

City of Indian Harbour Beach FY26 Proposed Budget



Presented to the City Council on July 30, 2025

City of Indian Harbour Beach

City Council

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CITY OF
INDIAN HARBOUR BEACH

Florida

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July 30, 2025

Honorable Mayor, Council Members, and Residents:

It is my professional honor and pleasure to present the Fiscal Year 2025-2026 (FY26) Proposed Budget. This document represents the culmination of eight months of work by staff. This document continues the use of multi-year financial, operational, and capital planning through the updating of the comprehensive Five-Year Financial Model and Capital Improvement Plan (5yrFM&CIP).

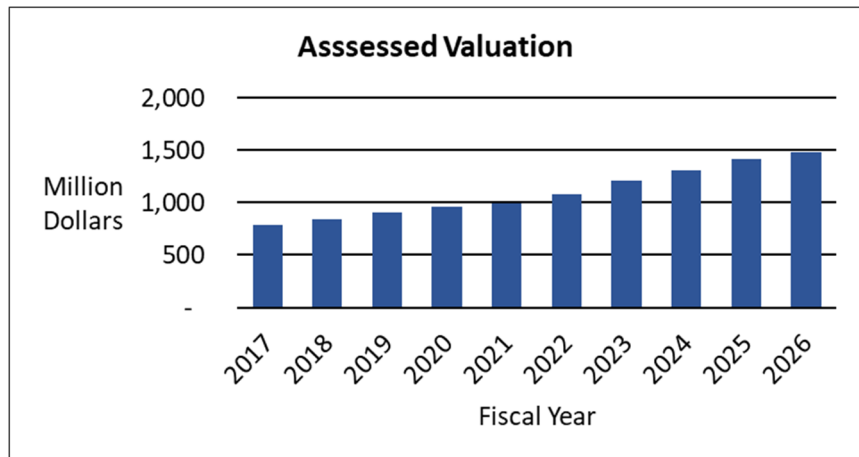
The FY26 Proposed Budget continues the ongoing services residents and visitors expect and value with a focus on the City Council's strategic priorities identified at the March 4, 2025, Budget Kick-off workshop, plus capital project priorities identified at the City Council's FY26-30 5yrFM&CIP workshop on April 22, 2025. This year will continue the common practice of adding uncompleted FY25 capital projects budget to the FY26 Approved Budget via a budget amendment after the new budget is adopted. This approach eliminates the past appearance of duplicate purchases, such as three years of annual budgeting for the entire cost of a new fire truck. The FY26-30 5yrFM&CIP summary table on page D - 17 illustrates the aggregate cost of these "roll-forward" projects not included in the FY26 Proposed Budget line items.

The FY26 Proposed Budget is not meant to be read cover to cover in one sitting, but is designed to be a resource of information available to readers of all interest levels. Staff will use the information contained herein as a policy and control document, while most readers will view the information as a fiscal and communication tool. With that understanding, the reader may notice differences between sections. Fund-level data in the Transmittal Letter is presented in a cash accounting "budget" format and may appear different from corresponding data within the annual financial audit and certain line items contained within the Line-item Summaries section. The differences are due to timing and how revenues and expenditures are recognized, not actual differences in real numbers. Due to timing differences in the drafting of different sections of this document, immaterial differences do exist in the FY25 year-end estimated numbers for the Impound Fund.

Overall, the City is blessed with experienced leadership on the City Council, dedicated advisory board members, and educated, professional, and caring employees. While the challenges facing the City in 2026 and beyond may seem significant, through diligent planning and sound execution, the City will ultimately emerge better, just as precious metals coming out of a refiner's fire.

On the positive side, the City continues to be a destination community in which to live and raise a family. Property valuation numbers obtained from the Brevard County Property Appraiser's Office indicate a

2.58% increase in existing property valuations, coupled with \$3,278,826 in new construction, for a total of \$1,478,898,505 in assessed valuation. Illustrated to the right is the combined 3.99% increase in valuations for FY26 and historical information.



Changes from the FY26-30 Five-Year Financial Model and Capital Improvement Plan Workshop (FY26-30 5yrFM&CIP)

While minor changes from the April 22, 2025, Council FY26-30 5yrFM&CIP workshop are to be expected, this document contains significant changes due to internal and external forces. The following is a summary of changes to the General Fund, which are detailed later in this document:

Decreased revenues for FY26

- Property valuations and tax receipts
- General Government taxes
- Franchise, Permit, and Special Assessment fees
- Intergovernmental Revenue receipts

Increased revenues for FY26

- Charges for services
- Interest and other earnings

Expenditure changes in FY26

- Increased personnel cost for the Fire Department (as presented to the City Council on May 13, 2025)
- Increased Police pension contributions (and one-time offset)
- Estimated 20.00% increase in employee health insurance premiums
- Reduction in proposed employee cost of living adjustment for FY26 from 1.25% to 1.00%
- Deferral of moving non-collective bargaining agreement covered employees into a step pay plan to FY27
- Reduction in senior management pay adjustments (balance of planned year two adjustments is planned for FY27)
- Elimination of the full-time Code Enforcement position and associated new vehicle
- Deferral of some planned capital improvement projects to later years
- Defunding of the Fire Department Annex capital improvement project

Although the City adopts an annual budget, most of the aforementioned changes have long-term financial implications, which are summarized in the FY26-30 5yrFM&CIP section of this document.

Basis of FY26 Budget

The FY26 Proposed Budget was developed based on the continuation of the current level of services, recognition of external economic factors (i.e., declining inflation rate, 2020 State minimum wage law, and slowing growth in property valuations), and the City Council's adopted areas of emphasis as guiding principles in determining funding for personnel additions and one-time capital projects. Specific parameters used in the development of this document include:

- Continuation of “pay as you go” funding of capital projects, thereby preserving the City’s debt-free status
- Continuation of five-year financial model and capital improvement planning process as the basis for future budgetary recommendations
- Continuation of a detailed fleet replacement schedule to guide future vehicle purchases and to increase transparency on the size and condition of the City’s fleet
- Continuation of rolling forward unexpended capital project budgets into the new fiscal year via a budget amendment
- Property tax millage rate of 5.5099, a decrease of 0.0069 or 0.13%, resulting in \$302,367 net additional tax receipts due to increased valuations
- \$18 a year increase in the Stormwater Utility Assessment fee to fund pollutant loading reduction projects to improve the health of the Indian River Lagoon and meet state-mandated reduction goals
- Continuation of inter-agency funding for a full-time School Resource Officer at Ocean Breeze Elementary School
- Continuation of the shared Police Department Victim Advocate position with the City of Satellite Beach
- Payroll increases due to
 - 1.00% cost-of-living adjustment (COLA) for all employees
 - 3.00% step increase for employees covered by the Fraternal Order of Police (FOP) collective bargaining agreement
 - 3.00% progression increase for all non-FOP employees, which will move them through their respective pay grades
 - \$20,463 for the second year of a three-year City Council direction to adjust Department Directors’ pay deficiencies
- Florida Retirement System employer contribution rates
 - Regular class from 13.63% to 14.03%
 - Senior Management service class from 34.52% to 33.24%
 - Special Risk class from 32.79% to 35.19%
 - Deferred Retirement Option Plan from 21.13% to 22.02%
- Increased Police Pension contributions from 25.30% to 36.9% (FY26 costs to be offset by \$115,000 pre-paid contributions to the pension plan)
- Projected 20.00% increase in employee health insurance premiums paid by the City
- Projected 8.00% increase in liability, property, and workers’ compensation insurance premiums
- Addition of 5.82 FTEs
 - 0.50 FTE full-time Communications Manager position (last six months of FY26, with balance to be added in FY27)
 - 3.82 FTE part-time Fire Department Maintenance Specialist positions
 - 0.75 FTE part-time Recreation Department Parks Operations Specialists positions (includes the elimination of 0.25 FTE part-time positions)
 - 0.25 FTE full-time Police Lieutenant position (0.75 FTE was funded in FY25)

- 0.75 FTE full-time Public Works Maintenance Specialist position for Algonquin Sports Complex maintenance (0.25 FTE was funded in FY25)
- Continued reallocation of ongoing budgeted expenses to isolate departmental responsibilities for fiscal oversight
- Continued pursuit of grant funding for planned projects

All Funds

The FY26 All Funds Proposed Budget is presented balanced at \$12,531,626, which is \$5,109,896 or 28.97% lower than the FY25 Amended Budget, primarily due to one-time grant-funded projects in FY25. The reader should note that the “All Funds” summary table on the next page is presented in a cash accounting format. A casual review of the table would indicate that the combined funds are not balanced in FY25, which is technically incorrect. Cash accounting summary tables and analyses do not list use of fund balance as a revenue source unlike the line-item summaries listed later in this document.



FY26 All Funds Summary*

| | FY24 Actual** | FY25 Amended Budget | FY25 YE Est | FY26 Proposed Budget | FY25-FY26 Budget | |
|--------------------------------|-------------------|---------------------------|-------------------|----------------------------|--------------------|----------------|
| | | | | | Dollars | Percent |
| Beginning Fund Balance | 16,195,945 | 16,362,661 | 16,362,661 | 13,528,713 | (2,833,948) | -17.32% |
| Revenues | | | | | | |
| General | 11,778,530 | 15,225,199 | 13,916,557 | 12,115,096 | (3,110,103) | -20.43% |
| Impound | - | 2,196 | - | 2,196 | - | N/A |
| Police Training | 597 | 450 | 325 | 450 | - | 0.00% |
| Stormwater Utility | 220,433 | 332,463 | 323,231 | 413,884 | 81,421 | 24.49% |
| ARPA*** | - | - | - | - | - | N/A |
| Total Revenues | 11,999,560 | 15,560,308 | 14,240,113 | 12,531,626 | (3,028,682) | -19.46% |
| Expenditures | | | | | | |
| General | 10,331,954 | 15,225,199 | 14,498,358 | 12,115,096 | (3,110,103) | -20.43% |
| Impound | - | 2,196 | - | 2,196 | - | 0.00% |
| Police Training | - | 450 | 300 | 450 | - | 0.00% |
| Stormwater Utility | 405,267 | 539,463 | 278,159 | 413,884 | (125,579) | -23.28% |
| ARPA | 1,095,624 | 1,874,214 | 2,299,767 | - | (1,874,214) | -100.00% |
| Total Expenditures | 11,832,845 | 17,641,522 | 17,076,584 | 12,531,626 | (5,109,896) | -28.97% |
| Revenues Over Expenditures | 166,715 | (2,081,214) | (2,836,471) | - | 2,081,214 | N/A |
| G.F. Pre-Paid/Committed | 344,575 | N/A | 927,914 | N/A | N/A | N/A |
| G.F. Cash Reserves | 2,721,067 | 3,234,203 | 3,062,945 | 3,511,020 | 276,817 | 8.56% |
| G.F. Emerg./Hurricane Reserves | 3,409,545 | 5,024,316 | 4,784,458 | 3,997,982 | (1,026,334) | -20.43% |
| G.F. Building RR&B Reserves | 801,227 | 801,227 | 801,227 | 801,227 | - | 0.00% |
| ARPA Restricted | 2,299,767 | 425,553 | - | - | (425,553) | -100.00% |
| Undesignated Fund Balance | 6,786,480 | 3,158,862 | 3,949,646 | 5,218,484 | 2,059,622 | 65.20% |
| Ending Fund Balance | 16,362,660 | 14,281,447 | 13,526,190 | 13,528,713 | (752,734) | -5.27% |

* Data presented in a cash accounting format that differs from the financial audit presentations.

** Indicates unaudited numbers.

*** Use of fund balance is not shown to accurately reflect ending fund balance figures.

Revenues

Recommended for FY26 is an All Funds total revenues budget of \$12,531,626, which is \$3,028,682 or 19.46% lower than the FY25 Amended Budget. The primary changes for FY26 include:

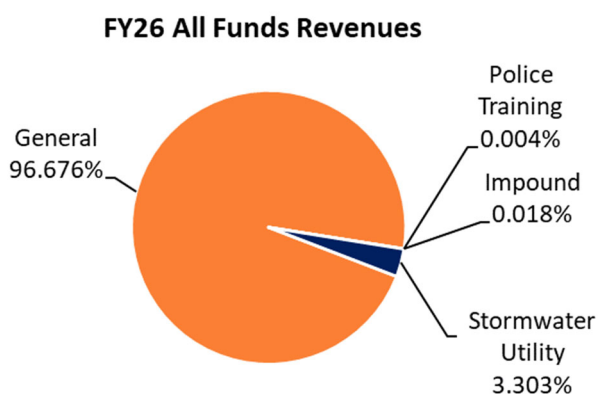
Increases

- \$302,367 increase in net property taxes due to increased valuations
- \$164,150 increase in interest income due to the under projection of FY25 receipts
- \$81,421 increase in Stormwater Utility assessment receipts in FY26 as a result of an increase in the assessment rate by \$18 a year per equivalent residential unit

Decreases

- \$2,876,348 decrease in grant receipts
- \$370,070 decrease in local governmental revenues due to the one-time receipt of Transportation Impact Fees in FY25
- \$190,123 decrease in State revenue sharing (based on proportional populations of cities) due to the over projection of FY25 receipts
- \$56,000 decrease in franchise fees due to the over projection of the FY25 Budget receipts
- \$43,742 decrease in Building Department permit fees

The chart to the right illustrates the dominance of General Fund revenues over other funds. ***Excluding one-time revenue sources from both fiscal years, FY26 total revenues are \$152,334 or 1.20% lower than the FY25 Amended Budget.*** (Emphasis added). Although confusing to the casual reader, the difference is a critical factor in understanding the long-term financial stability of the City versus the skewed perception one may have from viewing total revenues rather than just recurring revenues. To ensure fiscal sustainability, the City only uses one-time revenues to fund capital improvement projects as opposed to funding recurring expenses such as salaries and wages.



A ten-year analysis (i.e., FY21 through FY30) of revenue categories with the provision of sub-category revenue stream growth assumptions is provided in the Five-year Financial Model and Capital Improvement section of this document starting page D - 8.

Expenditures

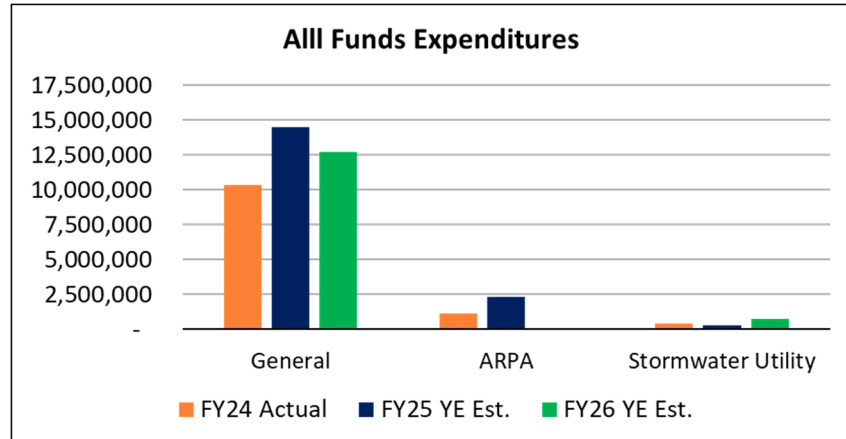
Recommended for FY26 is an All Funds total expenditures budget of \$12,531,626, which is \$5,109,896 or 28.97% lower than the FY25 Amended Budget, primarily as a result of the spend down of the ARPA Fund and one-time grant funded projects being completed in FY25. Additionally, variability in total expenditures per fund exists across time primarily due to the timing of capital projects that are funded by one-time monies. As of the date of the drafting of this document, staff anticipates \$1,232,911 in unexpended FY25 capital projects budgets being rolled into FY26 via a budget amendment in November 2025 and completed by the end of the fiscal year thereby skewing the FY26 year-end estimated total expenditures upward. The anticipated roll-forward amounts per fund are listed below:

- \$796,873 General Fund
- \$331,302 Stormwater Utility Fund

The chart to the right illustrates the FY25 impact of one-time grant funded projects upon the General Fund expenditures and the completion of the draw down of ARPA Fund monies.

Another perspective of All Funds expenditures is the distribution

and number of one-time capital projects within each fund. The table below illustrates the greatest diversity of projects within the General Fund, which has the least restrictions on usage. The Stormwater Utility Fund has the most restrictive use of monies, and hence, the reader should not be surprised by the fewer projects proposed for each fund. Specific projects are listed starting on page D - 21 in the Five-Year Financial Model and Capital Improvement Plan section of this document.



| City Council's Areas of Emphasis | | | | | | |
|----------------------------------|---------------------------------|--------------------------------|-----------------------------|---|--|------------|
| FY26-30 Capital Projects | Safe and Secure Community | Enhance the Quality of Life | Financial Sustainability | Improve and Maintain Infrastructure | Use of Technology for a Strategic Advantage | Total |
| General | 38 | 34 | 1 | 55 | 11 | 139 |
| Stormwater Utility | 0 | 4 | 0 | 11 | 5 | 20 |
| Total | 38 | 38 | 1 | 66 | 16 | 159 |

Changes in Fund Balance

While staff scrutinize every expenditure and devote many hours to developing detailed budgetary projections at the line-item level, a sole focus on said line-items can mask multi-year changes in future available resources. Hence, an annual review of changes to fund balances and their combined totals is also a critical component of the budgetary development and review process. The charts to the right illustrates the actual and projected ending fund balances for the funds detailed in this document.

The change in the General Fund ending fund balances from FY24 to FY26 estimated year end (as illustrated in the

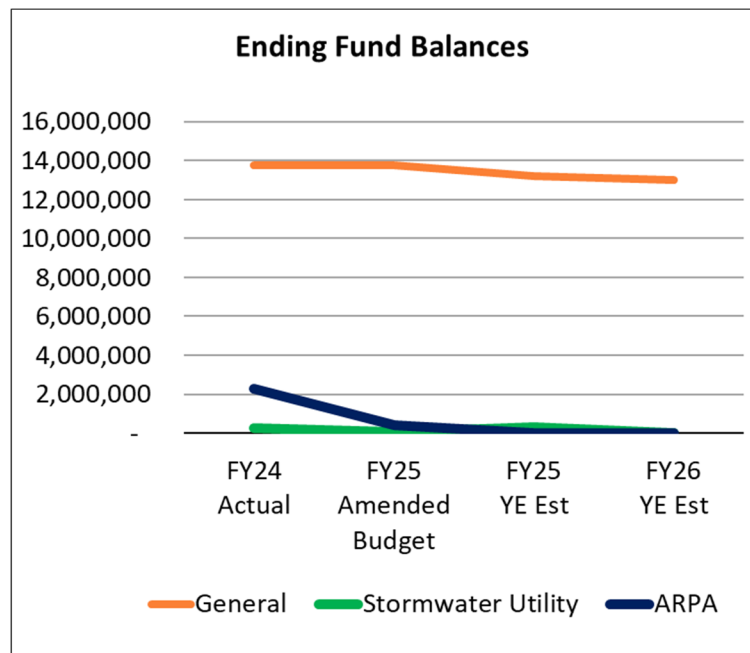


chart below) are attributed to the mid-FY25 decision by the City Council to use General Fund balance monies to fund the cost over budget of the Algonquin Sports Complex expansion project plus the timing of project execution as some projects funded in FY25 will not be executed until FY26. Furthermore, the reader should not be alarmed by the declines in the Stormwater Utility and ARPA Funds balances. Specifically, the decline in the Stormwater Utility Fund is due to the planned use of fund balance for local matching monies for a state appropriation stormwater project local match. The ARPA Fund decline is planned and required as unspent monies would have to be returned in future years (all ARPA funds must be contracted by December 31, 2024 and expended by December 31, 2026). Fortunately, all remaining ARPA monies are projects to be spent by the end of FY25.

Changes in Fund Balance

| | FY24 | FY25 | FY25 | FY26 |
|--------------------|-------------|----------------|-------------|-----------|
| | Actual | Amended Budget | YE Est | YE Est |
| General | 1,446,576 | - | (546,620) | (221,932) |
| Impound | - | - | - | - |
| Police Training | 597 | - | 25 | - |
| Stormwater Utility | (184,833) | (207,000) | 45,071 | (331,302) |
| ARPA | (1,095,624) | (1,874,214) | (2,299,767) | - |
| | 166,716 | (2,081,214) | (2,801,291) | (553,234) |

The specific dollar changes in each fund over time is listed in the table mid page.

The FY26-30 Five-Year Financial Model and Capital Improvement Plan contains summary five-year financial models that illustrate each fiscal year's starting and ending fund balances. The financial model summary tables can be found on the following pages:

- General Fund: Page D - 6
- Stormwater Utility Fund: D - 16

The reader should note that only the General Fund has specific reserve fund balance components, while the Stormwater Utility Fund does not due to restrictive uses.

General Fund

The FY26 Proposed Budget is presented balanced at \$12,115,096 and is \$3,110,103 or 20.95% lower than the FY25 Amended Budget. When compared to the FY25 Adopted Budget, the FY26 Proposed Budget is \$233,755 or 1.89% lower.

The following page presents a multi-year fund summary with revenues grouped per categories and expenditures by departments.

FY26 General Fund Summary*

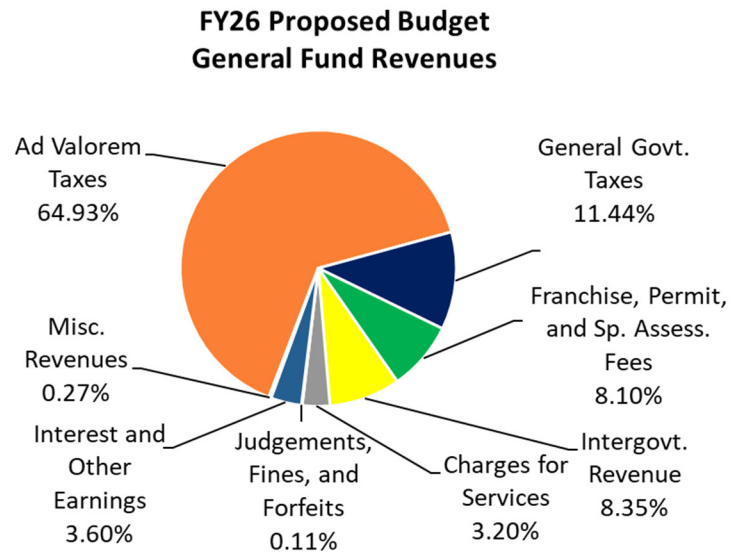
| | FY24 Actual** | FY25 Amended Budget | FY25 YE Est | FY26 Proposed Budget | FY25-FY26 Budget | |
|---|-------------------|---------------------------|-------------------|----------------------------|--------------------|----------------|
| | | | | | Dollars | Percent |
| Beginning Fund Balance | 12,321,577 | 13,768,153 | 13,768,153 | 13,188,876 | (579,277) | -4.21% |
| Revenues | | | | | | |
| Ad Valorem Taxes | 7,032,311 | 7,563,670 | 7,513,017 | 7,866,037 | 302,367 | 4.00% |
| General Government Taxes | 1,271,085 | 1,443,827 | 1,374,497 | 1,385,497 | (58,330) | -4.04% |
| Franchise, Permit, and Special Assessment Fees | 961,960 | 1,102,892 | 969,127 | 981,875 | (121,017) | -10.97% |
| Intergovernmental Revenue | 1,109,751 | 4,447,698 | 3,162,912 | 1,011,407 | (3,436,291) | -77.26% |
| Charges for Services | 368,735 | 352,650 | 351,201 | 387,908 | 35,258 | 10.00% |
| Judgements, Fines, and Forfeits | 11,177 | 8,750 | 12,845 | 13,700 | 4,950 | 56.57% |
| Interest and Other Earnings | 741,215 | 271,850 | 486,936 | 436,000 | 164,150 | 60.38% |
| Miscellaneous Revenues | 282,296 | 33,862 | 46,022 | 32,672 | (1,190) | -3.51% |
| Total Revenue | 11,778,530 | 15,225,199 | 13,916,557 | 12,115,096 | (3,110,103) | -20.95% |
| Expenditures | | | | | | |
| Legislative | 93,102 | 94,750 | 92,481 | 92,507 | (2,243) | -2.37% |
| Executive | 502,574 | 598,846 | 590,957 | 658,456 | 59,610 | 9.95% |
| Finance | 379,815 | 322,947 | 321,432 | 347,879 | 24,932 | 7.72% |
| Information Technology | 207,081 | 534,378 | 549,713 | 603,311 | 68,933 | 12.90% |
| Legal | 87,646 | 81,000 | 70,202 | 81,000 | - | 0.00% |
| General Government | 773,821 | 1,142,632 | 618,321 | 959,352 | (183,280) | -16.04% |
| Police | 3,075,309 | 3,624,649 | 3,565,884 | 3,997,753 | 373,104 | 10.29% |
| Fire | 310,789 | 414,181 | 468,497 | 768,842 | 354,661 | 85.63% |
| Building | 384,808 | 355,183 | 327,350 | 253,392 | (101,791) | -28.66% |
| Public Works | 1,429,602 | 1,628,542 | 1,645,215 | 1,731,123 | 102,581 | 6.30% |
| Recreation | 1,001,109 | 1,003,508 | 1,029,076 | 1,145,841 | 142,333 | 14.18% |
| Capital Outlay | 2,086,297 | 5,424,583 | 5,216,706 | 1,475,640 | (3,948,943) | -72.80% |
| General Fund Total Expenditures | 10,331,954 | 15,225,199 | 14,495,834 | 12,115,096 | (3,110,103) | -20.95% |
| Revenues Over Expenditures | 1,446,576 | - | (579,277) | - | N/A | N/A |
| Pre-Paid/Committed | 344,575 | N/A | 596,612 | N/A | N/A | N/A |
| Cash Reserves | 2,721,067 | 3,234,203 | 3,062,112 | 3,511,020 | 276,817 | 8.56% |
| Emerg./Hurricane Reserves | 3,409,545 | 5,024,316 | 4,783,625 | 3,997,982 | (1,026,334) | -20.43% |
| Building RR&B Reserves | 801,227 | 801,227 | 801,227 | 801,227 | - | 0.00% |
| Undesignated Fund Balance | 6,491,739 | 4,708,407 | 3,945,299 | 4,878,647 | 170,354 | 3.62% |
| Ending Fund Balance | 13,768,153 | 13,768,153 | 13,188,876 | 13,188,876 | (579,163) | -4.21% |

* Data presented in a cash accounting format that differs from the financial audit presentations.

** Indicates unaudited numbers

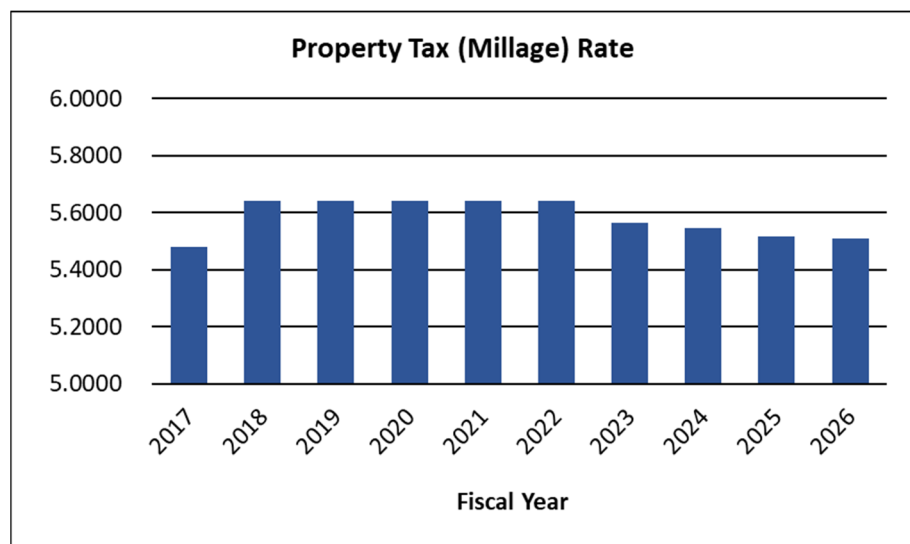
Revenues

Being a small, primarily residential, built-out barrier island community, the City of Indian Harbour Beach is heavily reliant upon property tax revenue as the primary source of General Fund revenues. Historically, property tax receipts typically comprise approximately 65% of all revenues. However, in FY25, the inclusion of one-time transportation impact fee receipts and other projected increased revenue streams decreased this percentage to 61.25%. FY26 is projected to return to the historical revenue patterns with property tax receipts accounting for 64.93% of all General Fund revenues, as illustrated to the right. Maintaining diversified revenue streams, as much as permitted by the State, rather than over-reliance upon property tax receipts, is key to the long-term fiscal sustainability of the City.



- The largest increase in revenues is projected for Ad Valorem (property) Taxes. Proposed for FY26 is a millage rate for property taxes of **5.5099**, which is 0.0069 less than the FY25 rate of 5.5168. The new rate is 0.3556 or 6.89% higher than the FY26 roll-back revenue-neutral rate of 5.3000. This slightly lower-rate is based on a recognition that property owners must also balance their household budgets, and that I believe the City should not take for granted the taxpayer's ability to absorb annual increases to their taxes. Due to State law, the City may adopt a maximum rate of 5.4769 by a majority vote of the City Council and a rate of 6.0246 by a supermajority vote of the City Council. When discounts for early payments, delinquent taxes, and penalties are considered, a net of \$7,866,037 in receipts is projected, which is \$302,367 or 4.00% higher than the FY25 Budget. The chart to the right illustrates the change in the millage rate over the last ten years and four consecutive years of reduced tax rates.

While virtually no one likes her/his taxes to go up, homesteaded property owners will only experience a



2.87% increase in their IHB tax bill as a result of the proposed millage rate. A homeowner with a taxable valuation of \$530,450 would pay an additional \$81.57 in FY26.

- The second largest increase in revenues is projected for Interest and Other Earnings. FY26 proposed receipts of \$436,000 are \$164,150 or 60.38% higher than the FY25 Budget primarily due to the FY25 budget being inadvertently budgeted too low, and continued aggressive yet secure investment strategies. FY26 projected receipts represent the anticipated new baseline of future receipts unless there are significant changes in interest rates or fund balance levels.
- The third largest increase in revenues is projected for Charges for Services. FY26 proposed receipts of \$387,908 are \$35,258 or 10.00% higher than the FY25 Budget, primarily due to new non-resident paid beach parking receipts of \$54,000. These increased fees are offset by lower Recreation Department fees primarily a result of decreased pool membership and facilities rental receipts as compared to the FY25 Budget projections.
- The largest decrease in revenues is projected for Intergovernmental Revenues. FY26 proposed receipts of \$1,011,407 are \$3,436,291 or 77.26% lower than the FY25 Amended Budget as a result of one-time grant funding, one-time transportation impact fee funding, and over budgeting of State Shared Revenues in FY25. However, when one-time receipts are removed from both years, FY26 is projected to be only \$188,943 or 15.82% lower than the FY25 Amended Budget.
- The second largest decrease in revenues is projected for Franchise, Permit, and Special Assessment Fees. FY26 proposed receipts of \$981,875 are \$121,017 or 10.97% lower than the FY25 Budget, primarily due to over-budgeting of Franchise Fees and Building Department fees in FY25.
- The third largest decrease in revenues is projected for General Government Taxes. FY26 proposed receipts of \$1,385,497 are \$58,330 or 4.04% lower than the FY25 Budget, primarily due to over-budgeting of Local Option Fuel Taxes and Utility Services Taxes in FY25.

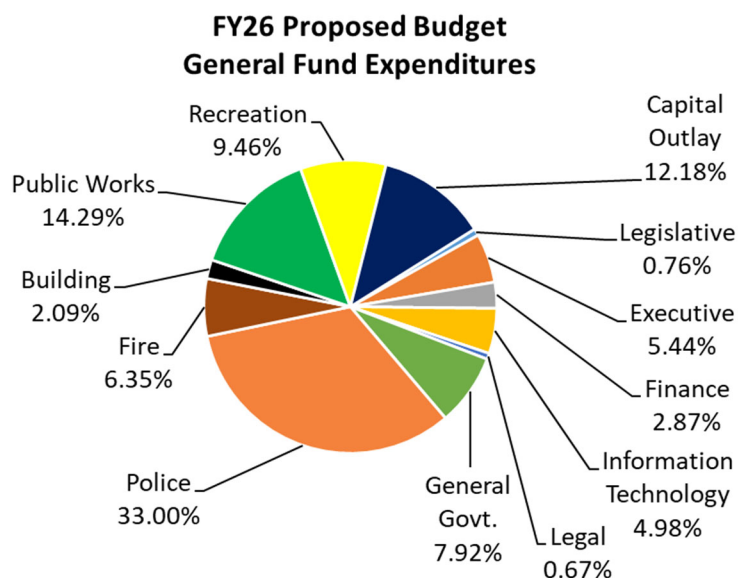
Expenditures

With the exception of variability in capital and non-capital project expenditures, most years have a relatively constant distribution of General Fund expenditures among departments. FY26 will continue the multi-year realignment of budgeted expenditures and responsible departments. Historically, specific line-items were included in departments that were the responsibility of other department directors. The two biggest examples of this comingling of responsibilities were web-based subscriptions and parks/facilities operations and maintenance. FY26 continues the consolidation of cross-department web-based subscriptions into the Information Technology Department's budget. New to FY26, is a minor re-alignment of responsibilities among the Departments of Fire, Public Works and Recreation as summarized below:

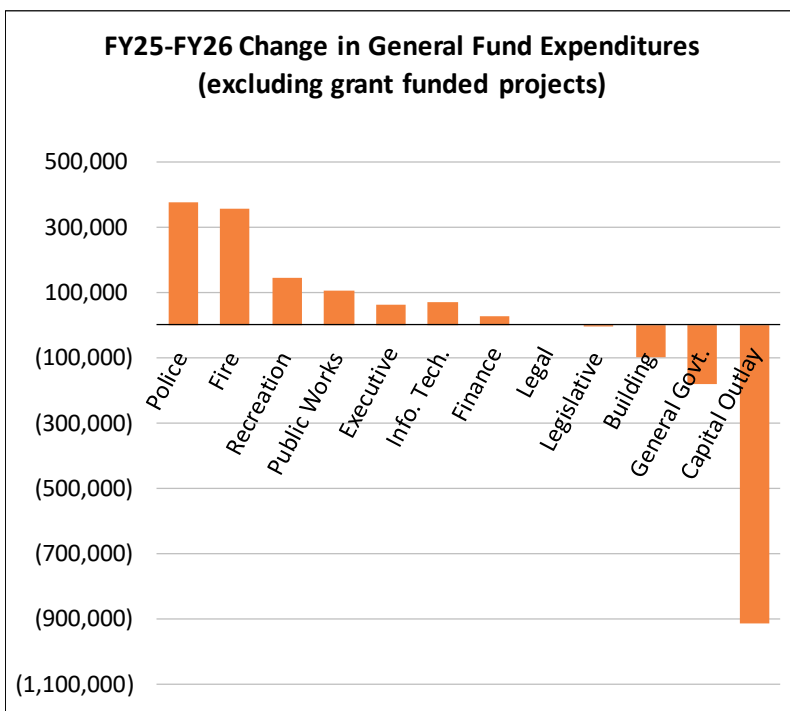
- Fire hydrant testing responsibilities will return to the Fire Department from Public Works.
- Gleason Park grounds maintenance will return to Public Works from the Recreation Department
- Parks restroom cleaning will move from Public Works to Recreation and shift from the historic hybrid system of in-house labor and contractual services to 100% contractual services. The Recreation Department staff will be responsible for oversight of said contractual services.

While conscientious department directors may often think additional staffing is the solution to a backlog of daily work requirements, fiscal responsibility dictates that adding additional staff should always be the last resort to address service delivery needs as increased personnel create a long-term cost that usually grows faster than operating costs. The net result of these re-alignments will be a more focused and efficient workforce while minimizing costs to the City.

The chart to the right illustrates to breakout of the FY26 Budget per departments. When considering that water and sewer services are provided by others (i.e., City of Melbourne and Brevard County), the reader should not be surprised to see that almost 40 cents out of every dollar the City spends is for public safety. If the proportional share of support departments' time related to the Police and Fire Departments were calculated, the share of public safety expenditures would be well over 50% of all City expenditures.



Likewise, the biggest driver of new costs in FY26 are public safety related expenses with the personnel costs (i.e., pensions contributions, health insurance premiums, and annual salary/wage adjustments) being the primary driver of increased costs in the Police Department. New personnel costs and the transfer of the Code Enforcement function from the Building Department are the primary drivers of increased costs for the Fire Department.

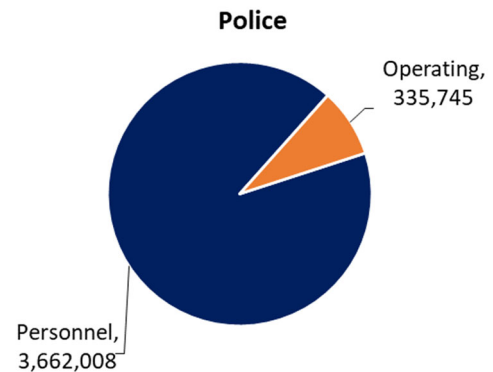


Decreased expenditures in the Capital Outlay Department are required to balance the FY26 Budget as new revenues exceed new public safety costs. No easy long-term answers are available for rising

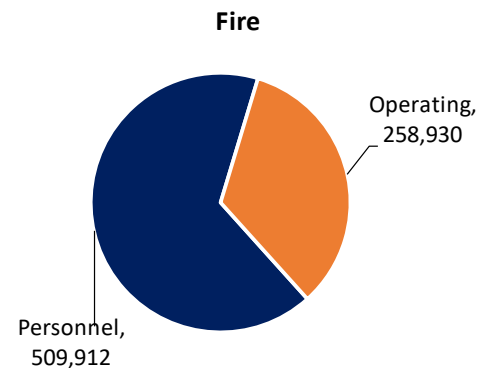
personnel costs in an environment of shrinking qualified job applicants coupled with unpredictable pension and health insurance premium costs. If sub-5.00% growth in property tax receipts continue in future years, difficult discussions will be required by the City Council and senior management to determine the best course of action for the City to ensure long-term financial viability.

Departmental changes for FY26 and primary factors are provided as follows:

- The largest increase in expenditures is budgeted for the Police Department. The FY26 Proposed Budget of \$3,997,753 is \$373,104 or 10.29% higher than the FY25 Amended Budget. This increase is primarily due to vacancies in FY25 coupled with higher salaries and wages, health insurance premiums, retirement contributions, and operating expenses. Significant increases in FY26 include:
 - \$34,725 for 0.25 full-time FTE Lieutenant position (to fully fund a position added in FY25)
 - 4.00% wage increases (1.00% COLA and 3.00% step/progression)
 - 7.50% in health insurance premiums (balance of 20.00% anticipated increase is budgeted in the City Manager's Contingency account)
 - \$166,968 in retirement costs (offset in FY26 by the one-time use of \$115,000 in the pension plan pre-pays)
 - \$50,000 lump sum payout for an anticipated retirement
 - \$30,750 for security camera system subscription (initial cost was budgeted and expensed in the Capital Outlay Department in FY25)

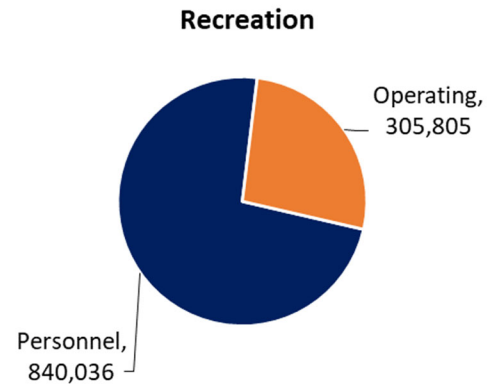


- The second largest increase in expenditures is budgeted for the Fire Department. The FY26 Proposed Budget of \$768,842 is \$354,661 or 85.63% higher than the FY25 Amended Budget. This increase is primarily due to additional personnel, higher salaries and wages for existing personnel, health insurance premiums, and operating expenses. Significant increases in FY26 include:
 - \$181,696 for 3.36 FTE part-time maintenance position to aid in recruitment and retention of volunteer firefighter positions
 - \$103,076 in wages, taxes, and benefits resulting from the transfer of a 1.00 FTE full-time Fire Marshall/Code Enforcement Official position from the Building Department
 - 4.00% wage increases (1.00% COLA and 3.00% progression) for existing personnel
 - 7.50% in health insurance premiums (balance of 20.00% anticipated increase is budgeted in the City Manager's Contingency account)
 - \$82,841 in additional operating costs to address needs of new personnel and responding to medical assist calls (began in mid-FY25)



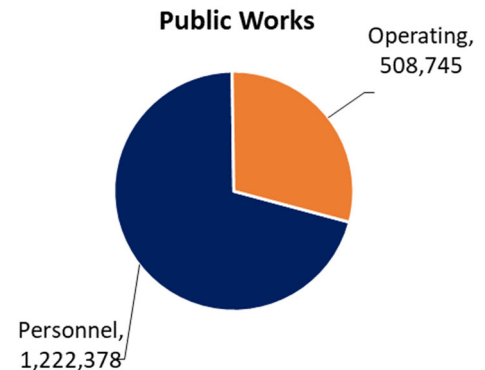
- The third largest increase in expenditures is budgeted for the Recreation Department. The FY26 Proposed Budget of \$1,145,841 is \$141,333 or 14.07% higher than the FY25 Amended Budget. This increase is primarily due to additional personnel, higher salaries and wages for existing personnel, health insurance premiums, and operating expenses. Significant changes in FY26 include:

- \$26,168 for 0.75 FTE part-time Parks Operations Specialist positions for Algonquin Sports Complex
- \$1,791 savings in wages and taxes for the deletion of 0.25 FTE part-time Crossing Guard hours (position opened and closed the gates of Algonquin Sports Complex on weekends and holidays), which the new Parks Operations Specialists will absorb
- 4.00% wage increases (1.00% COLA and 3.00% progression) for existing personnel
- 7.50% in health insurance premiums (balance of 20.00% anticipated increase is budgeted in the City Manager's Contingency account)
- \$32,700 for restroom cleaning contractual services (\$6,844 moved from the Public Works Department and \$25,856 in new expenses)
- \$4,350 in additional electrical expense for the expanded portion of Algonquin Sports Complex
- \$37,5371 in additional operating costs to address the evolving needs of the department

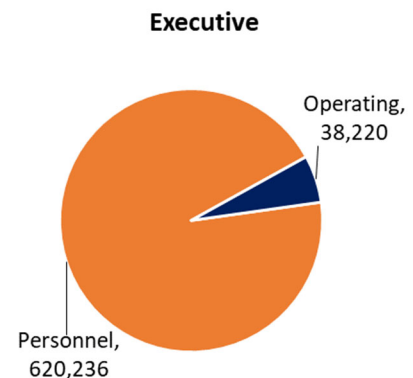


- The fourth largest increase in expenditures is budgeted for the Public Works Department. The FY26 Proposed Budget of \$1,731,123 is \$103,581 or 6.36% higher than the FY25 Amended Budget. This increase is primarily due to FY25 vacancies, additional personnel, higher salaries and wages for existing personnel, health insurance premiums, and operating expenses. Significant increases in FY26 include:

- \$41,795 for a 0.75 FTE full-time Public Works Maintenance Specialist position for Algonquin Sports Complex maintenance (to fully fund position added in FY25)
- 4.00% wage increases (1.00% COLA and 3.00% progression) for existing personnel
- 7.50% in health insurance premiums (balance of 20.00% anticipated increase is budgeted in the City Manager's Contingency account)
- \$9,500 additional maintenance expense for the expanded Algonquin Sports Complex
- \$45,797 additional operating expense to address the evolving needs of the department



- The fifth largest increase in expenditures is budgeted for the Executive Department. The FY26 Proposed Budget of \$658,456 is \$59,610 or 9.95% higher than the FY25 Amended Budget. This increase is primarily due to additional personnel, higher salaries and wages for existing personnel, health insurance premiums, and operating expenses. Significant changes in FY26 include:
- \$46,670 for a 0.50 FTE full-time Communications Manager position as requested by the City Council to expand the quality and quantity of communication to and from the City and residents
- 4.00% wage increases (1.00% COLA and 3.00% progression) for existing personnel



- 7.50% in health insurance premiums (balance of 20.00% anticipated increase is budgeted in the City Manager's Contingency account)
 - \$21,048 savings from a new short-term rental compliance web-based service
 - \$2,710 in professional development expenses for succession planning purposes
- The sixth largest increase in expenditures is budgeted for the Information Technology Department. The FY26 Proposed Budget of \$603,311 is \$64,433 or 11.96% higher than the FY25 Amended Budget. This increase is primarily due to higher salaries and wages for existing personnel, health insurance premiums, and operating expenses. Significant increases in FY26 include:
 - 4.00% wage increases (1.00% COLA and 3.00% progression) for existing personnel
 - 7.50% in health insurance premiums (balance of 20.00% anticipated increase is budgeted in the City Manager's Contingency account)
 - \$62,777 in additional web-based subscription expenses, of which \$40,683 are items transferred from other departments. The reader should note that \$24,000 in fees should have been included in the Police Department Budget for FY26 but were not caught until after the FY26 Proposed Budget numbers were locked for analysis and drafting of this document. Said budget will be transferred to the Police Department if the City Council makes changes to the FY26 Proposed Budget prior to adoption. If no changes are made, the transfer will be executed after October 1, 2025, via a budget transfer.
- Information Technology**

| Category | Amount |
|-----------|---------|
| Operating | 349,040 |
| Personnel | 254,271 |
- The seventh largest increase in expenditures is budgeted for the Finance Department. The FY26 Proposed Budget of \$347,879 is \$24,932 or 7.72% higher than the FY25 Amended Budget. This increase is primarily due to a change in the Comptroller position in mid-FY25 (new person brought in at a higher salary than budgeted), higher salaries and wages for existing personnel, health insurance premiums, and operating expenses. Significant increases in FY26 include:
 - 4.00% wage increases (1.00% COLA and 3.00% progression) for existing personnel
 - 7.50% in health insurance premiums (balance of 20.00% anticipated increase is budgeted in the City Manager's Contingency account)
 - \$3,000 additional audit expense due to single audit requirement for the Algonquin Sports Complex Expansion project.
- Finance**

| Category | Amount |
|-----------|---------|
| Personnel | 285,779 |
| Operating | 62,100 |
- The largest decrease in expenditures is budgeted for the Capital Outlay Department. The FY26 Proposed Budget of \$1,475,640 is \$3,948,943 or 72.80% lower than the FY25 Amended Budget, primarily due to grant-funded projects budgeted in FY25. When grant-funded and non-local funded projects are removed, the FY26 Budget is only \$915,943, or 38.30% lower than FY25. This decrease is due to the need to balance the budget, with FY26 projected revenues being lower than anticipated and operating expenditures higher than anticipated. Future capital outlay expenditures are forecasted

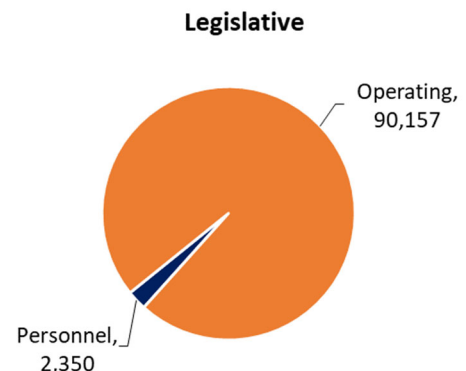
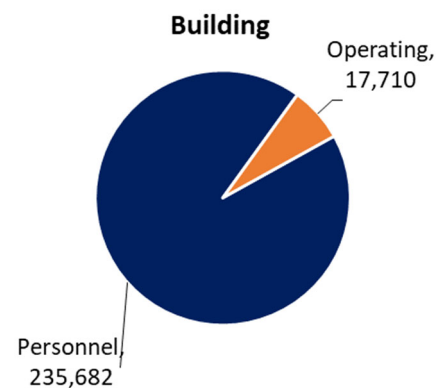
to return to a higher level in the next four years based on the assumption that the growth rate of annual property tax receipts will return to 6.00% or more.

The table to the right summarizes the General Fund projects by year and cost. Readers should note that the spike in FY29 and FY30 is due to the anticipated grant-funded muck removal project.

| General Fund Projects | | |
|-----------------------|--------|------------|
| Fiscal Year | Number | Cost |
| 26 | 46 | 1,475,640 |
| 26* | 8 | 796,873 |
| 27 | 28 | 1,842,500 |
| 28 | 25 | 2,026,900 |
| 29 | 21 | 7,337,700 |
| 30 | 19 | 7,515,400 |
| Total: | 147 | 20,995,013 |

* Indicates roll forward from FY25

- The second largest decrease in expenditures is budgeted for the General Government Department. The FY26 Proposed Budget of \$959,352 is \$183,352 or 16.04% lower than the FY25 Amended Budget. When contingency and reserves are removed from both years, the FY26 Proposed Budget is actually \$54,131 or 9.07% higher than the FY25 Amended Budget primarily due higher election expenses (cost based upon number of other elections on the ballot) and higher liability/workers compensation insurance premiums off-set by lower consulting fees (i.e., one-time expenses in FY25).
- The third largest decrease in expenditures is budgeted for the Building Department. The FY26 Proposed Budget of \$253,392 is \$101,791 or 28.66% lower than the FY25 Amended Budget. This decrease is primarily due to the transfer of the Fire Marshall/Code Enforcement Official position to the Fire Department, while being offset by increases related to higher salaries and wages for existing personnel and health insurance premiums. Significant increases in FY26 include:
 - 4.00% wage increases (1.00% COLA and 3.00% progression) for existing personnel
 - 7.50% in health insurance premiums (balance of 20.00% anticipated increase is budgeted in the City Manager's Contingency account)
- The fourth largest decrease in expenditures is budgeted for the Legislative Department. The FY26 Proposed Budget of \$92,507 is \$2,243 or 2.37% lower than the FY25 Amended Budget. This decrease is primarily due to refinements in budgeting for the production and mailing of the *Harbour Highlights* newsletter.
- No change in expenditures is budgeted for the Legal Department.



Change in Fund Balance

FY24 is projected to have ended (and correspondingly, FY25 began) with a total fund balance of \$13,768,153, of which \$6,491,739 was undesignated. Readers not familiar with the City's fund balance policies should note that the Cash Reserves fund balance is calculated at 33.33% of the operating budget. In comparison, the Emergency/Hurricane Reserve fund balance is calculated at 33.33% of the entire

budget. Additionally, in FY18, the City Council established a Building Renewal, Replacement, and Betterment (BRRB) fund balance with an initial calculation of 10.00% of the FY18 Budget. Since that time, no additional funds have been added to the BRRB fund balance, with the balance remaining constant at \$801,227. Hence, the combined three reserve fund balances equal \$6,931,839 or 50.35% of the total FY24 ending fund balance.

FY25 is projected to end with a total fund balance of \$13,188,352, a decrease of \$581,801 or 4.23% from the FY24 ending fund balance. The decrease is a result of the Council's approval of the use of \$839,490 of fund balance to fund the overage of the ARPA-funded Algonquin Sports Complex expansion project. Offsetting this use of fund balance are personnel savings due to vacancies, unexpended capital project budgets (which will be rolled forward into FY26 in November 2025), and grant reimbursements for work performed in FY24. When the use of fund balance is factored into the equation, on paper, FY25 is projected to end with a surplus of \$257,689 in revenues over expenditures.

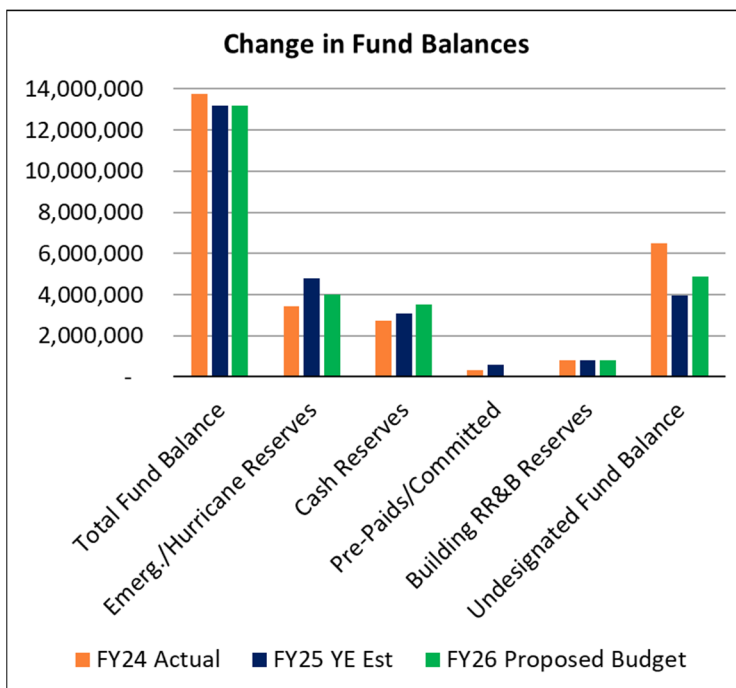
Hence, FY25 is projected to end the year with the following fund balances in the General Fund:

- \$3,941,110 Undesignated
- \$4,784,458 Emergency/Hurricane Reserves
- \$3,062,945 Cash Reserves
- \$596,612 Pre-paids and Committed

As the FY26 Proposed Budget is balanced, the FY26 ending fund balance is projected to remain the same as the FY25 estimated ending fund balance. Changes to the ending fund balance levels and major reserve components are illustrated to the right.

Due to the methodology used to calculate the various reserve fund balances and the significant one-time intergovernmental revenues contained within the FY26 Proposed Budget, the reader should not be surprised to see the following variation in reserve numbers for FY26 as compared to the FY25 Year-end estimate:

- Cash reserves increase of \$276,817 or 8.56%
- Emergency/Hurricane reserve decrease of \$1,026,334 or 20.43%
- Undesignated fund balance increase of \$167,830 or 3.56%



As part of the FY23 Audit, staff were questioned why the requirements of Resolution No. 690 (procedures for allocating surplus cash among various fund balance reserve accounts at the end of each fiscal year), adopted in 2018, but never implemented by staff, were not being followed. My response was "I am following the precedent set by my predecessor and the Comptroller, who were employed in 2018." With the implementation of an annually updated Five-Year Financial Model and Capital Improvement Plan, I

believe the underlying conditions that spurred the creation and adoption of Resolution No. 690 no longer exist. If the City Council concurs, I will work with Comptroller Dollens to prepare a new resolution (to present to the City Council in early FY26 or sooner) amending Resolution No. 690 to reflect the new enhanced financial planning and monitoring procedures, creating an updated fund balance management methodology, and deleting the elements of Resolution No. 690 that were never implemented.

Stormwater Utility Fund

In 1992, the City adopted a municipal Stormwater Utility Code and a non-ad valorem tax program, as authorized by Florida Statutes 403.0893, to fund citywide stormwater improvement projects to reduce or eliminate pollutants entering the Indian River Lagoon. The stormwater utility rates did not increase from 2007 through 2023. With the gradual erosion of purchasing power due to inflation, state mandate to reduce pollutant loading of the Indian River Lagoon, aging infrastructure, and the lack of increases over 16 years, I do not believe adjustments every 10-15 years to the rate are sufficient. Rather than proposing a doubling of the rate overnight, I recommend that this City consider a phased increase over the next five years to the assessment rate.

The table to the right illustrates recommended increases based on equivalent residential unit (ERU) calculations. These increases will increase the City's ability to secure state funding for future stormwater projects since local matching funds are a key criterion in gaining state appropriations and grants.

| Fiscal Year | ERU | | Gross Receipts | Increase from FY24 |
|------------------------|----------------|---------------|---------------------------|-------------------------------|
| | Monthly | Annual | | |
| 24 | 4.00 | 48 | 227,040 | - |
| 25 | 6.00 | 72 | 341,975 | 114,935 |
| 26 | 7.50 | 90 | 425,700 | 198,660 |
| 27 | 9.00 | 108 | 510,840 | 283,800 |
| 28 | 10.00 | 120 | 567,600 | 340,560 |
| 29 | 11.00 | 132 | 624,360 | 397,320 |

Revenues

The FY26 Proposed Budget contains \$413,884 in total revenues. Major revenue sources include:

- \$426,309 gross assessments (increase of \$84,334 or 24.66% higher than FY25 due to a planned rate increase)
- -\$13,000 discount for early payment

Expenditures

Budgeted for FY26 is \$413,884 in total expenditures, a decrease of \$125,579 or 23.28% from the FY25 Amended Budget. This decrease is due to \$207,000 in unexpended project budgets that were rolled forward from FY24 to FY25 after the adoption of the FY25 Budget. When the rolled forward funds are removed from the equation, the FY26 Proposed Budget total expenditures are \$81,421 or 24.49% higher than the FY25 Adopted Budget. Readers should note, \$104,384 is budgeted in reserves for FY26, thereby artificially inflating the proposed total expenditures. These reserves serve to balance the annual budget and save money for future capital projects.

Of note, \$435,686 is projected to be rolled forward from FY25 into FY26 to fund projects not completed in FY25, thereby bringing the anticipated FY26 year-end estimated expenditures to \$745,186.

A listing of Stormwater Utility Fund capital projects can be found in the FY26-30 Five-Year Financial Model & Capital Improvement Plan section of this document, starting on page D - 21.

Change in Fund Balance

The Stormwater Utility Fund is estimated to have ended FY24 with a fund balance of \$278,914. FY25 is projected to end with a fund balance of \$323,985, an increase of \$45,072 or 16.16%. FY26 is budgeted to end with a fund balance of \$323,985; however, when planned roll-forward projects are included, the FY26 year-end fund balance is projected at a negative \$7,317. If FY26 actually appears to be ending with a negative fund balance, staff will consult with the auditors before the end of the fiscal year to determine the best way to cover the shortage (i.e., either an inter-fund loan to be re-paid in FY26 or allow the fund to end in a deficit and recognize interest payments to the General Fund).

The reader should note that there is no minimum fund balance policy for the Stormwater Utility Fund.

American Rescue Plan Act (ARPA) Fund

The American Rescue Plan Act of 2021 allocated funds to local governments (pass through via the states) to facilitate the recovery from the COVID-19 pandemic. ARPA allocated \$7,105,927,713 to the State of Florida for metropolitan cities, non-entitlement units of local government, and counties. The City received two disbursements (one in FY21 and one in FY22) of \$2,142,893, totaling \$4,285,786. Coronavirus State Local Fiscal Recovery Fund (SLFRF) monies have restricted usages and must be awarded no later than December 31, 2024, and expended no later than December 31, 2026.

Completed projects include:

- Online permitting software (Building Department)
- Fitness equipment for the new Police Headquarters
- Electronic message board sign at the new Police Department
- Gleason Park playground replacement
- Millennium Beach Park playground equipment
- Wide format printer/scanner (Building Department)
- Mobile message board (Police Department)
- Website upgrade
- City Hall & Recreation Center security upgrades Ph. 1
- Sandbagging machine
- Renovation of old Police Headquarters for new Public Works offices and storage
- Pre-fab concrete restroom and lift station in Gleason Park
- Algonquin Sports Complex expansion, phase one (ARPA-funded portion)

As this fund is projected to have a zero fund balance on October 1, 2025 (start of FY26), the usual revenue, expenditure, and fund balance sections are omitted. Once the FY25 audit is completed, the ARPA fund will be deactivated and no longer used.

Personnel Summary

Introduction

Beginning in FY23, staff shifted to the use of full-time equivalents (FTEs) to count and describe the number of personnel. One FTE is understood as the number of employees needed to work 40 hours per week. The chart on the following page illustrates the recommended staffing levels of the City by departments.

FY26 Proposed Budget FTEs

Proposed for FY26 are 79.16 FTEs, an increase of 5.82 FTEs (7.94% of total staffing) from the FY25 Approved Budget. This increase is the result of the following recommendations:

New positions:

- 0.50 FTE full-time Communications Manager position (last six months of FY26)
- 3.82 FTE part-time Fire Department Maintenance Specialist positions
- 0.75 FTE part-time Recreation Department Parks Operations Specialists positions

Previously partially funded positions

- Additional 0.25 FTE full-time Police Lieutenant position (0.75 FTE was funded in FY25)
- Additional 0.75 FTE full-time Public Works Maintenance Specialist position for Algonquin Sports Complex maintenance (0.25 FTE was funded in FY25)

Eliminated positions

- 0.25 FTE part-time Recreation Department Crossing Guard position (position opens the gates of Algonquin Sports Complex on weekends)

The Resources section of this document, starting on page E - 1, concisely explains the purpose and need of the new positions.

FY26 Proposed Employee Pay and Classification Plan

The following actions constitute the changes in the Employee Pay and Classification Plan from FY25:

1. Grant all employees a combined annual increase of 4.00% split between a 1.00% cost-of-living adjustment (COLA) and a 3.00% progression/step increase. This approach attempts to accomplish the two goals of keeping minimum pay for each pay grade competitive with other employers' starting pay while moving employees through their pay grades.
 - a. Employees covered under the Fraternal Order of Police (FOP) collective bargaining agreement will receive a 3.00% step increase within their respective 18-step pay grades
 - b. All other employees, excluding the City Manager, will receive a 3.00% progression increase that will move them through their respective pay grades.
2. To meet the requirements of the State minimum wage law, I recommend the minimum rates for pay grades #1, #2, and #3 be set at the State minimum wage of \$14.00 an hour with smaller ranges between the minimum and maximum, to maintain equity among pay grades. I do not believe the compression of these pay grades will have a negative impact on recruitment and retention, as the majority of these positions are seasonal Recreation Department jobs and not positions where employees stay employed for multiple years.

| FY26 FTEs per Department | | | | |
|--------------------------|-----------|----------|-------|--------|
| Department | Full-time | Seasonal | FTEs | Change |
| | | | | |
| Executive | 4.50 | - | 4.50 | 0.50 |
| Finance | 2.00 | - | 2.00 | - |
| Inform. Tech. | 2.00 | - | 2.00 | - |
| Police | 30.50 | 0.81 | 31.31 | 0.25 |
| Fire | 2.00 | 3.82 | 5.82 | 4.82 |
| Building | 2.00 | - | 2.00 | (1.00) |
| Public Works | 16.00 | 1.25 | 17.25 | 0.75 |
| Recreation | 5.00 | 9.28 | 14.28 | 0.50 |
| Total | 64.00 | 15.16 | 79.16 | 5.82 |

Unfortunately, due to previously detailed lower-than-anticipated revenues and higher public safety personnel costs, the planned conversion of non-FOP employees to step pay plans is no longer possible in FY26 and is now scheduled for FY27.

The Resource section of this document, starting on page E - 4, includes a listing of recommended positions per department and the Proposed FY26 Employee Pay and Classification Plan which is scheduled to be formally adopted by the City Council on September 10, 2025, for transparency purposes.

Fleet Replacement

Historically, the City tracked vehicles using three methods: a capital asset list, an insurance coverage list, and fleet maintenance logs. All three methods held value but contained different and sometimes conflicting information. Replacement decisions were based on Department Directors' requests, and "replaced vehicles" often were not sold, resulting in hidden increases in the size of the fleet.

Beginning with the FY25 Budget, a detailed replacement schedule is now updated annually to list all cars and trucks, their purchase year, anticipated replacement year, mileage, condition of the body, and condition of mechanical components. A review of the fleet replacement schedule, starting on page E - 12, will illustrate that all departments now have vehicles beyond their estimated replacement dates. This regression is the unfortunate result of lower-than-anticipated revenues and higher-than-anticipated public safety personnel recurring costs.

A Police Department 2018 Ford Explorer is planned for replacement in FY26, along with the purchase of an additional Police Department vehicle.

Accomplishments

The following is a summary of how the City anticipates making progress toward addressing the City Council's areas of emphasis by September 30, 2025:

Preservation & protection of the Indian River Lagoon

- Completion of three state ARPA funding for stormwater projects to decrease pollutant loading into the Indian River Lagoon and alleviate flooding
- Completion of the design and contracting for partially state-funded baffle box by City Hall to decrease pollutant loading into the Indian River Lagoon
- Commencement of the design for a baffle box project at Algonquin Sports Complex. Once the design is completed, staff will seek grant funding to partially fund the estimated FY28 project.
- Emergency stormwater pipe repairs on Shore Lane
- Implementation of bi-weekly social media posts encouraging residents to plant native trees to reduce the need for irrigation and fertilizers that contribute to pollutant loading
- Hosted the third annual Arbor Day celebration which included free native plants for residents to encourage their use thereby reducing the need for water and fertilizers than contribute to the pollutant loading of the Indian River Lagoon

Enhance quality of life.

- 50% completion of the Algonquin Sports Complex expansion construction project, with completion anticipated in December 2025 (listed as 100% complete in financial analyses within this document due to timing differences in the drafting of different sections of this document)

- Completion of the design for pedestrian and bicyclist access from the northeastern portion of the Algonquin Sports Complex to Verbenia Drive in Satellite Beach
- Development and inclusion in the FY26 Proposed Budget of a multi-purpose path project on the west side of the Algonquin Sports Complex, connecting Crespino Court to Osceola Drive and the new multi-purpose path within the expansion portion of the complex. Construction of the new multi-purpose path is anticipated by December 31, 2025
- Expansion of the number of special events conducted by the Recreation Department to provide for family-friendly social gatherings
- Implementation of donated beach cleanup stations at the beach parks to decrease the amount of litter and plastics that make their way into water bodies.
- Expansion of recycling opportunities in City parks and facilities
- Completion of the second phase of the invasive plant removal project at Gleason Park
- Commencement of planning for the City's inaugural Veterans Day ceremony at Gleason Park (November 11, 2025)

Ensure financial sustainability

- Fourth consecutive year of reduced property tax rate
- Applied for and received the following grants
 - Cybersecurity improvements via Florida Digital Services' Florida Local Government Cybersecurity Grant program
 - Safety expenditure reimbursement grants via Preferred Government Insurance Trust TIPS program (City's liability and workers' compensation insurance company)
 - Brevard County Fire Rescue grant to enhance local provision of emergency medical services
 - Florida Department of Health grant to enhance local provision of emergency medical services
 - Firefighters Charitable Foundation grant to implement a community smoke detector program
 - Partial funding for the City Hall Baffle Box via the Florida Department of Environmental Protection Water Quality Improvements program grant
- Transitioned to a lower-cost short-term rental compliance service that provides a higher level of services than the previous vendor

Improve and maintain infrastructure

- Implementation of a non-resident paid parking program to offset the cost of maintenance and capital outlays at the beach parks
- Installation of a new pre-fabricated restroom building near the main playground units and walkway in Gleason Park
- Continuation of the annual road repaving program
- Replacement of one Police vehicle and the addition of one Police vehicle to the fleet
- Replacement of the pool deck to decrease risk of injury to pool patrons
- Commencement of renovations to the Pool bathhouse
- Commencement of the sidewalk capacity improvement project on Yuma Drive (similar project on Osceola Drive will commence in FY26 after completion of the Yuma project) to improve the safety of pedestrians and bicyclists

Provide a safe and secure community

- Continued low crime rate
- Reduced traffic accidents by 4.5%

- Installation of two radar signs as part of the City's Vision Zero initiatives to reduce traffic accidents and eliminate vehicular related deaths
- Acquisition of Flock cameras for Gleason Park and beach parks to provide enhanced security and to aid in Police investigations
- Continued professionalization of the Fire Department through the following:
 - Began training firefighters to the minimum level of Emergency Medical Responder and began responding to critical medical incidents, motor vehicle accidents, water rescues, and hazardous material leaks and spills
 - Revised the volunteer incentive program to align with the new training and response expectations
 - Established a part-time maintenance program to help maintain emergency equipment in a state of readiness
 - Revised departmental requirements to include formal education/training and practical demonstration for emergency vehicle drivers and operators
 - Implemented a formal dispatching policy and procedure that sends emergency equipment and personnel based upon the nature and location of the incident
 - Developed relationships and formal agreements for mutual and automatic aid with neighboring communities so that emergency responses in either jurisdiction better align with national response standards
- Replaced Fire Department personnel safety equipment and firefighting gear

Use technology for a strategic advantage

- Enhanced records management by migrating the City's records retention system to the Cloud (increased cybersecurity and ease of access by employees)
- Deployment of virtual server systems for the Police and Fire Departments
- Deployment of an online facility rentals portal for the Recreation Department
- Migration of city computers to Microsoft Office 365
- Migration of City email addresses from ".org" to ".gov"
- Implementation of a grant-funded AI-driven cybersecurity and cloud-delivered endpoint security system
- Migration from Microsoft Office to Microsoft ENTRA (cloud-based identity and access management service that employees can use to access external resources)
- Implementation of multi-factor authentication deployment for the Police Department
- Centralized network and server infrastructure

Additionally, through my commitment to providing the residents and visitors with the best possible municipal services, I use a "City Manager's area of emphasis" as detailed below.

Pursuit of excellence in local government with efficient and effective services

- Police Department achieved accreditation status
- Achieved Tree City USA membership status
- Expanded the number of volunteer firefighters in the Fire Department
- Transfer of the Fire Marshall/Code Enforcement Official position from the Building Department to the Fire Department to decrease inefficiencies in historic fire safety responsibilities and enable a more proactive management of the code enforcement function
- Commencement of Beachside Chat video interviews to reach residents with timely information who prefer the video format (scheduled to start in September 2025)

- Began a comprehensive review and update to the City's *Personnel Policies Manual* with the goal of streamlining the document to increase ease of use and to have all administrative policies posted on the City's website for transparency and to enable easy access by all employees
- Continued digitalization of old building department records
- Held an on-site leadership training event (January 2025) for senior management to foster a better culture of public service and teamwork

Initiatives for FY26

While budgetary numbers, tax/fee rate, and number of employees are important factors to consider when reviewing a budget document, these inputs only tell one side of the story. The initiatives below for FY26 summarize the most important initiatives that will involve staff's time behind the scenes.

Completion of the Algonquin Sports Complex expansion phase one project and related projects

The long-awaited, partially grant-funded development of the vacant nine acres on the east side of Algonquin Sports Complex (ASC), anticipated by the end of 2025, will see many new recreational opportunities available to residents and guests. Other improvements to the ASC planned for execution in the early part of FY26 include:

- Installation of a landscaped buffer along adjacent properties
- Construction of a pedestrian and bicyclist access point in the northeast corner of the ASC to Verbenia Drive in Satellite Beach
- Construction of a multi-purpose pathway on the west side of ASC to connect Crespino Court with Osceola Drive and the walking trail within the expansion project area
- Repurposing of the Crespino field into a smaller ballfield and the creation of two smaller multi-use fields

Completion of the Yuma Drive and Osceola Drive sidewalk capacity improvement projects later in FY26 will further ease travel to and from the ASC.

Future planned additions to the ASC include:

- Field lighting for the new multi-purpose athletic field
- Additional playground units
- Additional tennis or pickleball courts
- Updating existing field lighting to reduce energy consumption and lessen light spillage onto adjacent properties

Expanded use of the City's Geographical Information System (GIS)

While the city purchased and initially set up a GIS system in 2016, the use of the system never spread past mapping the City's stormwater system and has been only used by the City's stormwater consultant for the last several years. While the City is blessed with a dedicated long-term Public Works Director who is personally knowledgeable about City infrastructure that borders on being an encyclopedia, someday in the future, he will likely retire. I believe it is critical to quantify that knowledge in an easy-to-use and updated database. Hence, in FY26, staff will embark on multiple efforts to create layers of GIS data with the following:

- Public tree inventory project data
- Sidewalk data based on an internal sidewalk assessment and inventory project to start in FY26
- Stormwater infrastructure maintenance and repair data
- Road paving data

While the costs of these initiatives are low, I believe the time invested in data collection and training of staff to use the GIS software will provide City leaders with easy-to-understand information to base funding decisions upon in the future.

Completion of the Comprehensive Plan update began in FY25.

In late 2023, the City's planning consultant informed me that in 2020, the City failed to update the Comprehensive Plan as required by the State regarding a new private property element. Hence, the City was unable to complete the necessary evaluation and appraisal report in 2024, rendering the Comprehensive Plan non-compliant with State standards. To remedy the situation, the City engaged a specialized planning firm to conduct a comprehensive plan update, which is anticipated to be complete in mid-FY26. Said updated Comprehensive Plan will guide future land development and redevelop decisions for staff, the Planning and Zoning Board, and the City Council.

Completion of the comprehensive review and update of the City's *Personnel Policies Manual* and *Administrative Policies* began in FY25

The current *Personnel Policies Manual* (PPM), developed by staff in 2021, was a dramatic improvement, as the last major revision to the document was adopted by the City Council in 1993. While comprehensive in information, the size of the PPM (148 pages) discourages most employees from reading the document, which enumerates personnel policies and the expected standard of conduct. Additionally, the City infrequently proffers administrative policies regarding specific issues such as social media usage, artificial intelligence usage in the workplace, recruitment procedures, etc.

Beginning in 2025, I formed an internal working group comprised of the City Clerk (also the Human Resources Manager), Comptroller, Assistant to the City Manager, and me to work with a management consultant to review the PPM and administrative policies and develop a more concise and readable document that shifts the minutia into new administrative policies that are referenced in the PPM. Each employee will be provided a paper copy of the new PPM. Additionally, the PPM and all administrative policies will be placed on the City's website for ease of access by employees and transparency to the public.

Renewed emphasis on fair and efficient code enforcement practices

The level of Code Enforcement in the City has ebbed and flowed over the years based on staffing patterns, with the Building Official being assigned the responsibilities at one point and later evolving into one-half of the responsibilities of our current Fire Marshall/Code Enforcement Official. Additionally, changes in State laws have impacted the ability of the City to enforce property maintenance codes, as staff are no longer able to act upon anonymous complaints from the public. Hence, while in the past, a resident could anonymously report a code violation to the City, many people are now reluctant to do so out of fear of retaliation, as their names and addresses are public records. During the FY26 Budget kick-off City Council workshop and later workshops, the City Council was in consensus to tighten Code Enforcement standards and add an additional Code Enforcement position to the budget. Strengthening Code Enforcement efforts will be accomplished in FY26 through:

- Review and revision of outdated or unenforceable property maintenance City code requirements
- Commencement of proactive code enforcement patrols with a continued focus on voluntary compliance

While fiscal restraints (as known at the time of the drafting of this document) prohibit adding additional Code Enforcement personnel, I believe the shift of Code Enforcement from the Building Department to

the Fire Department in FY25, coupled with Council direction for proactive enforcement, will permit increased efficiency of staff's time, resulting in increased compliance. However, if additional revenues or decreased recurring costs are identified, staff will bring a proposal back to the City Council mid-FY26 to add the desired extra Code Enforcement position.

Expanded communications with residents

IHB currently uses a hybrid system of communications with residents and visitors that includes:

- Bi-monthly *Harbour Highlight* mailed to each home
- An official Facebook page, plus two departmentally operated pages
- Three marquee signs along South Patrick Drive (one non-electronic and two electronic)
- Mobile electronic sign board
- One-time mailings
- Personal communications (in-person, telephone, and e-mail)

The FY26 Proposed Budget contains funding for a new Communications Manager position to expand the quality and quantity of public information to residents and visitors. This new position will consolidate the current ancillary public communications responsibilities of four positions and provide a strategic approach to expanded targeted outreach while promoting a unity of messaging among departments. Three objectives for the new person in FY26 will be:

1. Convert the historic internal weekly newsletter (*Friday Fast Facts*) into a public weekly newsletter emailed to residents (who sign up for the service) with a statistical recap of the prior week and a preview of planned capital projects and events. The title of the newsletter, which is anticipated to begin publication in the Autumn of 2026, is yet to be determined.
2. Management of the expanded resident email/text notification system with the following categories:
 - General Information (currently called "news")
 - Weekly newsletter
 - Harbour Highlights (will allow residents to receive their edition via email and opt out of paper deliveries)
 - Recreation Department
 - City Council meeting/workshop agenda packets
 - Planning and Zoning Board meeting agenda packets
 - Tree Preservation Board meeting agenda packets
 - Police Pension Board meeting agenda packets
 - Capital project updates
 - Beachside Chat videos
 - Emergency information
3. Expansion of social media used to reach specific demographics within the City.

To ensure a strategic and cost-effective approach is used that aligns with the goals of the City Council, a communications strategy will be developed and presented to the City Council in the Autumn of 2026 for review and adoption.

Continued of non-local (i.e., grants, state appropriations, etc.) funding for capital projects

In the past three years, the City has received multiple grant awards and State appropriations in excess of \$8 million. The majority of the non-local money was a result of the one-time federal American Rescue Plan Act (ARPA) of 2021. While ARPA funding had very loose parameters of what qualified for eligible expenditures and zero local matches, virtually all other grant programs available to the City are targeted, competitive, and require local matches. A summary of grants applied for and received plus their status can be found starting on page D - 4 of this document. Hence, the residents of Indian Harbour Beach can rest assured staff is committed to maximizing local resources by continuing to seek grant funding for identified needs.

Future Challenges

Inflation and minimum wage Increases

While virtually no one enjoys rising costs, sudden shocks in commodity and labor costs are especially problematic to local governments, as said costs are usually buried in general ledger line-items not readily visible to taxpayers. At the same time, increases in property tax bills are very prominent. Hence, the high inflation from 2022-2024 and annual sharp increases in the State minimum wage law (through FY27) continue to present a heightened challenge to the City.

The 2020 voter-approved Florida Constitutional Amendment raising the minimum wage to \$15.00 an hour by September 30, 2026, presents a challenge to staff and the City Council in maintaining fiscal responsibility to property owners while ensuring the City has a competitive pay and classification plan. Currently, the City has a workforce with a payroll of \$5.18 million, while four, or 15.38% of the pay grades, are presently below the \$15.00 an hour mark for starting pay. In prior years, all

| Fiscal Year | Effective Date | State Min. Non-Tipped Hourly Wage | Difference: IHB to State |
|--------------------|-----------------------|--|---------------------------------|
| 22 | Sep. 30, 2021 | 10.00 | 1.51 |
| 23 | Sep. 30, 2022 | 11.00 | 1.09 |
| 24 | Sep. 30, 2023 | 12.00 | 0.39 |
| 25 | Sep. 30, 2024 | 13.00 | - |
| 26 | Sep. 30, 2025 | 14.00 | - |
| 27 | Sep. 30, 2026 | 15.00 | - |

pay grades were set based on a competitive worth analysis and recently adjusted by the 2024 pay plan study update findings. However, fiscal limitations do not permit the City to continue to increase the lowest pay grade by \$1.00 an hour and keep the 5.00% differences between each pay grade's minimums.

FY26 will continue the undesirable process of compressing the lowest part of the City's pay and classification plan to meet the minimum wage increases. This will be accomplished by setting the FY26 pay grades #1 through #3 artificially higher than normal (at the new State minimum wage of \$14.00 an hour) with a smaller range between the minimum and maximum to meet the requirements of the State minimum wage and minimize the distortion to the formerly equitable established pay ranges. In FY27, pay grade #4 will likewise be set artificially higher than normal, resulting in pay grades #1 through #4 each having the same starting pay but different maximums in FY27.

The reader should be aware of three long-term problems facing the City in terms of employee pay:

1. Possible need to reduce future annual increases from a combined 4.00% (split between a COLA and progression/step increase) to the historical 2-3% annual rate if the annual growth in property tax receipts stays under 5.00% per year. Not only will employees be unhappy about their annual raises decreasing, but the City will no longer be able to move employees through their pay grades and keep pace with staying competitive in hiring rates.

2. The return to the annual state-mandated inflationary adjustment in the minimum wage increases will probably outstrip the cost-of-living increases in some years, further distorting the pay and classification plan.
3. The eventual Federal increase of the minimum wage. Earlier this year, members of the minority party in Congress called for a national \$17.00 an hour minimum wage by 2030. While an immediate increase is unlikely, a future increase is certain. The only unknown is when the increase will occur.

I believe the solutions to these long-term challenges include:

- Periodic use of an outside consultant to compare the City's pay and classification plan to other similar and/or local agencies to ensure we remain as competitive as possible (next update recommended for FY27)
- Annual review of non-wage employee benefits to address the changing workforce
- Continuation of the semi-annual new employee focus group to gain unfiltered feedback about the City's recruitment, hiring, and training methods
- Retain as lean a workforce as possible so to make available personnel dollars go the furthest (I.e., pay fewer people better than more people less)
- Transparency in the annual budget and millage rate establishment process to help property owners understand the need for moderate yearly increases in tax receipts

Cyber Security

One of the most visible yet least understood challenges facing the City is malicious actors trying to gain access to our data to either destroy, commit identity theft, or launch ransomware attacks. Only through constant vigilance and continued investments in training and resources can the City safeguard our staff, residents, and data:

- Future cyber security threats:
 - AI-driven attacks: Increased use of artificial intelligence and machine learning could lead to more sophisticated and automated cyber-attacks, including deep fakes and automated phishing campaigns
 - Ransomware evolution: Ransomware attacks are expected to become more targeted and complex, potentially incorporating exfiltration of data before encryption to increase leverage (what almost happened to us)
 - 5G network vulnerabilities: The rollout of 5G technology may introduce new security challenges, including risks related to network slicing and increased attack surfaces
 - Deep fake technology: Advances in deep fake technology could lead to more convincing social engineering attacks and misinformation campaigns
 - Privacy erosion: Enhanced data collection and surveillance capabilities could lead to increased privacy breaches and misuse of personal information (i.e., as a company closes, their data often gets exposed)
- Hurdles in addressing cybersecurity threats:
 - Lack of cyber hygiene: Many organizations and individuals still neglect basic cybersecurity practices, creating vulnerabilities that attackers can exploit
 - Complexity of security solutions: The growing complexity of information technology environments and security solutions can make it difficult for organizations to implement and manage effective cybersecurity strategies

- Regulatory challenges: Navigating the evolving landscape of cybersecurity regulations and compliance requirements can be burdensome for organizations
- Evolving threat landscape: The rapidly changing nature of cyber threats means that security measures must continuously adapt, often outpacing the development of defensive technologies
- Legacy systems: Many organizations still rely on outdated or legacy systems that may be difficult to secure and integrate with modern security solutions
- Vendor risk management: Ensuring the security of third-party vendors and supply chain partners is challenging, especially given the complexity and interconnectivity of modern supply chains
- Public awareness: There is often a lack of awareness and understanding of cybersecurity risks among the general public, leading to increased susceptibility to attacks

Recruitment and retention of volunteer firefighters and the need for expanded facilities at the Fire Station

Established in 1965, the IHB Volunteer Fire Department Corporation (IHBVFDC) provided emergency responses and staffing via a contract with the City. On March 18, 2024, the contract with the IHBVFDC ceased, and the City assumed operational and financial responsibility for all aspects of the Department under the leadership of paid Fire Chief David Lewis, while the IHBVFDC became strictly a charitable fundraising organization.

However, obstacles remain to long-term continued use of volunteer firefighters. Namely, the limited number of individuals who live and work beachside who are interested in serving long-term as volunteers is declining as the cost of beachside housing increases. As of July 14, 2025, the City had 28 volunteers, of whom only 11 were certified firefighters (17 non-certified [mostly trainees]). While the number of volunteers increased by two (22.22%) in the last year, when one considers the minimum staff for a structure fire is 15 certified personnel, the City's new automatic aid agreements with neighboring agencies are the lifeline currently sustaining the department.

Starting in late FY25, the City began a phased approach to hire part-time maintenance specialists to shift the responsibility of equipment, vehicle, and facilities maintenance from volunteer hours to paid staff hours. I believe this change, although estimated to cost approximately \$200,000 a year when fully implemented, will help recruitment and retention and decrease response times.

Recruiting volunteers who live across the bridge and could serve a day or two a week is an option, but without safe living quarters, such a course of action is not currently plausible. An assessment of the Fire Station in FY22 concluded that renovating the existing structure is cost-prohibited, and a phased annex complex to be built at the site of the existing tennis courts was conceptualized. Based on discussion with construction experts, staff shifted away from a phased approach and listed a single project of approximately \$2 million that was spread over two fiscal years (FY26 and FY27), which was based on using the \$801,227 in the General Fund's Building Repair, Replacement, and Betterment Reserve account. This project was included in the Preliminary FY26-30 Five-year Financial Model and Capital Improvement Plan (as presented to the City Council on April 22, 2025). However, due to reduced FY26 property tax receipts and higher-than-anticipated recurring public safety personnel costs, I was forced to remove the funding for the project over the next five years. Absent, grant funding, State appropriations, use of fund balance, financing, or significantly higher property tax rates in future years, paying for this very needed project is not possible. Additionally, while obtaining a State appropriation for part of the costs is plausible, absent the use of fund balance, the City will not have the necessary local match required for the project.

Water quality projects

Protecting the physical beauty and health of our local environment is an underpinning motivation for this organization. As a barrier island, water quality is paramount to all aspects of life in and around the City.

Muck removal project

The largest planned water quality project is the muck removal project (estimated to remove 188,000 cubic yards of muck and more than 31,000 pounds of harmful nitrogen per year from canals within the City). Although the City has obtained a commitment of \$9,115,415 from the Save our Indian River Lagoon (SOIRL) half-cent sales tax revenues, past and future inflation will probably create a significant funding deficit when the project is finally permitted and ready for execution. In 2024, the City learned the project will not commence until FY28 to FY30 as Brevard County would be conducting a muck removal project until then, which will use the temporary muck management site in Palm Bay. Recently, the City learned that the Pineda Causeway muck removal project is likely to continue for another two years. Unknown at the time of the drafting of this document is whether Brevard County will still execute the Eau Gallie project after the completion of the Pineda Causeway project, or whether the City's project is now next in line.

The most recent cost estimate for the City's muck removal project is between \$15,000,000 to \$30,000,000 with a funding deficit of \$4,500,00 to \$20,900,000. Due to the evolving cost estimates, there is no easy way to portray the project in any financial model. Hence, the original cost estimate with currently secured funding sources is retained to give the project visibility within the FY26-30 5yrFM&CIP. Staff plans to aggressively pursue multiple avenues of grant funding and state appropriations in future years, prior to the bidding phase for the work. Whether the project ultimately happens is currently questionable.

Lastly, continued confusion among many waterfront property owners over the scope of the project is problematic. Most adjacent property owners to the muck removal project sites desire a dredging project that will give them deeper navigable water depth. While a muck removal project does use dredging equipment, the scope of muck removal projects is based in the center of canals and waterways and will not significantly deepen the water under property owners' docks and boat lifts.

Stormwater project funding and physical limitations

The Stormwater Utility Fund enables the long-term financing for small drainage and water quality projects within the City. However, two major constraints impede the implementation of many desirable projects: money and physical space.

While the approximately \$218,000 net annual assessment receipts (FY07 through FY24) may seem like a lot of money to individuals, the previous assessment level (not changed since 2007) limited execution to a few small projects each year. Although grant funding and other sources (SOIRL half-cent sales tax program, State appropriations, etc.) are available, their award is highly competitive and not something that could be planned with any level of certainty.

The second limitation of space is the most restrictive challenge facing the City. Growing cities can work with developers to set aside adequate land to address stormwater needs, but built-out communities lack this luxury. Adding water quality features within established neighborhoods is extremely challenging unless the City acquires property adjacent to existing right-of-ways/easements from homeowners (which would be a very costly and unpopular course of action). When redevelopment does occur, staff strive to ensure infill construction does not exacerbate current drainage and water quality issues.

I will continue to seek grant funding and state appropriations to offset the cost of stormwater projects (such as the appropriations award in 2023 for the City Hall baffle box project and the Gleason Park lake bank stabilization project). However, the absence of open land will force the City to pursue costlier, less effective projects to address the required pollutant load reductions mandated by the State.

Succession planning

Within the next five years, the City could see up to half of the current Department Directors retire. As a small lean organization, most of the departments do not have the depth of management where one or more employees gain management responsibilities, enabling smooth transitions when the department director retires. Succession planning is often viewed as a cure-all for smaller organizations; however, in my opinion, too early a commitment to the person “next in line” can often stifle creativity and exclude the importing of new ideas and perspectives when a position is filled from the outside. Likewise, documenting everything a leader does in standard operating procedures works well in theory, but often fails to capture the intricacies of the multifaceted responsibilities of a leadership position. One often overlooked option to bridge an unexpected vacancy in a leadership position is the temporary employment of retired or unemployed city management professionals. Hence, the reader should take solace in the many options available to the City when retirement notices are submitted in the future.

Need to incorporate analytics in budgetary decision-making.

One of the realities of small organizations like the City of Indian Harbour Beach is the lack of specialization within departments. Larger cities usually have engineers who can proffer opinions regarding the cost-benefit of repair or replacement decisions and financial analysts in multiple departments who can provide analytical information regarding past expenditures and future anticipated costs. The City has neither of these types of positions, and therefore, historically, replacement recommendations were and continue to be made based on the opinions of Department Directors and City Managers. While I believe each person involved in the City’s budget development process makes the best decisions based on the information available, the lack of quantifiable analytics regarding the following budgetary items is less than ideal:

- Fleet replacements
- Infrastructure repair or replacements
- Staffing additions

No easy, low-cost answers exist to these problems. Web-based solutions exist for fleet and facilities management, but these come with recurring costs and require the commitment of end users to enter data faithfully; otherwise, the products become another data mark in the list of good ideas that are eventually abandoned. Likewise, shifting away from opinion-based replacement decisions may be viewed by some as a threat to their authority and encourage opposition to the needed improvement.

Acknowledgements

The FY26 Proposed Budget represents the accumulation of many months of teamwork by staff to provide a document that contains communications, financial, and planning information for the City Council and residents to use in reviewing budgetary and policy proposals for the next fiscal year. The City of Indian Harbour Beach does not rise or fall on the work of any one individual but is the result of each employee working as a team to deliver services to our residents and visitors. The reader is encouraged to remember that the state of the City is not only the result of the efforts of the current Mayor and Council Members, leadership team, and staff, but is built upon the foundation provided by those who served before us. What we have today in the City of Indian Harbour Beach is an inheritance given to us by those who have previously walked the path that we now walk. We have a solemn obligation to continue to be the best possible stewards of our City’s financial and natural resources.

As I have served this community for the past three years, I continue to be humbled every day to be entrusted by the City Council to serve as your City Manager. In summary, I would like to express my appreciation to those individuals who have enabled the production of this document. Each employee deserves specific recognition for their role played in our organization, although space does not permit me to recognize each employee individually. However, the following individuals merit special recognition:

- Sue Frank, MMC, City Clerk, merits recognition for the tireless proofreading and editing of the individual FY26 Budget documents and all my writings throughout the year. She is exceptionally graceful when pointing out glaringly obvious typos and technical jargon.
- Nikki Gold, Executive Assistant to the City Manager, merits recognition for balancing the demands of the front counter while having more on her plate than a defensive lineman at an all-you-can-eat buffet. Ms. Gold's positive attitude, continuous learning ethos, and willingness to help others are examples of a selfless public servant we all should strive to be.
- Orrie Covert, Assistant to the City Manager, merits recognition for his willingness to embrace such a multifaceted portfolio of work that enables me to focus on regular management responsibilities and the development of this document.
- Angie Dollens, Comptroller, warrants exceptional recognition for her time devoted to the development of personnel line-item budgets and her aid in projections of future revenues. Ms. Dollens quickly earned the trust and respect of her fellow department directors and is working tirelessly to finalize a stalled software implementation she inherited while modernizing practices of the Finance Department. Her quiet demeanor, professionalism, and tenacity are unparalleled.

Finally, any errors or omissions contained within the FY26 Proposed Budget are solely my responsibility.

In public service,



John W. Coffey, ICMA-CM
City of Indian Harbour Beach City Manager

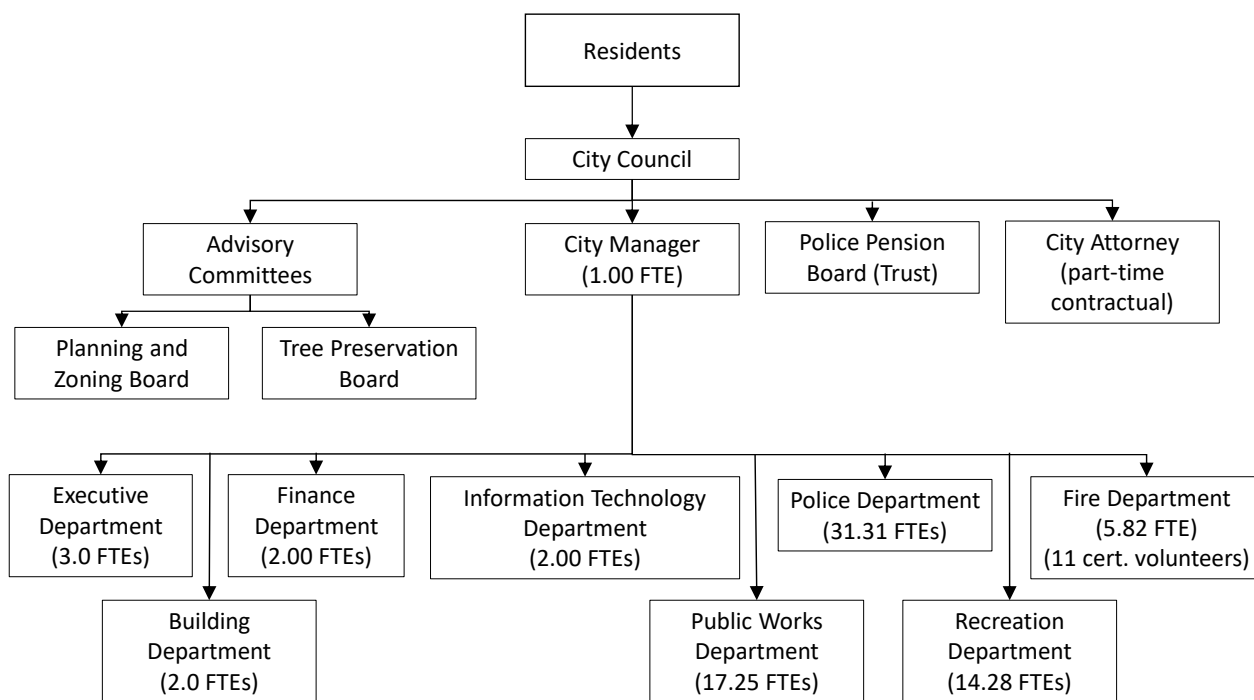
Departmental Summaries

Introduction

Historically, the City's annual budget document contained only a summary of line-item budget data and a concise policy-oriented Transmittal Letter. In FY23, staff added a Personnel section and expanded the Transmittal Letter to include fiscal/personnel/project analyses, project data, and a discussion of significant future challenges facing the City. In FY24, two sections were added: a basic Five-Year Capital Improvement Plan and this section to give an overview of what each department does, objectives for the past, current, and next fiscal year, and performance measures illustrating the results of budgetary inputs. In FY25, the Five-Year Capital Improvement Plan section was expanded to a Five-Year Financial Model and Capital Improvement Plan section that include a financial model of all revenues and expenditures, and the former "Personnel" section, which is now called "Resources," was amended to include a fleet replacement sub-section.

Organizational Chart

The chart below illustrates reporting relationships and proposed staffing levels for FY26. Of note is that the number of certified Fire Department volunteers is the current number and not the desired number of positions.



Executive Department

Department Description

The Executive Department is comprised of the City Clerk's Office and the City Manager's Office:

- The City Clerk's Office is responsible for records management, assembly of City Council meeting/workshop agendas, preparation of City Council and minutes, custodian of the City seal, codification of new ordinances into the City Code, legal advertising, municipal elections administration, human resources administration, business tax receipts program, special event permitting, short-term rental registration, and insurance programs administration.
- The City Manager's Office is responsible for all City programs and activities, city-wide initiatives, inter-governmental liaison activities, communications, City Council and advisory boards agenda preparation, support of the Tree Preservation Board, collective bargaining, grant administration, major capital project administration, development and monitoring of the annual budget, and emergency management. The City Manager serves at the pleasure of the City Council, and all employees report to him through their respective chains of command.

Goals and Objectives

Goal #1: The City is managed in a professional, impartial, and ethical manner that instills the trust and confidence of residents and visitors in their local government.

FY24 Objectives:

- A. Implement an internal process to ensure all new contracts, agreements, etc., are entered into Laserfiche (the City's records retention system), thereby reducing the amount of paper records by March 31, 2024.

Results: Completed for files under the direct control of the City Clerk.

- B. Implement a short-term rental compliance webpage to disclose locations and increase the registration of eligible properties by January 31, 2024.

Results: Completed on August 10, 2024.

- C. Convert the historical 100% volunteer Fire Department to a hybrid Fire Department via the recruitment, selection, and onboarding of a new paid Fire Chief by January 31, 2024.

Results: Completed on January 16, 2024.

- D. Re-institute an internal safety committee to review accidents and conduct periodic safety inspections of workplaces to reduce liability and workers' compensation claims and insurance premiums costs by May 31, 2024.

Results: Completed with the first safety committee meeting being held on April 25, 2024.

FY25 Objectives:

- A. Begin a comprehensive review of the City's *Personnel Policies Manual* by January 31, 2025, with the intent of streamlining the current 148-page document (the goal is to have a completed draft to the City Council by mid-FY26).

Status: A management consultant was hired to perform this task with direction and review by staff—presentation of proposed changes anticipated to be presented to the City Council in mid-2026.

- B. Analysis of the cost-benefit of changing the City Code and Charter to allow legal advertising on Brevard County's website in accordance with State Statutes by March 31, 2025.

Status: Completed. Results indicate that only large ads would be less expensive on the Brevard County website.

- C. Implementation of a Management Team comprised of mid-level supervisors (who will meet periodically to share information and develop policy initiatives for the City Manager's consideration) by January 31, 2025. Of note is that the city currently has a leadership team comprised of the city manager, management analyst, and department directors. The new Management Team will complement the Leadership Team's role and not be duplicative.

Status: Completed.

FY26 Objectives:

- A. Transition 25% of personnel files to Laserfiche by April 30, 2026.
- B. Post all administrative policies on the City's website to increase transparency of operations and to increase ease of employee access by March 31, 2026.

Goal #2: Elected officials, residents, visitors, and staff can quickly access timely and accurate information while ensuring the integrity of public records and compliance with applicable state and federal laws.

FY24 Objectives:

- A. Develop and submit "Did you know..." articles for every other *Harbour Highlights* summarizing how residents and interested parties can obtain relevant information about the City by September 15, 2024.

Results: Completed.

- B. Develop a draft ordinance for consideration by the City Council to allow legal ads to be placed on the County's website instead of the local newspaper, thereby reducing costs by March 31, 2024 (Such an ordinance would require a referendum to be approved by the voters to change the City Charter).

Results: Did not pursue due to lack of significant savings in transitioning to the Brevard County website and difficulty in communicating the purpose of the change via the limited words allowed on ballot questions.

- C. Implement phase two of the three-year development of an interactive five-year financial model and capital improvement plan by July 15, 2024.

Results: Year two and three work completed with the FY25 Proposed Budget that was submitted to the City Council on July 30, 2024.

- D. Convert the internal *Friday Fast Facts* newsletter to an external newsletter by September 30, 2024.

Results: Not accomplished due to other higher priorities.

FY25 Objectives:

- A. Develop an internal process to verify Department Directors are regularly updating their portion of the City's website by March 31, 2025.

Status: This objective was deferred to FY26 due to the planned addition of a Communications Manager who will be responsible for the task.

- B. Convert the internal Friday Fast Facts newsletter to an external newsletter by June 30, 2025.

Status: This objective was deferred to FY26 due to the planned addition of a Communications Manager who will be responsible for the task.

- C. Implement monthly City Manager *Beachside Chat* videos with individual Department Directors and other persons of interest to be placed on the City's YouTube channel by September 30, 2024.

Status: Completion is planned for September 2025.

FY26 Objectives:

- A. Development of a communication strategy for presentation to the City Council by August 31, 2026.

- B. Conduct a multi-media campaign to achieve a minimum of 1,500 people signed up for the City's email/text alert system by July 31, 2026.

Goal #3: Human Resources provides excellent services to employees and promotes the City as a desirable place to work.

FY24 Objectives:

- A. Draft and implement a comprehensive employee recruitment policy by December 22, 2023.

Results: Completed with Administrative Policy ADM-HR-003 on February 10, 2025.

- B. Explore the feasibility of a web-based human resources module to aid in the tracking and statistical analysis of job applicants and successful applicants by January 31, 2024.

Results: Completed. Most web-based systems for governments are over-designed for the needs of small organizations. The new enterprise resource planning system (MCSJ) offers a human resources portal that provides online application capabilities.

- C. Address the findings of the update to the 2021 employee pay and benefits study by March 31, 2024.

Results: Accomplished with the adoption of Resolution No. 753, amending the employee Pay and Classification Plan on June 11, 2024.

- D. Conduct a County-wide survey of employee benefits to ensure the City remains competitive in the local job market by April 30, 2024.

Results: Partly completed as part of the research conducted for the enhanced employee benefit initiative.

FY25 Objectives:

- A. Develop informational handouts for new employees regarding pay stub codes, retirement options, etc., by June 30, 2025.

Status: Completed in March 2025.

- B. Work with the Chief Information Officer to implement a new cybersecurity training process by December 31, 2024.

Status: Completion anticipated by September 30, 2025.

FY26 Objectives:

- A. Develop additional team-building materials and facilitate a minimum of one staff event per department by September 30, 2026.

- B. Review all job descriptions to ensure they are current by August 31, 2026.

Financial and Personnel Summaries

| | FY24 | FY25 | FY25 | FY26 |
|---------------------------------|----------------|-----------------------|--------------------------|------------------------|
| | Actuals | Amended Budget | Year-end Estimate | Proposed Budget |
| Expenditures by Category | | | | |
| Personnel | 480,349 | 544,266 | 558,510 | 620,236 |
| Operating | 22,225 | 54,580 | 32,447 | 38,220 |
| Total | 502,574 | 598,846 | 590,957 | 658,456 |
| Personnel (FTEs) | | | | |
| Full-time | 4.00 | 4.00 | 4.00 | 4.50 |
| Part-time/Seasonal | - | - | - | - |
| Total | 4.00 | 4.00 | 4.00 | 4.50 |

Performance Measures

| | | FY25 | FY25 | FY25 | FY26 |
|----------------------|--|--------|-------------------|--------|--------|
| | FY24 Actuals | Budget | Year-end Estimate | Budget | Budget |
| <u>Efficiency</u> | | | | | |
| 1 | Average number of job applicants: | | | | |
| | White collar | 42 | 100 | 73 | 75 |
| | Blue collar | 24 | 80 | 29 | 31 |
| | Professional | 33 | 30 | - | 25 |
| 2 | Average time to fulfil public records | <1 day | <1 day | <1 day | <1 day |
| 3 | Average length of Council Meetings (minutes) | 90 | 100 | 47 | 50 |
| <u>Effectiveness</u> | | | | | |
| 1 | City Manager's aggregate evaluation ranking | 96.10% | 95.00% | 97.32% | 95.00% |
| 2 | Percent of residents satisfied or highly satisfied with City government* | 97.62% | 97.00% | 94.59% | 95.00% |
| 3 | Full-time position turnover rate | 35.00% | 15.00% | 16.00% | 18.00% |
| <u>Outputs</u> | | | | | |
| 1 | Council and advisory board meetings/workshops | 43 | 60 | 45 | 48 |
| 2 | Number of Council agenda items prepared | 209 | 200 | 350 | 375 |
| 3 | Public record requests fulfilled | 1,960 | 50 | 2,200 | 2,400 |
| 4 | Employees hired/separated | 90/67 | 60/35 | 56/50 | 60/35 |
| 5 | Short-term rentals registered | 72 | 90 | 89 | 95 |
| 6 | Summer Camp employees | 32 | 35 | 33 | 35 |

* Indicates to be measured in random surveys conducted at the annual Art Show.

Finance Department

Department Description

The Finance Department provides professional administrative, operational, and financial support to Department Directors and the City Manager. Responsibilities include revenue collection, budget management, investment oversight, cash disbursements, payroll, capital asset management, and financial reporting. The department establishes and maintains adequate internal controls to protect the City's assets and ensure the timely and accurate recording of transactions in accordance with Generally Accepted Accounting Principles (GAAP) for state and local governments. Financial reporting for all City operations is provided to the City Council and management in a timely manner to assist in decision-making.

Goals and Objectives

Goal #1: Provide accurate and transparent financial support to Department Directors and the City Manager.

FY24 Objectives:

- A. Implement new Edmund's GovTech financial software to replace the current FundBalance software that will be sunset by Tyler Tech within the coming year by December 31, 2023.

Results: Partially completed. Implementation is ongoing due to technical difficulties experienced by Edmund's GovTech.

- B. Coordinate and assist with the training of administrative staff and department directors in their respective financial software modules by December 31, 2023.

Results: Not accomplished by the prior Comptroller.

FY25 Objectives:

- A. Provide robust training materials on the employee self-service website so that reference guides are available to employees by October 31, 2024.

Status: Not accomplished by the prior Comptroller.

- B. Implement ongoing training opportunities for existing and new employees in areas of interest to the departmental personnel by July 31, 2025.

Status: Status: Not accomplished by the prior Comptroller.

FY26 Objectives:

- A. To be determined and included in the FY26 Approved Budget.

- B. To be determined and included in the FY26 Approved Budget.

Goal #2: Ensure financial-related internal controls are up-to-date and relevant.

FY24 Objectives:

- A. Update financial standard operating procedures (SOPs) to reflect Edmunds GovTech procedures and standard formatting (Cash Handling, Journal Entry Process, Purchasing and Accounts Payable, Year-End Close) by September 30, 2024.

Results: Partially completed by the prior Comptroller.

- B. Create a schedule to regularly review and update financial standard operating procedures by June 30, 2024.

Results: Not accomplished by the prior Comptroller.

FY25 Objectives:

- A. Update remaining Financial SOPs to reflect the change to Edmunds GovTech software by November 15, 2024.

Status: Not accomplished by the prior Comptroller.

- B. Create an accounting training manual by January 31, 2025.

Status: Not accomplished by the prior Comptroller.

FY26 Objectives:

- A. To be determined and included in the FY26 Approved Budget.

- B. To be determined and included in the FY26 Approved Budget.

Goal #3: Ensure financial reporting is accurate, transparent, and timely.

FY24 Objectives:

- A. Complete and present the Annual Financial Report to the Council by May 31, 2024.

Results: FY23 Audit report presented to the City Council on July 9, 2024.

- B. Coordinate and train leaders in new budget processes and reporting related to new financial software by May 31, 2024.

Results: Not accomplished by the prior Comptroller.

FY25 Objectives:

- A. Modify and adjust existing internal controls to utilize new software by December 20, 2024, by setting up automated financial reports using cloud software with direct data access for administrative staff and department directors.

Status: Not accomplished by the prior Comptroller.

- B. Create a schedule of activities and tasks with a calendar of events by February 1, 2025, to ensure the timely completion of tasks and deliverables.

Status: Not accomplished by the prior Comptroller.

FY26 Objectives:

- A. To be determined and included in the FY26 Approved Budget.
- B. To be determined and included in the FY26 Approved Budget.

Financial and Personnel Summaries

| | FY24 | FY25 | FY25 | FY26 |
|---------------------------------|----------------|---------------------------|------------------------------|----------------------------|
| | Actuals | Amended Budget | Year-end Estimate | Proposed Budget |
| Expenditures by Category | | | | |
| Personnel | 317,009 | 264,074 | 262,277 | 285,779 |
| Operating | 62,806 | 58,873 | 59,155 | 62,100 |
| Total | 379,815 | 322,947 | 321,432 | 347,879 |
| Personnel (FTEs) | | | | |
| Full-time | 2.00 | 2.00 | 2.00 | 2.00 |
| Part-time/Seasonal | - | - | - | - |
| Total | 2.00 | 2.00 | 2.00 | 2.00 |

Performance Measures

Due to turnover in the Comptroller position, the data normally contained herein is being re-evaluated. An updated table with revised data will be included in the FY27 Proposed Budget.

Information Technology Department

Department Description

The Information Technology Department is responsible for maintaining and constantly improving the technological backbone of City services while ensuring the maximum level of security against malicious cyber-attacks.

Goals and Objectives

Goal #1: Provide secure, modern, and easy-to-use technology to City users.

FY24 Objectives:

- A. Implement “text to gov” services and promote said use by residents through social media and the *Harbour Highlights* by February 29, 2024.

Results: Completed through the implementation of a resident email/text question/service request system (e.g., SeeClickFix program) in November 2024.

- B. Transition Fire Station information technology needs from a stand-alone volunteer system to part of the citywide system by March 31, 2024.

Results: Completed

- C. Develop a draft virtualization timeline with costs for consideration in future Five-Year Capital Improvement Planning documents by September 30, 2024.

Results: Partial virtualization completed by September 30, 2024. Hybrid user accounts and software applications (finance, records, building, recreation) are now cloud-hosted. Anticipate total completion by December 1, 2026.

FY25 Objectives:

- A. Implement a cloud-based file-sharing system by November 30, 2024.

Status: Completion anticipated by September 30, 2025.

- B. Enhance Public Safety software integration by June 30, 2025.

Status: Completion anticipated by August 31, 2025.

FY26 Objectives:

- A. Begin implementing a cloud-based file-sharing system by December 31, 2025.

- B. Continue to enhance public safety software through AI-driven cybersecurity and cloud-delivered endpoint security solution integration by June 20, 2026.

- C. Upgrade the City’s digital resources by migrating City devices from Microsoft Office to Microsoft ENTRA (cloud-based identity and access management service that employees can use to access external resources) by March 31, 2026.

Goal #2: Enhance the City's cybersecurity infrastructure through on-site systems upgrades and third-party software applications.

FY24 Objectives:

- A. Purchase and deploy WatchGuard Firewall's enhanced security suite to all City firewalls by December 22, 2023.

Results: Completed.

- B. Acquire the security/backup training portal for user training and certifications on primary cyber security threats (to meet State of Florida legislative training requirements) by June 30, 2024.

Results: The Project was partially completed through the implementation of security awareness training and a simulated phishing platform. Full completion is anticipated by March 31, 2026.

- C. Deploy two-factor authentication for mobile users by December 22, 2023.

Results: The Police Department's completion is anticipated by September 30, 2025, and the rest of the City's full deployment is anticipated for February 28, 2026.

FY25 Objectives:

- A. Partner with the Department of Homeland Security for additional cybersecurity monitoring by December 22, 2024.

Status: Completed.

- B. Implement H.B. 7055 and H.B. 7057 cybersecurity standards by December 22, 2024.

Status: Completion anticipated by March 31, 2026.

FY26 Objectives:

- A. Establish procedures for annual cybersecurity training by December 31, 2025.

- B. Complete the implementation of H.B. 7055 and H.B. 7057 cybersecurity standards by December 31, 2025.

Financial and Personnel Summaries

| | FY24 | FY25 | FY25 | FY26 |
|---------------------------------|----------------|-----------------------|--------------------------|------------------------|
| | Actuals | Amended Budget | Year-end Estimate | Proposed Budget |
| Expenditures by Category | | | | |
| Personnel | 189,986 | 252,943 | 251,099 | 254,271 |
| Operating | 17,096 | 285,935 | 298,614 | 349,040 |
| Total | 207,081 | 538,878 | 549,713 | 603,311 |
| Personnel (FTEs) | | | | |
| Full-time | 1.83 | 2.00 | 2.00 | 2.00 |
| Part-time/Seasonal | - | - | - | - |
| Total | 1.83 | 2.00 | 2.00 | 2.00 |

Performance Measures

| | | FY24 | FY25 | FY25 | FY26 |
|----------------------|--|----------------|---------------|--------------------------|---------------|
| | | Actuals | Budget | Year-end Estimate | Budget |
| <u>Efficiency</u> | | | | | |
| 1 | Avg. completion time of user work orders* | 1.10 | 1.80 | 1.00 | 2.00 |
| 2 | Percent malicious attacks requiring intervention | 10.00% | 5.00% | 10.00% | 5.00% |
| <u>Effectiveness</u> | | | | | |
| 1 | Percent Down Time: | | | | |
| | Computers | 1.30% | 1.00% | 1.30% | 1.00% |
| | Smart Phones | 2.00% | 0.00% | 2.00% | 0.00% |
| | Internet | 0.01% | 2.00% | 0.08% | 1.00% |
| <u>Outputs</u> | | | | | |
| 1 | Computers/servers managed | 202 | 210 | 204 | 200 |
| 2 | Malicious attacks blocked | 6,500 | 38,453 | 35,000 | 35,000 |
| 3 | Work order tickets | 360 | 650 | 500 | 550 |
| 4 | Website visits | 133,331 | 98,713 | 125,000 | 250,000 |
| 5 | Patches and vulnerability maintenance | 700 | 622 | 1,000 | 1,500 |
| 6 | Cyber security training (phishing tests) | 2 | - | 4 | 6 |

** Indicates the Inclusion of weekends.*

Police Department

Department Description

The Police Department provides professional, transparent public safety and law enforcement services while incorporating a community policing philosophy and adhering to law enforcement best practices. The Department provides 24-hour response to calls for service, preventive patrol, tactical response to critical incidents, and investigation of crimes, including, but not limited to, violent crimes, property crimes, fraud, narcotics offenses, and juvenile crime.

Goals and Objectives

Goal #1: Meet or exceed all state-recognized law enforcement standards and best practices, as set forth by the Commission for Florida Law Enforcement Accreditation (CFA).

FY24 Objectives:

- A. Amend or update all department general orders and practices to meet CFA Standards by September 30, 2024.

Results: Completed.

- B. Implement the full use of the PowerDMS software to record proof of compliance with CFA standards, track policy revisions, and disseminate and track department training on general orders by May 31, 2024.

Results: Completed in April 2024.

FY25 Objectives:

- A. Complete the required Commission for Florida Law Enforcement Accreditation mock assessment and implement any noted improvements by March 1, 2025.

Status: Completed in May 2025.

- B. Complete and pass the three-day Commission for Florida Law Enforcement Accreditation assessment by April 30, 2025.

Status: Completed in July 2025.

FY26 Objectives:

- A. Review and update all department general orders and practices to meet the Commission of Florida Law Enforcement Accreditation, latest version 5.25, by September 30, 2026.

- B. Complete the mandatory Commission of Florida Law Enforcement Accreditation Annual Report verifying compliance with required standards by January 31, 2026.

Goal #2: Provide a well-defined yet balanced traffic enforcement program that works in conjunction with the City of Indian Harbour Beach's adoption of the Vision Zero initiative. The initiative aims to eliminate traffic crashes involving death or severe injury.

FY24 Objectives:

- A. Using existing staffing, create and train a permanent full-time police officer to oversee all traffic-related programs/matters by September 30, 2024.

Results: The role was filled, and the officer worked in this capacity for approximately three months. However, due to other staffing priorities, that officer was reassigned.

- B. Implement a traffic and pedestrian safety program (including education awareness, traffic and pedestrian enforcement details, and social media campaigns) to educate residents and guests on vehicle and pedestrian safety guidelines by June 30, 2024.

Results: Completed on February 16, 2024, through a partnership with the Best Foot Forward program and Bike Walk Central Florida using site-specific safety initiatives.

FY25 Objectives:

- A. Starting on December 30, 2024, using City and Space Coast Transportation Organization data involving traffic accidents, traffic complaints, and officer observation, create a monthly "Hot Spot Program." Officers will be required to conduct routine and consistent traffic enforcement in these "Hot Spots." A report documenting this program will be completed by September 30, 2025.

Status: A full report and completion are anticipated by September 30, 2025.

- B. Implement the provision of an enhanced interactive four-hour block of instruction to all sworn department members in the detection, identification, and documentation of impaired driving investigations by September 30, 2025.

Status: Completion is anticipated by September 30, 2025.

FY26 Objectives:

- A. Implement an education and safety program designed for the students of Ocean Breeze Elementary School on the operation of E-Bikes, with emphasis on safety practices and current Florida law. The School Resources Officer will present to this program all third to sixth-grade students by December 31, 2025.

- B. Complete quarterly education and enforcement special details, specifically addressing E-Bike violations. The goal will be to educate the child and parent and to enhance the safe and legal operations of e-bikes in Indian Harbour Beach. A report outlining the results of the special details will be completed by September 30, 2026.

Financial and Personnel Summaries:

| | FY24 | FY25 | FY25 | FY26 |
|---------------------------------|----------------|-----------------------|--------------------------|------------------------|
| | Actuals | Amended Budget | Year-end Estimate | Proposed Budget |
| Expenditures by Category | | | | |
| Personnel | 2,722,184 | 3,332,552 | 3,244,208 | 3,662,008 |
| Operating | 353,124 | 292,097 | 322,310 | 335,745 |
| Total | 3,075,309 | 3,624,649 | 3,566,518 | 3,997,753 |
| Personnel (FTEs) | | | | |
| Full-time | 29.50 | 30.25 | 30.25 | 30.50 |
| Part-time/Seasonal | 0.81 | 0.81 | 0.81 | 0.81 |
| Total | 30.31 | 31.06 | 31.06 | 31.31 |

Performance Measures:

| | FY24 | FY25 | FY25 | FY26 |
|--|----------------|---------------|--------------------------|---------------|
| | Actuals | Budget | Year-end Estimate | Budget |
| <u>Efficiency</u> | | | | |
| 1 Calls for service* | 17,896 | 16,200 | 17,900 | 18,000 |
| Percentage of victims contacted by Victim Advocate** | 88% | 85% | 80% | 80% |
| <u>Effectiveness</u> | | | | |
| Percentage of resident who rate the City as | | | | |
| 1 safe or very safe*** | 97.5 | 95.0% | 98% | 98.0% |
| 2 Percentage of policies reviewed/modified | 85% | 95% | 100% | 100% |
| <u>Outputs</u> | | | | |
| 1 Traffic crashes | 168 | 165 | 165 | 160 |
| 2 Pedestrian fatalities | 1 | - | - | - |
| 3 Traffic crash fatalities | - | - | - | - |
| 4 Traffic citations issues | 1,297 | 1,200 | | 1,315 |
| 5 Traffic enforcement details | 433 | 400 | 440 | 445 |

* Indicates all calls for service and not just crime related.

** Indicates FY24 is first year of shared victim advocate program and percentage is expected to increase dramatically in subsequent years.

*** Indicates measured by random Arts Show attendees questionnaire results.

Fire Department

Department Description

The historically all-volunteer Fire Department became a hybrid department in FY24 with the addition of the first paid Fire Chief. The department responds to structure fires, grass/wildland fires, vehicle fires, rescues, entrapments, hazardous materials, critical life-threatening incidents, and disasters. Fire Safety and Code Enforcement services were transferred from the Building Department in mid-FY25.

Goals and Objectives

Goal #1: Provide professional emergency services to ensure the safety of residents and visitors and limit property loss.

FY24 Objectives:

- A. Hire an experienced fire service professional as the department's first fire chief by January 31, 2024.

Results: Completed on January 16, 2024, when Fire Chief David Lewis was hired and began working with the City of Indian Harbour Beach Fire Department.

- B. Integrate departmental communications and data systems into the City's information technology system by March 31, 2024.

Results: Completed in June 2024.

FY25 Objectives:

- A. Survey the Fire Department's current general operating structure, response system, and standard operating procedures and benchmark against federal and state regulations, along with industry best practices, by December 1, 2024.

Status: Completed.

- B. Embrace available technology to adequately capture, analyze, and publish various relevant data points by June 30, 2025.

Status: Completed.

FY26 Objectives:

- A. Create and implement a new response matrix that utilizes all available resources within Indian Harbour Beach and those in the immediately surrounding communities that strategically call for units to respond based upon the nature of the call, structure, and hazards involved, and location of the incident by December 31, 2025.

- B. Seek a computer-aided dispatch (CAD) system that integrates fire/EMS into the CAD and allows for in-vehicle mobile data terminals and location services to accurately and quickly guide units to and provide critical information related to emergency incidents by March 31, 2026.

Goal #2: Maintain sufficient volunteers to respond to emergency calls for service.

FY24 Objectives:

- A. Develop a volunteer recruitment strategy to increase the number of recruits by August 31, 2024.

Results: Completed in January 2025.

- B. Review conceptual plans for the construction of a hurricane-rated annex and submit an FY25 capital project request for design services by May 31, 2024.

Results: Completed in April 2024.

FY25 Objectives:

- A. Develop a formal written recruitment and retention strategy based on the developed framework by December 31, 2024, with the goal of increasing volunteer members by 20%.

Status: Completed.

- B. Work with the design team to develop the construction drawing for the Fire Station Annex, phase one project, by September 30, 2025.

Status: Project is no longer recommended for funding, so this objective was not accomplished.

FY26 Objectives:

- A. Proactively monitor and revise our volunteer recruitment strategy to increase the number of recruits by 20% by September 30, 2026.

- B. Explore alternatives to the construction of a hurricane-rated structure (until funding is identified) by March 31, 2026.

Goal #3: Protect and improve the health, safety, and welfare of the residents through acceptable enforcement of the Code of Ordinances (The Fire Safety and Code Enforcement functions were transferred from the Building Department to the Fire Department in mid-FY25. Hence, the FY24 Objectives for this Goal are reported under the Building Department section starting on page B – 19.

FY25 Objectives:

- A. Develop Code Enforcement informational material for the Fire Department's portion of the City's website by June 30, 2025.

Status: Due to competing priorities, this project was deferred to 2026.

- B. Fire Marshall/Code Enforcement Official to become Florida Association of Code Enforcement certified by September 30, 2025.

Status: Completed.

FY26 Objectives:

- A. Develop a City-wide Code Enforcement policy detailing procedures and timelines for addressing code enforcement issues by December 31, 2025.

- B. Research and develop a web-based system for tracking Code Enforcement issues by June 30, 2026.

Financial and Personnel Summaries

| | FY24 | FY25 | FY25 | FY26 |
|---------------------------------|----------------|-----------------------|--------------------------|------------------------|
| | Actuals | Amended Budget | Year-end Estimate | Proposed Budget |
| Expenditures by Category | | | | |
| Personnel | 111,360 | 238,092 | 245,179 | 509,912 |
| Operating | 199,430 | 176,089 | 217,549 | 258,930 |
| Total | 310,789 | 414,181 | 462,728 | 768,842 |
| Personnel (FTEs) | | | | |
| Full-time | 0.75 | 1.67 | 2.00 | 2.00 |
| Part-time/Seasonal | - | - | 0.46 | 3.82 |
| Total | 0.75 | 1.67 | 2.46 | 5.82 |

Performance Measures

| | FY24 | FY25 | FY25 | FY26 |
|---|----------------|---------------|--------------------------|---------------|
| | Actuals | Budget | Year-end Estimate | Budget |
| <u>Efficiency</u> | | | | |
| 1 Calls for service | 160 | 132 | 200 | 250 |
| 2 Volunteer members | 23 | 30 | 28 | 31 |
| <u>Effectiveness</u> | | | | |
| 1 Average emergency response time (minutes) | 8.22 | 7.00 | 7.50 | 7.00 |
| 2 Policies reviewed and/or modified | 80% | 33.0% | 33% | 33% |
| <u>Outputs</u> | | | | |
| 1 Training man-hours | 3,276 | 6,000 | 3,300 | 3,350 |
| | \$500 | \$500 | \$600 | \$400 |
| 2 Total fire loss (thousands of dollars) | (5.5%) | (5.5%) | (5.7%) | (4.3%) |
| 3 Non-emergency citizen contacts | 1,117 | 300 | 1,200 | 1,300 |
| 4 Hydrant's tested* | N/A | N/A | N/A | 100% |
| 5 Code enforcement cases: | | | | |
| Courtesy notices** | - | 105 | 100 | 110 |
| Notice of violations** | - | 19 | 20 | 20 |

* Indicates hydrant testing was the responsibility of the Public Works Department in FY24 and FY25.

* Indicates Code Enforcement moved to the Fire Department in FY25.

Building Department

Department Description

The Building Department reviews plans, issues permits, and inspects residential and commercial construction for compliance with the Florida Building Code, Florida Fire Prevention Code, and other applicable construction requirements. The Department is also responsible for overseeing regulations such as zoning and land development, and assisting the Fire Department in the enforcement of municipal codes.

Goals and Objectives

Goal #1: Ensure the safety of residents and visitors through the enforcement (i.e., plans/permit review and inspections) of Florida's Building, Fire, and Life Safety Codes.

FY24 Objectives:

- A. Transition the current permitting system to a new enterprise resource planning module by September 30, 2024

Results: Completed October 1, 2024.

- B. Digitize at least 250 old paper construction plans by September 30, 2024, to free up storage space and increase ease of retrieval.

Results: Completed. A total of 383 documents were scanned.

FY25 Objectives:

- A. Develop information concerning Building and Fire permits and requirements for posting on the City's website by February 28, 2025.

Status: Completion is anticipated by September 30, 2025.

- B. Develop 50% of the needed inspection checklists for internal database and succession planning purposes by September 30, 2025. This is part one of a two-year objective.

Status: Completion is anticipated by September 30, 2025.

FY26 Objectives:

- A. Purge all residential records over 10 years old (past retention) from the paper file cabinets to free up more physical space at City Hall by June 30, 2026.

- B. Develop the remaining 50% of needed inspection checklists for internal database and succession planning purposes by September 30, 2026. This is part two of a two-year objective.

- C. Administrative Assistant to become an "ICC Certified Permit Technician" (International Code Council) by September 30, 2026.

Goal #2: Protect and improve the health, safety, and welfare of the residents through acceptable enforcement of the Code of Ordinances. The Fire Safety and Code Enforcement functions were transferred from the Building Department to the Fire Department in mid-FY25. Hence, the FY25

and FY26 Objectives for this Goal are reported under the Fire Department section starting on page B – 16).

FY24 Objectives:

- A. Submit three “did you know” articles for inclusion in the *Harbour Highlights* by September 15, 2024.

Results: Completed.

- B. Explore the feasibility of adding an online code violation reporting page to the City’s website by June 30, 2024.

Results: Completed. The online code violation reporting portal is part of the City’s new email/text reporting system.

Financial and Personnel Summaries

| | FY24 | FY25 | FY25 | FY26 |
|---------------------------------|----------------|-----------------------|--------------------------|------------------------|
| | Actuals | Amended Budget | Year-end Estimate | Proposed Budget |
| Expenditures by Category | | | | |
| Personnel | 359,680 | 336,565 | 311,711 | 235,682 |
| Operating | 25,128 | 18,618 | 15,692 | 17,710 |
| Total | 384,808 | 355,183 | 327,403 | 253,392 |
| Personnel (FTEs) | | | | |
| Full-time | 3.00 | 2.33 | 2.00 | 2.00 |
| Part-time/Seasonal | - | - | - | - |
| Total | 3.00 | 2.33 | 2.00 | 2.00 |

Performance Measures

| | | FY24 | FY25 | FY25 | |
|----------------------|--|----------------|---------------|-----------------|---------------|
| | | Actuals | Budget | Year-end | FY26 |
| | | | | Estimate | Budget |
| <u>Efficiency</u> | | | | | |
| 1 | Percentage of expenditures recovered through fees and revenues | 43.23% | 48.66% | 38.72% | 51.01% |
| 2 | Average number of building permits issued per week* | 23 | 21 | 22 | 22 |
| 3 | Average number of fire inspections conducted per week* | 13 | 9 | 12 | - |
| <u>Effectiveness</u> | | | | | |
| 1 | Average number of inspections conducted in a week | 35 | 28 | 29 | 29 |
| <u>Outputs</u> | | | | | |
| 1 | Building permits issued | 1,111 | 1,157 | 1,095 | 1,100 |
| 2 | Fire inspections** | 666 | 805 | 600 | - |
| 3 | Planning and Zoning Board meetings supported | 3 | 4 | 2 | 4 |
| 4 | Stormwater pamphlets distributed | N/A | 750 | 732 | 721 |
| 5 | No. of damaged structures inspected (fire/storm/etc.) | 4 | 3 | 4 | 5 |

* Indicates calculation is based on 50 weeks per year.

** Inspections moved to FD mid FY25

Public Works Department

Department Description

The Public Works Department is responsible for the daily maintenance of all City facilities and properties. Additionally, staff manage small to moderate-sized capital projects and liaise with other entities that provide services to City residents and guests.

Goals and Objectives

Goal #1: City facilities and parks are maintained professionally and cost-effectively.

FY24 Objectives:

- A. Develop a proposal for the City Manager's consideration of inclusion in the FY25 Proposed Budget to create a summer internship program to add layers to the City's GIS database for the location, type, and conditions of City infrastructure (stormwater culverts, sidewalks, trees, etc.) by March 31, 2024.

Results: Due to other higher priorities, this was not accomplished.

- A. Develop proposals for the FY25 Proposed Budget implementing findings from a third- party ballfield management study by April 30, 2024.

Results: Delayed due to competing priorities. The new Grounds Supervisor will complete this task by March 31, 2026.

FY25 Objectives:

- A. Implement phase two of the Gleason Park invasive tree removal program in a manner that minimizes the time between clearing and final restoration by September 30, 2025.

Status: Completed in May 2025.

- B. Develop a departmental schedule for safety inspections of playground equipment and other high-volume public areas by June 30, 2025.

Status: Completion is anticipated by September 30, 2025.

FY26 Objectives:

- A. Implement phase three of the Gleason Park invasive tree removal program in a manner that minimizes the time between clearing and final restoration by September 30, 2026.

- B. Begin an assessment of City sidewalks and add data into the City's GIS database by April 1, 2026.

Goal #2: The City is a leader in stormwater management in the restoration of the Indian River Lagoon.

FY24 Objectives:

- A. Execute State appropriations partially funded the Gleason Park Lake Bank stabilization project by September 30, 2024.

Results: Completed in December 2023.

- B. Review the design milestones of the Algonquin Sports Complex Expansion project by March 31, 2024, to minimize the stormwater and nutrient loading from the nine acres currently undeveloped, which will be converted into passive and active recreation.

Results: Completed.

FY25 Objectives:

- A. Monitor the construction of the Algonquin Sports Complex expansion project to ensure adequate space is available for the future baffle box planned for the northeast corner of the complex. This objective is anticipated to be substantially completed by September 30, 2025.

Status: Completion is anticipated by December 15, 2025.

- B. Manage the three stormwater projects (Ronnie, Atlantic, and Alhambra) to minimize the negative impact of construction activities upon adjacent property owners. This objective is anticipated to be substantially completed by September 30, 2025.

Status: Completion is anticipated by September 30, 2025.

FY26 Objectives:

- A. Identify areas of the City that are the most at risk for stormwater piping failures by January 31, 2026.

- B. Implement an annual program to video inspect stormwater pipes and slip lining of minor defects annually by June 30, 2026.

Financial and Personnel Summaries

| | FY24 | FY25 | FY25 | FY26 |
|---------------------------------|----------------|-----------------------|--------------------------|------------------------|
| | Actuals | Amended Budget | Year-end Estimate | Proposed Budget |
| Expenditures by Category | | | | |
| Personnel | 961,992 | 1,175,094 | 1,134,725 | 1,222,378 |
| Operating | 467,610 | 452,448 | 510,490 | 508,745 |
| Total | 1,429,602 | 1,627,542 | 1,645,215 | 1,731,123 |
| Personnel (FTEs) | | | | |
| Full-time | 14.50 | 15.25 | 15.25 | 16.00 |
| Part-time/Seasonal | 0.50 | 1.25 | 1.25 | 1.25 |
| Total | 15.00 | 16.50 | 16.50 | 17.25 |

Performance Measures

| | | FY24 Actuals | FY25 Budget | FY25 Year-end Estimate | FY26 Budget |
|----------------------|--|--------------|-------------|------------------------|-------------|
| <u>Efficiency</u> | | | | | |
| 1 | Avg. number of days to re-open City facilities following emergency closures | 1.00 | 1.00 | 1.00 | 1.00 |
| 2 | Fleet maintenance preventative maintenance and repairs | 245 | 225 | 250 | 250 |
| <u>Effectiveness</u> | | | | | |
| 1 | Rating (0-10) of passive park grounds* | | | | |
| | Gleason Park | 8.25 | 8.00 | 8.25 | 8.50 |
| | Oars & Paddles | 7.75 | 7.70 | 7.75 | 8.00 |
| 2 | Percentage of resident satisfied or very satisfied with parks** | 90% | 90% | 90% | 91% |
| <u>Outputs</u> | | | | | |
| 1 | Lane miles repaved/reconstructed | 1.25 | 1.25 | 1.00 | 1.00 |
| 2 | Fire hydrants tested*** | 292 | 314 | 292 | N/A |
| 3 | Cubic yards debris swept from streets (and not entering the Indian River Lagoon)**** | 360,000 | 387,00 | 387,000 | 390,000 |
| 4 | Pounds of vegetative debris manually removed from waterways (and not entering the Indian River Lagoon)**** | 7,100 | 3,062 | 3,062 | 3,100 |
| 5 | Capital projects managed | 21 | 12 | 11 | 16 |

* Based on a survey conducted in January.

** Indicates measured by random Arts Show attendees questionnaire results.

*** Indicates services transferred to the Fire Department in FY26.

****Indicates measured on calendar year basis.

Recreation Department

Department Description

The Recreation Department is responsible for the development, management, and operations of the City's recreation programs at City facilities (i.e., Gleason Park, the Recreation Center, Bicentennial and Millennium Beach Parks, Gleason Park pool, Oars and Paddles Park [including the boathouse], and the Algonquin Sports Complex). Additionally, the department oversees all the City's rental facilities and develops and implements recreation programs, swim lessons, classes, and special events for patrons of all ages.

Goals and Objectives

Goal #1: Provide residents and visitors with premier recreation opportunities in a cost-effective manner.

FY24 Objectives:

- A. Increase resident engagement through social media, *Harbour Highlights*, and local magazine advertisements by 10% by September 30, 2024.

Results: Completed. Engagement goals were met through the Recreation Department's social media page and local magazine advertisements.

- B. Explore the feasibility of including alternate youth recreational opportunities in the FY25 Proposed Budget by January 31, 2024.

Results: Completed. The Recreation Department now offers year-round swim lessons, kids' yoga, and baby sign language.

FY25 Objectives:

- A. Increase the advertising of recreational events by 50% through the use of the new marquee sign by September 30, 2025

Status: Completed on January 30, 2025.

- B. Finalize proposal to repurpose Crespino field to create a baseball field and four playable "soccer" fields for inclusion in the FY26 Proposed Budget by January 31, 2025.

Status: Completed on March 31, 2026.

FY26 Objectives:

- A. Explore the feasibility of offering lessons in pickleball, tennis, and basketball at Algonquin Sports Complex by March 31, 2026.

- B. Work with the new Communications Manager to expand recreation engagement opportunities by June 30, 2026.

Goal #2: Promote community cohesiveness through special events as a means of social and entertaining gatherings.

FY24 Objectives:

- A. Host three additional special events by September 30, 2024.

Results: Completed. The City held Movie in the Park (March 1st), Shark in Park 5k (June

22nd), and National Night Out (August 6th).

- B. Develop an informal resident satisfaction survey for use at special events by March 31, 2024.

Results: Completed. The survey is now conducted during the annual Arts & Craft Shows.

FY25 Objectives:

- A. Expand movie in the park to quarterly events and explore the possibility of including local businesses like food and/or ice cream trucks by September 30, 2025.

Status: The Department is in the final stages of coordinating with vendors and anticipates completion by September 30, 2025.

- B. Expand resident satisfaction survey activity to include programs like swim lessons and summer camp by August 30, 2025.

Status: Completion is anticipated by August 31, 2025.

FY26 Objectives:

- A. Explore the feasibility of creating a music event in Gleason Park that would include food trucks and local musicians by May 1, 2026.

- B. Expand the summer camp to include a safe environment for a Friday parents' night out event by June 1, 2026.

- C. Coordinate with the Indian Harbour Beach Tree Preservation Board to assist in planning and preparing the City's Arbor Day Celebration by March 31, 2026.

Financial and Personnel Summaries

| | FY24 | FY25 | FY25 | FY26 |
|---------------------------------|----------------|-----------------------|--------------------------|------------------------|
| | Actuals | Amended Budget | Year-end Estimate | Proposed Budget |
| Expenditures by Category | | | | |
| Personnel | 673,790 | 763,590 | 769,726 | 840,036 |
| Operating | 327,319 | 240,918 | 269,356 | 305,805 |
| Total | 1,001,109 | 1,004,508 | 1,039,082 | 1,145,841 |
| Personnel (FTEs) | | | | |
| Full-time | 5.00 | 5.00 | 5.00 | 5.00 |
| Part-time/Seasonal | 8.53 | 8.78 | 8.78 | 9.28 |
| Total | 13.53 | 13.78 | 13.78 | 14.28 |

Performance Measures

| | | FY24 | FY25 | FY25 | FY26 |
|----------------------|--|----------------|---------------|--------------------------|---------------|
| | | Actuals | Budget | Year-end Estimate | Budget |
| <u>Efficiency</u> | | | | | |
| 1 | Weekday/weekend Main Hall occupancy rate | 30%/90% | 60%/85% | 60%/80% | 60%/85% |
| 2 | Labor hours required for planning and execution of special events: | | | | |
| | Breakfast with the Easter Bunny | 255 | 300 | 250 | 250 |
| | Shark in the Park 5K Run | 450 | 550 | 500 | 500 |
| | Truck or Treat | 100 | 108 | 108 | 100 |
| | Art Show | 50 | 62 | 62 | 60 |
| | Christmas in the Park | 210 | 200 | 200 | 200 |
| <u>Effectiveness</u> | | | | | |
| 1 | Percentage of attendees rating Art & Crafts Show good or excellent* | 96% | 97% | 90% | 90% |
| 2 | Percentage of parents satisfied or very satisfied with their child(ren) Summer Camp experience** | 85% | 85% | 85% | 85% |
| <u>Outputs</u> | | | | | |
| 1 | Summer camp attendees (families per summer) | 65 | 65 | 87 | 80 |
| 2 | Swim lessons | 625 | 600 | 600 | 625 |
| 3 | Recreational classes | 10,500 | 11,500 | 11,250 | 11,500 |
| 4 | Pool memberships | 300 | 275 | 275 | 260 |
| 5 | Art show vendors (average of 3,000 attendees) | 120 | 120 | 130 | 130 |
| 6 | Boat rack space rentals (national teams) at Oars & Paddles Park | 210 | 200 | 190 | 200 |
| 7 | Number of clubs that utilize the Main Hall | 3 | 3 | 3 | 3 |

* Indicates measured by random event participant questionnaire results.

** Indicates measured by responses from end of program email to parents.



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Line-Item Summaries

Revenue and Expenditure Summary - All Funds

| | FY 25 Budget | FYTD 06/30/25 | 07/01 thru 09/30 | Estimated Year-end FY 25 | FY 26 Proposed Budget | Change FY 25 to FY 26 |
|-----------------------------------|-------------------|-------------------|------------------------|--------------------------------|-----------------------------|--------------------------------|
| REVENUE SUMMARY | | | | | | |
| 001 - General Fund | 15,225,199 | 10,533,598 | 3,382,959 | 13,916,557 | 12,115,096 | (3,110,103) |
| 101 - Impound Fund | 2,196 | 4,440 | - | 4,440 | 2,196 | - |
| 110 - Police Training Fund | 450 | 612 | (287) | 325 | 450 | - |
| 115 - Stormwater Utility Fund | 539,463 | 322,823 | 408 | 323,231 | 413,884 | (125,579) |
| 120 - American Rescue Plan Fund | 1,874,214 | 533,079 | 1,766,687 | 2,299,766 | - | (1,874,214) |
| Total Revenues - All Funds | 17,641,522 | 11,394,552 | 5,149,767 | 16,544,319 | 12,531,626 | (5,109,896) |

EXPENDITURE SUMMARY

| | | | | | | |
|---------------------------------------|-------------------|------------------|------------------|-------------------|-------------------|--------------------|
| 001 - General Fund | 15,225,199 | 8,241,261 | 6,257,097 | 14,498,358 | 12,115,096 | (3,110,103) |
| 100 - Impound Fund | 2,196 | - | - | - | 2,196 | - |
| 110 - Police Training Fund | 450 | - | 300 | 300 | 450 | - |
| 115 - Stormwater Utility Fund | 539,463 | 275,940 | 2,219 | 278,159 | 413,884 | (125,579) |
| 120 - American Rescue Plan Fund | 1,874,214 | 526,297 | 1,773,470 | 2,299,767 | - | (1,874,214) |
| Total Expenditures - All Funds | 17,641,522 | 9,043,498 | 8,033,086 | 17,076,584 | 12,531,626 | (5,109,896) |

Revenue Line Item Summary by Source

| Account | Classification | FY 25 Budget | FYTD 06/30/25 | 07/01 thru 09/30 | Estimated Year-end FY 25 | FY 26 Proposed Budget | Change FY 25 to FY 26 |
|--|--|------------------|------------------|------------------------|--------------------------------|-----------------------------|--------------------------------|
| Ad Valorem Taxes | | | | | | | |
| 311.10 | Ad Valorem Taxes | 7,845,532 | 7,675,301 | 119,164 | 7,794,465 | 8,159,353 | 0.04 |
| 311.10 | Penalties | 2,000 | 2,037 | (1,487) | 550 | 2,000 | - |
| 311.12 | Disc for Early Payment of Tax | (286,362) | (278,356) | (6,142) | (284,498) | (297,816) | 0.04 |
| 311.20 | Delinquent Taxes | 2,500 | 2,227 | 273 | 2,500 | 2,500 | - |
| | Total Ad Valorem Taxes | 7,563,670 | 7,401,209 | 111,808 | 7,513,017 | 7,866,037 | 0.04 |
| Local Option, Use and Fuel Taxes | | | | | | | |
| 312.41 | Local Option Fuel Tax | 380,000 | 247,439 | 98,561 | 346,000 | 351,000 | (0.08) |
| 312.52 | Casualty Insurance Premium Tax - Police | 103,977 | - | 103,977 | 103,977 | 103,977 | - |
| | Total Local Option, Use, & Fuel Taxes | 483,977 | 247,439 | 202,538 | 449,977 | 454,977 | (0.06) |
| Utility Services Taxes | | | | | | | |
| 314.10 | Utility Service Tax - Electricity | 592,000 | 280,892 | 259,108 | 540,000 | 546,000 | (0.08) |
| 314.30 | Utility Service Tax - Water | 96,000 | 85,720 | 16,280 | 102,000 | 105,000 | 0.09 |
| 314.40 | Utility Service Tax - Gas | 34,750 | 32,176 | 824 | 33,000 | 33,000 | (0.05) |
| 314.80 | Utility Service Tax - Propane | 2,100 | 1,606 | (86) | 1,520 | 1,520 | (0.28) |
| | Total Utility Services Taxes | 724,850 | 400,394 | 276,126 | 676,520 | 685,520 | (0.05) |
| Other General Taxes | | | | | | | |
| 315.20 | Communications Services Tax | 200,000 | 157,687 | 55,313 | 213,000 | 210,000 | 0.05 |
| 316.00 | Local Business Tax | 35,000 | 39,534 | (4,534) | 35,000 | 35,000 | - |
| | Total Other General Taxes | 235,000 | 197,221 | 50,779 | 248,000 | 245,000 | 0.04 |
| Franchise Fees | | | | | | | |
| 323.10 | Franchise Fee - Electricity | 698,000 | 375,786 | 257,214 | 633,000 | 641,000 | (0.08) |
| 323.40 | Franchise Fee - Gas | 48,500 | 50,383 | (1,883) | 48,500 | 48,500 | - |
| 323.70 | Franchise Fee - Solid Waste | 129,000 | 128,331 | - | 128,331 | 130,000 | 0.01 |
| | Total Franchise Fees | 875,500 | 554,500 | 255,331 | 809,831 | 819,500 | (0.06) |
| Permits, Fees and Special Assessments | | | | | | | |
| 322.00 | Building Permits | 148,217 | 97,297 | 10,546 | 107,843 | 106,850 | (0.28) |
| 329.00 | Other Permits and Fees - Building Dept | 24,775 | 19,097 | (169) | 18,928 | 22,400 | (0.10) |
| 329.20 | Other Permits and Fees - General | 54,400 | 38,682 | (6,157) | 32,525 | 33,125 | (0.39) |
| | Total Other Permits & Fees | 227,392 | 155,076 | 4,220 | 159,296 | 162,375 | (0.29) |

Revenue Line Item Summary by Source

| Account | Classification | FY 25 Budget | FYTD 06/30/25 | 07/01 thru 09/30 | Estimated Year-end FY 25 | FY 26 Proposed Budget | Change FY 25 to FY 26 |
|---------------------------------------|---|------------------|------------------|------------------------|--------------------------------|-----------------------------|--------------------------------|
| Federal and State Grants | | | | | | | |
| 331.20 | Federal Grant - Public Safety | 5,469 | - | 1,000 | 1,000 | 1,000 | (0.82) |
| 331.62 | Federal Grant - Public Assistance | - | - | - | - | - | - |
| 334.00 | FL State Grants | 2,877,668 | 183,355 | 1,530,713 | 1,714,068 | 1,320 | (1.00) |
| | Total Federal and State Grants | 2,883,137 | 183,355 | 1,531,713 | 1,715,068 | 2,320 | (1.00) |
| State Shared Revenues | | | | | | | |
| 335.12 | State Revenue Sharing | 411,220 | 199,420 | 75,596 | 275,016 | 268,013 | (0.35) |
| 335.14 | Mobile Home License Tax | 700 | 560 | 140 | 700 | 700 | - |
| 335.15 | Alcoholic Beverage License Tax | 5,600 | 6,108 | (1,569) | 4,539 | 4,539 | (0.19) |
| 335.18 | 1/2 Cent Sales Tax Program | 650,000 | 416,574 | 194,636 | 611,210 | 605,000 | (0.07) |
| 335.29 | Public Safety | 840 | 1,764 | (139) | 1,625 | 950 | 0.13 |
| 335.45 | Fuel Tax Refunds | 3,750 | 893 | 2,140 | 3,033 | 3,035 | (0.19) |
| | Total State Shared Revenues | 1,072,110 | 625,319 | 270,804 | 896,123 | 882,237 | (0.18) |
| Local Shared Revenues | | | | | | | |
| 337.20 | Public Safety | 110,531 | 71,302 | 39,229 | 110,531 | 115,000 | 0.04 |
| 338.11 | General Government | 376,920 | 48,284 | 387,906 | 436,190 | 6,850 | (0.98) |
| | Total Local Shared Revenues | 487,451 | 119,586 | 427,135 | 546,721 | 121,850 | (0.75) |
| Charges for Services | | | | | | | |
| 342.10 | Law Enforcement Services | 2,185 | 1,991 | 279 | 2,270 | 2,070 | (0.05) |
| 342.20 | Fire Protection | 21,650 | 12,780 | 6,374 | 19,154 | 24,550 | 0.13 |
| 343.90 | Recycling Fees | 11,600 | 8,967 | 908 | 9,875 | 9,785 | (0.16) |
| 344.90 | Transportation | 16,325 | 22,301 | 16,524 | 38,825 | 70,325 | 3.31 |
| 347.20 | Recreation Department | 287,350 | 244,390 | 18,722 | 263,112 | 263,333 | (0.08) |
| 349.00 | Other Charges for Services | 25 | 35 | 5 | 40 | 15 | (0.40) |
| | Total Charges for Services | 339,135 | 290,464 | 42,812 | 333,276 | 370,078 | 0.09 |
| Judgements, Fines and Forfeits | | | | | | | |
| 351.90 | Court - Police | 7,400 | 7,335 | 3,125 | 10,460 | 11,300 | 0.53 |
| 354.10 | Ordinance Violation Fees - Code Enfrmnt | 100 | - | 585 | 585 | 400 | 3.00 |
| 354.10 | Ordinance Violation Fees - Police | 750 | 1,793 | (293) | 1,500 | 1,500 | 1.00 |
| 358.20 | Seized Assets - Police | - | - | - | - | - | - |
| 359.20 | Special Magistrate Fees | 500 | - | 300 | 300 | 500 | - |
| | Total Judgements, Fines and Forfeits | 8,750 | 9,128 | 3,717 | 12,845 | 13,700 | 0.57 |
| Interest and Other Earnings | | | | | | | |
| 361.10 | Interest: Operating | 13,250 | 38,102 | 23,898 | 62,000 | 49,500 | 2.74 |
| 361.11 | Interest: Investment | 127,000 | 320,068 | 143,932 | 464,000 | 357,500 | 1.81 |
| 361.12 | Interest: County Tax Collector | 15,600 | 16,878 | (6,378) | 10,500 | 9,000 | (0.42) |
| 361.21 | Dividends | 116,000 | 7,218 | 13,782 | 21,000 | 20,000 | (0.83) |
| 361.30 | Net Incr/Decr Investment Fair Value | - | (70,564) | - | (70,564) | - | - |
| | Total Interest and Other Earnings | 271,850 | 311,702 | 161,452 | 486,936 | 436,000 | 0.60 |

| Revenue Line Item Summary by Source | | | | | | | |
|---|--|-------------------|-------------------|------------------------|--------------------------------|-----------------------------|--------------------------------|
| Account | Classification | FY 25 Budget | FYTD 06/30/25 | 07/01 thru 09/30 | Estimated Year-end FY 25 | FY 26 Proposed Budget | Change FY 25 to FY 26 |
| Miscellaneous Revenues | | | | | | | |
| 362.32 | Rents | 50 | 20 | (20) | - | | (1.00) |
| 364.00 | Disposition of Fixed Assets | 7,500 | - | 15,000 | 15,000 | 5,000 | (0.33) |
| 365.00 | Sale of Surplus Materials | 50 | - | - | - | | (1.00) |
| 366.00 | Donations: Private Sources - General | - | 500 | (500) | - | | |
| 366.15 | Donations: Private Sources - Recreation Dept | 200 | 1,350 | 30 | 1,380 | 1,150 | 4.75 |
| 366.20 | Donations: Private Sources - Police | 100 | 2,500 | 500 | 3,000 | 1,500 | 14.00 |
| 366.25 | Safety Grant | 5,000 | 5,000 | - | 5,000 | 5,000 | - |
| 369.90 | Other Miscellaneous Revenue | 39,477 | 28,839 | 15,728 | 44,567 | 42,852 | 0.09 |
| | Total Miscellaneous Revenues | 52,377 | 38,209 | 30,738 | 68,947 | 55,502 | 0.06 |
| Other Sources - Non-Operating | | | | | | | |
| 394.00 | Prior Year Income | - | - | - | - | - | - |
| | Total Other Sources - Non-Operating | - | - | - | - | - | - |
| Total 001 - General Fund Revenue | | 15,225,199 | 10,533,602 | 3,369,173 | 13,916,557 | 12,115,096 | (0.20) |

Percentage of Revenues by Source

| Account | Classification | Estimated Year-end FY 24 | FY 25 Budget | Estimated Year-end FY 25 | % of Revenues FY 25 | FY 26 Proposed Budget | % of Revenues FY 26 |
|--|---|--------------------------------|-------------------|--------------------------------|---------------------------|-----------------------------|---------------------------|
| 311X | Ad Valorem Taxes | 7,032,311 | 7,563,670 | 7,513,017 | 0.54 | 7,866,037 | 0.65 |
| 312X | Other Taxes | 1,278,510 | 1,443,827 | 1,374,497 | 0.10 | 1,385,497 | 0.11 |
| 323X | Franchise, Permit and Special Assessment Fees | 970,966 | 1,102,892 | 969,127 | 0.07 | 981,875 | 0.08 |
| 331X | Intergovernmental Revenue | 1,007,884 | 4,442,698 | 3,157,912 | 0.23 | 1,006,407 | 0.08 |
| 342X | Charges for Services | 449,164 | 339,135 | 333,276 | 0.02 | 370,078 | 0.03 |
| 351X | Judgements, Fines and Forfeits | 11,177 | 8,750 | 12,845 | 0.00 | 13,700 | 0.00 |
| 361X | Interest and Other Earnings | 741,215 | 271,850 | 486,936 | 0.03 | 436,000 | 0.04 |
| 362X | Miscellaneous Revenues | 287,306 | 52,377 | 68,947 | 0.00 | 55,502 | 0.00 |
| Total 001 - General Fund Revenues | | 11,778,533 | 15,225,199 | 13,916,557 | 1.00 | 12,115,096 | 1.00 |

| 1100 - City Council | | | | | | | |
|-------------------------------|---------------------------------------|-----------------|------------------|------------------------|--------------------------------|-----------------------------|----------------------------------|
| Account | Classification | FY 25 Budget | FYTD 06/30/25 | 07/01 thru 09/30 | Estimated Year-end FY 25 | FY 26 Proposed Budget | % Change FY 25 to FY 26 |
| Personnel Services | | | | | | | |
| 511.21 | FICA Taxes | 2,150 | 1,033 | 1,117 | 2,150 | 2,150 | - |
| 511.23 | Group Insurances - Life | 200 | 162 | 38 | 200 | 200 | - |
| | Total Personnel Services | 2,350 | 1,195 | 1,155 | 2,350 | 2,350 | - |
| Operating Expenditures | | | | | | | |
| 511.31 | Professional Services | 24,000 | 18,270 | 5,730 | 24,000 | 24,000 | - |
| 511.40 | Travel and Per Diem | 16,800 | 13,500 | 4,200 | 17,700 | 17,800 | 0.06 |
| 511.41 | Communications Services | 2,600 | | 2,811 | 2,811 | 3,107 | 0.20 |
| 511.47 | Printing and Binding | 25,000 | 16,762 | 11,238 | 28,000 | 26,500 | 0.06 |
| 511.48 | Promotional Activities | 7,000 | 387 | 6,653 | 7,040 | 7,300 | 0.04 |
| 511.49 | Other Current Charges and Obligations | 3,500 | 1,590 | 1,590 | 3,180 | 3,450 | (0.01) |
| 511.55 | Training | 13,500 | 3,974 | 3,426 | 7,400 | 8,000 | (0.41) |
| | Total Operating Expenditures | 92,400 | 54,483 | 35,648 | 90,131 | 90,157 | (0.02) |
| Total 1100 - Council | | 94,750 | 55,678 | 36,803 | 92,481 | 92,507 | (0.02) |

1200 - Executive Department

| Account | Classification | FY 25 Budget | FYTD 06/30/25 | 07/01 thru 09/30 | Estimated Year-end FY 25 | FY 26 Proposed Budget | % Change FY 25 to FY 26 |
|-------------------------------|--|-----------------|------------------|------------------------|--------------------------------|-----------------------------|----------------------------------|
| Personnel Services | | | | | | | |
| 512.11 | Salaries - Executive | 164,741 | 120,776 | 39,062 | 159,838 | 163,218 | (0.01) |
| 512.12 | Salaries and Wages - Regular | 218,825 | 176,494 | 59,986 | 236,480 | 281,287 | 0.29 |
| 512.14 | Overtime | 600 | 3,164 | 136 | 3,300 | 300 | (0.50) |
| 512.15 | Special Pay | - | - | - | - | - | - |
| 512.16 | Compensated Leave | - | - | - | - | - | - |
| 512.21 | FICA Taxes | 29,342 | 23,186 | 6,631 | 29,817 | 34,004 | 0.16 |
| 512.22 | Retirement Contributions | 86,838 | 66,326 | 18,829 | 85,155 | 93,717 | 0.08 |
| 512.23 | Group Insurances - Health/Life/Dental | 43,920 | 33,881 | 10,039 | 43,920 | 47,710 | 0.09 |
| | Total Personnel Services | 544,266 | 423,827 | 134,683 | 558,510 | 620,236 | 0.14 |
| Operating Expenditures | | | | | | | |
| 512.40 | Travel and Per Diem | 6,000 | 5,000 | 1,000 | 6,000 | 6,000 | - |
| 512.41 | Communications Services | 1,500 | 1,250 | (250) | 1,000 | 1,000 | (0.33) |
| 512.49 | Other Current Charges and Obligations | 250 | 296 | 194 | 490 | 450 | 0.80 |
| 512.54 | Publications, Subscriptions, Memberships | 34,954 | 4,852 | 8,529 | 13,381 | 14,525 | (0.58) |
| 512.55 | Training | 11,876 | 7,150 | 4,426 | 11,576 | 16,245 | 0.37 |
| | Total Operating Expenditures | 54,580 | 18,548 | 13,899 | 32,447 | 38,220 | (0.30) |
| Total 1200 - Executive | | 598,846 | 442,375 | 148,582 | 590,957 | 658,456 | 0.10 |

| 1300 - Finance Department | | | | | | | |
|--|--|-----------------|------------------|------------------------|--------------------------------|-----------------------------|----------------------------------|
| Account | Classification | FY 25 Budget | FYTD 06/30/25 | 07/01 thru 09/30 | Estimated Year-end FY 25 | FY 26 Proposed Budget | % Change FY 25 to FY 26 |
| Personnel Services | | | | | | | |
| 513.12 | Salaries and Wages - Regular | 186,382 | 168,678 | 23,617 | 192,295 | 207,662 | 0.11 |
| 513.14 | Overtime | - | 201 | 299 | 500 | - | - |
| 513.16 | Compensated Leave | - | - | - | - | - | - |
| 513.21 | FICA Taxes | 16,923 | 12,339 | 2,409 | 14,748 | 15,886 | (0.06) |
| 513.22 | Retirement Contributions | 25,523 | 23,151 | 3,127 | 26,278 | 29,135 | 0.14 |
| 513.23 | Group Insurances - Health/Life/Dental | 35,246 | 23,283 | 5,173 | 28,456 | 33,096 | (0.06) |
| | Total Personnel Services | 264,074 | 227,652 | 34,625 | 262,277 | 285,779 | 0.08 |
| Operating Expenditures | | | | | | | |
| 513.31 | Professional Services | 4,650 | - | 4,650 | 4,650 | 4,800 | 0.03 |
| 513.32 | Accounting and Auditing | 47,000 | 36,620 | 10,380 | 47,000 | 50,000 | 0.06 |
| 513.40 | Travel and Per Diem | - | - | - | - | - | - |
| 513.49 | Other Current Charges and Obligations | 1,970 | 7,030 | (5,734) | 1,296 | 1,050 | (0.47) |
| 513.54 | Publications, Subscriptions, Memberships | 250 | 1,222 | 103 | 1,325 | 1,250 | 4.00 |
| 513.55 | Training | 5,003 | 3,565 | 1,319 | 4,884 | 5,000 | (0.00) |
| | Total Operating Expenditures | 58,873 | 48,437 | 10,718 | 59,155 | 62,100 | 0.05 |
| Total 1300 - Finance Department | | 322,947 | 276,089 | 45,343 | 321,432 | 347,879 | 0.08 |

1350 - Information Technology Department

| Account | Classification | FY 25 Budget | FYTD 06/30/25 | 07/01 thru 09/30 | Estimated Year-end FY 25 | FY 26 Proposed Budget | % Change FY 25 to FY 26 |
|--|--|-----------------|------------------|------------------------|--------------------------------|-----------------------------|----------------------------------|
| Personnel Services | | | | | | | |
| 513.12 | Salaries and Wages - Regular | 179,687 | 137,955 | 41,732 | 179,687 | 185,112 | 0.03 |
| 513.14 | Overtime | 1,000 | 1,621 | 129 | 1,750 | 1,000 | - |
| 513.16 | Compensated Leave | - | - | - | - | - | - |
| 513.21 | FICA Taxes | 14,026 | 10,321 | 2,937 | 13,258 | 14,161 | 0.01 |
| 513.22 | Retirement Contributions | 24,675 | 19,051 | 3,798 | 22,849 | 25,971 | 0.05 |
| 513.23 | Group Insurances - Health/Life/Dental | 33,555 | 21,886 | 11,669 | 33,555 | 28,027 | (0.16) |
| Total Personnel Services | | 252,943 | 190,834 | 60,265 | 251,099 | 254,271 | 0.01 |
| Operating Expenditures | | | | | | | |
| 513.40 | Travel and Per Diem | - | - | - | - | - | - |
| 513.41 | Communications Services | 96,270 | 87,678 | 162 | 87,840 | 98,340 | 0.02 |
| 513.44 | Rentals and Leases | 7,000 | 2,767 | 4,233 | 7,000 | 8,500 | 0.21 |
| 513.46 | Repair and Maintenance Services | 155,565 | 107,837 | 57,633 | 165,470 | 215,500 | 0.39 |
| 513.49 | Other Current Charges and Obligations | 450 | 100 | 50 | 150 | 200 | (0.56) |
| 513.52 | Operating Supplies | 9,500 | 4,204 | 796 | 5,000 | 5,000 | (0.47) |
| 513.54 | Publications, Subscriptions, Memberships | 600 | 450 | 150 | 600 | 1,000 | 0.67 |
| 513.55 | Training | 4,550 | 3,181 | (1,027) | 2,154 | 2,500 | (0.45) |
| 513.64 | Equipment - Non-Fixed Asset | 12,000 | 30,155 | (2,155) | 28,000 | 18,000 | 0.50 |
| Total Operating Expenditures | | 285,935 | 236,372 | 59,842 | 296,214 | 349,040 | 0.22 |
| Total 1350 - Information Technology | | 538,878 | 427,206 | 120,107 | 547,313 | 603,311 | 0.12 |

| 1400 - Legal | | | | | | | |
|-------------------------------|---------------------------------------|-----------------|------------------|------------------------|--------------------------------|-----------------------------|----------------------------------|
| Account | Classification | FY 25 Budget | FYTD 06/30/25 | 07/01 thru 09/30 | Estimated Year-end FY 25 | FY 26 Proposed Budget | % Change FY 25 to FY 26 |
| Operating Expenditures | | | | | | | |
| 514.31 | Professional Services | 73,000 | 55,679 | 9,523 | 65,202 | 73,000 | - |
| 514.49 | Other Current Charges and Obligations | 8,000 | 2,136 | 2,864 | 5,000 | 8,000 | - |
| | Total Operating Expenditures | 81,000 | 57,815 | 12,387 | 70,202 | 81,000 | - |
| | Total 1400 - Legal | 81,000 | 57,815 | 12,387 | 70,202 | 81,000 | - |

| 1900 - General Government | | | | | | | |
|--|--|------------------|------------------|------------------------|--------------------------------|-----------------------------|----------------------------------|
| Account | Classification | FY 25 Budget | FYTD 06/30/25 | 07/01 thru 09/30 | Estimated Year-end FY 25 | FY 26 Proposed Budget | % Change FY 25 to FY 26 |
| Operating Expenditures | | | | | | | |
| 519.31 | Professional Services | 161,200 | 34,994 | 50,211 | 85,205 | 63,700 | (0.60) |
| 519.41 | Communications Services | - | 35 | (35) | - | - | - |
| 519.42 | Freight & Postage Services | 6,000 | 1,419 | 1,581 | 3,000 | 5,500 | (0.08) |
| 519.43 | Utility Services | 30,165 | 15,145 | 16,017 | 31,162 | 32,276 | 0.07 |
| 519.44 | Rentals and Leases | - | - | - | - | - | - |
| 519.45 | Insurance | 364,226 | 460,144 | 371 | 460,515 | 497,241 | 0.37 |
| 519.46 | Repair and Maintenance Services | - | 39,178 | (39,178) | - | - | - |
| 519.47 | Printing and Binding | 9,000 | 6,352 | 1,968 | 8,320 | 5,200 | (0.42) |
| 519.48 | Promotional Activities | 1,500 | 7,302 | (7,302) | - | - | (1.00) |
| 519.49 | Other Current Charges and Obligations | 13,350 | 13,173 | 7,002 | 20,175 | 39,130 | 1.93 |
| 519.51 | Office Supplies | 4,000 | 2,547 | 1,298 | 3,845 | 3,900 | (0.03) |
| 519.52 | Operating Supplies | 300 | 442 | 733 | 1,175 | 925 | 2.08 |
| 519.54 | Publications, Subscriptions, Memberships | 2,400 | - | 2,400 | 2,400 | 2,500 | 0.04 |
| 519.55 | Training | - | - | - | - | - | - |
| 519.64 | Equipment - Non-Fixed Asset | - | 2,902 | (378) | 2,524 | 400 | - |
| 584.72 | Lease Acquisitions & Interest | - | 58 | (58) | - | - | - |
| 590.49 | Contingency Reserves | 285,125 | (46,987) | 46,987 | - | - | (1.00) |
| 594.00 | Contingency | 260,866 | 33,687 | (33,687) | - | 308,580 | 0.18 |
| Total 1900 - General Government | | 1,138,132 | 570,391 | 47,930 | 618,321 | 959,352 | (0.16) |

| 1500 - Capital Outlay | | | | | | | |
|------------------------------------|--|------------------|------------------|------------------------|--------------------------------|-----------------------------|----------------------------------|
| Account | Classification | FY 25 Budget | FYTD 06/30/25 | 07/01 thru 09/30 | Estimated Year-end FY 25 | FY 26 Proposed Budget | % Change FY 25 to FY 26 |
| Capital Outlay | | | | | | | |
| 5XX.62 | Buildings & Fixed Equipment | 195,200 | 66,329 | 81,750 | 148,079 | 197,300 | 0.01 |
| 5XX.63 | Infrastructure - General | 8,743 | - | 31,243 | 31,243 | 111,500 | 11.75 |
| 5XX.63 | Infrastructure - Parks | 115,000 | 51,684 | 110,082 | 161,766 | 329,100 | 1.86 |
| 5XX.63 | Infrastructure - Algonquin Complex | 1,205,612 | - | 2,400,000 | 2,400,000 | 50,000 | (0.96) |
| 5XX.63 | Infrastructure - Drainage | 2,366,218 | 452,216 | 1,089,002 | 1,541,218 | - | (1.00) |
| 5XX.63 | Infrastructure - Paving and Streets | 643,150 | 28,200 | 222,250 | 250,450 | 247,200 | (0.62) |
| 5XX.63 | Infrastructure - Disaster Related Imp. | - | 13,300 | (13,300) | - | - | - |
| 5XX.63 | Infrastructure - Recreation | - | - | - | - | - | - |
| 5XX.64 | Equipment and Machinery - General | 672,199 | 238,946 | 265,851 | 504,797 | 223,540 | (0.67) |
| 5XX.64 | Equipment and Machinery - Computers | 44,200 | - | 11,000 | 11,000 | 5,000 | (0.89) |
| 5XX.64 | Equipment and Machinery - Software | - | - | - | - | - | - |
| 5XX.64 | Equipment and Machinery - Vehicles | 174,261 | 147,401 | 20,752 | 168,153 | 312,000 | 0.79 |
| 5XX.65 | Construction in Progress | - | 9,000 | (9,000) | - | - | - |
| Total 1500 - Capital Outlay | | 5,424,583 | 1,007,076 | 4,209,630 | 5,216,706 | 1,475,640 | (0.73) |

| 2100 - Police Department | | | | | | | |
|---------------------------------------|--|------------------|------------------|------------------------|--------------------------------|-----------------------------|----------------------------------|
| Account | Classification | FY 25 Budget | FYTD 06/30/25 | 07/01 thru 09/30 | Estimated Year-end FY 25 | FY 26 Proposed Budget | % Change FY 25 to FY 26 |
| Personnel Services | | | | | | | |
| 521.12 | Salaries and Wages - Regular | 1,950,994 | 1,558,412 | 344,356 | 1,902,768 | 2,154,180 | 0.10 |
| 521.13 | Salaries and Wages - Other | 22,800 | 17,585 | 3,265 | 20,850 | 27,815 | 0.22 |
| 521.14 | Overtime | 56,850 | 81,866 | 10,134 | 92,000 | 63,000 | 0.11 |
| 521.15 | Special Pay | 72,980 | 52,141 | 6,839 | 58,980 | 78,668 | 0.08 |
| 521.16 | Compensated Leave | 8,500 | - | 65,500 | 65,500 | 58,500 | 5.88 |
| 521.21 | FICA Taxes | 169,773 | 125,048 | 30,712 | 155,760 | 177,760 | 0.05 |
| 521.22 | Retirement Contributions | 656,508 | 364,633 | 216,228 | 580,861 | 708,476 | 0.08 |
| 521.23 | Group Insurances - Health/Life/Dental | 394,147 | 279,658 | 87,831 | 367,489 | 393,609 | (0.00) |
| Total Personnel Services | | 3,332,552 | 2,479,343 | 764,865 | 3,244,208 | 3,662,008 | 0.10 |
| Operating Expenditures | | | | | | | |
| 521.31 | Professional Services | 2,500 | 2,692 | 608 | 3,300 | 2,500 | - |
| 521.34 | Other Services | 18,300 | 11,385 | 6,615 | 18,000 | 18,300 | - |
| 521.35 | Investigations | 2,500 | 2,189 | 311 | 2,500 | 2,500 | - |
| 521.40 | Travel and Per Diem | - | - | 8,728 | 8,728 | - | - |
| 521.41 | Communications Services | - | 2,539 | (2,539) | - | - | - |
| 521.42 | Freight & Postage Services | 2,500 | 908 | 592 | 1,500 | 2,500 | - |
| 521.43 | Utility Services | 47,560 | 28,412 | 16,139 | 44,551 | 46,575 | (0.02) |
| 521.46 | Repair and Maintenance Services | 80,957 | 49,514 | 55,670 | 105,184 | 119,075 | 0.47 |
| 521.47 | Printing and Binding | 2,500 | 2,895 | 405 | 3,300 | 2,500 | - |
| 521.48 | Promotional Activities | 3,000 | 864 | 2,136 | 3,000 | 3,000 | - |
| 521.49 | Other Current Charges and Obligations | 7,780 | 7,396 | 315 | 7,711 | 9,230 | 0.19 |
| 521.51 | Office Supplies | 3,450 | 1,981 | 1,469 | 3,450 | 3,450 | - |
| 521.52 | Operating Supplies | 75,500 | 46,569 | 27,522 | 74,091 | 75,300 | (0.00) |
| 521.54 | Publications, Subscriptions, Memberships | 1,240 | 1,107 | (95) | 1,012 | 1,225 | (0.01) |
| 521.55 | Training/Conferences | 35,210 | 31,973 | 2,102 | 34,075 | 40,490 | 0.15 |
| 521.64 | Equipment - Non-Fixed Asset | 9,100 | 27,809 | (15,901) | 11,908 | 9,100 | - |
| 584.72 | Lease Acquisitions | - | - | - | - | - | - |
| Total Operating Expenditures | | 292,097 | 218,233 | 104,077 | 322,310 | 335,745 | 0.15 |
| Total 2100 - Police Department | | 3,624,650 | 2,697,576 | 868,942 | 3,566,518 | 3,997,753 | 0.10 |

2200 - Fire Department

| Account | Classification | FY 25 Budget | FYTD 06/30/25 | 07/01 thru 09/30 | Estimated Year-end FY 25 | FY 26 Proposed Budget | % Change FY 25 to FY 26 |
|-------------------------------------|--|-----------------|------------------|------------------------|--------------------------------|-----------------------------|----------------------------------|
| Personnel Services | | | | | | | |
| 522.12 | Salaries and Wages - Regular | 188,220 | 128,255 | 59,965 | 188,220 | 373,722 | 0.99 |
| 522.21 | FICA Taxes | 9,329 | 10,745 | (1,416) | 9,329 | 28,488 | 2.05 |
| 521.22 | Retirement Contributions | 39,986 | 36,101 | 3,885 | 39,986 | 79,093 | 0.98 |
| 521.23 | Group Insurances - Health/Life/Dental | 557 | 12,325 | (4,681) | 7,644 | 28,609 | 50.36 |
| | Total Personnel Services | 238,092 | 187,426 | 57,753 | 245,179 | 509,912 | 1.14 |
| Operating Expenditures | | | | | | | |
| 522.31 | Professional Services | 26,000 | 18,973 | 11,192 | 30,165 | 34,600 | 0.33 |
| 522.34 | Other Services | 6,240 | 5,640 | 600 | 6,240 | 6,240 | - |
| 522.40 | Travel and Per Diem | - | - | - | - | - | - |
| 522.41 | Communications Services | - | 2,865 | (2,865) | - | 2,400 | - |
| 522.42 | Freight & Postage Services | 25 | 3 | 22 | 25 | 25 | - |
| 522.43 | Utility Services | 12,504 | 5,760 | 1,845 | 7,605 | 12,600 | 0.01 |
| 522.46 | Repair and Maintenance Services | 84,350 | 73,998 | 9,765 | 83,763 | 101,800 | 0.21 |
| 522.47 | Printing and Binding | - | 82 | (82) | - | 300 | - |
| 522.48 | Promotional Activities | 3,000 | 683 | 2,317 | 3,000 | 3,000 | - |
| 522.49 | Other Current Charges and Obligations | 12,100 | 8,040 | 4,060 | 12,100 | 17,900 | 0.48 |
| 522.51 | Office Supplies | 500 | 243 | 257 | 500 | 500 | - |
| 522.52 | Operating Supplies | 11,900 | 9,531 | 31,558 | 41,089 | 36,015 | 2.03 |
| 522.54 | Publications, Subscriptions, Memberships | 2,820 | 1,790 | 2,790 | 4,580 | 6,300 | 1.23 |
| 522.55 | Training | 8,150 | 3,944 | 4,405 | 8,349 | 12,950 | 0.59 |
| 522.64 | Equipment - Non-Fixed Asset | 8,500 | 19,729 | 404 | 20,133 | 24,300 | 1.86 |
| | Total Operating Expenditures | 176,089 | 151,281 | 66,268 | 217,549 | 258,930 | 0.47 |
| Total 2200 - Fire Department | | 414,181 | 338,707 | 124,021 | 462,728 | 768,842 | 0.86 |

2400 - Building Department

| Account | Classification | FY 25 Budget | FYTD 06/30/25 | 07/01 thru 09/30 | Estimated Year-end FY 25 | FY 26 Proposed Budget | % Change FY 25 to FY 26 |
|---|--|-----------------|------------------|------------------------|--------------------------------|-----------------------------|----------------------------------|
| Personnel Services | | | | | | | |
| 524.12 | Salaries and Wages - Regular | 213,094 | 188,519 | (279) | 188,240 | 170,970 | (0.20) |
| 524.14 | Overtime | 200 | - | 200 | 200 | - | (1.00) |
| 524.15 | Special Pay | 4,213 | - | 4,213 | 4,213 | - | (1.00) |
| 524.16 | Compensated Leave | 6900 | - | 6,900 | 6,900 | - | (1.00) |
| 524.21 | FICA Taxes | 20,233 | 14,032 | 6,201 | 20,233 | 13,079 | (0.35) |
| 524.22 | Retirement Contributions | 41,597 | 26,378 | 15,219 | 41,597 | 23,987 | (0.42) |
| 524.23 | Group Insurances - Health/Life/Dental | 50,328 | 25,090 | 25,238 | 50,328 | 27,646 | (0.45) |
| | Total Personnel Services | 336,565 | 254,019 | 57,692 | 311,711 | 235,682 | (0.30) |
| Operating Expenditures | | | | | | | |
| 524.31 | Professional Services | 10,100 | 2,555 | 7,145 | 9,700 | 10,100 | - |
| 524.40 | Travel and Per Diem | - | - | - | - | - | - |
| 524.41 | Communications Services | - | 70 | (70) | - | - | - |
| 524.42 | Freight & Postage Services | 375 | 169 | (69) | 100 | 250 | (0.33) |
| 524.46 | Repair and Maintenance Services | 300 | - | 300 | 300 | 300 | - |
| 524.47 | Printing and Binding | 350 | 602 | (400) | 202 | 200 | (0.43) |
| 524.49 | Other Current Charges and Obligations | 250 | 59 | 191 | 250 | 250 | - |
| 524.51 | Office Supplies | 100 | 190 | (25) | 165 | 165 | 0.65 |
| 524.52 | Operating Supplies | 2,950 | 1,069 | 1,181 | 2,250 | 2,360 | (0.20) |
| 524.54 | Publications, Subscriptions, Memberships | 950 | 595 | 500 | 1,095 | 1,800 | 0.89 |
| 524.55 | Training | 3,243 | 639 | 411 | 1,050 | 1,685 | (0.48) |
| 524.64 | Equipment - Non-Fixed Asset | - | 580 | - | 580 | 600 | - |
| | Total Operating Expenditures | 18,618 | 6,528 | 9,164 | 15,692 | 17,710 | (0.05) |
| Total 2400 - Building Department | | 355,183 | 260,547 | 66,856 | 327,403 | 253,392 | (0.29) |

4100 - Public Works Department

| Account | Classification | FY 25 Budget | FYTD 06/30/25 | 07/01 thru 09/30 | Estimated Year-end FY 25 | FY 26 Proposed Budget | % Change FY 25 to FY 26 |
|-------------------------------------|--|------------------|------------------|------------------------|--------------------------------|-----------------------------|----------------------------------|
| Personnel Services | | | | | | | |
| 541.12 | Salaries and Wages - Regular | 751,188 | 518,209 | 197,160 | 715,369 | 814,965 | 0.08 |
| 541.14 | Overtime | 4,500 | 2,593 | 1,407 | 4,000 | 4,000 | (0.11) |
| 541.15 | Special Pay | 4,017 | - | 4,017 | 4,017 | 2,112 | (0.47) |
| 541.16 | Compensated Leave | 11,500 | - | 11,500 | 11,500 | 7,500 | (0.35) |
| 541.21 | FICA Taxes | 63,536 | 37,590 | 22,840 | 60,430 | 62,344 | (0.02) |
| 541.22 | Retirement Contributions | 122,440 | 73,617 | 47,879 | 121,496 | 119,943 | (0.02) |
| 541.23 | Group Insurances - Health/Life/Dental | 217,913 | 124,691 | 93,222 | 217,913 | 211,514 | (0.03) |
| Total Personnel Services | | 1,175,094 | 756,700 | 378,025 | 1,134,725 | 1,222,378 | 0.04 |
| Operating Expenditures | | | | | | | |
| 541.31 | Professional Services | 10,500 | 7,563 | 3,937 | 11,500 | 8,550 | (0.19) |
| 541.34 | Other Services | 100,400 | 59,177 | 45,023 | 104,200 | 95,910 | (0.04) |
| 541.40 | Travel and Per Diem | - | - | - | - | - | - |
| 541.41 | Communications Services | - | 63 | (63) | - | - | - |
| 541.42 | Freight & Postage Services | 15 | - | - | - | - | (1.00) |
| 541.43 | Utility Services | 88,188 | 59,376 | 28,812 | 88,188 | 88,735 | 0.01 |
| 541.44 | Rental and Leases | 2,000 | - | 1,000 | 1,000 | 1,000 | (0.50) |
| 541.46 | Repair and Maintenance Services | 118,470 | 112,021 | 40,597 | 152,618 | 167,100 | 0.41 |
| 541.47 | Printing and Binding | - | 86 | - | 86 | 100 | - |
| 541.49 | Other Current Charges and Obligations | 14,100 | 16,156 | 644 | 16,800 | 12,000 | (0.15) |
| 541.51 | Office Supplies | 300 | 696 | 104 | 800 | 750 | 1.50 |
| 541.52 | Operating Supplies | 56,625 | 41,280 | 19,745 | 61,025 | 62,600 | 0.11 |
| 541.53 | Road Materials and Supplies | 2,000 | 770 | 230 | 1,000 | 1,500 | (0.25) |
| 541.54 | Publications, Subscriptions, Memberships | 500 | 2,471 | - | 2,471 | 1,000 | 1.00 |
| 541.55 | Training | 1,550 | 3,157 | 643 | 3,800 | 3,000 | 0.94 |
| 541.63 | Infrastructure - Signs/Landscaping | 48,000 | 204,915 | (148,213) | 56,702 | 53,000 | 0.10 |
| 541.64 | Equipment - Non-Fixed Asset | 9,800 | 10,344 | (44) | 10,300 | 13,500 | 0.38 |
| Total Operating Expenditures | | 452,448 | 518,075 | (7,585) | 510,490 | 508,745 | 0.12 |
| Total 4100 - Public Works | | 1,627,542 | 1,274,775 | 370,440 | 1,645,215 | 1,731,123 | 0.06 |

7200 - Recreation Department

| Account | Classification | FY 25 Budget | FYTD 06/30/25 | 07/01 thru 09/30 | Estimated Year-end FY 25 | FY 26 Proposed Budget | % Change FY 25 to FY 26 |
|---|--|------------------|------------------|------------------------|--------------------------------|-----------------------------|----------------------------------|
| Personnel Services | | | | | | | |
| 572.12 | Salaries and Wages - Regular | 480,598 | 367,284 | 111,650 | 478,934 | 530,659 | 0.10 |
| 572.13 | Salaries and Wages - Other | 87,868 | 55,235 | 37,933 | 93,168 | 100,785 | 0.15 |
| 572.14 | Overtime | 7,000 | 8,140 | 1,360 | 9,500 | 7,500 | 0.07 |
| 572.15 | Special Pay | 3,353 | - | 3,353 | 3,353 | 5,884 | 0.75 |
| 572.16 | Compensated Leave | 2,700 | - | 2,700 | 2,700 | 2,700 | - |
| 572.21 | FICA Taxes | 44,686 | 31,915 | 12,771 | 44,686 | 49,535 | 0.11 |
| 572.22 | Retirement Contributions | 71,617 | 51,451 | 20,166 | 71,617 | 73,362 | 0.02 |
| 572.23 | Group Insurances - Health/Life/Dental | 65,768 | 54,326 | 11,442 | 65,768 | 69,611 | 0.06 |
| Total Personnel Services | | 763,590 | 568,351 | 201,375 | 769,726 | 840,036 | 0.10 |
| Operating Expenditures | | | | | | | |
| 572.31 | Professional Services | 3,000 | 2,646 | 354 | 3,000 | 3,500 | 0.17 |
| 572.34 | Other Services | - | 6,844 | 3,160 | 10,004 | 32,700 | - |
| 572.40 | Travel and Per Diem | - | - | - | - | - | - |
| 572.41 | Communications Services | - | - | - | - | - | - |
| 572.42 | Freight & Postage Services | 50 | 30 | 70 | 100 | 100 | 1.00 |
| 572.43 | Utility Services | 103,580 | 91,451 | 8,258 | 99,709 | 123,195 | 0.19 |
| 572.44 | Rental and Leases | 1,500 | - | - | - | 1,350 | (0.10) |
| 572.46 | Repair and Maintenance Services | 30,660 | 84,985 | (14,985) | 70,000 | 48,985 | 0.60 |
| 572.47 | Printing and Binding | 1,100 | 1,028 | 72 | 1,100 | 1,050 | (0.05) |
| 572.48 | Promotional Activities | 28,500 | 24,888 | 2,667 | 27,555 | 31,495 | 0.11 |
| 572.49 | Other Current Charges and Obligations | 12,000 | 8,427 | 3,211 | 11,638 | 11,980 | (0.00) |
| 572.51 | Office Supplies | 1,500 | 779 | 721 | 1,500 | 1,500 | - |
| 572.52 | Operating Supplies | 29,650 | 22,691 | (2,841) | 19,850 | 27,150 | (0.08) |
| 572.54 | Publications, Subscriptions, Memberships | 1,800 | 350 | 1,450 | 1,800 | 1,800 | - |
| 572.55 | Training | 6,100 | 788 | 6,312 | 7,100 | 7,000 | 0.15 |
| 572.63 | Infrastructure - Landscaping | 300 | - | - | - | - | (1.00) |
| 572.64 | Equipment - Non-Fixed Asset | 21,178 | 19,763 | (3,763) | 16,000 | 14,000 | (0.34) |
| Total Operating Expenditures | | 240,918 | 264,670 | 4,686 | 269,356 | 305,805 | 0.27 |
| Total 7200 - Recreation Department | | 1,004,508 | 833,021 | 206,061 | 1,039,082 | 1,145,841 | 0.14 |

| 101 - Impound Fund | | | | | | | |
|---------------------------------------|---|-----------------|------------------|------------------------|--------------------------------|-----------------------------|----------------------------------|
| Account | Classification | FY 25 Budget | FYTD 06/30/25 | 07/01 thru 09/30 | Estimated Year-end FY 25 | FY 26 Proposed Budget | % Change FY 25 to FY 26 |
| REVENUE SUMMARY BY SOURCE | | | | | | | |
| Judgements, Fines and Forfeits | | | | | | | |
| 358.20 | Assets Seized - Police | - | - | - | - | - | - |
| | Total Judgements, Fines and Forfeits | - | - | - | - | - | - |
| Miscellaneous Revenues | | | | | | | |
| 369.91 | Other Miscellaneous Revenue | - | - | - | - | - | - |
| | Total Miscellaneous Revenues | - | - | - | - | - | - |
| Other Sources - Non-Operating | | | | | | | |
| 394.00 | Prior Year Income | 2,196 | - | - | - | 2,196 | - |
| | Total Other Sources - Non-Operating | 2,196 | - | - | - | 2,196 | - |
| | Total 101 - Impound Fund Revenue | 2,196 | - | - | - | 2,196 | - |
| EXPENDITURE SUMMARY BY TYPE | | | | | | | |
| Personnel Services | | | | | | | |
| 521.14 | Overtime | 1,015 | - | - | - | 1,015 | - |
| 521.21 | FICA Taxes | 83 | - | - | - | 83 | - |
| | Total Personnel Services | 1,098 | - | - | - | 1,098 | - |
| Operating Expenditures | | | | | | | |
| 521.31 | Professional Services | - | - | - | - | - | - |
| 521.35 | Investigations | - | - | - | - | - | - |
| 521.48 | Promotional Activities | 1,098 | - | - | - | 1,098 | - |
| 521.49 | Other Current Charges and Obligations | - | - | - | - | - | - |
| 521.64 | Equipment - Non-Fixed Asset | - | - | - | - | - | - |
| | Total Operating Expenditures | 1,098 | - | - | - | 1,098 | - |
| | Total 101 - Impound Found Expenditures | 2,196 | - | - | - | 2,196 | - |

| 110 - Police Training Fund | | | | | | | |
|---------------------------------------|--|-----------------|------------------|------------------------|--------------------------------|-----------------------------|----------------------------------|
| Account | Classification | FY 25 Budget | FYTD 06/30/25 | 07/01 thru 09/30 | Estimated Year-end FY 25 | FY 26 Proposed Budget | % Change FY 25 to FY 26 |
| REVENUE SUMMARY BY SOURCE | | | | | | | |
| Judgements, Fines and Forfeits | | | | | | | |
| 351.91 | County Court - Police | 450 | 612 | - | 612 | 450 | - |
| | Total Judgements, Fines and Forfeits | 450 | 612 | - | 612 | 450 | - |
| Other Sources - Non-Operating | | | | | | | |
| 394.00 | Prior Year Income | - | - | - | - | - | - |
| | Total Other Sources - Non-Operating | - | - | - | - | - | - |
| | Total 110 - Police Training Fund Revenue | 450 | 612 | - | 612 | 450 | - |
| EXPENDITURE SUMMARY BY TYPE | | | | | | | |
| Operating Expenditures | | | | | | | |
| 521.55 | Training | 450 | - | - | 300 | 450 | - |
| | Total Operating Expenditures | 450 | - | - | 300 | 450 | - |
| | Total 110 - Police Training Fund Expenditures | 450 | - | - | 300 | 450 | - |

| 115 - Stormwater Utility Fund | | | | | | | |
|--------------------------------------|--|-----------------|------------------|------------------------|--------------------------------|-----------------------------|----------------------------------|
| Account | Classification | FY 25 Budget | FYTD 06/30/25 | 07/01 thru 09/30 | Estimated Year-end FY 25 | FY 26 Proposed Budget | % Change FY 25 to FY 26 |
| REVENUE SUMMARY BY SOURCE | | | | | | | |
| Special Assessments | | | | | | | |
| 325.10 | Special Assessments - Capital Improvement | 332,063 | 322,108 | 548 | 322,656 | 413,309 | 0.24 |
| | Total Special Assessments | 332,063 | 322,108 | 548 | 322,656 | 413,309 | 0.24 |
| Interest and Other Earnings | | | | | | | |
| 361.12 | Interest | 400 | 715 | (140) | 575 | 575 | 0.44 |
| | Total Interest and Other Earnings | 400 | 715 | (140) | 575 | 575 | 0.44 |
| Other Sources - Non-Operating | | | | | | | |
| 394.00 | Prior Year Income | 207,000 | - | - | - | - | - |
| | Total Other Sources - Non-Operating | 207,000 | - | - | - | - | - |
| | Total 115 - Stormwater Utility Fund Revenue | 539,463 | 322,823 | 408 | 323,231 | 413,884 | (0.23) |
| EXPENDITURE SUMMARY BY TYPE | | | | | | | |
| Operating Expenditures | | | | | | | |
| 541.31 | Professional Services | - | 3,000 | - | 3,000 | 3,000 | - |
| 541.46 | Repair and Maintenance Services | 15,000 | - | 7,000 | 7,000 | 15,000 | - |
| 541.48 | Promotional Activities | 1,750 | 50 | 350 | 400 | 1,500 | (0.14) |
| 541.53 | Road Materials and Supplies | - | - | - | - | - | - |
| | Total Operating Expenditures | 16,750 | 3,050 | 7,350 | 10,400 | 19,500 | 0.16 |
| Capital Outlay | | | | | | | |
| 541.63 | Infrastructure - Drainage | 507,000 | 272,890 | (5,131) | 267,759 | 290,000 | (0.43) |
| | Total Operating Expenditures | 507,000 | 272,890 | (5,131) | 267,759 | 290,000 | (0.43) |
| 594.00 | Contingency | 15,713 | - | - | - | 104,384 | 5.64 |
| | Total 115 - Storm Water Utility Fund Expenditures | 539,463 | 275,940 | 2,219 | 278,159 | 413,884 | (0.23) |

| 120 - American Rescue Plan Fund | | | | | | | |
|--------------------------------------|--|------------------|------------------|------------------------|--------------------------------|-----------------------------|----------------------------------|
| Account | Classification | FY 25 Budget | FYTD 06/30/25 | 07/01 thru 09/30 | Estimated Year-end FY 25 | FY 26 Proposed Budget | % Change FY 25 to FY 26 |
| REVENUE SUMMARY BY SOURCE | | | | | | | |
| Federal Grants | | | | | | | |
| 331.51 | Public Assistance | 74,246 | 533,079 | 1,766,687 | 2,299,766 | - | (1.00) |
| | Total Federal Grants | 74,246 | 533,079 | 1,766,687 | 2,299,766 | - | (1.00) |
| Other Sources - Non-Operating | | | | | | | |
| 394.00 | Prior Year Income | 1,799,968 | - | - | - | - | (1.00) |
| | Total Other Sources - Non-Operating | 1,799,968 | - | - | - | - | (1.00) |
| | Total 120 - American Rescue Plan Revenue | 1,874,214 | 533,079 | 1,766,687 | 2,299,766 | - | (1.00) |
| EXPENDITURE SUMMARY BY TYPE | | | | | | | |
| Operating Expenditures | | | | | | | |
| 5XX.31 | Professional Services | - | - | - | - | - | - |
| 5XX.49 | Miscellaneous Expenditures | - | - | - | - | - | - |
| | Total Operating Expenditures | - | - | - | - | - | - |
| 594.00 | Contingency | - | - | - | - | - | - |
| Capital Outlay | | | | | | | |
| 5XX.62 | Buildings & Fixed Equipment | - | 159,215 | 9,703 | 168,918 | - | - |
| 5XX.63 | Infrastructure - General | - | - | - | - | - | - |
| 5XX.63 | Infrastructure - Algonquin Complex | 1,874,214 | - | 2,130,848 | 2,130,848 | - | (1.00) |
| 5XX.64 | Equipment and Machinery - General | - | - | - | - | - | - |
| 5XX.64 | Equipment and Machinery - Software | - | - | - | - | - | - |
| 5XX.65 | Construction in Progress | - | 367,082 | (367,082) | - | - | - |
| | Total Capital Outlay | 1,874,214 | 526,297 | 1,773,469 | 2,299,766 | - | (1.00) |
| | Total 120 - American Rescue Plan Expenditures | 1,874,214 | 526,297 | 1,773,469 | 2,299,766 | - | (1.00) |



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FY26-30 Five-Year Financial Model and Capital Improvement Plan

Introduction

The FY25 Budget preparation cycle began the use of a five-year planning window with a detailed first-year budget and a list of requested capital and non-capital projects for the four subsequent years contained within an interactive, capable financial model. The FY26-30 five-year financial model and capital improvement plan (5yrFM&CIP) is easily manipulated to allow decision-makers to instantly see the impact of proposed changes in projects or revenue assumptions and their corresponding impact on the ending fund balance of each fiscal year. Specific assumptions that can be easily manipulated at Council workshops and/or meetings include:

- Change in Ad Valorem Taxes
- Change in Local Option Fuel Tax
- Change in Utility Services Taxes
- Change in Communications & Local Business Taxes
- Change in Franchise Fees
- Change in Building Department Permit Fees
- Change in State Shared Revenue
- Change in Recreation Charges
- Change in Interest and Other Earnings
- Employee pay increases
- Change in health insurance employer premiums
- Change in dental/vision/life insurance employer premiums
- Operating inflationary increase
- Personnel budget percent expended
- Operating budget percent expended

The interactivenss, however, adds complexity to the model that is not easily understood and utilized by first-time decision makers. The 5yrFM&CIP is not a detailed road map of future revenues and expenditures, but a planning tool to enable the City Council, residents, staff, and other interested parties (i.e., grant program reviewers, insurance companies, etc.) to understand the planned direction in which the City will move in the next few years. The reader should note that the presentation of financial data within this section is oriented to a multi-year perspective and includes beginning and ending fund balance figures as opposed to data contained within the “Line-Item Summary” section of the annual budget.

FY26 continues the common practice of rolling forward non-completed prior fiscal year capital project budgets to the new fiscal year, versus the historic city practice of re-budgeting funding for a project year after year until the project was completed. While not technically incorrect, the past practice of re-budgeting the same project could cause a reader of the annual documents to believe inadvertently that the same item is being planned to purchase several years in a row. Staff will list the balance of the budgets for the existing non-completed projects in the 5yrFM&CIP “FY26 year-end estimate” column and will amend the FY26 Budget early in the new fiscal year to “roll forward” the budget from FY25 to an amended FY26 Budget. I believe this methodology more clearly represents how FY26 revenues will be expended.

One of the ironies of financial planning, analyses, and presentations is that the more detailed something is, the easier the reader can take something out of context. The biggest example of this phenomenon is

the number of capital projects contained within this document. If the reader adds up the unique projects over the five-year window, the total is 122 requested projects, with 96 being recommended for funding. However, if the reader adds up the number of projects listed per year, multi-year projects get counted more than once, and the total number of projects contained in this document becomes 159. The tables to the right illustrate this phenomenon.

Another example of this complexity is the timing of this document and the use of “unaudited” FY24 numbers. Ideally, the annual audit should be completed before the publication of this document. However, due to uncontrollable circumstances, FY24 numbers contained in this document are “unaudited.” Staff expects a return to a normal audit timeline in next year’s FY27 Proposed Budget preparation cycle.

| Five-Year Capital Improvement Projects | | |
|---|---------------|-------------------|
| Fund | Number | Cost |
| General | 88 | 20,995,013 |
| Stormwater Utility | 8 | 3,767,448 |
| Total: | 96 | 24,762,461 |

| All Funds "funded" Projects | | |
|------------------------------------|---------------|-------------------|
| Fiscal Year | Number | Cost |
| 26* | 50 | 2,998,561 |
| 27 | 32 | 2,192,500 |
| 28 | 29 | 3,081,900 |
| 29 | 24 | 7,687,700 |
| 30 | 24 | 8,801,800 |
| Total: | 159 | 24,762,461 |

* Indicates roll forward projects are included

Economic forecast and factors impacting the FY26-30 5yrFM&CIP

- Declining inflation and interest rates*

Beginning in early 2021 and continuing through 2024, nationwide inflation was above historical averages. As a result, the Federal Reserve increased interest rates to combat inflationary pressures. Economists are divided regarding future inflation rates, but generally agree that interest rates will decline in the next six months. Hence, staff used a conservative approach of slowly declining inflation and interest rates over the next five years.
- Continuing impact of the State Constitutional Amendment to increase the minimum wages to \$12.98 (tipped) and \$15.00 (non-tipped) by FY27*

In November 2020, Florida voters approved a constitutional amendment that will raise the minimum wage each year until FY27, when future increases will revert to CPI. For the past three years, the City provided a combined 5.00% increase to employees, split evenly between a COLA and a progression increase designed to move employees through their respective pay grades. As part of the FY25-27 collective bargaining agreement with the Fraternal Order of Police, covered employees were slotted into a formal step pay plan in FY25. The City Manager recommends moving all other employees, except the City Manager, into step plans in FY27.

An independent salary survey conducted in 2024 resulted in targeted one-time adjustments to positions that were most under-market. The City Council also directed staff to address department directors’ pay (identified as the most under-market of all positions) over the next three fiscal years. The FY26-30 5yrFM&CIP includes the second year of the three-year adjustments. Staff plans to include funding for a follow-up salary survey in FY27 to ensure the pay plan remains competitive.

Due to the financial unsustainability of indefinite 5.00% annual wage increases, the City Manager recommends annual employee increases of 4.00% (1.00% COLA and a 3.00% step or progression).

Sadly, funding restraints do not permit the City to maintain all pay grades in an equitable distribution with the rising minimum wage. The City Manager proposes continuing to condense the ranges of the lowest pay grades' minimums to meet the minimum wage law while maintaining equitable maximum rates. Since the majority of the lowest pay grades are part-time and seasonal positions, the City Manager does not believe the City will see a negative impact on recruitment as these employees typically do not work long enough to be concerned with progressing through their respective pay grades. Specifically, the FY26 proposed Employee Pay and Classification Plan has pay grades one through three with the same minimum rate (\$14.00 an hour) as opposed to the standard 5.00% differential in pay grades.

- *Fleet replacement*

The FY26-30 5yrFM&CIP continues the use of an annual comprehensive fleet replacement plan as begun in FY25. Although very few people outside of City Hall appreciate the new proactive fleet replacement schedule, said use is critical in terms of transparency and sound financial planning and management. Current data indicates that, while overall the fleet is in good shape, all departmental fleets are behind schedule. Increasing the number of replacement vehicles and not retaining the old vehicles going forward will correct these deficiencies in the long term. However, higher priority needs (i.e., public safety personnel costs, replacement of a Fire Department ladder truck, etc.) prohibit increasing the number of vehicle replacements in the next five years and require additional delays in the replacement of vehicles in all departments as compared to the FY25 replacement plan.

- *Unfunded and underfunded projects*

The major difference between a five-year financial model and a capital improvement plan (5yrFM&CIP) versus a traditional five-year capital improvement plan (5yr CIP) is that the 5yrFM&CIP lists anticipated revenues and identifies which projects are “funded” and which projects lack funding. The FY26-30 5-yrFM&CIP line-item details (fold-out sheets) contained at the end of the document identify unfunded projects by the gray shading of the rows. Examples of projects not projected or underfunded for funding are listed below:

- \$2,095,000 Fire Department Annex project

While critical to providing safety for personnel during emergencies and workspace for paid personnel, the addition of \$181,696 in part-time maintenance staff in FY26, reduced revenues, and the City’s practice of only funding capital projects with cash (i.e., no short or long-term financing) requires this project to be defunded. While the City Manager fully supports this needed project, funding this project in the next five years will require either a dramatic reduction in staffing, a property tax increase, use of fund balance, or some financing – all of which are contrary to past financial management practices.

- Estimated \$15,000,000-\$30,000,000 Muck Removal project

The muck removal project is listed as an FY29 and FY30 project at a cost of \$12,650,000, with \$9.1 million in Save Our Indian River Lagoon Sales tax grant funding. The 5yrFM&CIP contains identified local funding to cover the original \$3.5 million shortfall (although staff had planned to seek additional grant funding to reduce the local funding requirement). Problematic right now is the uncertainty of the ultimate costs, as the project was designed in 2017, and that the Pineda Causeway project is now scheduled to continue for two more years further delaying the Eau Gallie project which is scheduled to be executed before our project. Based on the best available information, the staff believes the probable cost for the project as originally envisioned is more likely to be \$15 million to \$30 million. Staff plans to aggressively pursue multiple avenues of grant

funding and state appropriations as the project nears commencement. Reducing the scope of work and/or canceling the project are realistic courses of action if significant grant funding or state appropriations cannot be secured.

Stormwater projects

- \$8,025,200 combined for 14 stormwater master plan projects

Even with annual increases over the next five years in the stormwater utility rate, the need to pre-design stormwater projects to secure grant funding and/or state appropriations, coupled with the need to begin a preventative maintenance program, limits the ability of the City to design and execute multiple stormwater projects at the same time. Meeting the state-mandated nutrient loading reductions for 2030 will be challenging, while meeting the 2035 reduction level will require an increased effort by staff to pursue non-local funding, execute projects, and cost-effectively maintain the current system. Staff is currently exploring the possibility of securing the services of a consulting firm to more proactively identify the cost-effective nutrient reduction projects and to assist in the pursuit of non-local funding for capital projects.

- Use of non-recurring revenue sources

One way to maximize the number of capital projects the City can execute in a given fiscal year is to maximize non-local or recurring revenue sources. Examples in the FY26-30 5yrFM&CIP include the following:

- General Fund Building Repair, Replacement, & Betterment Reserves

Established in 2018, the reserves have remained static, with a balance of \$801,227. While Resolution 690 required staff to add to the reserves each year, said additions were never executed (and the current City Manager and Comptroller plan to continue the practices of their predecessors unless otherwise directed by the City Council). Funding that would have been added to this designated reserve is currently part of the undesignated fund balance, which is currently calculated at approximately \$5.1 million (FY26 Proposed Budget).

- Transportation Impact Fees

The City's transportation impact fees are collected and held by Brevard County until the City requests their release for eligible transportation enhancement projects. As of March 2023, the City had \$407,525 in transportation impact fees held by Brevard County. The City plans to use approximately \$386,000 in FY25 for sidewalk capacity improvements. Currently, the FY26-30 5yrFM&CIP does not contain any additional projects recommended to be funded by this source.

An objective for the Public Works Department in FY26 is to enter sidewalk data (location, size, condition, etc.) into the City's GIS database, after which staff will analyze the data to determine the next steps in addressing connectivity and capacity improvements of the sidewalk network.

- Grants and State Appropriations

General Fund

The FY26-30 General Fund 5yrFM&CIP only identifies projected grant and appropriations receipts for awarded projects. While staff continues to pursue non-local revenues whenever possible, listing hypothetical grants and appropriations would greatly distort the financial forecast to the casual reader. A summary of grants applied for and/or received includes the following:

Applications submitted:

- Florida Recreation and Development Assistance Program grant to offset the cost of the Algonquin Sports Complex expansion project (determination of award anticipated in Summer 2025, with completion anticipated by the end of 2025)

Awarded but not yet completed (and reimbursement received):

- Save our Indian River Lagoon Half-Cent Sales Tax Program \$9.1 million grant for the muck removal project (anticipated execution dates of FY29 and FY30)
- American Rescue Plan Act appropriations of \$4.2 million for eligible projects (completion anticipated by end of 2025)
- Florida Department of Environmental Protection grant for a vulnerability assessment study (completion anticipated by the end of FY26)
- Florida Department of Agriculture and Consumer Services' 2024 Urban and Community Forestry - Capacity grant for a public tree inventory and creation of a GIS-based database (that will enable the Tree Preservation Board to develop the Tree Management Plan as mandated by Ordinance 2023-11) (completion anticipated by the end of 2025)
- State Appropriations for the City Hall Baffle Box project (completion anticipated in FY26)
- Florida Department of Environmental Protection Water Quality grant for the City Hall Baffle Box project (completion anticipated in FY26)
- Florida Department of Health grant to enhance local provision of emergency medical services
- Firefighters Charitable Foundation grant to implement a community smoke detector program

Completed with reimbursement pending

- Florida Department of Environmental Protection ARPA-grant-funded stormwater projects (completion anticipated by the end of FY25)

Completed and reimbursement received

- State Appropriations for the Gleason Park lake bank stabilization project
- Brevard County Fire Rescue grant to enhance local provision of emergency medical services
- Preferred Governmental Insurance Trust safety grant (awards received in FY24 and FY25)

Stormwater Utility Fund

Due to the single purpose of the Stormwater Utility Fund and single revenue source (i.e., assessment fee), projected grants and/or state appropriations are shown to illustrate the possibility of project execution if said grants/appropriations are received. The reader should note that, due to accounting standards, the inclusion of non-local monies in the Stormwater Utility Fund FY26-30 5yrFM&CIP is only for planning purposes, as actual grant awards and corresponding expenditures are required to be budgeted and accounted for in the General Fund.

Three future grants and/or state appropriations are included in the Stormwater Utility Fund five-year forecast to offset the cost of the following pollutant loading reduction projects:

- Algonquin Baffle Box (SW Masterplan - annual reduction 93 lbs. Nitrogen and 16 lbs. Phosphorus) (\$6,927/lb. reduction)
- Ocean Breeze Elementary Exfiltration (SW Masterplan - annual reduction 79 lbs. Nitrogen and 17 lbs. Phosphorus) (\$2,899/lb. reduction)
- Lyme Bay Exfiltration (SW Masterplan - annual reduction 148 lbs. Nitrogen and 33 lbs. Phosphorus) (\$3,167/lb. reduction)

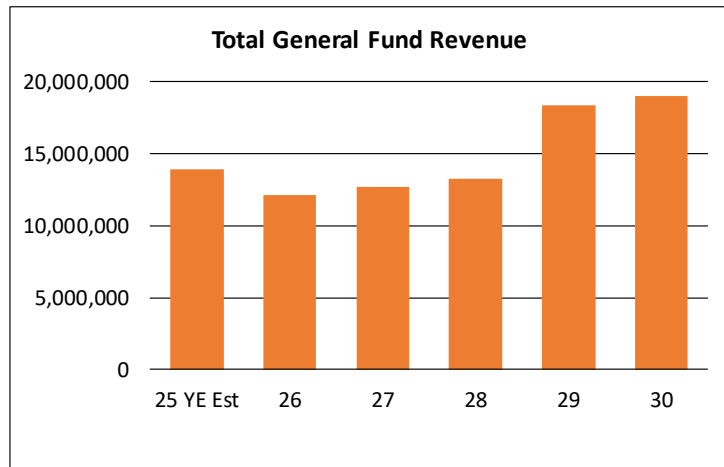
| General Fund | FY24 Actual | FY25 Amended Budget | FY25 Year-end Estimate |
|---|------------------------|------------------------------------|---------------------------------------|
| Beginning Fund Balance | 12,321,577 | 13,768,153 | 13,768,153 |
| Revenues | | | |
| Ad Valorem Taxes | 7,032,311 | 7,563,670 | 7,513,017 |
| General Government Taxes | 1,271,085 | 1,443,827 | 1,374,497 |
| Franchise, Permit, and Special Assessment Fees | 961,960 | 1,102,892 | 969,127 |
| Intergovernmental Revenue | 1,109,751 | 4,447,698 | 3,162,912 |
| Charges for Services | 368,735 | 352,650 | 351,201 |
| Judgements, Fines, and Forfeits | 11,177 | 8,750 | 12,845 |
| Interest and Other Earnings | 741,215 | 271,850 | 486,936 |
| Miscellaneous Revenues | 282,296 | 33,862 | 46,022 |
| Total Revenues | 11,778,530 | 15,225,199 | 13,916,557 |
| (Dollar change from previous year) | 669,763 | 378,458 | 2,138,027 |
| (Percent change from previous year) | 6.03% | 2.55% | 18.15% |
| Total Resources | 24,100,107 | 28,993,352 | 27,684,710 |
| Expenditures | | | |
| Personnel | 5,818,415 | 6,909,526 | 6,779,785 |
| Operating | 2,427,242 | 2,345,099 | 2,501,867 |
| Non-Capital Proposals | N/A | N/A | N/A |
| Capital Outlay | 2,086,297 | 5,424,583 | 5,216,706 |
| Contingency | - | 545,991 | - |
| (Year-end Rev. over Exp.) | N/A | N/A | N/A |
| Total Expenditures | 10,331,954 | 15,225,199 | 14,498,358 |
| (Dollar change from previous year) | 1,314,149 | 378,458 | 4,166,404 |
| (Percent change from previous year) | 14.57% | 2.55% | 40.33% |
| Revenues minus Expenditures | 1,446,576 | - | (581,801) |
| Revenues minus Expenditures (with planned use of Fund Balance) | N/A | N/A | 257,689 |
| Ending Fund Balance | | | |
| Pre-Paid/Committed | 344,575 | N/A | 596,612 |
| Cash Reserves | 2,721,067 | 3,234,203 | 3,062,945 |
| Emerg./Hurricane Reserves | 3,409,545 | 5,024,316 | 4,784,458 |
| Building RR&B Reserves | 801,227 | 801,227 | 801,227 |
| Undesignated Fund Balance | 6,491,739 | 4,708,407 | 3,941,110 |
| Total Ending Fund Balance | 13,768,153 | 13,768,153 | 13,186,352 |
| Fund Balance | | | |
| (Percent of subsequent year's personnel and operating budgets. FY30 is based on FY30 Budget numbers.) | 148.34% | 133.27% | 127.64% |

| FY26 Proposed Budget | FY26 Year-end Estimate | FY27 Proj. Budget | FY28 Proj. Budget | FY29 Proj. Budget | FY30 Proj. Budget |
|-------------------------------------|---------------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| 13,186,352 | 13,186,352 | 13,186,352 | 13,164,812 | 13,200,966 | 13,200,966 |
| 7,866,037 | 7,866,037 | 8,346,202 | 8,846,974 | 9,377,793 | 9,940,460 |
| 1,385,497 | 1,385,497 | 1,401,940 | 1,418,845 | 1,436,222 | 1,454,082 |
| 981,875 | 981,875 | 1,003,191 | 1,025,039 | 1,047,434 | 1,070,388 |
| 1,011,407 | 1,351,087 | 1,029,609 | 1,054,579 | 5,637,869 | 5,664,079 |
| 387,908 | 387,908 | 387,908 | 402,070 | 402,070 | 402,070 |
| 13,700 | 13,700 | 13,700 | 13,700 | 13,700 | 13,700 |
| 436,000 | 436,000 | 436,000 | 439,270 | 442,565 | 445,884 |
| 32,672 | 32,672 | 50,000 | 50,000 | 50,000 | 50,000 |
| 12,115,096 | 12,454,776 | 12,668,550 | 13,250,477 | 18,407,652 | 19,040,663 |
| (3,110,103) | (1,461,781) | 553,455 | 581,927 | 5,157,175 | 633,011 |
| -20.43% | -10.50% | 4.57% | 4.59% | 38.92% | 3.44% |
| 25,301,447 | 25,641,127 | 25,854,902 | 26,415,289 | 31,608,618 | 32,241,629 |
| - | - | - | - | - | - |
| 7,632,652 | 7,437,442 | 8,218,595 | 8,539,810 | 8,903,644 | 9,284,464 |
| 2,698,224 | 2,617,277 | 2,705,488 | 2,732,543 | 2,759,868 | 2,787,467 |
| N/A | N/A | 142,508 | 146,071 | 149,722 | 153,466 |
| 1,475,640 | 2,272,513 | 1,842,500 | 2,026,900 | 7,337,700 | 7,515,400 |
| 308,580 | 308,580 | 150,000 | 150,000 | 150,000 | 150,000 |
| N/A | N/A | (369,000) | (381,000) | (395,000) | (409,000) |
| 12,115,096 | 12,635,812 | 12,690,090 | 13,214,323 | 18,905,935 | 19,481,796 |
| (3,110,103) | (1,862,546) | 574,995 | 524,233 | 5,691,611 | 575,862 |
| -20.43% | -12.85% | 4.75% | 4.13% | 43.07% | 3.05% |
| - | (181,036) | (21,540) | 36,154 | (498,283) | (441,133) |
| N/A | N/A | N/A | N/A | N/A | N/A |
| N/A | N/A | N/A | N/A | N/A | N/A |
| 3,511,020 | 3,419,889 | 3,701,475 | 3,817,580 | 3,947,867 | 4,083,881 |
| 3,997,982 | 4,169,818 | 4,187,730 | 4,360,727 | 6,238,958 | 6,428,993 |
| 801,227 | 801,227 | 801,227 | 801,227 | 801,227 | 801,227 |
| 4,876,123 | 4,614,381 | 4,474,380 | 4,221,432 | 1,714,631 | 1,445,732 |
| 13,186,352 | 13,005,315 | 13,164,812 | 13,200,966 | 12,702,683 | 12,759,833 |
| 120.71% | 119.05% | 116.79% | 113.18% | 105.22% | 105.70% |

Introduction

As a built-out community, the City historically experienced slow but steady growth in General Fund total revenues unless one-time grant money was received or negative economic shocks occurred (e.g., recessions, pandemics, etc.).

The five-year growth of \$5,124,106 or 36.82% in revenues is projected from a low of \$12,115,096 in FY26 to a high of \$19,040,663 in FY30 (with spikes in FY29 and FY30 due to grants and appropriations related to the planned muck removal project) as illustrated to the right (chart includes one-time monies). When one-time grant monies are removed, the five-year growth decreases to \$2,656,467 or 22.46% primarily due to forecasted growth in net property tax receipts.



Changes from the FY26-30 Five-Year Financial Model and Capital Improvement Plan Workshop (FY26-30 5yrFM&CIP)

While minor changes from the April 22, 2025, Council FY26-30 5yrFM&CIP workshop are to be expected, this document contains significant changes due to internal and external forces. The following is a summary of changes to the General Fund, which are detailed later in this section:

Decreased revenues for FY26

- Property valuations and tax receipts
- General Government taxes
- Franchise, Permit, and Special Assessment fees
- Intergovernmental Revenue receipts

Increased revenues for FY26

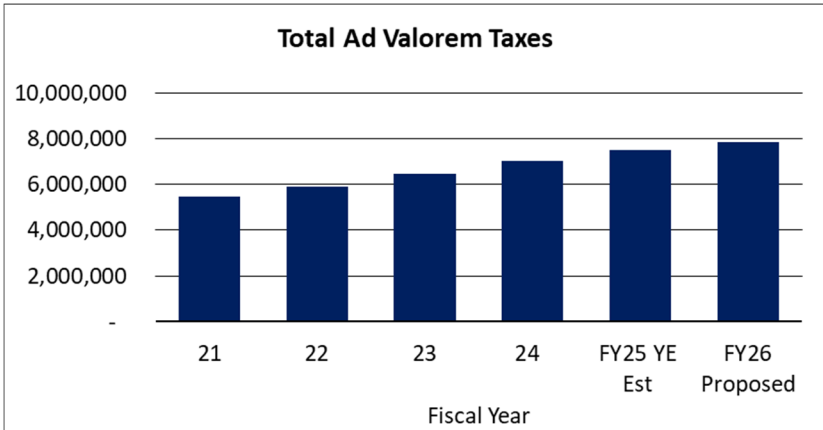
- Charges for services
- Interest and other earnings

Historical changes in major revenue streams and future growth assumptions are listed below:

Revenues/Sources

- Ad Valorem Taxes
FY26 net receipts of \$7,866,037 are budgeted to be \$2,400,016 or 43.91% (8.78% average annual change) higher than FY21 actuals, primarily due to growth in property valuations, while being offset by annual rate reductions since FY23, as illustrated in the chart on the following page.

The proposed 5.5099 mileage rate, a decrease of 0.0069, will increase net tax receipts by \$302,367, or 4.00%, from the FY25 Budget. This 0.13% reduction in the tax rate is the fourth straight year of property tax rate reductions, resulting in a four-year decrease of 0.1302 mils, or 2.31%.



Projected FY30 net receipts of \$9,940,460 are \$2,653,545 or 32.31% higher than the FY25 Budget. Annual future increases in receipts are projected at 6.00% per year.

The Preliminary FY26-30 5yrFM&CIP estimated a 7.00% growth in property tax receipts for FY26, while the July 1, 2025, property valuation report from Brevard County resulted in a net 4.00% increase. Hence, this document includes \$234,867 less in FY26 net receipts than the preliminary FY26-30 5yrFM&CIP. When viewed over the five-year planning window, a total of \$1,288,083 less revenue is now available for the City's use.

The impact of the 2024 voter approval of the Constitutional amendment (which will increase the second \$25,000 homestead exemption per CPI when the index is positive) is anticipated to slow the normal growth in receipts from the 8% plus annual growth the City experienced. The forecasted 6.00% in annual valuation for the balance of the next five years will be closely examined by staff prior to the FY27-31 5yrFM&CIP workshop in the spring of 2026. Continuation of 4.00% or less growth in net receipts will necessitate significant changes to the City's employee compensation program, as growth in wages, health insurance, and Police retirement contributions would exceed the additional revenue generated by property taxes in future years.

- **General Government Taxes**

FY26 receipts of \$1,385,497 are budgeted to be \$132,905 or 10.610% (2.12% average annual change) higher than FY21 actuals, primarily due to growth in the utility service tax receipts, as illustrated in the chart on the next page. Projected for FY26 is an increase of \$11,000 or 0.80% in receipts from the FY25 year-end estimated receipts due to continued growth in utility service tax receipts.

The Preliminary FY26-30 5yrFM&CIP contained an estimated \$1,419,227 in receipts for FY26. Refinements in revenue projections and prior coding of receivables resulted in \$33,730 less receipts for FY26. When viewed over the five-year planning window, a total of \$161,810 less revenue is now available for use by the City. Hence, projected FY30 receipts of \$1,454,082 are \$79,585 or 5.79%

higher than FY25 year-end estimated receipts. Annual increases in componential revenue stream receipts are projected as follows:

Local Option Fuel Tax

- FY27-30: 0.50% each year

Utility Services Taxes

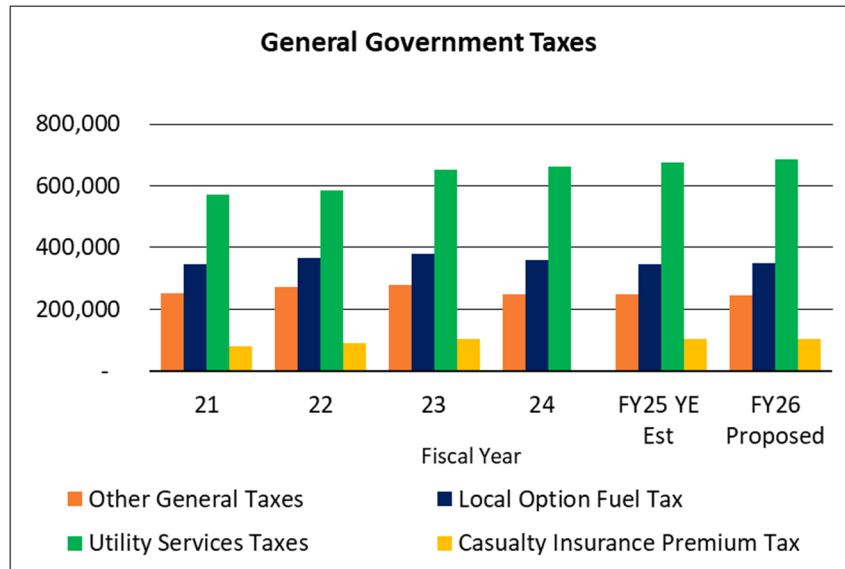
- FY27-30: 2.50% each year

Communications & Local Business Taxes

- FY27-30: -1.00% each year

Casualty Insurance Premium Tax

- FY27-30: 0.00% each year



• **Franchise, Permit, and Special Assessment Fees**

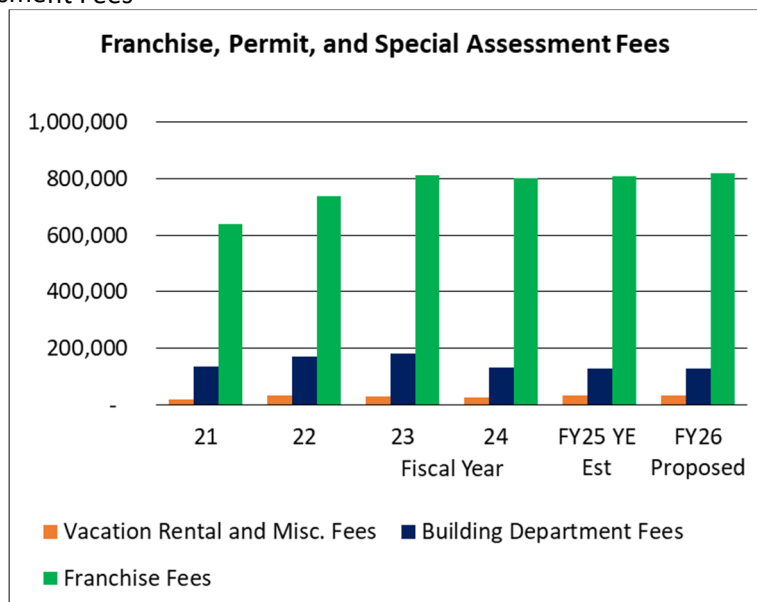
FY26 receipts of \$981,875 are budgeted to be \$190,309 or 24.04% higher than FY21 actuals, due primarily to growth in franchise fees of \$181,562 or 28.46% over the five years. Budgeted for FY26 is a \$12,748 or 1.32% increase in receipts from FY25 due to continued growth in franchise fees, while other revenues are projected to remain relatively constant.

The Preliminary FY26-30 5yrFM&CIP contained an estimated \$1,035,000 in receipts for FY26. Refinements in revenue

projections and prior coding of receivables resulted in \$23,593 less receipts for FY26. When viewed over the five-year planning window, a total of \$268,028 less revenue is now available for use by the City. Hence, projected FY30 receipts of \$1,070,388 are \$101,261 or 10.45% higher than FY25 year-end estimated receipts. Listed below are projected changes in componential revenue streams:

Franchise Fees

- FY27-30: 2.50% annual growth



Vacation Rental & Miscellaneous Fees

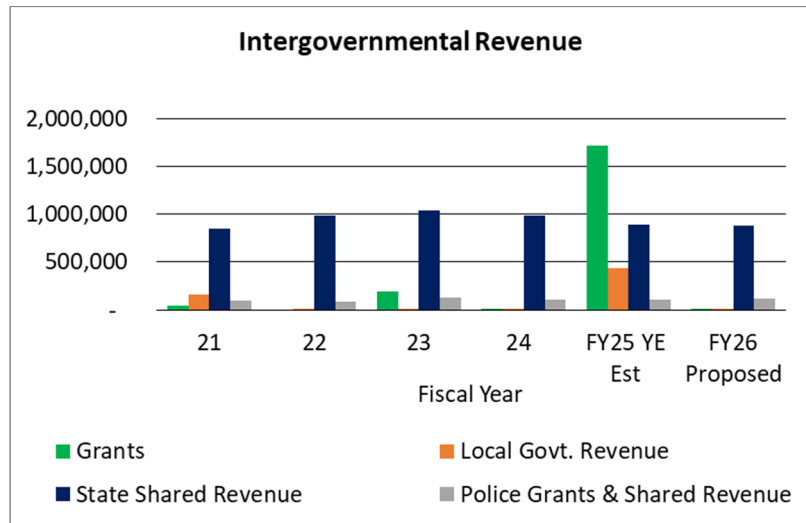
- FY27-30: 2.50% annual growth primarily due to anticipated growth in vacation rental registration fees

Building Dept. Permit Fees

- FY27-30: 0.00% annual change

- Intergovernmental Revenue

FY26 receipts of \$1,011,407 are projected to be \$147,755, or 12.75% lower than FY21 actuals, primarily due to one-time grants in FY21. When the one-time revenue is removed, the five-year growth is \$8,073, or 0.80%. The spike in grant receipts in FY25 is due to the one-time state funding of stormwater projects.



The Preliminary FY26-30 5yrFM&CIP contained an estimated \$1,151,845 in

receipts for FY26. Refinements in revenue projections and prior coding of receivables resulted in \$140,438 less receipts for FY26. When viewed over the five-year planning window, a total of \$1,780,790 less revenue is now available for use by the City. Hence, projected FY30 receipts of \$1,011,407 are \$2,151,505 or 68.02% lower than FY25 year-end estimated receipts due to one-time grant receipts in FY25. Listed below are projected changes in componential revenue streams:

Grants

- One time receipts anticipated in FY26 (budget to be rolled forward from FY25), FY29, and FY30

State Shared Revenue

- FY27-30: 2.50% annual increases

Local Govt. Revenue

- FY27-30: No change

Police Grants & Shared Revenue

- FY26-30: 2.00% annual increases

- Charges for Services

FY26 receipts of \$387,908 are projected to be \$147,190, or 61.15% higher than FY21 actuals, due to the COVID depressed recreational fees in FY21 and increases in recreation fees in FY25. This increase is offset by decreased other charges, primarily a result of the cessation of State traffic signal maintenance revenue in FY22 and reduced fire inspection fee receipts.

The Preliminary FY26-30 5yrFM&CIP contained an estimated \$342,825 in receipts for FY26. Refinements in revenue projections and prior coding of receivables resulted in \$43,678 more receipts for FY26. When viewed over the five-year planning window, a total of \$217,675 more revenue is now available for use by the City. Hence, projected FY30 receipts of \$387,908 are \$36,707 or 10.45% higher than

FY25 year-end estimated receipts. Listed below are projected changes in componential revenue streams:

Recreation Charges

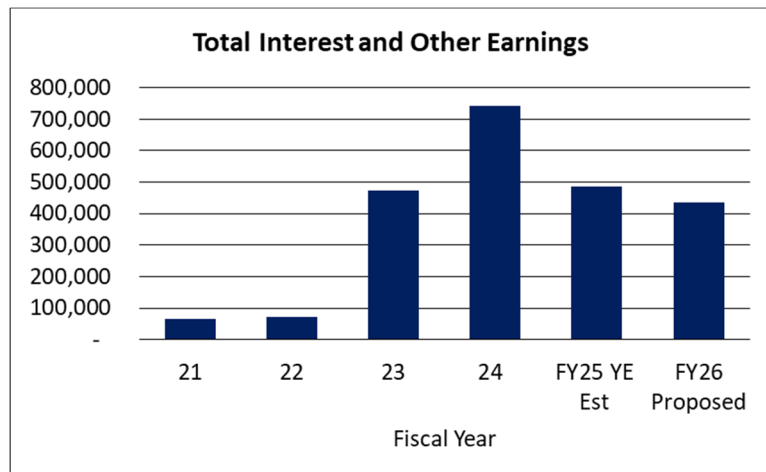
- FY27: No change
- FY28: 5.00% increase (assumes increase in fee schedule)
- FY29&30: No change

Other Charges

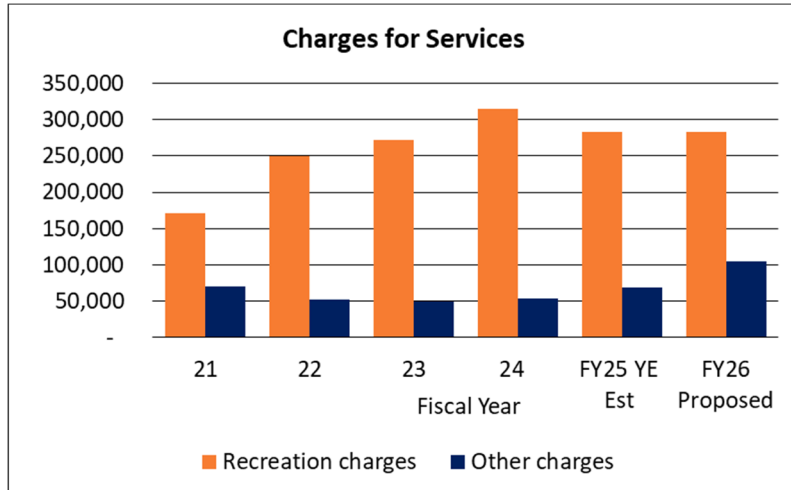
- FY27-30: No change

• Interest and Other Earnings

FY26 receipts of \$436,000 are projected to be \$369,168, or 552.38% higher than FY21 actuals, primarily due to higher interest rates and more aggressive (yet secure) investments. The FY23-FY24 spike in receipts and subsequent decline are the result of interest income earned on the ARPA funds received in FY23 and the corresponding spending down of said monies.



The Preliminary FY26-30 5yrFM&CIP contained an estimated \$244,665 in receipts for FY26. Refinements in revenue projections and prior coding of receivables resulted in \$191,335 more receipts for FY26. When viewed over the five-year planning window, a total of \$965,328 in additional revenue is now available for the City to use. Hence, projected FY30 receipts of \$445,884 are \$41,052 or 8.43% lower than FY25 year-end estimated receipts due to the planned exhaustion of ARPA funds by the end of FY25 and anticipated declining interest rates over the next five years.

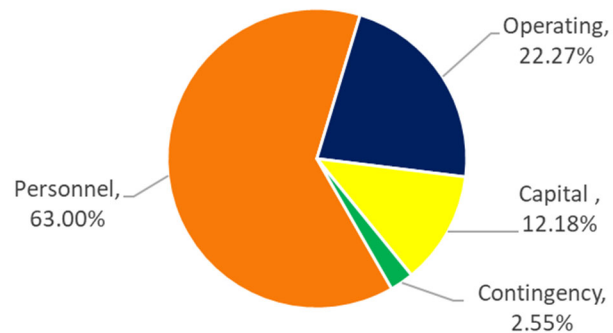


Expenditures

While most residents think of the City of Indian Harbour Beach as a full-service city, the provision of water and wastewater services by the City of Melbourne and Brevard County distorts the normal distribution of expenditures among the largest categories of personnel, operating, and capital outlays. Recommended FY26 total expenditures of \$12,115,096 are projected to be \$966,600 or 8.67% higher than FY21 actuals, primarily due to inflationary pressures and modest growth in staffing and services. These increases are statistically suppressed by the higher-than-normal expenditures in FY21 related to the Police Station construction project.

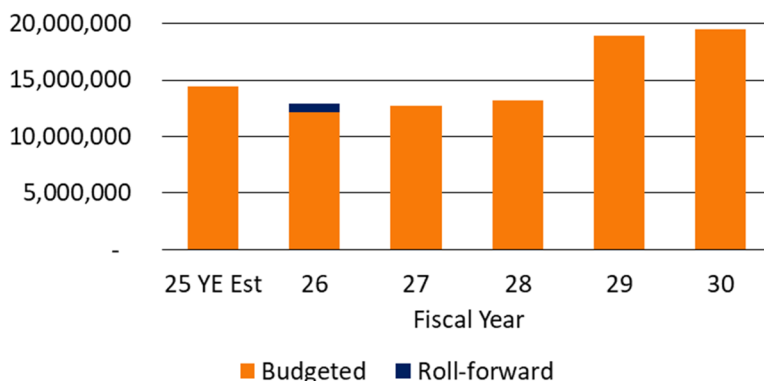
FY26 personnel costs of \$7,632,652 are projected to be 63.00% of all budgeted expenditures, with operating costs being the second-largest category at 22.27%. External forces (i.e., wage inflation associated with the State minimum wage law increases, decreasing number of qualified applicants for skilled and professional positions, increase pension costs, and continued struggles to find local volunteer firefighters) are projected to continue to place higher than normal pressures on the City to raise wages above the historical 2-3% a year through FY30.

General Fund Expenditures



FY30 projected total expenditures of \$19,481,796 are \$4,983,438 or 34.37% higher than FY25 estimated year-end expenditures. When grant-related one-time expenses are removed, the five-year growth of \$1,966,494 or 15.18% (3.04% annual average) in total expenditures is projected from a low of \$12,115,096 in FY26 to a high of \$14,924,089 in FY30. Specific elements of projected expenditures include:

General Fund Total Expenditures



- 4.00% annual growth in employee salaries/wages
 - 1.00% COLA and 3.00% step/progression increase
- 20.00% increase in employee health insurance premiums paid by the City in FY26
- 7.50% annual growth in employee health insurance premiums paid by the City from FY27 through FY30
- 5.82 Full-time equivalent (FTE) additional positions in FY26
 - 0.5 FTE full-time positions in FY26
 - Exempt Communications Manager (6 months, with the remaining 6 months to be budgeted in FY27) to address unmet community engagement needs as requested by Council Member Ruimy

- 4.57 FTE part-time positions in FY26
 - 3.82 FTE part-time Fire Department Maintenance Specialist positions to address equipment and facility maintenance needs and to allow volunteer firefighters to focus on training and calls for service
 - 0.75 FTE part-time Recreation Department Parks Operations Specialists positions to ensure active recreation amenities in all parks are inspected and maintained daily
 - -0.25 FTE part-time Recreation Department School Crossing Guard positions (responsibilities will be absorbed by the new Parks Operations Specialists)
- 1.00 FTE funding to fully fund positions added in FY25
 - 0.25 FTE full-time Police Lieutenant position
 - 0.75 FTE full-time Public Works Maintenance Specialist position for Algonquin Sports Complex maintenance
- \$40,926 to complete senior management salary adjustments as mandated by the City Council in 2023
 - \$20,463 in FY26
 - \$20,463 in FY27
- \$40,000 to transition all non-collective bargaining agreement employees (except the City Manager) to a step pay plan system in FY27
- 88 capital projects recommended for funding (when multi-year projects are counted as a single project), 139 recommended for financing when they are counted per fiscal year.

Expenditure changes from the Preliminary FY26-30 5yrFM&CIP

The following changes were made after the City Council reviewed the five-year forecast at their April 22, 2025, workshop:

- *\$198,771 increased personnel cost for the Fire Department (as presented to the City Council on May 13, 2025)*
 The addition of 4.40 part-time FTE positions was conceptually approved by the City Council at a May 13, 2025, workshop. Said additional positions are recommended to be phased in with 3.82 FTEs (\$181,696) being included in the FY26 Proposed Budget, while the balance of the positions is planned to be added to the FY27 Budget (\$17,075). The new positions will address maintenance needs and indirectly address call response time and recruitment/retention of volunteer firefighters.
- *\$168,177 increased Police Pension contributions (and one-time offset)*
 Staff recommends using \$115,000 of pre-paid contributions to offset the additional cost required by the 2024 actuarial report in FY26, thereby resulting in a net \$53,177 cost to the City in FY26. The full cost is factored into the FY27 projected Budget.
- *Reduction in COLA from 1.25% to 1.00%*
 The City Manager recommends reducing the cost-of-living allowance in the FY26 Employee Pay and Classification Plan to offset the increase in personnel costs in the Police and Fire Departments while recognizing lower national inflation rates in 2025.
- *Deferral of moving non-collective bargaining agreement covered employees into a step pay plan to FY27*
 The City Manager recommends deferring this change for one year to offset the increase in personnel costs in the Police and Fire Departments. The reader should note that this deferral does not change the planned 4.00% (1.00% COLA and 3.00% progression) increase for all non-union employees.

- *\$20,463 reduction in senior management pay adjustments (balance of planned year two adjustments is scheduled for FY27).*

The City Manager recommends reducing the second of a two-year series of adjustments to Department Directors' pay to offset the increase in personnel costs in the Police and Fire Departments and reduced revenues in FY26. The balance of the adjustments is now planned for FY27.

- *\$81,926 reduction in cost by the elimination of the full-time Code Enforcement position and associated new vehicle for FY26*

The City Manager recommends eliminating the Council-requested addition to staff and the fleet in FY26 (and an additional decrease of \$48,426 in FY27) to offset the increase in personnel costs in the Police and Fire Departments and reduced revenues.

- *Deferral of some planned capital improvement projects to later years*

To balance the FY26 Proposed Budget and keep projected FY27 through FY30 expenditures in line with projected revenues, the City Manager postponed the planned date of some projects within the five-year plan.

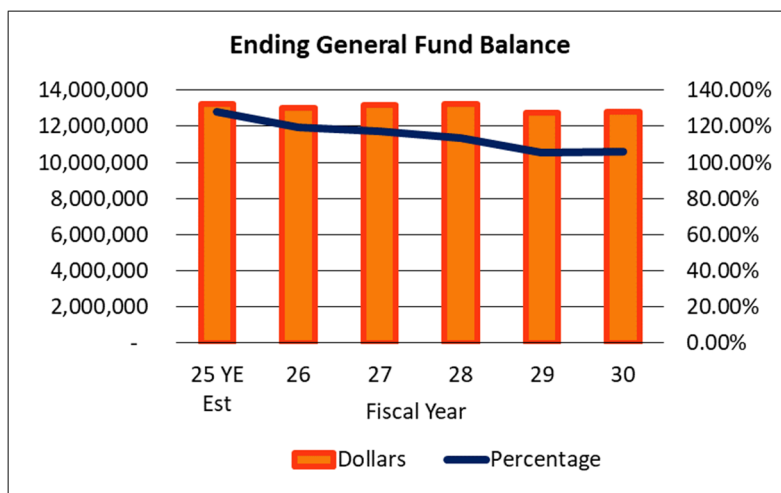
- *Defunding of the Fire Department Annex capital improvement project*

A \$2,095,000 reduction in FY26 and FY27 (budget re-allocated elsewhere) is recommended by the City Manager to offset the increase in personnel costs in the Police and Fire Departments and reduce revenues.

Financial Outlook

FY24 ended (and correspondingly, FY25 started the year) with an estimated fund balance of \$13,768,153 (unaudited number). FY25 is projected to end with \$13,186,352, which equates to a 127.64% fund balance. The percentage of fund balance is calculated as the total fund balance percentage of the subsequent year's personnel and operating budgets. FY30's fund balance is calculated based on FY30 Budget numbers.

FY26 is projected to end with a fund balance of \$13,005,315, which equates to 119.05% of the fund balance. The decrease in cash or cash equivalent is primarily a result of the anticipated execution of roll-forward projects from FY25 (when the funding source was received). Correspondingly, the decrease in the fund balance percentage is a function of how the percentage is calculated (based on the following year's personnel and operating budgets). Since the City does not have a minimum fund balance policy, this changing percentage may be of interest to statisticians, but does not have any practical implications for the City.



The projected decrease in fund balance percentages in FY27 and FY28 is due to the growth in annual budgets, while the dollar levels of fund balance remains relatively constant.

| | FY24 | FY25 | FY25 |
|--|----------------|-----------------------|--------------------------|
| Stormwater Utility Fund | Actual | Amended Budget | Year-end Estimate |
| Beginning Fund Balance | 463,747 | 278,914 | 278,914 |
| Revenues | | | |
| Assessments | 228,309 | 341,975 | 335,000 |
| Discount for early payment | (8,465) | (9,912) | (12,344) |
| Grants (shown in future years for planning purposes) | - | - | - |
| Misc. | 589 | 400 | 575 |
| Total Revenues | 220,433 | 332,463 | 323,231 |
| (Dollar change from previous year) | (387) | 56,522 | 102,798 |
| (Percent change from previous year) | -0.18% | 20.48% | 46.63% |
| Total Resources | 684,180 | 611,377 | 602,144 |
| Expenditures | | | |
| Operating | 17,947 | 16,750 | 10,400 |
| New Non-Capital Proposals | 15,500 | 60,000 | 81,037 |
| Capital Outlay | 371,820 | 447,000 | 186,722 |
| Reserves | - | 15,713 | - |
| Total Expenditures | 405,267 | 539,463 | 278,159 |
| (Dollar change from previous year) | 222,279 | 136,143 | (127,108) |
| (Percent change from previous year) | 121.47% | 33.76% | -31.36% |
| Revenues minus Expenditures | (184,833) | (207,000) | 45,072 |
| Ending Fund Balance | | | |
| Pre-Paid/Committed | 81,037 | - | 435,686 |
| Undesignated Fund Balance | 197,877 | 71,914 | (111,701) |
| Total Ending Fund Balance | 278,914 | 71,914 | 323,985 |
| Monthly assessment rate | 4.00 | 6.00 | 6.00 |
| Annual rate | 48 | 72 | 72 |
| Annual change in assessment rate | - | 24 | 24 |

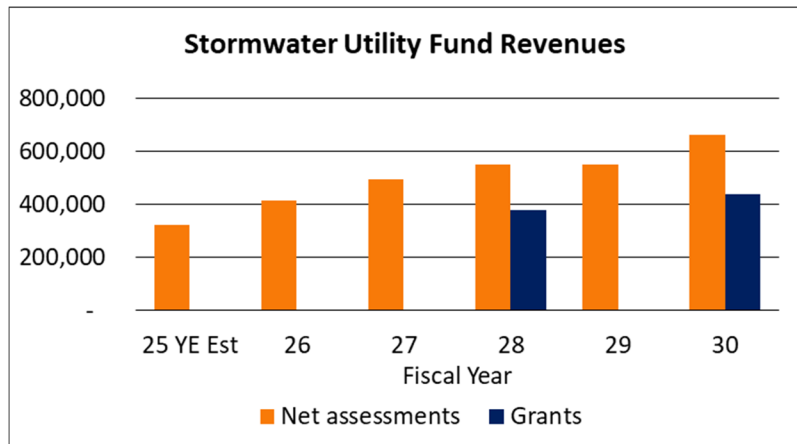
| FY26 Proposed Budget | FY26 Year-end Estimate | FY27 Proj. Budget | FY28 Proj. Budget | FY29 Proj. Budget | FY30 Proj. Budget |
|-------------------------------------|---------------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| 323,985 | 323,985 | (7,317) | 119,784 | (22,501) | 59,713 |
| 426,309 | 426,309 | 510,840 | 567,600 | 567,600 | 681,120 |
| (13,000) | (13,000) | (14,814) | (16,460) | (16,460) | (19,752) |
| - | - | - | 377,500 | - | 440,700 |
| 575 | 575 | 575 | 575 | 575 | 575 |
| 413,884 | 413,884 | 496,601 | 929,215 | 551,715 | 1,102,643 |
| 81,421 | 90,653 | 82,717 | 432,614 | (377,500) | 550,928 |
| 24.49% | 28.05% | 19.99% | 87.12% | -40.63% | 99.86% |
| 737,869 | 737,869 | 489,284 | 1,048,999 | 529,213 | 1,162,356 |
| 19,500 | 19,500 | 19,500 | 16,500 | 19,500 | 16,500 |
| - | - | - | - | 100,000 | - |
| 290,000 | 725,686 | 350,000 | 1,055,000 | 350,000 | 1,286,400 |
| 104,384 | - | - | - | - | - |
| 413,884 | 745,186 | 369,500 | 1,071,500 | 469,500 | 1,302,900 |
| (125,579) | 467,027 | (44,384) | 702,000 | (602,000) | 833,400 |
| -23.28% | 167.90% | -10.72% | 189.99% | -56.18% | 177.51% |
| - | (331,302) | 127,101 | (142,285) | 82,215 | (200,257) |
| - | - | - | - | - | - |
| 323,985 | (7,317) | 119,784 | (22,501) | 59,713 | (140,544) |
| 323,985 | (7,317) | 119,784 | (22,501) | 59,713 | (140,544) |
| 7.50 | 7.50 | 9.00 | 10.00 | 10.00 | 12.00 |
| 90 | 90 | 108 | 120 | 120 | 144 |
| 18 | 18 | 18 | 12 | - | 24 |

Stormwater Utility Fund

In 1992, the City adopted a municipal Stormwater Utility Code and a non-ad valorem tax program, as authorized by Florida Statutes 403.0893, to fund citywide stormwater improvement projects to reduce or eliminate pollutants entering the Indian River Lagoon in the last 18 years. The stormwater utility rates have only been increased twice since 2007 (in 2008 and 2024). With the gradual erosion of purchasing power due to inflation and state mandates to reduce pollutant loading of the Indian River Lagoon, the City Manager does not believe increasing the rate very 10-15 years is attainable. The City's current rate is the 6th lowest of Brevard municipal stormwater assessments and is the lowest rate of beachside communities with populations over 5,000.

Revenues

The five-year growth of \$779,412 or 241.13% in total revenues is projected from the low of \$323,231 in FY25 to the high of \$1,102,643 in FY30, as illustrated to the right (chart includes one-time grant monies that will actually be recognized in the General Fund but shown here for simplicity of analysis). When one-time grant receipts are removed, the five-year growth in total revenues is \$338,712 or 104.79%. The increases for specific revenue streams are listed below:



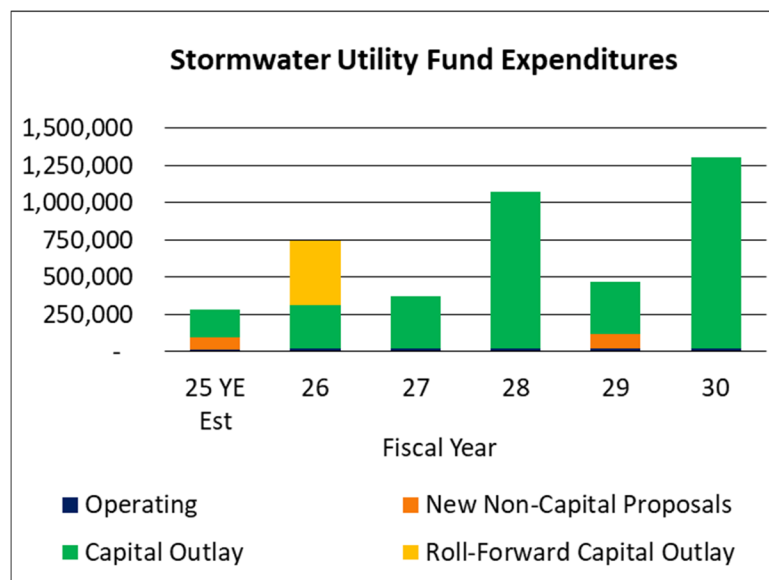
- Assessment receipts increase by \$346,120 or 103.32% from the FY25 year-end estimate to FY30 due to recommended increases in the rate in FY27, FY28, and FY30, as illustrated to the right. Although no one likes her/his taxes to go up, the need to implement increasingly costly nutrient reduction projects along with a preventive maintenance program starting in FY26 will not be possible without revenue enhancements. Due to state law, the City is required to mail notices of the proposed increase each year, so there will not be any surprise to property owners who do not normally attend or watch Council meetings.
- | Fiscal Year | ERU | | Gross Receipts | Increase from FY25 |
|-------------|---------|--------|----------------|--------------------|
| | Monthly | Annual | | |
| 25 | 6.00 | 72 | 341,975 | N/A |
| 26 | 7.50 | 90 | 426,309 | 84,334 |
| 27 | 9.00 | 108 | 510,840 | 168,865 |
| 28 | 10.00 | 120 | 567,600 | 225,625 |
| 29 | 10.00 | 120 | 567,600 | 225,625 |
| 30 | 12.00 | 144 | 681,120 | 339,145 |
- Projected grant receipts of \$377,500 in FY28 for 50% funding of the following pollutant loading reduction project to increase the water quality of the Indian River Lagoon:
 - Algonquin Baffle Box (SW Masterplan - annual reduction 93 lbs. Nitrogen and 16 lbs. Phosphorus)
 - Projected grant receipts of \$440,700 in FY30 for 50% funding of the following pollutant loading reduction projects to increase the water quality of the Indian River Lagoon:
 - \$144,000 grant funding for the Ocean Breeze Elementary Exfiltration (SW Masterplan - annual reduction 79 lbs. Nitrogen and 17 lbs. Phosphorus) (\$2,899/lb. reduction)

- \$296,700 grant funding for the Lyme Bay Exfiltration (SW Masterplan - annual reduction 148 lbs. Nitrogen and 33 lbs. Phosphorus) (\$3,167/lb. reduction)

Expenditures

Over the last decade, the primary use of expenditures was the multi-phased Big Muddy Canal seawall replacement project, small emergency projects, and routine maintenance. Although a worthy replacement project, the Big Muddy Canal seawall replacement project does not provide nutrient reduction and aid the City in meeting the 2030 and 2035 state-mandated pollutant loading reduction targets. Additionally, the last two years have witnessed pipe failures requiring unbudgeted replacement projects. Given the age of the City's infrastructure, more failures should be expected in future years. At the City Council's FY26 Budget kickoff workshop, a consensus was reached to focus future expenditures on maintenance and repair of existing infrastructure while seeking grant funding for pollutant loading reduction projects.

The five-year growth of \$1,024,741, or 368.40%, in total expenditures includes significant annual variations due to anticipated grant-funded capital projects in FY28 and FY30. Over the five years, the lowest expenditures are forecasted for FY27 with \$369,500, to the highest in FY30 with \$1,302,900, as illustrated to the right (chart includes one-time grant monies that will actually be recognized in the General Fund but shown here for simplicity of analysis). When one-time monies (i.e., use of fund balance and/or grants/state appropriations) are removed, the five-year growth in expenditures is only \$529,732 or 159.34% above FY25 budgeted levels. Significant future expenditures are listed below:



- New non-capital proposals
 - \$100,000 in FY29 to design two pollutant loading reduction projects
- Capital outlay
 - Maintenance and Repair
 - Annual expenditures to fund preventive maintenance of stormwater pipes, video inspections, and slip-lining
 - FY26: \$75,000
 - FY27-30: \$100,000 annually
 - Annual expenditures to fund repairs of stormwater pipe failures
 - FY26: \$40,000
 - FY27-30: \$50,000 annually
 - Non-pollutant loading reduction projects
 - FY27-29: \$500,000 over three years to complete the Big Muddy seawall replacement project

Pollutant loading reduction projects

- FY28: \$755,000 in FY28 to construct a baffle box at Algonquin Sports Complex to reduce pollutant loading of the Indian River Lagoon (partial grant funding required)
- FY30: \$593,400 in FY30 to construct an exfiltration system in Lyme Bay to reduce pollutant loading of the Indian River Lagoon (partial grant funding required)
- FY30: \$288,000 in FY30 to construct an exfiltration system at Ocean Breeze Elementary School to reduce pollutant loading of the Indian River Lagoon (partial grant funding required)

Financial Outlook

Due to the uncertainty of the total reimbursement from two different state funding sources (FY24 State appropriations and a FY25 Florida Department of Environmental Protection Water Quality Improvement grant) for the City Hall baffle box project (projected to be completed in FY26), staff developed the five-year financial model based on a conservative reimbursement forecast. If a higher reimbursement is received, the savings in Stormwater Utility funds will be noted in the FY27-31 5yr FM&CIP.

FY25 is estimated to have begun the year with a fund balance of \$278,914 (unaudited number) and is projected to end with a total fund balance of \$323,985. Of this amount, \$260,278 is committed for the City Hall Baffle Box project, while \$63,707 is undesignated. The reader should note that due to the nature of a special revenue fund (limited funding source with restricted expenditures), there is no minimum fund balance policy.

The years from FY27 through FY30 are forecasted to have a relatively stable ending fund balance as staff will work to maximize the impact of expenditures while keeping the annual ending fund balances positive. The exceptions are FY28 and FY30, which are currently projected to end with negative fund balances due to planned costly capital projects. Due to the variability of costs and inflation in future years and uncertainty regarding final reimbursement of the recently awarded water quality improvement grant, the City Manager believes these deficits are largely immaterial and will be resolved in next year's FY27-31 5yrFM&CIP.

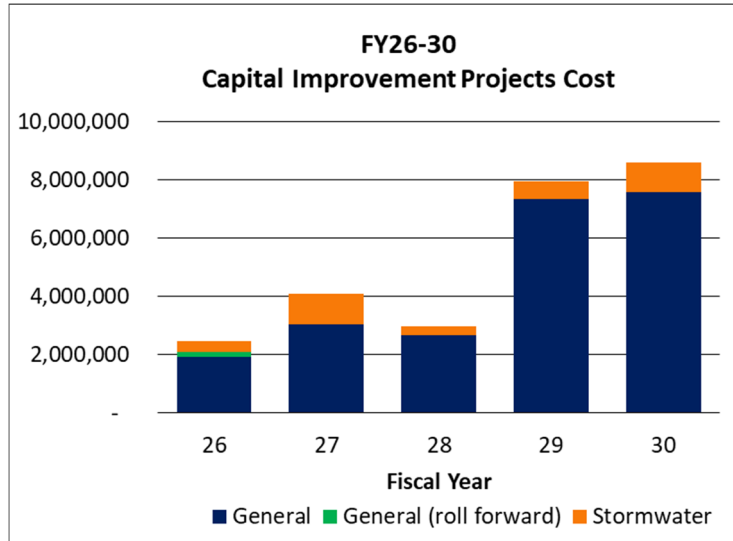
American Rescue Plan Act (ARPA) Fund

The American Rescue Plan Act of 2021 allocated funds to local governments (pass-through via the states) to facilitate the recovery from the COVID-19 pandemic. ARPA allocated \$7,105,927,713 to the State of Florida for metropolitan cities, non-entitlement units of local government, and counties. The City received two disbursements (one in FY21 and one in FY22) of \$2,142,893, totaling \$4,285,786. ARPA monies have restricted usages and were required to be awarded no later than December 31, 2024, and expended no later than December 31, 2026.

As all funding was obligated at the end of December 2024 and projected to be expended by the end of 2025, the five-year financial model summary and financial analyses presented in the past are omitted from this document. This fund will be deactivated in FY26 after the FY25 audit is completed.

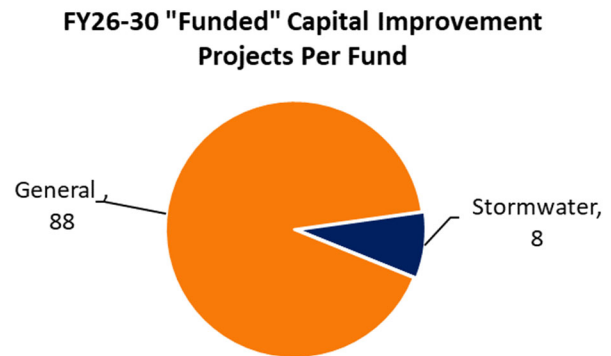
Summary of Projects

The Citywide (combined General Fund and Stormwater Utility Fund) FY26-30 5yrFM&CIP contains 122 unique requested projects (excluding non-capital projects) with 96 funded capital projects (including anticipated roll-forward projects budgeted in FY25) over the five years costing \$24,762,461. Of this amount, \$12,650,000 or 51.09% of total costs is for the one-time muck removal project in FY29 and FY30, of which approximately \$9.1 million is grant-funded.



However, when the projects are counted per year, multi-year or recurring projects skew the numbers upwards, as indicated in the below pie chart. Neither summation method is wrong; they each are correct from specific perspectives.

The following pages list the funded projects per fiscal year in an easy-to-read format and provide concise justifications for each project. The reader should note that the projects are listed in order of cost per year, not their appearance on the detailed FY26-30 5yrFM&CIP, which can be found starting on page 37.



FY26 Project Details

General Fund Projects

Road milling/repaving

FY26, proposed \$232,200 project to continue the ongoing local road paving and milling project.

Replacement Fire Department 75' ladder truck (year one of three funding)

FY26 proposed \$200,000 funding to ultimately accumulate \$1,600,000 by FY28 to replace the Fire Department's ladder truck that has reached the end of its useful life. This project does not add to the fleet.

Replacement Police vehicle and additional Police vehicle

FY26 proposed \$112,000 project to replace a vehicle purchased in 2018 per the FY26 fleet replacement schedule and add an additional vehicle for the Lieutenant position added in FY25. This project will increase the size of the city's fleet.

ASC multi-purpose path - west side (new)

FY26 proposed \$110,000 project to add an eight-foot-wide concrete path connecting Crespino Court to Osceola Drive and throughout the west side of the complex, connecting to the multi-purpose path to be installed on the east side as part of the FY25 expansion project.

Convert City Hall first-floor restrooms to ADA accessible

FY26 proposed \$75,000 project to convert the two double-stall restrooms on the first floor of City Hall to single-stall ADA-compliant restrooms. The front of City Hall currently does not have any wheelchair accessible restrooms.

Repurpose the large ballfield and fence replacement at Algonquin Sports Complex.

FY26 proposed \$64,900 project reorganizing/repurposing the plot of land where Crespinio Field is located.

Replacement firefighter gear (new)

FY26 proposed \$59,400 project to fund the ongoing replacement of the current firefighter gear with gear that meets Federal and State fire equipment standards.

Fire Station renovations

FY26 proposed \$50,000 project to continue the renovations to Fire Station 56 that began in FY24.

ASC expansion landscaping (new)

FY26 proposed \$50,000 project to provide landscaping throughout the newly expanded portion of the complex and for a vegetative buffer along the east and south sides of the complex.

Replacement Police Department boat dock (new)

FY26 proposed \$45,000 project to replace the deteriorated boat dock that the City's Police Department currently uses for water operations.

Security cameras for Algonquin Sports Complex (new)

FY26 proposed \$42,000 project to install cameras at the Algonquin Sports Complex to improve security.

Replacement of Police vehicle equipment

FY26 proposed \$32,100 project to equip new vehicles with radars, lights, tints, prisoner seats, etc. (including radio and in-car cameras).

Benches and trash/recycling receptacles for Algonquin Sports Complex and recycling receptacles for existing parks (new)

FY26 proposed \$30,000 project to add benches, trash bins, and recycling receptacles to the newly expanded east side of the complex.

Replacement restroom roof at Oars & Paddles Park

FY26 proposed \$29,000 project to replace the roof that is at the end of the useful economic life.

Replacement Police radios

FY26 proposed \$28,840 project of an ongoing radio replacement plan to replace police car radios and handheld units.

East Side of Gleason Park irrigation expansion (new)

FY26 proposed \$26,500 project to expand the irrigation system to improve the health of the landscaping and to increase the visual aesthetics of the park.

Replacement the Recreation Center storm shutters

FY26 proposed \$25,800 project to replace the current aged storm shutters.

Replacement Millennium pavilions

FY26 proposed \$25,000 project to replace the current structures that are at the end of their useful economic life.

Replacement Gleason Park gazebos

FY26 proposed \$25,000 project to replace the structures that are at the end of the useful economic life.

Rebuild mower storage bays (new)

FY26 proposed \$25,000 project to rebuild storage facilities used to house lawnmowers and other Public Works Department equipment.

Replacement Beach Parks individual picnic area

FY26 proposed \$21,200 project to improve the awnings and bases that provide coverage to the individual picnic areas.

Replacement (3) 48' mowers

FY26 proposed \$20,000 project to replace commercial lawn mowers used by the Public Works Department.

Northeast Algonquin Sports Complex - Verbenia pedestrian connector (new)

FY26 proposed \$18,000 project to add a pedestrian path from Verbenia Drive in Satellite Beach to the Algonquin Sports Complex and then connecting to the proposed multipurpose pathway within the complex. This project would enable residents to safely walk from Satellite Beach through the complex to Osceola Drive, versus walking around to Wimico Drive. Design of the project was funded in FY25.

Paving and sidewalk miscellaneous improvements

FY26 proposed \$15,000 ongoing project to address transit problem areas within the City.

Algonquin Sports Complex Canal pedestrian safety fence (new)

FY26 proposed \$15,000 project to install a stockade fence along the canal to discourage patrons from getting too close to the canal bank.

Replacement ADA pool assist chair.

FY26 proposed \$11,000 project to replace the mechanical chair that enables persons with mobility impairments to enter and exit the pool.

Renovation of Finance and Council offices in City Hall to create an office for the Communications Manager (new)

FY26 proposed \$10,000 project to convert the current Finance office into two offices (Assistant Comptroller and shared Council offices). The Comptroller would then use the current Council office space, while the new Communications Manager would use the current temporary Comptroller office.

Renovate the Recreation Center's back room for meeting space and storage

FY26 proposed \$10,000 project to convert the current storage room into a meeting room available to residents while enabling a small secure storage area within the current footprint of the room.

Replacement playground awnings

FY26 proposed \$10,000 project to replace units that are at the end of the useful economic life.

Replacement Bath House A/C

FY26 proposed \$10,000 project to replace the current A/C unit in use at the Recreation Department's bathhouse.

Vision Zero pedestrian safety improvements

FY26 proposed \$7,700 to fund projects that improve pedestrian safety in the City.

Commercial-grade aerial drone for the Police Department

FY26 proposed \$7,500 project for an aerial drone with video capabilities. The unit would only be used during Police investigations, emergencies, capital project planning, or other ad hoc needs.

Storage shed (new)

FY26 proposed \$7,500 project to build a new 12ft x 20ft shed at the Police Department to be used to store city tools and other assets.

Park improvements: fencing & picnic tables

FY26 proposed \$7,000 project that is part of an ongoing initiative to replace park fencing and tables with more durable and appealing units made from sustainable materials.

Replacement network switch

FY26 proposed \$5,000 project to complete a two-year initiative to replace the City's network switch that provides internet to City electronic devices.

Replacement Recreation Center freezer

FY26 proposed \$5,000 project to replace the commercial freezer at the Recreation Center, which is at the end of its useful economic life.

Replacement Pool main drain

FY26 proposed \$5,000 project to replace the primary drain of the recreation center's pool.

Gleason Park invasive tree removal, Ph. 3

FY26 proposed \$3,000 project to remove Brazilian Pepper trees and other invasive trees from Gleason Park.

General Fund Roll Forward from FY25 Projects

City Hall Baffle Box (SW Masterplan - annual reduction TBD lbs. Nitrogen and TBD lbs. Phosphorus) (state appropriations portion, balance budgeted in Stormwater Fund)

\$215,676 projected unexpended granted funded budget from FY25. Completion of the project is anticipated in early FY26.

Osceola sidewalk replacement (8 FT wide) (TIF funded)

\$207,000 projected unexpended budget from FY25. The project is anticipated to be executed in FY26 once the Yuma sidewalk project is completed.

Renovate Recreation Center bath house restroom

\$119,197 projected unexpended budget from FY25. Completion of the on-going project is anticipated in early FY26.

Yuma sidewalk replacement (8 ft. wide) (TIF funded)

\$100,000 projected unexpended budget from FY25. Completion of the on-going project is anticipated in early FY26.

DEP grant-funded vulnerability assessment

\$75,000 projected unexpended granted funded budget from FY25. Completion of the ongoing project is anticipated in FY26.

Comp. Plan Update (added mid-FY25)

\$45,000 projected unexpended budget from FY25. Completion of the ongoing project is anticipated in mid-FY26.

Tree Inventory - grant-funded (added mid-FY25)

\$20,000 projected unexpended granted funded budget from FY25. Completion of the ongoing project is anticipated in early FY26.

Replacement Intoxilyzer 9000

\$15,000 projected unexpended budget from FY25 to fund a new breath alcohol testing instrument used by law enforcement to determine a person's blood alcohol content (BAC) using infrared spectrometry.

Stormwater Utility Fund Projects

School Road drainage repairs (new)

FY26 proposed \$175,000 project to design and install repairs to School Road's stormwater drainage system.

CCTV Inspection of pipes/slip lining of pipes (new)

FY26 proposed \$75,000 project to begin a multi-year process of video inspecting stormwater pipes and slip lining pipes with visible defects (i.e. an internal a trenchless pipe rehabilitation technique where a new, smaller-diameter pipe [the liner] is inserted into an existing, larger-diameter pipe, and the space between is grouted to restore structural integrity, offering a cost-effective and less disruptive alternative to full pipe replacement).

Pipe Repairs - TBD (new)

FY26 proposed \$40,000 project to fund a replacement project as a result of unexpected pipe failures.

Stormwater Utility Fund Roll Forward from 2025 Projects

City Hall Baffle Box (SW Masterplan - annual reduction TBD lbs. Nitrogen and TBD lbs. Phosphorus) (local match)

\$436,048 projected unexpended granted funded budget from FY25. Completion of the project is anticipated in FY26.

FY27 Project Details

General Fund Projects

Replacement Fire Department 75' ladder truck (year two of three funding)

FY27 proposed \$400,000 funding to ultimately accumulate \$1,600,000 by FY28 to replace the Fire Department's ladder truck that has reached the end of its useful life. This project does not add to the fleet.

Road milling/repaving

FY27 proposed \$242,600 project to continue the ongoing local road paving and milling project.

Replacement Police vehicles (three)

FY27 proposed \$177,600 project to replace vehicles purchased in 2015, 2019, and 2020 per the FY26 fleet replacement schedule. This project does not add to the fleet.

Repave the Gleason Park pathway.

FY27 proposed \$160,000 project to repave the asphalt walking path at Gleason Park.

Replacement mobile & portable radios (new)

FY27 proposed \$100,500 project to replace the Fire Department's communication equipment over two years.

Replacement body-worn cameras (new)

FY27 proposed \$100,000 project to replace the body-worn cameras.

Replacement main pavilion at Millennium Beach Park (new)

FY27 proposed \$90,000 project to replace pavilions at Millennium Beach Park.

Replacement Public Works 2010 Ford F350 truck with lift-bed

FY27 proposed \$69,900 project to replace a 2010 Public Works truck. This project does not add to the fleet.

Replacement Public Works 2011 Ford F350 truck with lift-bed

FY27 proposed \$69,900 project to replace a 2011 Public Works truck. This project does not add to the fleet.

Replacement Playground Unit in NE Gleason Park

FY27 proposed \$65,000 project to replace the children's playground on the northeast side of Gleason Park.

Replacement firefighter gear

FY27 proposed \$64,300 project to fund the ongoing replacement of the current firefighter gear with equipment that meets Federal and State fire standards.

Replacement Police vehicle equipment

FY27 proposed \$52,600 project to equip new vehicles with radars, lights, tints, prisoner seats, etc. (excludes radio and in-car camera).

Replacement Public Works 2013, 2014, & 2014 utility vehicles (new)

FY27 proposed \$35,000 project to replace Public Works utility vehicles that will exceed their useful economic life. This project does not add to the fleet.

Fire Station renovations

FY27 proposed \$30,000 project to continue the renovations to Fire Station 56, which began in FY24.

Replacement Millennium pavilions (new)

FY27 proposed \$25,800 project to replace the current structures that are at the end of the useful economic life.

Replacement Gleason Park gazebos (new)

FY27 proposed \$25,800 project to replace the structures that are at the end of their useful economic life.

Replacement Police radios

FY27 proposed \$22,000 project of an ongoing radio replacement plan to replace police car radios and pack sets.

Replacement Beach Parks individual picnic area

FY27 proposed \$21,600 project to improve the awnings and bases that provide coverage to the individual picnic areas.

Replacement Pool awnings

FY27 proposed \$16,500 project to replace the current shade canopies in the pool area.

Paving and sidewalk miscellaneous improvements

FY27 proposed \$15,500 ongoing project to pave and address transit problem areas within the City.

Replacement Pool pump

FY27 proposed \$10,000 project to replace the pump that circulates water throughout the pool. This project is the second phase of a two-phase project.

Replacement Playground awnings

FY27 proposed \$10,000 project to replace units that are at the end of the useful economic life.

Replacement Recreation Center meeting room A/C

FY27 proposed \$8,000 project to replace the designated space with a new functional A/C unit.

Vision Zero pedestrian safety improvements (TBD)

FY27 proposed \$7,900 to fund projects that improve pedestrian safety in the City.

Park improvements: fencing & picnic tables

FY27 proposed \$7,000 project that is part of an ongoing initiative to replace park fencing and tables with more durable and appealing units made from sustainable materials.

License plate reader (recurring costs)

FY27 proposed \$5,000 project to expand the Police Department license plate reader program further. The cameras are accessed only during investigations.

Variable frequency drive for pool pump (new)

FY27 proposed \$5,000 project to replace the motor drive that controls speed and torque by varying the frequency of the input electricity.

Replacement Pool lane lines

FY27 proposed \$5,000 project to replace the pool lane lines that will exceed the useful economic life. This is the first year of a two-year project.

Stormwater Utility Fund Projects

Big Muddy seawall replacement

FY27 proposed \$150,000 project to continue the multi-year phased replacement of the seawall on City property.

CCTV Inspection of pipes/slip lining of pipes (new)

FY27 proposed \$100,000 project to continue a multi-year process of video inspecting stormwater pipes and slip lining pipes with visible defects (i.e. an internal trenchless pipe rehabilitation technique where a new, smaller-diameter pipe [the liner] is inserted into an existing, larger-diameter pipe, and the space between is grouted to restore structural integrity, offering a cost-effective and less disruptive alternative to full pipe replacement).

Pipe Repairs - TBD (new)

FY27 proposed \$50,000 project to fund a replacement project as a result of unexpected pipe failures.

School Road drainage repairs (new)

FY27 proposed \$50,000 project to complete the FY26 project.

FY28 Project Details

General Fund Projects

Replacement Fire Department 75' ladder truck (year two of three funding)

FY28 proposed \$1,000,000 funding to complete the \$1,600,000 project to replace the Fire Department's ladder truck that has reached the end of its useful life. This project does not add to the fleet.

Road milling/repaving

FY28 proposed \$252,300 project to continue the ongoing local road paving and milling project.

Replacement Police vehicles (three)

FY28 proposed \$191,100 project to replace vehicles purchased in 2016, 2021, and 2021 per the FY26 fleet replacement schedule. This project does not add to the fleet.

Resurface Pool

FY28 proposed \$175,000 project to resurface the pool at the Recreation Center.

Replacement mobile & portable radios (new)

FY28 proposed \$80,000 project to continue replacing Fire Department communication equipment over two years.

Replacement Police vehicle equipment

FY28 proposed \$53,900 project to equip new vehicles with radars, lights, tints, prisoner seats, etc. (excludes radio and in-car camera).

Replacement SCBA packs (new)

FY28 proposed \$32,500 project to fund the ongoing replacement of SCBA bottles that meet fire equipment standards.

Replacement Millennium pavilions (new)

FY28 proposed \$26,400 project to replace the current structures that are at the end of their useful economic life.

Replacement Gleason Park gazebos (new)

FY28 proposed \$26,400 project to replace the structures that are at the end of their useful economic life.

Replacement Beach Parks individual picnic area

FY28 proposed \$22,000 project to improve the awnings and bases that provide coverage to the individual picnic areas.

Replacement Police special operations vehicle (beach ATV)

FY28 proposed \$20,000 project to replace the current vehicle at the end of 10-year useful economic life.

Fire Station Renovations (new)

FY28 proposed \$20,000 project to complete renovations to Fire Station 56, which began in FY24.

Paving and sidewalk miscellaneous improvements

FY28 proposed \$15,900 ongoing project to pave and address transit problem areas within the City.

Replacement firefighter gear (new)

FY28 proposed \$15,700 project to fund the ongoing replacement of the existing firefighter gear with equipment that meets Federal and State fire standards.

Replacement server backup appliance

FY28 proposed \$15,000 project to replace the City's server backups that are a part of the IT department's critical infrastructure and cybersecurity plan.

Replacement fire hose (new)

FY28 proposed \$10,900 project to fund the ongoing hose replacement that meets fire equipment standards.

Replacement server

FY28 proposed \$10,000 project to replace a server with a larger model more suited for the City's security and functional needs.

Replacement playground awnings

FY28 proposed \$10,000 project to replace units that will have exceeded their useful economic life.

Vision Zero pedestrian safety improvements (TBD)

FY28 proposed \$8,100 to fund projects that improve pedestrian safety in the City.

Firewall upgrades

FY28 proposed \$8,000 project that enhances the City's network firewall, further protecting resident information and staff documents from external threats.

Replacement Police Department sally port A/C unit

FY28 proposed \$8,000 project to replace the current unit which will be at the end of the useful economic life.

Replacement server room A/C unit

FY28 proposed \$8,000 project to replace the current unit, that will be at the end of the useful economic life.

Park improvements: fencing & picnic tables

FY28 proposed \$7,000 project that is part of an ongoing initiative to replace park fencing and tables with more durable and appealing units made from sustainable materials.

Replacement Police Radios

FY28 proposed \$5,700 project to replace the police radios that will be at the end of the useful economic life.

Replacement Pool lane lines

FY28 proposed \$5,000 project to replace the pool lane lines that will be at the end of the useful economic life. This is the second year of a two-year project.

Stormwater Utility Fund Projects

Algonquin baffle box

FY28 proposed \$755,000 stormwater master plan project to reduce annually 93 lbs. of nitrogen and 16 lbs. of phosphorus loading of the Indian River Lagoon. Staff anticipated 50% non-local funding from either a grant or State appropriations.

Big Muddy seawall replacement

FY28 proposed \$150,000 project to continue the multi-year phased replacement of the seawall on City property.

CCTV Inspection of pipes/slip lining of pipes (new)

FY28 proposed \$100,000 project to continue a multi-year process of video inspecting stormwater pipes and slip lining pipes with visible defects (i.e. an internal trenchless pipe rehabilitation technique where a new, smaller-diameter pipe [the liner] is inserted into an existing, larger-diameter pipe, and the space between is grouted to restore structural integrity, offering a cost-effective and less disruptive alternative to full pipe replacement).

Pipe Repairs - TBD (new)

FY28 proposed \$50,000 project to fund a replacement project as a result of unexpected pipe failures.

FY29 Project Details

General Fund Projects

Muck Removal (Est. \$15M-\$30M costs, \$9.1M in grants, \$12.65M original budget)

FY29 proposed \$6,325,000 first-year funding for a two-year project to remove muck from specific waterways to reduce nutrient loading of the Indian River lagoon.

Road milling/repaving

FY29 proposed \$262,400 project to continue the ongoing local road paving and milling project.

Replacement Police vehicles (two)

FY29 proposed \$142,800 project to replace vehicles purchased in 2019 and 2023 per the FY26 fleet replacement schedule. This project does not add to the fleet.

Replacement Public Works 2015 Ford F350 truck with lift-bed

FY29 proposed \$73,600 project to replace the City's 2015 Ford F350 truck, in accordance with the City's fleet replacement schedule. This project does not add to the fleet.

Replacement SCBA packs (new)

FY29 proposed \$65,000 project to fund the ongoing replacement of SCBA bottles that meet fire equipment standards.

Replacement pool heater

FY29 proposed \$60,900 project to replace the current system, which will be at the end of the useful economic life.

Phone system upgrade (new)

FY29 proposed \$60,000 project to update the City's phone system to meet current security and performance standards better.

Replace Fire Department 2014 Ford F-550 (new)

FY29 proposed \$55,000 project to replace the City's 2014 Ford F-550, in accordance with the City's fleet replacement schedule. This project does not add to the fleet.

Replacement Recreation Center main hall A/C

FY29 proposed \$50,200 project to replace the Recreation Center's main hall A/C unit.

Replacement Police vehicle equipment

FY26 proposed \$45,000 project to equip new vehicles with radars, lights, tints, prisoner seats, etc. (excludes radio and in-car camera).

Replacement Public Works cargo van with pre-owned van (new)

FY29 proposed \$30,000 project to replace the 1998 low-mileage van with a newer pre-owned van for use by the City's mechanic. This project does not add to the fleet.

Replacement (3) 48' mowers

FY29 proposed \$27,500 project to replace commercial lawn mowers used by the Public Works Department.

Replacement Millennium pavilions (new)

FY29 proposed \$27,100 to replace the current structures that are at the end of their useful economic life.

Replacement Gleason Park gazebos (new)

FY29 proposed \$27,100 project to replace the structures that are at the end of their useful economic life.

Replacement Beach Parks individual picnic area

FY29 proposed \$22,600 project to improve the awnings and bases that provide coverage to the individual picnic areas.

Paving and sidewalk miscellaneous improvements

FY29 proposed \$16,300 ongoing project to pave and address transit problem areas within the City.

Replacement firefighter gear (new)

FY29 proposed \$16,100 project to fund the ongoing replacement of the existing firefighter gear with equipment that meets Federal and State fire standards.

Replacement Pool cell stack

FY29 proposed \$8,900 project to replace the cell stack that is required to create the chlorine needed for the pool.

Vision Zero pedestrian safety improvements (TBD)

FY29 proposed \$8,300 to fund projects that improve pedestrian safety in the City.

Park improvements: fencing & picnic tables

FY29 proposed \$7,000 project to restore and replace any deteriorated fencing and picnic tables at City parks.

Replacement (Fire) self-contained breathing apparatus (SCBA) bottles

FY29 proposed \$6,900 project to fund the ongoing replacement of SCBA bottles that meet fire equipment standards.

Stormwater Utility Fund Projects

Big Muddy seawall replacement

FY29 proposed \$200,000 project to complete the multi-year phased replacement of the seawall on City property.

CCTV Inspection of pipes/slip lining of pipes (new)

FY29 proposed \$100,000 project to continue a multi-year process of video inspecting stormwater pipes and slip lining pipes with visible defects (i.e. an internal trenchless pipe rehabilitation technique where a new, smaller-diameter pipe [the liner] is inserted into an existing, larger-diameter pipe, and the space between is grouted to restore structural integrity, offering a cost-effective and less disruptive alternative to full pipe replacement).

Pipe Repairs - TBD (new)

FY29 proposed \$50,000 project to fund a replacement project as a result of unexpected pipe failures.

FY30 Project Details

General Fund Projects

Muck Removal (Est. \$15M-\$30M costs, \$9.1M in grants, \$12.65M original budget)

FY30 proposed \$6,325,000 second-year funding for a two-year project to remove muck from specific waterways to reduce nutrient loading of the Indian River lagoon.

Road milling/repaving

FY30 proposed \$272,900 project to continue the ongoing local road paving and milling project.

Replacement and upgrade of field lights at Algonquin Sports Complex (west side)

FY30 proposed \$266,200 project to replace the equipment that will have exceeded their useful economic life.

Replacement Police vehicles (three)

FY30 proposed \$197,800 project to replace vehicles purchased in 2023 per the FY26 fleet replacement schedule. This project does not add to the fleet.

Replacement Police vehicle equipment

FY30 proposed \$67,500 project to equip new vehicles with radars, lights, tints, prisoner seats, etc. (excludes radio and in-car camera).

Replacement Recreation 2009 F-250 truck

FY30 proposed \$60,000 project to replace the 2009 low-mileage vehicle that will have exceeded the useful economic life. This project does not add to the fleet.

Replacement Fire Chief vehicle

FY30 proposed \$46,500 project to replace the vehicle purchased in 2018 per the FY26 fleet replacement schedule. This project does not add to the fleet.

Replacement Building Official truck

FY30 proposed \$43,600 project to replace a 2018 truck. This project does not add to the fleet.

Replacement Public Works 2018 F-150 truck

FY30 proposed \$43,200 project to replace a 2018 truck. This project does not add to the fleet.

Towable top dresser for ballfield maintenance

FY30 proposed \$36,000 project to enable staff to maintain a level playing surface on ballfields efficiently.

Replacement SCBA packs (new)

FY30 proposed \$32,500 project to fund the ongoing replacement of SCBA bottles that meet fire equipment standards.

Re-paint the interior of the Police Station (new)

FY30 proposed \$30,000 project to repaint the inside of the Indian Harbour Beach Police Department.

Replacement small playground unit in Gleason Park (new)

FY30 proposed \$30,000 project to replace the children's playground at Gleason Park.

Paving and sidewalk miscellaneous improvements

FY30 proposed \$16,700 ongoing project to pave and address transit problem areas within the City.

Replacement utility vehicle (new)

FY30 proposed \$13,000 project to replace a Recreation Department utility vehicle that will exceed the useful economic life. This project does not add to the fleet.

Replacement server

FY30 proposed \$12,000 project to replace the City's server backups that are a part of the IT department's critical infrastructure and cybersecurity plan.

Vision Zero pedestrian safety improvements (TBD)

FY30 proposed \$8,500 project fund projects that improve pedestrian safety in the City.

Replacement network switch

FY30 proposed \$7,000 project to complete a two-year initiative to replace the City's network switch that provides internet to City electronic devices.

Park improvements: fencing & picnic tables

FY30 proposed \$7,000 project that is part of an ongoing initiative to replace park fencing and tables with more durable and appealing units made from sustainable materials.

Stormwater Utility Fund Projects

Lyme Bay Exfiltration (part of the stormwater masterplan - annual reduction 148 lbs. Nitrogen and 33 lbs. Phosphorus) (\$3,167/lb. reduction) (partial grant funded)

FY30 proposed \$593,400 project to reduce the pollutant loading of the Indian River Lagoon and help the City meet the 2035 state-mandated reduction levels.

Ocean Breeze Elementary Exfiltration (part of the stormwater masterplan - annual reduction 79 lbs. Nitrogen and 17 lbs. Phosphorus) (\$2,899/lb. reduction) (partial grant funded)

FY30 proposed \$288,000 project to reduce the pollutant loading of the Indian River Lagoon and help the City meet the 2035 state-mandated reduction levels.

Cassia Blvd. seawall

FY30 proposed \$255,000 project to install a seawall along Cassia Blvd where the canal bank is eroding.

CCTV Inspection of pipes/slip lining of pipes (new)

FY30 proposed \$100,000 project to continue a multi-year process of video inspecting stormwater pipes and slip lining pipes with visible defects (i.e. an internal trenchless pipe rehabilitation technique where a new, smaller-diameter pipe [the liner] is inserted into an existing, larger-diameter pipe, and the space between is grouted to restore structural integrity, offering a cost-effective and less disruptive alternative to full pipe replacement).

Pipe Repairs - TBD (new)

FY30 proposed \$50,000 project to fund a replacement project as a result of unexpected pipe failures.

Unfunded Projects

| General Fund | |
|--------------------------------|---|
| 2,095,000 | Fire Station Annex (approx. 1,800 s.f.) |
| 45,000 | Northwest Algonquin Sports Complex - Wimico pedestrian connector (new) |
| 105,000 | Repl. in-car axon cameras |
| 4,699,900 | Banana River/Pine Tree Drive improvements |
| 525,300 | Replacement boardwalk at Gleason Park |
| 500,000 | Lights for Algonquin Sports Complex multi-purpose field (new) |
| 342,800 | Renovate Recreation Center main hall |
| 323,100 | Repl. walking trail lights at Gleason Park |
| 304,300 | Recreation Center emergency generator |
| 173,000 | Solar parking lot lights at Oars & Paddles Park (proposed partial grant funding) |
| 170,200 | Walking trail (1,864 feet long) at Oars & Paddles Park (proposed partial grant funding) |
| 140,000 | Additional Algonquin Sports Complex storage building (new) |
| 69,300 | Additional playground unit (for ages 2-5 years old) and shade structure at Oars & Paddles (proposed partial grant funded) |
| 33,500 | Additional Code Enforcement Ford Ranger truck (new) |
| 21,900 | Level and sprig soccer field at Algonquin Sports Complex |
| 9,548,300 | General Fund Sub-Total |
| Stormwater Utility Fund | |
| 1,488,400 | Gleason Park Lake Outfall (SW Masterplan- annual reduction 397 lbs. Nitrogen and 96 lbs. Phosphorus) (\$2,917/lb. reduction) |
| 499,900 | Pine Tree Streetscaping Bioretention/Raingarden (SW Masterplan - annual reduction 135 lbs. Nitrogen and 20 lbs. Phosphorus) (\$3,116/lb. reduction) |
| 588,200 | Wimico Drive Bioretention/Raingarden (SW Masterplan - annual reduction 90 lbs. Nitrogen and 14 lbs. Phosphorus) (\$5,464/lb. reduction) |
| 1,005,100 | Yacht Club Blvd. Bioswales (SW Masterplan - annual reduction 121 lbs. Nitrogen and 19 lbs. Phosphorus) (\$6,936/lb. reduction) |
| 438,500 | Marion St./Eutaw Dr. Bioswales (SW Masterplan - annual reduction 51 lbs. Nitrogen and 8 lbs. Phosphorus) (\$7,181/lb. reduction) |
| 680,300 | Kristi Drive/Pine Tree Drive Bioswale Ph. 2 (SW Masterplan- annual reduction 76 lbs. Nitrogen and 12 lbs. Phosphorus) (\$7,469/lb. reduction) |
| 350,300 | Seminole Dr. Bioswales (SW Masterplan - annual reduction 35 lbs. Nitrogen and 5 lbs. Phosphorus) (\$8,463/lb. reduction) |
| 523,000 | Banana River Drive Bioswales (SW Masterplan - annual reduction 54 lbs. Nitrogen and 2 lbs. Phosphorus) (\$9,023/lb. reduction) |

| Stormwater Utility Fund | |
|--------------------------------|---|
| 377,200 | Marion St./Yuma Dr. Bioswales (SW Masterplan - annual reduction 34 lbs. Nitrogen and 6 lbs. Phosphorus) (\$9,110/lb. reduction) |
| 1,101,000 | Cheyenne Drive Bioretention/Raingarden (SW Masterplan- annual reduction 71 lbs. Nitrogen and 11 lbs. Phosphorus) (\$12,973/lb. reduction) |
| 200,800 | City Hall Bioretention/Raingarden (SW Masterplan - annual reduction 2.5 lbs. Nitrogen and 0.5 lbs. Phosphorus) (\$64,667/lb. reduction) |
| 433,600 | Big Muddy Baseflow Canal Treatment (SW Masterplan - annual reduction TBD lbs. Nitrogen and TBD lbs. Phosphorus) |
| 290,300 | Resiliency Tidal Gates |
| 48,600 | Cheyenne Drive Resiliency (SW Masterplan) |
| 8,025,200 | Stormwater Utility Fund Sub-Total |
| 17,573,500 | All Funds Unfunded Total |

The following pages contain the detailed five-year financial models and capital improvement plans for the General Fund, Stormwater Utility Fund, and ARPA Fund.



FY26-30 General Fund 5-Year Financial Model and Capital Improvement Plan

| | FY24 | FY25 | FY25 | FY26 | FY26 | FY27 | FY28 | FY29 | FY30 |
|---|------------|------------|------------|-------------|-------------|------------|------------|------------|------------|
| | Actual | Amended | Year-end | Proposed | Year-end | Proj. | Proj. | Proj. | Proj. |
| General Fund | Budget | Budget | Estimate | Budget | Estimate | Budget | Budget | Budget | Budget |
| Beginning Fund Balance | 12,321,577 | 13,768,153 | 13,768,153 | 13,186,352 | 13,186,352 | 13,186,352 | 13,164,812 | 13,200,966 | 13,200,966 |
| Revenues | | | | | | | | | |
| Ad Valorem Taxes | 7,032,311 | 7,563,670 | 7,513,017 | 7,866,037 | 7,866,037 | 8,346,202 | 8,846,974 | 9,377,793 | 9,940,460 |
| General Government Taxes | 1,271,085 | 1,443,827 | 1,374,497 | 1,385,497 | 1,385,497 | 1,401,940 | 1,418,845 | 1,436,222 | 1,454,082 |
| Franchise, Permit, and Special Assessment Fees | 961,960 | 1,102,892 | 969,127 | 981,875 | 981,875 | 1,003,191 | 1,025,039 | 1,047,434 | 1,070,388 |
| Intergovernmental Revenue | 1,109,751 | 4,447,698 | 3,162,912 | 1,011,407 | 1,351,087 | 1,029,609 | 1,054,579 | 5,637,869 | 5,664,079 |
| Charges for Services | 368,735 | 352,650 | 351,201 | 387,908 | 387,908 | 387,908 | 402,070 | 402,070 | 402,070 |
| Judgements, Fines, and Forfeits | 11,177 | 8,750 | 12,845 | 13,700 | 13,700 | 13,700 | 13,700 | 13,700 | 13,700 |
| Interest and Other Earnings | 741,215 | 271,850 | 486,936 | 436,000 | 436,000 | 436,000 | 439,270 | 442,565 | 445,884 |
| Miscellaneous Revenues | 282,296 | 33,862 | 46,022 | 32,672 | 32,672 | 50,000 | 50,000 | 50,000 | 50,000 |
| Total Revenues | 11,778,530 | 15,225,199 | 13,916,557 | 12,115,096 | 12,454,776 | 12,668,550 | 13,250,477 | 18,407,652 | 19,040,663 |
| (Dollar change from previous year) | 669,763 | 378,458 | 2,138,027 | (3,110,103) | (1,461,781) | 553,455 | 581,927 | 5,157,175 | 633,011 |
| (Percent change from previous year) | 6.03% | 2.55% | 18.15% | -20.43% | -10.50% | 4.57% | 4.59% | 38.92% | 3.44% |
| Total Resources | 24,100,107 | 28,993,352 | 27,684,710 | 25,301,447 | 25,641,127 | 25,854,902 | 26,415,289 | 31,608,618 | 32,241,629 |
| Expenditures | | | | | | | | | |
| Personnel | 5,818,415 | 6,909,526 | 6,779,785 | 7,632,652 | 7,437,442 | 8,218,595 | 8,539,810 | 8,903,644 | 9,284,464 |
| Operating | 2,427,242 | 2,345,099 | 2,501,867 | 2,698,224 | 2,617,277 | 2,705,488 | 2,732,543 | 2,759,868 | 2,787,467 |
| Non-Capital Proposals | N/A | N/A | N/A | N/A | N/A | 142,508 | 146,071 | 149,722 | 153,466 |
| Capital Outlay | 2,086,297 | 5,424,583 | 5,216,706 | 1,475,640 | 2,272,513 | 1,842,500 | 2,026,900 | 7,337,700 | 7,515,400 |
| Contingency | - | 545,991 | - | 308,580 | 308,580 | 150,000 | 150,000 | 150,000 | 150,000 |
| (Year-end Rev. over Exp.) | N/A | N/A | N/A | N/A | N/A | (369,000) | (381,000) | (395,000) | (409,000) |
| Total Expenditures | 10,331,954 | 15,225,199 | 14,498,358 | 12,115,096 | 12,635,812 | 12,690,090 | 13,214,323 | 18,905,935 | 19,481,796 |
| (Dollar change from previous year) | 1,314,149 | 378,458 | 4,166,404 | (3,110,103) | (1,862,546) | 574,995 | 524,233 | 5,691,611 | 575,862 |
| (Percent change from previous year) | 14.57% | 2.55% | 40.33% | -20.43% | -12.85% | 4.75% | 4.13% | 43.07% | 3.05% |
| Revenues minus Expenditures | 1,446,576 | - | (581,801) | - | (181,036) | (21,540) | 36,154 | (498,283) | (441,133) |
| Revenues minus Expenditures (with planned use of Fund Balance) | N/A | N/A | 257,689 | N/A | N/A | N/A | N/A | N/A | N/A |
| Ending Fund Balance | | | | | | | | | |
| Pre-Paid/Committed | 344,575 | N/A | 596,612 | N/A | N/A | N/A | N/A | N/A | N/A |
| Cash Reserves | 2,721,067 | 3,234,203 | 3,062,945 | 3,511,020 | 3,419,889 | 3,701,475 | 3,817,580 | 3,947,867 | 4,083,881 |
| Emerg./Hurricane Reserves | 3,409,545 | 5,024,316 | 4,784,458 | 3,997,982 | 4,169,818 | 4,187,730 | 4,360,727 | 6,238,958 | 6,428,993 |
| Building RR&B Reserves | 801,227 | 801,227 | 801,227 | 801,227 | 801,227 | 801,227 | 801,227 | 801,227 | 801,227 |
| Undesignated Fund Balance | 6,491,739 | 4,708,407 | 3,941,110 | 4,876,123 | 4,614,381 | 4,474,380 | 4,221,432 | 1,714,631 | 1,445,732 |
| Total Ending Fund Balance | 13,768,153 | 13,768,153 | 13,186,352 | 13,186,352 | 13,005,315 | 13,164,812 | 13,200,966 | 12,702,683 | 12,759,833 |
| Fund Balance | | | | | | | | | |
| (Percent of subsequent year's personnel and operating budgets. FY30 is based on FY30 Budget numbers.) | 148.34% | 133.27% | 127.64% | 120.71% | 119.05% | 116.79% | 113.18% | 105.22% | 105.70% |
| Change in Ad Valorem Taxes | N/A | N/A | N/A | N/A | 4.00% | 6.00% | 6.00% | 6.00% | 6.00% |
| Change in Local Option Fuel Tax | N/A | N/A | N/A | N/A | 0.50% | 0.50% | 0.50% | 0.50% | 0.50% |
| Change in Utility Services Taxes | N/A | N/A | N/A | N/A | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% |
| Change in Communications & Local Business Taxes | N/A | N/A | N/A | N/A | -1.50% | -1.00% | -1.00% | -1.00% | -1.00% |
| Change in Franchise Fees | N/A | N/A | N/A | N/A | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% |
| Change in Building Dept. Permit Fees | N/A | N/A | N/A | N/A | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Change in State Shared Revenue | N/A | N/A | N/A | N/A | 3.00% | 2.50% | 2.50% | 2.50% | 2.50% |
| Changes in Recreation charges | N/A | N/A | N/A | N/A | 0.00% | 0.00% | 5.00% | 0.00% | 0.00% |
| Change in Interest and Other Earnings | N/A | N/A | N/A | N/A | -10.00% | 0.00% | 0.75% | 0.75% | 0.75% |
| Employee pay increases | N/A | N/A | N/A | N/A | 4.50% | 4.00% | 4.00% | 4.00% | 4.00% |
| Change in health insurance premiums | N/A | N/A | N/A | N/A | 7.50% | 7.50% | 7.50% | 7.50% | 7.50% |
| Change in dental/vision/life insurance premiums | N/A | N/A | N/A | N/A | 0.00% | 0.25% | 0.25% | 0.25% | 0.25% |
| Operating inflationary increase | N/A | N/A | N/A | N/A | 1.50% | 1.00% | 1.00% | 1.00% | 1.00% |
| Personnel % expended | N/A | N/A | N/A | N/A | 96.5% | 96.5% | 96.5% | 96.5% | 96.5% |
| Operating % expended | N/A | N/A | N/A | N/A | 97.0% | 97.0% | 97.0% | 97.0% | 97.0% |

Non-Capital Projects (Projects shown here for transparency but included in personnel and operating lines above)

("X" indicates project is funded)

(Shaded rows indicate project is not funded)

| | | | | | | | | | |
|---|----|---|-----------------------------|---------|---------|--------|--------|--------|---|
| | | | 0.50 FTE F/T Communications | | | | | | |
| X | CC | Manager (exempt) (new) | - | - | - | 46,470 | 46,470 | - | - |
| | | 0.75 FTE F/T Code Enforcement | | | | | | | |
| | CC | Officer (new) | - | - | - | 48,426 | 48,426 | - | - |
| | | 0.50 FTE F/T Communications | | | | | | | |
| | | Manager (to fully fund position added | | | | | | | |
| X | CC | in FY26) (new) | - | - | - | - | 44,970 | - | - |
| | | 0.25 FTE F/T Code Enforcement | | | | | | | |
| | | Officer (to fully fund position added | | | | | | | |
| | CC | in FY26) (new) | - | - | - | - | 25,540 | - | - |
| | | Senior management salary | | | | | | | |
| X | CC | adjustments | - | 44,441 | 44,441 | 20,463 | 20,463 | 20,463 | - |
| X | EX | Pay plan study update (new) | - | - | - | - | 20,000 | - | - |
| | | Implementation of step play plan | | | | | | | |
| X | EX | (new) | - | - | - | - | 40,000 | - | - |
| X | IT | Office 365 migration (new) | - | - | - | 8,500 | 8,500 | - | - |
| X | PD | 0.75 FTE F/T Police Lieutenant position | - | 111,438 | 111,438 | - | - | - | - |
| | | position (to fully fund position added | | | | | | | |
| X | PD | in FY25) | - | - | - | 34,725 | 34,725 | - | - |
| X | FD | 0.25 FTE F/T Fire Chief position | - | 44,153 | 44,153 | - | - | - | - |
| | | 0.25 FTE F/T Administrative Assistant | | | | | | | |
| | | position (to fully fund a position | | | | | | | |
| X | PW | added in FY24) | - | 17,088 | 17,088 | - | - | - | - |
| | | 0.25 FTE F/T Public Works | | | | | | | |
| | | Maintenance Specialist position for | | | | | | | |
| | | Algonquin Sports Complex | | | | | | | |
| X | PW | maintenance | - | 13,674 | 13,674 | - | - | - | - |
| | | 0.75 FTE F/T Public Works | | | | | | | |
| | | Maintenance Specialist position for | | | | | | | |
| | | Algonquin Sports Complex | | | | | | | |
| | | maintenance (to fully fund position | | | | | | | |
| X | PW | added in FY25) | - | - | - | 41,795 | 41,795 | - | - |
| | | 0.50 FTE P/T Public Works | | | | | | | |
| X | PW | Maintenance Specialist position | - | 18,965 | 18,965 | - | - | - | - |

FY26-30 General Fund 5-Year Financial Model and Capital Improvement Plan

| | | | FY24 | FY25 | FY25 | FY26 | FY26 | FY27 | FY28 | FY29 | FY30 |
|--|-----|--|--------|----------------|-------------------|-----------------|-------------------|--------------|--------------|--------------|--------------|
| General Fund | | | Actual | Amended Budget | Year-end Estimate | Proposed Budget | Year-end Estimate | Proj. Budget | Proj. Budget | Proj. Budget | Proj. Budget |
| | | 0.25 FTE P/T Recreation Department Crossing Guard position (opens ASC on weekends) | - | 1,791 | 1,791 | (1,791) | (1,791) | - | - | - | - |
| X | Rec | 0.25 FTE P/T Recreation Department Camp Counselor positions | - | 1,120 | 1,120 | - | - | - | - | - | - |
| | | 0.75 FTE P/T Recreation Department Parks Operations Specialists positions for Algonquin Sports Complex (new) | - | - | - | 26,168 | 26,168 | - | - | - | - |
| X | REC | 0.46 FTE P/T Fire Department Maintenance Specialist positions (added mid-FY25) | - | - | 20,669 | - | - | - | - | - | - |
| | | 3.36 FTE P/T Fire Department Maintenance Specialist positions (new) | - | - | - | 181,696 | 181,696 | - | - | - | - |
| X | FD | 0.38 FTE P/T Fire Department Maintenance Specialist positions (new) | - | - | - | - | - | 17,075 | - | - | - |
| X | FD | | | | | | | | | | |
| Total Non-Capital Proposals: | | | - | 208,517 | 208,517 | 358,026 | 358,026 | 122,508 | - | - | - |
| Capital Projects | | | | | | | | | | | |
| ("X" indicates project is funded) | | | | | | | | | | | |
| (Shaded rows indicate project is not funded) | | | | | | | | | | | |
| | | ERP (enterprise resource planning) modular for Recreation Department | 5,760 | - | - | - | - | - | - | - | - |
| X | EX | Long-term records storage needs | 3,974 | | | | | | | | |
| | | Countywide P-25 radio upgrade (cost prorated among Brevard County and municipalities) | 5,040 | - | - | - | - | - | - | - | - |
| X | EX | Council Chamber video livestreaming/recording hardware/software | 10,323 | - | - | - | - | - | - | - | - |
| | | City Hall interior door locks replacement and upgrade to a hierarchical access system | 5,502 | - | - | - | - | - | - | - | - |
| X | EX | City Hall & Recreation Center security upgrades Ph. 1 | 12,990 | - | - | - | - | - | - | - | - |
| | | DEP grant funded vulnerability assessment | - | 75,000 | - | - | 75,000 | - | - | - | - |
| X | EX | Vision Zero pedestrian safety improvements (TBD) | 10,350 | 7,500 | 7,500 | 7,700 | 7,700 | 7,900 | 8,100 | 8,300 | 8,500 |
| | | City Hall emergency lighting (fire safety) | - | 1,243 | 1,243 | - | - | - | - | - | - |
| X | EX | Algonquin Sports Complex expansion Ph. 1 (in addition to ARPA funding) | - | 1,309,492 | 2,400,000 | - | - | - | - | - | - |
| X | EX | Comp. Plan update (added mid-FY25) | - | 75,000 | 30,000 | - | 45,000 | - | - | - | - |
| | | Tree inventory - grant funded (added mid-FY25) | - | 42,000 | 22,000 | - | 20,000 | - | - | - | - |
| X | EX | Renovation of Finance and Council offices in City Hall to create office for Communications Manager (new) | - | - | - | 10,000 | 10,000 | - | - | - | - |
| | | Convert City Hall first floor restrooms to ADA accessible | - | - | - | 75,000 | 75,000 | - | - | - | - |
| X | EX | Muck removal (Est. \$15M-\$30M costs, \$9.1M in grants, \$12.65M original Budget) | - | - | - | - | - | - | - | 6,325,000 | 6,325,000 |
| | | Level and sprig soccer field at Algonquin Sports Complex | - | - | - | - | - | - | - | - | 21,900 |
| | | Recreation Center emergency generator | - | - | - | - | - | - | - | - | 304,300 |
| | | Banana River/Pine Tree Drive improvements | - | - | - | - | - | - | - | - | 4,699,900 |
| X | CC | Security cameras for Gleason Park and Beach Parks (added mid-FY25) | - | 30,250 | 30,250 | - | - | - | - | - | - |
| | | ADA push to open buttons for City Hall and Recreation Center front | 12,990 | - | - | - | - | - | - | - | - |
| X | FIN | New ERP software | 8,200 | | | | | | | | |
| X | IT | Repl. Council l-pads | 2,495 | - | - | - | - | - | - | - | - |
| X | IT | Inventory management system | 11,950 | - | - | - | - | - | - | - | - |
| | | Fiber optics cabling between City Hall and Public Works | 4,226 | - | - | - | - | - | - | - | - |
| X | IT | City computer replacement program | 21,186 | - | - | - | - | - | - | - | - |
| X | IT | Repl. server | 6,378 | - | - | - | - | - | 10,000 | - | 12,000 |
| X | IT | Fire Department phone system | - | 800 | 800 | - | - | - | - | - | - |
| X | IT | Repl. network switch | - | 1,200 | 1,200 | 5,000 | 5,000 | - | - | - | 7,000 |
| X | IT | Phone system upgrade (new) | - | - | - | - | - | - | - | 60,000 | - |
| X | IT | Firewall upgrades | - | - | - | - | - | - | 8,000 | - | - |
| X | IT | Repl. server backup appliance | - | - | - | - | - | - | 15,000 | - | - |
| X | BLD | Repl. Fire Marshall truck | 36,014 | - | - | - | - | - | - | - | - |
| X | BLD | Repl. Building Official truck | - | - | - | - | - | - | - | - | 43,600 |
| | | Repl. computerized voice stress analyzer (CVSA) | 9,190 | - | - | - | - | - | - | - | - |
| X | PD | Repl. Police vehicles (two) | 98,096 | - | - | - | - | - | - | - | - |
| X | PD | Repl. Police vehicles (two) | 98,096 | 98,562 | 98,562 | 112,000 | 112,000 | - | - | 142,800 | - |
| X | PD | Repl. Police vehicles (two) | 98,096 | - | - | - | - | - | - | - | - |
| X | PD | Repl. Police vehicles (three) | - | - | - | - | - | 177,600 | 191,100 | - | 197,800 |
| X | PD | Repl. Police vehicle equipment | 42,987 | 29,591 | 29,591 | 32,100 | 32,100 | 52,600 | 53,900 | 45,000 | 67,500 |
| X | PD | Repl. Police vehicle equipment | 42,987 | - | - | - | - | - | - | - | - |
| X | PD | Repl. Police radios | 26,952 | 28,000 | 28,000 | 28,840 | 28,840 | 22,000 | 5,700 | - | - |
| X | PD | License plate reader (recurring costs) | 10,950 | - | - | - | - | 5,000 | - | - | - |
| X | PD | Intoxilyzer 9000 | - | 15,000 | 15,000 | - | 15,000 | - | - | - | - |
| X | PD | Firearm replacement plan | - | 20,000 | 20,000 | - | - | - | - | - | - |
| | | Repl. Milo (firearm simulator training) system | - | 9,500 | 9,500 | - | - | - | - | - | - |
| X | PD | Commercial grade aerial drone | - | - | - | 7,500 | 7,500 | - | - | - | - |

FY26-30 General Fund 5-Year Financial Model and Capital Improvement Plan

| | | | FY24 | FY25 | FY25 | FY26 | FY26 | FY27 | FY28 | FY29 | FY30 |
|--------------|----|---|---------|----------------|-------------------|-----------------|-------------------|--------------|--------------|--------------|--------------|
| General Fund | | | Actual | Amended Budget | Year-end Estimate | Proposed Budget | Year-end Estimate | Proj. Budget | Proj. Budget | Proj. Budget | Proj. Budget |
| | | Sports Complex (recurring costs) | | | | | | | | | |
| X | PD | (new) | - | - | - | 42,000 | 42,000 | - | - | - | - |
| X | PD | Storage shed (new) | - | - | - | 7,500 | 7,500 | - | - | - | - |
| X | PD | Repl. body worn cameras | - | - | - | - | - | 100,000 | - | - | - |
| | PD | Repl. in-car axon cameras | - | - | - | - | - | 105,000 | - | - | - |
| | | Repl. special operations vehicle | | | | | | | | | |
| X | PD | (beach ATV) | - | - | - | - | - | - | 20,000 | - | - |
| X | PD | Repl. sally port A/C unit | - | - | - | - | - | - | 8,000 | - | - |
| X | PD | Repl. server room A/C unit | - | - | - | - | - | - | 8,000 | - | - |
| | | Re-paint interior of Police Station | | | | | | | | | |
| X | PD | (new) | - | - | - | - | - | - | - | - | 30,000 |
| X | FD | Fire paging system | - | - | - | - | - | - | - | - | - |
| X | FD | Emergency siren upgrade | 508 | - | - | - | - | - | - | - | - |
| X | FD | Fire engine replacement | 619,092 | - | - | - | - | - | - | - | - |
| X | FD | Equipment for new fire engine | 30,751 | - | - | - | - | - | - | - | - |
| X | FD | Repl. exercise equipment | 8,950 | - | - | - | - | - | - | - | - |
| X | FD | Repl. Fire Station roof | 31,500 | - | - | - | - | - | - | - | - |
| X | FD | Repl. Fire Station A/C | 7,996 | - | - | - | - | - | - | - | - |
| X | FD | Fire Station renovations | 830 | - | - | 50,000 | 50,000 | 30,000 | 20,000 | - | - |
| X | FD | Repl. SCBA bottles | - | 16,600 | 16,600 | - | - | - | - | 6,900 | - |
| X | FD | Repl. Fire Station A/C | - | 8,000 | 8,000 | - | - | - | - | - | - |
| | | Mobile data terminals (3) for fire | | | | | | | | | |
| X | FD | engine/trucks | - | 9,000 | 9,000 | - | - | - | - | - | - |
| | FD | Fire Station Annex (approx. 1,800 s.f.) | - | 95,000 | - | 500,000 | 595,000 | 1,500,000 | - | - | - |
| X | FD | Repl. firefighter gear | - | 57,700 | 57,700 | 59,400 | 59,400 | 64,300 | 15,700 | 16,100 | - |
| X | FD | Repl. Fire hose | - | 36,700 | 36,700 | - | - | - | 10,900 | - | - |
| X | FD | Repl. 75' ladder truck | - | - | - | 200,000 | 200,000 | 400,000 | 1,000,000 | - | - |
| | | Additional Code Enforcement Ford | | | | | | | | | |
| | FD | Ranger truck (new) | - | - | - | 33,500 | 33,500 | - | - | - | - |
| X | FD | Repl. mobile & portable radios (new) | - | - | - | - | - | 100,500 | 80,000 | - | - |
| X | FD | Repl. SCBA packs (new) | - | - | - | - | - | - | 32,500 | 65,000 | 32,500 |
| X | FD | Repl. 2014 Ford F-550 (new) | - | - | - | - | - | - | - | 55,000 | - |
| X | FD | Repl. 2018 Fire Chief vehicle | - | - | - | - | - | - | - | - | 46,500 |
| | | Gleason Park invasive tree removal, | | | | | | | | | |
| X | PW | Ph. 1 | 5,000 | - | - | - | - | - | - | - | - |
| | | Gleason Park invasive tree removal, | | | | | | | | | |
| X | PW | Ph. 2 | - | 10,000 | 10,000 | - | - | - | - | - | - |
| | | Gleason Park invasive tree removal, | | | | | | | | | |
| X | PW | Ph. 3 | - | - | - | 3,000 | 3,000 | - | - | - | - |
| X | PW | Commercial wood chipper | 35,499 | - | - | - | - | - | - | - | - |
| | | Furniture for new Public Works | | | | | | | | | |
| X | PW | offices (in renovated old Police | 9,708 | - | - | - | - | - | - | - | - |
| X | PW | Repl. City Hall A/C | - | - | - | - | - | - | - | - | - |
| X | PW | Repl. City Hall A/C | 4,125 | - | - | - | - | - | - | - | - |
| | | Desktop computer for Public Works | | | | | | | | | |
| X | PW | Administrative Assistant | 1,950 | - | - | - | - | - | - | - | - |
| X | PW | City Hall elevator upgrade | 9,150 | - | 20,000 | - | - | - | - | - | - |
| | | Gleason Park lakebank stabilization | | | | | | | | | |
| | | (state appropriations, local match is | | | | | | | | | |
| | | budgeted in the Stormwater Utility | | | | | | | | | |
| X | PW | Fund) | 93,000 | - | - | - | - | - | - | - | - |
| | | Repl. 1994 Bucket truck (with a used | | | | | | | | | |
| X | PW | 60' model) | 49,850 | - | - | - | - | - | - | - | - |
| | | Repl. Ford F350 truck with lift-bed | | | | | | | | | |
| X | PW | (ordered in FY23) | 61,815 | - | - | - | - | - | - | - | - |
| X | PW | Road milling/repaving | 240,749 | 123,000 | 123,000 | 232,200 | 232,200 | 242,600 | 252,300 | 262,400 | 272,900 |
| | | Seal coat and re-stripe Bicentennial | | | | | | | | | |
| | | Beach parking lot to increase the | | | | | | | | | |
| X | PW | number of parking spots | 6,952 | - | - | - | - | - | - | - | - |
| | | annual reduction 86 lbs. Nitrogen and | | | | | | | | | |
| | | 14 lbs. Phosphorus) (State ARPA | | | | | | | | | |
| X | PW | grant) | 59,000 | 1,498,626 | 1,059,890 | - | - | - | - | - | - |
| | | Masterplan - annual reduction 5 lbs. | | | | | | | | | |
| | | Nitrogen and 1 lbs. Phosphorus) | | | | | | | | | |
| X | PW | (State ARPA grant) | 19,530 | 435,926 | 334,084 | - | - | - | - | - | - |
| | | Ronnie exfiltration (SW Masterplan - | | | | | | | | | |
| | | annual reduction 7 lbs. Nitrogen and | | | | | | | | | |
| X | PW | 2 lbs. Phosphorus) (State ARPA grant) | - | 189,500 | 147,244 | - | - | - | - | - | - |
| | | City Hall baffle box (SW Masterplan- | | | | | | | | | |
| | | annual reduction TBD lbs. Nitrogen | | | | | | | | | |
| | | and TBD lbs. Phosphorus) (state | | | | | | | | | |
| | | appropriations portion, balance | | | | | | | | | |
| X | PW | budgeted in Stormwater Fund) | 34,324 | 250,000 | - | - | 215,676 | - | - | - | - |
| | | Repl. restroom roof at Oars & Paddles | | | | | | | | | |
| X | PW | park | - | - | - | 29,000 | 29,000 | - | - | - | - |
| X | PW | Repl. (3) mowers | 23,497 | - | - | 20,000 | 20,000 | - | - | 27,500 | - |
| | | Paving and sidewalk miscellaneous | | | | | | | | | |
| X | PW | improvements | - | 10,500 | 10,500 | 15,000 | 15,000 | 15,500 | 15,900 | 16,300 | 16,700 |
| | | Park improvements: fencing & picnic | | | | | | | | | |
| X | PW | tables | 8,445 | 19,555 | 19,555 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| | | Indian Harbour Court sidewalk | | | | | | | | | |
| | | connection near School Road (TIF | | | | | | | | | |
| X | PW | funded) | 17,455 | 30,450 | 30,450 | - | - | - | - | - | - |
| X | PW | Repl. Oars & Paddles playground unit | - | 68,134 | 68,134 | - | - | - | - | - | - |
| | | Osceola sidewalk replacement (8 FT | | | | | | | | | |
| X | PW | wide) (TIF funded) | - | 199,000 | - | - | 207,000 | - | - | - | - |
| | | Yuma sidewalk replacement (8 ft. | | | | | | | | | |
| X | PW | wide) (TIF funded) | - | 171,000 | 79,000 | - | 100,000 | - | - | - | - |
| | | Repl. Fencing at Algonquin Sports | | | | | | | | | |
| X | PW | Complex | - | 39,000 | 35,712 | - | - | - | - | - | - |
| | | Repl. Beach parks individual picnic | | | | | | | | | |
| X | PW | area | 4,501 | 11,000 | 15,499 | 21,200 | 21,200 | 21,600 | 22,000 | 22,600 | - |
| X | PW | Repl. Millennium pavilions | - | 35,000 | 35,000 | 25,000 | 25,000 | 25,800 | 26,400 | 27,100 | - |
| X | PW | Repl. Gleason Park gazebos | - | 30,000 | 30,000 | 25,000 | 25,000 | 25,800 | 26,400 | 27,100 | - |
| | | Awning for Public Works entrance | | | | | | | | | |
| X | PW | (added mid-FY25) | - | 11,079 | 11,079 | - | - | - | - | - | - |

FY26-30 General Fund 5-Year Financial Model and Capital Improvement Plan

| | | | FY24 | FY25 | FY25 | FY26 | FY26 | FY27 | FY28 | FY29 | FY30 |
|--------------|-----|---|--------|----------------|-------------------|-----------------|-------------------|--------------|--------------|--------------|--------------|
| General Fund | | | Actual | Amended Budget | Year-end Estimate | Proposed Budget | Year-end Estimate | Proj. Budget | Proj. Budget | Proj. Budget | Proj. Budget |
| | | Hurricane Milton damage - power pole replacement (added mid-FY25) | - | 13,300 | 13,300 | - | - | - | - | - | - |
| X | PW | Low speed vehicle parking spaces at Beach parks (added mid-FY25) | - | 10,000 | 10,000 | - | - | - | - | - | - |
| X | PW | Recycling dumpster enclosure at Gleason Park (added mid-FY25) | - | 10,100 | 10,100 | - | - | - | - | - | - |
| X | PW | East side Gleason Park irrigation expansion (new) | - | - | - | 26,500 | 26,500 | - | - | - | - |
| X | PW | Algonquin Sports Complex expansion landscaping (new) | - | - | - | 50,000 | 50,000 | - | - | - | - |
| X | PW | Algonquin Sports Complex multi-purpose concrete path - west side (new) | - | - | - | 110,000 | 110,000 | - | - | - | - |
| X | PW | Northeast Algonquin Sports Complex - Verbenia pedestrian connector (new) | - | 8,900 | 8,900 | 18,000 | 18,000 | - | - | - | - |
| | PW | Northwest Algonquin Sports Complex - Wimico pedestrian connector (new) | - | - | - | 45,000 | 45,000 | - | - | - | - |
| X | PW | Algonquin Sports Complex canal pedestrian safety fence (new) | - | - | - | 15,000 | 15,000 | - | - | - | - |
| X | PW | Rebuild mower storage bays | - | - | - | 25,000 | 25,000 | - | - | - | - |
| x | PW | Benches and trash/recycling receptacles for Algonquin Sports Complex and recycling receptacles for existing parks (new) | - | - | - | 30,000 | 30,000 | - | - | - | - |
| X | PW | Repl. Police Department boat dock (new) | - | - | - | 45,000 | 45,000 | - | - | - | - |
| X | PW | Repave Gleason Park pathway | - | - | - | - | - | 160,000 | - | - | - |
| X | PW | Repl. 2013, 2014, & 2014 utility vehicles (new) | - | - | - | - | - | 35,000 | - | - | - |
| X | PW | Repl. main pavilion at Millennium Beach Park (new) | - | - | - | - | - | 90,000 | - | - | - |
| X | PW | Repl. 2010 Ford F350 truck with lift-bed | - | - | - | - | - | 69,900 | - | - | - |
| X | PW | Repl. 2011 Ford F350 truck with lift-bed | - | - | - | - | - | 69,900 | - | - | - |
| X | PW | Repl. 2015 Ford F350 truck with lift-bed | - | - | - | - | - | - | - | 73,600 | - |
| X | PW | Repl. 2018 F-150 truck | - | - | - | - | - | - | - | - | 43,200 |
| X | PW | Repl. 1998 E-150 cargo van with a pre-owned van (new) | - | - | - | - | - | - | - | 30,000 | - |
| X | PW | Towable top dresser for ballfield maintenance | - | - | - | - | - | - | - | - | 36,000 |
| | PW | Additional Algonquin Sports Complex storage building (new) | - | - | - | - | - | - | - | - | 140,000 |
| | PW | Solar parking lot lights at Oars & Paddles Park (proposed partial grant funding) | - | - | - | - | - | - | - | - | 173,000 |
| | PW | Walking trail (1,864 feet long) at Oars & Paddles Park (proposed partial grant funding) | - | - | - | - | - | - | - | - | 170,200 |
| | PW | Additional playground unit (for ages 2-5 years old) and shade structure at Oars & Paddles (proposed partial grant funded) | - | - | - | - | - | - | - | - | 69,300 |
| X | REC | Exterior painting of Recreation Center buildings | 21,398 | - | - | - | - | - | - | - | - |
| X | REC | Repl. Recreation Center main hall window blinds | 5,317 | - | - | - | - | - | - | - | - |
| X | REC | Digital marquee sign at Gleason Park | 42,405 | - | - | - | - | - | - | - | - |
| X | REC | Repl. pool chemical controller | 10,196 | - | - | - | - | - | - | - | - |
| X | REC | Repl. Recreation Center ice machine | 8,575 | - | - | - | - | - | - | - | - |
| X | REC | Repl. Playground unit in northeastern part of Gleason Park | - | - | - | - | - | 65,000 | - | - | - |
| X | REC | Repl. Pool cell stack | 5,379 | 8,000 | 8,000 | - | - | - | - | 8,900 | - |
| X | REC | Renovate Recreation Center bath house restroom | - | 149,197 | 30,000 | - | 119,197 | - | - | - | - |
| X | REC | Repl. Playground unit at Oars & Paddles Park | - | - | 55,435 | - | - | - | - | - | - |
| X | REC | Repl. Pool equipment shelter | - | 23,000 | 23,000 | - | - | - | - | - | - |
| X | REC | Repl. Pool sand filter sand | - | 12,178 | 12,178 | - | - | - | - | - | - |
| X | REC | Repl. 2003 truck | - | 38,000 | 40,000 | - | - | - | - | - | - |
| X | REC | Replace parts of "big" Playground unit south of Gleason Park lake | - | 75,000 | 75,000 | - | - | - | - | - | - |
| X | REC | Resurface pool deck | - | 50,000 | 56,000 | - | - | - | - | - | - |
| X | REC | Repl. Pool chlorking | - | 8,000 | 8,000 | - | - | - | - | - | - |
| X | REC | Repl. Recreation Center floor | - | 6,000 | 6,000 | - | - | - | - | - | - |
| X | REC | Repl. Pool pump | - | 5,000 | 5,000 | - | - | 10,000 | - | - | - |
| X | REC | Repl. Pool vacuum | - | 5,000 | 5,000 | - | - | - | - | - | - |
| X | REC | Repurpose large ballfield and fence replacement at Algonquin Sports Complex | - | - | - | 64,900 | 64,900 | - | - | - | - |
| X | REC | Renovate Recreation Center back room for meeting space and storage | - | - | - | 10,000 | 10,000 | - | - | - | - |
| X | REC | Repl. Recreation Center storm shutters | - | - | - | 25,800 | 25,800 | - | - | - | - |
| X | REC | Repl. Pool awnings | - | - | - | - | - | 16,500 | - | - | - |
| X | REC | Repl. playground awnings | - | - | - | 10,000 | 10,000 | 10,000 | 10,000 | - | - |
| X | REC | Repl. Bath House A/C | - | - | - | 10,000 | 10,000 | - | - | - | - |
| X | REC | Repl. Recreation Center freezer | - | - | - | 5,000 | 5,000 | - | - | - | - |
| X | REC | Repl. Pool main drain | - | - | - | 5,000 | 5,000 | - | - | - | - |
| X | REC | Repl. ADA pool assist chair | - | - | - | 11,000 | 11,000 | - | - | - | - |
| X | REC | Repl. Recreation Center meeting room A/C | - | - | - | - | - | 8,000 | - | - | - |
| X | REC | Variable frequency drive for pool pump (new) | - | - | - | - | - | 5,000 | - | - | - |
| X | REC | Resurface Pool | - | - | - | - | - | - | 175,000 | - | - |

FY26-30 General Fund 5-Year Financial Model and Capital Improvement Plan

| | | | FY24 | FY25 | FY25 | FY26 | FY26 | FY27 | FY28 | FY29 | FY30 |
|--------------|---|-----|---------------------------------------|---------|----------|----------|----------|--------|--------|--------|---------|
| | | | Actual | Amended | Year-end | Proposed | Year-end | Proj. | Proj. | Proj. | Proj. |
| General Fund | | | Budget | Budget | Estimate | Budget | Estimate | Budget | Budget | Budget | Budget |
| | X | REC | Repl. Pool lane lines | - | - | - | - | 5,000 | 5,000 | - | - |
| | X | REC | Repl. Recreation Center main hall A/C | - | - | - | - | - | - | 50,200 | - |
| | X | REC | Repl. Pool heater | - | - | - | - | - | - | 60,900 | - |
| | X | REC | Repl. utility vehicle (new) | - | - | - | - | - | - | - | 13,000 |
| | | | Repl. small Playground unit in | | | | | | | | |
| | X | REC | Gleason Park (new) | - | - | - | - | - | - | - | 30,000 |
| | | | Repl. & upgrade field lights at | | | | | | | | |
| | X | REC | Algonquin Sports Complex (west side) | - | - | - | - | - | - | - | 266,200 |
| | X | REC | Repl. 2009 F-250 truck | - | - | - | - | - | - | - | 60,000 |
| | | | Lights for Algonquin Sports Complex | | | | | | | | |
| | | REC | multi-purpose field (new) | - | - | - | - | - | - | - | 500,000 |
| | | | Replacement boardwalk at Gleason | | | | | | | | |
| | | REC | Park | - | - | - | - | - | - | - | 525,300 |
| | | REC | Renovate Recreation Center main hall | - | - | - | - | - | - | - | 342,800 |
| | | | Repl. walking trail lights at Gleason | | | | | | | | |
| | | REC | Park | - | - | - | - | - | - | - | 323,100 |

| FY26-30 Stormwater Utility Fund 5-Year Financial Model and Capital Improvement Plan | | | | | | | | | |
|---|-----------|--|-------------------|-----------------|-------------------|--------------|--------------|--------------|--------------|
| | FY24 | FY25 | FY25 | FY26 | FY26 | FY27 | FY28 | FY29 | FY30 |
| Stormwater Utility Fund | Actual | Amended Budget | Year-end Estimate | Proposed Budget | Year-end Estimate | Proj. Budget | Proj. Budget | Proj. Budget | Proj. Budget |
| Beginning Fund Balance | 463,747 | 278,914 | 278,914 | 323,985 | 323,985 | (7,317) | 119,784 | (22,501) | 59,713 |
| Revenues | | | | | | | | | |
| Assessments | 228,309 | 341,975 | 335,000 | 426,309 | 426,309 | 510,840 | 567,600 | 567,600 | 681,120 |
| Discount for early payment | (8,465) | (9,912) | (12,344) | (13,000) | (13,000) | (14,814) | (16,460) | (16,460) | (19,752) |
| Grants (shown in future years for planning purposes) | - | - | - | - | - | - | 377,500 | - | 440,700 |
| Misc. | 589 | 400 | 575 | 575 | 575 | 575 | 575 | 575 | 575 |
| Total Revenues | 220,433 | 332,463 | 323,231 | 413,884 | 413,884 | 496,601 | 929,215 | 551,715 | 1,102,643 |
| (Dollar change from previous year) | (387) | 56,522 | 102,798 | 81,421 | 90,653 | 82,717 | 432,614 | (377,500) | 550,928 |
| (Percent change from previous year) | -0.18% | 20.48% | 46.63% | 24.49% | 28.05% | 19.99% | 87.12% | -40.63% | 99.86% |
| Total Resources | 684,180 | 611,377 | 602,144 | 737,869 | 737,869 | 489,284 | 1,048,999 | 529,213 | 1,162,356 |
| Expenditures | | | | | | | | | |
| Operating | 17,947 | 16,750 | 10,400 | 19,500 | 19,500 | 19,500 | 16,500 | 19,500 | 16,500 |
| New Non-Capital Proposals | 15,500 | 60,000 | 81,037 | - | - | - | - | 100,000 | - |
| Capital Outlay | 371,820 | 447,000 | 186,722 | 290,000 | 725,686 | 350,000 | 1,055,000 | 350,000 | 1,286,400 |
| Reserves | - | 15,713 | - | 104,384 | - | - | - | - | - |
| Total Expenditures | 405,267 | 539,463 | 278,159 | 413,884 | 745,186 | 369,500 | 1,071,500 | 469,500 | 1,302,900 |
| (Dollar change from previous year) | 222,279 | 136,143 | (127,108) | (125,579) | 467,027 | (44,384) | 702,000 | (602,000) | 833,400 |
| (Percent change from previous year) | 121.47% | 33.76% | -31.36% | -23.28% | 167.90% | -10.72% | 189.99% | -56.18% | 177.51% |
| Revenues minus Expenditures | (184,833) | (207,000) | 45,072 | - | (331,302) | 127,101 | (142,285) | 82,215 | (200,257) |
| Ending Fund Balance | | | | | | | | | |
| Pre-Paid/Committed | 81,037 | - | 435,686 | - | - | - | - | - | - |
| Undesignated Fund Balance | 197,877 | 71,914 | (111,701) | 323,985 | (7,317) | 119,784 | (22,501) | 59,713 | (140,544) |
| Total Ending Fund Balance | 278,914 | 71,914 | 323,985 | 323,985 | (7,317) | 119,784 | (22,501) | 59,713 | (140,544) |
| Monthly assessment rate | 4.00 | 6.00 | 6.00 | 7.50 | 7.50 | 9.00 | 10.00 | 10.00 | 12.00 |
| Annual rate | 48 | 72 | 72 | 90 | 90 | 108 | 120 | 120 | 144 |
| Annual change in assessment rate | - | 24 | 24 | 18 | 18 | 18 | 12 | - | 24 |
| Non-Capital Projects | | | | | | | | | |
| ("X" indicates project is funded) | | | | | | | | | |
| (Shaded rows indicate project is not funded) | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| X | EX | baffle box | 15,500 | 60,000 | 81,037 | - | - | - | - |
| | | | | | | | | | |
| | | | | | | | | | |
| X | EX | projects | - | - | - | - | - | 100,000 | - |
| | | | | | | | | | |
| Total Non-Capital Proposals: | | | | | | | | | |
| | | | | | | | | | |
| Capital Projects | | | | | | | | | |
| ("X" indicates project is funded) | | | | | | | | | |
| (Shaded rows indicate project is not funded) | | | | | | | | | |
| X | PW | Big Muddy seawall replacement | 161,985 | - | - | - | 150,000 | 150,000 | 200,000 |
| | | | | | | | | | |
| | | | | | | | | | |
| X | EX | City Hall baffle box (SW Masterplan-annual reduction TBD lbs. Nitrogen and TBD lbs. Phosphorus) (local match) | 7,824 | 447,000 | 186,722 | - | 435,686 | - | - |
| | | | | | | | | | |
| X | EX | Gleason Park lakebank stabilization (local match) | 93,000 | - | - | - | - | - | - |
| | | | | | | | | | |
| X | PW | Pine Tree swale project, Phase 2 (FY22 Project) | 18,777 | - | - | - | - | - | - |
| X | PW | DeSoto culvert replacement | 36,750 | - | - | - | - | - | - |
| X | PW | School Road culvert weir removal | 15,664 | - | - | - | - | - | - |
| X | PW | Cleaning of DeSoto canal | 37,820 | - | - | - | - | - | - |
| | | | | | | | | | |
| X | PW | Shore Lane pipe repair (added mid-year) | - | - | 37,736 | - | - | - | - |
| | | | | | | | | | |
| X | EX | CCTV Inspection of pipes/slip lining of pipes (new) | - | - | - | 75,000 | 75,000 | 100,000 | 100,000 |
| | | | | | | | | | |
| | | | | | | | | | |
| X | EX | Algonquin baffle box (SW Masterplan-annual reduction 93 lbs. Nitrogen and 16 lbs. Phosphorus) (partial grant funded) | - | - | - | - | 755,000 | - | - |
| X | EX | Pipe repairs - TBD (new) | - | - | - | 40,000 | 40,000 | 50,000 | 50,000 |
| X | PW | School Road drainage repairs (new) | - | - | - | 175,000 | 175,000 | 50,000 | - |
| X | PW | Cassia Blvd. seawall | - | - | - | - | - | - | - |
| | | | | | | | | | |
| | | | | | | | | | |
| X | EX | Ocean Breeze Elementary exfiltration (SW Masterplan - annual reduction 79 lbs. Nitrogen and 17 lbs. Phosphorus) (\$2,899/lb. reduction) (partial grant funded) | - | - | - | - | - | - | 288,000 |
| | | | | | | | | | |
| X | EX | Lyme Bay exfiltration (SW Masterplan - annual reduction 148 lbs. Nitrogen and 33 lbs. Phosphorus) (\$3,167/lb. reduction) (partial grant funded) | - | - | - | - | - | - | 593,400 |
| | | | | | | | | | |
| | EX | Gleason Park Lake outfall (SW Masterplan- annual reduction 397 lbs. Nitrogen and 96 lbs. Phosphorus) (\$2,917/lb. reduction) | - | - | - | - | - | - | 1,488,400 |
| | | | | | | | | | |
| | EX | Pine Tree streetscaping bioretention/raingarden (SW Masterplan - annual reduction 135 lbs. Nitrogen and 20 lbs. Phosphorus) (\$3,116/lb. reduction) | - | - | - | - | - | - | 499,900 |
| | | | | | | | | | |
| | EX | Wimico Drive bioretention/raingarden (SW Masterplan - annual reduction 90 lbs. Nitrogen and 14 lbs. Phosphorus) (\$5,464/lb. reduction) | - | - | - | - | - | - | 588,200 |
| | | | | | | | | | |
| | EX | Yacht Club Blvd. bioswales (SW Masterplan - annual reduction 121 lbs. Nitrogen and 19 lbs. Phosphorus) (\$6,936/lb. reduction) | - | - | - | - | - | - | 1,005,100 |

FY26-30 Stormwater Utility Fund 5-Year Financial Model and Capital Improvement Plan

| | | FY24 | FY25 | FY25 | FY26 | FY26 | FY27 | FY28 | FY29 | FY30 |
|-------------------------|---|--------|---------|----------|----------|----------|--------|--------|--------|-----------|
| | | Actual | Amended | Year-end | Proposed | Year-end | Proj. | Proj. | Proj. | Proj. |
| Stormwater Utility Fund | | Budget | Budget | Estimate | Budget | Estimate | Budget | Budget | Budget | Budget |
| EX | Marion St./Eutaw Dr. bioswales (SW Masterplan - annual reduction 51 lbs. Nitrogen and 8 lbs. Phosphorus) | | | | | | | | | |
| | (\$7,181/lb. reduction) | - | - | - | - | - | - | - | - | 438,500 |
| EX | Kristi Drive/Pine Tree Drive bioswale Ph. 2 (SW Masterplan- annual reduction 76 lbs. Nitrogen and 12 lbs. Phosphorus) (\$7,469/lb. reduction) | - | - | - | - | - | - | - | - | 680,300 |
| | | | | | | | | | | |
| EX | Seminole Dr. bioswales (SW Masterplan - annual reduction 35 lbs. Nitrogen and 5 lbs. Phosphorus) (\$8,463/lb. reduction) | - | - | - | - | - | - | - | - | 350,300 |
| | | | | | | | | | | |
| EX | Banana River Drive bioswales (SW Masterplan - annual reduction 54 lbs. Nitrogen and 2 lbs. Phosphorus) (\$9,023/lb. reduction) | - | - | - | - | - | - | - | - | 523,000 |
| | | | | | | | | | | |
| EX | Marion St./Yuma Dr. bioswales (SW Masterplan - annual reduction 34 lbs. Nitrogen and 6 lbs. Phosphorus) (\$9,110/lb. reduction) | - | - | - | - | - | - | - | - | 377,200 |
| | | | | | | | | | | |
| EX | Cheyenne Drive bioretention/raingarden (SW Masterplan- annual reduction 71 lbs. Nitrogen and 11 lbs. Phosphorus) (\$12,973/lb. reduction) | - | - | - | - | - | - | - | - | 1,101,000 |
| | | | | | | | | | | |
| EX | City Hall bioretention/raingarden (SW Masterplan - annual reduction 2.5 lbs. Nitrogen and 0.5 lbs. Phosphorus) (\$64,667/lb. reduction) | - | - | - | - | - | - | - | - | 200,800 |
| | | | | | | | | | | |
| EX | Big Muddy canal baseflow treatment (SW Masterplan - annual reduction TBD lbs. Nitrogen and TBD lbs. Phosphorus) | - | - | - | - | - | - | - | - | 433,600 |
| EX | Resiliency tidal gates | - | - | - | - | - | - | - | - | 290,300 |
| EX | Cheyenne Drive resiliency (SW Masterplan) | - | - | - | - | - | - | - | - | 48,600 |

FY26-30 ARPA Fund 5-Year Financial Model and Capital Improvement Plan

| | FY24 | FY25 | FY25 | FY26 | FY26 | FY27 | FY28 | FY29 | FY30 |
|-------------------------------------|-------------|----------------|-------------------|-----------------|-------------------|--------------|--------------|--------------|--------------|
| ARPA Fund | Actual | Amended Budget | Year-end Estimate | Proposed Budget | Year-end Estimate | Proj. Budget | Proj. Budget | Proj. Budget | Proj. Budget |
| Beginning Fund Balance | 3,395,391 | 2,299,767 | 2,299,767 | - | - | - | - | - | - |
| Revenues | | | | | | | | | |
| Grant proceeds | - | - | - | - | - | - | - | - | - |
| Total Revenues | - | - | - | - | - | - | - | - | - |
| Total Resources | 3,395,391 | 2,299,767 | 2,299,767 | - | - | - | - | - | - |
| Expenditures | | | | | | | | | |
| Capital Outlay | 1,095,624 | 1,874,214 | 2,299,767 | - | - | - | - | - | - |
| Reserves | - | - | - | - | - | - | - | - | - |
| Total Expenditures | 1,095,624 | 1,874,214 | 2,299,767 | - | - | - | - | - | - |
| (Dollar change from previous year) | 410,097 | (1,087,086) | 1,204,143 | - | (2,299,767) | - | - | - | - |
| (Percent change from previous year) | 59.82% | -36.71% | 109.90% | - | -100.00% | - | - | - | - |
| Revenues minus Expenditures | (1,095,624) | (1,874,214) | (2,299,767) | - | - | - | - | - | - |
| Ending Fund Balance | | | | | | | | | |
| Pre-Paid/Committed | - | - | - | - | - | - | - | - | - |
| Undesignated Fund Balance | 2,299,767 | 425,553 | - | - | - | - | - | - | - |
| Total Ending Fund Balance | 2,299,767 | 425,553 | - | - | - | - | - | - | - |

Capital Projects

("X" indicates project is funded)

(Shaded rows indicate project is not funded)

| | | | | | | | | | |
|---|----|-------|---------------------------------------|---------|-----------|-----------|---|---|---|
| | | | Gleason Park pre-fabricated restroom | | | | | | |
| X | PW | | and lift station | 48,470 | - | 168,918 | - | - | - |
| | | | Renovation of old Police Headquarters | | | | | | |
| X | PW | | for new Public Works offices and | 942,705 | - | - | - | - | - |
| | | | Algonquin Sports Complex expansion | | | | | | |
| X | EX | Ph. 1 | | 104,450 | 1,874,214 | 2,130,848 | - | - | - |

Resources

Personnel

Introduction

Historically, the City reported staffing levels the old-fashioned way: by headcount. Although technically correct as far as the number of employees, the use of headcount for a personnel summary or talking points is vague in terms of actual staff hours worked, as the reader is left to her/his imagination to figure out the average number of hours worked by part-time staff. Since FY23, the City uses full-time equivalents (FTEs) to count and describe the number of personnel. One FTE is understood as the number of employees needed to work 40 hours per week. Hence, 1.0 FTE can be one of the following*:

- One full-time employee scheduled to work 40 hours per week
- Two part-time employees, each scheduled to work 20 hours per week
- Four part-time employees, each scheduled to work 10 hours per week
- Three part-time employees, one scheduled to work 20 hours per week, while the other two each work 10 hours per week
- Any combination of part-time employees scheduled to work a combined 40 hours per week

* Indicates all full-time employees are assumed to be 1.00 FTE since the City's *Personnel Policies Manual* allows an employee to work a minimum of 30 hours per week and be classified as full-time.

FY26 full-time equivalents (FTEs)

Proposed for FY26 are 79.16 FTEs, an increase of 5.82 FTEs (7.94% of total staffing) from the FY25 Approved Budget. This increase is the result of the following recommended additions:

New positions:

- *0.50 FTE full-time Communications Manager position (last six months of FY26)*

The addition of a Council-requested Communications

Manager position will expand and coordinate communications between the City and residents. An ancillary benefit of the new position will be increased productivity on core responsibilities of positions that currently share City Hall communications responsibilities (City Manager, Assistant to the City Manager, Executive Assistant to the City Manager, and Chief Information Officer). The balance of the annual costs will be included in the FY27 Budget.

- *3.82 FTE part-time Fire Department Maintenance Specialist positions*

The addition of a part-time position will cost-effectively address the maintenance needs of the Fire Department while improving response times to calls for service. The reader should note, 0.46 FTE part-time positions were added in mid-FY25, while FY26 technically will only be adding 3.36 FTE part-

| FY26 FTEs per Department | | | | |
|--------------------------|--------------|--------------|--------------|-------------|
| Department | Full-time | Seasonal | FTEs | Change |
| | | | | |
| Executive | 4.50 | - | 4.50 | 0.50 |
| Finance | 2.00 | - | 2.00 | - |
| Inform. Tech. | 2.00 | - | 2.00 | - |
| Police | 30.50 | 0.81 | 31.31 | 0.25 |
| Fire | 2.00 | 3.82 | 5.82 | 4.82 |
| Building | 2.00 | - | 2.00 | (1.00) |
| Public Works | 16.00 | 1.25 | 17.25 | 0.75 |
| Recreation | 5.00 | 9.28 | 14.28 | 0.50 |
| Total | 64.00 | 15.16 | 79.16 | 5.82 |

time positions. Planned for FY27 is an additional 0.38 FTE part-time position, bringing the total to 4.40 FTEs as requested by the Fire Chief at the May 13, 2025, City Council workshop. An ancillary benefit of these new positions will be increased productivity in the Public Works Department on primary responsibilities, as the Fire Department will resume fire hydrant testing in FY26, which was transferred to Public Works in FY24.

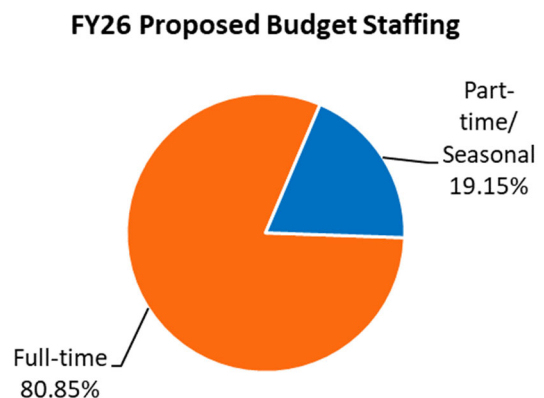
- *0.75 FTE part-time Recreation Department Parks Operations Specialists positions*

The addition of part-time Parks Operations Specialists will enable the City to ensure new amenities are in optimal condition each morning, plus provide for seven-day-a-week monitoring of City parks. In addition to removing any sand/debris/standing water from ball courts each morning, these part-time employees will check grounds and buildings for any overnight vandalism and monitor the conditions of restrooms (cleaning will shift from a combination of Public Works staff and contractors to 100% contracted services in FY26). This additional staffing is offset by the elimination of 0.25 FTE part-time Recreation Department School Crossing Guards positions that previously were used to open and close the gates of Algonquin Sports Complex on weekends and holidays.

Previously partially funded positions

- *Additional 0.25 FTE full-time Police Lieutenant position (0.75 FTE was funded in FY25)*
- *Additional 0.75 FTE full-time Public Works Maintenance Specialist position for Algonquin Sports Complex maintenance (0.25 FTE was funded in FY25)*

As illustrated in the chart to the right, 80.85% of FY26 Proposed Budget FTEs are full-time employees. The following pages list the specific positions per department, adding granularity to the chart on the previous page, indicating how the Police and Fire Departments contain 37.13 FTEs or 46.91% of all FTEs proposed for FY26. While most departments operate with a majority of full-time positions, the Recreation Department is the sole department with a majority of part-time positions (64.99%). The listing of FTEs per department and position is provided starting on page E - 4.



Employee Pay and Classification Plan

Prior to FY23, the City did not have a formal Employee Pay and Classification Plan. While all elements were present in documents maintained by the Finance Department, there was not one transparent place residents or employees could go to see authorized job titles, pay grades, minimum starting pay, and maximum pay rates. The City Council adopted the FY25 Employee Pay and Classification Plan on September 11, 2024.

Budgeted for FY26 is a combined 4.00% increase for all employees. Staff recommends that all employees receive a 1.00% cost-of-living allowance (COLA) increase, which increases the minimum and maximum of each pay grade. Employees covered under the Fraternal Order of Police collective bargaining agreement will receive a step increase (3.00%). At the same time, the City Manager recommends that all other employees, except the City Manager (salary adjustments are the purview of the City Council), will receive a 3.00% progression increase that moves current employees through their pay grades. Of note, long-term employees who reach the maximum of their pay range will only receive the COLA increase. Per the City's

Personnel Policies Manual, these employees will receive one-time lump sum payments equal to the annualized progression increase. Moving non-collective bargaining agreement employees into step plans was originally planned for FY26. However, due to reduced property tax receipts and higher-than-anticipated public safety personnel costs, this recommended course of action (at an estimated cost of \$40,000 annually) is now planned for FY27.

In response to the City Council's 2024 direction to address identified deficiencies in senior management pay, \$20,453 is included in the City Manager's Contingency account for the second year of three-year adjustments to department director pay rates. No other substantive changes are included in the FY26 Proposed Employee Pay and Classification Plan as presented later in this section, starting on page E - 7.

The reader should note that the Employee Pay and Classification Plan contains all authorized titles, and some listed titles are currently not used by the City but are listed to allow management flexibility in addressing staffing needs in the future.



Full-time Equivalent Listing

| Dept./Position Title | FY24 Actuals | FY25 YE Est. | FY26 Proposed Budget |
|---|-----------------|-----------------|----------------------------|
| Executive | | | |
| City Manager | 1.00 | 1.00 | 1.00 |
| City Clerk | 1.00 | 1.00 | 1.00 |
| Communications Manager | - | - | 0.50 |
| Assistant to the City Manager | - | 0.50 | 1.00 |
| Management Analyst | 1.00 | 0.50 | - |
| Executive Assistant | - | 0.33 | 1.00 |
| Administrative Assistant | 1.00 | 0.67 | - |
| Full-time positions: | 4.00 | 4.00 | 4.50 |
| Part-time positions: | - | - | - |
| Total Executive positions: | 4.00 | 4.00 | 4.50 |
| Finance | | | |
| Comptroller | 1.00 | 1.00 | 1.00 |
| Assistant Comptroller | 1.00 | 1.00 | 1.00 |
| Full-time positions: | 2.00 | 2.00 | 2.00 |
| Part-time positions: | - | - | - |
| Total Finance positions: | 2.00 | 2.00 | 2.00 |
| Information Technology | | | |
| Chief Information Officer | 1.00 | 1.00 | 1.00 |
| Information Technology Specialist | 0.83 | 1.00 | 1.00 |
| Full-time positions: | 1.83 | 2.00 | 2.00 |
| Part-time positions: | - | - | - |
| Total Information Technology positions: | 1.83 | 2.00 | 2.00 |
| Police | | | |
| Police Chief | 1.00 | 1.00 | 1.00 |
| Deputy Police Chief | 1.00 | 1.00 | 1.00 |
| Police Lieutenant | - | 0.75 | 1.00 |
| Police Sergeant | 5.00 | 5.00 | 5.00 |
| Police Officer | 14.00 | 14.00 | 14.00 |
| Accreditation Manager / Assistant to Chief of Police | 1.00 | 1.00 | 1.00 |
| Communications Supervisor | 1.00 | 1.00 | 1.00 |
| Records Supervisor | 1.00 | 1.00 | 1.00 |

Full-time Equivalent Listing

| Dept./Position Title | FY24 Actuals | FY25 YE Est. | FY26 Proposed Budget |
|---|-----------------|-----------------|----------------------------|
| Police | | | |
| Communications Officer | 5.00 | 5.00 | 5.00 |
| Victim Advocate* | 0.50 | 0.50 | 0.50 |
| Full-time positions: | 29.50 | 30.25 | 30.50 |
| Crossing Guard | 0.81 | 0.81 | 0.81 |
| Part-time positions: | 0.81 | 0.81 | 0.81 |
| Total Police positions: | 30.31 | 31.06 | 31.31 |
| * Indicates a shared full-time position with the City of Satellite Beach starting in FY24 | | | |
| Fire | | | |
| Fire Chief | 0.75 | 1.00 | 1.00 |
| Fire Marshal/Code Enforcement Official | - | 1.00 | 1.00 |
| Full-time positions: | 0.75 | 2.00 | 2.00 |
| Maintenance Specialist | - | 0.46 | 3.82 |
| Part-time positions: | - | 0.46 | 3.82 |
| Total Fire positions: | 0.75 | 2.46 | 5.82 |
| Building | | | |
| Building Official | 1.00 | 1.00 | 1.00 |
| Fire Marshal/Code Enforcement Official | 1.00 | - | - |
| Administrative Assistant | 1.00 | 1.00 | 1.00 |
| Full-time positions: | 3.00 | 2.00 | 2.00 |
| Part-time positions: | - | - | - |
| Total Building positions: | 3.00 | 2.00 | 2.00 |
| Public Works | | | |
| Public Works Director | 1.00 | 1.00 | 1.00 |
| Assistant Public Works Director | 1.00 | 0.25 | - |
| Grounds Supervisor | 1.00 | 0.75 | 1.00 |
| Head Mechanic | 1.00 | 1.00 | 1.00 |
| Administrative Assistant | 0.50 | 1.00 | 1.00 |
| Mechanic I | 1.00 | 1.00 | 1.00 |
| Crew Leader | 1.00 | 1.00 | 1.00 |

Full-time Equivalent Listing

| Dept./Position Title | FY24 Actuals | FY25 YE Est. | FY26 Proposed Budget |
|---|-----------------|-----------------|----------------------------|
| Public Works | | | |
| Maintenance Specialist II | 2.00 | 2.00 | 2.00 |
| Maintenance Specialist | 7.00 | 7.25 | 8.00 |
| Full-time positions: | 15.50 | 15.25 | 16.00 |
| Maintenance Specialist | 0.50 | 1.25 | 1.25 |
| Part-time positions: | 0.50 | 1.25 | 1.25 |
| Total Public Works positions: | 16.00 | 16.50 | 17.25 |
| Recreation | | | |
| Recreation Director | 1.00 | 1.00 | 1.00 |
| Special Projects Coordinator | 1.00 | 1.00 | 1.00 |
| Aquatics Superintendent | 1.00 | 1.00 | 1.00 |
| Crew Leader | 1.00 | 1.00 | 1.00 |
| Maintenance Specialist II | 1.00 | 1.00 | 1.00 |
| Full-time positions: | 5.00 | 5.00 | 5.00 |
| Maintenance Specialist | 0.25 | 0.25 | 0.25 |
| Camp Coordinator | 0.29 | 0.29 | 0.29 |
| Water Safety Instructor | 0.70 | 0.70 | 0.70 |
| Parks Operations Specialists | - | - | 0.75 |
| Crossing Guard (opens Algonquin Sports Complex on weekend mornings) | 0.25 | 0.25 | - |
| Camp Supervisor | 1.00 | 1.00 | 1.00 |
| Camp Leader | 0.63 | 0.63 | 0.63 |
| Lifeguard | 3.93 | 3.93 | 3.93 |
| Camp Counselor | 1.48 | 1.73 | 1.73 |
| Part-time positions: | 8.53 | 8.78 | 9.28 |
| Total Parks positions: | 13.53 | 13.78 | 14.28 |
| Full-time positions: | 61.58 | 62.50 | 64.00 |
| Part-time positions: | 9.84 | 11.30 | 15.16 |
| Total City positions: | 71.42 | 73.80 | 79.16 |

FY26 Employee Pay and Classification Plan

| Title | Pay Grade | Annual | | | Hourly | | |
|--|-----------|---------|----------|---------|---------|----------|---------|
| | | Minimum | Midpoint | Maximum | Minimum | Midpoint | Maximum |
| City Manager (exempt) | 35 | 139,510 | 184,544 | 230,333 | 67.07 | 88.72 | 110.74 |
| | 34 | 132,867 | 175,756 | 219,365 | 63.88 | 84.50 | 105.46 |
| | 33 | 126,540 | 167,387 | 208,919 | 60.84 | 80.47 | 100.44 |
| | 32 | 120,514 | 159,416 | 198,971 | 57.94 | 76.64 | 95.66 |
| | 31 | 114,775 | 151,825 | 189,496 | 55.18 | 72.99 | 91.10 |
| Chief Information Officer | 30 | 109,310 | 144,595 | 180,472 | 52.55 | 69.52 | 86.77 |
| Fire Chief (exempt) | | | | | | | |
| Police Chief (exempt) | | | | | | | |
| | 29 | 104,105 | 137,710 | 171,878 | 50.05 | 66.21 | 82.63 |
| Comptroller (exempt) | 28 | 99,147 | 131,152 | 163,694 | 47.67 | 63.05 | 78.70 |
| Public Works Director (exempt) | | | | | | | |
| | 27 | 94,426 | 124,907 | 155,899 | 45.40 | 60.05 | 74.95 |
| Building Official (exempt) | 26 | 89,930 | 118,959 | 148,475 | 43.24 | 57.19 | 71.38 |
| Recreation Director (exempt) | | | | | | | |
| Deputy Police Chief (exempt) | 25 | 85,647 | 113,294 | 141,405 | 41.18 | 54.47 | 67.98 |
| City Clerk (exempt) | 24 | 81,569 | 107,899 | 134,671 | 39.22 | 51.87 | 64.75 |
| Police Commander (exempt) | | | | | | | |
| | 23 | 77,685 | 102,761 | 128,258 | 37.35 | 49.40 | 61.66 |
| Police Lieutenant (exempt) | 22 | 73,985 | 97,868 | 122,151 | 35.57 | 47.05 | 58.73 |
| | 21 | 70,462 | 93,207 | 116,334 | 33.88 | 44.81 | 55.93 |
| Police Sergeant | 20 | 67,107 | 88,769 | 110,794 | 32.26 | 42.68 | 53.27 |
| Communications Manager (exempt) | | | | | | | |
| Assistant to the City Manager (exempt) | 19 | 63,911 | 84,542 | 105,518 | 30.73 | 40.65 | 50.73 |
| | 18 | 60,868 | 80,516 | 100,494 | 29.26 | 38.71 | 48.31 |
| Assistant Comptroller | 17 | 57,969 | 76,682 | 95,708 | 27.87 | 36.87 | 46.01 |
| Management Analyst (exempt) | | | | | | | |
| Accreditation Manager / Assistant to Chief of Police | 16 | 55,209 | 73,030 | 91,151 | 26.54 | 35.11 | 43.82 |
| Executive Assistant | | | | | | | |
| Special Projects Coordinator | | | | | | | |
| Assistant Public Works Director | 15 | 52,580 | 69,553 | 86,810 | 25.28 | 33.44 | 41.74 |
| Head Mechanic | | | | | | | |
| Police Officer | | | | | | | |

FY26 Employee Pay and Classification Plan

| Title | Pay Grade | Annual | | | Hourly | | |
|---|-----------|---------|----------|---------|---------|----------|---------|
| | | Minimum | Midpoint | Maximum | Minimum | Midpoint | Maximum |
| Communications Supervisor | 14 | 50,076 | 66,241 | 82,676 | 24.08 | 31.85 | 39.75 |
| Fire Marshal / Code Enforcement Official | | | | | | | |
| Accountant | 13 | 47,692 | 63,086 | 78,739 | 22.93 | 30.33 | 37.86 |
| Grounds Supervisor | | | | | | | |
| Information Technology Specialist | | | | | | | |
| Records/Evidence Supervisor | | | | | | | |
| Deputy City Clerk | 12 | 45,421 | 60,082 | 74,990 | 21.84 | 28.89 | 36.05 |
| Mechanic II | | | | | | | |
| Administrative Assistant | 11 | 43,258 | 57,221 | 71,419 | 20.80 | 27.51 | 34.34 |
| Aquatics Supervisor | | | | | | | |
| Code Enforcement Officer | | | | | | | |
| Communications Officer | | | | | | | |
| Management Intern (seasonal) | | | | | | | |
| Crew Leader | 10 | 41,198 | 54,496 | 68,018 | 19.81 | 26.20 | 32.70 |
| Mechanic I | | | | | | | |
| Shared Victim Advocate | | | | | | | |
| Victim Advocate | | | | | | | |
| <u>IT Support Desk Tech</u> | 9 | 39,236 | 51,901 | 64,779 | 18.86 | 24.95 | 31.14 |
| Maintenance Specialist II | 8 | 37,368 | 49,430 | 61,694 | 17.97 | 23.76 | 29.66 |
| Senior Staff Assistant | | | | | | | |
| Maintenance Specialist | 7 | 35,588 | 47,076 | 58,757 | 17.11 | 22.63 | 28.25 |
| Staff Assistant | 6 | 33,893 | 44,834 | 55,959 | 16.29 | 21.55 | 26.90 |
| Camp Coordinator | 5 | 32,280 | 42,699 | 53,294 | 15.52 | 20.53 | 25.62 |
| Head Lifeguard | | | | | | | |
| <u>Parks Operations Specialists</u> | | | | | | | |
| Water Safety Instructor | | | | | | | |
| Crossing Guard | 4 | 30,742 | 40,666 | 50,756 | 14.78 | 19.55 | 24.40 |
| Camp Supervisor | 3 | 29,120 | 38,730 | 48,339 | 14.00 | 18.62 | 23.24 |
| Community Services Officer | | | | | | | |
| Camp Leader | 2 | 29,120 | 37,268 | 46,313 | 14.00 | 17.92 | 22.27 |
| Lifeguard | | | | | | | |
| Camp Counselor | 1 | 29,120 | 36,225 | 45,362 | 14.00 | 17.90 | 21.81 |
| All title are non-exempt positions unless otherwise noted. Effective: 09/30/2025 | | | | | | | |

FY26 FOP Step Plan

| Title | Pay Grade | Annual | | | Hourly | | | Steps (3.0% increase per year. Annual COLA excluded) | | | | | | | | | | | | | | | | | |
|---------------------------|-----------|---------|----------|---------|---------|----------|---------|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|---------|---------|---------|
| | | Minimum | Midpoint | Maximum | Minimum | Midpoint | Maximum | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| Police Sergeant | 20 | 67,107 | 88,769 | 110,794 | 32.26 | 42.68 | 53.27 | 67,107 | 69,120 | 71,194 | 73,329 | 75,529 | 77,795 | 80,129 | 82,533 | 85,009 | 87,559 | 90,186 | 92,892 | 95,678 | 98,549 | 101,505 | 104,550 | 107,687 | 110,794 |
| Police Officer | 15 | 52,580 | 69,553 | 86,810 | 25.28 | 33.44 | 41.74 | 52,580 | 54,157 | 55,782 | 57,456 | 59,179 | 60,955 | 62,783 | 64,667 | 66,607 | 68,605 | 70,663 | 72,783 | 74,966 | 77,215 | 79,532 | 81,918 | 84,375 | 86,810 |
| Communications Supervisor | 14 | 50,076 | 66,241 | 82,676 | 24.08 | 31.85 | 39.75 | 50,076 | 51,578 | 53,126 | 54,720 | 56,361 | 58,052 | 59,794 | 61,587 | 63,435 | 65,338 | 67,298 | 69,317 | 71,397 | 73,538 | 75,745 | 78,017 | 80,357 | 82,676 |
| Communications Officer | 11 | 43,258 | 57,221 | 71,419 | 20.80 | 27.51 | 34.34 | 43,258 | 44,555 | 45,892 | 47,269 | 48,687 | 50,147 | 51,652 | 53,201 | 54,797 | 56,441 | 58,135 | 59,879 | 61,675 | 63,525 | 65,431 | 67,394 | 69,416 | 71,419 |

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Fleet Replacement Schedule

Introduction

Historically, the City tracked vehicles using three methods: a capital asset list, an insurance coverage list, and fleet maintenance logs. All three methods held value but contained different and sometimes conflicting information. Replacement decisions were based on department directors' requests, and "replaced vehicles" often were not sold, resulting in hidden increases in the size of the fleet.

Beginning with the FY25-29 Five-year Financial Model & Capital Improvement Plan (FY25-29 5yrFM&CIP), a detailed replacement schedule was developed to list all cars and trucks, their purchase year, anticipated replacement year, mileage, condition of the body, and condition of mechanical components. A review of the fleet replacement schedule on the following pages will illustrate that all departments have vehicles beyond their estimated replacement dates. The number of cars with estimated replacement dates "behind schedule," unfortunately, increased over the last year due to property tax receipts being lower than expected and increased personnel costs in public safety departments. Of note, due to FY26 being only the second year of long-term planning for vehicle replacements, the reader should not be surprised if there are changes to the fleet replacement schedule next year as department directors adapt to addressing their fleet replacement needs over five years versus the historic "next year" mentality.



FY26 Fleet Replacement Schedule

| | | | | | | Est. Useful Economic Life (years) | Condition (poor, fair, average, good, excellent, new) | | Est. Repl. Year |
|------|-----------------|---|------------|-----------|---------|---|---|-----------|-----------------------|
| Year | Make | Model | Department | Vehicle # | Mileage | | Mechanical | Body | |
| 2018 | Ford | F-150 | Building | BD-1 | 21,279 | 10 | Good | Good | 2030 |
| | | | | | | | | | |
| 1960 | Am. LaFrance | Ceremonial Pumper 75' Aerial | Fire | P-56 | 272 | N/A | Fair | Fair | N/A |
| 2000 | E-One | Ladder | Fire | T-56 | 2,725 | 25 | Good | Fair | 2028 |
| 2007 | E-One | Pumper | Fire | E-256 | 18,065 | 25 | Good | Good | 2032 |
| 2014 | Ford | F-550 | Fire | U-56 | 5,534 | 15 | Excellent | Excellent | 2029 |
| 2018 | Ford | Explorer | Fire | D-56 | 33,215 | 10 | Good | Good | 2030 |
| 2024 | Ford | F-150 | Fire | FM-56 | 330 | 8 | New | New | 2032 |
| 2024 | E-One | Typhoon Pumper | Fire | E-56 | 527 | 25 | New | New | 2044 |
| 2026 | Ford | F-150 | Fire | TBD | N/A | 10 | New | New | 2041 |
| | | | | | | | | | |
| 2015 | Chevrolet | Caprice | Police | PD-15 | 76,101 | 11 | Fair | Fair | 2027 |
| 2016 | Chevrolet | Impala | Police | PD-12 | 75,072 | 9 | Good | Good | 2028 |
| 2018 | Ford | Explorer | Police | PD-05 | 103,887 | 9 | Good | Good | 2026 |
| 2019 | Ford | Explorer | Police | PD-16a | 39,031 | 9 | Good | Good | 2029 |
| 2019 | Ford | Police Interceptor | Police | PD-06 | 86,005 | 7 | Good | Fair | 2027 |
| 2020 | Ford | Police Interceptor | Police | PD-04 | 55,687 | 7 | Good | Good | 2027 |
| 2021 | Ford | Explorer | Police | PD-14 | 69,760 | 7 | Good | Good | 2028 |
| 2021 | Ford | Explorer | Police | PD-08 | 61,092 | 7 | Good | Good | 2028 |
| 2023 | Ford | Police Interceptor | Police | PD-09 | 18,762 | 7 | Excellent | Excellent | 2029 |
| 2023 | Ford | Police Interceptor | Police | PD-01 | 6,355 | 7 | New | New | 2030 |
| 2023 | Ford | Police Interceptor | Police | PD-02 | 5,871 | 7 | New | New | 2030 |
| 2023 | Ford | Police Interceptor | Police | PD-03 | 7,822 | 7 | New | New | 2031 |
| 2023 | Ford | Police Interceptor | Police | PD-07 | 6,790 | 7 | New | New | 2030 |
| 2023 | Ford | Police Interceptor | Police | PD-11 | 5,302 | 7 | New | New | 2031 |
| 2023 | Ford | Police Interceptor | Police | PD-17 | 3,282 | 7 | New | New | 2031 |
| 2025 | Ford | Police Interceptor (Explorer) Hybrid | Police | PD-21 | 240 | 7 | New | New | 2031 |

FY26 Fleet Replacement Schedule

| Year | Make | Model | Department | Vehicle # | Mileage | Est. Useful Economic Life (years) | Condition (poor, fair, average, good, excellent, new) Mechanical | Body | Est. Repl. Year |
|------|---------------|-------------------------|--------------|-----------|---------|---|---|-----------|-----------------------|
| 2025 | Ford | Ford Explorer Eco-Boost | Police | PD-22 | - | 7 | New | New | 2031 |
| 2026 | Ford | Police Interceptor | Police | TBD | - | 7 | New | New | 2033 |
| 1998 | Ford | E-150 Cargo Van | Public Works | Van-1 | 52,400 | conditions based | Good | Fair | 2029 |
| 2003 | Ford | Expedition | Public Works | Exp-1 | 45,573 | conditions based | Good | Good | 2031 |
| 2010 | Ford | F-350 | Public Works | PW-10 | 60,427 | 12 | Good | Fair | 2027 |
| 2011 | Ford | F-350 | Public Works | PW-12 | 58,583 | 12 | Good | Fair | 2027 |
| 2015 | Ford | F-350 | Public Works | PW-15 | 47,993 | 12 | Good | Good | 2029 |
| 2018 | Ford | F-150 | Public Works | PW-S | 77,089 | 10 | Good | Good | 2030 |
| 2019 | Ford | F-150 | Public Works | PW-D | 14,937 | 10 | Good | Fair | 2031 |
| 2020 | Ford | F-350 | Public Works | PW-20 | 14,970 | 12 | Good | Good | 2032 |
| 2022 | Ford | F-350 | Public Works | PW-22 | 5,454 | 12 | Excellent | Excellent | 2034 |
| 2023 | Ford | F-350 | Public Works | PW-23 | 2,887 | 12 | New | New | 2035 |
| 2010 | Freight-liner | 65 Ft. Bucket truck | Public Works | PW-B2 | 106,118 | 12 | Good | Good | 2036 |
| 2009 | Ford | F-250 | Recreation | R-09 | 49,193 | conditions based | Fair | Poor | 2030 |
| 2025 | Ford | F-150 | Recreation | TBD | N/A | 10 | New | New | 2035 |

Pink indicates replacement year is behind schedule.

Gray indicates vehicle to be sold when replacement arrives.

Light blue indicates proposed addition to the fleet.



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