Debt Issuance

The City is permitted to issue certain debt obligations such as capital leases, loans, and notes payable by the conditions and requirements of applicable federal laws, including, but not limited to Section 6.10 of the City Code.

The City may incur debt in an amount of up to \$3,000,000.00 for a capital improvement project or the acquisition of a real estate interest or other assets upon approval by the City Commission with at least three (3) City Commissioners voting in favor.

The City may incur debt for \$3,000,000.01 and up to and including \$6,000,000.00 for a capital improvement project or the acquisition of a real estate interest or other assets upon approval by the City Commission with at least four (4) City Commissioners voting in favor.

The City may incur debt in an amount exceeding \$6,000,000.00 for a capital improvement project or the acquisition of a real estate interest 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 at a duly held referendum.

The City had no general obligation or revenue bond debt outstanding.

Capital Improvement Notes

The City issued a Capital Improvement Revenue Note, Series 2017 for \$4,000,000 with an interest 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 are \$1,960,295. For the 2026-27 fiscal year, the principal and interest payments are \$327,096. In the event of default, the noteholder may declare all principal and interest is due and immediately payable.

The annual debt services requirement to maturity for the Capital Improvement Revenue Note, Series 2017 as of September 30, 2026 is as follows:

FY	Principal	Interest	Total
2027	276,907	50,189	327,096
2028	284,712	42,384	327,096
2029	292,643	34,453	327,096
2030-32	926,366	52,642	979,008
Total	1,780,627	179,668	1,960,295

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 for 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 are \$459,436. Principal and interest for the 2026-27 fiscal year are \$229,718. In the event of default, the noteholder may declare all principal and interest is due and immediately payable.

The annual debt services requirement to maturity for the Capital Improvement Revenue Note, Series 2017B as of September 30, 2026 is as follows:

FY	Principal	Interest	Total
2027	218,544	11,174	229,718
2028	224,061	5,657	229,718
Total	442,605	16,831	459,436

State Revolving Fund

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 for total funding of \$4,071,303. The loan period is for 20 years with an interest rate of .91 percent. The note 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 series are \$2,624,854. Principal and interest payments for the 2026-27 fiscal year are \$228,248.

The annual debt services requirement to maturity for the Clean Water State Revolving Fund Loan agreement WW590500 as of September 30, 2026 is as follows:

FY	Principal	Interest	Total
2027	206,086	22,162	228,248
2028	207,966	20,283	228,248
2029	209,862	18,386	228,248
2030-38	1,862,901	77,209	1,940,110
Total	2,486,815	138,040	2,624,854

In 2018, the City executed the Clean Water State Revolving Fund Loan agreement WW590510 for the South Longwood Septic Tank Abatement Phase II project, and Lake Ruth and Springwood Septic Tank Abatement project. This agreement provides for total funding of \$3,356,346. The loan period is for 20 years with an interest rate of .83 percent to 1.17 percent. The note is secured by gross revenues from the water and sewer systems net of operations and maintenance costs. The principal and interest remaining amount to be paid on this series is \$2,234,018. Principal and interest payments for the 2026-27 fiscal year are \$165,483.

The annual debt services requirement to maturity for the Clean Water State Revolving Fund Loan agreement WW590510 as of September 30, 2026 is as follows:

FY	Principal	Interest	Total
2027	147,440	18,043	165,483
2028	148,674	16,808	165,483
2029	150,029	15,454	165,483
2030-39	1,656,446	81,123	1,737,569
Total	2,102,589	131,428	2,234,018

In 2019, the City executed the Clean Water State Revolving Fund Loan agreement WW590520 for the Longwood Septic Tank Abatement Transmission Main. This agreement provides for total funding of

\$2,198,461. The loan period is for 20 years with an interest rate of 1.25 percent. The total principal and interest remaining amount to be paid on this series is \$1,538,933. Principal and interest for the 2026-27 fiscal year are \$109,924. The note is secured by gross revenues from the water and sewer systems net of operations and maintenance costs.

The annual debt services requirement to maturity for the Clean Water State Revolving Fund Loan agreement WW590520 as of September 30, 2026 is as follows:

FY	Principal	Interest	Total
2027	86,586	23,338	109,924
2028	86,586	23,338	109,924
2029	86,586	23,338	109,924
2030-40	953,827	255,335	1,209,162
Total	1,213,585	325,348	1,538,933

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 for total funding of \$1,245,720. The loan period is for 20 years with an interest rate of .91 percent. The total principal and interest remaining amount to be paid on this series is \$866,581. Principal and interest amount for the 2026-27 fiscal year is \$61,899. The note is secured by gross revenues from the water and sewer systems net of operations and maintenance costs.

The annual debt services requirement to maturity for the Clean Water State Revolving Fund Loan agreement WW590530 as of September 30, 2026 is as follows:

FY	Principal	Interest	Total
2027	54,634	7,264	61,899
2028	55,132	6,766	61,899
2029	55,635	6,263	61,899
2030-40	646,519	34,366	680,885
Total	811,921	54,660	866,581

In 2020, the City executed the Clean Water State Revolving Fund Loan agreement WW590540 for the Longwood Collection System Expansion Project. This agreement provides for total funding of \$2,138,781. The loan period is for 20 years with an interest rate of .40 percent. 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 amount to be paid on this series is \$1,691,107. Principal and interest for the 2026-27 fiscal year are \$105,694.

The annual debt services requirement to maturity for the Clean Water State Revolving Fund Loan agreement WW590540 as of September 30, 2026 is as follows:

FY	Principal	Interest	Total
2027	105,030	664	105,694
2028	105,072	622	105,694
2029	105,115	580	105,694
2030-42	1,370,321	3,703	1,374,024
Total	1,685,539	5,568	1,691,107

In 2025, the City executed the Water Pollution Control State Revolving Fund Loan agreement WW590550 for the Longwood Collection System Expansion Project. This agreement provides for total funding of \$4,452,708. The loan period is for 20 years with an interest rate of .52 percent. 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 amount to be paid on this series is \$4,548,527. Principal and interest for the 2026-27 fiscal year are \$239,396.

The annual debt services requirement to maturity for the Water Pollution Control State Revolving Fund Loan agreement WW590550 as of September 30, 2026 is as follows:

FY	Principal	Interest	Total
2027	217,184	22,212	239,396
2028	218,315	21,081	239,396
2029	219,452	19,944	239,396
2030-45	3,670,751	159,588	3,830,338
Total	4,325,703	222,824	4,548,527

Long-Term Debt Analysis

	Beginning Balance 10/1/2025	FY2026 Additions	FY2026 Reductions	Ending Balance 9/30/2026	Due in FY2027
Governmental Activities					
<u>Notes Payable - Direct Borrowing</u>					
Note Series 2016 - Capital Imp	114,738	-	(114,738)	-	-
Note Series 2017 - Reiter Park Loan	2,107,723	-	(327,096)	1,780,627	327,096
Note Series 2017B	689,154	-	(229,718)	459,436	229,718
Subtotal Governmental Activities	2,911,615	-	(671,552)	2,240,063	556,814
Business Type Activities					
<u>Note Payable - Direct Borrowing</u>					
Note Series 2017B	15,576	-	(5,193)	10,383	5,193
<u>SRF Loans</u>					
SRF 590500	2,853,103	-	(228,248)	2,624,854	228,248
SRF 590510	2,399,500	-	(165,483)	2,234,018	165,483
SRF 590520	1,648,847	-	(109,924)	1,538,923	109,924
SRF 590530	928,480	-	(61,899)	866,581	61,899
SRF 590540	1,796,801	-	(105,694)	1,691,107	105,694
SRF 590550	4,787,993	-	(239,396)	4,548,597	239,396
Subtotal Business-Type Activities	14,430,300	-	(915,837)	13,514,463	915,837
Total Debt Service Citywide	17,341,915	-	(1,587,388)	15,754,527	1,472,650

Human Resources Overview

The City of Longwood recognizes that employees are critical to the success of the City's mission and goals. The City must retain and attract successful, professional, and results-oriented staff. The City strives to make our total compensation and rewards package competitive, within its ability to pay, driven by comparable market salaries, a well-rounded benefits package.

The City's compensation and benefits programs are critical tools in the employment relationship, which includes; challenging and rewarding work, growth and professional development, and being part of the success of the City's mission of delivering service excellence by being committed to *"foster citizen trust by practicing open, accountable and responsive government."*

Performance Evaluation System

The City of Longwood is committed to encouraging a culture of excellence by creating a highly productive and accountable workforce. The City's Job Performance Management process is an opportunity for managers to partner with employees to establish goals that align with professional development and the overall success of the City. During this process, managers and employees establish goals and manage performance through frequent and ongoing reviews and feedback to ensure expectations are clear and objectives are on track.

The Job Performance Management instruments are designed to:

- Assist in identifying competencies;
- Establish Specific, Measurable, Achievable, Relevant, and Time-bound (SMART) goals;
- Identify accountabilities, deliverables, and performance objectives that align with each employee's job responsibilities;
- Set forth the City's expectations for performance management and development;
- Promptly identify and address performance deficiencies through performance assessments, continuous feedback, individualized development plans, and individualized performance improvement plans;
- Recognize and reward outstanding performance accomplishments; and
- Initiate ongoing coaching, counseling, and feedback, encouraging professional development and recognizing contributions that assist in achieving organizational goals.

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 2027 Full-Time	FY 2027 Part-Time	FY 2027 FTE's
City Clerk's Office			
City Clerk	1	0	1
Records Coordinator	1	0	1
Administrative Assistant	1	0	1
		Subtotal	3
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
Community & Media Relations Manager	1	0	1
		Subtotal	3
Financial Services			
Financial Services Director	1	0	1
Operations & Budget Manager	1	0	1
Accountant I	1	0	1
Finance/Grants Coordinator	1	0	1
Accounting Coordinator	1	0	1
Purchasing Manager	1	0	1
Purchasing Coordinator	1	0	1
Utility Billing Manager	1	0	1
Senior Customer Service Representative	1	0	1
Customer Service Rep/Field Service	2	0	2
		Subtotal	11

Department	Full-Time	Part-Time	FTE's
Information Technology			
Information Technology Director	1	0	1
Information Technology Analyst	1	0	1
		Subtotal	<u>2</u>
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
Police Department Coordinator	1	0	1
Police Records Specialist	2	0	2
Police Administrative Manager	1	0	1
		Subtotal	<u>50</u>
Fire Department			
Fire Chief	1	0	1
Deputy Fire Chief	1	0	1
Fire Battalion Chief	3	0	3
Training Fire Chief	1	0	1
Fire Marshal	1	0	1
Fire Inspector Part-Time	0	1	0.5
Fire Lieutenant	6	0	6
Firefighter	30	0	30
Fire Department Coordinator	1	0	1
		Subtotal	<u>44.5</u>
Community Development			
Community Development Director	1	0	1
Economic Development Manager	1	0	1

Department	FY 2027 Full-Time	FY 2027 Part-Time	FY 2027 FTE's
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	<u>12</u>
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	<u>13</u>
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	4	0	4
PW Maintenance Specialist II	3	0	3
PW Maintenance Specialist III	2	0	2

Department	FY 2027 Full-Time	FY 2027 Part-Time	FY 2027 FTE's
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
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
Facilities Maintenance Manager	1	0	1
Facilities Construction Maintenance	1	0	1
		Subtotal	35
Total FY 2027 FTE's			176.5

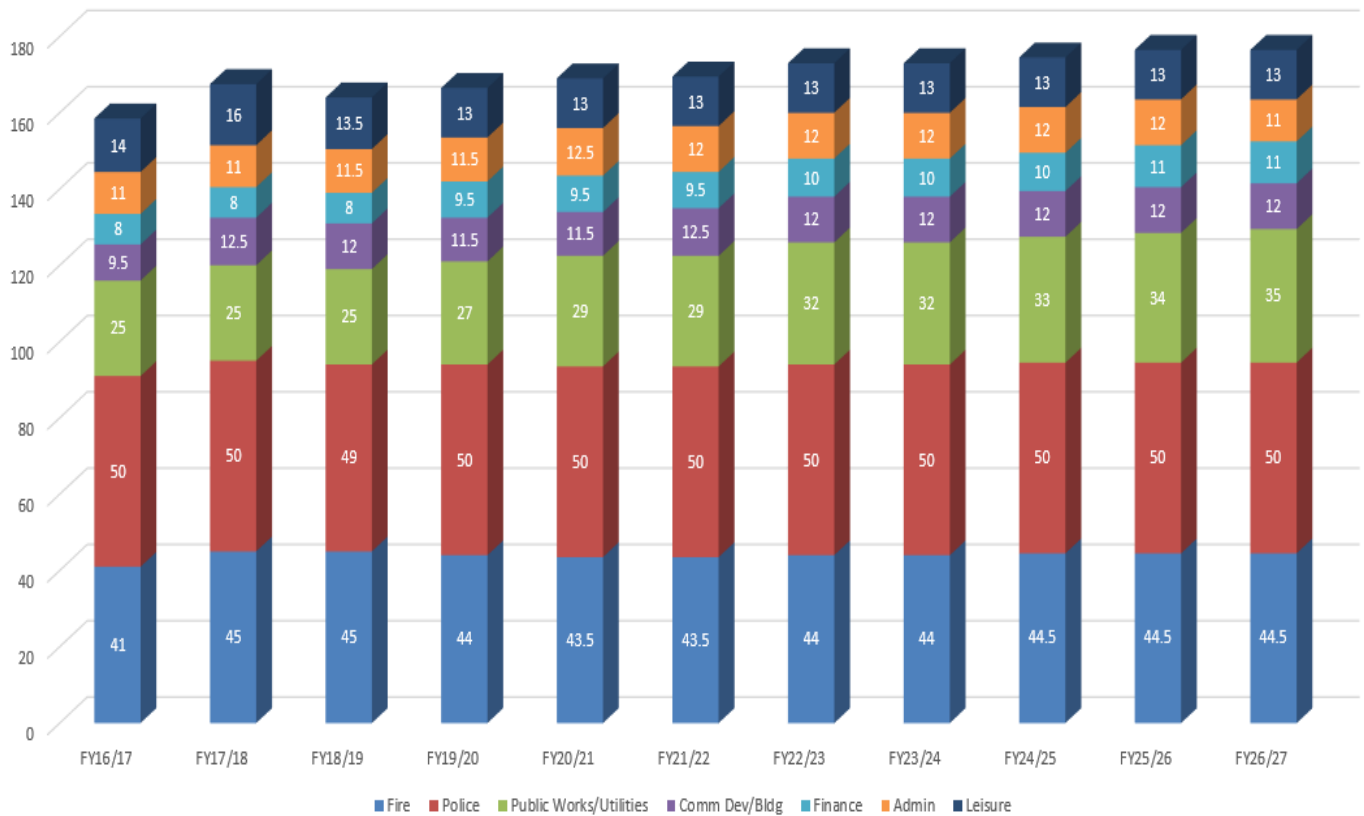
- * Unfunded
- 1 Park Service Specialist III
- 1 Police Lieutenant (only 1 position unfunded)

Position Comparison by Fund

Fund	FY 2025 FT Positions	FY 2026 FT Positions	FY 2027 FT Positions	Change
General Fund				
City Manager's Office	4.00	3.00	3.00	-
City Clerk's Office	2.00	3.00	3.00	-
General Services	1.00	1.00	-	(1.00)
Human Resources	3.00	3.00	3.00	-
Financial Services	5.00	5.00	5.00	-
Purchasing	1.00	2.00	2.00	-
Information Technology	2.00	2.00	2.00	-
Police Department	50.00	50.00	50.00	-
Fire Department	44.50	44.50	44.50	-
Community Development	7.00	7.00	7.00	-
Leisure Services Department	13.00	13.00	13.00	-
Public Works - Streets	14.50	14.50	13.00	(1.50)
Public Works - Facilities Maintenance	-	-	2.00	2.00
Total Positions for General Fund	147.00	148.00	147.50	(0.50)
Building Inspections Fund				
Building Inspection	5.00	5.00	5.00	-
Total Positions for Building Fund	5.00	5.00	5.00	-
Public Utilities Fund				
Utility Billing	4.00	4.00	4.00	-
Public Works - Utilities	18.50	19.50	20.00	0.50
Total Positions for Public Utilities Fund	22.50	23.50	24.00	0.50
GRAND TOTAL	174.50	176.50	176.50	-

Position History

Ten-Year History of Authorized Positions



Department	FY16/17	FY17/18	FY18/19	FY19/20	FY20/21	FY21/22	FY22/23	FY23/24	FY24/25	FY25/26	FY26/27
Fire	41	45	45	44	43.5	43.5	44	44	44.5	44.5	44.5
Police	50	50	49	50	50	50	50	50	50	50	50
Public Works/Utilities	25	25	25	27	29	29	32	32	33	34	35
Comm Dev/Bldg	9.5	12.5	12	11.5	11.5	12.5	12	12	12	12	12
Finance	8	8	8	9.5	9.5	9.5	10	10	10	11	11
Admin	11	11	11.5	11.5	12.5	12	12	12	12	12	11
Leisure	14	16	13.5	13	13	13	13	13	13	13	13
Total Positions	158.5	167.5	164	166.5	169	169.5	173	173	174.5	176.5	176.5

Grade Pay Plan

Non-Union

Title	Grade	Minimum	Maximum
Vacant	1	\$32,692.86	\$53,348.91
Event Attendant Part-time Park Attendant Part-time	2	\$16,668.49	\$27,200.00
Permit Clerk Administrative Assistant Customer/Field Service Representative	3	\$36,003.86	\$58,751.86
Vacant	4	\$38,884.16	\$63,452.01
Senior Administrative Assistant Economic Development Coordinator Police Evidence Custodian Police Records Specialist Senior Customer Service Representative	5	\$41,994.90	\$68,528.17
Code Compliance Officer Facilities Construction Maintenance Admin. Asst./Community Building Coord.	6	\$45,354.49	\$74,010.42
Accounting Coordinator Purchasing Coordinator	7	\$48,982.85	\$79,931.25

Title	Grade	Minimum	Maximum
Payroll/HR Coordinator	8	\$52,901.48	\$86,325.76
Fire Department Coordinator			
Police Department Coordinator			
Records Coordinator			
Building Inspector	9	\$57,133.59	\$93,231.82
Building Inspector/Plans Examiner			
Executive Assistant to City Manager			
Finance/Grants Coordinator			
Accountant I			
Planner			
Fire Inspector Part Time		\$28,566.80	\$46,615.91
GIS Analyst	10	\$61,704.28	\$100,690.36
Project Manager			
Community & Media Relations Manager			
Information Technology Analyst			
Police Administrative Manager			
Senior Planner			
PW Administrative Office Manager			
Recreation Manager			
Purchasing Manager	11	\$66,640.62	\$108,745.59
Utility Billing Manager			
HR Program Manager			
Facilities Maintenance Manager	12	\$71,971.87	\$117,445.24

Title	Grade	Minimum	Maximum
Economic Development Manager	13	\$77,729.62	\$126,840.86
Building Official Police Lieutenant Fire Battalion Chief Utilities Division Manager Fire Training Chief	14	\$83,947.99	\$136,988.12
Finance Operations & Budget Manager	15	\$90,663.83	\$147,947.17
Public Works Engineer Deputy Director of Public Works Deputy Fire Chief Deputy Police Chief	16	\$97,916.94	\$159,782.95
Leisure Services Director	17A	\$105,750.29	\$172,565.58
HR/Risk Management Director Information Technology Director Public Works Director/City Engineer	17B	\$112,506.37	\$183,590.30
Community Development Director Financial Services Director	17C	\$119,051.07	\$194,270.07
Fire Chief Police Chief	17D	\$141,240.69	\$230,479.57
Commission Appointed Positions:			
City Manager		\$162,062.11	Pay Established by City Commission
City Clerk		\$112,506.37	

Title	Grade	Minimum	Maximum
Parks Service Specialist I	1A	\$35,308.28	\$56,529.70
Public Works Maintenance Specialist I			
Utilities Maintenance Specialist I			
Parks Service Specialist II	2A	\$38,250.64	\$61,240.51
Public Works Maintenance Specialist II			
Utilities Maintenance Specialist II			
Parks Service Specialist III	3A	\$41,310.69	\$66,139.74
Utilities Maintenance Specialist III			
Public Works Maintenance Specialist III			
Water Plant Operator Trainee			
Fire Hydrant Technician			
Title	Grade	Minimum	Maximum
Lift Station Operator	4A	\$44,202.43	\$70,769.51
Utility Locator			
VACANT	5A	\$47,296.60	\$75,723.39
Backflow Program Coordinator	6A	\$50,020.06	\$80,083.74
Water Plant Operator	7A	\$53,734.80	\$86,031.13
Streets & Stormwater Supervisor	8A	\$57,375.96	\$91,860.75
Utilities Field Supervisor			
Park Services Supervisor			
Lead Water Plant Operator			

Police Department 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

*In Union Negotiations, FY25-26 Rates Shown

Fire Department IAFF

Position	Minimum	Maximum
Firefighter/EMT	\$52,275.00	\$87,690.00
Firefighter/Paramedic	\$65,535.00	\$101,281.03
Engineer	\$69,917.82	\$112,705.54
Engineer OIC	\$70,675.80	\$117,213.76
Lieutenant	\$71,878.13	\$120,232.50

GLOSSARY OF TERMS



This glossary provides definitions of various specialized terms used in this budget document that may not be familiar to all readers. Also provided are the meanings of specialized acronyms used.

Account: A classification of appropriations by expenditure account code.

Accrual Basis: Accounting basis whereby revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Ad Valorem Tax: A tax levied on the assessed value (net of any exemptions) of real personal property.

Adopted Budget: The financial plan of revenues and expenditures for a fiscal year as approved by the City Commissioners.

Annual Comprehensive Financial Report (ACFR): An annual report that presents the status of the City's financial situation during the past fiscal year. The report is organized by funds and contains two basic types of information: (1) a Statement of Net Assets that compares assets with liabilities and fund balance; and (2) a Statement of Activities that compares revenues and expenditures.

Appropriation: Legal authorization granted to make expenditures and to incur obligations for specific purposes. An allocated time is set in which appropriations can be expended. The City Commission is the authoritative appropriating body for the City of Longwood.

Approved Budget: The City Commissioner's Budget, is to be legally adopted before the beginning of the fiscal year, per state statutes.

Assessed Property Value: The value set upon property by the Seminole County Property Appraiser as a basis for levying ad valorem taxes.

Audit: An official inspection of the City's financial records performed by an independent certified public accountant.

Balanced Budget: A balanced budget means that recurring revenues equal recurring operating expenses.

Basis of Accounting: Timing of recognition for financial reporting purposes when the effects of transactions or events should be recognized in the City's financial statements.

Basis of Budgeting: Method used to determine when revenues and expenditures are recognized for budgetary purposes.

Beginning Fund Balance: Audited fund balance remaining from the previous fiscal year. These remaining funds are both unexpended appropriations and the previous year's reserves.

Budget: A financial plan for a specified period (fiscal year) that matches anticipated revenues with proposed expenditures.

Budget Amendment: A change to an adopted budget, which may increase or decrease a fund total. The City Commissioners must approve the change.

Budget Calendar: An annual schedule of key dates or milestones that the City follows in the preparation, adoption, and administration of the budget.

Budget Document: The compilation of the spending plans for the various funds, along with supporting schedules, tables, and charts, which in total, comprises the annual revenue and expenditure plan.

Budget Message: A written explanation by the City Manager that serves as an introduction to the budget. It provides the reader with a summary of the most important aspects of the budget, changes from previous fiscal years, and recommendations regarding the financial policy for this fiscal year.

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 that are used in operations and that have initial 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: These are charges for specific services provided to specific individuals and entities. These charges include water and solid waste services, building fees, and other such charges.

City Commission: The elected policy-setting body for the City.

Communication Device: The use of the budget as a means to communicate the process for preparing, reviewing, and adopting the budget for the coming fiscal year including summary information, an overview of significant budgetary issues, trends, and resource choice.

Current Taxes: Taxes that are levied and due within one year.

Debt Service: The annual amount of money necessary to pay the interest and principal on outstanding debt.

Deficit: The excess of expenditures over revenues during a fiscal year.

Department: An organizational unit of the City responsible for carrying out a major governmental function, such as Public Works.

Depreciation: Expiration over time of the service life of fixed assets. The City uses the straight-line method to depreciate fixed assets which are calculated by dividing the cost by the number of years of useful life. Depreciation is not budgeted by the City.

Division: A basic organizational unit of the City that is functionally unique in its service delivery. It's the sub-unit of a department.

Economic Environment: Functional classification for expenditures used to develop and improve the economic condition of the community and its citizens, including business development, housing, urban development, and other services related to economic improvements.

Encumbrance: Funds set aside from an appropriation to pay a known future liability. When paid, the encumbrance is 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-where the governing body intends that the costs of providing goods or services to the general public continually be financed or recovered primarily through user charges.

Expenditure: Decrease in financial resources for the procurement of assets or the cost of goods and/or services received.

Fiduciary Fund: A fund that is used to report assets held in a trustee or agency capacity that are not available for the government's use.

Financial Plan: The use of the budget as a means to summarize the City's finances including revenues and other financing sources, expenditures and other financing uses for the prior year's actual, the estimated current-year actual, and the proposed budget year.

Fines and Forfeitures: Fees collected by the State Court System. These fees include revenues received from fines and penalties, imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, and neglect of official duty. Forfeits include revenues resulting from the confiscation of deposits or bonds held as performance guarantees and proceeds from the sale of contraband property seized by law enforcement agencies.

Fiscal Year (FY): The twelve-month financial period used by the City beginning October 1 and ending September 30 of the following year. The City's fiscal year is numbered by the year in which it ends.

Five-Year Capital Plan: A plan for capital expenditures to be incurred each year over five years to meet capital needs arising from the long-term work program or other capital needs. It sets forth each project or other contemplated expenditure in which the government is to have a part.

Fleet: Vehicles that are owned and operated by the City.

Forfeiture Funds: Any state or local law enforcement agency that directly participates in an investigation or prosecution that results in a federal forfeiture by a participating agency may request an equitable share of the net proceeds of the forfeiture. The Department of Justice Asset Forfeiture Program serves not only to deter crimes but also to provide valuable 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, improvement of the physical environment, etc. For the purposes utilized in the budgetary analysis, the categories of functions have been established by the State of Florida Uniform Chart of Account and financial reports must be grouped according to those established 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, that are segregated to carry on specific activities or attain certain objectives by special regulations, restrictions, or limitations.

Fund Balance: Fund balance is the excess of assets over liabilities. Fund Balance does not necessarily mean funds available for expenditure. Fund Balance can be restricted, committed, or assigned. A negative fund balance is often referred to as a deficit.

Funding: Provides budgetary resources to cover the total cost of a program or project at the time it is undertaken.

Generally Accepted Accounting Principles (GAAP): The standards used for financial report preparation, as determined by the Governmental Accounting Standards Board (GASB), so that the City's financial statements may be fairly compared to prior reports and the reports of other governmental entities. Generally Accepted Accounting Principles.

General Fund: The largest fund within the County, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund usually includes most of the 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: This is 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 the support of operating departments.

Infrastructure: Long-lived capital assets that normally are stationary and normally 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. Or, another term used for millage rate.

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 in general normally 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 that are 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: These are one-time expenditures authorized on a fiscal year basis for a specific purpose, and are not expected to be recurring costs as a part of normal operating expenditures.

Ongoing Expenditures: These expenditures are authorized as a part of the budget process for recurring/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 are 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.

Licenses and Permits Revenue: This category includes revenue raised to recover the costs associated with regulating business activity. They include fees imposed on construction-related activities and business licenses.

Personnel Services: The cost imposed on each department to support monetary personnel compensation. This includes salaries, wages, and benefits.

Physical Environment: Cost of services provided for the primary purpose of achieving 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 are 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 is 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 are 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 they are earned and expenses are recognized when they are incurred.

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. In normal circumstances, as the tax roll rises by

the virtue of inflation of 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 serves to formalize 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 is 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.