

# City of Indian Harbour Beach FY24 Approved Budget



Adopted by the City Council on September 26, 2023

## **City of Indian Harbour Beach**

### City Council

Scott A. Nickle, Mayor

David A. Panicola, Deputy Mayor Emeritus

Frank A. Guertin, Deputy Mayor

James Nolan, Sr., Council Member

Robert J. Sharek, Council Member

### Staff

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Karl W. Bohne, Jr., City Attorney

David Butler, Police Chief

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Kristin Cusimano, Recreation Director

David Wiles, Building Official

Sue Frank, MMC, City Clerk

Julie Bradford, Comptroller

Dominic Hamilton, Information Technology Director

Orrie Covert, Management Analyst

*This document is dedicated to the loving memory of Deputy Mayor David A. Panicola*

## Table of Contents

Transmittal Letter	
Introduction.....	A - 1
Basis of FY24 Budget.....	A - 2
All Funds.....	A - 4
Fund summary table.....	A - 4
Revenues.....	A - 5
Expenditures.....	A - 5
Changes in fund balance.....	A - 6
General Fund.....	A - 7
Fund summary table.....	A - 8
Revenues.....	A - 9
Expenditures.....	A - 10
List of approved FY24 capital improvement projects.....	A - 11
List of approved non-capital projects.....	A - 12
Changes in fund balance.....	A - 14
Stormwater Utility Fund.....	A - 16
Revenues.....	A - 16
Expenditures.....	A - 16
List of approved FY24 capital improvement projects.....	A - 17
Changes in fund balance.....	A - 17
American Rescue Plan Act (ARPA) Fund.....	A - 17
Revenues.....	A - 17
Expenditures.....	A - 18
List of approved FY24 capital improvement projects.....	A - 18
Changes in fund balance.....	A - 18
Personnel Summary.....	A - 18
Accomplishments.....	A - 19
Initiatives for FY24.....	A - 20
Future Challenges.....	A - 23
Acknowledgements.....	A - 27
Department Summaries	
Introduction and organizational chart.....	B - 1
Executive.....	B - 2
Finance.....	B - 5
Information Technology.....	B - 7
Police.....	B - 9
Fire.....	B - 11
Building.....	B - 12
Public Works.....	B - 14
Recreation.....	B - 16

## Budgetary Summary

All Funds revenue and expenditure summaries.....	C - 1
General Fund revenues.....	C - 2
General Fund expenditures	
Council.....	C - 6
Executive.....	C - 7
Financial.....	C - 8
Information Technology.....	C - 8
Legal.....	C - 9
General Government / Capital Outlay.....	C - 10
Police.....	C - 11
Fire.....	C - 12
Building.....	C - 13
Public Works.....	C - 14
Recreation.....	C - 15
Impound Fund.....	C - 17
Police Training Fund.....	C - 18
Stormwater Utility Fund.....	C - 19
American Rescue Plan Fund.....	C - 20

## Five Year Capital Improvement Plan

Introduction.....	D - 1
Summary of projects .....	D - 2
Capital improvement projects per fiscal year and fund.....	D - 4
Capital improvement projects per fund, requesting department, and fiscal year .....	D - 11

## Personnel

Introduction.....	E - 1
FY24 Approved Budget FTEs (summary).....	E - 1
Employee pay and classification plan (summary).....	E - 2
FTE listing.....	E - 3
Approved FY24 employee pay and classification plan.....	E - 6



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October 1, 2023

Honorable Mayor, Council Members, and Residents:

It is my professional honor and pleasure to present the Fiscal Year 2023-2024 (FY24) Approved Budget. This document represents the culmination of months of work by the Executive Leadership Team and contains the traditional line-item summary data with this accompanying Transmittal Letter. New for this year is the inclusion of Department Summaries, Five-Year Capital Improvement, and Personnel sections. These new sections will provide the reader greater understanding of:

- The role of each department, planned operational objectives, and performance and financial results
- Human resources available to the City
- Planned future capital projects

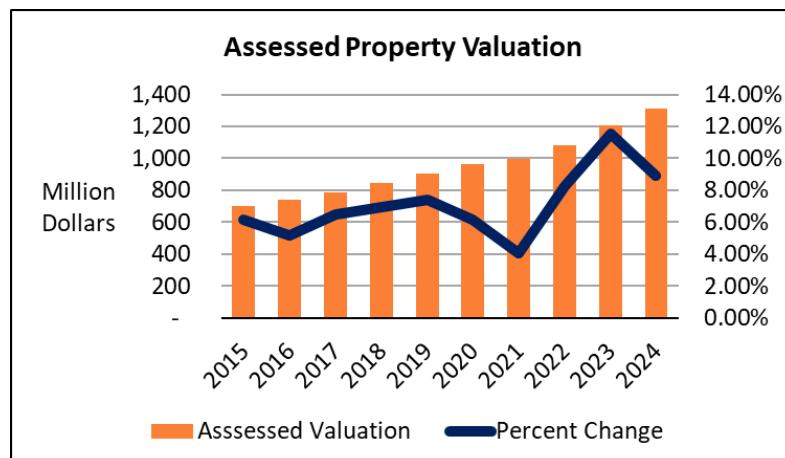
The FY24 Approved Budget continues the on-going services residents and visitors expect and value with a focus on the City Council's strategic priorities identified at the February 28, 2023 Budget Kick-off workshop plus one-time capital project priorities that address the City Council's identified areas of emphasis as given to staff at the April 18, 2023, Five-year Capital Improvement Plan workshop. The City Council reviewed the FY24 Proposed Budget on July 18, 2023 and did not make any adjustments. Readers who compare the FY24 Proposed Budget to this document will notice significant differences between the FY23 Amended Budget and the FY24 Proposed and Approved Budget numbers. While the FY24 numbers did not substantially change, the Finance Department made significant changes to the FY23 Amended Budget between the submittal of the FY24 Proposed Budget and the adoption of the FY24 Approved Budget. While legally sufficient, these changes may confuse the casual reader. Additionally, time restraints of the customary annual budget preparation calendar used by staff prevents an annual budget from being developed that meets the Government Finance Officers Association's Distinguished Budget Presentation Award Program criteria. I will be proposing a change to the FY25 Budget calendar at the December 2023 City Council meeting to provide a more consistent presentation of data and reasonable preparation schedule.

In comparison to previous annual budget documents, the FY24 Approved 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. Representation of fund level data in the Transmittal Letter is provided in a cash accounting "budget" format and may appear different to corresponding data

within the annual financial audit and certain line-items contained within the Budgetary Summary section. The differences are due to timing and how revenues and expenditures are recognized and not actual differences in real numbers. Likewise, the Transmittal Letter used “FY24 Approved Budget” while the Budgetary Summary section uses “Adopted FY 23/24” for the same data. Neither set of terminologies are right or wrong, as their differing uses are based solely on the differing authors of each section (Transmittal Letter was drafted by the City Manager while the Budgetary Summary section was drafted by the Comptroller [under the guidance of the City Manager]) and their financial perspectives. New to this year’s document is the addition of a Year-end Estimate FY 22/23 column within the Budgetary Summary section. Although required by the City Charter, the absence in prior years was unintentional and is now resolved.

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 2024 and beyond may seem large, through diligent planning and sound execution, the City will ultimately emerge stronger and 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. Preliminary property valuation numbers obtained from the Brevard County Property Appraiser’s Office indicate an 8.2% increase in existing property valuations coupled with \$640,876 (down from \$2,070,304 in 2022) in new construction for a total of \$1,314,179,127 in assessed valuation. Illustrated to the right are the combined 8.91% increase in valuations for FY24 and historical information.

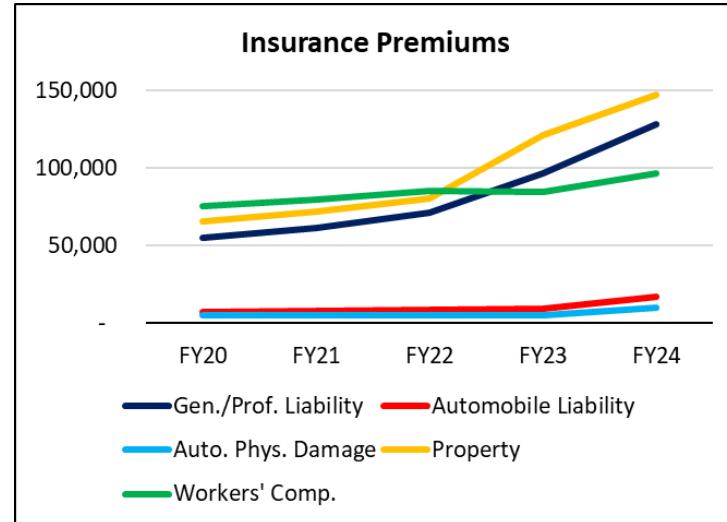


#### Basis of FY24 Budget

The FY24 Approved Budget was developed based on the continuation of the current level of services, recognition of external economic factors (i.e., continued high inflation, 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 one-time capital projects and personnel decisions. 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
- Property tax millage rate of 5.5449, a decrease of 0.0179 or 0.32% resulting in \$536,762 net additional tax receipts due to increased valuations
- Continuation of inter-agency funding for a full-time School Resource Officer at Ocean Breeze Elementary School
- \$3,159,875 in Department of Environmental Protection American Rescue Plan Act grant funding for three stormwater projects
- \$362,500 in State appropriations for stormwater grants
- \$75,000 in Department of Environmental Protection grant for a sea level and flooding vulnerability assessment of City facilities (which will make the City eligible for future grant funding)
- \$48,500 use of Transportation Impact Fee monies for sidewalk projects

- Payroll increases due to
  - 2.50% cost of living adjustment (COLA) for all employees
  - 2.50% progression increase for all employees which will move them through their respective pay grades
- Increased Florida Retirement System employer contribution rates
  - Regular class from 11.91% to 13.57%
  - Senior Management service class from 31.57% to 34.52%
  - Deferred Retirement Option Plan from 18.60% to 21.13%
- Decreased Police Pension contributions from 31.10% to 27.50%
- 7.20% increase in employee health insurance premiums paid by the City
- 25.60% increase in liability, property, and workers' compensation insurance premiums
- Addition of 1.50 FTEs
  - Addition of 0.75 FTE (paid) Fire Chief (full-time but position planned to be vacant for first 3 months of FY24)
  - Addition of 0.50 FTE Maintenance Specialist position to transition fire hydrant testing responsibilities away from the Volunteer Fire Department to the Public Works Department.
  - Addition of 0.25 FTE



Administrative Assistant in Public Works (full-time but position planned to be vacant for first 3 months of FY24) The position was originally included in the FY23 Budget as a 0.50 FTE but was deferred to FY24 due to delays in the renovations of the old Police Department project). Hence, the full-time position is budgeted for a total of nine months (0.75 FTE) in FY24.

- Shift of currently budgeted Victim Advocate position within the Police Department from a 100% grant funded position to a shared position with the City of Satellite Beach (50% of the cost will be reimbursed by the City of Satellite Beach). I believe removing the uncertainty of the previous granting funding source of the position will enable the City to better attract and retain qualified employees. Additionally, moving away from the grant funding will allow the employee flexibility in assisting in other Police Department activities.
- Mid-year relocation of Public Works management personnel to the planned renovated City Hall area formerly occupied by the Police Department (originally planned for FY23 budget deferred to FY24 due to delays in the project)
- Shift to pre-designing stormwater projects to be able to seek state funding for "shovel ready" projects
- Re-establishment of a separate Information Technology Department (formally part of the Financial and Administrative Department) to provide greater transparency of the cost of the internal services
- Conversion of the Volunteer Fire Department to a hybrid department with a paid Fire Chief and all other personnel remaining volunteer positions
- Expansion of hours Algonquin Sports Complex is open to the public (complex was opened to the public three days a week in July 2023 and will be open seven days a week starting in October 2023)

## All Funds

The FY24 All Funds Approved Budget is presented balanced at \$18,426,643 with use of fund balance in the Stormwater Utility and American Rescue Plan Act (ARPA) Funds. The 37.05% increase in the budget is a result of one-time state funded stormwater projects and not an indication of significantly higher recurring expenditures. The reader should note, the below "All Funds" summary table is presented in a cash accounting format. Hence, a casual review of the table would indicate the combined funds are not balanced which is technically not correct.

### FY24 All Funds Summary\*

	FY22 Actual	FY23 Amended Budget	FY23 YE Est	FY24 Approved Budget	FY23-FY24 Budget	
					Dollars	Percent
<b>Beginning Fund Balance</b>	<b>13,598,270</b>	<b>14,753,539</b>	<b>14,753,539</b>	<b>15,340,852</b>	<b>587,313</b>	<b>3.98%</b>
<b>Revenues</b>						
General	9,627,058	11,196,084	10,993,062	14,846,741	3,650,657	32.61%
Impound	-	1,089	-	2,327	1,238	N/A
Police Training	257	650	320	225	(425)	-65.38%
Stormwater Utility	219,544	220,373	219,193	275,941	55,568	25.22%
ARPA**	2,142,903	-	-	-	-	N/A
<b>Total Revenues</b>	<b>11,989,762</b>	<b>11,418,196</b>	<b>11,212,575</b>	<b>15,125,234</b>	<b>3,707,038</b>	<b>32.47%</b>
<b>Expenditures</b>						
General	10,457,989	11,196,084	9,384,463	14,846,741	3,650,657	32.61%
Impound	770	1,089	2,166	2,327	1,238	113.68%
Police Training	311	650	320	225	(425)	-65.38%
Stormwater Utility	183,476	220,373	226,000	658,500	438,127	198.81%
ARPA**	191,947	645,636	1,012,313	2,961,300	2,315,664	358.66%
<b>Total Expenditures</b>	<b>10,834,493</b>	<b>12,063,832</b>	<b>10,625,262</b>	<b>18,469,093</b>	<b>6,405,261</b>	<b>53.09%</b>
Revenues Over Expenditures	1,155,269	(645,636)	587,313	(3,343,859)	(2,698,223)	N/A
G.F. Grants/Pre-Paids/Committed/Assigned	2,206,450	N/A	1,044,973	N/A	N/A	N/A
G.F. Cash Reserves	2,550,857	2,726,395	2,726,395	3,091,605	365,210	13.40%
G.F. Emerg./Hurricane Reserves	3,892,702	3,357,696	3,357,696	4,914,205	1,556,509	46.36%
G.F. Building RR&B Reserves	801,227	801,227	801,227	801,227	-	0.00%
ARPA Restricted	4,080,918	3,435,282	3,068,605	107,305	(3,327,977)	-96.88%
Special Revenue Funds Restricted						
Undesignated Fund Balance	1,221,385	3,787,303	4,341,956	3,082,651	(704,652)	-18.61%
<b>Ending Fund Balance</b>	<b>14,753,539</b>	<b>14,107,903</b>	<b>15,340,852</b>	<b>11,996,993</b>	<b>(2,110,910)</b>	<b>-14.96%</b>

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

\*\* Use of Fund Balance and Contingency are not shown to accurately reflect ending fund balance figures.

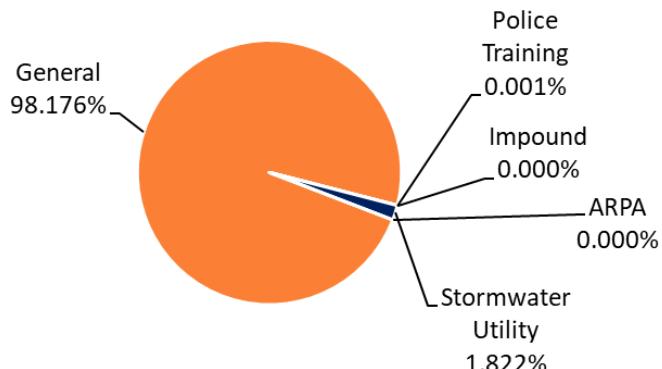
### Revenues

Approved for FY24 All Funds are \$15,125,234 in total revenues (based on cash accounting principles that exclude the use of fund balance in the Stormwater Utility and ARPA Funds) which is \$3,707,038 or 32.47% higher than the FY23 Amended Budget. The primary drivers of the increase in revenues include:

- \$3,117,850 in State ARPA stormwater grants
- \$362,500 in State appropriations for stormwater grants
- \$75,000 State grant for a sea level and flooding vulnerability assessment of City facilities (which will make the City eligible for future grant funding)
- \$536,762 net additional property tax receipts due to increased valuations
- \$265,000 increase in interest income due to grant receipts and higher interest rates

The chart to the right illustrates the dominance of General Fund revenues as compared to other funds. Excluding one-time revenue sources from both fiscal years, FY24 total revenues are \$11,594,734, an increase of \$377,515 or 3.37% from the FY23 Amended Budget. 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 significant one-time revenues to fund capital improvement projects as opposed to funding recurring expenses such as salaries and wages.

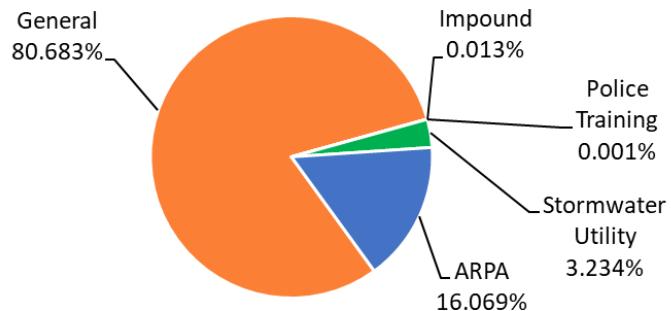
**FY23 All Funds Revenues**



### Expenditures

Approved for FY24 All Funds are \$18,469,093 in total expenditures, which is \$6,405,261 or 53.09% higher than the FY23 Amended Budget. Unlike All Funds total revenues, total expenditures have a more diverse allocation of monies due to the planned expenditures of one-time monies from the three largest funds. The chart to the right illustrates the distribution of expenditures.

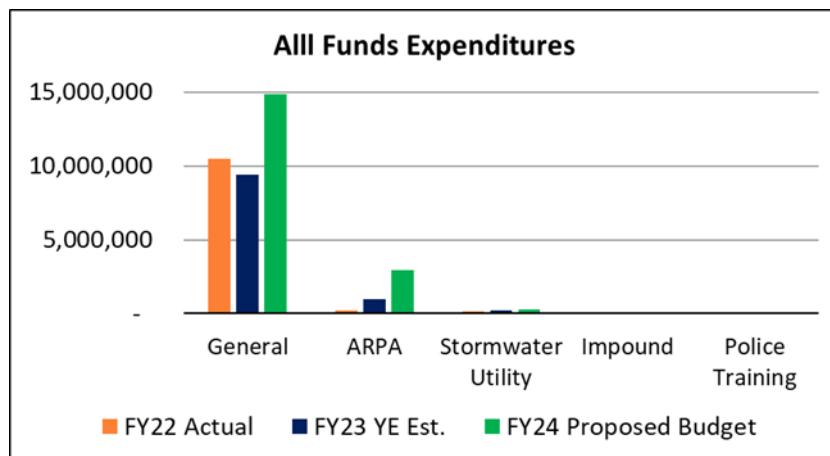
**FY24 All Funds Expenditures**



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. The chart on the following page shows an increase in General Fund expenditures in FY24 that is primarily the result of grant and state appropriations funded projects. The spike in ARPA Fund expenditures in FY24 is due to planned execution of projects that were in the conceptualization and/or planning phases in prior years. Uncharacteristically, Stormwater Utility Fund expenditures are projected to increase 198.81% due to the recommended use of fund balance for

the local match of state appropriations funding for stormwater projects (accounting principles require grant and state appropriations monies for stormwater projects to be received and expensed in the General Fund rather than the intuitively logical Stormwater Utility Fund).

Another perspective of All Funds expenditures is the distribution and number of one-time capital projects within each fund. The chart to the right illustrates the greatest diversity of projects within the General Fund which has the least restrictions on usage. Stormwater and ARPA Funds have the most restrictive use of monies and hence, the reader should not be surprised by the fewer projects approved for each fund. Specific projects are listed later in the respective fund sections of this Transmittal Letter.



**FY24 All Funds Capital Projects**

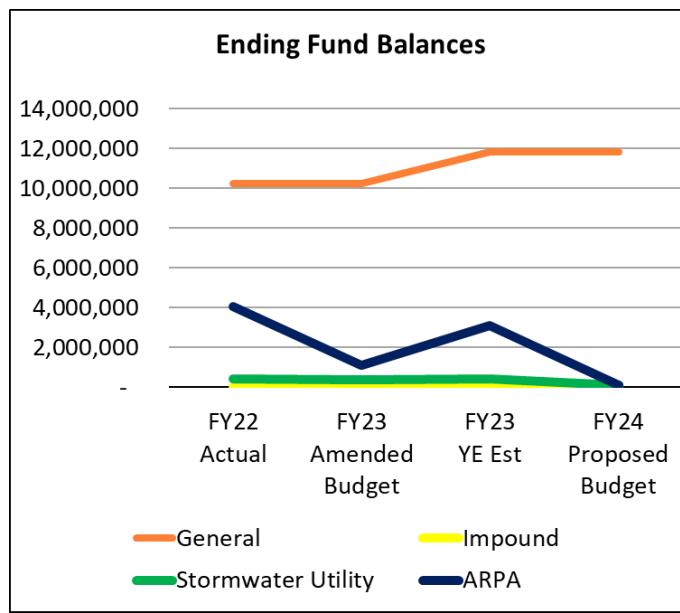
Council's areas of emphasis	Fund				Total
	General	Stormwater	ARPA		
Safe and secure community	12	-	1		<b>13</b>
Enhance the quality of life	9	2	1		<b>12</b>
Financial sustainability	3	-	2		<b>5</b>
Improve and Maintain Infrastructure	11	1	-		<b>12</b>
Use of technology for a strategic advantage	10	-	-		<b>10</b>
<b>Total</b>	<b>45</b>	<b>3</b>	<b>4</b>		<b>52</b>

#### Changes in Fund Balance

While staff scrutinizes every expenditure and devotes many hours in 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 and table on the next page illustrates the actual and projected ending fund balances for the funds detailed in this document.

The sizable increase in the General Fund FY23 Estimated Year-End is attributed to the following:

- The City's custom of re-budgeting capital projects rather than amending the next year's budget to carry the unspent budget forward. For



example, the replacement fire engine was originally budgeted in FY22, and then re-budgeted for \$619,092 in FY23, and again will be re-budgeted for \$619,092 in FY24 (expected to be received in mid-FY24). The end result of this practice is the over-projection of actual expenses resulting in corresponding surpluses until the capital item is acquired. This same issue is at play in FY24 for replacement Police vehicles and a Public Works truck that were ordered in FY23 but not expected to be delivered until FY24.

- Unexpected increases in Interest Income due to rising interest rates and that interest on ARPA monies are not required to be recognized in the ARPA Fund.
- Unexpected higher than budgeted electric utility service tax receipts.

Changes in Fund Balance				
	FY23		FY24	
	FY22	Amended	FY23	Approved
	Actual	Budget	YE Est	Budget
General	(830,931)	-	1,608,599	-
Impound	(770)	-	(2,166)	-
Police Training	(54)	-	-	-
Stormwater Utility	36,068	-	(6,807)	(382,559)
ARPA	(191,947)	(645,636)	(1,012,313)	(2,961,300)
	(987,634)	(645,636)	587,313	(3,343,859)

The reader should note the City has several significant capital projects planned for the next few years that may exceed anticipated budgets. The one-time increase in the General Fund ending balance in FY23 will provide a fiscal safety valve for future possible budgetary overages and should not be viewed as a structural excess of recurring revenues over recurring expenditures.

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 state appropriation stormwater project awards. The ARPA Fund decline is planned and required as unspent monies have to be returned in future years (all ARPA funds must be contracted by December 31, 2024 and expended by December 31, 2026). As detailed later in this section, the City is on schedule to meet the contracting and expenditure timing requirements of the ARPA program.

### General Fund

The FY24 Approved Budget is presented balanced at \$14,846,741 and is \$3,650,657 or 32.61% higher than the FY23 Amended Budget. While General Fund budgets typically grow incrementally each year due to wage and inflationary pressures, the inclusion of multiple grant and state appropriations funded projects in FY24 is the primary reason for the unusually high one-time increase in the budget.

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

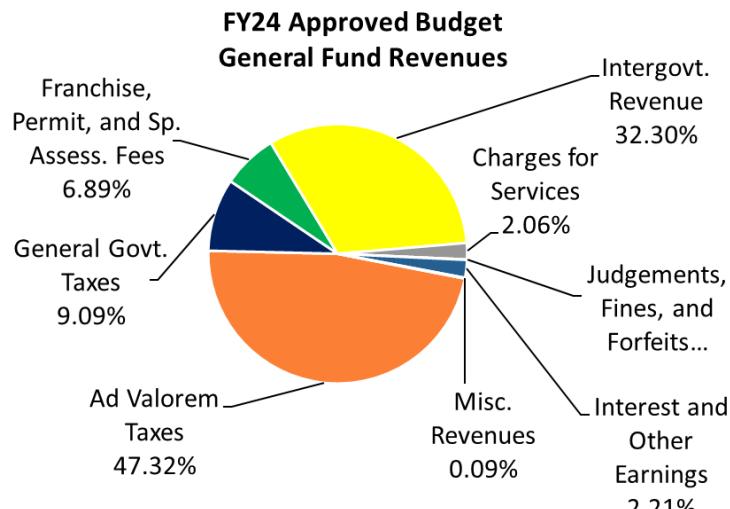
## FY24 General Fund Summary\*

	FY22 Actual	FY23 Amended Budget	FY23 YE Est	FY24 Approved Budget	FY23-FY24 Budget Dollars	FY23-FY24 Budget Percent
<b>Beginning Fund Balance</b>	<b>11,061,545</b>	<b>10,230,614</b>	<b>10,230,614</b>	<b>11,839,213</b>	<b>1,608,599</b>	<b>15.72%</b>
<b>Revenues</b>						
Ad Valorem Taxes	5,884,324	6,477,270	6,480,736	7,024,792	547,522	8.45%
General Government Taxes	1,310,669	1,399,415	1,356,973	1,349,012	(50,403)	-3.60%
Franchise, Permit, and Special						
Assessment Fees	942,514	1,009,221	998,603	1,023,040	13,819	1.37%
Intergovernmental Revenue	1,080,229	1,516,804	1,394,395	4,795,921	3,279,117	216.19%
Charges for Services	283,507	311,063	310,951	305,590	(5,473)	-1.76%
Judgements, Fines, and Forfeits	8,721	8,740	7,525	7,200	(1,540)	-17.62%
Interest and Other Earnings	70,865	455,308	427,140	328,306	(127,002)	-27.89%
Miscellaneous Revenues	46,229	18,263	16,739	12,880	(5,383)	-29.47%
<b>Total Revenue</b>	<b>9,627,058</b>	<b>11,196,084</b>	<b>10,993,062</b>	<b>14,846,741</b>	<b>3,650,657</b>	<b>32.61%</b>
<b>Expenditures</b>						
Legislative	107,968	73,474	81,248	96,653	23,179	31.55%
Executive	491,026	451,826	454,696	529,571	77,745	17.21%
Finance	428,821	458,641	459,741	295,512	(163,129)	-35.57%
Information Technology	-	-	-	202,640	202,640	N/A
Legal	74,678	72,500	76,000	77,900	5,400	7.45%
Other General	846,473	2,571,318	624,866	1,314,667	(1,256,651)	-48.87%
Police	3,223,881	3,211,399	3,251,964	3,545,127	333,728	10.39%
Fire	189,553	186,304	195,193	281,756	95,452	51.23%
Building	333,688	366,814	372,603	397,462	30,648	8.36%
Public Works	1,155,015	1,264,495	1,345,810	1,534,108	269,613	21.32%
Recreation	808,002	892,493	893,271	1,123,347	230,854	25.87%
Capital Outlay	2,798,884	1,646,820	1,629,071	5,447,998	3,801,178	230.82%
<b>General Fund Total Expenditures</b>	<b>10,457,989</b>	<b>11,196,084</b>	<b>9,384,463</b>	<b>14,846,741</b>	<b>3,650,657</b>	<b>32.61%</b>
Revenues Over Expenditures	(830,931)	-	1,608,599	-	N/A	N/A
Grants	-	N/A	-	N/A	N/A	N/A
Pre-Paids/Committed	1,534,269	N/A	1,044,973	N/A	N/A	N/A
Assigned	672,181	N/A	-	N/A	N/A	N/A
Cash Reserves	2,550,857	2,726,395	2,726,395	3,091,605	365,210	13.40%
Emerg./Hurricane Reserves	3,892,702	3,357,696	3,357,696	4,914,205	1,556,509	46.36%
Building RR&B Reserves	801,227	801,227	801,227	801,227	-	0.00%
Undesignated Fund Balance	779,378	3,345,296	3,908,922	3,032,176	(313,120)	-9.36%
<b>Ending Fund Balance</b>	<b>10,230,614</b>	<b>10,230,614</b>	<b>11,839,213</b>	<b>11,839,213</b>	<b>1,608,599</b>	<b>15.72%</b>

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

## Revenues

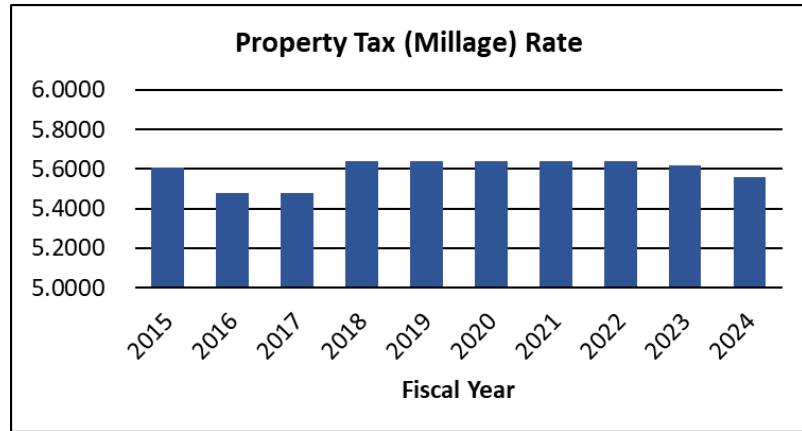
Being a small primarily residential built out barrier island community, the City of Indian Harbour Beach is heavily reliant upon property tax revenue as the primary source of General Fund revenues. Historically, property tax receipts typically comprise approximately 65% of all revenues. However, in FY24 the inclusion of one-time state grants and appropriations alters this pattern by lowering property tax receipts to only 47.32% while raising intergovernmental revenues to 32.30% as illustrated to the right. Absent additional grant awards, the distribution of receipts will return to the normal pattern in FY25.



- The largest increase in revenues is projected for Intergovernmental Revenues. The FY24 Approved Budget of \$4,795,921 is \$3,279,117 or 216.19% higher than the FY23 Amended Budget primarily due to increases in the following one-time receipts:
  - \$3,159,875 in State ARPA stormwater grants
  - \$362,500 in State appropriations for stormwater grants
  - \$75,000 State grant for a sea level and flooding vulnerability assessment of City facilities (which will make the City eligible for future grant funding)
  - \$48,500 Transportation Impact Fees for sidewalk projects (technically a local revenue source but the City's impact fees are held by Brevard County until the City uses them)Offsetting these one-time receipts and modest growth in recurring revenues is a decrease in federal grants due to the shift for the formerly grant funded Victim Advocate position in the Police Department to a shared expense program with the City of Satellite Beach.
- The second largest increase in revenues is projected for Ad Valorem (property) Taxes. Approved for FY24 is a millage rate for property taxes of **5.5449** that is 0.0179 less than the FY23 rate of 5.5628. The new rate is 0.4345 or 8.50% higher than the FY24 roll-back revenue neutral rate of 5.1104. This slightly lower than maximum rate is based on a recognition that property owners are also dealing with the effects of high inflation in their household budgets and I believe the City should not take for granted the taxpayers ability to absorb a maximum increase each year. Due to State law, the City may adopt a maximum rate of 5.2555 by a majority vote of the City Council and a rate of 5.7811 by a supermajority vote of the City Council. When discounts for early payments, delinquent taxes, and penalties are considered, a net \$7,024,792 in receipts is projected which is \$547,522 or 8.45% higher than the FY23 Amended Budget.

Throughout the budget review process, I was able to trim the \$40,600 from various line-items to affect this lower rate (the mileage rate of 5.5449 reduces gross tax receipts by \$23,524 when compared to last year's tax rate). Although this decrease is relatively small, if this methodology is continued in subsequent years the compounding effect would be noticeable over time. The chart on the following page illustrates the change in the millage rate over the last ten years.

While virtually no one likes her/his taxes to go up, homesteaded property owners will only experience a 2.67% increase in their IHB tax bill as a result of the approved millage rate. A long-term homeowner with a taxable valuation of \$131,169 will pay an additional \$18.90 while a newer homeowner with a taxable assessment of \$500,000 would pay an additional \$74.22 in FY24.



- The third largest increase in revenues is projected for Franchise, Permit, and Special Assessment Fees. The FY24 Approved Budget of \$1,023,040 is \$13,819 or 1.37% higher than the FY23 Amended Budget primarily due to anticipated increases in vacation rental fees in FY24 as a result of the City's new short-term rentals surveillance and compliance system.
- The largest decrease in revenues is projected for Interest and Other Earnings. The FY24 Approved Budget of \$328,306 is \$127,002 or 27.89% lower than the FY23 Amended Budget primarily due to the balance of American Rescue Program Act (ARPA) monies earning interest and the planned rapid spend down in ARPA monies in FY24. Due to the requirement to spend all ARPA monies over the next two plus fiscal years, interest income should return to historical patterns in FY26.
- The second largest decrease in revenues is projected for Miscellaneous Revenue. The FY24 Approved Budget of \$12,880 is \$5,383 or 29.47% lower than the FY23 Amended Budget. This decrease is primarily due to the FY24 Approved Budget containing \$0 budget for sale of surplus property and donations.

#### Expenditures

- The largest increase in the expenditures is budgeted for the Capital Outlay Department. The FY24 Approved Budget of \$5,447,998 is \$3,801,178 or 230.82% higher than the FY23 Amended Budget primarily due to increases in the project categories of infrastructure, equipment, vehicles, and fixed equipment. Offsetting these higher costs are decreased expenditures in the project categories of building improvement, computer hardware/software, and other improvements. Specifically, DEP ARPA funded stormwater projects, state appropriations funded stormwater projects, and prior year budgeted vehicles comprise \$4,255,124 of the FY24 departmental budget. Capital projects categorized above are listed individually on the following pages:

**FY24 Projects**

**General Fund**

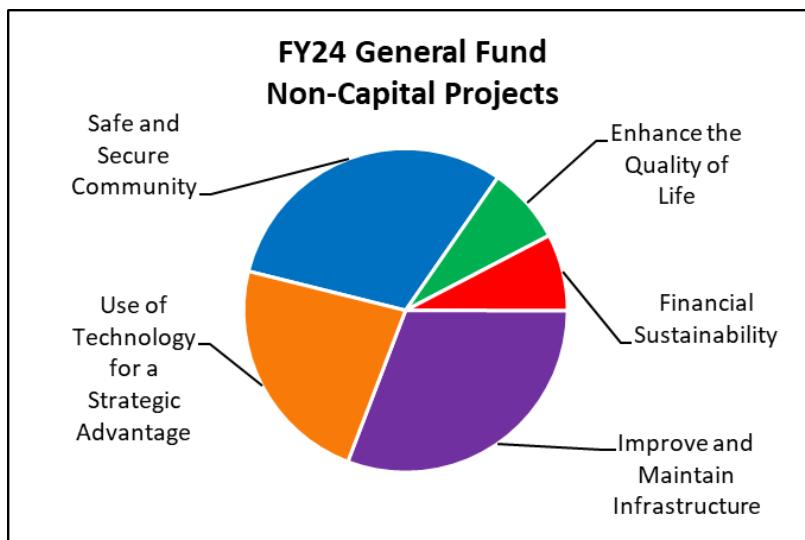
Atlantic exfiltration (SW Masterplan - annual reduction 86 lbs. nitrogen and 14 lbs. phosphorus) (State ARPA grant)	2,499,875
Fire engine replacement (contract awarded in FY22)	619,092
Alhambra exfiltration (SW Masterplan - annual reduction 5 lbs. nitrogen and 1 lbs. phosphorus) (State ARPA grant)	470,000
City Hall baffle box (SW Masterplan, State appropriations, and local match is budgeted in the Stormwater Utility Fund)	250,000
Road milling/repaving	215,000
Ronnie exfiltration (SW Masterplan - annual reduction 7 lbs. nitrogen and 2 lbs. phosphorus) (State ARPA grant)	190,000
Gleason Park lakebank stabilization (State appropriations, local match is budgeted in the Stormwater Utility Fund)	112,500
Equipment for new fire engine	98,000
Replacement Police vehicles (two)	96,000
Replacement Police vehicles (two ordered in FY23)	93,182
Replacement 1994 bucket truck (with a used 60' model)	80,000
Replacement playground Unit in northeast Gleason Park	80,000
Replacement PW Ford F350 truck with lift-bed (ordered in FY23)	62,315
Digital marquee sign at Gleason Park	43,000
Replacement Fire Marshall truck	35,000
School Road sidewalk connection (one side) (TIF funded)	32,700
Replacement bathroom roof at Oars & Paddles Park (FY22 project)	30,000
Commercial wood chipper (used)	30,000
Countywide P-25 radio upgrade (cost prorated among Brevard County and municipalities)	28,973
Replacement Police radios	25,750
Replacement Police vehicle (two ordered in FY23) equipment	25,750
Replacement (3) 48' mowers	25,000
Furniture for new Public Works offices (in renovated old Police Headquarters) (FY23 project)	25,000
Replacement pool equipment shelter	23,000
Replacement Police vehicle equipment	20,600
Replacement Milo (firearm simulator training) system	20,000
Replacement City Hall A/C (FY23 project)	20,000
Replacement Beach parks individual picnic area	20,000
Indian Harbour Court sidewalk connection near School Road (TIF funded)	15,800
New ERP software (existing finance system being phased out by the vendor, final payment [FY23 project])	15,611
City computer replacement program	15,000
Intoxilyzer 9000 (Police Department)	15,000
Park improvements: fencing & picnic tables	14,000
Replacement Police computerized voice stress analyzer (CVSA)	12,500
Inventory management system	12,150
ERP (enterprise resource planning) modular for Recreation Department	10,500
Police license plate reader (4) (recurring cost)	10,000

#### FY24 Projects

##### General Fund

Paving and sidewalk miscellaneous improvements	10,000
Replacement pool chemical controller	10,000
Replacement exercise equipment (Fire Department)	8,900
Long-term records storage needs	7,500
Replacement Recreation Center ice machine	6,900
Replacement server	6,500
Replacement Council I-pads	4,900
Desktop computer for PW Administrative Assistant (new position) (FY23 project)	2,000
FY24 General Fund Total:	5,447,998

While not included in the Capital Outlay Department (budgeted in various operating departments), the inclusion of non-fixed asset projects following the listing of FY24 capital improvement projects, adds context to staff's planned efforts in FY24. The chart to the right shows the distribution of non-capital projects per the Council's areas of emphasis, while the table below provides a listing of said projects.



#### FY24 Non-Capital Projects

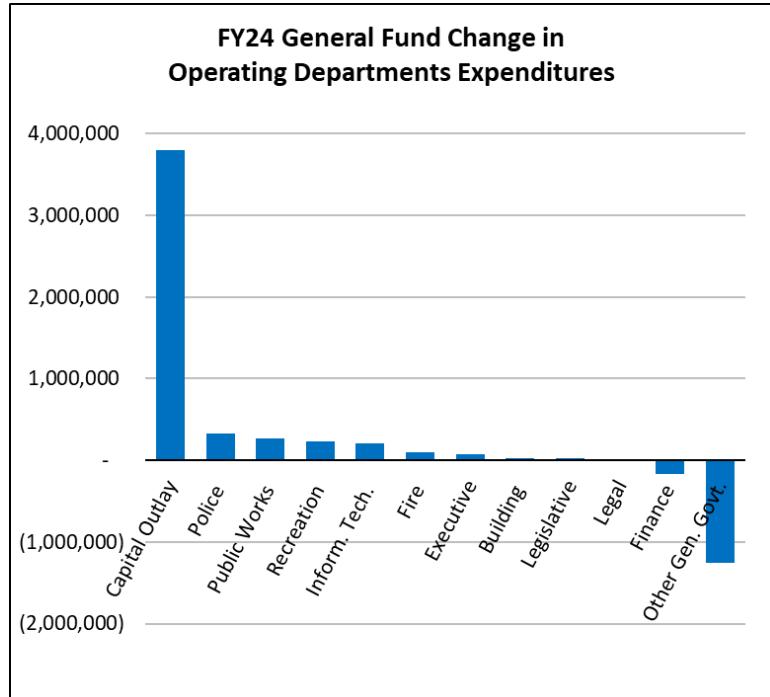
##### General Fund

Renovate Recreation Center bath house restroom	80,000
DEP grant funded vulnerability assessment	75,000
Review of land development regulations to implement low impact development incentives	40,000
Short-term rentals surveillance and compliance web-based service	32,073
Exterior painting of Recreation Center buildings	28,000
Exotic tree removal and cut fire breaks at Gleason Park, Ph. 1	21,500
Replacement Recreation Center main hall window blinds	15,000
Employee pay and benefits study update	13,000
Council Chamber dais security upgrade	9,000
Vision Zero pedestrian safety improvements (TBD)	6,500
Seal coat and re-stripe Bicentennial Beach parking lot to increase the number of parking spots	6,120
City Hall interior door locks replacement and upgrade to a hierarchical access system	5,300
Text to government web-based service	4,800
Total:	336,293

- The second largest increase in the expenditures is budgeted for the Police Department. The FY24 Approved Budget of \$3,545,127 is \$333,728 or 10.39% higher than the FY23 Amended Budget. The change is primarily due to personnel savings in FY23 from vacancies and FY24 increases in the following areas: salaries and wages, payroll taxes, health insurance premiums, retirement, contractual fees (fire alarm monitoring/inspection, generator maintenance, policy management system), and one-time countywide radio upgrade cost share. These higher costs are offset by reductions in the monies budgeted for employee incentives and employee education (to align with historical usage).
- The third largest increase in expenditures is budgeted for the Public Works Department. The FY24 Approved Budget of \$1,534,108 is \$269,613 or 31.32% higher than the FY23 Amended Budget. This increase is primarily due to personnel savings in FY23 from vacancies and to increases in the following areas:
  - Addition of a 0.50 FTE part-time Maintenance Specialist position to transition fire hydrant testing from the Fire Department to Public Works
  - 0.75 FTE Administrative Assistant position (full-time but projected to be vacant the first three months of FY24)
  - Increased janitorial contractual costs for the new Public Works administrative offices
  - Vision Zero pedestrian and vehicular safety improvements.

These higher costs are offset by reductions in the line-items for miscellaneous engineering needs, building maintenance costs, and supplies.

- The fourth largest increase in expenditures is budgeted for the Recreation Department. The FY24 Approved Budget of \$1,123,347 is \$230,854 or 25.87% higher than the FY22 Amended Budget primarily due to increases in the following areas: wages and payroll taxes (reclassification of a Senior Staff Assistant position to Special Projects Coordinator and the need to hire aquatic staff at higher rates than budgeted in FY23), increase janitorial contractual costs for Algonquin Sports Complex restrooms, and non-capital projects (painting of Recreation Center buildings, renovations of Bath House restrooms, and phase 1 of exotic removals in Gleason Park). Offsetting these increases expenditures are reductions in beach park maintenance and miscellaneous parks equipment costs.



- The fifth largest increase in expenditures is budgeted for the new Information Technology Department (formerly part of the Financial and Administrative Department). The FY24 Approved Budget of \$202,640 is \$12,330 or 6.48% higher than the FY22 Amended Budget for the related line-items within the formerly combined department. The change is primarily due to increases in the following areas: salaries and wages, payroll taxes, retirement, employee health insurance premiums offsetting these increases are decreased travel expenditures.
- The sixth largest increase in expenditures is budgeted for the Fire Department. The FY24 Approved Budget of \$281,756 is \$95,452 or 51.23% higher than the FY23 Amended Budget. The change is primarily due to the planned conversion of the historical 100% volunteer department to a hybrid department with a paid Fire Chief in FY24. The increased cost of salary, benefits, and operating expenses is offset by the planned termination of the contract with the Volunteer Fire Department Corporation in March 2024 and the related \$15,000 quarterly payments.
- The seventh largest increase in expenditures is budgeted for the Executive Department. The FY24 Approved Budget of \$529,571 is \$77,745 or 17.21% higher than the FY23 Amended Budget. The change is primarily due to the personnel savings in FY23 due to a vacancy and increased personnel related costs in FY24.
- The largest decrease in expenditures is budgeted for the Other General Government Department. The FY24 Approved Budget of \$1,314,667 is \$1,256,651 or 48.87% lower than the FY23 Amended Budget primarily due to decreased contingency budget in FY24 as compared to the Amended FY23 Budget (the FY23 Amended Budget was increased to offset the increased interest income budget) while offset by increases in the following line items:
  - use of consultants (i.e., vulnerability assessment and review of land development regulations for low impact development incentives)
  - increase in liability, property, and workers' compensation insurance premiums
  - contractual fees (new enterprise resource planning system, new website, new text to government communications system, and other minor increases)
  - City Manager's contingency (budgeted at \$96,000 with an additional \$45,000 for salary adjustments stemming from the planned employee pay and classification study update).
- The second largest decrease in expenditures is budgeted for the Finance Department (formerly a part of the Financial and Administrative Department). The FY24 Approved Budget of \$295,512 is \$163,129 or 35.57% lower than the FY23 Financial and Administrative Department's Amended Budget. When compared to similar line-items, the Finance Department's FY24 Approved Budget is actually \$11,315 or 3.98% higher. The increase is primarily due to the following areas: salaries and wages, payroll taxes, retirement, employee health insurance premiums, and audit expenses. Offsetting these increases are projected decreased vacation buy back costs.

#### Change in Fund Balance

FY22 ended (and correspondingly FY23 began) with a total fund balance of \$10,230,614 of which \$779,378 was undesignated. Readers not familiar with the City's fund balance policies should note that Cash Reserves fund balance is calculated at 33.33% of the operating budget while 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 \$7,244,786 or 70.81% of the total FY22 ending fund balance.

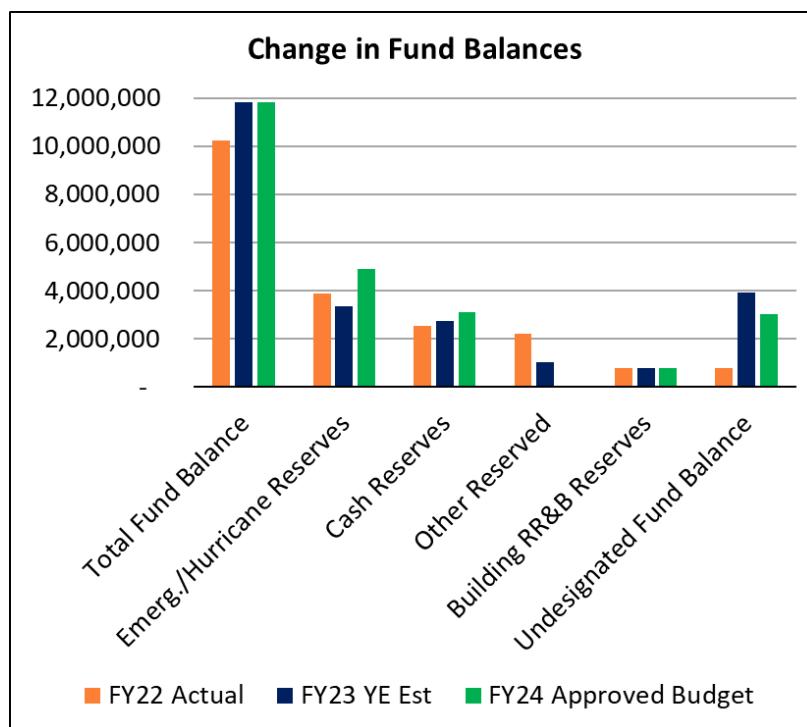
FY23 is projected to end with a total fund balance of \$11,839,213, an increase of \$1,608,599 or 15.72% from the FY22 ending fund balance. The sizable projected year-end surplus of revenues over expenditures is primarily a result of the following:

- \$774,589 Vehicles budgeted and ordered in FY22 and FY23 but not anticipated to be received until FY24
- \$356,275 increase in interest income as a result of higher interest rates and one-time ARPA monies to invest
- \$123,200 in higher than anticipated Utility Services Taxes and Franchise Fees
- 221,607 decrease in General Government expenditures in FY23 due to a one-time expense in FY22 related to returning Transportation Impact Fee money to Brevard County (per previously executed agreement)

As the FY24 Approved Budget is balanced, the ending fund balance for FY24 is projected to remain the same as FY23 estimated ending fund balance. Changes to the ending fund balance levels and major reserve components are illustrated below.

Due to the methodology used to calculate the various reserve fund balances and the significant one-time intergovernmental revenues contained within the FY24 Approved Budget, the reader should not be surprised to see the following variation in reserve numbers for FY 24 as compared to FY23:

- Cash reserves increase of \$365,210 or 13.40%
- Emergency/Hurricane reserve increase of \$1,556,509 or 46.36%
- Undesignated fund balance decrease of \$313,120 or 9.36%



I believe the City Council should consider revising the methodology to calculate the Emergency/Hurricane reserve number to exclude one-time grant funded projects thereby eliminating the large year to year swings when significant grant funded projects are budgeted. While staff and long-term elected officials may understand the reasoning for the large annual changes in the reserve numbers, the casual reader of this document or financial information may be inadvertently misled into assuming something nefarious is happening with the City's finances.

### **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 have not increased since 2007. With the gradual erosion of purchasing power due to inflation and state mandate to reduce pollutant loading of the Indian River Lagoon, I do not believe the continuation of the annual \$48 per equivalent residential unit (ERU) calculations is attainable.

To address the inadequacy of funding, staff secured State appropriations of \$362,500 to partly fund two stormwater projects in FY24 and FY25. However, to secure future appropriations, an increase in local revenue will be required as there is fierce competition for state funding and local matching funds is a key criterion in gaining State appropriations. Hence, recommended for the next five fiscal years are annual increases of \$12 per ERU, which will generate an additional \$56,760 in receipts, as illustrated in the table to the right.

Fiscal Year	ERU		Gross Receipts	Increase from FY23
	Monthly	Annual		
23	4	48	227,040	-
24	5	60	283,800	56,760
25	6	72	340,560	113,520
26	7	84	397,320	170,280
27	8	96	454,080	227,040
28	9	108	510,840	283,800

However, due to an obscure 1999 case law, the City did not properly give notice to property owners of the increase in the stormwater assessment rate (a mailed notice to all property owners is required prior to the adoption of an increase in the stormwater rate and assessment roll). Hence, the City will only receive the \$48 a year per equivalent residential unit revenue in FY24. Due to the timing of this discovery, the FY24 Approved Budget was adopted by the City Council as proposed (i.e., with the \$60 per ERU revenue level) and staff will prepare a budget amendment later in FY24 to remove the \$56,760 in revenue and expenditures.

#### Revenues

The FY24 Approved Budget contains \$275,941 in total revenues. Major revenues sources include:

- \$275,540 net Special Assessments (increase of \$57,248 or 26.23% higher than FY23)

The reader should note the Budgetary Summary section shows \$382,559 in Prior Year Income (one-time monies to fund local match of two state appropriations funded projects) as revenue, but from a cash accounting perspective said monies are not viewed as a revenue but a part of fund balance.

#### Expenditures

Budgeted for FY24 is \$658,500 in total expenditures, an increase of \$438,127 or 198.81% from the FY23 Amended Budget. This increase is due to the following factors:

- The continuation of the multi-year Big Muddy Seawall replacement phased project (anticipated completion in FY26)
- Receipt of \$362,500 in state appropriations for two stormwater projects (grant portion budgeted in the General Fund) requiring \$362,500 in local match
- Need to begin to pre-design stormwater projects to remain competitive in grant future applications and requests for future state appropriations. In FY24, \$80,000 is budgeted to begin the design of the Algonquin Sports Complex baffle box project (planned for construction in FY27).

The capital projects approved for FY24 are listed on the following page:

#### *FY24 Projects*

Stormwater Utility Fund	
Big Muddy seawall replacement	200,000
City Hall baffle box (SW Masterplan project, State appropriations local match)	250,000
Gleason Park lakebank stabilization (State appropriations local match)	112,500
FY24 Stormwater Utility Fund Total:	562,500

#### Change in Fund Balance

The Stormwater Utility Fund ended FY22 with a fund balance of \$425,915. FY23 is projected to end with a fund balance of \$419,108, a decrease of \$6,807 or 1.60%. The FY24 Approved Budget is based on \$382,559 use of fund balance to fund the local match of state appropriations funded projects. Therefore, FY24 is projected to end with a fund balance of \$36,549, a decrease of \$389,366 or 91.42% from the FY23 Year-end Estimate. The reader should note that there is no minimum fund balance policy for the Stormwater Utility Fund.

#### **American Rescue Plan Act (ARPA) Fund**

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. The following projects are either completed or projected to be completed by the end of FY23:

- Online permitting software (Building Department)
- Fitness equipment for 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
- Pre-fab concrete restroom and lift station in Gleason Park

#### Revenues

The following data and analysis differs from financial audit data due to accounting standards requiring disbursements to be booked as unearned income and recognized as revenues only when funds are expended. Hence, information contained herein is based on cash accounting principles that are easier for most readers to understand.

The FY24 Approved Budget has zero new receipts budgeted as all funds were received by the end of FY22. The line-items in the Budgetary Summary section of this document, however, show FY24 revenues of \$2,961,300 in “federal grant” (a.k.a. prior year income) as a balancing mechanism to offset planned expenditures. The City does not anticipate any additional revenues to be received in future years.

## Expenditures

Budgeted for FY24 are \$2,961,300 in total expenditures, an increase of \$2,315,664 or 358.66% from the FY23 Amended Budget. The reader should be advised the difference between the FY24 Proposed Budget analysis of ARPA expenditures and the above analysis is a result of the Finance Department amending the FY23 Budget between the publications of the two documents. Additionally, the reader should note that due to the City's custom of re-budgeting unspent project monies that the FY24 Budget does not represent new projects but rather a continuation of funding for the two large projects that were not completed in FY23 and two new smaller projects as listed below.

### *FY24 Projects*

#### ARPA Fund

Algonquin Sports Complex expansion Ph. 1 (FY23 project)	2,000,000
Renovation of old Police Headquarters for new Public Works offices and storage	900,000
City Hall security upgrades Ph. 2 (2nd floor)	49,000
Low voltage wiring - Old Police headquarters renovations (staff project)	12,000

FY24 ARPA Fund Total: 2,961,000

## Change in Fund Balance

The ARPA Fund ended FY22 with a fund balance of \$4,080,918. FY23 is projected to end with a fund balance of \$3,068,605, a decrease of \$1,012,313 or 24.81% due to the completion of planned projects. The FY24 Approved Budget is budgeted to end with a fund balance of \$107,305, a decrease of \$2,961,300 or 96.50% from the FY23 Year-end Estimate. Realistically, FY24 will likely have a significantly higher ending fund balance although a majority of the ending fund balance should be encumbered by September 30, 2024 for a construction contract for the Algonquin Sports Complex expansion project. The reader should note the projected rapid decrease in future fund balance levels is required due to the time constraints placed upon the use of the funds.

## **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. Readers who compare FTE numbers contained in this document to the FY23 Approved Budget document will notice a difference in part-time FTEs for FY23. This is a result of further refinement in how part-time positions were calculated. The chart to the right illustrates the staffing levels of the City by departments.

### FY24 Approved Budget FTEs

Approved for FY24 are 70.84 FTEs, an increase of 1.50 FTEs (2.16% of total staffing) from the FY23 Approved Budget. This increase is the result of the following:

	FY24 Staffing by Department			
	FTEs	F/T	P/T	Change from FY23
Executive	4.00	4.00	-	-
Finance	2.00	2.00	-	(2.00)
Information Tech.	2.00	2.00	-	2.00
Police	30.81	30.00	0.81	-
Fire	0.75	0.75	-	0.75
Building	3.00	3.00	-	-
Public Works	15.25	14.75	0.50	0.75
Recreation	13.03	5.00	8.03	-
Total	70.84	61.50	9.34	1.50

- *Addition of a full-time paid Fire Chief position (0.75 FTE, as the position will be vacant the first 3 months of FY24)*

Per the consensus of the City Council and volunteer firefighters, the City will transition the management of the Fire Department in FY24 from the historical management by the volunteer firefighters' corporation to City management thereby creating a hybrid Fire Department (part paid personnel, part volunteer). While all firefighters will remain volunteers, the addition of a paid Fire Chief position beginning in early 2024 will shift the focus of the volunteers from the previous dual roles of operations and management to strictly training, maintenance and operations.

- *Additional funding for a full-time Administrative Assistant position (0.25 new FTE for a total of 0.75 FTE as the position will be vacant the first 3 months of FY24)*

The Public Works Department is the only large department in the City without administrative support to the Department Director. Filling this gap in staffing was problematic in past years due to the very limited office space in the Public Works facilities. However, with the planned conversion of part of the old Police Department space at City Hall to Public Works administrative use, filling this spot becomes possible and warranted. Said position will allow the Public Works Director to focus on management and capital projects by shifting most of the daily administrative tasks to a support position. Due to anticipated timing of the renovation project, the full-time Administrative Assistant position is only budgeted for the last nine months of FY24 and will then be budgeted for 12 months in subsequent fiscal years. This position was originally budgeted as a 0.50 FTE for six months in FY23 but was not filled due to delays in the project.

- *Additional of a part-time Maintenance Specialist position (0.50 FTE) in Public Works*

A part of the agreement to transition the Fire Department to a hybrid structure is the agreement to shift the responsibility of hydrant testing from the volunteer firefighters to a paid position in the Public Works Department. While multiple employees within the department may perform the actual test, the addition of this part-time position maintains the current budgeted number of positions for the current workload.

The Approved FY24 Employee Pay and Classification Plan and listing of authorized positions are included in this document in the Personnel section. The FY24 Employee Pay and Classification Plan was adopted by the City Council on September 12, 2023 for transparency purposes.

## **Accomplishments**

The following is a summary of how the City has made progress in addressing the City Council's areas of emphasis:

### *Preservation & protection of the Indian River Lagoon*

- Partnered with Brevard Zoo to install a demonstration waterfront buffer native planting area in Oars and Paddles Park to decrease pollutant loading into the Indian River Lagoon
- Implemented a waterfront buffer matching grant program for property owners to convert lawns adjacent to waterways into native planting buffers to decrease pollutant loading into the Indian River Lagoon. Participating property owners will receive an annual 20% rebate on their storm water utilities fees.
- Secured \$3.3 Million in state ARPA funding for stormwater projects to decrease pollutant loading into the Indian River Lagoon and alleviate flooding

- Secured \$362,500 in State appropriations for stormwater projects
- Appointed an ad hoc committee to develop a tree preservation ordinance

*Enhance quality of life*

- Completed conceptual design for the expansion of the Algonquin Sports Complex with construction projected to begin in late 2024
- Expanded hours of public use of Algonquin Sports Complex
- Began planning for additional annual special events in Gleason Park starting in FY24

*Improve and maintain infrastructure*

- Completed design for renovations of the old Police Department and anticipate construction to be completed mid 2024
- Rebuilt beach access points damaged by Hurricane Nicole
- Rebuilt Millennium Beach Boardwalk and Pavilion with environmentally friendly composite decking
- Continued multi-year big muddy canal seawall replacement project
- Continued road repaving program

*Provide a safe and secure community*

- Adoption of a traffic calming policy to quantitatively address residents' concerns of speeding and pedestrian safety
- First city in Brevard to adopt smoking and vaping restrictions in parks and city beaches
- Enactment of an interlocal agreement with the City of Satellite Beach to jointly fund a permanent Victim Advocate position shared between the two Police Departments

*Use technology for a strategic advantage*

- Implemented in car video cameras and body worn cameras for all sworn Police personnel
- Enhanced cyber security with artificial intelligence monitoring of all incoming emails
- Began transition from multiple software applications to a single enterprise resource planning system
- Enhanced the City's website making information easier to access

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

*Pursuit of excellence in local government with efficient and effective services*

- Began the accreditation process for our Police Department
- Began planning process for transition from a 100% volunteer fire department to a hybrid department
- Development of the first detailed five-year capital improvement program (year one of a three-year project to develop and annually update an interactive five-year financial model and capital improvement plan)

**Initiatives for FY24**

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 below initiatives for FY24 summarize the most important initiatives that will involve staff's time behind the scenes.

#### Transition of 100% volunteer Fire Department to a hybrid department

As endorsed by the IHB Volunteer Fire Department Corporation (organization of volunteers who have managed and run the department since 1965) at the March 14, 2023 City Council Workshop, the FY24 Approved Budget contains funding to hire a paid Fire Chief and transition operations of the department from the Corporation to the City mid-FY24. While on paper such a transition may appear simple, the opposite is true. Staff from multiple departments have combed through both financial data from the Corporation and the City to develop a realistic budget for the transitional year. Recruitment of the paid Fire Chief is planned to commence in September 2023 with final interviews scheduled for November. An extensive background screening of the top candidate is planned with the successful candidate projected to start work in January 2024. A 60-day overlap of the paid Fire Chief being in place while the Corporation continues to run the department is planned to allow a seamless transition to City operations in mid-FY24.

#### Expanded community engagement

One of the many things that make Indian Harbour Beach such a special place to live or visit are the wonderful special events held in Gleason Park such as Trunk or Treat, the Art and Craft Show and Christmas in the Park. Recreation Director Cusimano has embraced my challenge to expand upon these foundational events with additional opportunities for residents to come together and enjoy the beauty of our City and family oriented events. A long-term Recreation Department employee will be reclassified in FY24 to the position of Special Projects Coordinator to plan and manage special events. Currently, there are an additional three special events planned for FY24:

Based upon lessons learned with these additional events, staff will explore either continuing them on an annual basis or rotating them with other events in future years. Needless to say, if you are bored in Indian Harbour Beach in FY24, it will not be the City's fault!

#### 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
- Two marquee signs along South Patrick Drive
- Mobile signage
- One-time mailings
- Personal communications (in-person, telephone, and e-mail)

To augment current electronic communications with residents, staff will continue to research new cost-effective means of providing residents with information and means for residents to communicate concerns or questions to staff. One such enhancement included in the FY24 Approved Budget is a text to government service that allows residents to text questions or concerns and gives staff the ability to respond from their computers, thereby easily archiving the communication in accordance with public records laws. While some residents will continue to solely rely on Facebook and other social media sites for their information, hopefully this addition will help aid those individuals seeking a convenient way to communicate with City staff.

A second enhancement for FY24 is a digital marquee sign in Gleason Park to promote Recreation Department activities and provide real time information to motorists before and after emergencies.

#### Focus on execution of ARPA, grant, and state appropriations funded projects

In FY22 and FY23, the City received \$4,285,786 in Coronavirus State Local Fiscal Relief Funds (SLFRF) as passed through from the federal American Recovery Program Act (ARPA). These monies have broad, yet specific, criteria on eligible uses and must be awarded by December 31, 2024 and totally expended by December 31, 2026. I will employ a team oriented project management approach to these projects where specific staff will have weekly recurring tasks and responsibilities while I will inspect each site on a daily basis and handle contract administration. FY24 will see the completion of the renovation of old Police Headquarters for new Public Works offices and storage while the expansion of Algonquin Sports Complex project is planned for the latter part of FY24 and early FY25.

Additionally, FY24 and early FY25 will see the design and execution of the DEP ARPA grant funded stormwater projects, State appropriations partly funded Gleason Park lake bank stabilization project and City Hall baffle box project along the Big Muddy Canal. These projects will be managed on a daily basis by the Public Works Department while I will inspect each site on a daily basis and handle contract administration.

Hence, the City is well positioned to manage these grant and appropriations funded projects and ensure their timely completion.

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

Over the last several months, the City has received grant awards and State appropriations in excess of \$4 Million. Coupled with the current award of \$9.1 Million grant from the Save our Indian River Lagoon Half-Cent Sales Tax Program and the \$1,000,000 State appropriations (Shared with the City of Satellite Beach), the residents of Indian Harbour Beach can rest assured staff is committed to maximizing local resources by continuing to seek grant funding of identified needs. With the completion of the grant funded vulnerability assessment in FY24, new grant opportunities will become available to the City to address resilience needs concerning sea level rise and flooding. Additionally, staff plans to apply for grants under the following programs in FY24.

- Florida's Safe Routes to School
- Florida Recreational Development Assistance
- Florida Water Quality Improvement Grants
- Florida Indian River Lagoon Water Quality Improvement Grants

#### Use of transportation impact fees

Impact fees paid by developers within the City are held by Brevard County until the City requests the funds for specific transportation capacity improvement projects. The balance of the City's account as of May 15, 2023 is \$407,525.23. I have included the following sidewalk projects within the five-year Capital Improvement Plan to use these funds:

FY24: \$ 32,000 School Road sidewalk connection (one side)

FY24: \$ 15,800 Indian Harbour Court sidewalk connection near School Road

FY25: \$310,000 Osceola sidewalk replacement (wider both sides)

FY25: \$ 29,600 Wimico Drive (City limits) to Crespino sidewalk connection

Additionally, the City will apply for Florida's Safe Routes to School grants and any other applicable grants before using the City's impact fees.

#### Assessment of Algonquin Sports Complex maintenance needs

As the City expands the days and hours the complex is open to the public for use, staff anticipates an increase use of the fields requiring enhanced maintenance practices to keep the fields in optimal condition. An assessment of current turf, equipment, and resources will aid staff in preparing the FY25 Approved Budget to address this future need. The cost of this initiative will be funded from the City Manager's Contingency.

#### **Future Challenges**

The following discussion is not intended to comprehensively address all aspects of specific issues, nor does the following imply any specific course of action except to raise awareness of issues that cannot be easily resolved within a single fiscal year.

#### Impact of continued high 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 while increases in property tax bills are very prominent. Hence, the current high inflation and annual sharp increases in the State minimum wage law (through FY27) continues to presents a heightened challenge to the City.

As of the date of the publication of the FY24 Proposed Budget, annualized inflation in the United States stood at 4.0% down from 8.3% a year ago. The impact of a recently enacted state law (SB 1718) regarding stricter enforcement of illegal immigration appears to be further driving increases in certain construction and trade fields as employers who previously used illegal immigrants for staff have to increase wages to be able to hire legal workers and thus pass on the cost to their customers through higher prices.

The 2020 voter Approved Florida Constitutional Amendment raising the minimum wage to \$15.00 an hour by September 30, 2026 will present a challenge to staff and the City Council in future years to maintain 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 \$4.1 Million while four, or 18% of the pay grades are currently below the \$15.00 an hour mark for starting pay. All pay grades are set based on a competitive worth analysis, and while simply increasing the bottom four pay grades may meet the requirements of State law, the effect is a compression of the low-to-middle pay grades thus making them less competitive in the local marketplace of employers. Many different options are available to meet the State minimum wage law in future years; however, each option has negative consequences. Although the number of options is virtually limitless when fusions of COLAs, merit/step, longevity, etc. are included in the calculations, the most likely options for IHB in future years, include the following:

Fiscal Year	Effective Date	State Min. Non-Tipped Hourly Wage	IHB Min. Wage	Difference IHB to State
22	Sep. 30, 2021	10.00	11.51	1.51
23	Sep. 30, 2022	11.00	12.09	1.09
24	Sep. 30, 2023	12.00	12.39	0.39
25	Sep. 30, 2024	13.00	TBD	TBD
26	Sep. 30, 2025	14.00	TBD	TBD
27	Sep. 30, 2026	15.00	TBD	TBD

- Annual COLAs that increase the minimum starting pay of each pay grade. This approach increases starting pay but prevents employees from moving through the pay range resulting in new hires making the same amount as employees who have worked for the City for several years.
- Annual progression increases to move employees through pay ranges. This approach increases current employees' pay from the starting rate but erodes the competitiveness of IHB as an employer as advertised positions with unrealistically low starting pay rates do not recruit the best and the brightest job seekers.
- Splitting annual increases between a COLA and merit or step increase. This approach attempts to accomplish the two goals of keeping minimum pay for each pay grade competitive to other employers' starting pay while moving employees through their pay grades. Usually, this approach does not fully accomplish either goal unless the amount devoted to annual increases is 5.00% or higher.

For FY24 and beyond, I recommend using the third option for employee increases, namely a cost of living adjustment (COLA) and a progression increase that will move employees through their specific pay grade from minimum to maximum. Approved for FY24, are 2.50% COLA and 2.50% progression increases for all eligible employees. While this methodology addresses the needs of current employees (i.e., prevents employees who have worked for the City for a few years from making the same as new hires), the lower COLA slowly makes the City less competitive in the marketplace.

Additionally, I have included \$13,000 in the FY24 Budget to update the 2021 employee pay and benefits study to gauge where our compensation plan and individual positions stand in terms of competitiveness with similar organizations. To address anticipated deficiencies, \$45,000 is budgeted in contingency to adjust specific pay rates as identified by the study's findings.

FY25 and beyond will present the City Council the larger challenge of addressing minimum wage compliance as the City's minimum wage will only be \$0.39 higher than the State minimum wage in FY24. Simply continuing 2.50% or even 5.00% COLA will not get the City to a \$15.00/hour minimum wage by September 30, 2026. Either higher annual increases in the future will be required or the City may have to accept the lowest pay grades being condensed (i.e., hiring above the City's minimum and not having the standard 66% differential between hiring rate and maximum pay).

#### Recruitment and retention of critical positions

A part of the minimum wage issue is the need to keep the City's pay and benefits package competitive in the marketplace to be able to attract and retain qualified individuals especially for critical positions in the Police and Public Works Departments. The reader should not infer that the previous sentence implies that other positions are not "important" rather the term "critical" is used to denote those positions that are the employees who would be required to work in the worst of conditions after the impact of a major hurricane or similar disaster. In FY23, the Public Works Department at one time had a vacancy rate of 44.44% in the Maintenance Specialist positions. Public Works Director Scaldo can attest to the small applicant pool of persons interested in an outdoor laborious position. While wages are not the sole factor that attracts and retain quality employees, no one should discount that wages play a disproportional role in the recruitment process.

While I am hopeful the employee pay and benefits study update will enable the City to enhance these starting salaries, staff will also work to identify non-wage issues that can help elevate the competitiveness of the City in recruiting and retaining qualified individuals in these critical positions.

#### Recruitment and retention of volunteer firefighters

Established in 1965, the IHB Volunteer Fire Department has served our City proudly for over 58 years. However, with increasing training demands, high property values in the City, and competition from surrounding paid departments, the long-term continuation of the department as 100% volunteer staffed is not possible. Earlier this year the City Council and the volunteers agreed to transition in FY24 to a hybrid department comprised of a paid Fire Chief and volunteer personnel. Additionally, the City will fund a part-time Maintenance Specialist position in the Public Works Department starting in FY24 to shift the hydrant testing responsibility away from the volunteers to enable the volunteers to focus on training, equipment maintenance, and team building versus checking hydrants.

However, other obstacles remain to long-term continued use of volunteer firefighters. Namely, the decreasing number of individuals who live and work beachside who are interested in serving long-term as volunteers is diminishing as the cost of beachside housing increases. 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. Included in the capital improvement plan for FY25 is the design of an annex to the Fire Station. An assessment of the building in FY22 concluded that renovating the existing building is cost prohibited and a phased annex complex to be built at the site of the existing tennis courts was conceptualized. I believe construction of the Phase 1 annex (capable of housing up to 3 individuals regularly and more during emergencies) is the key to increasing the number of volunteers. I also believe the \$801,227 in the General Fund's Building Repair, Replacement, and Betterment Reserve account is appropriate to use to fund the majority cost of such an annex in FY26. Once the new Fire Chief is hired, I will work with her/him to review and refine this proposal for the FY25 Approved Budget.

#### Water quality projects

Protecting the physical beauty and health of IHB's local environment is an underpinning motivation to 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), which is currently in permitting with the U.S. Army Corp of Engineers. Although the City has obtained a commitment of \$9,115,415 from the Save our Indian River Lagoon (SOIRL) Half-Cent Sales Tax revenues and a shared (with the City of Satellite Beach) \$1,000,000 Legislative appropriations for the project, past and future inflation will probably create a significant funding deficit when the project is finally permitted and ready for execution. In early 2023, the City learned the project will not commence until FY26-FY28 due to permitting issues and that Brevard County would be conducting a muck removal project until then that will use the temporary muck management site in Palm Bay.

The City will need to seek either renewal of the shared \$1,000,000 appropriations (as it expires in 2025) or seek new appropriations from the Florida Legislature, as the project gets closer to commencing. Additionally, the City will seek additional funding from agencies such as the St. John's River Water Management District and the Florida Inland Navigation District when the project is closer to starting. However, absent sufficient outside funding, the City may need to consider use of General Fund reserves or short-term financing to complete the project as designed.

### *Stormwater project funding and physical limitations*

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

While the previous approximately \$218,000 net annual assessment receipts 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, State appropriations, etc.) are available, their award is highly competitive and not something that could be planned with any level of certainty.

The FY24 Approved Budget contains a \$1.00 a month increase in the Stormwater Utility Fund equivalent residential unit non-ad valorem assessment to property owners. While \$12.00 a year increase may not seem significant, the planned \$1.00 a month increase for the next five fiscal years may prove to be politically unpopular with property owners. However, not making progress toward state mandated reductions in pollutant loading of the Indian River Lagoon and the payment of possible future fines would also be politically unpopular given the likelihood of such penalties being reported by the media.

Due to an obscure 1999 case law, the City did not properly give notice to property owners of the FY24 increase. Hence, the City will only receive the \$48 a year per equivalent residential unit revenue in FY24.

The second limitation of space is the most restrictive challenge facing the City. Growing cities have the ability to 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 an unpopular course of action). When redevelopment does occur, staff strives 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 absent of open land will force the City to pursue costlier less effective projects to address the required pollutant load reductions mandated by the State.

### Communications with residents

Whether a private or public organization, getting information out to customers and/or the public is one of the most important tasks that can make or break the success of the organization. If no one knows what the City is doing, achievements will go unrecognized and decision makers will not be aware of the community's positions on future challenges.

Included in the FY24 Budget is a low cost enhancement to the City's communication portfolio: a text to government service that allows residents to text questions or concerns and staff to respond from their computers thereby easily archiving the communication in accordance with public records laws. The largest remaining gap in communications is the details of Council and board meetings/workshops. While the agenda packets are placed on the City's website, presentations and discussions of issues are not captured in the official minutes (minutes are designed to be concise action oriented records and not verbatim transcripts). Cost effectively providing that information in accordance to Council's communications

preferences to people who cannot attend public meetings is a challenge. Staff will continue to seek innovative low cost communication enhancement capabilities to address this gap.

#### Succession planning

Within the next 5-7 years, the City could see up to half the current Executive Leaders retire. As a small lean organization, most of the departments do not have depth of management where one or more employees gain management responsibilities enabling smooth transitions when the Executive Leader retires. Succession planning is often viewed as a cure all for smaller organizations, however, in my opinion, too early of 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 intrigues of multi-faceted 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 the retirement notices are submitted in the future.

#### **Acknowledgements**

The FY24 Approved 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, executive 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.

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

- Orrie Covert, Management Analyst, 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. While many people did not initially understand his position’s role in our organization (when the position was initially envisioned), Mr. Covert has quickly earned the respect and admiration of his fellow teammates and proven the value of his position.
- Sue Frank, MMC, City Clerk, merits exceptional recognition for the tireless proofreading and editing of the FY24 Proposed Budget document and all my writings throughout the year. She is exceptionally graceful when pointing out glaringly obviously typos and technical jargon.
- Julie Bradford, Comptroller, warrants extraordinary recognition for her time devoted to the development and multiple revisions of the line-item budget and in assisting in the development of fund balance calculations used in this Transmittal Letter. When one considers IHB’s General Fund has

approximately 680 distinct general ledger revenue and expenditure accounts, Ms. Bradford's ability to scrutinize each account while completing her regular work is a testament to her work ethos and professionalism.

Finally, any errors or omissions contained within the FY24 Approved Budget are solely my responsibility.

In public service,

A handwritten signature in blue ink, appearing to read "J.W. Coffey".

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

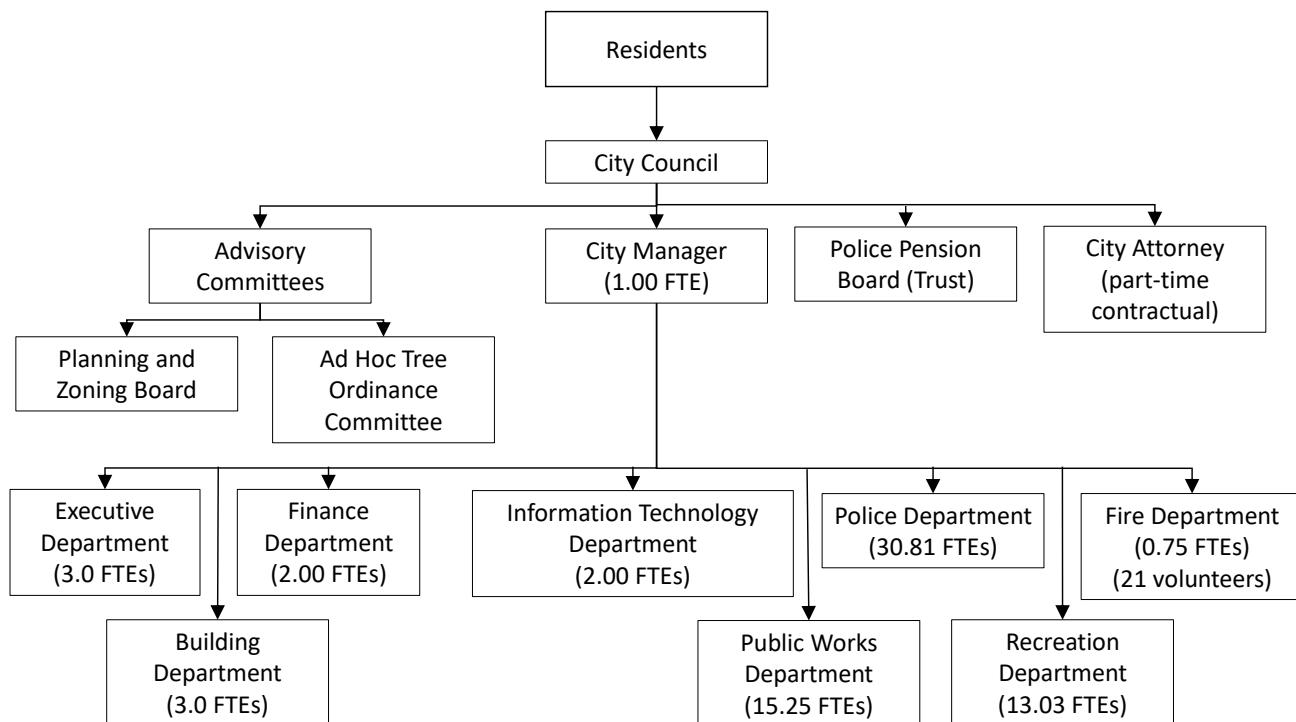
## Departmental Summaries

### 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 analytical analysis, project data, and a discussion of significant future challenges facing the City. This year, a basic Five-Year Capital Improvement Plan was added (with plans to expand said section over the next two years) in addition to this section to give an overview of what each department does, objectives for the current fiscal year and performance measures illustrating the results of budgetary inputs. In future years this section will contain the results of the past year's goals, status of the immediate past year's goals (as of the date of the proposed budget publication) and the upcoming new year's goals.

### Organizational Chart

The below chart illustrates reporting relationships and staffing levels for FY24.



## 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, 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 chain of command.

### *Goals and Objectives*

Goal #1: The City is managed in a professional, impartial, and ethical manner that instills 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 (City's records retention system), thereby reducing the amount of paper records by March 31, 2024.
- B. Implement a short-term rental compliance webpage for transparency of locations, and aid in increasing registration of eligible properties by January 31, 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.
- 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.

Goal #2: Elected officials, residents, visitors, and staff can easily 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.
- 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).

- C. Implement Phase two of the three-year development of an interactive five-year financial model and capital improvement plan by July 15, 2024.
- D. Convert the internal *Friday Fast Facts* newsletter to an external newsletter by September 30, 2024.

Goal #3: The administration of human resources services that meets the needs of 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.
- B. Explore the feasibility of a web-based human resources modular to aid in the tracking and statistical analysis of job applicants and successful applicants by January 31, 2024.
- C. Address the findings of the update to the 2021 employee pay and benefits study by March 31, 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.

*Financial and Personnel Summaries*

	FY22 Actuals	FY23		FY24 Budget
		Amended Budget	Year-end Estimate	
<b>Expenditures by Category</b>				
Personnel	468,907	431,815	434,384	506,248
Operating	22,119	20,011	20,312	23,323
Total	491,026	451,826	454,696	529,571
<b>Personnel (FTEs)</b>				
Full-time	4.00	4.00	3.50	4.00
Part-time/Seasonal	-	-	-	-
Total	4.00	4.00	3.50	4.00

## Performance Measures

		FY23		FY24	
		FY22 Actuals	Amended Budget	Year-end Estimate	FY24 Budget
<b>Efficiency</b>					
1	Avg. number of job applicants:				
	- White collar	N/A	N/A	N/A	TBD
	- Blue collar	N/A	N/A	N/A	TBD
	- Professional	N/A	N/A	N/A	TBD
				Less than	
2	Average time to fulfil public records	N/A	N/A	N/A	1 day
3	Avg. length of Council Meetings (minutes)	57	N/A	44	50
<b>Effectiveness</b>					
1	City Manager's aggregate evaluation ranking	100%**	N/A	99.72%	95.00%
	Percent of residents satisfied or highly				
2	satisfied with City government*	N/A	N/A	N/A	97.00%
3	Full-time position turnover rate	N/A	N/A	11.9%	16.1%
<b>Outputs</b>					
	Council and advisory board				
1	meetings/workshops	46	N/A	41	50
2	Number of Council agenda items prepared	N/A	N/A	172	185
3	Public record requests fulfilled	N/A	N/A	15	20
4	Employees hired/separated	N/A	N/A	45/39	50/45
5	Short-term rentals registered	N/A	N/A	55	70

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

\*\* Indicates last evaluation before the former City Manager's retirement.

## **Finance Department**

### *Department Description*

The Finance Department provides professional administrative, operational, and financial support to Department Directors and the City Manager to ensure the goals of the City Council are met. 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 and accounting reporting for all City operations is provided to City Council and management in a timely manner to assist in financial 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.
- B. Coordinate and assist with training of administrative and Department Directors in their respective financial software modules by December 31, 2023.

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

#### FY24 Objectives:

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

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

#### FY24 Objectives:

- A. Complete and present Annual Financial Reporting to Council by May 31, 2024.
- B. Coordinate and train leaders in new budget process and reporting related to new financial software by May 31, 2024.

*Financial and Personnel Summaries*

	FY23		FY23	
	FY22 Actuals	Amended Budget	Year-end Estimate	FY24 Budget
<b>Expenditures by Category</b>				
Personnel	387,027	415,570	416,567	251,432
Operating	41,794	43,071	43,174	44,080
Total	428,821	458,641	459,741	295,512
<b>Personnel (FTEs)</b>				
Full-time	3.00	4.00	4.00	2.00
Part-time/Seasonal	0.50	-	-	-
Total	3.50	4.00	4.00	2.00

*Performance Measures*

	FY23		FY23	
	FY22 Actuals	Amended Budget	Year-end Estimate	FY24 Budget
<b>Efficiency</b>				
1 Percent of accounts payable non-paper checks	12.85%	12.85%	16.06%	16.47%
2 Adjusting journal entries	574	550	500	475
3 Receivables: receipts / ACH	4,221 / 3814,225 / 400	4,225 / 470	4230 / 475	
<b>Effectiveness</b>				
1 Audit presentation to City Council	05/10/22	05/09/23	06/19/23	05/14/24
2 Audit comments	0	0	0	0
3 Interest income	\$ 65,173	\$ 11,250	\$ 410,939	\$ 313,806
<b>Outputs</b>				
1 Accounts payable weekly run	69	85	85	100
2 Bank reconciliations - percent completed within 60 Days of end of month	68.7%	69.7%	69.7%	100.0%
3 Accounts payable: paper / electronic	1,770 / 261	1,770 / 261	1,730 / 331	1,775 / 350
4 Payroll checks: paper / direct deposit	63 / 2,052	20 / 2,115	5 / 2,130	5 / 2,200

\* Indicates total interest income based on total investment dollars.

## 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. The Financial and Administrative Department was split into two separate Departments (Finance and Information Technology) beginning in FY24.

### *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.
- B. Transition Fire Station information technology needs from stand-alone volunteer system to part of Citywide system by March 31, 2024.
- C. Develop a draft virtualization timeline with costs for consideration in future Five-Year Capital Improvement Planning documents by September 30, 2024.

Goal #2: Enhance the city’s cybersecurity infrastructure through on-site systems upgrades, and 3rd party software applications.

#### FY24 Objectives:

- A. Purchase and Deploy WatchGuard Firewall’s enhanced security suite to all City firewalls by December 22, 2023.
- B. Acquire the security/backup training portal for user training and certifications on basic cyber security threats (to meet State of Florida legislative training requirements) by June 30, 2024.
- C. Deploy two-factor authentication for mobile users by December 22, 2023.

*Financial and Personnel Summaries*

	FY22	FY23	FY23	FY24
	Actuals	Amended Budget	Year-end Estimate	Budget
<b>Expenditures by Category</b>				
Personnel	-	-	-	199,000
Operating	-	-	-	3,640
Total	-	-	-	202,640
<b>Personnel (FTEs)</b>				
Full-time	-	-	-	2.00
Part-time/Seasonal	-	-	-	-
Total	-	-	-	2.00

*Performance Measures*

	FY22	FY23	FY23	FY24
	Actuals	Amended Budget	Year-end Estimate	Budget
<b>Efficiency</b>				
1 Avg. completion time of user work orders*	N/A	N/A	3 days	2 days
2 Percent malicious attacks requiring intervention	N/A	N/A	N/A	15.0%
<b>Effectiveness</b>				
1 Percent down time:				
- computers	N/A	N/A	N/A	99.1%
- smart phones	N/A	N/A	N/A	99.1%
- Internet	N/A	N/A	N/A	99.1%
<b>Outputs</b>				
1 Computers/servers managed	N/A	N/A	N/A	200
2 Malicious attacks blocked	N/A	N/A	N/A	30,000
3 Work order tickets	N/A	N/A	N/A	350
4 Website visits	N/A	N/A	73,900	81,000
5 Patches and vulnerability maintenance	N/A	N/A	N/A	300

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

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, which has a goal of eliminating traffic crashes involving death or serious 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.
- 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. The program will.

### *Financial and Personnel Summaries:*

	FY23		FY23	
	FY22 Actuals	Amended Budget	Year-end Estimate	FY24 Budget
<b>Expenditures by Category</b>				
Personnel	2,797,702	2,874,427	2,912,422	3,188,788
Operating	426,179	336,972	339,542	356,339
Total	3,223,881	3,211,399	3,251,964	3,545,127
<b>Personnel (FTEs)</b>				
Full-time	30.00	30.00	30.00	30.00
Part-time/Seasonal	0.81	0.81	0.81	0.81
Total	30.81	30.81	30.81	30.81

*Performance Measures:*

	FY22 Actuals	FY23 Amended Budget	FY23 Year-end Estimate	FY24 Budget
<u>Efficiency</u>				
1 Calls for service*	13,629	N/A	16,074	16,000
Percentage of victims contacted by Victim				
2 Advocate**	N/A	N/A	N/A	75.0%
<u>Effectiveness</u>				
Percentage of resident who rate the City as				
1 safe or very safe***	N/A	N/A	N/A	97.5%
2 Percentage of policies reviewed/modified	25%	N/A	50%	85%
<u>Outputs</u>				
1 Traffic crashes	201	N/A	172	170
2 Pedestrian fatalities	-	N/A	1	-
3 Traffic crash fatalities	1	N/A	-	-
4 Traffic citations issued	458	N/A	1,447	1,250
5 Traffic enforcement details	240	N/A	398	400

\* 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 historical Volunteer Fire Department will become a hybrid department in FY24 with the addition of a paid fire chief while all other positions will remain volunteer based. The department responds to structural fires, grass/wildfires, general fires, rescues, hazardous materials, and disasters.

### *Goals and Objectives*

Goal #1: Provide professional emergency services ensuring the safety of residents and visitors and limiting the loss of property.

#### FY24 Objectives:

- A. Hire an experienced fire service professional as the department's first fire chief by January 31, 2024.
- B. Integrate departmental communications and data systems into the City's information technology system by March 31, 2024.

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

#### FY24 Objectives:

- A. Develop volunteer recruitment strategy to increase the number of recruits by August 31, 2024.
- B. Review conceptual plans for construction of a hurricane rated annex and submit a FY25 capital project request for design services by May 31, 2024.

### *Financial and Personnel Summaries*

	FY23		FY23	
	FY22 Actuals	Amended Budget	Year-end Estimate	FY24 Budget
<b>Expenditures by Category</b>				
Personnel	-	-	-	105,246
Operating	189,553	186,304	195,193	176,510
Total	189,553	186,304	195,193	281,756
<b>Personnel (FTEs)</b>				
Full-time	-	-	-	0.75
Part-time/Seasonal	-	-	-	-
Total	-	-	-	0.75

### *Performance Measures*

To be developed by the new Fire Chief for inclusion in the FY25 Proposed Budget.

## 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, as well as providing 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:

- E. Transition current permitting system to new enterprise resource planning modular by December 31, 2023
- F. Digitalize a minimum of 250 old paper construction plans to free up storage space and increase ease of retrieval by September 30, 2024.

Goal #2: Protect and improve the health, safety, and welfare of the residents through acceptable enforcement of the Code of Ordinances.

#### FY24 Objectives:

- E. Submit three "did you know" articles for inclusion in the *Harbour Highlights* by September 15, 2024.
- F. Explore the feasibility of adding an on-line code violation reporting page to the City's website by June 30, 2024.

### Financial and Personnel Summaries

	FY23		FY23	
	FY22 Actuals	Amended Budget	Year-end Estimate	FY24 Budget
<b>Expenditures by Category</b>				
Personnel	316,234	344,594	346,232	357,583
Operating	17,454	22,220	26,371	39,879
Total	333,688	366,814	372,603	397,462
<b>Personnel (FTEs)</b>				
Full-time	3.00	3.00	3.00	3.00
Part-time/Seasonal	-	-	-	-
Total	3.00	3.00	3.00	3.00

## Performance Measures

	FY22 Actuals	FY23 Amended Budget	FY23 Year-end Estimate	FY24 Budget
<b>Efficiency</b>				
1 Percentage of expenditures recovered through fees and revenues		58.57%	52.20%	51.57% 47.46%
2 Average number of building permits issued per week*		N/A	N/A	22.90 22.10
3 Average number of fire inspections conducted per week*		N/A	N/A	5.42 5.92
<b>Effectiveness</b>				
1 Percentage of Code enforcement voluntary compliance		N/A	N/A	100% 95%
<b>Outputs</b>				
1 Building permits issued		N/A	N/A	1,145 1,105
2 Fire inspections		N/A	N/A	271 296
3 Code enforcement cases:				
- Courtesy notices		N/A	N/A	N/A 50
- Notice of violations		N/A	N/A	37 35
4 Stormwater pamphlets distributed		N/A	N/A	322 651
No. of damaged structures inspected				
5 (fire/storm/etc.)		N/A	N/A	3 3

\* Indicates calculation is based on 50 weeks per year.

## Public Works Department

### *Department Description*

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

### *Goals and Objectives*

Goal #1: City facilities and parks are maintained in a professional and cost-effective manner.

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

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

#### FY24 Objectives:

- A. Execute State appropriations partial funded Gleason Park lake bank stabilization project by September 30, 2024.
- B. Review design milestones of Algonquin Sports Complex Expansion project by March 31, 2024 to minimize the stormwater and nutrient loading from the currently undeveloped nine acres which will be converted into passive and active recreation use.

### *Financial and Personnel Summaries*

	FY23		FY23	
	FY22 Actuals	Amended Budget	Year-end Estimate	FY24 Budget
<b>Expenditures by Category</b>				
Personnel	860,155	924,201	976,087	1,174,608
Operating	294,860	340,294	369,723	359,500
Total	1,155,015	1,264,495	1,345,810	1,534,108
<b>Personnel (FTEs)</b>				
Full-time	14.00	14.00	14.00	14.75
Part-time/Seasonal	-	-	-	0.50
Total	14.00	14.00	14.00	15.25

*Performance Measures*

	FY22 Actuals	FY23 Amended Budget	FY23 Year-end Estimate	FY24 Budget
<b>Efficiency</b>				
1 Avg. number of days to re-open City facilities following emergency closures	1.00	1.00	-	1.00
2 Fleet maintenance preventative maintenance and repairs	220	N/A	237	245
<b>Effectiveness</b>				
1 Rating (0-10) of passive park grounds*				
- Gleason Park	N/A	N/A	N/A	8.25
- Oars & Paddles	N/A	N/A	N/A	7.50
2 Percentage of resident satisfied or very satisfied with parks**	N/A	N/A	N/A	90%
<b>Outputs</b>				
1 Lane miles repaved/reconstructed	N/A	N/A	N/A	TBD
2 Fire hydrants tested**	N/A	N/A	N/A	292
3 Cubic yards debris swept from streets (and not entering the Indian River Lagoon)***	N/A	N/A	366,768	360,000
4 Pounds of vegetative debris manually removed from waterways (and not entering the Indian River Lagoon)***			7,332	7,100
5 Capital projects managed	N/A	13	7	21

\* Indicates staff assessment conducted each January.

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

\*\*\* Indicates services was performed by Volunteer Fire Department until FY24.

\*\*\*\*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, parks and athletic facilities (i.e., Gleason Park, the Recreation Center, Bicentennial and Millennium Beach Parks, Gleason Park pool, Oars and Paddles Park (including the boat house), and the Algonquin Sports Complex). Additionally, the department oversees all City's rental facilities, 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 premier recreation opportunities in a cost effective manner.

#### FY24 Objectives:

- A. Increase resident engagement through social media, *Harbour Highlights*, and local magazines advertisements by 10% by September 30, 2024.
- B. Explore feasibility for alternate youth recreational opportunities to be included in the FY25 Proposed Budget by January 31, 2024.

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

### *Financial and Personnel Summaries*

	FY22	FY23	FY23	FY24
	Actuals	Amended Budget	Year-end Estimate	Budget
<b>Expenditures by Category</b>				
Personnel	569,586	608,758	619,183	696,823
Operating	238,416	283,735	274,088	426,524
Total	808,002	892,493	893,271	1,123,347
<b>Personnel (FTEs)</b>				
Full-time	5.00	5.00	5.00	5.00
Part-time/Seasonal	8.03	8.03	8.03	8.03
Total	13.03	13.03	13.03	13.03

*Performance Measures*

		FY23		FY24	
		FY22 Actuals	Amended Budget	Year-end Estimate	FY24 Budget
<b><u>Efficiency</u></b>					
1	Weekday/weekend Main Hall Occupancy rate	N/A	N/A	N/A	30%/90%
2 Labor hours required for planning and execution of special events:					
	- Breakfast with the Easter Bunny	N/A	N/A	N/A	255
	- Shark in the Park 5K Run	N/A	N/A	N/A	450
	- Truck or Treat	N/A	N/A	N/A	100
	- Art Show	N/A	N/A	N/A	50
	- Christmas in the Park	N/A	N/A	N/A	210
<b><u>Effectiveness</u></b>					
1	Percentage of attendees rating Art & Crafts Show good or excellent*	N/A	N/A	N/A	96%
2	Percentage of parents satisfied or very satisfied with their child(ren) Summer Camp experience**	N/A	N/A	N/A	85%
<b><u>Outputs</u></b>					
1	Summer camp attendees (families per summer)	N/A	85	90	100
2	Swim lessons	N/A	465	500	625
3	Recreational classes	N/A	375	400	500
4	Pool memberships	N/A	260	250	300
5	Art show vendors (average of 3,000)	N/A	100	115	120
6	Boat rack space rentals (national teams) at Oars & Paddles Park	N/A	190	200	210

\* Indicates measured by random event participant questionnaire results.

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



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CITY OF INDIAN HARBOUR BEACH  
 FY 2022/2023 Estimated Year-End  
 FY 2023/2024 Adopted Budget

SUMMARY - ALL FUNDS

**ALL FUNDS**

	Actual FY 21/22	Budget FY 22/23	FYTD 06/30/23	07/01 thru 09/30	Est. Year-end FY 22/23	Adopted FY 23/24	% Change FY 22/23 to FY 23/24
<b>REVENUE SUMMARY</b>							
001 - General Fund	9,627,058	10,074,094	9,258,302	1,734,760	10,993,062	14,846,741	35.06%
100 - Impound Fund	0	2,127	3	-3	0	2,327	#DIV/0!
110 - Police Training Fund	257	155	410	-90	320	225	-29.69%
115 - Stormwater Utility Fund	219,544	254,500	220,300	-546	219,754	658,500	199.65%
120 - American Rescue Plan Fund	191,947	2,965,000	397,548	1,260,401	1,657,949	2,961,300	78.61%
<b>Total Revenues - All Funds</b>	<b>10,038,806</b>	<b>13,295,876</b>	<b>9,876,563</b>	<b>2,994,522</b>	<b>12,871,085</b>	<b>18,469,093</b>	<b>43.49%</b>

**EXPENDITURE SUMMARY**

001 - General Fund	10,457,989	10,074,094	6,509,638	2,874,825	9,384,463	14,846,741	58.21%
100 - Impound Fund	770	2,127	1,089	1,077	2,166	2,327	7.43%
110 - Police Training Fund	311	155	339	-19	320	225	-29.69%
115 - Stormwater Utility Fund	183,476	254,500	95	225,905	226,000	658,500	191.37%
120 - American Rescue Plan Fund	191,947	2,965,000	397,548	633,066	1,030,614	2,961,300	187.33%
<b>Total Expenditures - All Funds</b>	<b>10,834,493</b>	<b>13,295,876</b>	<b>6,908,709</b>	<b>3,734,854</b>	<b>10,643,563</b>	<b>18,469,093</b>	<b>73.52%</b>

CITY OF INDIAN HARBOUR BEACH  
 FY 2022/2023 Estimated Year-End  
 FY 2023/2024 Adopted Budget

REVENUE SUMMARY BY SOURCE

001 - GENERAL FUND

Account #	Classification	Budget FY 22/23	FYTD 06/30/23	07/01 thru 09/30	Est. Year-end FY 22/23	Adopted FY 23/24	% Change FY 22/23 to FY 23/24
<b>Ad Valorem Taxes</b>							
311.10	Gross Tax: 22/23=5.5628 23/24= 5.5449	6,718,230	6,709,246	8,984	6,718,230	7,286,992	8.47%
311.10	Penalties	2,800	4,071	0	4,071	2,500	-38.59%
311.12	Disc for Early Payment of Tax	-235,000	-243,557	0	-243,557	-265,000	8.80%
311.20	Delinquent Taxes	2,000	1,992	0	1,992	300	-84.94%
<b>Total Ad Valorem Taxes</b>		<b>6,488,030</b>	<b>6,471,752</b>	<b>8,984</b>	<b>6,480,736</b>	<b>7,024,792</b>	<b>8.39%</b>
<b>Local Option, Use and Fuel Taxes</b>							
312.41	Local Option Fuel Tax	376,029	275,371	106,629	382,000	385,000	0.79%
312.52	Casualty Insurance Premium Tax - Police	82,500	0	89,162	89,162	89,162	0.00%
<b>Total Local Option, Use, and Fuel Taxes</b>		<b>458,529</b>	<b>275,371</b>	<b>195,791</b>	<b>471,162</b>	<b>474,162</b>	<b>0.64%</b>
<b>Utility Services Taxes</b>							
314.10	Utility Service Tax - Electricity	430,500	309,786	169,214	479,000	480,000	0.21%
314.30	Utility Service Tax - Water	82,000	62,455	30,145	92,600	85,100	-8.10%
314.40	Utility Service Tax - Gas	33,500	21,414	8,086	29,500	27,250	-7.63%
314.80	Utility Service Tax - Propane	2,259	1,717	542	2,259	2,100	-7.04%
<b>Total Utility Services Taxes</b>		<b>548,259</b>	<b>395,372</b>	<b>207,987</b>	<b>603,359</b>	<b>594,450</b>	<b>-1.48%</b>
<b>Other General Taxes</b>							
315.20	Communications Services Tax	225,000	166,511	81,489	248,000	245,400	-1.05%
316.00	Local Business Tax	34,000	34,452	0	34,452	35,000	1.59%
<b>Total Other General Taxes</b>		<b>259,000</b>	<b>200,963</b>	<b>81,489</b>	<b>282,452</b>	<b>280,400</b>	<b>-0.73%</b>
<b>Franchise Fees</b>							
323.10	Franchise Fee - Electricity	510,000	329,818	305,182	635,000	645,000	1.57%
323.40	Franchise Fee - Gas	47,500	43,936	0	43,936	42,750	-2.70%
323.70	Franchise Fee - Solid Waste	121,500	57,837	56,407	114,244	114,450	0.18%
<b>Total Franchise Fees</b>		<b>679,000</b>	<b>431,591</b>	<b>361,589</b>	<b>793,180</b>	<b>802,200</b>	<b>1.14%</b>
<b>Permits, Fees and Special Assessments</b>							
322.00	Building Permits	116,350	95,213	19,387	114,600	114,600	0.00%
329.00	Other Permits and Fees - Building Dept	18,800	54,771	2,542	57,313	53,790	-6.15%
329.20	Other Permits and Fees - General	25,050	18,160	15,350	33,510	52,450	56.52%
<b>Total Other Permits &amp; Fees</b>		<b>160,200</b>	<b>168,144</b>	<b>37,279</b>	<b>205,423</b>	<b>220,840</b>	<b>7.51%</b>

CITY OF INDIAN HARBOUR BEACH  
 FY 2022/2023 Estimated Year-End  
 FY 2023/2024 Adopted Budget

REVENUE SUMMARY BY SOURCE

001 - GENERAL FUND

Account #	Classification	Budget FY 22/23	FYTD 06/30/23	07/01 thru 09/30	Est. Year-end FY 22/23	Adopted FY 23/24	% Change FY 22/23 to FY 23/24
<b>Federal and State Grants</b>							
331.20	Federal Grant - Public Safety	65,131	60,977	7,355	68,332	8,000	-88.29%
331.62	Federal Grant - Public Assistance	0	17,354	19,799	37,153	0	-100.00%
334.00	FL State Grants	0	0	182,150	182,150	3,597,500	1875.02%
<b>Total Federal and State Grants</b>		<b>65,131</b>	<b>78,331</b>	<b>209,304</b>	<b>287,635</b>	<b>3,605,500</b>	<b>1153.50%</b>
<b>State Shared Revenues</b>							
335.12	State Revenue Sharing	344,550	221,717	153,308	375,025	378,590	0.95%
335.14	Mobile Home License Tax	850	555	205	760	650	-14.47%
335.15	Alcoholic Beverage License Tax	5,800	4,861	139	5,000	4,875	-2.50%
335.18	1/2 Cent Sales Tax Program	650,000	446,395	203,605	650,000	640,000	-1.54%
335.29	Public Safety	650	673	142	815	600	-26.38%
335.45	Fuel Tax Refunds	3,160	1,459	1,701	3,160	3,200	1.27%
<b>Total State Shared Revenues</b>		<b>1,005,010</b>	<b>675,660</b>	<b>359,100</b>	<b>1,034,760</b>	<b>1,027,915</b>	<b>-0.66%</b>
<b>Local Shared Revenues</b>							
337.20	Public Safety	65,000	65,000	0	65,000	107,306	65.09%
338.11	General Government	6,000	1,556	5,444	7,000	55,200	688.57%
<b>Total Local Shared Revenues</b>		<b>71,000</b>	<b>66,556</b>	<b>5,444</b>	<b>72,000</b>	<b>162,506</b>	<b>125.70%</b>
<b>Charges for Services</b>							
342.10	Law Enforcement Services	3,570	1,476	760	2,236	2,235	-0.04%
342.20	Fire Protection	25,450	13,020	6,480	19,500	19,500	0.00%
343.90	Recycling Fees	12,500	5,994	5,996	11,990	11,280	-5.92%
344.90	Transportation	16,325	12,244	4,081	16,325	16,325	0.00%
347.20	Recreation Department	254,550	225,712	35,180	260,892	256,250	-1.78%
349.00	Other Charges for Services	0	8	0	8	0	-100.00%
<b>Total Charges for Services</b>		<b>312,395</b>	<b>258,454</b>	<b>52,497</b>	<b>310,951</b>	<b>305,590</b>	<b>-1.72%</b>
<b>Judgements, Fines and Forfeits</b>							
351.90	Court - Police	5,550	5,678	967	6,645	6,425	-3.31%
354.10	Ordinance Violation Fees - Code Enf	600	1,928	-1,578	350	350	0.00%
354.10	Ordinance Violation Fees - Police	20	530	0	530	425	-19.81%
358.20	Seized Assets - Police	0	0	0	0	0	
<b>Total Judgements, Fines and Forfeits</b>		<b>6,170</b>	<b>8,136</b>	<b>-611</b>	<b>7,525</b>	<b>7,200</b>	<b>-4.32%</b>
<b>Interest and Other Earnings</b>							
361.10	Interest: Operating	1,250	7,620	3,823	11,443	12,735	11.29%
361.11	Interest: Investment	10,000	188,596	210,900	399,496	301,071	-24.64%
361.12	Interest: County Tax Collector	4,900	16,201	0	16,201	14,500	-10.50%
<b>Total Interest and Other Earnings</b>		<b>16,150</b>	<b>212,417</b>	<b>214,723</b>	<b>427,140</b>	<b>328,306</b>	<b>-23.14%</b>

CITY OF INDIAN HARBOUR BEACH  
 FY 2022/2023 Estimated Year-End  
 FY 2023/2024 Adopted Budget

REVENUE SUMMARY BY SOURCE

**001 - GENERAL FUND**

Account #	Classification	Budget FY 22/23	FYTD 06/30/23	07/01 thru 09/30	Est. Year-end FY 22/23	Adopted FY 23/24	% Change FY 22/23 to FY 23/24
<b>Miscellaneous Revenues</b>							
362.32	Rents	70	180	0	180	80	-55.56%
364.00	Disposition of Fixed Assets	0	4,126	725	4,851	0	-100.00%
365.00	Sale of Surplus Materials	0	129	0	129	0	-100.00%
366.00	Donations: Private Sources - General	0	0	0	0	0	
366.15	Donations: Private Sources - Recreation Dept	500	1,850	150	2,000	500	-75.00%
366.20	Donations: Private Sources - Police	0	2,923	0	2,923	0	-100.00%
369.90	Other Miscellaneous Revenue	4,650	6,347	309	6,656	12,300	84.80%
<b>Total Miscellaneous Revenues</b>		<b>5,220</b>	<b>15,555</b>	<b>1,184</b>	<b>16,739</b>	<b>12,880</b>	<b>-23.05%</b>
<b>Other Sources - Non-Operating</b>							
394.00	Prior Year Income	0	0	0	0	0	
<b>Total Other Sources - Non-Operating</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL 001 - GENERAL FUND REVENUES</b>		<b>10,074,094</b>	<b>9,258,302</b>	<b>1,734,760</b>	<b>10,993,062</b>	<b>14,846,741</b>	<b>35.06%</b>

CITY OF INDIAN HARBOUR BEACH  
 FY 2022/2023 Estimated Year-End  
 FY 2023/2024 Adopted Budget

PERCENTAGE OF REVENUES BY SOURCE

**001 - GENERAL FUND**

Account #	Classification	Actual FY 21/22	Budget FY 22/23	Est. Year-end FY 22/23	% of Revenues FY 22/23	Adopted FY 23/24	% of Revenues FY 22/23
311	Ad Valorem Taxes	5,884,324	6,488,030	6,480,736	58.95%	7,024,792	47.32%
31X	Other Taxes	1,310,669	1,265,788	1,356,973	12.34%	1,349,012	9.09%
32X	Franchise, Permit and Special Assessment Fees	942,514	839,200	998,603	9.08%	1,023,040	6.89%
33X	Intergovernmental Revenue	1,080,229	1,141,141	1,394,395	12.68%	4,795,921	32.30%
34X	Charges for Services	299,832	312,395	310,951	2.83%	305,590	2.06%
35X	Judgements, Fines and Forfeits	8,721	6,170	7,525	0.07%	7,200	0.05%
36X	Miscellaneous Revenues	100,769	21,370	443,879	4.04%	341,186	2.30%
39X	Other Sources - Non-Operating	0	0	0	0.00%	0	0.00%
<b>Total 001-General Fund Revenues</b>		<b>9,627,058</b>	<b>10,074,094</b>	<b>10,993,062</b>	<b>100.00%</b>	<b>14,846,741</b>	<b>100.00%</b>

CITY OF INDIAN HARBOUR BEACH  
 FY 2022/2023 Estimated Year-End  
 FY 2023/2024 Adopted Budget

EXPENDITURE SUMMARY BY TYPE  
 1100 - COUNCIL

**001 - GENERAL FUND**

Account #	Classification	Budget FY 22/23	FYTD 06/30/23	07/01 thru 09/30	Est. Year-end FY 22/23	Adopted FY 23/24	% Change FY 22/23 to FY 23/24
<b>Personnel Services</b>							
511.21	FICA Taxes	1,530	1,097	336	1,433	2,163	50.94%
511.23	Group Insurances - Life	218	158	53	211	211	0.00%
	<b>Total Personnel Services</b>	<b>1,748</b>	<b>1,255</b>	<b>389</b>	<b>1,644</b>	<b>2,374</b>	<b>44.40%</b>
<b>Operating Expenditures</b>							
511.31	Professional Services	25,000	18,000	6,000	24,000	24,000	0.00%
511.40	Travel and Per Diem	22,300	12,600	9,700	22,300	22,300	0.00%
511.41	Communications Services	2,664	1,731	866	2,597	2,600	0.12%
511.47	Printing and Binding	24,000	16,190	4,810	21,000	24,420	16.29%
511.48	Promotional Activities	2,080	1,857	28	1,885	3,500	85.68%
511.49	Other Current Charges and Obligations	11,280	2,770	552	3,322	12,959	290.10%
511.55	Training	4,500	1,150	3,350	4,500	4,500	0.00%
	<b>Total Operating Expenditures</b>	<b>91,824</b>	<b>54,298</b>	<b>25,306</b>	<b>79,604</b>	<b>94,279</b>	<b>18.44%</b>
<b>TOTAL 1100 - COUNCIL</b>		<b>93,572</b>	<b>55,553</b>	<b>25,695</b>	<b>81,248</b>	<b>96,653</b>	<b>18.96%</b>

CITY OF INDIAN HARBOUR BEACH  
 FY 2022/2023 Estimated Year-End  
 FY 2023/2024 Adopted Budget

EXPENDITURE SUMMARY BY TYPE  
 1200 - EXECUTIVE

**001 - GENERAL FUND**

Account #	Classification	Budget FY 22/23	FYTD 06/30/23	07/01 thru 09/30	Est. Year-end FY 22/23	Adopted FY 23/24	% Change FY 22/23 to FY 23/24
<b>Personnel Services</b>							
512.11	Salaries - Executive	144,185	98,967	45,218	144,185	151,114	4.81%
512.12	Salaries and Wages - Regular	185,026	109,723	54,224	163,947	199,247	21.53%
512.14	Overtime	325	1,069	120	1,189	600	-49.54%
512.15	Special Pay	0	0	0	0	0	---
512.16	Compensated Leave	2,163	3,807	0	3,807	5,195	36.46%
512.21	FICA Taxes	25,375	16,665	7,607	24,272	27,246	12.25%
512.22	Retirement Contributions	69,543	44,918	23,194	68,112	82,353	20.91%
512.23	Group Insurances - Health/Life/Dental	59,565	21,724	7,148	28,872	40,493	40.25%
<b>Total Personnel Services</b>		<b>486,182</b>	<b>296,873</b>	<b>137,511</b>	<b>434,384</b>	<b>506,248</b>	<b>16.54%</b>
<b>Operating Expenditures</b>							
512.40	Travel and Per Diem	14,165	8,990	2,466	11,456	12,623	10.19%
512.41	Communications Services	1,500	1,125	375	1,500	1,500	0.00%
512.49	Other Current Charges and Obligations	900	462	238	700	900	28.57%
512.54	Publications, Subscriptions, Memberships	2,115	1,941	90	2,031	2,510	23.58%
512.55	Training	4,625	3,085	1,540	4,625	5,790	25.19%
<b>Total Operating Expenditures</b>		<b>23,305</b>	<b>15,603</b>	<b>4,709</b>	<b>20,312</b>	<b>23,323</b>	<b>14.82%</b>
<b>TOTAL 1200 - EXECUTIVE</b>		<b>509,487</b>	<b>312,476</b>	<b>142,220</b>	<b>454,696</b>	<b>529,571</b>	<b>16.47%</b>

CITY OF INDIAN HARBOUR BEACH  
 FY 2022/2023 Estimated Year-End  
 FY 2023/2024 Adopted Budget

EXPENDITURE SUMMARY BY TYPE  
 1300 - FINANCIAL AND  
 ADMINISTRATIVE

**001 - GENERAL FUND**

Account #	Classification	Budget FY 22/23	FYTD 06/30/23	07/01 thru 09/30	Est. Year-end FY 22/23	Adopted FY 23/24	% Change FY 22/23 to FY 23/24
<b>Finance Department</b>							
<b>Personnel Services</b>							
513.12	Salaries and Wages - Regular	169,242	118,598	48,081	166,679	175,685	5.40%
513.14	Overtime	50	11	39	50	50	0.00%
513.16	Compensated Leave	7,884	4,006	0	4,006	6,731	68.02%
513.21	FICA Taxes	13,554	8,617	3,764	12,381	13,994	13.03%
513.22	Retirement Contributions	21,674	14,543	7,743	22,286	24,754	11.07%
513.23	Group Insurances - Health/Life/Dental	28,784	21,091	7,030	28,121	30,218	7.46%
513.25	Unemployment Compensation	0	0	0	0	0	---
<b>Total Personnel Services</b>		<b>241,188</b>	<b>166,866</b>	<b>66,657</b>	<b>233,523</b>	<b>251,432</b>	<b>7.67%</b>
<b>Operating Expenditures</b>							
513.31	Professional Services	4,635	4,500	0	4,500	4,650	3.33%
513.32	Accounting and Auditing	35,000	34,300	0	34,300	35,600	3.79%
513.40	Travel and Per Diem	2,359	424	117	541	2,440	351.02%
513.49	Other Current Charges and Obligations	225	55	90	145	145	0.00%
513.54	Publications, Subscriptions, Memberships	140	-20	215	195	120	-38.46%
513.55	Training	650	350	0	350	1,125	221.43%
<b>Total Operating Expenditures</b>		<b>43,009</b>	<b>39,609</b>	<b>422</b>	<b>40,031</b>	<b>44,080</b>	<b>10.11%</b>
<b>Total Finance Department</b>		<b>284,197</b>	<b>206,475</b>	<b>67,079</b>	<b>273,554</b>	<b>295,512</b>	<b>8.03%</b>
<b>Information Technology</b>							
<b>Personnel Services</b>							
513.12	Salaries and Wages - Regular	134,780	94,404	38,291	132,695	139,911	5.44%
513.14	Overtime	1,150	1,863	637	2,500	1,000	-60.00%
513.16	Compensated Leave	0	0	0	0	1,824	---
513.21	FICA Taxes	10,399	7,280	3,008	10,288	10,920	6.14%
513.22	Retirement Contributions	16,629	11,526	4,062	15,588	20,098	28.93%
513.23	Group Insurances - Health/Life/Dental	21,972	16,105	5,868	21,973	25,247	14.90%
<b>Total Personnel Services</b>		<b>184,930</b>	<b>131,178</b>	<b>51,866</b>	<b>183,044</b>	<b>199,000</b>	<b>8.72%</b>
<b>Operating Expenditures</b>							
513.40	Travel and Per Diem	3,600	1,428	400	1,828	2,000	9.41%
513.41	Communications Services	840	630	210	840	840	0.00%
513.49	Other Current Charges and Obligations	400	0	0	0	0	---
513.54	Publications, Subscriptions, Memberships	340	200	0	200	400	100.00%
513.55	Training	200	275	0	275	400	45.45%
<b>Total Operating Expenditures</b>		<b>5,380</b>	<b>2,533</b>	<b>610</b>	<b>3,143</b>	<b>3,640</b>	<b>15.81%</b>
<b>Total Information Technology Department</b>		<b>190,310</b>	<b>133,711</b>	<b>52,476</b>	<b>186,187</b>	<b>202,640</b>	<b>8.84%</b>
<b>TOTAL 1300 - FINANCIAL AND ADMINISTRATIVE</b>		<b>474,507</b>	<b>340,186</b>	<b>119,555</b>	<b>459,741</b>	<b>498,152</b>	<b>8.35%</b>

CITY OF INDIAN HARBOUR BEACH  
 FY 2022/2023 Estimated Year-End  
 FY 2023/2024 Adopted Budget

EXPENDITURE SUMMARY BY TYPE  
 1400 - LEGAL

**001 - GENERAL FUND**

Account #	Classification	Budget FY 22/23	FYTD 06/30/23	07/01 thru 09/30	Est. Year-end FY 22/23	Adopted FY 23/24	% Change FY 22/23 to FY 23/24
<b>Operating Expenditures</b>							
514.31	Professional Services	65,000	46,568	22,932	69,500	69,900	0.58%
514.49	Other Current Charges and Obligations	15,000	2,333	4,167	6,500	8,000	23.08%
	<b>Total Operating Expenditures</b>	<b>80,000</b>	<b>48,901</b>	<b>27,099</b>	<b>76,000</b>	<b>77,900</b>	<b>2.50%</b>
	<b><i>TOTAL 1400 - LEGAL</i></b>	<b><i>80,000</i></b>	<b><i>48,901</i></b>	<b><i>27,099</i></b>	<b><i>76,000</i></b>	<b><i>77,900</i></b>	<b><i>2.50%</i></b>

CITY OF INDIAN HARBOUR BEACH  
 FY 2022/2023 Estimated Year-End  
 FY 2023/2024 Adopted Budget

EXPENDITURE SUMMARY BY TYPE  
 1900 - GENERAL GOVERNMENT

001 - GENERAL FUND

Account #	Classification	Budget FY 22/23	FYTD 06/30/23	07/01 thru 09/30	Est. Year-end FY 22/23	Adopted FY 23/24	% Change FY 22/23 to FY 23/24
<b>Operating Expenditures</b>							
519.31	Professional Services	54,180	43,355	3,886	47,241	163,200	245.46%
519.41	Communications Services	24,809	17,788	6,757	24,545	26,710	8.82%
519.42	Freight & Postage Services	2,000	1,531	1,039	2,570	3,260	26.85%
519.43	Utility Services	35,852	21,286	8,533	29,819	31,513	5.68%
519.44	Rentals and Leases	0	0	0	0	0	---
519.45	Insurance	318,376	309,465	8,905	318,370	399,567	25.50%
519.46	Repair and Maintenance Services	82,856	73,964	40,624	114,588	182,301	59.09%
519.47	Printing and Binding	6,325	2,478	4,522	7,000	9,200	31.43%
519.48	Promotional Activities	1,850	1,180	0	1,180	1,500	27.12%
519.49	Other Current Charges and Obligations	99,800	15,830	48,209	64,039	356,595	456.84%
519.51	Office Supplies	4,065	2,891	1,174	4,065	4,800	18.08%
519.52	Operating Supplies	2,985	2,080	1,820	3,900	5,000	28.21%
519.54	Publications, Subscriptions, Memberships	2,600	2,301	0	2,301	2,400	4.30%
519.55	Training	1,500	0	0	0	2,000	---
519.64	Equipment - Non-Fixed Asset	5,630	4,864	-1	4,863	3,300	-32.14%
584.72	Lease Acquisitions	702	293	92	385	320	-16.88%
<b>Total Operating Expenditures</b>		<b>643,530</b>	<b>499,306</b>	<b>125,560</b>	<b>624,866</b>	<b>1,191,666</b>	<b>90.71%</b>
<b>Capital Outlay</b>							
5XX.62	Buildings & Fixed Equipment	125,000	85,050	0	85,050	50,000	-41.21%
5XX.63	Infrastructure - General	75,000	75,000	0	75,000	0	-100.00%
5XX.63	Infrastructure - Parks	472,000	413,352	22,139	435,491	66,000	-84.84%
5XX.63	Infrastructure - Algonquin Complex	0	8,460	3,200	11,660	0	-100.00%
5XX.63	Infrastructure - Drainage	0	0	182,150	182,150	3,522,500	1833.85%
5XX.63	Infrastructure - Paving and Streets	200,000	0	182,247	182,247	273,500	50.07%
5XX.63	Infrastructure - Disaster Related Imp.	0	175,950	0	175,950	0	-100.00%
5XX.63	Infrastructure - Recreation	0	0	0	0	0	---
5XX.64	Equipment and Machinery - General	188,000	164,610	79,988	244,598	483,748	97.77%
5XX.64	Equipment and Machinery - Computers	47,500	34,711	20,999	55,710	28,400	-49.02%
5XX.64	Equipment and Machinery - Software	52,500	80,889	0	80,889	38,261	-52.70%
5XX.64	Equipment and Machinery - Vehicles	754,092	90,310	10,016	100,326	985,589	882.39%
5XX.65	Construction in Progress	0	0	0	0	0	---
<b>Total Capital Outlay</b>		<b>1,914,092</b>	<b>1,128,332</b>	<b>500,739</b>	<b>1,629,071</b>	<b>5,447,998</b>	<b>234.42%</b>
<b>594.00</b>	<b>Contingency</b>	<b>44,279</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>123,001</b>	
<b>TOTAL 1900 - GENERAL GOVERNMENT</b>		<b>2,601,901</b>	<b>1,627,638</b>	<b>626,299</b>	<b>2,253,937</b>	<b>6,762,665</b>	<b>200.04%</b>

CITY OF INDIAN HARBOUR BEACH  
 FY 2022/2023 Estimated Year-End  
 FY 2023/2024 Adopted Budget

EXPENDITURE SUMMARY BY TYPE  
 2100 - POLICE DEPARTMENT

**001 - GENERAL FUND**

Account #	Classification	Budget FY 22/23	FYTD 06/30/23	07/01 thru 09/30	Est. Year-end FY 22/23	Adopted FY 23/24	% Change FY 22/23 to FY 23/24
<b>Personnel Services</b>							
521.12	Salaries and Wages - Regular	1,896,659	1,253,233	2,261,916	3,515,149	1,953,010	-44.44%
521.13	Salaries and Wages - Other	600	0	300	300	600	100.00%
521.14	Overtime	31,000	59,269	11,331	70,600	31,000	-56.09%
521.15	Special Pay	73,850	41,736	9,134	50,870	62,150	22.17%
521.16	Compensated Leave	12,461	4,990	11,848	16,838	13,084	-22.29%
521.21	FICA Taxes	154,114	99,382	42,109	141,491	159,337	12.61%
521.22	Retirement Contributions	604,645	345,685	688,952	1,034,637	607,276	-41.31%
521.23	Group Insurances - Health/Life/Dental	298,731	214,313	366,981	581,294	362,331	-37.67%
521.25	Reemployment Compensation	0	0	0	0	0	---
<b>Total Personnel Services</b>		<b>3,072,060</b>	<b>2,018,608</b>	<b>3,392,571</b>	<b>5,411,179</b>	<b>3,188,788</b>	<b>-41.07%</b>
<b>Operating Expenditures</b>							
521.31	Professional Services	2,500	1,582	918	2,500	2,500	0.00%
521.34	Other Services	17,760	10,900	6,260	17,160	18,300	7%
521.35	Investigations	1,250	1,728	272	2,000	2,500	25.00%
521.40	Travel and Per Diem	4,970	3,507	8,335	11,842	8,760	-26.03%
521.41	Communications Services	41,200	31,425	53,986	85,411	44,400	-48.02%
521.42	Freight & Postage Services	1,990	1,576	824	2,400	2,500	4.17%
521.43	Utility Services	39,325	29,423	59,877	89,300	46,245	-48.21%
521.44	Rental and Leases	0	0	0	0	0	---
521.46	Repair and Maintenance Services	82,150	75,802	138,485	214,287	103,144	-51.87%
521.47	Printing and Binding	2,500	2,611	889	3,500	2,500	-28.57%
521.48	Promotional Activities	3,000	1,675	325	2,000	3,000	50.00%
521.49	Other Current Charges and Obligations	8,650	1,376	8,148	9,524	7,330	-23.04%
521.51	Office Supplies	2,700	1,524	1,376	2,900	3,480	20.00%
521.52	Operating Supplies	74,140	53,763	101,828	155,591	77,475	-50.21%
521.54	Publications, Subscriptions, Memberships	1,415	1,430	0	1,430	1,590	11.19%
521.55	Training	21,550	6,314	13,784	20,098	14,775	-26.49%
521.64	Equipment - Non-Fixed Asset	29,715	6,254	16,863	23,117	17,425	-24.62%
584.72	Lease Acquisitions	415	318	506	824	415	-49.64%
<b>Total Operating Expenditures</b>		<b>335,230</b>	<b>231,208</b>	<b>412,676</b>	<b>643,884</b>	<b>356,339</b>	<b>-44.66%</b>
<b>TOTAL 2100 - POLICE DEPARTMENT</b>		<b>3,407,290</b>	<b>2,249,816</b>	<b>3,805,247</b>	<b>6,055,063</b>	<b>3,545,127</b>	<b>-41.45%</b>

CITY OF INDIAN HARBOUR BEACH  
 FY 2022/2023 Estimated Year-End  
 FY 2023/2024 Adopted Budget

EXPENDITURE SUMMARY BY TYPE  
 2200 - FIRE DEPARTMENT

**001 - GENERAL FUND**

Account #	Classification	Budget FY 22/23	FYTD 06/30/23	07/01 thru 09/30	Est. Year-end FY 22/23	Adopted FY 23/24	% Change FY 22/23 to FY 23/24
<b>Personnel Services</b>							
522.12	Salaries and Wages - Regular	0	0	0	0	63,750	---
522.21	FICA Taxes	0	0	0	0	4,909	---
521.22	Retirement Contributions	0	0	0	0	21,805	
521.23	Group Insurances - Health/Life/Dental	0	0	0	0	14,782	---
<b>Total Personnel Services</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>105,246</b>	
<b>Operating Expenditures</b>							
522.31	Professional Services	63,000	46,750	16,250	63,000	28,000	-55.56%
522.34	Other Services	6,240	3,720	2,520	6,240	6,240	0.00%
522.40	Travel and Per Diem	0	0	0	0	0	---
522.41	Communications Services	2,275	1,274	772	2,046	5,130	150.73%
522.42	Freight & Postage Services	25	1	4	5	25	400.00%
522.43	Utility Services	10,825	6,562	3,328	9,890	10,030	1.42%
522.46	Repair and Maintenance Services	72,476	47,406	26,701	74,107	73,705	-0.54%
522.47	Printing and Binding	100	0	0	0	0	---
522.48	Promotional Activities	3,000	0	3,000	3,000	3,000	0.00%
522.49	Other Current Charges and Obligations	1,500	607	343	950	1,200	26.32%
522.51	Office Supplies	300	368	132	500	500	0.00%
522.52	Operating Supplies	24,200	3,533	18,917	22,450	22,350	-0.45%
522.54	Publications, Subscriptions, Memberships	300	180	0	180	430	138.89%
522.55	Training	5,000	760	1,490	2,250	5,300	135.56%
522.64	Equipment - Non-Fixed Asset	9,995	4,982	5,593	10,575	20,600	94.80%
<b>Total Operating Expenditures</b>		<b>199,236</b>	<b>116,143</b>	<b>79,050</b>	<b>195,193</b>	<b>176,510</b>	<b>-9.57%</b>
<b>TOTAL 2200 - FIRE DEPARTMENT</b>		<b>199,236</b>	<b>116,143</b>	<b>79,050</b>	<b>195,193</b>	<b>281,756</b>	<b>44.35%</b>

CITY OF INDIAN HARBOUR BEACH  
 FY 2022/2023 Estimated Year-End  
 FY 2023/2024 Adopted Budget

EXPENDITURE SUMMARY BY TYPE  
 2400 - BUILDING DEPARTMENT

**001 - GENERAL FUND**

Account #	Classification	Budget FY 22/23	FYTD 06/30/23	07/01 thru 09/30	Est. Year-end FY 22/23	Adopted FY 23/24	% Change FY 22/23 to FY 23/24
<b>Personnel Services</b>							
524.12	Salaries and Wages - Regular	243,300	169,642	67,968	237,610	246,890	3.91%
524.14	Overtime	100	9	0	9	100	1011.11%
524.15	Special Pay	0	0	0	0	1,458	---
524.16	Compensated Leave	6,712	17,492	0	17,492	6,847	-60.86%
524.21	FICA Taxes	19,134	13,522	5,282	18,804	19,530	3.86%
524.22	Retirement Contributions	30,597	22,362	11,188	33,550	41,802	24.60%
524.23	Group Insurances - Health/Life/Dental	41,734	29,233	9,534	38,767	40,956	5.65%
<b>Total Personnel Services</b>		<b>341,577</b>	<b>252,260</b>	<b>93,972</b>	<b>346,232</b>	<b>357,583</b>	<b>3.28%</b>
<b>Operating Expenditures</b>							
524.31	Professional Services	9,020	2,492	7,108	9,600	9,600	0.00%
524.40	Travel and Per Diem	800	0	0	0	1,990	---
524.41	Communications Services	2,495	1,828	662	2,490	2,545	2.21%
524.42	Freight & Postage Services	500	134	226	360	375	4.17%
524.46	Repair and Maintenance Services	3,420	3,797	100	3,897	16,795	330.97%
524.47	Printing and Binding	4,500	302	4,198	4,500	1,500	-66.67%
524.49	Other Current Charges and Obligations	200	0	200	200	200	0.00%
524.52	Operating Supplies	3,895	2,190	710	2,900	3,000	3.45%
524.54	Publications, Subscriptions, Memberships	1,060	275	625	900	1,900	111.11%
524.55	Training	500	425	0	425	974	129.18%
524.64	Equipment - Non-Fixed Asset	500	599	500	1,099	1,000	-9.01%
<b>Total Operating Expenditures</b>		<b>26,890</b>	<b>12,042</b>	<b>14,329</b>	<b>26,371</b>	<b>39,879</b>	<b>51.22%</b>
<b>TOTAL 2400 - BUILDING DEPARTMENT</b>		<b>368,467</b>	<b>264,302</b>	<b>108,301</b>	<b>372,603</b>	<b>397,462</b>	<b>6.67%</b>

CITY OF INDIAN HARBOUR BEACH  
 FY 2022/2023 Estimated Year-End  
 FY 2023/2024 Adopted Budget

EXPENDITURE SUMMARY BY TYPE  
 4100 - PUBLIC WORKS

**001 - GENERAL FUND**

Account #	Classification	Budget FY 22/23	FYTD 06/30/23	07/01 thru 09/30	Est. Year-end FY 22/23	Adopted FY 23/24	% Change FY 22/23 to FY 23/24
<b>Personnel Services</b>							
541.12	Salaries and Wages - Regular	727,803	454,558	199,938	654,496	781,084	19.34%
541.14	Overtime	2,000	5,780	2,220	8,000	8,000	0.00%
541.15	Special Pay	0	0	0	0	5,080	---
541.16	Compensated Leave	15,553	15,411	14,505	29,916	9,151	-69.41%
541.21	FICA Taxes	57,020	33,970	19,275	53,245	61,622	15.73%
541.22	Retirement Contributions	91,181	56,649	32,559	89,208	108,653	21.80%
541.23	Group Insurances - Health/Life/Dental	157,936	104,613	36,609	141,222	201,018	42.34%
<b>Total Personnel Services</b>		<b>1,051,493</b>	<b>670,981</b>	<b>305,106</b>	<b>976,087</b>	<b>1,174,608</b>	<b>20.34%</b>
<b>Operating Expenditures</b>							
541.31	Professional Services	30,250	14,402	15,848	30,250	14,750	-51.24%
541.34	Other Services	77,100	48,385	26,916	75,301	81,300	7.97%
541.40	Travel and Per Diem	0	0	0	0	0	---
541.41	Communications Services	5,772	2,910	1,635	4,545	4,810	5.83%
541.42	Freight & Postage Services	25	0	0	0	0	---
541.43	Utility Services	83,785	56,860	28,800	85,660	89,525	4.51%
541.44	Rental and Leases	3,000	0	2,000	2,000	2,500	25.00%
541.46	Repair and Maintenance Services	80,515	40,019	39,400	79,419	84,295	6.14%
541.47	Printing and Binding	0	259	0	259	0	-100.00%
541.49	Other Current Charges and Obligations	1,000	419	381	800	1,000	25.00%
541.51	Office Supplies	500	425	75	500	500	0.00%
541.52	Operating Supplies	44,465	29,264	15,951	45,215	45,650	0.96%
541.53	Road Materials and Supplies	4,500	180	2,820	3,000	4,000	33.33%
541.54	Publications, Subscriptions, Memberships	800	500	0	500	500	0.00%
541.55	Training	1,500	420	0	420	420	0.00%
541.63	Infrastructure - Signs/Landscaping	17,995	21,839	8,585	30,424	26,000	-14.54%
541.64	Equipment - Non-Fixed Asset	4,650	4,158	7,272	11,430	4,250	-62.82%
<b>Total Operating Expenditures</b>		<b>355,857</b>	<b>220,040</b>	<b>149,683</b>	<b>369,723</b>	<b>359,500</b>	<b>-2.77%</b>
<b>TOTAL 4100 - PUBLIC WORKS</b>		<b>1,407,350</b>	<b>891,021</b>	<b>454,789</b>	<b>1,345,810</b>	<b>1,534,108</b>	<b>13.99%</b>

CITY OF INDIAN HARBOUR BEACH  
 FY 2022/2023 Estimated Year-End  
 FY 2023/2024 Adopted Budget

EXPENDITURE SUMMARY BY TYPE  
 7200 - RECREATION DEPARTMENT

**001 - GENERAL FUND**

Account #	Classification	Budget FY 22/23	FYTD 06/30/23	07/01 thru 09/30	Est. Year-end FY 22/23	Adopted FY 23/24	% Change FY 22/23 to FY 23/24
<b>Personnel Services</b>							
572.12	Salaries and Wages - Regular	398,949	261,066	102,367	363,433	416,566	14.62%
572.13	Salaries and Wages - Other	92,775	32,991	72,575	105,566	102,562	-2.85%
572.14	Overtime	5,000	6,353	147	6,500	7,000	7.69%
572.15	Special Pay	0	0	0	0	1,619	---
572.16	Compensated Leave	2,491	4,469	0	4,469	2,554	-42.85%
572.21	FICA Taxes	38,190	22,517	13,467	35,984	40,814	13.42%
572.22	Retirement Contributions	52,262	33,543	17,871	51,414	64,973	26.37%
572.23	Group Insurances - Health/Life/Dental	59,190	40,237	11,580	51,817	60,735	17.21%
572.25	Unemployment Compensation	0	0	0	0	0	---
<b>Total Personnel Services</b>		<b>648,857</b>	<b>401,176</b>	<b>218,007</b>	<b>619,183</b>	<b>696,823</b>	<b>12.54%</b>
<b>Operating Expenditures</b>							
572.31	Professional Services	3,000	2,130	870	3,000	3,000	0.00%
572.34	Other Services	6,000	3,120	2,880	6,000	16,000	166.67%
572.40	Travel and Per Diem	2,500	0	1,250	1,250	2,500	100.00%
572.41	Communications Services	3,700	1,578	792	2,370	2,695	13.71%
572.42	Freight & Postage Services	100	1	99	100	100	0.00%
572.43	Utility Services	92,625	66,293	24,516	90,809	95,659	5.34%
572.44	Rental and Leases	0	1,335	0	1,335	0	-100.00%
572.46	Repair and Maintenance Services	102,965	77,480	21,524	99,004	229,720	132.03%
572.47	Printing and Binding	300	625	475	1,100	1,100	0.00%
572.48	Promotional Activities	15,935	14,474	4,282	18,756	27,000	43.95%
572.49	Other Current Charges and Obligations	3,000	4,366	658	5,024	3,700	-26.35%
572.51	Office Supplies	1,500	761	739	1,500	1,500	0.00%
572.52	Operating Supplies	31,200	19,147	9,653	28,800	26,900	-6.60%
572.54	Publications, Subscriptions, Memberships	1,200	1,510	0	1,510	1,750	15.89%
572.55	Training	1,500	756	1,630	2,386	2,450	2.68%
572.63	Infrastructure - Landscaping	250	17	233	250	250	0.00%
572.64	Equipment - Non-Fixed Asset	17,445	8,676	1,818	10,494	11,800	12.45%
584.72	Equipment - Non-Fixed Asset	207	157	243	400	400	0.00%
<b>Total Operating Expenditures</b>		<b>283,427</b>	<b>202,426</b>	<b>71,662</b>	<b>274,088</b>	<b>426,524</b>	<b>55.62%</b>
<b>TOTAL 7200 - RECREATION DEPARTMENT</b>		<b>932,284</b>	<b>603,602</b>	<b>289,669</b>	<b>893,271</b>	<b>1,123,347</b>	<b>25.76%</b>

CITY OF INDIAN HARBOUR BEACH  
 FY 2022/2023 Estimated Year-End  
 FY 2023/2024 Adopted Budget

PERCENTAGE OF EXPENSES  
 BY DEPARTMENT/TYPE

**001 - GENERAL FUND**

Department/Type	Actual FY 21/22	Budget FY 22/23	Est. Year-end FY 22/23	% of Expenses FY 22/23	Adopted FY 23/24	% of Expenses FY 22/23
Council	107,968	93,572	81,248	0.87%	96,653	0.65%
Executive	491,026	509,487	454,696	4.85%	529,571	3.57%
Finance Department	297,458	284,197	273,554	2.91%	295,512	1.99%
IT Department	131,363	190,310	186,187	1.98%	202,640	1.36%
Legal	74,678	80,000	76,000	0.81%	77,900	0.52%
General Government	846,473	643,530	624,866	6.66%	1,191,666	8.03%
Police Department	3,223,881	3,407,290	3,251,964	34.65%	3,545,127	23.88%
Fire Department	189,553	199,236	195,193	2.08%	281,756	1.90%
Building Department	333,688	368,467	372,603	3.97%	397,462	2.68%
Public Works	1,155,015	1,407,350	1,345,810	14.34%	1,534,108	10.33%
Recreation Department	808,002	932,284	893,271	9.52%	1,123,347	7.57%
Capital Outlay	2,798,884	1,914,092	1,629,071	17.36%	5,447,998	36.69%
Contingency	0	44,279	0	0.00%	123,001	0.83%
<b>Total 001-General Fund Expenses</b>	<b>10,457,989</b>	<b>10,074,094</b>	<b>9,384,463</b>	<b>100.00%</b>	<b>14,846,741</b>	<b>100.00%</b>

CITY OF INDIAN HARBOUR BEACH  
 FY 2022/2023 Estimated Year-End  
 FY 2023/2024 Adopted Budget

SUMMARY

**101 - IMPOUND FUND**

Account #	Classification	Budget FY 22/23	FYTD 06/30/23	07/01 thru 09/30	Est. Year-end FY 22/23	Adopted FY 23/24	% Change FY 22/23 to FY 23/24
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**REVENUE SUMMARY BY SOURCE**

**Judgements, Fines and Forfeits**

358.20 Assets Seized - Police	0	0	0	0	0	0
<b>Total Judgements, Fines and Forfeits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Miscellaneous Revenues**

369.90 Other Miscellaneous Revenue	0	3	-3	0	0	0
<b>Total Miscellaneous Revenues</b>	<b>0</b>	<b>3</b>	<b>-3</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Other Sources - Non-Operating**

394.00 Prior Year Income	2,127	0	0	0	2,327	
<b>Total Other Sources - Non-Operating</b>	<b>2,127</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,327</b>	<b></b>

**TOTAL 101 - IMPOUND FUND REVENUES**

<b>2,127</b>	<b>3</b>	<b>-3</b>	<b>0</b>	<b>2,327</b>	
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**EXPENDITURE SUMMARY BY TYPE**

**Personnel Services**

521.14 Overtime	1,000	0	1,000	1,000	1,000	0.00%
521.21 FICA Taxes	77	0	77	77	77	0.00%
<b>Total Personnel Services</b>	<b>1,077</b>	<b>0</b>	<b>1,077</b>	<b>1,077</b>	<b>1,077</b>	<b>0.00%</b>

**Operating Expenditures**

521.31 Professional Services	0	0	0	0	0	
521.35 Investigations	250	0	0	0	250	
521.48 Promotional Activities	800	1,089	0	1,089	1,000	-8.17%
521.49 Other Current Charges and Obligations	0	0	0	0	0	
521.64 Equipment - Non-Fixed Asset	0	0	0	0	0	
<b>Total Operating Expenditures</b>	<b>1,050</b>	<b>1,089</b>	<b>0</b>	<b>1,089</b>	<b>1,250</b>	<b>14.78%</b>

**TOTAL 101 - IMPOUND FUND EXPENDITURES**

<b>2,127</b>	<b>1,089</b>	<b>1,077</b>	<b>2,166</b>	<b>2,327</b>	<b>7.43%</b>
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CITY OF INDIAN HARBOUR BEACH  
 FY 2022/2023 Estimated Year-End  
 FY 2023/2024 Adopted Budget

SUMMARY

**110 - POLICE TRAINING FUND**

Account #	Classification	Budget FY 22/23	FYTD 06/30/23	07/01 thru 09/30	Est. Year-end FY 22/23	Adopted FY 23/24	% Change FY 22/23 to FY 23/24
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**REVENUE SUMMARY BY SOURCE**

**Judgements, Fines and Forfeits**

351.91 County Court - Police	155	410	-90	320	225	-29.69%
<b>Total Judgements, Fines and Forfeits</b>	<b>155</b>	<b>410</b>	<b>-90</b>	<b>320</b>	<b>225</b>	<b>-29.69%</b>

**Other Sources - Non-Operating**

394.00 Prior Year Income	0	0	0	0	0	---
<b>Total Other Sources - Non-Operating</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>---</b>

***TOTAL 110 - POLICE TRAINING FUND***

***REVENUES***

<b>155</b>	<b>410</b>	<b>-90</b>	<b>320</b>	<b>225</b>	<b>-29.69%</b>
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**EXPENDITURE SUMMARY BY TYPE**

**Operating Expenditures**

521.55 Training	155	339	-19	320	225	-29.69%
<b>Total Operating Expenditures</b>	<b>155</b>	<b>339</b>	<b>-19</b>	<b>320</b>	<b>225</b>	<b>-29.69%</b>

***TOTAL 110 - POLICE TRAINING FUND***

***EXPENDITURES***

<b>155</b>	<b>339</b>	<b>-19</b>	<b>320</b>	<b>225</b>	<b>-29.69%</b>
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CITY OF INDIAN HARBOUR BEACH  
 FY 2022/2023 Estimated Year-End  
 FY 2023/2024 Adopted Budget

SUMMARY

**115 - STORMWATER UTILITY FUND**

Account #	Classification	Budget FY 22/23	FYTD 06/30/23	07/01 thru 09/30	Est. Year-end FY 22/23	Adopted FY 23/24	% Change FY 22/23 to FY 23/24
<b>REVENUE SUMMARY BY SOURCE</b>							
<b>Special Assessments</b>							
325.10	Special Assessments - Capital Improvement	218,293	219,764	-1,021	218,743	275,541	25.97%
	<b>Total Special Assessments</b>	<b>218,293</b>	<b>219,764</b>	<b>-1,021</b>	<b>218,743</b>	<b>275,541</b>	<b>25.97%</b>
<b>Interest and Other Earnings</b>							
361.12	Interest	100	536	475	1,011	400	-60.44%
	<b>Total Interest and Other Earnings</b>	<b>100</b>	<b>536</b>	<b>475</b>	<b>1,011</b>	<b>400</b>	<b>-60.44%</b>
<b>Other Sources - Non-Operating</b>							
394.00	Prior Year Income	36,107	0	0	0	382,559	
	<b>Total Other Sources - Non-Operating</b>	<b>36,107</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>382,559</b>	
<b>TOTAL 115 - STORMWATER UTILITY FUND REVENUES</b>							
		<b>254,500</b>	<b>220,300</b>	<b>-546</b>	<b>219,754</b>	<b>658,500</b>	<b>199.65%</b>

**EXPENDITURE SUMMARY BY TYPE**

<b>Operating Expenditures</b>							
541.31	Professional Services	0	0	0	0	80,000	
541.46	Repair and Maintenance Services	10,000	0	10,000	10,000	10,000	0.00%
541.48	Promotional Activities	2,000	95	905	1,000	6,000	500.00%
541.53	Road Materials and Supplies	22,500	0	0	0	0	
	<b>Total Operating Expenditures</b>	<b>34,500</b>	<b>95</b>	<b>10,905</b>	<b>11,000</b>	<b>96,000</b>	<b>772.73%</b>
<b>Capital Outlay</b>							
541.63	Infrastructure - Drainage	220,000	0	215,000	215,000	562,500	161.63%
	<b>Total Operating Expenditures</b>	<b>220,000</b>	<b>0</b>	<b>215,000</b>	<b>215,000</b>	<b>562,500</b>	<b>161.63%</b>
594.00	Contingency	0	0	0	0	0	
<b>TOTAL 115 STORMWATER UTILITY FUND EXPENDITURES</b>							
		<b>254,500</b>	<b>95</b>	<b>225,905</b>	<b>226,000</b>	<b>658,500</b>	<b>191.37%</b>

CITY OF INDIAN HARBOUR BEACH  
 FY 2022/2023 Estimated Year-End  
 FY 2023/2024 Adopted Budget

SUMMARY

**120 - AMERICAN RESCUE PLAN FUND**

Account #	Classification	Budget FY 22/23	FYTD 06/30/23	07/01 thru 09/30	Est. Year-end FY 22/23	Adopted FY 23/24	% Change FY 22/23 to FY 23/24
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**REVENUE SUMMARY BY SOURCE**

**Federal Grants**

331.51	Public Assistance	0	397,548	1,260,401	1,657,949	2,961,300	78.61%
	<b>Total Federal Grants</b>	<b>0</b>	<b>397,548</b>	<b>1,260,401</b>	<b>1,657,949</b>	<b>2,961,300</b>	<b>78.61%</b>

**Other Sources - Non-Operating**

394.00	Prior Year Income	2,965,000	0	0	0	0	---
	<b>Total Other Sources - Non-Operating</b>	<b>2,965,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>---</b>

***TOTAL 120 - AMERICAN RESCUE PLAN FUND REVENUES***

**2,965,000      397,548      1,260,401      1,657,949      2,961,300      78.61%**

**EXPENDITURE SUMMARY BY TYPE**

**Operating Expenditures**

5XX.31	Professional Services	0	18,301	23,770	42,071	300	-99.29%
5XX.49	Miscellaneous Expenditures	0	0	0	0	0	---
	<b>Total Operating Expenditures</b>	<b>0</b>	<b>18,301</b>	<b>23,770</b>	<b>42,071</b>	<b>300</b>	<b>-99.29%</b>

**594.00 Contingency**

**0      0      0      0      0      0      ---**

**Capital Outlay**

5XX.62	Buildings & Fixed Equipment	875,000	104,116	450,495	554,611	961,000	73.27%
5XX.63	Infrastructure - General	0	0	0	0	0	---
5XX.63	Infrastructure - Algonquin Complex	2,000,000	0	0	0	2,000,000	---
5XX.64	Equipment and Machinery - General	90,000	183,741	9,191	192,932	0	-100.00%
5XX.64	Equipment and Machinery - Software	0	350	-350	0	0	---
5XX.65	Construction in Progress	0	91,040	149,960	241,000	0	-100.00%
	<b>Total Capital Outlay</b>	<b>2,965,000</b>	<b>379,247</b>	<b>609,296</b>	<b>988,543</b>	<b>2,961,000</b>	<b>199.53%</b>

***TOTAL 120 - AMERICAN RESCUE PLAN FUND EXPENDITURES***

**2,965,000      397,548      633,066      1,030,614      2,961,300      187.33%**

## Five-Year Capital Improvement Plan

### Introduction

The FY24 Approved Budget is the first year of a three-year initiative to shift from the City's customary "next year" budgeting methodology to 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 eventual five-year financial model and capital improvement plan will be easily manipulated to allow decision makers to instantly see the impact of proposed changes in projects or revenue assumptions. While the benefits of multi-year planning are well understood, the implementation and annual updating of a five-year capital improvement program (5-year CIP) also greatly increases the ability of the City to obtain competitive grant funding since most grant programs award significant points for the ability to demonstrate requested projects are within an adopted 5-year CIP. For example, in 2022, staff started to pursue a Florida Recreation Development Assistant Program grant only to realize the lack of an adopted 5-year CIP listing the needed project doomed the planned applicant to being so lowly rated that staff did not submit the almost completed application package.

The three-year implementation plan below illustrates the next two steps.

### Implementation Plan for a Financially Feasible Five-Year Financial Model and Capital Improvement Plan

Fiscal Year	Tasks
24	Development of a line-item expenditure 5-year plan without details showing funded and non-funded projects (substantially completed)
25	Addition of project details
26	Addition of projected revenues and implementation of interactive features

Due to the customary condensed budget preparation schedule, the year one goal (to list the projects as funded and non-funded) was not achieved. Instead the projects are listed as "projected" (i.e., budgeted for FY24 and plausible for funding in future years) and "non-projects" (i.e., not capable of being funded without significant revenue or expenditure changes and/or not having widespread support among the City Council). Staff is confident of meeting or exceeding the goals for years two and three as scheduled.

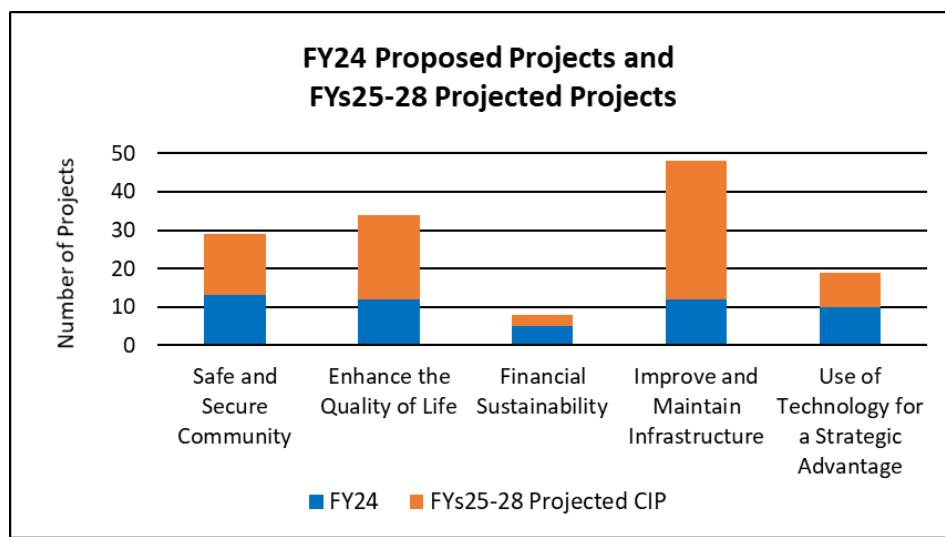
The reader should be cautioned about the maximum utility of multi-year planning even when embedded within a detailed financial model. Namely, the FY24 five-year capital improvement plan (and five-year financial model and capital improvement plan starting FY26) will not be a detailed road map of future revenues and expenditures, but a planning tool to enable elected officials, residents, staff, and other interested parties (i.e., grant program reviewers, potential bonding agents, insurance companies, etc.) to understand the planned direction in which City will move in the next few years and the anticipated fiscal health of the organization. Annual updates to the capital improvement plan are to be expected, however, absent significant policy changes from the City Council, the readers should not expect significant changes from year to year. Rather the reader should expect projects added to the fifth year (currently FY28) to move to the left on the spreadsheet each year and ultimately be funded in that fiscal year.

## Summary of Projects

The FYs24-28 five-year capital improvement program contains 145 projects which includes 33 stand-alone FY23 projects (i.e., projects that were budgeted and expected to be completely expensed in FY23). Describing the number of projects within FYs24-28 can vary depending upon the perspective used. When viewed as a five-year window, there are 112 unique project with 96 projects being single year funded and 16 projects having multi-year funding. When multi-years funded capital improvement projects are counted per fiscal year, the number of projects are inflated by being counted more than once. Neither method is wrong, but just a matter of perspective.

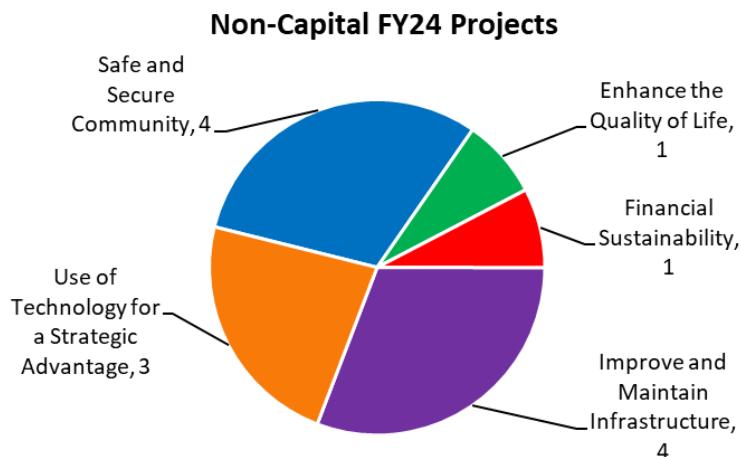
When counted per fiscal year, the 5-year CIP can be viewed as having 154 projects. Of these, 16 are identified as not being projected for funding, resulting in a total of 138 projects listed over the five-years as projected for funding at a cost of \$32,532,123.

Approved for the FY24 Budget are 52 projects costing \$8,971,498. Offsetting this FY24 cost is \$3,570,875 in grants, transportation impact fee receipts and state appropriations. The table to the right illustrates the distribution of projects per the City Council's identified areas of emphasis.



The reader should note the small number of projects under the "financial sustainability" category does not indicate a lack of effort by staff to ensure long-term financial sustainability but the fact that capital projects do not easily fit into that category. While not easily quantifiable, staff works on a daily basis to ensure the City's financial sustainability and the current multi-year implementation of a five-year financial model and capital improvement plan is one of the most visible initiatives to address this area of emphasis.

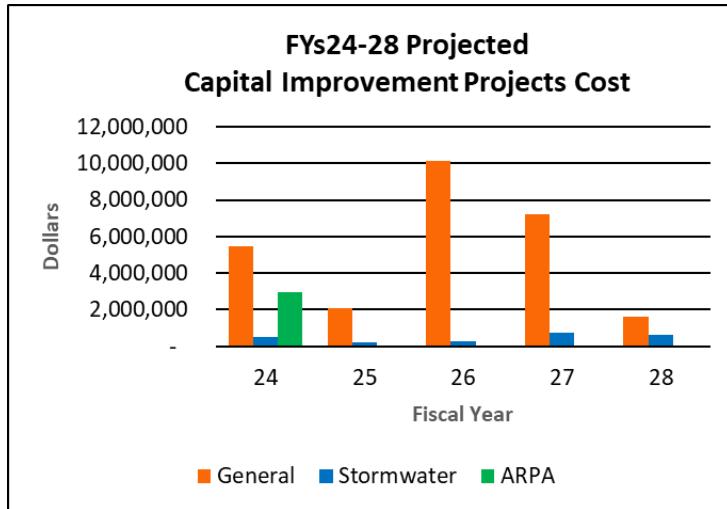
Likewise, non-capital projects (i.e., projects that do not meet certain accounting standards) have a similar distribution among the Council's areas of emphasis. The pie chart to the right illustrates the number and relative percentage of the five categories. For a specific listing of non-capital projects, please see page A - 11 of this document's Transmittal Letter.



However, well intended, a five-year capital improvement plan must be financially feasible or the document is largely a wish list that loses credibility over time as a transparent planning and communications tool. The FYs24-28 five-year CIP is largely financially feasible with the exception of FY26 where a \$2,060,000 Fire Department replacement ladder truck project is outside the current scope of resources but is included as a projected project due to the need to replace the current truck in the next few years. Several options are available to the City to replace the current ladder truck. Once the new paid Fire Chief is hired (planned for early FY24), staff will work collaborative to identify options for the City Council to consider during the FY25 Proposed Budget workshop.

The chart to the right illustrates the annual cost of projected projects. The reader should note the spikes in General Fund projects are due to:

- \$3,159,875 in DEP ARPA funding for three stormwater projects (FY24)
- \$362,500 in state appropriations for two stormwater projects (FY24) with matching stormwater funding
- \$619,092 one-time purchase of a replacement Fire Department engine (FY24)
- \$6,325,000 muck removal project, majority funded by a county grant and a state appropriations (FY26)
- \$2,060,000 Fire Department ladder truck replacement (FY26)
- \$6,325,000 muck removal project, majority funded by a county grant and a state appropriations (FY27)



#### **Listing of individual projects**

The following pages list the identified or requested capital improvement projects in two different formats:

1. Per fiscal year, fund, and cost (portrait, two column format)
2. Per fund, requesting department, and per fiscal year (foldout pages)

While the casual reader will probably gravitate to the portrait format for ease of reading, the use of the fold out pages gives the reader more insight into the five-year requests of each department. Of note, some legacy projects such as the “Banana River/Pine Tree Drive Improvements” and multiple stormwater masterplan projects are included simply because the planning for said projects was accomplished in prior years. Staff believes if time and money is spent on a study, the results should not be forgotten under a layer of dust on someone’s shelves (or in some forgotten sub-folder on computer network), but included in the five-year plan until instructed by the City Council to consign said projects to the dustbin of history.

## Capital Improvement Projects per Fiscal Year and Fund

### FY24 Projects

#### General Fund

Atlantic exfiltration (SW Masterplan - annual reduction 86 lbs. nitrogen and 14 lbs. phosphorus) (State ARPA grant)	2,499,875
Fire engine replacement (contract awarded in FY22)	619,092
Alhambra exfiltration (SW Masterplan - annual reduction 5 lbs. nitrogen and 1 lbs. phosphorus) (State ARPA grant)	470,000
City Hall baffle box (SW Masterplan, State appropriations, and local match is budgeted in the Stormwater Utility Fund)	250,000
Road milling/repaving	215,000
Ronnie exfiltration (SW Masterplan - annual reduction 7 lbs. nitrogen and 2 lbs. phosphorus) (State ARPA grant)	190,000
Gleason Park lakebank stabilization (State appropriations, local match is budgeted in the Stormwater Utility Fund)	112,500
Equipment for new fire engine	98,000
Replacement Police vehicles (two)	96,000
Replacement Police vehicles (two ordered in FY23)	93,182
Replacement 1994 bucket truck (with a used 60' model)	80,000
Replacement playground Unit in northeast Gleason Park	80,000
Replacement PW Ford F350 truck with lift-bed (ordered in FY23)	62,315
Digital marquee sign at Gleason Park	43,000
Replacement Fire Marshall truck	35,000
School Road sidewalk connection (one side) (TIF funded)	32,700
Replacement bathroom roof at Oars & Paddles Park (FY22 project)	30,000
Commercial wood chipper (used)	30,000
Countywide P-25 radio upgrade (cost prorated among Brevard County and municipalities)	28,973
Replacement Police radios	25,750
Replacement Police vehicle (two ordered in FY23) equipment	25,750
Replacement (3) 48' mowers	25,000
Furniture for new Public Works offices (in renovated old Police Headquarters) (FY23 project)	25,000
Replacement pool equipment shelter	23,000
Replacement Police vehicle equipment	20,600
Replacement Milo (firearm simulator training) system	20,000
Replacement City Hall A/C (FY23 project)	20,000
Replacement Beach parks individual picnic area	20,000
Indian Harbour Court sidewalk connection near School Road (TIF funded)	15,800
New ERP software (existing finance system being phased out by the vendor, final payment [FY23 project])	15,611
City computer replacement program	15,000
Intoxilyzer 9000 (Police Department)	15,000
Park improvements: fencing & picnic tables	14,000
Replacement Police computerized voice stress analyzer (CVSA)	12,500
Inventory management system	12,150

## Capital Improvement Projects per Fiscal Year and Fund

### FY24 Projects

#### General Fund

ERP (enterprise resource planning) modular for Recreation Department	10,500
Police license plate reader (4) (recurring cost)	10,000
Paving and sidewalk miscellaneous improvements	10,000
Replacement pool chemical controller	10,000
Replacement exercise equipment (Fire Department)	8,900
Long-term records storage needs	7,500
Replacement Recreation Center ice machine	6,900
Replacement server	6,500
Replacement Council I-pads	4,900
Desktop computer for PW Administrative Assistant (new position) (FY23 project)	2,000

FY24 General Fund sub-total: 5,447,998

#### Stormwater Utility Fund

Big Muddy seawall replacement	200,000
City Hall baffle box (SW Masterplan project, State appropriations local match)	250,000
Gleason Park lakebank stabilization (State appropriations local match)	112,500
FY24 Stormwater Utility Fund sub-total:	562,500

#### ARPA Fund

Algonquin Sports Complex expansion Ph. 1 (FY23 project)	2,000,000
Renovation of old Police Headquarters for new Public Works offices and storage	900,000
City Hall security upgrades Ph. 2 (2nd floor)	49,000
Low voltage wiring - Old Police headquarters renovations (staff project)	12,000
FY24 ARPA Fund sub-total:	2,961,000

FY24 All Funds total: 8,971,498

### FY25 Projects

#### General Fund

Osceola sidewalk replacement (wider both sides) (TIF funded)	310,000
Algonquin Sports Complex expansion Ph. 1 (contingency)	300,000
Renovate Recreation Center main hall	300,000
Road milling/repaving	238,100
Algonquin Sports Complex expansion Ph. 1 (grant funded: 2 tennis courts, 2 basketball courts, playground with shade structure, and minor landscaping)	200,000
Repave Gleason Park pathway & additional pathways	150,000
Replacement Police vehicles (two)	98,875
Fire Station Annex design (approx. 1,800 s.f.)	90,000
CCTV system at Gleason Park, Ph. 1	75,000
Towable top dresser for ballfield maintenance	30,900
Wimico Drive (City limits) to Crespino sidewalk connection (TIF funded)	29,600
Replacement Police radios	26,500

## Capital Improvement Projects per Fiscal Year and Fund

### FY25 Projects

#### General Fund

Replace. Recreation Center storm shutters	25,000
Replacement pool sand filter sand	21,600
Replacement Police vehicle equipment	21,200
Replacement Beach parks individual picnic area	20,600
City computer replacement program	20,000
Level and sprig soccer field at Algonquin Sports Complex	19,000
Replacement pool awnings	15,000
Park improvements: fencing & picnic tables	14,000
Paving and sidewalk miscellaneous improvements	10,000
Replacement playground awnings	10,000
Replacement server	9,000
Replacement pool cell stack	8,000
Replacement pool chemical controller	8,000
Replacement network switch	5,000
Replacement pool pump	5,000
FY25 General Fund sub-total:	2,060,375

#### Stormwater Utility Fund

Big Muddy seawall replacement	225,000
FY25 Stormwater Utility Fund sub-total:	225,000

#### ARPA Fund

Algonquin Sports Complex expansion Ph. 1	59,000
FY25 ARPA Fund sub-total:	59,000

FY25 All Funds total: **2,344,375**

### FY26 Projects

#### General Fund

Muck removal (Est. \$12.6M costs, \$9.6M in grants as of July 2023)	6,325,000
Replacement 75' ladder truck	2,060,000
Fire Station Annex (construction of approx. 1,800 s.f.)	810,000
Road milling/repaving	263,600
Solar parking lot lights at Oars & Paddles Park (proposed partial grant funding)	159,100
Walking trail (1,864 feet long) at Oars & Paddles Park (proposed partial grant funding)	156,500
Replacement Police vehicles (two)	101,850
Replacement & Upgrade softball field lights at Algonquin Sports Complex, Ph. 1	80,000
Additional playground unit (for ages 2-5 years old) and shade structure at Oars & Paddles (proposed partial grant funded)	63,700
Replacement Police radios	27,300
Replacement Police vehicle equipment	21,800
Replacement Beach parks individual picnic area	21,200
City computer replacement program	12,000

## Capital Improvement Projects per Fiscal Year and Fund

### FY26 Projects

#### General Fund

Paving and sidewalk miscellaneous improvements	10,000
Replacement Bath House A/C	10,000
Replacement ADA pool assist chair	8,000
Replacement network switch	5,000
Replacement Police dispatcher chairs (2)	5,000
Replacement Recreation Center freezer	5,000
Replacement playground awnings	10,000
Park improvements: fencing & picnic tables	7,000

FY26 General Fund sub-total: 10,162,050

#### Stormwater Utility Fund

Big Muddy seawall replacement	250,000
FY26 Stormwater Utility Fund sub-total:	250,000

**FY26 All Funds total: 10,412,050**

### FY27 Projects

#### General Fund

Muck removal (Est. \$12.6M costs, \$9.6M in grants as of July 2023)	6,325,000
Replacement walking trail lights at Gleason Park	300,000
Road milling/repaving	289,000
Replacement Police vehicles (two vehicles each year-with 3% increase)	105,000
Replacement & upgrade softball field lights at Algonquin Sports Complex, Ph. 2	100,000
Replacement Police vehicle equipment	22,200
Replacement Beach parks individual picnic area	21,600
Paving and sidewalk miscellaneous improvements	10,000
Replacement playground awnings	10,000
Replacement Recreation Center meeting room A/C	8,000
City computer replacement program	7,000
Park improvements: fencing & picnic tables	7,000
Replacement pool pump	5,000

FY27 General Fund sub-total: 7,209,800

#### Stormwater Utility Fund

Algonquin baffle box (SW Masterplan- annual reduction 93 lbs. nitrogen and 16 lbs. phosphorus)	742,000
FY26 Stormwater Utility Fund sub-total:	742,000

**FY27 All Funds total: 7,951,800**

## Capital Improvement Projects per Fiscal Year and Fund

### FY28 Projects

#### General Fund

##### Projected Projects

Replacement boardwalk at Gleason Park	500,000
Road milling/repaving	316,900
Recreation Center emergency generator	289,700
Resurface pool	175,000
Replacement Police vehicles (two)	108,000
Virtualization of desktop and laptop computers, Ph. I	75,000
Replacement Recreation Center main hall A/C	30,000
Replacement Police vehicle equipment	22,600
Replacement Beach parks individual picnic area	22,000
Replacement Police special operations vehicle (beach ATV)	20,000
Replacement server backup appliance	15,000
Replacement server	10,000
Paving and sidewalk miscellaneous improvements	10,000
Firewall upgrades	8,000
Replacement Police Department sally port A/C unit	8,000
Replacement server room A/C unit	8,000
City computer replacement program	7,000
Park improvements: fencing & picnic tables	7,000
Replacement pool lane lines	5,000

FY28 General Fund projected projects sub-total: 1,637,200

##### Non-Projected Projects

Banana River/Pine Tree Drive improvements	4,473,500
Council Chamber video livestreaming/recording hardware/software	35,300
FY28 General Fund non-projected projects sub-total:	4,508,800

#### Stormwater Utility Fund

##### Projected Projects

Marion St./Yuma Dr. bioswales (SW Masterplan - annual reduction 34 lbs nitrogen and 6 lbs phosphorus)	352,100
Ocean Breeze Elementary exfiltration (SW Masterplan - annual reduction 79 lbs. nitrogen and 17 lbs. phosphorus)	265,000
FY28 Stormwater Utility Fund projected projects sub-total:	617,100

##### Non-Projected Projects

Gleason Park lake outfall (SW Masterplan- annual reduction 397 lbs. nitrogen and 96 lbs. phosphorus)	1,389,500
Cheyenne Drive bioretention/raingarden (SW Masterplan- annual reduction 71 lbs nitrogen and 11 lbs phosphorus)	1,027,800
Yacht Club Blvd. bioswales (SW Masterplan - annual reduction 121 lbs nitrogen and 19 lbs phosphorus)	938,300

## Capital Improvement Projects per Fiscal Year and Fund

### FY28 Projects

#### Stormwater Utility Fund

##### Non-Projected Projects

Kristi Drive/Pine Tree Drive Bioswale Ph. 2 (SW Masterplan- annual reduction 76 lbs Nitrogen and 12 lbs Phosphorus)	635,100
Lyme Bay exfiltration (SW Masterplan - annual reduction 148 lbs. nitrogen and 33 lbs. phosphorus)	553,900
Wimico Drive bioretention/raingarden (SW Masterplan - annual reduction 90 lbs. nitrogen and 14 lbs. phosphorus)	549,100
Banana River Drive bioswales (SW Masterplan - annual reduction 54 lbs nitrogen and 2 lbs phosphorus)	488,200
Pine Tree streetscaping bioretention/raingarden (SW Masterplan - annual reduction 135 lbs nitrogen and 20 lbs phosphorus)	466,700
Marion St./Eutau Dr. Bioswales (SW Masterplan - annual reduction 51 lbs Nitrogen and 8 lbs Phosphorus)	409,400
Big Muddy Canal baseflow treatment (SW Masterplan - annual reduction TBD lbs nitrogen and TBD lbs phosphorus)	404,700
Seminole Dr. bioswales (SW Masterplan - annual reduction 35 lbs nitrogen and 5 lbs phosphorus)	327,100
Resiliency tidal gates	271,000
City Hall bioretention/raingarden (SW Masterplan - annual reduction 2.5 lbs nitrogen and 0.5 lbs phosphorus)	187,400
Cheyenne Drive Resiliency (SW Masterplan)	45,400

FY28 Stormwater Utility Fund non-projected projects sub-total: 7,693,600

**FY28 All Funds total: 14,456,700**



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### FYs24-28 Capital Improvement Projects

Proj. No.	Fund	Requesting Department	Project Name	FY23 Budget	FY23 Year-end Estimate	FY24 Prop. Budget	FY24 Year-end Estimate	FY25 Prop. Budget	FY26 Prop. Budget	FY27 Prop. Budget	FY28 Prop. Budget
1	ARPA	Executive	Gleason Park pre-fabricated restroom and lift station	400,000	350,000	-	-	-	-	-	-
2	ARPA	Executive	Renovation of old Police Headquarters for new Public Works offices and storage	225,000	150,000	900,000	900,000	-	-	-	-
3	ARPA	IT	Low voltage wiring - Old Police headquarters renovations (staff project)	-	-	12,000	12,000	-	-	-	-
4	ARPA	Executive	City Hall & Rec. Ctr. security upgrades Ph. 1	-	110,000	-	-	-	-	-	-
5	ARPA	Executive	City Hall security upgrades Ph. 2 (2nd floor)	-	-	49,000	49,000	-	-	-	-
6	ARPA	Executive	New website service and enhanced digital presence	-	23,500	-	-	-	-	-	-
7	ARPA	Executive	Algonquin Sports Complex expansion Ph. 1	2,000,000	241,000	-	2,000,000	59,000	-	-	-
8	ARPA	Public Works	Sandbagging machine (2 chutes)	-	12,000	-	-	-	-	-	-
9	ARPA	Recreation	Gleason Park playground replacement	90,000	81,900	-	-	-	-	-	-
10	ARPA	Recreation	Millennium Beach playground equipment replacement	44,000	43,800	-	-	-	-	-	-
	ARPA	<b>Total</b>		<b>2,759,000</b>	<b>1,012,200</b>	<b>961,000</b>	<b>2,961,000</b>	<b>59,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
11	General	Executive	Hurricane Nicole Beach access repairs	-	176,000	-	-	-	-	-	-
12	General	Executive	ERP (enterprise resource planning) modular for Recreation Department	-	-	10,500	10,500	-	-	-	-
13	General	Executive	Long-term records storage needs	-	-	7,500	7,500	-	-	-	-
14	General	Executive	Council Chamber video livestreaming/recording hardware/software	-	-	-	-	-	-	-	35,300
15	General	Executive	Level and sprig soccer field at Algonquin Sports Complex (FY23)	15,000	-	-	-	19,000	-	-	-
16	General	Executive	Banana River/Pine Tree Drive improvements	-	-	-	-	-	-	-	4,473,500
17	General	Executive	Recreation Center emergency generator	-	-	-	-	-	-	-	289,700
18	General	Executive	Muck Removal (Est. \$12.6M costs, \$9.6M in grants as of July 2023)	-	-	-	-	-	6,325,000	6,325,000	-
19	General	Executive	Countywide P-25 radio upgrade (cost prorated among Brevard County and municipalities)	-	-	28,973	28,973	-	-	-	-
20	General	Finance	New ERP software (existing finance system being phased out by the vendor)	50,000	78,389	-	15,611	-	-	-	-
21	General	IT	Repl. (PD) (4) laptop computers and (3) desktop computers	14,000	14,000	-	-	-	-	-	-
22	General	IT	Server and replacement desktop computer for Fin. & Admin. Department	13,500	13,500	-	-	-	-	-	-
23	General	IT	Barracuda (IT back-up system) for Police Department	13,000	13,000	-	-	-	-	-	-
24	General	IT	Laptop computer for Police Department's Traffic Homicide Investigations use	3,000	3,000	-	-	-	-	-	-
25	General	IT	MS Office upgrades for executive & support staff (8 persons)	2,500	2,500	-	-	-	-	-	-
26	General	IT	Aquatic Supervisor laptop computer	3,000	2,000	-	-	-	-	-	-
27	General	IT	City computer replacement program	-	-	15,000	15,000	20,000	12,000	7,000	7,000
28	General	IT	Repl. server	-	-	6,500	6,500	9,000	-	-	10,000
29	General	IT	Repl. server backup appliance	-	-	-	-	-	-	-	15,000
30	General	IT	Repl. Council I-pads	-	-	4,900	4,900	-	-	-	-
31	General	IT	Virtualization of desktop and laptop computers, Ph. I	-	-	-	-	-	-	-	75,000
32	General	IT	Inventory management system	-	-	12,150	12,150	-	-	-	-
33	General	IT	Repl. network switch	-	-	-	-	5,000	5,000	-	-
34	General	IT	Firewall upgrades	-	-	-	-	-	-	-	8,000
35	General	Building	Repl. Fire Marshall truck	-	-	35,000	35,000	-	-	-	-
			Repl. Police vehicles (two vehicles each year-with 3% increase)	90,000	46,591	96,000	96,000	98,875	101,850	105,000	108,000
37	General	Police	Repl. Police radios	25,000	12,500	25,750	25,750	26,500	27,300	-	-
			Repl. Police dispatch battery	-	-	-	-	-	-	-	-
38	General	Police	Backup system	-	23,900	-	-	-	-	-	-
39	General	Police	Repl. Police vehicle equipment	20,000	20,000	20,600	20,600	21,200	21,800	22,200	22,600
40	General	Police	Repl. Police LiveScan	9,000	9,000	-	-	-	-	-	-
			Repl. AED at the Police Department	-	-	-	-	-	-	-	-
41	General	Police	Repl. Police vehicles (two ordered in FY23)	1,500	1,500	-	-	-	-	-	-
42	General	Police		-	-	-	93,182	-	-	-	-

Shaded rows indicate projects not planned for execution.

Funding for projects listed in FYs25-28 is not assured.

FYs25-28 projects are only requests for funding as of July 11, 2023.

### FYs24-28 Capital Improvement Projects

Proj. No.	Fund	Requesting Department	Project Name	FY23 Budget	Year-end Estimate	FY24 Prop. Budget	Year-end Estimate	FY25 Prop. Budget	FY26 Prop. Budget	FY27 Prop. Budget	FY28 Prop. Budget
43	General	Police	Repl. Police vehicle (two ordered in FY23) equipment	-	-	-	25,750	-	-	-	-
44	General	Police	Repl. Milo (firearm simulator training) system	-	-	20,000	20,000	-	-	-	-
45	General	Police	Intoxilyzer 9000	-	-	15,000	15,000	-	-	-	-
46	General	Police	Repl. PD computerized voice stress analyzer (CVSA)	-	-	12,500	12,500	-	-	-	-
47	General	Police	License plate reader (4) (recurring costs)	-	-	10,000	10,000	-	-	-	-
48	General	Police	Repl. PD dispatch chairs (2)	-	-	-	-	-	5,000	-	-
49	General	Police	Repl. special operations vehicle (beach ATV)	-	-	-	-	-	-	-	20,000
50	General	Police	Repl. PD sally port A/C unit	-	-	-	-	-	-	-	8,000
51	General	Police	Repl. server room A/C unit	-	-	-	-	-	-	-	8,000
52	General	Fire	Fire rescue extraction tool	30,000	30,000	-	-	-	-	-	-
53	General	Fire	Fire hose nozzle replacements	10,000	10,000	-	-	-	-	-	-
54	General	Fire	Repl. SCBA bottles	10,000	10,000	-	-	-	-	-	-
55	General	Fire	Fire engine replacement (contract awarded in FY22)	619,092	-	-	619,092	-	-	-	-
56	General	Fire	Equipment for new fire engine	-	-	98,000	98,000	-	-	-	-
57	General	Fire	Repl. exercise equipment	-	-	8,900	8,900	-	-	-	-
58	General	Fire	Fire Station Annex (approx. 1,800 s.f.)	-	-	-	-	90,000	810,000	-	-
59	General	Fire	Repl. 75' ladder truck	-	-	-	-	-	2,060,000	-	-
60	General	Public Works	Millennium Park boardwalk replacement project (FY22 project)	432,000	444,800	-	-	-	-	-	-
61	General	Public Works	Road milling/repaving	200,000	200,000	215,000	215,000	238,100	263,600	289,000	316,900
62	General	Public Works	Atlantic exfiltration (SW Masterplan - annual reduction 86 lbs. nitrogen and 14 lbs. phosphorus) (State ARPA grant)	-	142,150	2,499,875	2,499,875	-	-	-	-
63	General	Public Works	Recreation Center, Bath House, and Storage Building roof replacements	80,000	80,000	-	-	-	-	-	-
64	General	Public Works	Repl. Serena Shores crossing (FY22 project)	75,000	75,000	-	-	-	-	-	-
65	General	Public Works	ATV for Public Work's beach use	25,000	25,000	-	-	-	-	-	-
66	General	Public Works	Repl. PW tire mounter/balancer	30,000	19,000	-	-	-	-	-	-
67	General	Public Works	City Hall elevator upgrade	17,100	17,100	-	-	-	-	-	-
68	General	Public Works	Repl. lawnmower	-	7,900	-	-	-	-	-	-
69	General	Public Works	Algonquin Sports Complex bulletin boards	-	3,000	-	-	-	-	-	-
70	General	Public Works	Repl. Public Works time & attendance clock	2,500	2,500	-	-	-	-	-	-
71	General	Public Works	Alhambra Exfiltration (SW Masterplan - annual reduction 5 lbs. nitrogen and 1 lbs. phosphorus) (State ARPA grant)	-	30,000	470,000	470,000	-	-	-	-
72	General	Public Works	Paving and sidewalk	30,000	30,000	10,000	10,000	10,000	10,000	10,000	10,000
73	General	Public Works	miscellaneous improvements	-	10,000	190,000	190,000	-	-	-	-
74	General	Public Works	Ronnie exfiltration (SW Masterplan - annual reduction 7 lbs. nitrogen and 2 lbs. phosphorus) (state appropriations)	-	-	250,000	250,000	-	-	-	-
75	General	Public Works	Gleason Park lakebank stabilization (state appropriations, local match is budgeted in the Stormwater Utility Fund)	-	-	112,500	112,500	-	-	-	-
76	General	Public Works	Repl. 1994 bucket truck (with a used 60' model)	-	-	80,000	80,000	-	-	-	-
77	General	Public Works	Repl. Public Works Ford F350 truck with lift-bed (ordered in FY23)	45,000	-	-	62,315	-	-	-	-
78	General	Public Works	School Road sidewalk connection (one side) (TIF funded)	-	-	32,700	32,700	-	-	-	-
79	General	Public Works	Repl. bathroom roof at Oars & Paddles Park (FY22 project)	25,000	-	-	30,000	-	-	-	-
80	General	Public Works	Commercial wood chipper (used)	-	-	30,000	30,000	-	-	-	-
81	General	Public Works	Repl. (3) 48' mowers	-	-	25,000	25,000	-	-	-	-
82	General	Public Works	Furniture for new Public Works offices (in renovated old Police Headquarters) (FY23 project)	25,000	-	-	25,000	-	-	-	-
83	General	Public Works	Repl. City Hall A/C (FY23 project)	20,000	-	-	20,000	-	-	-	-
85	General	Public Works	Desktop computer for PW Administrative Assistant (new position) (FY23 project)	2,000	-	-	2,000	-	-	-	-

Shaded rows indicate projects not planned for execution.

Funding for projects listed in FYs25-28 is not assured.

FYs25-28 projects are only requests for funding as of July 11, 2023.

**FYs24-28 Capital Improvement Projects**

Proj. No.	Fund	Requesting Department	Project Name	FY23 Budget	FY23 Year-end Estimate	FY24 Prop. Budget	FY24 Year-end Estimate	FY25 Prop. Budget	FY26 Prop. Budget	FY27 Prop. Budget	FY28 Prop. Budget
86	General	Public Works	Osceola sidewalk replacement (wider both sides) (TIF funded)	-	-	-	-	310,000	-	-	-
87	General	Public Works	Algonquin Sports Complex expansion Ph. 1 (grant funded: 2 tennis courts, 2 basketball courts, playground with shade structure, and minor landscaping)	-	-	-	-	200,000	-	-	-
88	General	Public Works	Repave Gleason Park pathway & additional pathways	-	-	-	-	150,000	-	-	-
89	General	Public Works	Towable top dresser for ballfield maintenance	-	-	-	-	30,900	-	-	-
90	General	Public Works	Wimico Drive (City limits) to Cespino sidewalk connection (TIF funded)	-	-	-	-	29,600	-	-	-
91	General	Public Works	Solar parking lot lights at Oars & Paddles Park (proposed partial grant funding)	-	-	-	-	-	159,100	-	-
92	General	Public Works	Walking trail (1,864 feet long) at Oars & Paddles Park (proposed partial grant funding)	-	-	-	-	-	156,500	-	-
93	General	Public Works	Additional playground unit (for ages 2-5 years old) and shade structure at Oars & Paddles (proposed partial grant funded)	-	-	-	-	-	63,700	-	-
94	General	Public Works	Indian Harbour Court sidewalk connection near School Road (TIF funded)	-	-	15,800	15,800	-	-	-	-
95	General	Public Works	Park improvements: fencing & picnic tables	-	-	14,000	14,000	14,000	7,000	7,000	7,000
96	General	Public Works	Algonquin Sports Complex expansion Ph. 1 (contingency)	-	-	-	-	300,000	-	-	-
97	General	Recreation	Repl. pool heater (use of contingency)	42,000	42,000	-	-	-	-	-	-
98	General	Recreation	Repl. pool chiller (use of contingency FY22)	29,000	29,000	-	-	-	-	-	-
99	General	Recreation	Lightning detection system at Gleason Park	10,000	-	-	-	-	-	-	-
100	General	Recreation	Repl. playground Unit in northeast Gleason Park	-	-	80,000	80,000	-	-	-	-
101	General	Recreation	Digital marquee sign at Gleason Park	-	-	43,000	43,000	-	-	-	-
102	General	Recreation	Repl. beach parks individual picnic area	-	-	20,000	20,000	20,600	21,200	21,600	22,000
103	General	Recreation	Repl. pool chemical controller	-	-	10,000	10,000	-	-	-	-
104	General	Recreation	Repl. pool equipment shelter	-	-	23,000	23,000	-	-	-	-
105	General	Recreation	Repl. Rec Ctr. ice machine	-	-	6,900	6,900	-	-	-	-
106	General	Recreation	Renovate Rec. Ctr. main hall	-	-	-	-	300,000	-	-	-
107	General	Recreation	CCTV system at Gleason Park, Ph. 1	-	-	-	-	75,000	-	-	-
108	General	Recreation	Replace. Rec. Ctr. storm shutters	-	-	-	-	25,000	-	-	-
109	General	Recreation	Repl. pool sand filter sand	-	-	-	-	21,600	-	-	-
110	General	Recreation	Repl. pool awnings	-	-	-	-	15,000	-	-	-
111	General	Recreation	Repl. playground awnings	-	-	-	-	10,000	10,000	10,000	-
112	General	Recreation	Repl. pool cell stack	-	-	-	-	8,000	-	-	-
113	General	Recreation	Repl. pool chlorking	-	-	-	-	8,000	-	-	-
114	General	Recreation	Repl. pool pump	-	-	-	-	5,000	-	5,000	-
115	General	Recreation	Repl. & upgrade softball field lights at Algonquin Sports Complex, Ph. 1	-	-	-	-	-	80,000	-	-
116	General	Recreation	Repl. & upgrade softball field lights at Algonquin Sports Complex, ph. 2	-	-	-	-	-	-	100,000	-
117	General	Recreation	Repl. Bath House A/C	-	-	-	-	-	-	10,000	-
118	General	Recreation	Repl. ADA pool assist chair	-	-	-	-	-	-	8,000	-
119	General	Recreation	Repl. Rec. Ctr. freezer	-	-	-	-	-	-	5,000	-
120	General	Recreation	Repl. walking trail lights at Gleason Park	-	-	-	-	-	-	300,000	-
121	General	Recreation	Repl. Rec. Ctr. meeting room A/C	-	-	-	-	-	-	8,000	-
122	General	Recreation	Replacement boardwalk at Gleason Park	-	-	-	-	-	-	-	500,000
123	General	Recreation	Resurface pool	-	-	-	-	-	-	-	175,000
124	General	Recreation	Repl. Rec. Ctr. main hall A/C	-	-	-	-	-	-	-	30,000
125	General	Recreation	Repl. pool lane lines	-	-	-	-	-	-	-	5,000
	General	Total		2,018,192	1,447,330	4,555,048	5,447,998	2,060,375	10,162,050	7,209,800	6,146,000
		GF Total minus funding from transportation impact fees, grants, and state appropriations)		2,018,192	1,447,330	1,016,873	1,909,823	1,960,375	4,552,050	2,409,800	6,146,000
126	Stormwater	Public Works	Big Muddy seawall replacement	170,000	175,000	200,000	200,000	225,000	250,000	-	-
127	Stormwater	Public Works	City Hall baffle box (SW Masterplan- annual reduction TBD lbs. nitrogen and TBD lbs. phosphorus) (local match)	-	-	250,000	250,000	-	-	-	-

Shaded rows indicate projects not planned for execution.

Funding for projects listed in FYs25-28 is not assured.

FYs25-28 projects are only requests for funding as of July 11, 2023.

**FYs24-28 Capital Improvement Projects**

Proj. No.	Fund	Requesting Department	Project Name	FY23 Budget	FY23 Year-end Estimate	FY24 Prop. Budget	FY24 Year-end Estimate	FY25 Prop. Budget	FY26 Prop. Budget	FY27 Prop. Budget	FY28 Prop. Budget
128	Stormwater	Public Works	Gleason Park lakebank stabilization (local match)	-	-	112,500	112,500	-	-	-	-
129	Stormwater	Public Works	Pine Tree swale project, phase 2 (FY22 Project)	-	40,000	-	-	-	-	-	-
130	Stormwater	Public Works	Algonquin baffle box (SW Masterplan- annual reduction 93 lbs. nitrogen and 16 lbs. phosphorus)	-	-	-	-	-	-	742,000	-
131	Stormwater	Public Works	Ocean Breeze Elementary exfiltration (SW Masterplan - annual reduction 79 lbs. nitrogen and 17 lbs. phosphorus)	-	-	-	-	-	-	-	265,000
132	Stormwater	Public Works	Gleason Park lake outfall (SW Masterplan- annual reduction 397 lbs. nitrogen and 96 lbs. phosphorus)	-	-	-	-	-	-	-	1,389,500
133	Stormwater	Public Works	Lyme Bay exfiltration (SW Masterplan - annual reduction 148 lbs. nitrogen and 33 lbs. phosphorus)	-	-	-	-	-	-	-	553,900
134	Stormwater	Public Works	Wimico Drive bioretention/raingarden (SW Masterplan - annual reduction 90 lbs. nitrogen and 14 lbs. phosphorus)	-	-	-	-	-	-	-	549,100
135	Stormwater	Public Works	Banana River Drive bioswales (SW Masterplan - annual reduction 54 lbs nitrogen and 2 lbs phosphorus)	-	-	-	-	-	-	-	488,200
136	Stormwater	Public Works	Pine Tree streetscaping bioretention/raingarden (SW Masterplan - annual reduction 135 lbs nitrogen and 20 lbs phosphorus)	-	-	-	-	-	-	-	466,700
137	Stormwater	Public Works	Marion St./Eutau Dr. bioswales (SW Masterplan - annual reduction 51 lbs nitrogen and 8 lbs phosphorus)	-	-	-	-	-	-	-	409,400
138	Stormwater	Public Works	Marion St./Yuma Dr. bioswales (SW Masterplan - annual reduction 34 lbs nitrogen and 6 lbs phosphorus)	-	-	-	-	-	-	-	352,100
139	Stormwater	Public Works	Seminole Dr. bioswales (SW Masterplan - annual reduction 35 lbs nitrogen and 5 lbs phosphorus)	-	-	-	-	-	-	-	327,100
140	Stormwater	Public Works	Resiliency tidal gates	-	-	-	-	-	-	-	271,000
141	Stormwater	Public Works	Big Muddy Canal baseflow treatment (SW Masterplan - annual reduction TBD lbs nitrogen and TBD lbs phosphorus)	-	-	-	-	-	-	-	404,700
142	Stormwater	Public Works	City Hall bioretention/raingarden (SW Masterplan - annual reduction 2.5 lbs nitrogen and 0.5 lbs phosphorus)	-	-	-	-	-	-	-	187,400
143	Stormwater	Public Works	Cheyenne Drive resiliency (SW Masterplan)	-	-	-	-	-	-	-	45,400
144	Stormwater	Public Works	Kristi Drive/Pine Tree Drive bioswale Ph. 2 (SW Masterplan- annual reduction 76 lbs nitrogen and 12 lbs phosphorus)	-	-	-	-	-	-	-	635,100
145	Stormwater	Public Works	Cheyenne Drive bioretention/raingarden (SW Masterplan- annual reduction 71 lbs nitrogen and 11 lbs phosphorus)	-	-	-	-	-	-	-	1,027,800
146	Stormwater	Public Works	Yacht Club Blvd. bioswales (SW Masterplan - annual reduction 121 lbs nitrogen and 19 lbs phosphorus)	-	-	-	-	-	-	-	938,300
	<b>Stormwater</b>	<b>Total</b>		<b>170,000</b>	<b>215,000</b>	<b>562,500</b>	<b>562,500</b>	<b>225,000</b>	<b>250,000</b>	<b>742,000</b>	<b>8,310,700</b>
	<b>All Funds</b>			<b>4,947,192</b>	<b>2,674,530</b>	<b>6,078,548</b>	<b>8,971,498</b>	<b>2,344,375</b>	<b>10,412,050</b>	<b>7,951,800</b>	<b>14,456,700</b>

Shaded rows indicate projects not planned for execution.

Funding for projects listed in FYs25-28 is not assured.

FYs25-28 projects are only requests for funding as of July 11, 2023.

## Personnel

### Introduction

Historically, the City counted personnel the old-fashioned way: by head count. Although technically correct as far as number of employees, the use of head count for a personnel summary or talking point is vague in terms of actual staff hours worked as the reader is left to her/his own imagination to figure out the average number of hours worked by part-time staff. Beginning with the FY23 Proposed Budget, 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 either 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
- 3 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 1.0 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.

### FY24 Approved Budget FTEs

Approved for FY24 are 70.84 FTEs, an increase of 1.50 FTEs (2.16% of total staffing) from the FY23 Approved Budget. This increase is the result of the following:

- Addition of a full-time paid Fire Chief position (0.75 FTE, as the position will be vacant the first 3 months of FY24)  
Per the consensus of the City Council and volunteer

FY24 FTEs per Department				
Department	Full-time	Seasonal	FTEs	Change
Executive	4.00	-	4.00	-
Finance	2.00	-	2.00	-
IT Department	2.00	-	2.00	-
Police	30.00	0.81	30.81	-
Fire	0.75	-	0.75	0.75
Building	3.00	-	3.00	-
Public Works	14.75	0.50	15.25	0.75
Recreation	5.00	8.03	13.03	-
<b>Total</b>	<b>61.50</b>	<b>9.34</b>	<b>70.84</b>	<b>1.50</b>

firefighters, the City will transition the management of the Fire Department in FY24 from the historical control by the volunteer firefighters' corporation to City control thereby creating a hybrid Fire Department (part paid personnel, part volunteer). While all firefighters will remain volunteers, the addition of a paid Fire Chief position beginning in early 2024 will shift the focus of the volunteers from the previous dual roles of operations and management to strictly training, maintenance and operations.

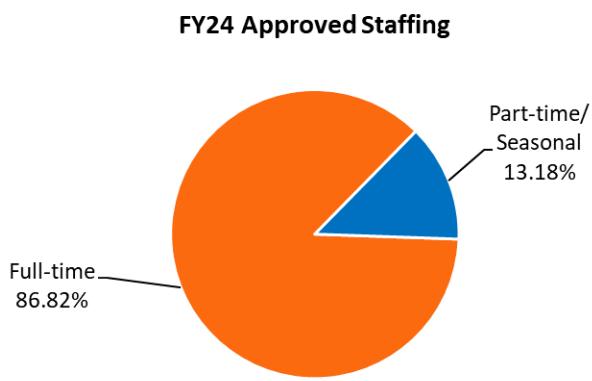
- Additional funding for a full-time Administrative Assistant position (0.25 new FTE for a total of 0.75 FTE as the position will be vacant the first 3 months of FY24)  
The Public Works Department is the only large department in the City without administrative support to the Department Director. Filling this gap in staffing was problematic in past years due to the very limited office space in the Public Works facilities. However, with the planned conversion of part of the old Police Department space at City Hall to Public Works administrative use, filling this spot becomes possible and warranted. Said position will allow the Public Works Director to focus on management

and capital projects by shifting most of the daily administrative tasks to a support position. Due to anticipated timing of the renovation project, the full-time Administrative Assistant position is only budgeted for the last nine months of FY24 and will then be budgeted for 12 months in subsequent fiscal years. This position was originally budgeted for six months in FY23 but was not filled due to delays in the project.

- Addition of a part-time Maintenance Specialist position (0.50 FTE) in Public Works

A part of the agreement to transition the Fire Department to a hybrid structure is the agreement to shift the responsibility of hydrant testing from the volunteer firefighters to a paid position in the Public Works Department. While multiple employees within the department will perform the actual test, the addition of this part-time position maintains the current budgeted number of positions for the current workload.

As illustrated in the chart to the right, 86.82% of FY24 Approved Budget FTEs are full-time employees. The following pages list the specific positions per department adding granularity to the chart on the previous page showing how the Police Department contains 30.81 FTEs or 43.49% of all FTEs approved for FY24. While most departments operate with majority full-time positions, the Recreation Department is the sole department with majority part-time positions (61.63%). The listing of FTEs per department and position are provided starting on the next page.



#### 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 FY23 Plan was adopted by the City Council on September 13, 2022 and subsequently amended twice in FY23. No substantive changes were proposed in the FY24 Proposed Employee Pay and Classification Plan which was adopted by the City Council on September 12, 2023. Said document is presented later in this section starting page E – 6.

Budgeted for FY24 is a combined 5.00% increase for all employees, split equally between a cost of living allowance (COLA) increase and a 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 2.50% COLA increase as the increase raises the minimum and maximums of each pay grade. Per the City's *Personnel Policies Manual*, these employees will receive one-time lump sum payments equal to the annualized progression increase. Lastly, the FY24 Budget contains funding to update the 2021 Employee Pay and Benefits Study along with \$45,000 to address specific positions that are identified as being paid less than competitive market rates.

**Full-time Equivalent Listing**

<b>Dept./Position Title</b>	<b>FY22 Actuals</b>	<b>FY23 YE Est.</b>	<b>FY24</b>	
			<b>Approved Budget</b>	
<b>Executive</b>				
City Manager	1.00	1.00	1.00	
City Clerk	1.00	1.00	1.00	
Management Analyst	-	0.50	1.00	
Executive Assistant/Sp. Project Coordinator	1.00	-	-	
Administrative Assistant	1.00	1.00	1.00	
Full-time positions:	4.00	3.50	4.00	
Part-time positions:	-	-	-	
<b>Total Executive positions:</b>	<b>4.00</b>	<b>3.50</b>	<b>4.00</b>	
<b>Finance (Financial and Administrative in FY22 &amp; FY23)</b>				
Comptroller	1.00	1.00	1.00	
Assistant Comptroller	1.00	1.00	1.00	
Information Technology Director	1.00	1.00	-	
Information Technology Specialist	0.50	1.00	-	
Full-time positions:	3.50	4.00	2.00	
Part-time positions:	-	-	-	
<b>Total Finance positions:</b>	<b>3.50</b>	<b>4.00</b>	<b>2.00</b>	
<b>Information Technology</b>				
Information Technology Director	-	-	1.00	
Information Technology Specialist	-	-	1.00	
Full-time positions:	-	-	2.00	
Part-time positions:	-	-	-	
<b>Total Information Technology positions:</b>	<b>-</b>	<b>-</b>	<b>2.00</b>	
<b>Police</b>				
Police Chief	1.00	1.00	1.00	
Police Commander	1.00	1.00	1.00	
Police Sergeant	5.00	5.00	5.00	
Police Officer	14.00	14.00	14.00	
Administrative Assistant	1.00	-	-	
Accreditation Manager / Assistant to Chief of Police	-	1.00	1.00	
Communications Supervisor	1.00	1.00	1.00	
Records Supervisor	1.00	1.00	1.00	
Communications Officer	5.00	5.64	5.00	

**Full-time Equivalent Listing**

<b>Dept./Position Title</b>	<b>FY22 Actuals</b>	<b>FY23 YE Est.</b>	<b>FY24</b>	
			<b>Approved Budget</b>	
<b>Police</b>				
Victim Advocate	1.00	1.00	1.00	
<u>Crossing Guard</u>	<u>0.81</u>	<u>0.81</u>	<u>0.81</u>	
Full-time positions:	30.00	30.00	30.00	
Part-time positions:	0.81	1.45	0.81	
<b>Total Police positions:</b>	<b>30.81</b>	<b>31.45</b>	<b>30.81</b>	
<b>Fire</b>				
<u>Fire Chief</u>	<u>-</u>	<u>-</u>	<u>0.75</u>	
Full-time positions:	-	-	0.75	
Part-time positions:	-	-	-	
<b>Total Fire positions:</b>	<b>-</b>	<b>-</b>	<b>0.75</b>	
<b>Building</b>				
Building Official	1.00	1.00	1.00	
Fire Marshal/Code Enforcement Official	1.00	1.00	1.00	
Deputy City Clerk	1.00	0.50	-	
<u>Administrative Assistant</u>	<u>-</u>	<u>0.50</u>	<u>1.00</u>	
Full-time positions:	3.00	3.00	3.00	
Part-time positions:	-	-	-	
<b>Total Building positions:</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	
<b>Public Works</b>				
Public Works Director	1.00	1.00	1.00	
Assistant Public Works Director	1.00	1.00	1.00	
Head Mechanic	1.00	1.00	1.00	
Administrative Assistant	-	-	0.75	
Mechanic I	1.00	1.00	1.00	
Crew Leader	1.00	1.00	1.00	
Maintenance Specialist II	-	-	2.00	
<u>Maintenance Specialist</u>	<u>9.00</u>	<u>9.00</u>	<u>7.50</u>	
Full-time positions:	14.00	14.00	14.75	
Part-time positions:	-	-	0.50	
<b>Total Public Works positions:</b>	<b>14.00</b>	<b>14.00</b>	<b>15.25</b>	

**Full-time Equivalent Listing**

<b>Dept./Position Title</b>	<b>FY22 Actuals</b>	<b>FY23 YE Est.</b>	<b>FY24</b>	
			<b>Approved Budget</b>	
<b>Recreation</b>				
Recreation Director	1.00	1.00	1.00	
Aquatics Superintendent	1.00	1.00	1.00	
Crew Leader	1.00	1.00	1.00	
Senior Staff Assistant	1.00	1.00	-	
Special Projects Coordinator	-	-	1.00	
Maintenance Specialist II	-	-	1.00	
Maintenance Specialist	1.00	1.00	-	
Camp Supervisor	1.00	1.00	1.00	
Camp Coordinator	-	0.29	0.29	
Water Safety Instructor	0.70	0.70	0.70	
Camp Leader	0.92	0.63	0.63	
Lifeguard	3.93	3.93	3.93	
Camp Counselor	1.48	1.48	1.48	
Full-time positions:	5.00	5.00	5.00	
Part-time positions:	8.03	8.03	8.03	
<b>Total Parks positions:</b>	<b>13.03</b>	<b>13.03</b>	<b>13.03</b>	
Full-time positions:	59.50	59.50	61.50	
Part-time positions:	7.84	8.48	8.34	
<b>Total City positions:</b>	<b>67.34</b>	<b>67.98</b>	<b>69.84</b>	



**FY24 Approved Employee Pay and Classification Plan**

Title	Pay Grade	Annual			Hourly		
		Minimum	Midpoint	Maximum	Minimum	Midpoint	Maximum
City Manager (exempt)	30	106,104	140,097	174,090	51.0114	67.3541	83.6969
	29	101,051	133,455	165,859	48.5823	64.1612	79.7400
	28	96,239	127,130	158,021	46.2689	61.1203	75.9716
Police Chief (exempt)	27	91,656	121,106	150,556	44.0656	58.2241	72.3827
	26	87,292	115,369	143,447	41.9672	55.4659	68.9646
Fire Chief (exempt)	25	83,135	109,905	136,676	39.9688	52.8391	65.7094
Building Official (exempt)	24	79,176	104,702	130,227	38.0654	50.3373	62.6091
Comptroller (exempt)							
Information Technology Director (exempt)							
Police Commander (exempt)							
Deputy Police Chief (exempt)							
	23	75,406	99,746	124,086	36.2529	47.9547	59.6565
City Clerk (exempt)	22	71,815	95,026	118,237	34.5265	45.6856	56.8447
Public Works Director (exempt)							
Recreation Director (exempt)							
	21	68,395	90,531	112,667	32.8825	43.5246	54.1668
Police Sergeant	20	65,137	86,248	107,359	31.3161	41.4656	51.6150
Public Information Officer							
	19	62,036	82,171	102,307	29.8250	39.5054	49.1858
	18	59,082	78,289	97,496	28.4049	37.6389	46.8730
Assistant Comptroller	17	56,269	74,592	92,914	27.0527	35.8613	44.6700
Management Analyst (exempt)							
Accreditation Manager / Assistant to Chief of Police	16	53,590	71,069	88,549	25.7643	34.1678	42.5713
Executive Assistant							
Special Projects Coordinator							
Assistant Public Works Director	15	51,038	67,715	84,392	24.5373	32.5553	40.5732
Deputy Building Official							
Head Mechanic							
Fire Marshal / Code Enforcement Official	14	48,607	65,464	82,320	23.3687	31.4728	39.5770
Police Officer							

### FY24 Approved Employee Pay and Classification Plan

Title	Pay Grade	Annual			Hourly		
		Minimum	Midpoint	Maximum	Minimum	Midpoint	Maximum
Building Inspector	13	46,292	61,478	76,663	22.2560	29.5566	36.8571
Communications Supervisor							
Information Technology Specialist							
Records/Evidence Supervisor							
Grounds Supervisor							
Accountant	12	44,088	58,580	73,072	21.1964	28.1634	35.1305
Deputy City Clerk							
Mechanic II							
Administrative Assistant	11	41,989	55,821	69,653	20.1872	26.8370	33.4868
Aquatics Supervisor							
Code Enforcement Officer							
Management Intern (seasonal)	10	39,989	53,192	66,394	19.2256	25.5730	31.9203
Communications Officer							
Crew Leader							
Mechanic I	9	38,085	50,690	63,294	18.3104	24.3701	30.4299
Maintenance Specialist II							
Senior Staff Assistant							
Shared Victim Advocate	8	36,272	48,305	60,339	17.4384	23.2238	29.0092
Victim Advocate							
Maintenance Specialist							
Staff Assistant	7	34,544	46,035	57,525	16.6080	22.1322	27.6564
Camp Coordinator							
Head Lifeguard							
Water Safety Instructor	5	31,333	41,813	52,294	15.0639	20.1025	25.1411
Crossing Guard							
Camp Supervisor							
Camp Leader	2	27,066	36,205	45,343	13.0125	17.4060	21.7996
Lifeguard							
Camp Counselor	1	25,777	34,510	43,244	12.3926	16.5916	20.7905
Community Services Officer							

All title are non-exempt positions unless otherwise noted.

Effective: 09/30/2023



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