

City of Indian Harbour Beach FY25 Proposed Budget



Submitted to the City Council on July 30, 2024

City of Indian Harbour Beach

City Council

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CITY OF
INDIAN HARBOUR BEACH

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July 30, 2024

Honorable Mayor, Council Members, and Residents:

It is my professional honor and pleasure to present the Fiscal Year 2024-2025 (FY25) Proposed Budget. This document represents the culmination of months of work by the Leadership Team. New for this year is the inclusion of a comprehensive Five-Year Financial Model and Capital Improvement Plan (5yrFM&CIP) plus a vehicle replacement schedule. The former Personnel section is now titled "Resources" which contains the established personnel information and the new fleet replacement schedule.

The FY25 Proposed 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 6, 2024 Budget Kick-off workshop plus capital project priorities identified at the City Council's FY25-29 5yrFM&CIP workshop on April 23, 2024. New this year, is the discontinuation of the past practice of "re-budgeting" uncompleted capital projects in lieu of adding the unexpended budget via a budget amendment after the new budget is adopted in September. This approach will eliminate the appearance of duplicate purchases such as three years of annually budgeting the entire cost for a new fire truck. The FY25-29 5yrFM&CIP summary table in the later part of this document illustrates the aggregate cost of these "roll-forward" projects not included in the FY25 Approved Budget line-items.

The FY25 Proposed Budget is not meant to be read cover to cover in one sitting but is designed to be a resource of information available to readers of all interest levels. Staff will use the information contained herein as a policy and control document, while most readers will view the information as a fiscal and communication tool. With that understanding, the reader may notice differences between sections. 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 Line-item Summaries section. The differences are due to timing and how revenues and expenditures are recognized and not actual differences in real numbers.

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 2025 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 7.44% increase in existing property valuations coupled with \$10,031,059 in new construction for a total of \$1,422,116,522 in assessed valuation. Illustrated to the right are the combined 8.21% increase in valuations for FY25 and historical information.



Basis of FY25 Budget

The FY25 Proposed Budget was developed based on the continuation of the current level of services, recognition of external economic factors (i.e., slowly declining inflation rate, 2020 State minimum wage law, and slowing growth in property valuations), and the City Council's adopted areas of emphasis as guiding principles in determining funding for personnel additions and one-time capital projects. Specific parameters used in the development of this document include:

- Continuation of “pay as you go” funding of capital projects thereby preserving the City’s debt free status
- Implementation of an interactive five-year financial model and capital improvement plan
- Creation of a detailed fleet replacement schedule to guide future vehicle purchases and to increase transparency on the size of the City’s fleet
- Discontinuation of past practice of re-budgeting capital projects not completed in the prior year (which resulted in the appearance of duplicative procurements) in lieu of roll-forward unexpended capital project budgets into the new fiscal year via a budget amendment
- Property tax millage rate of 5.5168, a decrease of 0.0281 or 0.51% resulting in \$538,878 net additional tax receipts due to increased valuations
- \$24 a year increase in the Stormwater Utility Assessment fee to fund pollutant loading reduction projects to improve the health of the Indian River Lagoon and meet state mandated reduction goals
- \$35,000 in new revenue from increasing 20 Recreation Department fees, primarily paid by non-residents
- \$38,427 in new revenue from a 35% increase in 50 Building Department fees that have not been increased since 2011 (lower than originally projected due to slowing of building activity)
- Continuation of inter-agency funding for a full-time School Resource Officer at Ocean Breeze Elementary School
- Continuation of the shared Police Department Victim Advocate position with the City of Satellite Beach
- \$370,000 use of Transportation Impact Fee monies for sidewalk projects
- Payroll increases due to
 - 2.00% cost of living adjustment (COLA) for all employees
 - 3.00% progression increase for all employees which will move them through their respective pay grades
 - Fully funding one-time increases in mid-FY24 to address deficiencies identified by an independent pay and classification plan study
 - \$44,441 to address one-third of identified deficiencies in Department Director’s pay (Council priority to correct senior management pay by FY27)

- \$30,807 to adjust wages of Fraternal Order of Police members into steps within their existing pay grades as part of the tentative new collective bargaining agreement with the City
- Florida Retirement System employer contribution rates
 - Regular class from 16.57% to 16.63%
 - Senior Management service class remaining at 37.52%
 - Special Risk class from 35.67% to 35.79%
 - Deferred Retirement Option Plan remaining at 21.13%
- Increased Police Pension contributions from 27.50% to 31.40%
- Projected 8.00% increase in employee health insurance premiums paid by the City
- Projected 22.00% increase in liability, property, and workers' compensation insurance premiums (largely due to past under valuation of city properties and vehicles)
- Addition of 2.50 FTEs
 - Addition of 0.75 FTE for fund nine months of a new full-time Police Lieutenant position
 - Addition of 0.50 FTE part-time Public Works Maintenance Specialist position to address the department's growing workload
 - Addition of 0.25 FTE for fund three months of a new full-time Public Works Maintenance Specialist position for increased common area maintenance needs of the planned expansion of the Algonquin Sports Complex
 - Addition of 0.25 FTE for fund part-time Recreation Department Crossing Guard hours (position opens and closes the gates of Algonquin Sports Complex on weekends and holidays)
 - Addition of 0.25 FTE for fund part-time Recreation Department Camp Counselor positions
 - Addition of 0.25 FTE to fully fund the full-time Fire Chief position that was added in mid-FY24
 - Addition of 0.25 FTE to fully fund the full-time Administrative Assistant position in Public Works that was added in mid-FY24
- Reallocation of on-going budgeted expenses to isolate departmental responsibilities for fiscal oversight
- Completion of DEP ARPA funded stormwater projects
- Commencement of construction of the ARPA majority funded Algonquin Sports Complex project
- Continuation of the DEP funded Vulnerability Assessment project being conducted by the East Central Florida Regional Planning Council
- Continued aggressive pursuit of grant funding for planned projects

All Funds

The FY25 All Funds Proposed Budget is presented balanced at \$12,758,206 (with use of fund balance in the American Rescue Plan Act Fund) which is \$5,775,578 or 31.09% lower than the FY24 Budget primarily due to one-time grant funded projects in FY24. The reader should note, the "All Funds" summary table on the next page 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.

FY25 All Funds Summary*

| | FY23 Actual | FY24 Adopted Budget | FY24 YE Est | FY25 Proposed Budget | FY24-FY25 Budget | |
|--------------------------------|-------------------|---------------------------|-------------------|----------------------------|--------------------|----------------|
| | | | | | Dollars | Percent |
| Beginning Fund Balance | 14,753,550 | 16,195,945 | 16,195,945 | 15,174,140 | (1,021,805) | -6.31% |
| Revenues | | | | | | |
| General | 11,108,767 | 14,846,741 | 11,762,252 | 12,348,851 | (2,497,890) | -16.82% |
| Impound | 3 | 2,327 | - | 2,196 | (131) | N/A |
| Police Training | 782 | 225 | 420 | 450 | 225 | 100.00% |
| Stormwater Utility | 220,820 | 275,941 | 220,834 | 332,463 | 56,522 | 20.48% |
| ARPA** | - | - | - | - | - | N/A |
| Total Revenues | 11,330,372 | 15,125,234 | 11,983,506 | 12,683,960 | (2,441,274) | -16.14% |
| Expenditures | | | | | | |
| General | 9,017,805 | 14,846,741 | 10,945,488 | 12,348,851 | (2,497,890) | -16.82% |
| Impound | 1,089 | 2,327 | 1,000 | 2,196 | (131) | -5.63% |
| Police Training | 568 | 225 | 255 | 450 | 225 | 100.00% |
| Stormwater Utility | 182,988 | 703,191 | 515,391 | 332,463 | (370,728) | -52.72% |
| ARPA** | 685,527 | 2,961,300 | 1,543,177 | 74,246 | (2,887,054) | -97.49% |
| Total Expenditures | 9,887,977 | 18,513,784 | 13,005,311 | 12,758,206 | (5,755,578) | -31.09% |
| Revenues Over Expenditures | 1,442,395 | (3,388,550) | (1,021,805) | (74,246) | 3,314,304 | N/A |
| G.F. Pre-Paid/Committed | 1,207,859 | N/A | 312,600 | N/A | N/A | N/A |
| G.F. Cash Reserves | 2,550,857 | 3,091,605 | 2,741,824 | 3,256,655 | 165,050 | 5.34% |
| G.F. Emerg./Hurricane Reserves | 3,892,702 | 4,914,205 | 3,612,011 | 4,075,121 | (839,084) | -17.07% |
| G.F. Building RR&B Reserves | 801,227 | 801,227 | 801,227 | 706,227 | (95,000) | -11.86% |
| ARPA Restricted | 3,395,391 | 107,305 | 1,852,214 | - | (107,305) | -100.00% |
| Undesignated Fund Balance | 4,347,909 | 3,158,862 | 5,854,264 | 7,061,892 | 3,903,029 | 123.56% |
| Ending Fund Balance | 16,195,945 | 12,807,395 | 15,174,140 | 15,099,894 | 2,292,499 | 17.90% |

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

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

Revenues

Budgeted for FY25 All Funds are \$12,683,960 in total revenues (based on cash accounting principles that exclude the use of fund balance in the ARPA Funds) which is \$2,441,274 or 16.14% lower than the FY24 Budget. The primary factors in the revenues include:

- \$3,555,350 in grant receipts budgeted in FY24
- \$538,878 net additional property tax receipts in FY25 due to increased valuations
- \$113,520 increase in Stormwater Utility assessment receipts in FY25 as a result of an increase in the assessment rate by \$24 a year per equivalent residential unit

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, FY25 total revenues are \$12,313,960, an increase of \$744,076 or 6.43% from the FY24 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

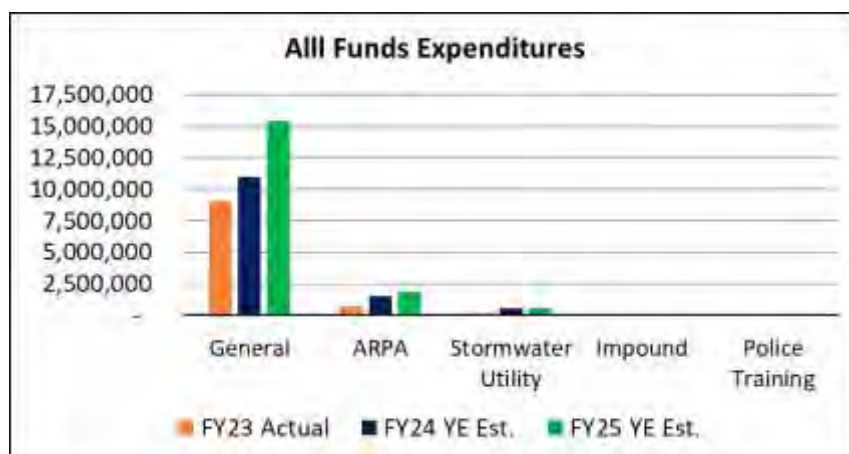
viewing total revenues rather than just recurring revenues. To ensure fiscal sustainability, the City only uses significant one-time revenues to fund capital improvement projects as opposed to funding recurring expenses such as salaries and wages.



A six-year analysis (i.e., FY24 through FY29) of revenue categories with the provision of sub-category revenue stream growth assumptions is provided in the Five-year Financial Model and Capital Improvement section of this document starting page D – 8.

Expenditures

Budgeted for FY25 All Funds are \$12,758,206 in total expenditures, which is \$5,755,578 or 31.09% lower than the FY24 Budget. Additionally, variability in total expenditures per fund exists across time primarily due to the timing of capital projects that are funded by one-time monies. As of the date of the drafting of this document, staff anticipates \$5,016,430 in unexpended



FY24 capital projects budgets being rolled into FY25 via a budget amendment in November 2024 and completed by the end of the fiscal year thereby skewing the FY25 year-end estimated total expenditures upward. The anticipated roll-forward amounts per fund are listed below:

- \$3,047,175 General Fund
- \$191,287 Stormwater Utility Fund

- \$1,777,968 ARPA 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

| FY25 All Funds Capital Projects | | | | |
|---|----------------|-------------------|-------------|--------------|
| Council's areas of emphasis | Fund | | | Total |
| | General | Stormwater | ARPA | |
| Safe and secure community | 13 | - | - | 13 |
| Enhance the quality of life | 12 | 1 | 1 | 14 |
| Financial sustainability | 2 | - | - | 2 |
| Improve and Maintain Infrastructure | 15 | - | - | 15 |
| Use of technology for a strategic advantage | 2 | - | - | 2 |
| Total | 44 | 1 | 1 | 46 |

fewer projects approved for each fund. Specific projects are listed starting on page D – 20 in the Five-Year Financial Model and Capital Improvement Plan section of this document.

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 illustrates the actual and projected ending fund balances for the funds detailed in this document.

| Changes in Fund Balance | | | | |
|--------------------------------|------------------|-----------------------|--------------------|------------------------|
| | FY23 | FY24 | FY24 | FY25 |
| | Actual | Adopted Budget | YE Est | Proposed Budget |
| General | 2,090,962 | - | 816,764 | 262,379 |
| Impound | (1,086) | - | (1,000) | - |
| Police Training | 214 | - | 165 | - |
| Stormwater Utility | 37,832 | (382,559) | (294,557) | (191,287) |
| ARPA | (685,527) | (2,961,300) | (1,543,177) | (1,852,214) |
| | <u>1,442,395</u> | <u>(3,343,859)</u> | <u>(1,021,805)</u> | <u>(1,781,122)</u> |

The change in the General Fund ending fund balances from FY23 to FY25 estimated year end (as illustrated on the following page) are primarily attributed to the timing of grant receipts versus incurred costs plus personnel savings due to chronic vacancies. 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.

The FY25-29 Five-Year Financial Model and Capital Improvement Plan contains summary five-year financial models that illustrate each fiscal year's starting and ending fund balances. The financial model summary tables can be found on the following pages:

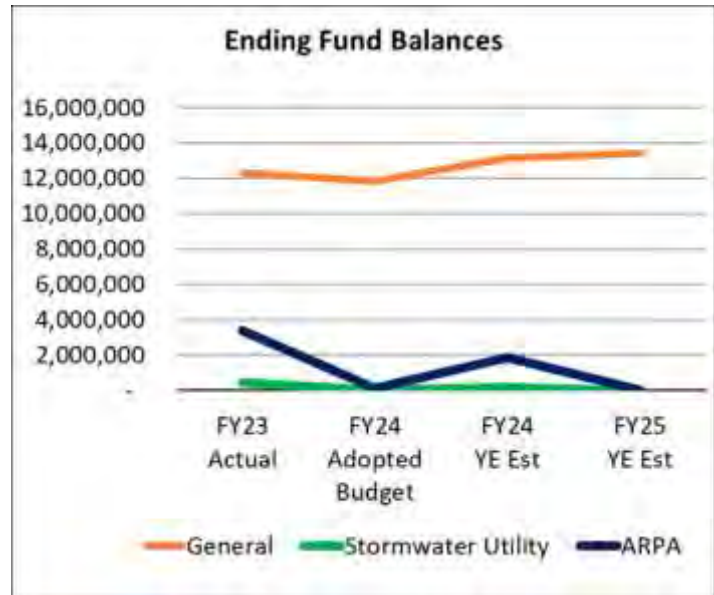
- General Fund: Page D – 6
- Stormwater Utility Fund: D – 14

- American Rescue Plan Act (ARPA)
Fund: D – 18

The reader should note that only the General Fund has specific reserve fund balance components while the Stormwater and ARPA Funds do not have specific reserve fund balance components since all their funds have restrictive uses.

General Fund

The FY25 Proposed Budget is presented balanced at \$12,348,851 and is \$2,497.890 or 16.82% lower than the FY24 Budget. When one-time revenues are removed from each fiscal year, the FY25 Proposed Budget is \$784,810 or 7.01% higher than the FY24 Budget.



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



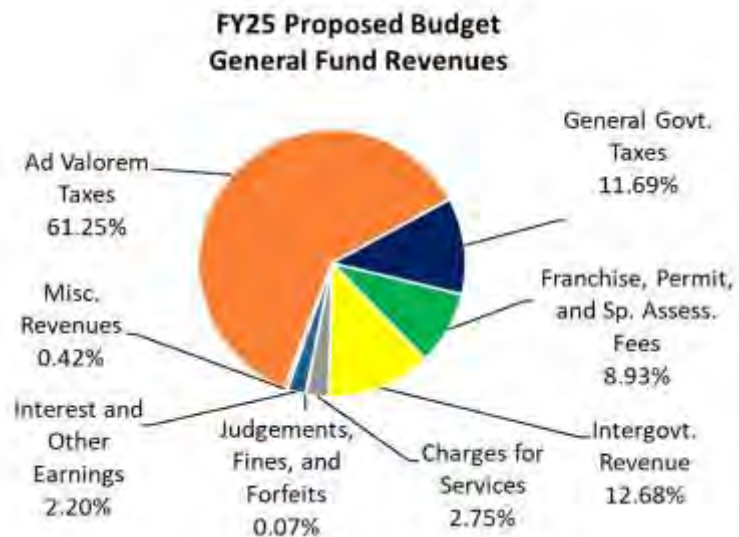
FY25 General Fund Summary*

| | FY23 Actual | FY24 Adopted Budget | FY24 YE Est | FY25 Proposed Budget | FY24-FY25 Budget | |
|---|-------------------|---------------------------|-------------------|----------------------------|--------------------|----------------|
| | | | | | Dollars | Percent |
| Beginning Fund Balance | 10,230,615 | 11,839,213 | 12,321,577 | 13,138,341 | 1,299,128 | 10.97% |
| Revenues | | | | | | |
| Ad Valorem Taxes | 6,478,218 | 7,024,792 | 7,016,664 | 7,563,670 | 538,878 | 7.67% |
| General Government Taxes | 1,415,523 | 1,349,012 | 1,431,492 | 1,443,827 | 94,815 | 7.03% |
| Franchise, Permit, and Special Assessment Fees | 1,024,151 | 1,023,040 | 1,001,518 | 1,102,892 | 79,852 | 7.81% |
| Intergovernmental Revenue | 1,363,002 | 4,795,921 | 1,369,833 | 1,566,350 | (3,229,571) | -67.34% |
| Charges for Services | 317,991 | 305,590 | 301,072 | 339,135 | 33,545 | 10.98% |
| Judgements, Fines, and Forfeits | 13,039 | 7,200 | 9,100 | 8,750 | 1,550 | 21.53% |
| Interest and Other Earnings | 473,691 | 328,306 | 302,898 | 271,850 | (56,456) | -17.20% |
| Miscellaneous Revenues | 23,152 | 12,880 | 329,675 | 52,377 | 39,497 | 306.65% |
| Total Revenue | 11,108,767 | 14,846,741 | 11,762,252 | 12,348,851 | (2,497,890) | -16.82% |
| Expenditures | | | | | | |
| Legislative | 74,903 | 96,653 | 90,102 | 94,750 | (1,903) | -1.97% |
| Executive | 449,067 | 529,571 | 524,274 | 594,905 | 65,334 | 12.34% |
| Finance | 455,316 | 295,512 | 352,686 | 309,746 | 14,234 | 4.82% |
| Information Technology | - | 202,640 | 193,812 | 521,749 | 319,109 | 157.48% |
| Legal | 71,348 | 77,900 | 86,355 | 81,000 | 3,100 | 3.98% |
| General Government | 633,834 | 1,314,667 | 824,274 | 1,101,487 | (213,180) | -16.22% |
| Police | 3,134,402 | 3,545,127 | 3,273,999 | 3,716,080 | 170,953 | 4.82% |
| Fire | 178,247 | 281,756 | 271,298 | 345,034 | 63,278 | 22.46% |
| Building | 360,818 | 397,462 | 385,529 | 402,094 | 4,632 | 1.17% |
| Public Works | 1,220,374 | 1,534,108 | 1,304,773 | 1,719,482 | 185,374 | 12.08% |
| Recreation | 873,710 | 1,123,347 | 1,001,456 | 982,324 | (141,023) | -12.55% |
| Capital Outlay | 1,565,786 | 5,447,998 | 2,636,930 | 2,480,200 | (2,967,798) | -54.48% |
| General Fund Total Expenditures | 9,017,805 | 14,846,741 | 10,945,488 | 12,348,851 | (2,497,890) | -16.82% |
| Revenues Over Expenditures | 2,090,962 | | 816,764 | - | N/A | N/A |
| Pre-Paid/Committed | 1,207,859 | N/A | 312,600 | N/A | N/A | N/A |
| Cash Reserves | 2,550,857 | 3,091,605 | 2,741,824 | 3,256,655 | 165,050 | 5.34% |
| Emerg./Hurricane Reserves | 3,892,702 | 4,914,205 | 3,612,011 | 4,075,121 | (839,084) | -17.07% |
| Building RR&B Reserves | 801,227 | 801,227 | 801,227 | 706,227 | (95,000) | -11.86% |
| Undesignated Fund Balance | 3,868,932 | 3,032,176 | 5,670,678 | 5,100,338 | 2,068,162 | 68.21% |
| Ending Fund Balance | 12,321,577 | 11,839,213 | 13,138,341 | 13,138,341 | 816,878 | 6.63% |

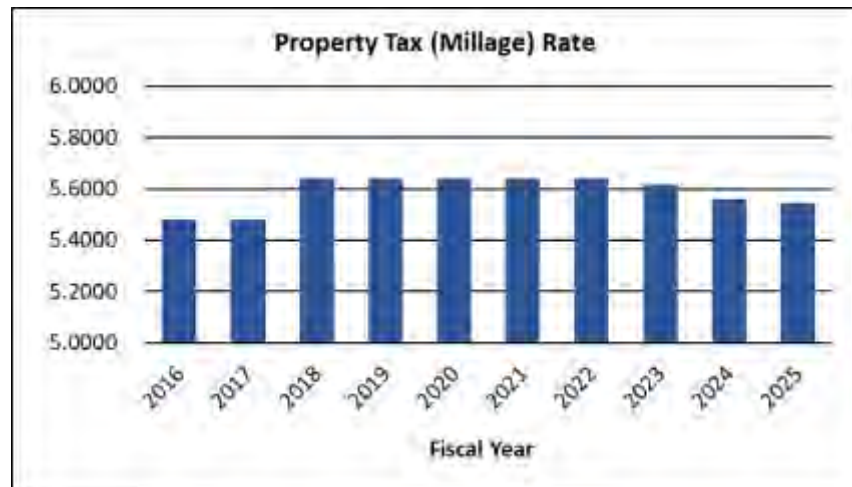
* Data presented in a cash accounting format that differs from the financial audit presentations.

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 FY25 the inclusion of one-time transportation impact fee receipts, growth in Franchise Fee receipts, and increased revenue from fee increases (Building and Recreation Departments) lowers property tax receipts to only 61.25% while increasing the proportional percentages of other categories as illustrated to the right. Maintaining diversified revenue streams rather than over-reliance upon property tax receipts is key to long-term fiscal sustainability of the City.



- The largest increase in revenues is projected for Ad Valorem (property) Taxes. Proposed for FY25 is a millage rate for property taxes of **5.5168** that is 0.0281 less than the FY24 rate of 5.5449. The new rate is 0.3556 or 6.89% higher than the FY25 roll-back revenue neutral rate of 5.1612. This slightly lower than maximum rate is based on a recognition that property owners are also dealing with the effects of 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 5.4549 by a majority vote of the City Council and a rate of 6.0004 by a supermajority vote of the City Council. When discounts for early payments, delinquent taxes, and penalties are considered, a net \$7,563,670 in receipts is projected which is \$538,878 or 7.67% higher than the FY24 Budget. The chart to the right 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 homeowner with a taxable valuation of \$515,000 would pay an additional \$68.70 in FY25.

- The largest increase in revenues is projected for General Government Taxes. The FY25 Proposed Budget of \$1,443,827 is \$94,815 or 7.03% higher than the FY24 Budget primarily due to growth in Utility Services Taxes and a FY24 Budget projection that ended up being less than the FY23 actual receipts.

- The third largest increase in revenues is projected for Franchise, Permit, and Special Assessment Fees. The FY25 Proposed Budget of \$1,102,892 is \$79,852 or 7.81% higher than the FY24 Budget primarily due to growth in Franchise Fees and increased Building Department fees resulting from planned increase in permit fees in FY25.
- The fourth largest increase in revenues (when one-time receipts are removed) is projected for Intergovernmental Revenues. The FY25 Proposed Budget of \$1,566,350 is \$3,229,571 or 67.34% lower than the FY24 Budget. However, when one-time receipts are removed from both years, FY25 is projected to be \$53,129 or 4.44% higher than the FY24 Budget primarily due to growth in State Shared Revenues.
- The only decrease in revenues is projected for Interest and Other Earnings. The FY25 Proposed Budget of \$271,850 is \$56,456 or 17.20% lower than the FY24 Budget primarily due to the declining balance of American Rescue Program Act (ARPA) monies earning interest and the planned expenditure of all remaining ARPA monies in FY25. Interest income should return to historical patterns in FY26.

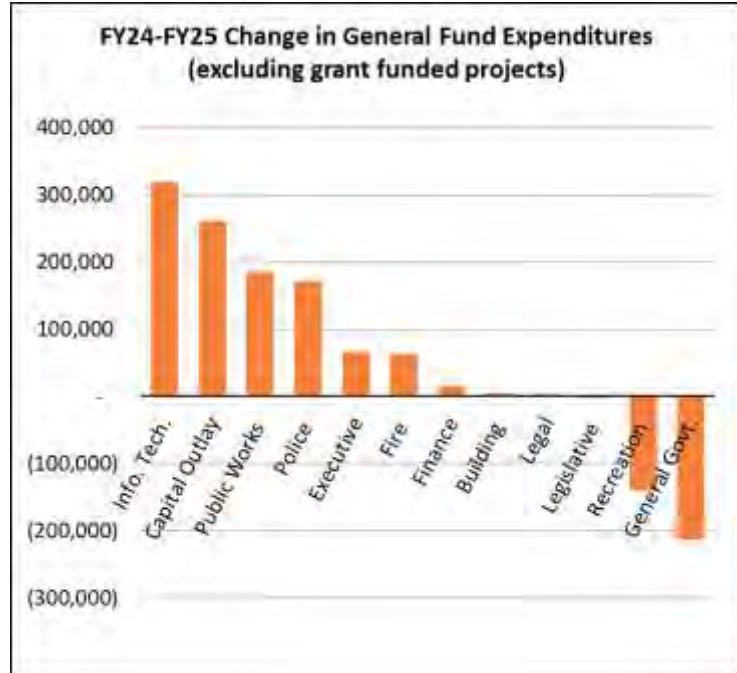
Expenditures

With the exception of variability in capital and non-capital project expenditures, most years have a relative constant distribution of General Fund expenditures among departments. Proposed for FY25 are three re-alignments that alter the historic distribution of expenditures. First is the reallocation of budgets to departments where the director is responsible for fiscal and operational oversight. Secondly, FY25 will discontinue of budgeting non-capital projects within operating departments that can cause the perception of wild swings in departmental budgets. Isolating the actual personnel and operating costs of each department will provide better clarity to decision makers and causal readers of this and future budget documents. Lastly, capital and non-capital project costs will be budgeted in a new Capital Outlay Department as opposed to the past practice of comingling project costs with operating costs in the General Government Department.



- The largest increase in expenditures is budgeted for the Information Technology Department. The FY25 Proposed Budget of \$521,749 is \$319,109 or 157.48% higher than the FY24 Budget. The increase is primarily due to the transfer of telephone and internet charges previously budgeted in General Government and web-based subscriptions previously budgeted throughout the other departments. Additionally, lesser increases are related to growth in salaries and wages, payroll taxes, retirement, employee health insurance premiums, and travel/training expenditures.

- The second largest increase in the expenditures, excluding grant funded projects, is budgeted for the Capital Outlay Department. The FY25 Proposed Budget of \$2,480,200 is \$2,967,798 or 54.48% lower than the FY24 Budget primarily due to \$3.6 Million in grant funded projects budgeted in FY24. When grant funded and non-local funded projects are removed, the FY25 Budget is \$262,202 or 14.19% higher than FY24 primarily due to the inclusion of non-capital projects that formerly were budgeted within operating departments.



The past two annual budget documents contained a listing of capital and non-capital projects in this section for transparency purposes and as an accountability mechanism for staff (prior to FY23, staff did not have a single easy to use source listing budgeted projects as they were embedded in the detailed budget preparation line-item data). With the inclusion of the FY25-29 Five-Year Financial Model & Capital Improvement Plan in this document, said list is now provided starting page D – 20. The table to the right summarizes the General Fund proposed projects by year and cost.

| General Fund Projects | | |
|-----------------------|--------|------------|
| Fiscal Year | Number | Cost |
| 25 | 44 | 2,480,200 |
| 26 | 37 | 2,865,320 |
| 27 | 18 | 2,401,600 |
| 28 | 26 | 7,452,100 |
| 29 | 19 | 7,310,200 |
| Total: | 144 | 22,509,420 |

- The third largest increase in the expenditures is budgeted for the Public Works Department. The FY25 Proposed Budget of \$1,719,482 is \$185,374 or 12.08% higher than the FY24 Budget. The change is primarily due to the reallocation of \$87,370 in park maintenance expense that previously budgeted in the Recreation Department (but was the responsibility of the Public Works Director) and growth in salaries and wages, payroll taxes, health insurance premiums, retirement expenses plus the following personnel additions.
 - 0.50 FTE part-time Maintenance Specialist position to address growing workload of the department
 - 0.25 FTE for fund three months of a new full-time Maintenance Specialist position for the additional common area maintenance work to be created by the expansion of the Algonquin Sports Complex
 - 0.25 FTE Administrative Assistant to fully fund the full-time position added in mid-FY24
- The fourth largest increase in expenditures is budgeted for the Police Department. The FY25 Proposed Budget of \$3,716,080 is \$170,953 or 4.82% higher than the FY24 Budget. This increase is primarily due to growth in salaries and wages, payroll taxes, health insurance premiums, retirement expenses plus the following personnel addition:
 - Addition of 0.75 FTE for fund nine months of a new full-time Lieutenant position

- The largest decrease in expenditures is budgeted for the General Government Department. The FY25 Proposed Budget of \$1,101,487 is \$213,180 or 16.22% lower than the FY24 Budget primarily due to the reallocation of expenses to departments where the directors are responsible for their execution and/or oversight. Specifically, \$181,765 was moved to the Information Technology Department while \$25,516 was moved to the Public Works Department. While the past practice of placing budgets for citywide needs in this department was not incorrect, I believe there is better fiscal accountability and transparency when expenses are budgeted in the responsible department. Staff plans on further winnowing out departmental expenses from this department in future years.
- The second largest decrease in expenditures is budgeted for the Recreation Department. The FY25 Proposed Budget of \$982,324 is \$141,023 or 12.55% lower than the FY24 Budget primarily due to the reallocation of expenses to the Public Works Department and discontinuation of budgeting non-capital projects in operating departments. These decreases are offset by growth in salaries and wages, payroll taxes, health insurance premiums, retirement expenses plus the following personnel additions:
 - 0.25 FTE for fund part-time Crossing Guard hours (position opens and closes the gates of Algonquin Sports Complex on weekends and holidays)
 - 0.25 FTE for fund part-time Camp Counselor positions

Change in Fund Balance

FY23 ended (and correspondingly FY24 began) with a total fund balance of \$12,321,577 of which \$3,868,932 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 58.80% of the total FY23 ending fund balance.

FY24 is projected to end with a total fund balance of \$13,138,341, an increase of \$816,764 or 6.63% from the FY23 ending fund balance. The sizable projected year-end surplus of revenues over expenditures is primarily a result of the following:

Additions

- \$82,480 higher than anticipated General Government Taxes
- \$200,000 donation from the Volunteer Fire Department Corporation to offset the purchase cost of a new pumper truck

Reductions

- \$210,467 personnel savings in the Police Department due to vacancies
- \$203,285 personnel savings in the Public Works Department due to vacancies
- \$62,600 in non-grant funded capital projects being roll-forward into FY25

Hence, FY24 is projected to end the year with the following fund balances in the General Fund:

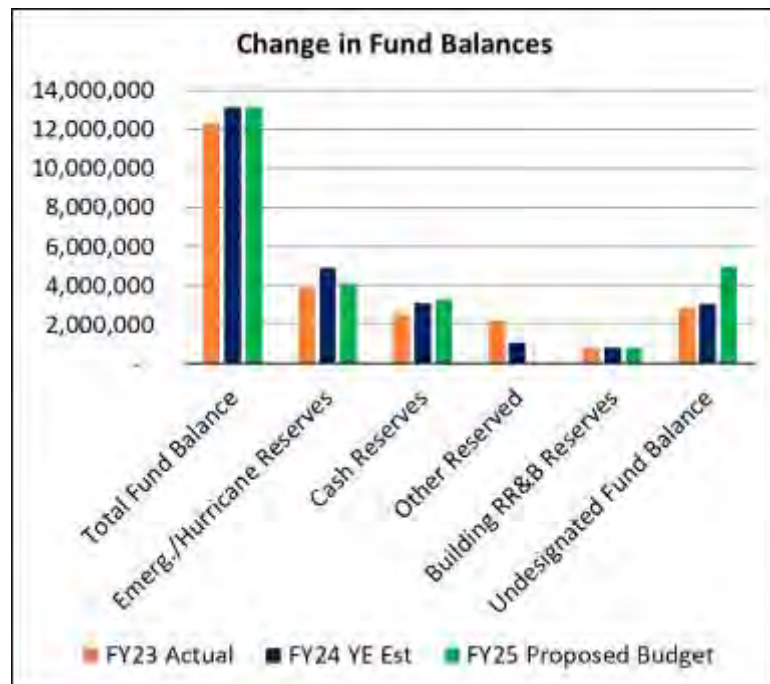
- \$5,670,678 Undesignated
- \$3,612,011 Emergency/Hurricane Reserves
- \$2,741,824 Cash Reserves

- \$312,600 Pre-pays and Committed

As the FY25 Proposed Budget is balanced, the ending fund balance for FY25 is projected to remain the same as FY24 estimated ending fund balance. Changes to the ending fund balance levels and major reserve components are illustrated to the right.

Due to the methodology used to calculate the various reserve fund balances and the significant one-time intergovernmental revenues contained within the FY25 Proposed Budget, the reader should not be surprised to see the following variation in reserve numbers for FY25 as compared to FY24 Year-end estimate:

- Cash reserves increase of \$514,831 or 18.78%
- Emergency/Hurricane reserve increase of \$463,110 or 12.82%
- Undesignated fund balance decrease of \$570,341 or 10.06%



Last year, I stated that I believed 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.

As part of the FY23 Audit, staff was questioned why the requirements of Resolution No. 690 (procedures for allocating surplus cash among various fund balance reserve accounts at the end of each fiscal year) adopted in 2018 but never implemented by staff was not being followed. My response was "I am following the precedent set by my predecessor and Comptroller who were employed in 2018." With the implementation of annually updated Five-Year Financial Model and Capital Improvement Plan, I believe the underlying conditions that spurred the creation and adoption of Resolution No. 690 no longer exists. I will work with Comptroller Toms to prepare a new resolution (to present to the City Council in January 2025) amending Resolution No. 690 to reflect the new enhanced financial planning and monitoring procedures and delete the elements of Resolution No. 690 that were never implemented.

Stormwater Utility Fund

In 1992, the City adopted a municipal Stormwater Utility Code and a non-ad valorem tax program, as authorized by Florida Statutes 403.0893, to fund citywide stormwater improvement projects to reduce or eliminate pollutants entering the Indian River Lagoon. The stormwater utility rates 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.

Recommended for the next five fiscal years are annual increases, as illustrated in the table to the right, that will increase the City's ability to secure state funding for future stormwater projects since local matching funds is a key criterion in gaining state appropriations and grants.

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

Revenues

The FY25 Proposed Budget contains \$332,463 in total revenues. Major revenues sources include:

- \$341,975 gross assessments (increase of \$114,935 or 50.62% higher than FY24 due to a planned rate increase)
- -\$9,917 discount for early payment

Expenditures

Budgeted for FY25 is \$332,463 in total expenditures, a decrease of \$326,037 or 49.51% from the FY24 Adopted Budget. This decrease is due to the following factors:

- Budgeting of two stormwater projects (grant portion budgeted in the General Fund) in FY24 requiring \$362,500 in local match within the Stormwater Utility Fund
- Use of Fund balance in FY24 to fund the required local match

Of note, \$207,000 is projected to be rolled forward from FY24 into FY25 to fund projects not completed in FY24, thereby bringing the anticipated FY25 year-end estimated expenditures to \$532,750.

The past two annual budget documents contained a listing of capital and non-capital projects in this section for transparency purposes. With the inclusion of the FY25-29 Five-Year Financial Model & Capital Improvement Plan in this document, said list is now provided starting page D – 20.

Change in Fund Balance

The Stormwater Utility Fund ended FY23 with a fund balance of \$463,737. FY24 is projected to end with a fund balance of \$169,190, a decrease of \$294,557 or 63.52%. FY25 is budgeted to end with a fund balance of \$169,190, however when planned roll-forward projects are included the FY25 year-end fund balance is projected at a negative \$22,097. Until the City Hall baffle box project is bid out and contracted, the exact cost of the project will remain unknown and thus the ending fund balance is currently only an educated projection. If FY25 actually appears to be ending with a negative fund balance, staff will consult with the auditors before the end of the fiscal year to determine the best way to cover the shortage with General Fund monies (i.e., either an inter-fund loan to be re-paid in FY26 or allow the fund to end in a deficit and recognize interest payments to the General Fund).

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

American Rescue Plan Act (ARPA) Fund

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.

Projects either completed or projected to be completed by the end of FY24 include:

- 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
- Renovation of old Police Headquarters for new Public Works offices and storage

Projects anticipated to be completed by the end of FY25

- Pre-fab concrete restroom and lift station in Gleason Park
- Algonquin Sports Complex expansion, phase one
- City Hall security upgrades, phase two (2nd floor)

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 FY25 Proposed Budget has zero new receipts budgeted as all funds were received by the end of FY22. The line-items in the Line-item Summaries section of this document, however, show FY25 revenues of \$74,246 in 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 FY25 are \$74,246 in total expenditures, a decrease of \$2,887,054 or 97.49% from the FY24 Budget. When the planned FY24 roll-forward monies are added, FY25 anticipated total expenditures is \$1,852,214.

Change in Fund Balance

The ARPA Fund ended FY23 with a fund balance of \$3,395,391. FY24 is projected to end with a fund balance of \$1,852,214, a decrease of \$1,543,177 or 45.45% due to the completion of planned projects. The FY25 Proposed Budget is budgeted to end with a fund balance of \$1,777,968, however, the planned roll-forward of all remaining monies and the completion of the last three projects will result in a zero fund balance at the end of FY25 effectively closing out the ARPA Fund.

Personnel Summary

Introduction

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

FY25 Proposed Budget FTEs

Proposed for FY25 are 72.84 FTEs, an increase of 2.50 FTEs (3.55% of total staffing) from the FY24 Approved Budget. This increase is the result of the following:

| FY25 FTEs per Department | | | | |
|--------------------------|--------------|------------------------|---------------|-------------|
| Department | Full-time | Part-time/ Seasonal | Total FTEs | Change |
| Executive | 4.00 | - | 4.00 | - |
| Finance | 2.00 | - | 2.00 | - |
| Inform. Tech. | 2.00 | - | 2.00 | - |
| Police | 30.25 | 0.81 | 31.06 | 0.75 |
| Fire | 1.00 | - | 1.00 | 0.25 |
| Building | 3.00 | - | 3.00 | - |
| Public Works | 15.25 | 1.00 | 16.25 | 1.00 |
| Recreation | 5.00 | 8.53 | 13.53 | 0.50 |
| Total | 62.50 | 10.34 | 72.84 | 2.50 |

New positions:

- 0.75 FTE full-time Police Lieutenant position (last nine months of FY25)
- Additional of a part-time Public Works Maintenance Specialist position (0.50 FTE)
- 0.25 FTE full-time Public Works Maintenance Specialist position for the additional common area maintenance work to be created by the expansion of the Algonquin Sports Complex (last three months of FY25)
- 0.25 FTE part-time Recreation Department Crossing Guard position (position opens the gates of Algonquin Sports Complex on weekends)
- 0.25 FTE part-time Recreation Department Camp Counselor positions

Previously partially funded positions

- Additional 0.25 FTE funding for a full-time paid Fire Chief position (0.75 FTE funded in FY24)
- Additional 0.25 FTE funding for a full-time Administrative Assistant position (0.75 FTE was funded in FY24)

A concise explanation of the purpose and need of the new positions can be read in the Personnel section of this document under the Resources tab starting on page E – 1.

FY25 Proposed Pay Plan

For FY25, I recommend the following:

1. Grant all employees a combined annual increase of 5.00% split between a 2.00% cost of living adjustment (COLA) and a 3.00% progression/step increase. This approach attempts to accomplish the two goals of keeping minimum pay for each pay grade competitive to other employers' starting pay while moving employees through their pay grades.
2. To meet the requirements of the State minimum wage law, establish the minimum of pay grade #1 artificially higher than normal (at the new State minimum wage) with a smaller range between the minimum and maximum. Additionally, in the next two fiscal years. pay grades #2 and #3 will likewise

be set artificially higher than normal cumulating in pay grades #1 through #3 each having the same starting pay but different maximums in FY27.

3. As part of the tentative agreement with the Fraternal Order of Police for a new three-year collective bargaining agreement (CBA), formalizing an 18 step plan within the existing pay ranges for covered employees. An additional wage increase, ranging from 1.43% to 2.77%, will be granted to the covered employees to place each employee into the closest step above their effective October 1, 2024 pay rate (assuming the CBA is ratified).
4. Creating step plans for all non-CBA covered employees in FY26

A listing of recommended position per department and the Proposed FY25 Employee Pay and Classification Plan are included in this document in the Resource section starting on page E – 4. The FY25 Employee Pay and Classification Plan is scheduled for adoption by the City Council on September 10, 2024 for transparency purposes.

Fleet Replacement

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

Beginning with the FY25-29 Five-Year Financial Model & Capital Improvement Plan (FY25-29 5yrFM&CIP), a detailed replacement schedule was developed to list all cars and trucks, their purchase year, anticipated replacement year, mileage, condition of the body, and condition of mechanical components. A review of the fleet replacement schedule as found starting on page E – 10 will illustrate that the Departments of Police, Public Works, and Recreation have vehicles beyond their estimated replacement dates. The FY25-29 5yrFM&CIP addresses these deficiencies with increased number of replacement vehicles over the next five-years.

Recommended for replacement in FY25 are the following vehicles with their department listed in parentheses)

- 2011 Ford Crown Vic Interceptor (Police)
- 2016 Chevrolet Impala (Police)
- 2003 Ford Ranger (Recreation)

Accomplishments

The following is a summary of how the City anticipates making progress toward addressing the City Council's areas of emphasis by September 30, 2024:

Preservation & protection of the Indian River Lagoon

- Received Army Corps of Engineering and Department of Environmental Protection permits for long awaited muck removal project (estimated to start in 2028-2030)
- Completed design for \$3.3 Million state ARPA funding for stormwater projects to decrease pollutant loading into the Indian River Lagoon and alleviate flooding
- Completed design for partially state funded baffle box by City Hall to decrease pollutant loading into the Indian River Lagoon

- Adoption of a Tree Preservation Ordinance with the purpose of encouraging greater use of native plants on public and private property thereby reducing the use of water and fertilizers

Enhance quality of life

- Completed conceptual design for the expansion of the Algonquin Sports Complex with construction projected to begin in 2025
- Construction of a butterfly garden in Gleason Park using native plants which recently received a Keep Brevard Beautiful award
- Expansion of the number of special events conducted by the Recreation Department to provide for family friendly social gatherings
- Applied for membership in the Tree City USA program

Ensure financial sustainability

- Establishment of a City-wide safety committee to identify safety issues to reduce future liability and workers' compensation claims thereby reducing the City's insurance premium costs
- Development of the first interactive five-year financial model and capital improvement plan
- Creation of City's first fleet replacement schedule to ensure vehicles are replaced as needed versus as wanted and fleet does not creep in size without Council's awareness
- Applied for following grants
 - Cyber security improvements via Florida Digital Services' Florida Local Government Cybersecurity Grant program
 - Safety expenditure reimbursement grants via Preferred Government Insurance Trust TIPS program (City's liability and workers compensation insurance company)
 - Partial funding for the City Hall Baffle Box Florida via the Florida Department of Environmental Protection Water Quality Improvements program grant
 - Partial funding for the Algonquin Sports Complex Expansion project via the Florida Recreation Development Assistance Program
 - Gleason Park playground replacements and invasive tree removal via the Florida Recreation Development Assistance Program
 - Pubic tree inventory via the Urban and Community Forestry grant program

Improve and maintain infrastructure

- Completed renovations of the old Police Department office space at City Hall for the Public Works Department using ARPA funds
- Continued road repaving program
- Seal coated and restriped Bicentennial Beach parking lot to add six additional parking spaces
- Design of Indian Harbour Court sidewalk connector project (construction anticipated in early FY25)
- Replacement of six Police vehicles, a Fire pumper truck, and a Public Works 65 feet bucket truck

Provide a safe and secure community

- Continued low crime rate
- Reduced traffic accidents by 14.43%
- Implementation of Vision Zero initiatives to reduce traffic accidents and eliminate vehicular related deaths
- Acquisition of Flock cameras for entrances to the City to aid in Police investigations
- Conversion of all volunteer Fire Department to a Hybrid Fire Department (via the addition of a paid Fire Chief position)

- Began a multi-year plan to expand sidewalk system to increase connectivity
- Began the modernization of the Fire Department through the following actions:
 - Developed and implemented a revised application process for new volunteers in compliance with current human resources regulations and best practices (previous practices were not compliant)
 - Developed a phased approach to new volunteer orientation and training
 - Ensured all volunteers operating in an IDLH environment (Immediately Dangerous to Life and Health) were compliant with state certifications. For those who fell short, Chief Lewis worked with the Bureau of Fire Standards and Training to develop a pathway to becoming compliant. Two of four affected members are moving forward along this path. (previously there was no adherence to state regulations)
 - Developed a long-range capital improvement plan to replace critical apparatus and equipment (previously there was not a replacement plan in place)
 - Developed and implemented a respiratory protection plan compliant with state and national standards (previously there was not a plan in place)
 - Developed and implemented a Fire Department safety program along with a safety committee that is a sub-committee of the City's parent safety committee. (previously there was no safety plan or committee in place as required by the State)
 - Development and implementation of firefighting standard operation guidelines (SOGs) and dispatching protocols that align with national standards and best practices.

Use technology for a strategic advantage

- Implemented livestream and video archiving of City Council meetings and workshops
- Completed migration from multiple software applications to a single enterprise resource planning system
- Enhanced monitoring and registration of short-term rentals. City website will eventually have a map of all short-term rentals so residents know their location.
- Improved residents' ability to communicate with the City through a text based system
- Procurement of a digital marquee sign along South Patrick Drive to promote Recreation Department events and provide emergency messaging when needed (installation is anticipated by the end of 2024)
- Transfer of financial data from local server storage to cloud storage for enhanced data security
- Implementation of multiple cyber security enhancements to decrease the chance of illicit access to the City's computers and data

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

- Continued the Police Department accreditation process
- Adopted federal and state standards and best practices within the Fire Department
- Review of non-salary/wage employee benefits and adoption of enhancements to aid in the recruitment of qualified candidate and to reduce chronic vacancies
- Conducted a review and update to the City's 2021 employee Pay and Classification Plan resulting in adjustments to the FY24 Pay and Classification Plan
- Continued digitalization of old building department records
- Began process to implement Fire computer aided dispatch (CAD) versus the use of the Police CAD system for fire calls

- Scheduled an on-site leadership training event (January 2025) for senior management to continue to grow a culture of public service and teamwork

Initiatives for FY25

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 FY25 summarize the most important initiatives that will involve staff's time behind the scenes.

Expanded communications with residents

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

- Bi-monthly *Harbour Highlight* mailed to each home
- An official Facebook page, plus two departmental operated pages
- Marquee signs along South Patrick Drive (one non-electronic, one electronic, and a second electronic to be installed by the end of 2024)
- Mobile electronic sign board
- 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 planned for FY25 is the conversion of the historic internal weekly newsletter (*Friday Fast Facts*) into a public weekly newsletter emailed to residents (who sign up for the service) with a statistical recap of the prior week and a preview of planned capital projects and events. The title of the newsletter anticipated to be begin publication in the Summer of 2025 is yet to be determined.

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 employ a team oriented project management approach to these projects where specific staff will have weekly recurring tasks and responsibilities while I inspect each site on a daily basis and handle contract administration. The renovation of old Police Headquarters for new Public Works offices and storage was completed in FY24. The Gleason Park restroom project is anticipated to be completed by the end of 2024, while the expansion of Algonquin Sports Complex project will have a construction contract secured by the end of December 2024 and work completed in 2025.

Additionally, design of the three DEP ARPA grant funded stormwater projects and the State appropriations partly funded City Hall baffle box project (along the Big Muddy Canal) will be completed in FY24 with contracts for construction secured by the end of 2024. 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.

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

In FY23, 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, 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 planned completion of the grant funded vulnerability assessment in FY25, new grant opportunities will become available to the City to address resilience needs concerning sea level rise and flooding. In FY24, staff applied for six grants as listed on page A – 18.

Additionally, staff plans to apply for grants under the following programs in FY25:

- Florida's Safe Routes to School
- Florida Water Quality Improvement Grants
- Florida Indian River Lagoon Water Quality Improvement Grants
- Safety expenditure reimbursement grants via Preferred Government Insurance Trust TIPS program (City's liability and workers compensation insurance company)
- Public/private tree canopy assessment via the Urban and Community Forestry grant program

Use of transportation impact fees (TIF)

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 FY25-29 Five-Year Financial Model and Capital Improvement Plan to use these funds:

- \$34,055 Indian Harbour Court sidewalk connection near School Road (FY25 year-end estimate (includes \$17,455 FY24 expenditures and \$16,600 FY24 roll-forward budget)
- \$199,000 Osceola sidewalk replacement and widening (FY25)
- \$171,000 Yuma sidewalk replacement and widening (FY25)
- \$30,800 Wimico Drive (City limits) to Crespino sidewalk connection (FY26)

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 when applicable.

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.

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 past two plus years of high inflation and annual sharp increases in the State minimum wage law (through FY27) continue to presents a heightened challenge to the City.

The 2020 voter Approved Florida Constitutional Amendment raising the minimum wage to \$15.00 an hour by September 30, 2026 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 \$4.75 Million while four, or 11% of the pay grades are currently below the \$15.00 an hour mark for starting pay. In prior years, all pay grades were set based on a

| 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 |

competitive worth analysis and recently adjusted by the 2014 pay plan study update findings. However, fiscal limitations do not permit the City to continue to increase the lowest pay grade by \$1.00 an hour and keep the previous 5.00% differences between each pay grade minimums.

FY25 will start the undesirable process of compressing the lowest part of the City's pay and classification plan to meet the minimum wage increases over the next three years. This will be accomplished by setting the FY25 pay grade #1 artificially higher than normal (at the new State minimum wage of \$13.00 an hour) with a smaller range between the minimum and maximum to meet the requirements of the State minimum wage and minimize the distortion to the formerly equitable established pay ranges. In FY26 and FY27. pay grades #2 and #3 will likewise be set artificially higher than normal cumulating in pay grades #1 through #3 each having the same starting pay but different maximums in FY27.

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

1. Probable need to reduce future annual increases from a combined 5.00% (split between a COLA and progression/step increase) to the historical 2-3% annual rate. Not only will employees be unhappy about their annual raises decreasing, but the City will no longer be able to move employees through their pay grades and keep pace with stay competitive in hiring rates.
2. The return to the annual State mandated inflationary adjustment in the minimum wage increases that will probably outstrip the cost of living increases in some years further distorting the pay and classification plan.
3. The eventual State or Federal increase of the minimum wage. As of the date of this document, the media is already reporting on advocacy groups calling for a national \$17.00 an hour minimum wage by 2030.

I believe the solutions to these long-term challenges include

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

Cyber Security

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

- Future cyber security threats:
 - AI-driven attacks: Increased use of artificial intelligence and machine learning could lead to more sophisticated and automated cyber-attacks, including deep fakes and automated phishing campaigns.
 - Ransomware evolution: Ransomware attacks are expected to become more targeted and complex, potentially incorporating exfiltration of data before encryption to increase leverage. (what almost happened to us)
 - 5G network vulnerabilities: The rollout of 5G technology may introduce new security challenges, including risks related to network slicing and increased attack surfaces.
 - Deep fake technology: Advances in deep fake technology could lead to more convincing social engineering attacks and misinformation campaigns.
 - Privacy erosion: Enhanced data collection and surveillance capabilities could lead to increased privacy breaches and misuse of personal information. (as a company closes, their data often gets exposed)
- Hurdles in addressing cyber security threats:
 - Lack of cyber hygiene: Many organizations and individuals still neglect basic cybersecurity practices, creating vulnerabilities that can be exploited by attackers.
 - Complexity of security solutions: The growing complexity of information technology environments and security solutions can make it difficult for organizations to implement and manage effective cybersecurity strategies.
 - Regulatory challenges: Navigating the evolving landscape of cybersecurity regulations and compliance requirements can be burdensome for organizations.
 - Evolving threat landscape: The rapidly changing nature of cyber threats means that security measures must continuously adapt, often outpacing the development of defensive technologies.
 - Legacy systems: Many organizations still rely on outdated or legacy systems that may be difficult to secure and integrate with modern security solutions.
 - Vendor risk management: Ensuring the security of third-party vendors and supply chain partners is challenging, especially given the complexity and interconnectivity of modern supply chains.
 - Public awareness: There is often a lack of awareness and understanding of cybersecurity risks among the general public, leading to increased susceptibility to attacks.

Recruitment and retention of volunteer firefighters

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

However, 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. As of July 30, 2024, the City had 26 volunteers of whom only nine were certified firefighters (14 non-certified [mostly trainees] and three on leave from service).

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 FY25 Budget is the design of the phase one 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 one 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.

In early 2025, Chief Lewis plans to provide a detailed presentation to the City Council regarding current and future staffing needs based on an analysis of call types, volume, days, and time.

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 2024, the City learned the project will not commence until FY28 to FY30 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. Problematic is the uncertainty of the ultimate costs as the project was designed in 2017 and that Brevard County recently received only one bid that was almost double the budget estimate of the planned Eau Gallie Causeway muck removal project.

The most recent cost estimate for the City's muck removal project is between \$15,000,000 to \$30,000,000 with a funding deficit of \$4,500,00 to \$20,900,000. Due to the evolving cost estimates, there is no simply way to portray the project in any financial model. Hence, the original cost estimate with currently secured funding sources are retained to give the project visibility within the FY25-29 5yrFM&CIP. Staff plans to aggressively pursue multiple avenues of grant funding and state appropriations in future years prior to the bidding phase for the work. Whether the project ultimately happens is currently questionable.

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 approximately \$218,000 net annual assessment receipts (FY07 through FY24) may seem like a lot of money to individuals, the previous assessment level (not changed since 2007) limited execution to a few small projects each year. Although grant funding and other sources (SOIRL half-cent sales tax

program, State appropriations, etc.) are available, their award is highly competitive and not something that could be planned with any level of certainty.

The second limitation of space is the most restrictive challenge facing the City. Growing cities 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 was 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. Staff anticipates this being fully implemented in late 2024. The largest remaining gap in communications is the comparison many residents make to other cities with dedicated public information officials. Barring future Council's adding a dedicated communications person to staff, this unmet desire by some residents will unfortunately continue.

Succession planning

Within the next 4-6 years, the City could see up to half the current Department Directors 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 department director 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 FY25 Proposed Budget represents the accumulation of many months of teamwork by staff to provide a document that contains communications, financial and planning information for the City Council and residents to use in reviewing budgetary and policy proposals for the next fiscal year. The City of Indian

Harbour Beach does not rise or fall on the work of any one individual but is the result of each employee working as a team to deliver services to our residents and visitors. The reader is encouraged to remember that the state of the City is not only the result of the efforts of the current Mayor and Council Members, leadership team, and staff, but is built upon the foundation provided by those who served before us. What we have today in the City of Indian Harbour Beach is an inheritance given to us by those who have previously walked the path that we now walk. We have a solemn obligation to continue to be the best possible stewards of our City's financial and natural resources.

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:

- Sue Frank, MMC, City Clerk, merits recognition for the tireless proofreading and editing of the FY25 Proposed Budget document and all my writings throughout the year. She is exceptionally graceful when pointing out glaringly obviously typos and technical jargon. Additionally, the Florida League of Cities, Inc. honored Ms. Frank as a Home Rule hero for her role in disseminating information during the 2024 Legislative session.
- 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, extend the policy influence of the City beyond the corporate limits, and the development of this document. Additionally, absent his work with the Department Directors to update their annual goals and performance measures, the Department Summaries section of this document would not be possible. Most people will never truly understand the diverse portfolio Mr. Covert has and how he is always willing to take on that next unexpected time sensitive assignment.
- Michelle Toms, Comptroller, warrants exceptional recognition for her time devoted to the development and multiple revisions of the line-item budget and in multiple personnel cost projections. Ms. Toms also spearheaded the effort to reallocate line-item budgets to isolate budgetary responsibility to specific Department Directors. Lastly, I am deeply appreciative of Ms. Toms' daily efforts to serve the needs of others and in helping me grow a public servant organizational culture in our City.

Finally, any errors or omissions contained within the FY25 Proposed Budget are solely my responsibility.

In public service,



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

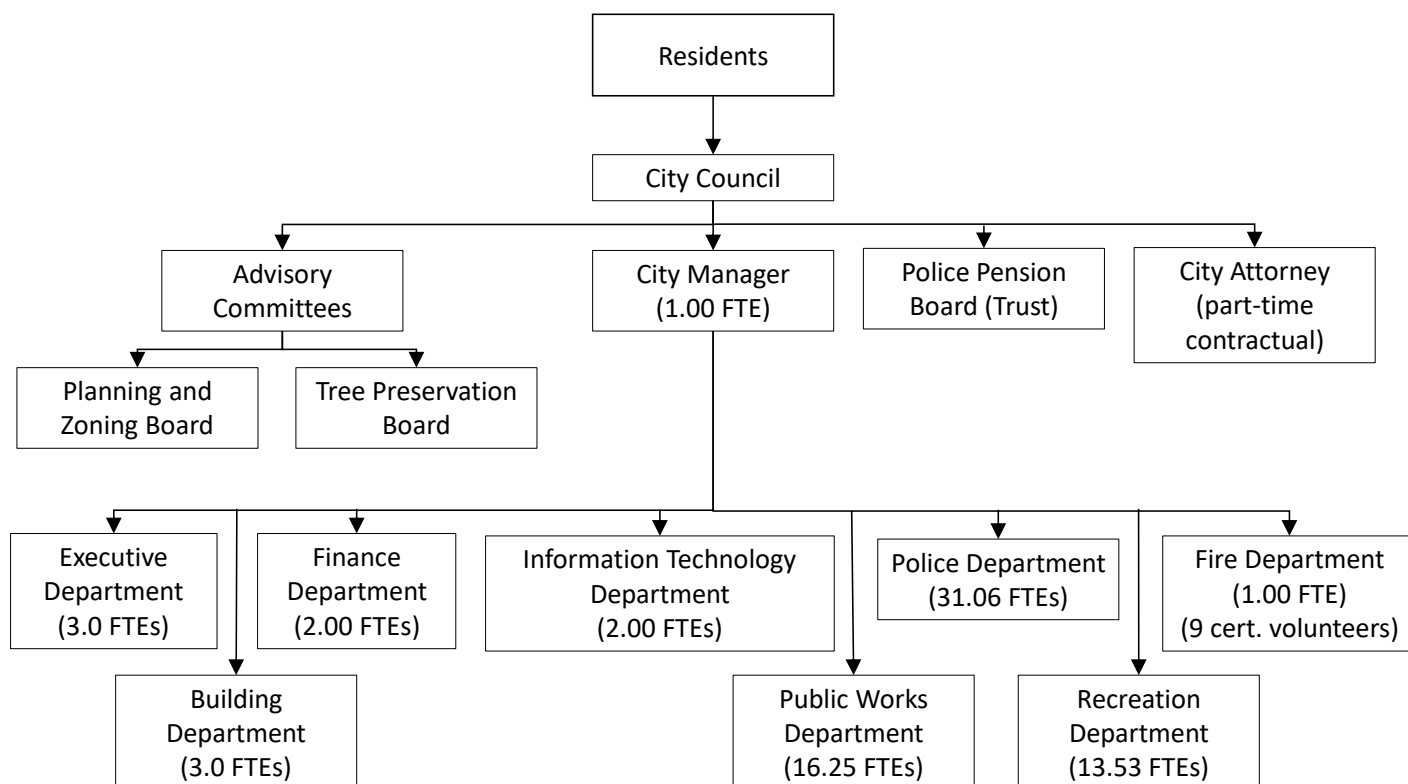
Departmental Summaries

Introduction

Historically, the City's annual budget document contained only a summary of line-item budget data and a concise policy oriented Transmittal Letter. In FY23, staff added a Personnel section and expanded the Transmittal Letter to include fiscal/personnel/project analyses, project data, and a discussion of significant future challenges facing the City. In FY24, a basic Five-Year Capital Improvement Plan was added 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 objectives. New for FY25 is an expanded Five-Year Capital Improvement Plan section that includes a financial model of all revenues and expenditures and the re-titling of the former "Personnel" section which is now called "Resources" and includes a fleet replacement sub-section.

Organizational Chart

The below chart illustrates reporting relationships and proposed staffing levels for FY25. Of note, the number of certified Fire Department volunteers is the current number and not the desired number of positions.



Executive Department

Department Description

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

- The City Clerk's Office is responsible for records management, assembly of City Council meeting/workshop agendas, preparation of City Council and minutes, custodian of the City seal, codification of new ordinances into the City Code, legal advertising, municipal elections administration, human resources administration, business tax receipts program, special event permitting, short-term rental registration, and insurance programs administration.
- The City Manager's Office is responsible for all City programs and activities, city-wide initiatives, inter-governmental liaison activities, communications, City Council and advisory boards agenda preparation, support of the Tree Preservation Board, collective bargaining, grant administration, major capital project administration, development and monitoring of the annual budget, and emergency management. The City Manager serves at the pleasure of the City Council and all employees report to him through their respective 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.
Status: Due to other completing priorities, this task will be accomplished by September 30, 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.
Status: Completion is anticipated by August 12, 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.
Status: Completed on January 16, 2024 with Chief Lewis starting work.
- 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.
Status: Completed with the first citywide safety committee meeting held on April 25, 2024.

FY25 Objectives:

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

- B. Analysis cost benefit of changing City Code and Charter to allow legal advertising on Brevard County's website in accordance with State Statutes by March 31, 2025.
- C. Implementation of a Management Team comprised of mid-level supervisors (who will meet periodically to share information and develop policy initiatives for the City Manager's consideration) by January 31, 2025. Of note, the City currently has a Leadership Team comprised of the City Manager, Management Analyst, and department directors. The new Management Team will be complementary to the Leadership Team's role and not duplicative.

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.
Status: Accomplished with first article included in the January-February 2024 edition of the Harbour Highlights.
- 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).
Status: Deferred until FY25 to allow staff time to conduct cost-benefit analysis of the change.
- C. Implement Phase two of the three-year development of an interactive five-year financial model and capital improvement plan by July 15, 2024.
Status: Phase two and three completed with presentation of the document at the April 23, 2024 City Council FY25-29 Five-Year Financial Model and Capital Improvement Plan workshop
- D. Convert the internal *Friday Fast Facts* newsletter to an external newsletter by September 30, 2024.
Status: Due to other priorities this objective was deferred to Summer of 2025.

FY25 Objectives:

- A. Develop an internal process to verify Department Directors are regularly updating their portion of the City's website by March 31, 2025.
- B. Convert the internal Friday Fast Facts newsletter to an external newsletter by June 30, 2025.
- C. Implement monthly City Manager *Beachside Chat* videos with individual Department Directors and other persons of interest to be placed on the City's YouTube channel by September 30, 2024.

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.

Status: Completed on March 5, 2024.

- 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.

Status: Due to delays in fully implementing the new enterprise resource planning system, this objective will likely be accomplished in early FY25.

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

Status: Accomplished on June 11, 2024 with the Council approved revised Employee Pay and Classification Plan.

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

Status: Completed as part of the City's enhanced employee benefits review.

FY25 Objectives:

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

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

Financial and Personnel Summaries

| | FY23 | FY24 | FY24 | FY25 |
|---------------------------------|----------------|-----------------------|--------------------------|------------------------|
| | Actuals | Adopted Budget | Year-end Estimate | Proposed Budget |
| Expenditures by Category | | | | |
| Personnel | 432,386 | 506,248 | 502,543 | 540,325 |
| Operating | 16,680 | 23,323 | 21,731 | 54,580 |
| Total | 449,067 | 529,571 | 524,274 | 594,905 |
| Personnel (FTEs) | | | | |
| Full-time | 3.50 | 4.00 | 4.00 | 4.00 |
| Part-time/Seasonal | - | - | - | - |
| Total | 3.50 | 4.00 | 4.00 | 4.00 |

Performance Measures

| | | FY23 | FY24 | FY24 | FY25 |
|----------------------|--|---------|--------|-------------------|--------|
| | | Actuals | Budget | Year-end Estimate | Budget |
| <u>Efficiency</u> | | | | | |
| 1 | Avg. number of job applicants: | | | | |
| | White collar | N/A | TBD | 86 | 100 |
| | Blue collar | N/A | TBD | 45 | 80 |
| | Professional | N/A | TBD | 23 | 30 |
| 2 | Average time to fulfil public records | N/A | <1 Day | <2 Day | <1 Day |
| 3 | Avg. length of Council Meetings (minutes) | 57 | 50 | 53 | 100 |
| <u>Effectiveness</u> | | | | | |
| 1 | City Manager's aggregate evaluation ranking | 99.72% | 95.00% | 96.10% | 95.00% |
| 2 | Percent of residents satisfied or highly satisfied with City government* | N/A | 97.00% | 97.62% | 97.00% |
| 3 | Full-time position turnover rate** | 17.33% | 16.10% | 13.90% | 15.00% |
| <u>Outputs</u> | | | | | |
| 1 | Council and advisory board meetings/workshops | 46 | 50 | 43 | 60 |
| 2 | Number of Council agenda items prepared | N/A | 185 | 151 | 200 |
| 3 | Public record requests fulfilled | N/A | 20 | 105 | 50 |
| 4 | Employees hired/separated | N/A | 50/45 | 48/43 | 60/35 |
| 5 | Short-term rentals registered | N/A | 70 | 45 | 90 |
| 4A | Summer Camp employees | N/A | 29 | 27 | 35 |

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

** Excludes seasonal positions.

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.

Status: Completion is anticipated by September 30, 2024. The new software is comprised of multiple modules. The financial and human resources module was implemented in December 2023. The accounts receivable/cash receipt/building permit and recreation modules are anticipated to be implemented by September 30, 2024.

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

Status: Completion is anticipated by October 31, 2024.

FY25 Objectives:

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

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

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

FY24 Objectives:

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

Status: Payroll SOP updated in December 2023. The update to other financial SOPs is anticipated to be completed by December 22, 2024.

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

Status: Completion is anticipated by April 30, 2025.

FY25 Objectives:

- A. Update remaining Financial SOPs to reflect change to Edmunds GovTech software by November 15, 2024.
- B. Create accounting training manual by January 31, 2025.

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.
Status: Audit was presented to Council on June 11, 2024.
- B. Coordinate and train leaders in new budget process and reporting related to new financial software by May 31, 2024.
Status: Training was conducted in April 2024.

FY25 Objectives:

- A. Modify and adjust existing internal controls to utilize new software by December 20, 2024 by setting up automated financial reports using cloud software with direct data access for administrative staff and department directors.
- B. Create a schedule of activities and tasks with a calendar of events by February 1, 2025 to ensure tasks and deliverables are achieved on time.

Financial and Personnel Summaries

| | FY23 | FY24 | FY24 | FY25 |
|---------------------------------|----------------|-----------------------|--------------------------|------------------------|
| | Actuals | Adopted Budget | Year-end Estimate | Proposed Budget |
| Expenditures by Category | | | | |
| Personnel | 415,400 | 251,432 | 309,996 | 260,773 |
| Operating | 39,916 | 44,080 | 42,690 | 48,973 |
| Total | 455,316 | 295,512 | 352,686 | 309,746 |
| Personnel (FTEs) | | | | |
| Full-time | 4.00 | 2.00 | 2.00 | 2.00 |
| Part-time/Seasonal | - | - | - | - |
| Total | 4.00 | 2.00 | 2.00 | 2.00 |

Performance Measures

| | | FY23 | FY24 | FY24 | FY25 |
|----------------------|---|----------------|---------------|--------------------------|---------------|
| | | Actuals | Budget | Year-end Estimate | Budget |
| <u>Efficiency</u> | | | | | |
| 1 | Percentage of Accounts Payable Non-Paper Checks | 12.75% | 16.47% | 14.00% | 15.00% |
| 2 | Adjusting Journal Entries | 392 | 475 | 450 | 400 |
| 3 | Receivables: Receipts/ACH | 4,225/470 | 4,230/475 | 4,000/450 | 4,500/500 |
| <u>Effectiveness</u> | | | | | |
| 1 | Audit Presentation to City Council | 6/13/2023 | 5/14/2024 | 6/11/2024 | 7/23/2024 |
| 2 | Audit Comments | 0 | 0 | 0 | 0 |
| 3 | Interest Income | 473,691 | 313,806 | 302,898 | 271,850 |
| <u>Outputs</u> | | | | | |
| 1 | Accounts Payable Weekly Run | 64 | 100 | 115 | 75 |
| 2 | Bank Reconciliations (% completed within 60 days of the end of month) | 1 | 1 | 1 | 1 |
| 3 | Accounts Payable: Paper/Electronic | 1749/223 | 1,775/350 | 1,775/350 | 1,600/450 |
| 4 | Payroll Checks: Paper/Direct Deposit | 57/2153 | 5/2,200 | 5/2,2000 | 0/2,200 |

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) 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.

Status: Implementation of Civic Plus “See-Click-Fix” website feature is anticipated by September 30, 2024 with promotional article to be included in the next Harbour Highlights.

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

Status: Substantially completed in April 2024. However, due to technical difficulties related to the volunteer’s computer vendor, final detachment is not anticipated until August 30, 2024.

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

Status: Objective canceled due to dramatic rising costs of service.

FY25 Objectives:

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

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

Goal #2: Enhance the city’s cyber security infrastructure through on-site systems upgrades, and third party software applications.

FY24 Objectives:

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

Status: Completed in April 2024.

- 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.

Status: Completion is anticipated by August 30, 2024.

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

Status: Police Department two-factor authentication was completed in November 2023. Deployment to all other users is anticipated to be completed by November 30, 2024.

FY25 Objectives:

- A. Partner with the Department of Homeland Security for additional cyber security monitoring by December 22, 2024.
- B. Implement H.B. 7055 and H.B. 7057 standards by December 22, 2024.

Financial and Personnel Summaries

| | FY23 | FY24 | FY24 | FY25 |
|---------------------------------|----------------|-----------------------|--------------------------|------------------------|
| | Actuals | Adopted Budget | Year-end Estimate | Proposed Budget |
| Expenditures by Category | | | | |
| Personnel | - | 199,000 | 191,447 | 240,314 |
| Operating | - | 3,640 | 2,365 | 281,435 |
| Total | - | 202,640 | 193,812 | 521,749 |
| Personnel (FTEs) | | | | |
| Full-time | - | 2.00 | 1.83 | 2.00 |
| Part-time/Seasonal | - | - | - | - |
| Total | - | 2.00 | 1.83 | 2.00 |

Performance Measures

| | FY23 | FY24 | FY24 | |
|--|----------|--------|-------------------|-------------|
| | Actuals | Budget | Year-end Estimate | FY25 Budget |
| <u>Efficiency</u> | | | | |
| 1 Avg. completion time of user work orders* | 1.5 days | 2 Days | 3.2 Days | 1.8 Days |
| 2 Percent malicious attacks requiring intervention | 8.0% | 15.0% | 10.5% | 5.0% |
| <u>Effectiveness</u> | | | | |
| 1 Percent electronic devices operational: | | | | |
| Computers | 99.1% | 99.1% | 95.0% | 99.0% |
| Smart Phones | 100.0% | 99.1% | 99.9% | 99.0% |
| Internet | 100.0% | 99.1% | 98.4% | 98.0% |
| <u>Outputs</u> | | | | |
| 1 Computers/servers managed | 204 | 200 | 203 | 210 |
| 2 Malicious attacks blocked | 3,301 | 30,000 | 30,252 | 38,453 |
| 3 Work order tickets | 411 | 350 | 550 | 650 |
| 4 Website visits | 80,799 | 81,000 | 81,050 | 98,713 |
| 5 Patches and vulnerability maintenance | 321 | 300 | 571 | 622 |

** 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.

Status: Completion is anticipated by September 30, 2024.

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

Status: Completed on April 30, 2024.

FY25 Objectives:

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

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

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.

Status: Completion is anticipated 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.

Status: Completed on February 16, 2024, through a partnership with Bike Walk Central Florida using site-specific safety initiatives.

FY25 Objectives:

- A. Starting on December 30, 2024, using City and Space Coast Transportation Organization data involving traffic accidents, traffic complaints, and officer observation, create a monthly “Hot Spot Program.” Officers will be required to conduct routine and consistent traffic enforcement in these “Hot Spots.” A report documenting this program will be completed by September 30, 2025.
- B. Implement the provision of an enhanced interactive four-hour block of instruction to all sworn department members in the detection, identification, and documentation of impaired driving investigations by September 30, 2025.

Financial and Personnel Summaries:

| | FY23 | FY24 | FY24 | FY25 |
|---------------------------------|----------------|-----------------------|--------------------------|------------------------|
| | Actuals | Adopted Budget | Year-end Estimate | Proposed Budget |
| Expenditures by Category | | | | |
| Personnel | 2,803,740 | 3,188,788 | 2,978,321 | 3,402,410 |
| Operating | 330,663 | 356,339 | 295,678 | 313,670 |
| Total | 3,134,402 | 3,545,127 | 3,273,999 | 3,716,080 |
| Personnel (FTEs) | | | | |
| Full-time | 30.64 | 30.00 | 29.50 | 30.25 |
| Part-time/Seasonal | 0.81 | 0.81 | 0.81 | 0.81 |
| Total | 31.45 | 30.81 | 30.31 | 31.06 |

Performance Measures:

| | FY23 | FY24 | FY24 | |
|---|----------------|---------------|-----------------|---------------|
| | Actuals | Budget | Year-end | FY25 |
| | | | Estimate | Budget |
| <u>Efficiency</u> | | | | |
| 1 Calls for service* | 16,074 | 16,000 | 16,100 | 16,200 |
| Percentage of victims contacted by Victim | | | | |
| 2 Advocate** | N/A | 75.0% | 80.0% | 85.0% |
| <u>Effectiveness</u> | | | | |
| Percentage of resident who rate the City as | | | | |
| 1 safe or very safe*** | N/A | 97.5% | 97.8% | 95.0% |
| 2 Percentage of policies reviewed/modified | 35% | 85% | 90% | 95% |
| <u>Outputs</u> | | | | |
| 1 Traffic crashes | 201 | 170 | 170 | 165 |
| 2 Pedestrian fatalities | - | - | - | - |
| 3 Traffic crash fatalities | - | - | 1 | - |
| 4 Traffic citations issues | 458 | 1,250 | 1,150 | 1,200 |
| 5 Traffic enforcement details | 240 | 400 | 325 | 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 Arts Show attendees questionnaire results.

Fire Department

Department Description

The historically all-volunteer Fire Department became a hybrid department in FY2024 with the addition of the first paid Fire Chief. The department responds to structure fires, grass/wildland fires, vehicle fires, rescues, entrapments, hazardous materials, critical life-threatening incidents, and disasters.

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.

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

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

Status: Completed in June 2024.

FY25 Objectives:

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

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

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

FY24 Objectives:

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

Status: Completion is anticipated by September 30, 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.

Status: Completed in April 2024.

FY25 Objectives:

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

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

Financial and Personnel Summaries

| | FY23 | FY24 | FY24 | FY25 |
|---------------------------------|----------------|-----------------------|--------------------------|------------------------|
| | Actuals | Adopted Budget | Year-end Estimate | Proposed Budget |
| Expenditures by Category | | | | |
| Personnel | - | 105,246 | 108,345 | 168,945 |
| Operating | 178,247 | 176,510 | 162,953 | 176,089 |
| Total | 178,247 | 281,756 | 271,298 | 345,034 |
| Personnel (FTEs) | | | | |
| Full-time | - | 0.75 | 0.75 | 1.00 |
| Part-time/Seasonal | - | - | - | - |
| Total | - | 0.75 | 0.75 | 1.00 |

Performance Measures

| | FY23 | FY24 | FY24 | FY25 |
|---|----------------|---------------|--------------------------|---------------|
| | Actuals | Budget | Year-end Estimate | Budget |
| <u>Efficiency</u> | | | | |
| 1 Calls for service | 120 | N/A | 120 | 132 |
| 2 Volunteer members | N/A | N/A | 26 | 30 |
| <u>Effectiveness</u> | | | | |
| 1 Average emergency response time (minutes) | N/A | N/A | N/A | 7.0 |
| 2 Policies reviewed and/or modified | N/A | N/A | 100% | 33% |
| <u>Outputs</u> | | | | |
| 1 Training hours | N/A | N/A | N/A | 6,000 |
| 2 Total fire loss | 516,350 | N/A | 60,000 | 500,000 |
| 3 Total value saved | 1,020,000 | N/A | 1,590,000 | 2,000,000 |
| 4 Non-emergency citizen contacts | N/A | N/A | 100 | 300 |
| 5 Hydrant's tested | N/A | N/A | 100% | 100% |

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:

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

Status: Completion is anticipated by September 30, 2024.

- B. Digitalize a minimum of 250 old paper construction plans to free up storage space and increase ease of retrieval by September 30, 2024.

Status: Digitization of a minimum of 500 plans is anticipated by September 30, 2024.

FY25 Objectives:

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

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

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

FY24 Objectives:

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

Status: Completed with a fourth article scheduled for the September-October edition.

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

Status: Completion is anticipated by September 30, 2024 with the new See-Click-Fix website feature.

FY25 Objectives:

- A. Develop code enforcement informational material for the Building Department's portion of the City's website by June 30, 2025.

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

Financial and Personnel Summaries

| | FY23 | FY24 | FY24 | FY25 |
|---------------------------------|----------------|-----------------------|--------------------------|------------------------|
| | Actuals | Adopted Budget | Year-end Estimate | Proposed Budget |
| Expenditures by Category | | | | |
| Personnel | 345,413 | 357,583 | 364,070 | 383,476 |
| Operating | 15,406 | 39,879 | 21,459 | 18,618 |
| Total | 360,818 | 397,462 | 385,529 | 402,094 |
| Personnel (FTEs) | | | | |
| Full-time | 3.00 | 3.00 | 3.00 | 3.00 |
| Part-time/Seasonal | - | - | - | - |
| Total | 3.00 | 3.00 | 3.00 | 3.00 |

Performance Measures

| | FY23 | FY24 | FY24 | FY25 |
|--|----------------|---------------|--------------------------|---------------|
| | Actuals | Budget | Year-end Estimate | Budget |
| Efficiency | | | | |
| 1 Percentage of expenditures recovered through fees and revenues | 56.93% | 47.46% | 41.12% | 48.66% |
| 2 Average number of building permits issued per week* | 22.92 | 22.10 | 19.12 | 21.00 |
| 3 Average number of fire inspections conducted per week* | 13.04 | 5.92 | 12.10 | 9.00 |
| Effectiveness | | | | |
| 1 Percentage of Code enforcement voluntary compliance | 100% | 95% | 100% | 98% |
| Outputs | | | | |
| 1 Building permits issued | 1,146 | 1,105 | 956 | 1,095 |
| 2 Fire inspections | 572 | 296 | 824 | 805 |
| 3 Code enforcement cases: | | | | |
| Courtesy notices | N/A | 50 | 109 | 105 |
| Notice of violations | N/A | 35 | 20 | 19 |
| 4 Stormwater pamphlets distributed | N/A | 651 | 590 | 750 |
| 5 No. of damaged structures inspected (fire/storm/etc.) | 3 | 3 | 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.

Status: Due to other higher priorities, this task will not be accomplished and programed for later years.

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

Status: Due to no responses from multiple solicitations for bids, staff will re-evaluation options to accomplish this objective for inclusion in the FY26 Proposed Budget.

FY25 Objectives:

- A. Implement Phase two of the Gleason Park invasive tree removal program in a manner that minimizes time between clearing and final restoration by September 30, 2025.
- B. Develop departmental schedule for safety inspections of playground equipment and other high volume public area by June 30, 2025.

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.

Status: Project was completed in December 2023.

- 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.

Status: Due to delays in the design process, this objective is anticipated to be completed by September 30, 2024

FY25 Objectives:

- A. Monitor the construction of the Algonquin Sports Complex expansion project to ensure adequate space is available for the future baffle box planned for the northeast corner of the complex. This objective is anticipated to be substantially completed by September 30, 2025.
- B. Manage the three stormwater projects (Ronnie, Atlantic, and Alhambra) to minimize negative impact of construction activities upon adjacent property owners. This objective is anticipated to be substantially completed by September 30, 2025.

Financial and Personnel Summaries

| | FY23 | FY24 | FY24 | FY25 |
|---------------------------------|----------------|-----------------------|--------------------------|------------------------|
| | Actuals | Adopted Budget | Year-end Estimate | Proposed Budget |
| Expenditures by Category | | | | |
| Personnel | 922,590 | 1,174,608 | 971,323 | 1,280,334 |
| Operating | 297,784 | 359,500 | 333,450 | 439,148 |
| Total | 1,220,374 | 1,534,108 | 1,304,773 | 1,719,482 |
| Personnel (FTEs) | | | | |
| Full-time | 14.00 | 14.75 | 14.50 | 15.25 |
| Part-time/Seasonal | - | 0.50 | 0.50 | 1.00 |
| Total | 14.00 | 15.25 | 15.00 | 16.25 |

Performance Measures

| | | FY23 Actuals | FY24 Budget | FY24 Year-end Estimate | FY25 Budget |
|----------------------|---|-----------------|----------------|------------------------------|----------------|
| <u>Efficiency</u> | | | | | |
| 1 | Avg. number of days to re-open City facilities following emergency closures | 1.00 | 1.00 | 1.00 | 1.00 |
| 2 | Fleet maintenance preventative maintenance and repairs | 237 | 245 | 260 | 225 |
| <u>Effectiveness</u> | | | | | |
| 1 | Rating (0-10) of passive park grounds* | | | | |
| | Gleason Park | N/A | 8.25 | 7.90 | 8.00 |
| | Oars & Paddles | N/A | 7.50 | 7.60 | 7.70 |
| 2 | Percentage of resident satisfied or very satisfied with parks* | N/A | 90.0% | 96.7% | 90.0% |
| <u>Outputs</u> | | | | | |
| 1 | Lane miles repaved/reconstructed | N/A | TBD | 1.25 | 1.25 |
| 2 | Fire hydrants tested** | N/A | 292 | 314 | 314 |
| 3 | Cubic yards debris swept from streets (and not entering the Indian River Lagoon)*** | TBD | 360,000 | TBD | TBD |
| 4 | Pounds of vegetative debris manually removed from waterways (and not entering the Indian River Lagoon)*** | TBD | 7,100 | TBD | TBD |
| 5 | Capital projects managed | 7 | 21 | 11 | 12 |

* Indicates measured by random Arts Show attendees questionnaire results.

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

***Data not provided by Department

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 magazine advertisements by 10% by September 30, 2024.

Status: Said engagement was met through Recreation Department social media page and local magazine advertisements. Engagement is expected to increase with the installation of the digital marquee sign along South Patrick Drive in early FY25.

- B. Explore feasibility for alternate youth recreational opportunities to be included in the FY25 Proposed Budget by January 31, 2024.

Status: Implemented new recreational classes offering year-round swim lessons, kids yoga, and baby sign language. Staff will continue to explore additional class opportunities for future budget years.

FY25 Objectives:

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

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

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.

Status: Completed by holding Movie in the Park (March 1st), Shark in Park 5k (June 22nd), National Night Out (August 6th).

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

Status: Completed the development of a survey that was used at the November 2023 Arts & Craft Show and will be updated and used annually going forward.

FY25 Objectives:

- A. Expand movie in the park to quarterly events and explore the possibility of including local businesses like food and/or ice cream trucks by September 30, 2025.
- B. Expand resident satisfaction survey activity to include programs like swim lessons and summer camp by August 30, 2025.

Financial and Personnel Summaries

| | FY23 | FY24 | FY24 | FY25 |
|---------------------------------|----------------|-----------------------|--------------------------|------------------------|
| | Actuals | Adopted Budget | Year-end Estimate | Proposed Budget |
| Expenditures by Category | | | | |
| Personnel | 605,109 | 696,823 | 668,781 | 753,584 |
| Operating | 268,601 | 426,524 | 332,676 | 228,740 |
| Total | 873,710 | 1,123,347 | 1,001,456 | 982,324 |
| Personnel (FTEs) | | | | |
| Full-time | 5.00 | 5.00 | 5.00 | 5.00 |
| Part-time/Seasonal | 8.03 | 8.03 | 8.28 | 8.53 |
| Total | 13.03 | 13.03 | 13.28 | 13.53 |

Performance Measures

| | | FY23 | FY24 | FY24 | FY25 |
|----------------------|--|---------|---------|-------------------|---------|
| | | Actuals | Budget | Year-end Estimate | Budget |
| <u>Efficiency</u> | | | | | |
| 1 | Weekday/weekend Main Hall Occupancy rate | N/A | 30%/90% | 45%/85% | 60%/85% |
| 2 | Labor hours required for planning and execution of special events: | | | | |
| | Breakfast with the Easter Bunny | 250 | 255 | 255 | 300 |
| | Shark in the Park 5K Run | N/A | 450 | 498 | 550 |
| | Truck or Treat | 100 | 100 | 108 | 108 |
| | Art Show | 50 | 50 | 52 | 62 |
| | Christmas in the Park | N/A | 210 | 171 | 200 |
| <u>Effectiveness</u> | | | | | |
| 1 | Percentage of attendees rating Art & Crafts Show good or excellent* | N/A | 96.0% | 96.7% | 97.0% |
| 2 | Percentage of parents satisfied or very satisfied with their child(ren) Summer Camp experience** | N/A | 85.0% | 80.2% | 85.0% |
| <u>Outputs</u> | | | | | |
| 1 | Summer camp attendees (families per summer) | 65 | 65 | 72 | 65 |
| 2 | Swim lessons | 520 | 625 | 625 | 600 |
| 3 | Recreational classes | N/A | 10,500 | 11,000 | 11,500 |
| 4 | Pool memberships | 276 | 300 | 275 | 275 |
| 5 | Art show vendors (average of 3,000) | 117 | 120 | 126 | 120 |
| 6 | Boat rack space rentals (national teams) at Oars & Paddles Park | 155 | 210 | 210 | 200 |
| 7 | Number of clubs that utilize the Main Hall | 3 | 3 | 3 | 3 |

* Indicates measured by random event participant questionnaire results.

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

Line Item Summaries

| All Funds | | | | | | |
|---------------------------------------|-------------------|-------------------|------------------------|---------------------------|-----------------------------|--------------------------------|
| | FY 24 Budget | FYTD 06/30/24 | 07/01 thru 09/30 | Est. Year-end FY 24 | FY 25 Proposed Budget | Change FY 24 to FY 25 |
| REVENUE SUMMARY | | | | | | |
| 001 - General Fund | 14,846,741 | 9,636,949 | 2,125,303 | 11,762,252 | 12,348,851 | (2,497,890) |
| 100 - Impound Fund | 2,327 | - | - | 2,196 | 2,196 | (131) |
| 110 - Police Training Fund | 225 | 420 | - | 420 | 450 | 225 |
| 115 - Stormwater Utility Fund | 658,500 | 205,089 | 15,745 | 220,834 | 332,463 | (326,037) |
| 120 - American Rescue Plan Fund | 2,961,300 | 1,023,251 | 519,926 | 1,543,177 | 1,777,968 | (1,183,332) |
| Total Revenues - All Funds | 18,469,093 | 10,865,709 | 2,660,974 | 13,528,879 | 14,461,928 | (4,007,165) |
| EXPENDITURE SUMMARY | | | | | | |
| 001 - General Fund | 14,846,741 | 7,196,453 | 3,749,035 | 10,945,488 | 12,348,851 | (2,497,890) |
| 100 - Impound Fund | 2,327 | 2,327 | - | - | 2,196 | (131) |
| 110 - Police Training Fund | 225 | 225 | - | 255 | 450 | 225 |
| 115 - Stormwater Utility Fund | 658,500 | 220,285 | 295,106 | 515,391 | 332,463 | (326,037) |
| 120 - American Rescue Plan Fund | 2,961,300 | 1,023,251 | 519,926 | 1,543,177 | 1,777,968 | (1,183,332) |
| Total Expenditures - All Funds | 18,469,093 | 8,442,541 | 4,564,067 | 13,004,311 | 14,461,928 | (4,007,165) |

| Revenue Line Item Summary by Source | | | | | | | |
|--|--|------------------|------------------|------------------|---------------------|-----------------------|-----------------------|
| Account # | Classification | FY 24 Budget | FYTD 06/30/24 | 07/01 thru 09/30 | Est. Year-end FY 24 | FY 25 Proposed Budget | Change FY 24 to FY 25 |
| Ad Valorem Taxes | | | | | | | |
| 311.10 | Ad Valorem Taxes | 7,286,992 | 7,181,777 | 96,223 | 7,278,000 | 7,845,532 | 0.08 |
| 311.10 | Penalties | 2,500 | 1,294 | 206 | 1,500 | 2,000 | (0.20) |
| 311.12 | Disc for Early Payment of Tax | (265,000) | (261,853) | (5,283) | (267,136) | (286,362) | 0.08 |
| 311.20 | Delinquent Taxes | 300 | 4,103 | 197 | 4,300 | 2,500 | 7.33 |
| | Total Ad Valorem Taxes | 7,024,792 | 6,925,321 | 91,343 | 7,016,664 | 7,563,670 | 0.08 |
| Local Option, Use and Fuel Taxes | | | | | | | |
| 312.41 | Local Option Fuel Tax | 385,000 | 256,359 | 123,641 | 380,000 | 380,000 | (0.01) |
| 312.52 | Casualty Insurance Premium Tax - Police | 89,162 | - | 103,977 | 103,977 | 103,977 | 0.17 |
| | Total Local Option, Use, and Fuel Taxes | 474,162 | 256,359 | 227,618 | 483,977 | 483,977 | 0.02 |
| Utility Services Taxes | | | | | | | |
| 314.10 | Utility Service Tax - Electricity | 480,000 | 336,660 | 238,340 | 575,000 | 592,000 | 0.23 |
| 314.30 | Utility Service Tax - Water | 85,100 | 61,463 | 32,952 | 94,415 | 96,000 | 0.13 |
| 314.40 | Utility Service Tax - Gas | 27,250 | 22,742 | 10,258 | 33,000 | 34,750 | 0.28 |
| 314.80 | Utility Service Tax - Propane | 2,100 | 1,342 | 758 | 2,100 | 2,100 | - |
| | Total Utility Services Taxes | 594,450 | 422,207 | 282,308 | 704,515 | 724,850 | 0.22 |
| Other General Taxes | | | | | | | |
| 315.20 | Communications Services Tax | 245,400 | 137,429 | 70,571 | 208,000 | 200,000 | (0.19) |
| 316.00 | Local Business Tax | 35,000 | 35,822 | (822) | 35,000 | 35,000 | - |
| | Total Other General Taxes | 280,400 | 173,251 | 69,749 | 243,000 | 235,000 | (0.16) |
| Franchise Fees | | | | | | | |
| 323.10 | Franchise Fee - Electricity | 645,000 | 385,083 | 288,117 | 673,200 | 698,000 | 0.08 |
| 323.40 | Franchise Fee - Gas | 42,750 | 47,200 | - | 47,200 | 48,500 | 0.13 |
| 323.70 | Franchise Fee - Solid Waste | 114,450 | - | 125,000 | 125,000 | 129,000 | 0.13 |
| | Total Franchise Fees | 802,200 | 432,283 | 413,117 | 845,400 | 875,500 | 0.09 |
| Permits, Fees and Special Assessments | | | | | | | |
| 322.00 | Building Permits | 114,600 | 72,957 | 24,597 | 97,554 | 148,217 | 0.29 |
| 329.00 | Other Permits and Fees - Building Dept | 53,790 | 20,655 | 6,009 | 26,664 | 24,775 | (0.54) |
| 329.20 | Other Permits and Fees - General | 52,450 | 38,790 | (6,890) | 31,900 | 54,400 | 0.04 |
| | Total Other Permits & Fees | 220,840 | 132,402 | 23,716 | 156,118 | 227,392 | 0.03 |

| Revenue Line Item Summary by Source | | | | | | | |
|---------------------------------------|---|------------------|----------------|------------------|---------------------|-----------------------|-----------------------|
| Account # | Classification | FY 24 Budget | FYTD 06/30/24 | 07/01 thru 09/30 | Est. Year-end FY 24 | FY 25 Proposed Budget | Change FY 24 to FY 25 |
| Federal and State Grants | | | | | | | |
| 331.20 | Federal Grant - Public Safety | 8,000 | 324 | 676 | 1,000 | 5,469 | (0.32) |
| 331.62 | Federal Grant - Public Assistance | - | - | - | - | - | - |
| 334.00 | FL State Grants | 3,597,500 | - | 203,060 | 203,060 | 1,320 | (1.00) |
| | Total Federal and State Grants | 3,605,500 | 324 | 203,736 | 204,060 | 6,789 | (1.00) |
| State Shared Revenues | | | | | | | |
| 335.12 | State Revenue Sharing | 378,590 | 245,399 | 85,291 | 330,690 | 345,000 | (0.09) |
| 335.14 | Mobile Home License Tax | 650 | 183 | 528 | 711 | 700 | 0.08 |
| 335.15 | Alcoholic Beverage License Tax | 4,875 | 5,483 | 117 | 5,600 | 5,600 | 0.15 |
| 335.18 | 1/2 Cent Sales Tax Program | 640,000 | 432,066 | 212,179 | 644,245 | 650,000 | 0.02 |
| 335.29 | Public Safety | 600 | 607 | 405 | 1,012 | 840 | 0.40 |
| 335.45 | Fuel Tax Refunds | 3,200 | 2,908 | 68,087 | 70,995 | 69,970 | 20.87 |
| | Total State Shared Revenues | 1,027,915 | 686,646 | 366,607 | 1,053,253 | 1,072,110 | 0.04 |
| Local Shared Revenues | | | | | | | |
| 337.20 | Public Safety | 107,306 | 85,802 | 20,698 | 106,500 | 110,531 | 0.03 |
| 338.11 | General Government | 55,200 | 1,521 | 4,499 | 6,020 | 376,920 | 5.83 |
| | Total Local Shared Revenues | 162,506 | 87,323 | 25,197 | 112,520 | 487,451 | 2.00 |
| Charges for Services | | | | | | | |
| 342.10 | Law Enforcement Services | 2,235 | 1,091 | 694 | 1,785 | 2,185 | (0.02) |
| 342.20 | Fire Protection | 19,500 | 19,285 | (433) | 18,852 | 21,650 | 0.11 |
| 343.90 | Recycling Fees | 11,280 | 2,986 | 8,964 | 11,950 | 11,600 | 0.03 |
| 344.90 | Transportation | 16,325 | 16,325 | - | 16,325 | 16,325 | - |
| 347.20 | Recreation Department | 256,250 | 226,427 | 25,709 | 252,136 | 287,350 | 0.12 |
| 349.00 | Other Charges for Services | - | 19 | 5 | 24 | 25 | - |
| | Total Charges for Services | 305,590 | 266,133 | 34,939 | 301,072 | 339,135 | 0.11 |
| Judgements, Fines and Forfeits | | | | | | | |
| 351.90 | Court - Police | 6,425 | 6,257 | 1,543 | 7,800 | 7,400 | 0.15 |
| 354.10 | Ordinance Violation Fees - Code Enf | 350 | 1 | (1) | - | 600 | 0.71 |
| 354.10 | Ordinance Violation Fees - Police | 425 | 225 | 1,075 | 1,300 | 750 | 0.76 |
| 358.20 | Seized Assets - Police | - | - | - | - | - | - |
| | Total Judgements, Fines and Forfeits | 7,200 | 6,483 | 2,617 | 9,100 | 8,750 | 0.22 |
| Interest and Other Earnings | | | | | | | |
| 361.10 | Interest: Operating | 12,735 | 8,441 | 5,837 | 14,278 | 13,250 | 0.04 |
| 361.11 | Interest: Investment | 301,071 | 205,255 | 65,165 | 270,420 | 243,000 | (0.19) |
| 361.12 | Interest: County Tax Collector | 14,500 | 15,170 | 3,030 | 18,200 | 15,600 | 0.08 |
| | Total Interest and Other Earnings | 328,306 | 228,866 | 74,032 | 302,898 | 271,850 | (0.17) |

| Revenue Line Item Summary by Source | | | | | | | |
|--------------------------------------|--|-------------------|------------------|------------------|---------------------|-----------------------|-----------------------|
| Account # | Classification | FY 24 Budget | FYTD 06/30/24 | 07/01 thru 09/30 | Est. Year-end FY 24 | FY 25 Proposed Budget | Change FY 24 to FY 25 |
| Miscellaneous Revenues | | | | | | | |
| 362.32 | Rents | 80 | 20 | 30 | 50 | 50 | (0.38) |
| 364.00 | Disposition of Fixed Assets | - | 1,925 | 88,075 | 90,000 | 7,500 | - |
| 365.00 | Sale of Surplus Materials | - | - | 2,000 | 2,000 | 50 | - |
| 366.00 | Donations: Private Sources - General | - | 200 | (200) | | | - |
| 366.15 | Donations: Private Sources - Recreation Dept | 500 | 200 | - | 200 | 200 | (0.60) |
| 366.20 | Donations: Private Sources - Police | - | 25 | 75 | 100 | 100 | - |
| 369.90 | Other Miscellaneous Revenue | 12,300 | 16,981 | 220,344 | 237,325 | 44,477 | 2.62 |
| | Total Miscellaneous Revenues | 12,880 | 19,351 | 310,324 | 329,675 | 52,377 | 3.07 |
| Other Sources - Non-Operating | | | | | | | |
| 394.00 | Prior Year Income | - | - | - | - | - | - |
| | Total Other Sources - Non-Operating | - | - | - | - | - | - |
| | TOTAL 001 - GENERAL FUND REVENUES | 14,846,741 | 9,636,949 | 2,125,303 | 11,762,252 | 12,348,851 | (0.17) |

| 1100- Council Line Item Summary | | | | | | | |
|---------------------------------|---------------------------------------|---------------|---------------|------------------|---------------------|-----------------------|-------------------------|
| Account # | Classification | FY 24 Budget | FYTD 06/30/24 | 07/01 thru 09/30 | Est. Year-end FY 24 | FY 25 Proposed Budget | % Change FY 24 to FY 25 |
| Personnel Services | | | | | | | |
| 511.21 | FICA Taxes | 2,163 | 1,322 | 841 | 2,163 | 2,150 | (0.01) |
| 511.23 | Group Insurances - Life | 211 | 135 | 76 | 211 | 200 | (0.05) |
| | Total Personnel Services | 2,374 | 1,457 | 917 | 2,374 | 2,350 | (0.01) |
| Operating Expenditures | | | | | | | |
| 511.31 | Professional Services | 24,000 | 18,000 | 6,000 | 24,000 | 24,000 | - |
| 511.40 | Travel and Per Diem | 22,300 | 12,600 | 4,625 | 17,225 | 22,300 | - |
| 511.41 | Communications Services | 2,600 | 728 | 1,872 | 2,600 | 2,600 | - |
| 511.47 | Printing and Binding | 24,420 | 20,476 | 4,292 | 24,768 | 25,000 | 0.02 |
| 511.48 | Promotional Activities | 3,500 | 3,395 | 105 | 3,500 | 7,000 | 1.00 |
| 511.49 | Other Current Charges and Obligations | 12,959 | 7,879 | 3,256 | 11,135 | 3,500 | (0.73) |
| 511.55 | Training | 4,500 | 322 | 4,178 | 4,500 | 8,000 | 0.78 |
| | Total Operating Expenditures | 94,279 | 63,400 | 24,328 | 87,728 | 92,400 | (0.02) |
| | Total 1100 - Council | 96,653 | 64,857 | 25,245 | 90,102 | 94,750 | (0.02) |

1200- Executive Line Item Summary

| Account # | Classification | FY 24 Budget | FYTD 06/30/24 | 07/01 thru 09/30 | Est. Year-end FY 24 | FY 25 Proposed Budget | % Change FY 24 to FY 25 |
|-------------------------------------|--|----------------|----------------|------------------|---------------------|-----------------------|-------------------------|
| Personnel Services | | | | | | | |
| 512.11 | Salaries - Executive | 151,114 | 109,977 | 40,737 | 150,714 | 164,741 | 0.09 |
| 512.12 | Salaries and Wages - Regular | 199,247 | 139,675 | 62,063 | 201,738 | 215,693 | 0.08 |
| 512.14 | Overtime | 600 | - | - | - | 600 | - |
| 512.15 | Special Pay | - | - | - | - | - | - |
| 512.16 | Compensated Leave | 5,195 | - | - | - | - | (1.00) |
| 512.21 | FICA Taxes | 27,246 | 19,355 | 7,891 | 27,246 | 29,103 | 0.07 |
| 512.22 | Retirement Contributions | 82,353 | 45,989 | 36,364 | 82,353 | 86,268 | 0.05 |
| 512.23 | Group Insurances - Health/Life/Dental | 40,493 | 26,603 | 13,889 | 40,492 | 43,920 | 0.08 |
| Total Personnel Services | | 506,248 | 341,599 | 160,944 | 502,543 | 540,325 | 0.07 |
| Operating Expenditures | | | | | | | |
| 512.40 | Travel and Per Diem | 12,623 | 11,172 | 828 | 12,000 | 6,000 | (0.52) |
| 512.41 | Communications Services | 1,500 | 1,250 | 250 | 1,500 | 1,500 | - |
| 512.49 | Other Current Charges and Obligations | 900 | 112 | 88 | 200 | 250 | (0.72) |
| 512.54 | Publications, Subscriptions, Memberships | 2,510 | 2,033 | 223 | 2,256 | 34,954 | 12.93 |
| 512.55 | Training | 5,790 | 3,033 | 2,742 | 5,775 | 11,876 | 1.05 |
| Total Operating Expenditures | | 23,323 | 17,600 | 4,131 | 21,731 | 54,580 | 1.34 |
| Total 1200 - Executive | | 529,571 | 359,199 | 165,075 | 524,274 | 594,905 | 0.12 |

1300- Finance Line Item Summary

| Account # | Classification | FY 24 Budget | FYTD 06/30/24 | 07/01 thru 09/30 | Est. Year-end FY 24 | FY 25 Proposed Budget | % Change FY 24 to FY 25 |
|-------------------------------|--|-------------------|-------------------|------------------|---------------------|-----------------------|-------------------------|
| Finance Department | | | | | | | |
| Personnel Services | | | | | | | |
| 513.12 | Salaries and Wages - Regular | \$ 175,685 | \$ 136,023 | \$ 44,934 | \$ 180,957 | \$ 183,759 | 0.05 |
| 513.14 | Overtime | \$ 50 | \$ - | \$ 50 | \$ 50 | \$ - | (1.00) |
| 513.16 | Compensated Leave | \$ 6,731 | \$ 56,870 | \$ - | \$ 56,870 | \$ - | (1.00) |
| 513.21 | FICA Taxes | \$ 13,994 | \$ 10,405 | \$ 3,438 | \$ 13,843 | \$ 16,772 | 0.20 |
| 513.22 | Retirement Contributions | \$ 24,754 | \$ 17,620 | \$ 8,923 | \$ 26,543 | \$ 25,046 | 0.01 |
| 513.23 | Group Insurances - Health/Life/Dental | \$ 30,218 | \$ 24,140 | \$ 7,593 | \$ 31,733 | \$ 35,196 | 0.16 |
| | Total Personnel Services | \$ 251,432 | \$ 245,058 | \$ 64,938 | \$ 309,996 | \$ 260,773 | 0.04 |
| Operating Expenditures | | | | | | | |
| 513.31 | Professional Services | \$ 4,650 | \$ 4,500 | \$ - | \$ 4,500 | \$ 4,650 | - |
| 513.32 | Accounting and Auditing | \$ 35,600 | \$ 34,845 | \$ 755 | \$ 35,600 | \$ 37,100 | 0.04 |
| 513.40 | Travel and Per Diem | \$ 2,440 | \$ 691 | \$ 109 | \$ 800 | \$ 3,308 | 0.36 |
| 513.49 | Other Current Charges and Obligations | \$ 145 | \$ 450 | \$ 275 | \$ 725 | \$ 1,050 | 6.24 |
| 513.54 | Publications, Subscriptions, Memberships | \$ 120 | \$ 15 | \$ 610 | \$ 625 | \$ 1,170 | 8.75 |
| 513.55 | Training | \$ 1,125 | \$ 815 | \$ (375) | \$ 440 | \$ 1,695 | 0.51 |
| | Total Operating Expenditures | \$ 44,080 | \$ 41,316 | \$ 1,374 | \$ 42,690 | \$ 48,973 | 0.11 |
| | Total 1300- Finance Department | \$ 295,512 | \$ 286,374 | \$ 66,312 | \$ 352,686 | \$ 309,746 | 0.05 |

1350- Information Technology Line Item Summary

| Account # | Classification | FY 24 Budget | FYTD 06/30/24 | 07/01 thru 09/30 | Est. Year-end FY 24 | FY 25 Proposed Budget | % Change FY 24 to FY 25 |
|---|--|----------------|----------------|------------------|---------------------|-----------------------|-------------------------|
| Information Technology | | | | | | | |
| Personnel Services | | | | | | | |
| 513.12 | Salaries and Wages - Regular | 139,911 | 103,889 | 37,728 | 141,617 | 169,632 | 0.21 |
| 513.14 | Overtime | 1,000 | 393 | - | 393 | 1,000 | - |
| 513.16 | Compensated Leave | 1,824 | - | - | - | - | (1.00) |
| 513.21 | FICA Taxes | 10,920 | 7,568 | 3,039 | 10,607 | 13,278 | 0.22 |
| 513.22 | Retirement Contributions | 20,098 | 12,788 | 5,963 | 18,750 | 22,849 | 0.14 |
| 513.23 | Group Insurances - Health/Life/Dental | 25,247 | 15,160 | 4,920 | 20,080 | 33,555 | 0.33 |
| Total Personnel Services | | 199,000 | 139,798 | 51,650 | 191,447 | 240,314 | 0.21 |
| Operating Expenditures | | | | | | | |
| 513.40 | Travel and Per Diem | 2,000 | - | - | - | - | (1.00) |
| 513.41 | Communications Services | 840 | 630 | 210 | 840 | 99,270 | 117.18 |
| 513.44 | Rentals and Leases | - | - | - | - | 7,000 | - |
| 513.46 | Repair and Maintenance Services | - | - | - | - | 152,565 | - |
| 513.49 | Other Current Charges and Obligations | - | 110 | 40 | 150 | 450 | - |
| 513.52 | Operating Supplies | - | - | - | - | 5,000 | - |
| 513.54 | Publications, Subscriptions, Memberships | 400 | - | - | - | 600 | 0.50 |
| 513.55 | Training | 400 | 375 | 1,000 | 1,375 | 4,550 | 10.38 |
| 513.64 | Equipment - Non-Fixed Asset | - | - | - | - | 12,000 | - |
| Total Operating Expenditures | | 3,640 | 1,115 | 1,250 | 2,365 | 281,435 | 76.32 |
| Total 1350 - Information Technology Department | | 202,640 | 140,914 | 52,900 | 193,812 | 521,749 | 1.57 |

| 1400- Legal Line Item Summany | | | | | | | |
|-------------------------------|---------------------------------------|-----------------|------------------|------------------------|---------------------------|-----------------------------|----------------------------------|
| Account # | Classsification | FY 24 Budget | FYTD 06/30/24 | 07/01 thru 09/30 | Est. Year-end FY 24 | FY 25 Proposed Budget | % Change FY 24 to FY 25 |
| Operating Expenditures | | | | | | | |
| 514.31 | Professional Services | 69,900 | 66,012 | 19,048 | 85,060 | 73,000 | 0.04 |
| 514.49 | Other Current Charges and Obligations | 8,000 | 1,295 | - | 1,295 | 8,000 | - |
| | Total Operating Expenditures | 77,900 | 67,307 | 19,048 | 86,355 | 81,000 | 0.04 |
| | Total 1400 - Legal | 77,900 | 67,307 | 19,048 | 86,355 | 81,000 | 0.04 |

1900- General Government Line Item Summary

| Account # | Classification | FY 24 Budget | FYTD 06/30/24 | 07/01 thru 09/30 | Est. Year-end FY 24 | FY 25 Proposed Budget | % Change FY 24 to FY 25 |
|--|--|------------------|------------------|------------------|---------------------|-----------------------|-------------------------|
| 519.41 | Communications Services | 26,710 | 25,115 | 5,150 | 30,265 | - | (1.00) |
| 519.42 | Freight & Postage Services | 3,260 | 5,046 | 554 | 5,600 | 6,000 | 0.84 |
| 519.43 | Utility Services | 31,513 | 21,582 | 7,780 | 29,362 | 30,165 | (0.04) |
| 519.44 | Rentals and Leases | - | - | - | - | - | - |
| 519.45 | Insurance | 399,567 | 414,218 | 54,303 | 468,521 | 487,310 | 0.22 |
| 519.46 | Repair and Maintenance Services | 182,301 | 190,698 | (10,282) | 180,416 | - | (1.00) |
| 519.47 | Printing and Binding | 9,200 | 2,271 | 529 | 2,800 | 9,000 | (0.02) |
| 519.48 | Promotional Activities | 1,500 | 1,548 | - | 1,548 | 1,500 | - |
| 519.49 | Other Current Charges and Obligations | 356,595 | 63,932 | (21,834) | 42,098 | 470,112 | 0.32 |
| 519.51 | Office Supplies | 4,800 | 2,564 | 436 | 3,000 | 4,000 | (0.17) |
| 519.52 | Operating Supplies | 5,000 | 4,225 | (2,564) | 1,661 | 4,800 | (0.04) |
| 519.54 | Publications, Subscriptions, Memberships | 2,400 | 2,363 | - | 2,363 | 2,400 | - |
| 519.55 | Training | 2,000 | - | - | - | - | (1.00) |
| 519.64 | Equipment - Non-Fixed Asset | 3,300 | 97,645 | (70,145) | 27,500 | - | (1.00) |
| 584.72 | Lease Acquisitions | 320 | - | - | - | - | (1.00) |
| 594.00 | Contingency | 123,001 | - | - | - | - | (1.00) |
| Total Operating Expenditures | | 1,151,467 | 853,493 | (36,073) | 795,134 | 1,015,287 | (0.12) |
| Capital Outlay | | | | | | | |
| 5XX.62 | Buildings & Fixed Equipment | 50,000 | 116,667 | 159,700 | 276,367 | - | (1.00) |
| 5XX.63 | Infrastructure - General | - | - | 7,400 | - | - | - |
| 5XX.63 | Infrastructure - Parks | 66,000 | 23,925 | 24,425 | 48,350 | - | (1.00) |
| 5XX.63 | Infrastructure - Algonquin Complex | - | - | - | - | - | - |
| 5XX.63 | Infrastructure - Drainage | 3,522,500 | 139,500 | 490,313 | 629,813 | - | (1.00) |
| 5XX.63 | Infrastructure - Paving and Streets | 273,500 | 102,931 | 148,927 | 251,858 | - | (1.00) |
| 5XX.63 | Infrastructure - Disaster Related Imp. | - | - | - | - | - | - |
| 5XX.63 | Infrastructure - Recreation | - | - | - | - | - | - |
| 5XX.64 | Equipment and Machinery - General | 483,748 | - | 211,588 | 211,588 | - | (1.00) |
| 5XX.64 | Equipment and Machinery - Computers | 28,400 | 21,717 | 17,000 | 38,717 | - | (1.00) |
| 5XX.64 | Equipment and Machinery - Software | 38,261 | 70,704 | - | 70,704 | - | (1.00) |
| 5XX.64 | Equipment and Machinery - Vehicles | 985,589 | 407,899 | 655,105 | 1,063,004 | - | (1.00) |
| 5XX.65 | Construction in Progress | - | 46,530 | - | 46,530 | - | - |
| Total Capital Outlay | | 5,447,998 | 929,872 | 1,714,458 | 2,636,930 | - | (1.00) |
| Total 1900 - General Government | | 6,722,466 | 1,783,365 | 1,678,385 | 3,432,064 | 1,015,287 | (0.85) |

| 1500- Capital Outlay Line Item Summary | | | | | | | |
|--|--|------------------|----------------|------------------|---------------------|-----------------------|-------------------------|
| Account # | Classification | FY 24 Budget | FYTD 06/30/24 | 07/01 thru 09/30 | Est. Year-end FY 24 | FY 25 Proposed Budget | % Change FY 24 to FY 25 |
| Capital Outlay | | | | | | | |
| 5XX.62 | Buildings & Fixed Equipment | - | - | - | - | 119,000 | - |
| 5XX.63 | Infrastructure - General | - | - | - | - | 7,500 | - |
| 5XX.63 | Infrastructure - Parks | - | - | - | - | 128,000 | - |
| 5XX.63 | Infrastructure - Algonquin Complex | - | - | - | - | 1,000,000 | - |
| 5XX.63 | Infrastructure - Drainage | - | - | - | - | - | - |
| 5XX.63 | Infrastructure - Paving and Streets | - | - | - | - | 612,700 | - |
| 5XX.63 | Infrastructure - Disaster Related Imp. | - | - | - | - | - | - |
| 5XX.63 | Infrastructure - Recreation | - | - | - | - | - | - |
| 5XX.64 | Equipment and Machinery - General | - | - | - | - | 386,000 | - |
| 5XX.64 | Equipment and Machinery - Computers | - | - | - | - | 39,000 | - |
| 5XX.64 | Equipment and Machinery - Software | - | - | - | - | - | - |
| 5XX.64 | Equipment and Machinery - Vehicles | - | - | - | - | 188,000 | - |
| 5XX.65 | Construction in Progress | - | - | - | - | - | - |
| Total 1500- Capital Outlay | | 5,447,998 | 929,872 | 1,714,458 | 2,636,930 | 2,480,200 | - |

2100- Police Department Line Item Summary

| Account # | Classification | FY 24 Budget | FYTD 06/30/24 | 07/01 thru 09/30 | Est. Year-end FY 24 | FY 25 Proposed Budget | % Change FY 24 to FY 25 |
|---------------------------------------|--|------------------|------------------|------------------|---------------------|-----------------------|-------------------------|
| Personnel Services | | | | | | | |
| 521.12 | Salaries and Wages - Regular | 1,953,010 | 1,244,424 | 557,355 | 1,801,779 | 2,054,319 | 0.05 |
| 521.13 | Salaries and Wages - Other | 600 | - | - | - | - | (1.00) |
| 521.14 | Overtime | 31,000 | 59,121 | 23,277 | 82,398 | 56,850 | 0.83 |
| 521.15 | Special Pay | 62,150 | 46,144 | 26,836 | 72,980 | 72,980 | 0.17 |
| 521.16 | Compensated Leave | 13,084 | 8,500 | - | 8,500 | 8,500 | (0.35) |
| 521.21 | FICA Taxes | 159,337 | 99,357 | 49,107 | 148,464 | 167,737 | 0.05 |
| 521.22 | Retirement Contributions | 607,276 | 291,626 | 267,536 | 559,162 | 647,877 | 0.07 |
| 521.23 | Group Insurances - Health/Life/Dental | 362,331 | 216,718 | 88,320 | 305,038 | 394,147 | 0.09 |
| Total Personnel Services | | 3,188,788 | 1,965,890 | 1,012,431 | 2,978,321 | 3,402,410 | 0.07 |
| Operating Expenditures | | | | | | | |
| 521.31 | Professional Services | 2,500 | 3,328 | 672 | 4,000 | 2,500 | - |
| 521.34 | Other Services | 18,300 | 11,385 | 6,615 | 18,000 | 18,300 | - |
| 521.35 | Investigations | 2,500 | 1,622 | 378 | 2,000 | 2,500 | - |
| 521.40 | Travel and Per Diem | 8,760 | 1,492 | 3,743 | 5,235 | 8,460 | (0.03) |
| 521.41 | Communications Services | 44,400 | 50,548 | - | - | - | (1.00) |
| 521.42 | Freight & Postage Services | 2,500 | 1,590 | 910 | 2,500 | 2,500 | - |
| 521.43 | Utility Services | 46,245 | 32,358 | 13,640 | 45,998 | 47,560 | 0.03 |
| 521.46 | Repair and Maintenance Services | 103,144 | 70,534 | 31,249 | 101,783 | 102,530 | (0.01) |
| 521.47 | Printing and Binding | 2,500 | 2,188 | 612 | 2,800 | 2,500 | - |
| 521.48 | Promotional Activities | 3,000 | 1,362 | 1,638 | 3,000 | 3,000 | - |
| 521.49 | Other Current Charges and Obligations | 7,330 | 2,732 | 3,498 | 6,230 | 7,780 | 0.06 |
| 521.51 | Office Supplies | 3,480 | 1,117 | 2,363 | 3,480 | 3,450 | (0.01) |
| 521.52 | Operating Supplies | 77,475 | 50,833 | 24,417 | 75,250 | 75,500 | (0.03) |
| 521.54 | Publications, Subscriptions, Memberships | 1,590 | 580 | 40 | 620 | 1,240 | (0.22) |
| 521.55 | Training | 14,775 | 10,532 | 10,413 | 20,945 | 26,750 | 0.81 |
| 521.64 | Equipment - Non-Fixed Asset | 17,425 | 6,735 | (3,313) | 3,422 | 9,100 | (0.48) |
| 584.72 | Lease Acquisitions | 414 | 252 | 163 | 415 | - | (1.00) |
| Total Operating Expenditures | | 356,338 | 249,188 | 97,038 | 295,678 | 313,670 | (0.12) |
| Total 2100 - Police Department | | 3,545,127 | 2,215,078 | 1,109,469 | 3,273,999 | 3,716,080 | 0.05 |

2200- Fire Department Line Item Summary

| Account # | Classification | FY 24 Budget | FYTD 06/30/24 | 07/01 thru 09/30 | Est. Year-end FY 24 | FY 25 Proposed Budget | % Change FY 24 to FY 25 |
|-------------------------------|--|----------------|----------------|------------------|---------------------|-----------------------|-------------------------|
| Personnel Services | | | | | | | |
| 522.12 | Salaries and Wages - Regular | 63,750 | 46,115 | 35,248 | 81,363 | 119,062 | 0.87 |
| 522.21 | FICA Taxes | 4,909 | 3,592 | 2,592 | 6,184 | 9,108 | 0.86 |
| 521.22 | Retirement Contributions | 21,805 | 14,800 | 5,537 | 20,337 | 40,218 | 0.84 |
| 521.23 | Group Insurances - Health/Life/Dental | 14,782 | 197 | 264 | 461 | 557 | (0.96) |
| | Total Personnel Services | 105,246 | 64,704 | 43,641 | 108,345 | 168,945 | 0.61 |
| Operating Expenditures | | | | | | | |
| 522.31 | Professional Services | 28,000 | 30,750 | 2,650 | 33,400 | 26,000 | (0.07) |
| 522.34 | Other Services | 6,240 | 3,960 | 2,280 | 6,240 | 6,240 | - |
| 522.40 | Travel and Per Diem | | 8 | 0 | 8 | - | |
| 522.41 | Communications Services | 5,130 | 1,778 | 635 | 2,413 | - | (1.00) |
| 522.42 | Freight & Postage Services | 25 | - | - | | 25 | - |
| 522.43 | Utility Services | 10,030 | 7,108 | 2,051 | 9,159 | 12,504 | 0.25 |
| 522.46 | Repair and Maintenance Services | 73,705 | 75,759 | 6,232 | 81,991 | 75,350 | 0.02 |
| 522.47 | Printing and Binding | - | 78 | - | 78 | - | |
| 522.48 | Promotional Activities | 3,000 | - | - | | 3,000 | - |
| 522.49 | Other Current Charges and Obligations | 1,200 | 1,663 | (0) | 1,663 | 12,100 | 9.08 |
| 522.51 | Office Supplies | 500 | 588 | (0) | 588 | 500 | - |
| 522.52 | Operating Supplies | 22,350 | 21,997 | (0) | 21,997 | 20,900 | (0.06) |
| 522.54 | Publications, Subscriptions, Memberships | 430 | 1,426 | 10 | 1,436 | 2,820 | 5.56 |
| 522.55 | Training | 5,300 | 295 | 55 | 350 | 8,150 | 0.54 |
| 522.64 | Equipment - Non-Fixed Asset | 20,600 | 3,630 | (0) | 3,630 | 8,500 | (0.59) |
| | Total Operating Expenditures | 176,510 | 149,040 | 13,913 | 162,953 | 176,089 | (0.00) |
| | Total 2200 - Fire Department | 281,756 | 213,744 | 57,554 | 271,298 | 345,034 | 0.22 |

2400- Building Department Line Item Summary

| Account # | Classification | FY 24 Budget | FYTD 06/30/24 | 07/01 thru 09/30 | Est. Year-end FY 24 | FY 25 Proposed Budget | % Change FY 24 to FY 25 |
|-------------------------------|--|----------------|----------------|------------------|---------------------|-----------------------|-------------------------|
| Personnel Services | | | | | | | |
| 524.12 | Salaries and Wages - Regular | 246,890 | 184,652 | 66,457 | 251,109 | 260,058 | 0.05 |
| 524.14 | Overtime | 100 | 139 | 11 | 150 | 200 | 1.00 |
| 524.15 | Special Pay | 1,458 | 2,155 | - | 2,155 | 4,213 | 1.89 |
| 524.16 | Compensated Leave | 6,847 | 6,124 | - | 6,124 | 6,900 | 0.01 |
| 524.21 | FICA Taxes | 19,530 | 14,103 | 5,595 | 19,698 | 20,217 | 0.04 |
| 524.22 | Retirement Contributions | 41,802 | 32,940 | 8,151 | 41,091 | 41,560 | (0.01) |
| 524.23 | Group Insurances - Health/Life/Dental | 40,956 | 33,622 | 10,122 | 43,744 | 50,328 | 0.23 |
| | Total Personnel Services | 357,583 | 273,735 | 90,336 | 364,071 | 383,476 | 0.07 |
| Operating Expenditures | | | | | | | |
| 524.31 | Professional Services | 9,600 | 6,230 | - | 6,230 | 10,100 | 0.05 |
| 524.40 | Travel and Per Diem | 1,990 | - | 1,000 | 1,000 | - | (1.00) |
| 524.41 | Communications Services | 2,545 | 1,895 | 585 | 2,480 | - | (1.00) |
| 524.42 | Freight & Postage Services | 375 | 123 | 2 | 125 | 375 | - |
| 524.46 | Repair and Maintenance Services | 16,795 | 5,130 | 237 | 5,367 | 300 | (0.98) |
| 524.47 | Printing and Binding | 1,500 | - | 500 | 500 | 350 | (0.77) |
| 524.49 | Other Current Charges and Obligations | 200 | - | - | - | 250 | 0.25 |
| 524.51 | Office Supplies | - | 75 | 25 | 100 | 100 | |
| 524.52 | Operating Supplies | 3,000 | 2,036 | 564 | 2,600 | 2,950 | (0.02) |
| 524.54 | Publications, Subscriptions, Memberships | 1,900 | 991 | 1,000 | 1,991 | 950 | (0.50) |
| 524.55 | Training | 974 | 75 | 75 | 150 | 3,243 | 2.33 |
| 524.64 | Equipment - Non-Fixed Asset | 1,000 | 915 | - | 915 | - | (1.00) |
| | Total Operating Expenditures | 39,879 | 17,470 | 3,988 | 21,458 | 18,618 | (0.53) |
| | Total 2400 - Building Department | 397,462 | 291,205 | 94,324 | 385,529 | 402,094 | 0.01 |

4100- Public Works Line Item Summary

| Account # | Classification | FY 24 Budget | FYTD 06/30/24 | 07/01 thru 09/30 | Est. Year-end FY 24 | FY 25 Proposed Budget | % Change FY 24 to FY 25 |
|-------------------------------------|--|------------------|------------------|------------------|---------------------|-----------------------|-------------------------|
| Personnel Services | | | | | | | |
| 541.12 | Salaries and Wages - Regular | 781,084 | 459,433 | 174,633 | 634,066 | 857,769 | 0.10 |
| 541.14 | Overtime | 8,000 | 636 | 1,364 | 2,000 | 4,500 | (0.44) |
| 541.15 | Special Pay | 5,080 | 4,341 | 739 | 5,080 | 4,017 | (0.21) |
| 541.16 | Compensated Leave | 9,151 | 31,795 | - | 31,795 | 11,500 | 0.26 |
| 541.21 | FICA Taxes | 61,622 | 36,110 | 16,522 | 52,632 | 63,139 | 0.02 |
| 541.22 | Retirement Contributions | 108,653 | 66,133 | 22,373 | 88,506 | 121,496 | 0.12 |
| 541.23 | Group Insurances - Health/Life/Dental | 201,018 | 97,708 | 59,536 | 157,244 | 217,913 | 0.08 |
| Total Personnel Services | | 1,174,608 | 696,156 | 275,167 | 971,323 | 1,280,334 | 0.09 |
| Operating Expenditures | | | | | | | |
| 541.31 | Professional Services | 14,750 | 2,800 | 6,450 | 9,250 | 10,500 | (0.29) |
| 541.34 | Other Services | 81,300 | 57,619 | 25,581 | 83,200 | 84,250 | 0.04 |
| 541.40 | Travel and Per Diem | - | - | - | - | - | - |
| 541.41 | Communications Services | 4,810 | 4,539 | 1,647 | 6,186 | - | (1.00) |
| 541.42 | Freight & Postage Services | - | 5 | - | 5 | 15 | - |
| 541.43 | Utility Services | 89,525 | 58,903 | - | 58,903 | 88,188 | (0.01) |
| 541.44 | Rental and Leases | 2,500 | - | 1,500 | 1,500 | 2,000 | (0.20) |
| 541.46 | Repair and Maintenance Services | 84,295 | 78,953 | (6,083) | 72,870 | 134,620 | 0.60 |
| 541.47 | Printing and Binding | - | - | - | - | - | - |
| 541.49 | Other Current Charges and Obligations | 1,000 | 351 | - | 351 | 800 | (0.20) |
| 541.51 | Office Supplies | 500 | 199 | - | 199 | 300 | (0.40) |
| 541.52 | Operating Supplies | 45,650 | 39,932 | - | 39,932 | 49,625 | 0.09 |
| 541.53 | Road Materials and Supplies | 4,000 | 6,218 | - | 6,218 | 9,000 | 1.25 |
| 541.54 | Publications, Subscriptions, Memberships | 500 | 500 | - | 500 | 500 | - |
| 541.55 | Training | 420 | 150 | 150 | 300 | 1,550 | 2.69 |
| 541.63 | Infrastructure - Signs/Landscaping | 26,000 | 39,138 | 898 | 40,036 | 48,000 | 0.85 |
| 541.64 | Equipment - Non-Fixed Asset | 4,250 | 17,585 | (3,585) | 14,000 | 9,800 | 1.31 |
| Total Operating Expenditures | | 359,500 | 306,892 | 26,558 | 333,450 | 439,148 | 0.22 |
| Total 4100 - Public Works | | 1,534,108 | 1,003,048 | 301,725 | 1,304,773 | 1,719,482 | 0.12 |

7200- Recreation Department Line Item Summary

| Account # | Classification | FY 24 Budget | FYTD 06/30/24 | 07/01 thru 09/30 | Est. Year-end FY 24 | FY 25 Proposed Budget | % Change FY 24 to FY 25 |
|-------------------------------|---|------------------|----------------|------------------|---------------------|-----------------------|-------------------------|
| Personnel Services | | | | | | | |
| 572.12 | Salaries and Wages - Regular | 448,571 | 302,225 | 122,992 | 425,217 | 472,647 | 0.05 |
| 572.13 | Salaries and Wages - Other | 70,557 | 50,750 | 24,511 | 75,261 | 87,868 | 0.25 |
| 572.14 | Overtime | 7,000 | 4,462 | 3,154 | 7,616 | 7,000 | - |
| 572.15 | Special Pay | 1,619 | 1,619 | - | 1,619 | 3,353 | 1.07 |
| 572.16 | Compensated Leave | 2,554 | 2,554 | - | 2,554 | 2,700 | 0.06 |
| 572.21 | FICA Taxes | 40,814 | 26,836 | 12,284 | 39,120 | 44,078 | 0.08 |
| 572.22 | Retirement Contributions | 64,973 | 42,871 | 20,965 | 63,836 | 70,170 | 0.08 |
| 572.23 | Group Insurances - Health/Life/Dental | 60,735 | 44,174 | 9,383 | 53,557 | 65,768 | 0.08 |
| | Total Personnel Services | 696,823 | 475,491 | 193,289 | 668,780 | 753,584 | 0.08 |
| Operating Expenditures | | | | | | | |
| 572.31 | Professional Services | 3,000 | 2,640 | 760 | 3,400 | 3,000 | - |
| 572.34 | Other Services | 16,000 | 5,544 | - | 5,544 | - | (1.00) |
| 572.40 | Travel and Per Diem | 2,500 | - | 2,500 | 2,500 | - | (1.00) |
| 572.41 | Communications Services | 2,695 | 976 | - | 976 | - | (1.00) |
| 572.42 | Freight & Postage Services | 100 | 15 | - | 15 | 50 | (0.50) |
| 572.43 | Utility Services | 95,659 | 87,159 | 5,361 | 92,520 | 103,580 | 0.08 |
| 572.44 | Rental and Leases | - | - | 1,500 | 1,500 | 1,500 | - |
| 572.46 | Repair and Maintenance Services | 229,720 | 134,124 | 7,380 | 141,504 | 30,660 | (0.87) |
| 572.47 | Printing and Binding | 1,100 | 1,286 | 714 | 2,000 | 1,100 | - |
| 572.48 | Promotional Activities | 27,000 | 28,702 | 4,210 | 32,912 | 36,500 | 0.35 |
| 572.49 | Other Current Charges and Obligations | 3,700 | 3,719 | 81 | 3,800 | 4,000 | 0.08 |
| 572.51 | Office Supplies | 1,500 | 613 | 887 | 1,500 | 1,500 | - |
| 572.52 | Operating Supplies | 26,900 | 14,568 | 5,832 | 20,400 | 29,650 | 0.10 |
| 572.54 | Publications, Subscriptions, Memberships | 1,750 | 650 | 1,100 | 1,750 | 1,800 | 0.03 |
| 572.55 | Training | 2,450 | 1,050 | 1,400 | 2,450 | 6,100 | 1.49 |
| 572.63 | Infrastructure - Landscaping | 250 | 22 | 228 | 250 | 300 | 0.20 |
| 572.64 | Equipment - Non-Fixed Asset | 12,200 | 19,655 | - | 19,655 | 9,000 | (0.26) |
| | Total Operating Expenditures | 426,524 | 300,723 | 31,953 | 332,676 | 228,740 | (0.46) |
| | Total 7200 - Recreation Department | 1,123,347 | 776,214 | 225,242 | 1,001,456 | 982,324 | (0.13) |

| 101 - Impound Fund Line Item Summary | | | | | | | |
|---------------------------------------|---|--------------|---------------|------------------|---------------------|-----------------------|-------------------------|
| Account # | Classification | FY 24 Budget | FYTD 06/30/24 | 07/01 thru 09/30 | Est. Year-end FY 24 | FY 25 Proposed Budget | % Change FY 24 to FY 25 |
| REVENUE SUMMARY BY SOURCE | | | | | | | |
| Judgements, Fines and Forfeits | | | | | | | |
| 358.20 | Assets Seized - Police | - | - | - | - | - | - |
| | Total Judgements, Fines and Forfeits | - | - | - | - | - | - |
| Miscellaneous Revenues | | | | | | | |
| 369.90 | Other Miscellaneous Revenue | - | - | - | - | - | - |
| | Total Miscellaneous Revenues | - | - | - | - | - | - |
| Other Sources - Non-Operating | | | | | | | |
| 394.00 | Prior Year Income | 2,327 | - | - | - | 2,196 | (0.06) |
| | Total Other Sources - Non-Operating | 2,327 | - | - | - | 2,196 | (0.06) |
| | TOTAL 101 - IMPOUND FUND REVENUES | 2,327 | - | - | - | 2,196 | (0.06) |
| EXPENDITURE SUMMARY BY TYPE | | | | | | | |
| Personnel Services | | | | | | | |
| 521.14 | Overtime | 1,000 | - | - | - | 1,015 | 0.01 |
| 521.21 | FICA Taxes | 77 | - | - | - | 83 | 0.08 |
| | Total Personnel Services | 1,077 | - | - | - | 1,098 | 0.02 |
| Operating Expenditures | | | | | | | |
| 521.31 | Professional Services | - | - | - | - | - | - |
| 521.35 | Investigations | 250 | - | - | - | - | (1.00) |
| 521.48 | Promotional Activities | 1,000 | - | - | 1,000 | 1,098 | 0.10 |
| 521.49 | Other Current Charges and Obligations | - | - | - | - | - | - |
| 521.64 | Equipment - Non-Fixed Asset | - | - | - | - | - | - |
| | Total Operating Expenditures | 1,250 | - | - | 1,000 | 1,098 | (0.12) |
| | Total 101 - Impound Found | 2,327 | - | - | 1,000 | 2,196 | (0.06) |

110 - Police Training Fund Line Item Summary

| Account # | Classification | FY 24 Budget | FYTD 06/30/24 | 07/01 thru 09/30 | Est. Year-end FY 24 | FY 25 Proposed Budget | % Change FY 24 to FY 25 |
|--------------|----------------|-----------------|------------------|------------------------|---------------------------|-----------------------------|----------------------------------|
|--------------|----------------|-----------------|------------------|------------------------|---------------------------|-----------------------------|----------------------------------|

REVENUE SUMMARY BY SOURCE

Judgements, Fines and Forfeits

| | | | | | | | |
|--------|---|------------|----------|----------|------------|------------|-------------|
| 351.91 | County Court - Police | 225 | - | - | 420 | 450 | 1.00 |
| | Total Judgements, Fines and Forfeits | 225 | - | - | 420 | 450 | 1.00 |

Other Sources - Non-Operating

| | | | | | | | |
|--------|--|----------|----------|----------|----------|----------|----------|
| 394.00 | Prior Year Income | - | - | - | - | - | - |
| | Total Other Sources - Non-Operating | - | - | - | - | - | - |

TOTAL 110 - POLICE TRAINING FUND REVENUES

| | | | | | |
|------------|----------|----------|------------|------------|-------------|
| 225 | - | - | 420 | 450 | 1.00 |
|------------|----------|----------|------------|------------|-------------|

EXPENDITURE SUMMARY BY TYPE

Operating Expenditures

| | | | | | | | |
|--------|-------------------------------------|------------|----------|----------|------------|------------|-------------|
| 521.55 | Training | 225 | - | - | 255 | 450 | 1.00 |
| | Total Operating Expenditures | 225 | - | - | 255 | 450 | 1.00 |

Total 110 - Police Training Fund

| | | | | | |
|------------|----------|----------|------------|------------|-------------|
| 225 | - | - | 255 | 450 | 1.00 |
|------------|----------|----------|------------|------------|-------------|

115 - Stormwater Utility Fund Line Item Summary

| Account # | Classification | FY 24 Budget | FYTD 06/30/24 | 07/01 thru 09/30 | Est. Year-end FY 24 | FY 25 Proposed Budget | % Change FY 24 to FY 25 |
|--------------------------------------|---|----------------|----------------|------------------|---------------------|-----------------------|-------------------------|
| REVENUE SUMMARY BY SOURCE | | | | | | | |
| Special Assessments | | | | | | | |
| 325.10 | Special Assessments - Capital Improvement | 275,541 | 204,662 | 15,772 | 220,434 | 332,063 | 0.21 |
| | Total Special Assessments | 275,541 | 204,662 | 15,772 | 220,434 | 332,063 | 0.21 |
| Interest and Other Earnings | | | | | | | |
| 361.12 | Interest | 400 | 427 | - | 400 | 400 | - |
| | Total Interest and Other Earnings | 400 | 427 | - | 400 | 400 | - |
| Other Sources - Non-Operating | | | | | | | |
| 394.00 | Prior Year Income | 382,559 | - | - | - | - | (1.00) |
| | Total Other Sources - Non-Operating | 382,559 | - | - | - | - | (1.00) |
| | TOTAL 115 - STORMWATER UTILITY FUND REVENUES | 658,500 | 205,089 | 15,772 | 220,834 | 332,463 | (0.50) |
| EXPENDITURE SUMMARY BY TYPE | | | | | | | |
| Operating Expenditures | | | | | | | |
| 541.31 | Professional Services | 80,000 | - | - | 20,000 | - | (1.00) |
| 541.46 | Repair and Maintenance Services | 10,000 | 15,663 | - | 17,500 | 15,000 | 0.50 |
| 541.48 | Promotional Activities | 6,000 | 450 | - | 500 | 1,750 | (0.71) |
| 541.53 | Road Materials and Supplies | - | - | - | - | - | - |
| | Total Operating Expenditures | 96,000 | 16,113 | - | 38,000 | 16,750 | (0.83) |
| Capital Outlay | | | | | | | |
| 541.63 | Infrastructure - Drainage | 562,500 | 204,171 | - | 477,391 | 300,000 | (0.47) |
| | Total Operating Expenditures | 562,500 | 204,171 | - | 477,391 | 300,000 | (0.47) |
| 594.00 | Contingency | - | - | - | - | 15,713 | - |
| | Total 115 Storm Water Utility Fund | 658,500 | 220,284 | - | 515,391 | 332,463 | (0.50) |

120 - American Rescue Plan Line Item Summary

| Account # | Classification | FY 24 Budget | FYTD 06/30/24 | 07/01 thru 09/30 | Est. Year-end FY 24 | FY 25 Proposed Budget | % Change FY 24 to FY 25 |
|-----------|----------------|--------------|---------------|------------------|---------------------|-----------------------|-------------------------|
|-----------|----------------|--------------|---------------|------------------|---------------------|-----------------------|-------------------------|

REVENUE SUMMARY BY SOURCE

Federal Grants

| | | | | | | | |
|--------|-----------------------------|------------------|------------------|----------------|------------------|---------------|---------------|
| 331.51 | Public Assistance | 2,961,300 | 1,023,251 | 519,926 | 1,543,177 | 74,246 | (0.97) |
| | Total Federal Grants | 2,961,300 | 1,023,251 | 519,926 | 1,543,177 | 74,246 | (0.97) |

Other Sources - Non-Operating

| | | | | | | | |
|--------|--|----------|----------|----------|----------|----------|----------|
| 394.00 | Prior Year Income | - | - | - | - | - | - |
| | Total Other Sources - Non-Operating | - | - | - | - | - | - |

| | | | | | | |
|---|------------------|------------------|----------------|------------------|---------------|---------------|
| Total 120 - American Rescue Plan Revenue | 2,961,300 | 1,023,251 | 519,926 | 1,543,177 | 74,246 | (0.97) |
|---|------------------|------------------|----------------|------------------|---------------|---------------|

EXPENDITURE SUMMARY BY TYPE

Operating Expenditures

| | | | | | | | |
|--------|-------------------------------------|------------|----------|----------|----------|----------|----------|
| 5XX.31 | Professional Services | 300 | - | - | - | - | (1.00) |
| 5XX.49 | Miscellaneous Expenditures | - | - | - | - | - | - |
| | Total Operating Expenditures | 300 | - | - | - | - | - |

| | | | | | | | |
|---------------|--------------------|----------|----------|----------|----------|----------|----------|
| 594.00 | Contingency | - | - | - | - | - | - |
|---------------|--------------------|----------|----------|----------|----------|----------|----------|

Capital Outlay

| | | | | | | | |
|--------|------------------------------------|------------------|----------------|------------------|------------------|---------------|---------------|
| 5XX.62 | Buildings & Fixed Equipment | 961,000 | 539,505 | 1,003,672 | 1,543,177 | - | (1.00) |
| 5XX.63 | Infrastructure - General | - | - | - | - | - | - |
| 5XX.63 | Infrastructure - Algonquin Complex | 2,000,000 | - | - | - | 74,246 | (0.96) |
| 5XX.64 | Equipment and Machinery - General | - | - | - | - | - | - |
| 5XX.64 | Equipment and Machinery - Software | - | - | - | - | - | - |
| 5XX.65 | Construction in Progress | - | - | - | - | - | - |
| | Total Capital Outlay | 2,961,000 | 539,505 | 1,003,672 | 1,543,177 | 74,246 | (0.97) |

| | | | | | | |
|--|------------------|----------------|------------------|------------------|---------------|---------------|
| Total 120- American Rescue Plan Expenditure | 2,961,300 | 539,505 | 1,003,672 | 1,543,177 | 74,246 | (0.97) |
|--|------------------|----------------|------------------|------------------|---------------|---------------|

FY25-29 Five-Year Financial Model and Capital Improvement Plan

Introduction

The FY25 Proposed Budget cumulates a two-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 Five-Year Financial Model and Capital Improvement Plan (5yrFM&CIP) is easily manipulated to allow decision makers to instantly see the impact of proposed changes in projects or revenue assumptions and their corresponding impact on the ending fund balance of each fiscal year (FY25-29). Specific assumptions that can be easily manipulated at Council workshops and/or meetings include:

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

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

Additionally, the FY25 Budget shifts how prior non-completed budgeted projects are listed in the new fiscal year (FY25). Historically, staff re-budgeted funding for a project year after year until the project was completed. While not technically incorrect, the past practice of re-budgeting the same project could cause a reader of the annual documents to inadvertently believe the same item is being purchased several years in a row. For example, in FY22 the City budgeted \$619,092 for a replacement Fire Department pumper truck and then re-budgeted the project in FY23 and again in FY24. Beginning in FY25, staff will list the cost of existing non-completed projects in the 5yrFM&CIP "FY25 year-end estimate" column and will amend the FY25 Budget early in the new fiscal year to "roll-forward" the budget from FY24 to an amended FY25 Budget. The City Manager believes this new methodology will more clearly represent how FY25 revenues will be expended.

One of ironies of financial planning, analyses, and presentations is the more detailed something is, the easier a reader can take something out of context. The biggest example of this phenomenon is the number of capital projects contained within this document. If the reader adds up unique projects over the five-year window, the total is 93 projects. However, if the reader adds up the number of projects listed per year, multi-year projects are counted more than once and the number of total projects contained in this document becomes 153. The tables to the right and below illustrates this phenomenon.

| Five-Year Capital Improvement Projects | |
|--|-----------|
| Fund | Number |
| General | 87 |
| Stormwater Utility | 5 |
| ARPA | 1 |
| Total: | 93 |

| FY25-29 Capital Projects | Safe and | Enhance the | Financial | Improve and | Use of | Total |
|--------------------------|------------------|-----------------|----------------|-------------------------|--------------------------------------|------------|
| | Secure Community | Quality of Life | Sustainability | Maintain Infrastructure | Technology for a Strategic Advantage | |
| General | 40 | 36 | 6 | 56 | 6 | 144 |
| Stormwater Utility | - | 4 | - | 4 | - | 8 |
| ARPA | - | 1 | - | - | - | 1 |
| Total | 40 | 41 | 6 | 60 | 6 | 153 |

Economic forecast and factors impacting the FY25-29 5yrFM&CIP

- Declining inflation rate***
 Beginning in early 2021 and continuing through to the present, nationwide inflation continues to be above historical averages. Economists are split between two camps of whether the future holds continued high inflation or the rate will return to the recent historic pattern of 1-3% annually. The impact of inflation upon IHB can be seen in the cost of goods and services, project costs, a local rapidly rising low-skilled wage market, and the upward wage pressure for semi-skilled and skilled jobs. All of these factors will likely continue to significantly impact future budgets.
- Continuing impact of the State Constitutional Amendment to increase the minimum wages to \$12.98 (tipped) and \$15.00 (non-tipped) by FY27 and changing national employment preferences***
 In November 2020, Florida voters approved a constitutional amendment that will raise the minimum wage each year until FY27 when future increases will revert back to CPI. The past two years, the City provided a combined 5.00% increase to employees split evenly between a COLA and a progression increase designed to move employees through their respective pay grades. A salary survey update report was conducted in FY24 with positions the most under market rates being partially addressed mid-FY24. At the May 11, 2024 City Council meeting, staff was tasked with addressing department directors' pay deficiencies over the next three years. The FY25 Proposed Budget contains funding to close these deficiencies by a third.

The FY25 Proposed Budget begins the undesirable, yet fiscally responsible short-term compression of the lowest pay grades. Specifically, pay grade one has an artificially higher minimum rate while the normal maximum rate thereby having only a 61% minimum to maximum spread while all other pay grades have a 65% spread. FY26 and FY27 will see this issue spread upward with the lowest pay grades spread further reduced. Since the majority of the lowest pay grades are part-time and seasonal positions, staff does not believe the City will see a negative impact on recruitment as these employees

typically do not work long enough to be concerned with progressing through their respective pay grades.

- *Fleet replacement*

The FY25 Proposed Budget will include the first comprehensive fleet replacement plan in recent history. Compilation of data and the resulting analysis indicates that while overall the fleet is in good shape, the Police, Public Works, and Recreation departmental fleets within are behind schedule. Increasing the number of replacement vehicles and not retaining the old vehicles going forward will correct these deficiencies.

Due to continued delays in the planned muck removal project, the replacement of the 2000 Fire Department 75 feet aerial ladder truck is now a “funded” project within the 5yrFM&CIP with the budgeted expenditures spread over two years (FY26 & FY27) as opposed to the previous “unfunded” status as listed in the April 23, 2024, City Council FY25-29 5yrFM&CIP workshop material.

Additionally, the uncertainty of the Biden/Harris Administration’s planned phase out of gasoline powered vehicles in the early 2030’s (i.e., mandate may be reversed if there is a change in control of the White House in 2025) coupled with current difficulties in purchasing police vehicles and trucks will require the City to maintain the fleet in as new as condition as possible in case circumstances in future years hinder the purchase of needed vehicles.

- *Unfunded and underfunded projects*

The major difference in a five-year financial model and capital improvement plan (5yrFM&CIP) versus a traditional five-year capital improvement plan is the 5yrFM&CIP lists anticipated revenues and identifies which projects are “funded” and which projects lack funding. Unfunded projects are indicated by gray shading of the rows. Significant projects not projected or underfunded for funding and the rationale are listed below:

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

The muck removal project is listed as FY28 and FY29 projects at a cost of \$12,650,000 with \$9.1 Million in Save our Indian River Lagoon Sales tax grant funding. Problematic right now is the uncertainty of the ultimate costs as the project was designed in 2017 and that Brevard County recently received only one bid that was almost double the budget estimate of the planned Eau Gallie Causeway muck removal project.

The most recent cost estimate for the project is between \$15,000,000 to \$30,000,000 with a funding deficit of \$4,500,000 to \$20,900,000. Due to the evolving cost estimates, there is no simple way to portray the project in the five-year format. Hence, the original cost estimate with currently secured funding sources are retained to give the project visibility within the FY25-29 5yrFM&CIP. Staff plans to aggressively pursue multiple avenues of grant funding and state appropriations in future years prior to the bidding phase for the work. Whether the project ultimately happens is currently questionable.

Stormwater projects

- \$7,167,400 combined for 15 stormwater master plan projects

Even with annual increases over the next five years in the stormwater utility rate, the need to start pre-designing stormwater projects to secure grant funding and/or state appropriations coupled with the need to begin a preventative maintenance program limits the ability of the City

to design and execute multiple stormwater projects at the same time. Meeting the State mandated nutrient loading reductions for 2030 will be challenging, while meeting the 2035 reduction level will require an increased effort by staff to pursue non-local funding, execute projects, and cost-effectively maintain the current system. Staff is currently exploring the possibility of securing the services of a consulting firm to more proactively identify the cost-effective nutrient reduction projects and to assist in the pursuit of non-local funding for capital projects.

- Use of non-recurring revenue sources

One way to maximize the number of capital projects the City can execute in a given fiscal year is to maximize non-local revenue sources. Three recommended for use in the FY25-29 5yrFM&CIP include the following:

- General Fund Building Repair, Replacement, & Betterment Reserves

Established in 2018, the reserves have remained static with a balance of \$801,227. While Resolution 690 required staff to add to the reserves each year, said additions were never executed (and the current City Manager and Comptroller continue the practices of their predecessors). Funding that would have been added to this designated reserve are currently part of the undesignated fund balance which is projected to be slightly over \$5 Million at the start of FY25. Staff recommends the City Council use this reserve in FY26 to fund the construction of the Fire Station Annex Phase One project.

As part of the FY23 Audit, staff was questioned why the requirements of Resolution No. 690 (procedures for allocating surplus cash among various fund balance reserve accounts at the end of each fiscal year adopted in 2018 but never implemented by staff) was not being followed. With the implementation of annually updated five-year financial model and capital improvement plan, the City Manager believes the underlying conditions that spurred the creation and adoption of Resolution No. 690 no longer exists. Staff will prepare a new resolution (to present to the City Council in January 2025) amending Resolution No. 690 to reflect the new enhanced financial planning and monitoring procedures and delete the elements of Resolution No. 690 that were never implemented.

- Transportation Impact Fees

The City's transportation impact fees are collected and held by Brevard County until the City requests their release for eligible transportation enhancement projects. As of March 2023, the City had \$407,525 in transportation impact fees held by Brevard County. While the City plans to use approximately \$33,000 in FY24 for the Cheyenne Boulevard sidewalk extension project, the FY25-29 5yrFM&CIP contains the following projects recommended to be funded by this source:

\$199,000 Osceola sidewalk replacement and widening (FY25)

\$171,000 Yuma sidewalk replacement and widening (FY25)

\$30,800 Wimico Drive (City limits) to Crespino sidewalk connection (FY26)

- Grants and State Appropriations

General Fund

The FY25-29 General Fund 5yrFM&CIP only identifies projected grant and appropriations receipts for awarded projects. While staff continues to pursue non-local revenues whenever possible, listing hypothetical grants and appropriations would greatly distort the financial forecast to the

casual reader. An example of this methodology is the City currently has a \$500,000 State appropriations for the Muck Removal project that is not shown as the appropriations expires before the project is forecasted to commence. If the City can get the appropriations extended, then said funding would be included.

Included in the FY25-29 5yrFMCIP are grant funding and state appropriations for the following projects:

- Atlantic Exfiltration (SW Masterplan - annual reduction 86 lbs. Nitrogen and 14 lbs. Phosphorus) (State ARPA grant)
- Alhambra Exfiltration (SW Masterplan - annual reduction 5 lbs. Nitrogen and 1 lbs. Phosphorus) (State ARPA grant)
- City Hall Baffle Box (SW Masterplan - annual reduction TBD lbs. Nitrogen and TBD lbs. Phosphorus)
- Ronnie Exfiltration (SW Masterplan - annual reduction 7 lbs. Nitrogen and 2 lbs. Phosphorus) (State ARPA grant)
- DEP grant funded vulnerability assessment

As of the date of this document, staff has applied or is planning to apply for the following grants:

- Safety expenditure reimbursement grants via Preferred Government Insurance Trust TIPS program (City's liability and workers compensation insurance company)
- Partial funding for the City Hall Baffle Box Florida via the Florida DEP Water Quality Improvements program grant
- Partial funding for the Algonquin Sports Complex Expansion project via the Florida Recreation Development Assistance Program
- Gleason Park playground replacements and invasive tree removal via the Florida Recreation Development Assistance Program
- Public tree inventory and public/private tree canopy inventories via Urban and Community Forestry grant programs

Stormwater Utility Fund

Due to the single purpose of the Stormwater Utility Fund and single revenue source (i.e., assessment fee), projected grants and/or state appropriations are shown to illustrate the possibility of project execution if said grants/appropriations are received. The reader should note, due to accounting standards, the inclusion of non-local monies in the Stormwater Utility Fund FY25-29 5yrFM&CIP is only for planning purposes as actual grant awards and corresponding expenditures are required to be budgeted and accounted for in the General Fund.

General Fund

The five-year financial model summary (beginning fund balance, major revenues/sources, expenditures/uses, and ending fund balances) is presented on the following pages.

| | | | FY24 |
|---|-------------------|-------------------|-------------------|
| <u>General Fund</u> | FY23 | FY24 | Year-end |
| | Actual | Budget | Estimate |
| Beginning Fund Balance | 10,230,615 | 11,839,213 | 12,321,577 |
| Revenues | | | |
| Ad Valorem Taxes | 6,478,218 | 7,024,792 | 7,016,664 |
| General Government Taxes | 1,415,523 | 1,349,012 | 1,431,492 |
| Franchise, Permit, and Special Assessment Fees | 1,025,720 | 1,023,040 | 1,001,518 |
| Intergovernmental Revenue | 1,362,832 | 4,795,921 | 1,369,806 |
| Charges for Services | 317,990 | 305,590 | 301,072 |
| Judgements, Fines, and Forfeits | 13,040 | 7,200 | 9,100 |
| Interest and Other Earnings | 473,691 | 328,306 | 302,898 |
| Miscellaneous Revenues | 21,753 | 12,880 | 329,702 |
| Total Revenues | 11,108,767 | 14,846,741 | 11,762,252 |
| (Dollar change from previous year) | 1,481,709 | 3,650,657 | 653,485 |
| (Percent change from previous year) | 15.39% | 32.61% | 5.88% |
| Total Resources | 21,339,382 | 26,685,954 | 24,083,829 |
| Expenditures | | | |
| Personnel | 5,526,269 | 6,482,102 | 6,097,199 |
| Operating | 1,925,751 | 2,604,771 | 2,211,359 |
| Capital Outlay | 1,565,786 | 5,447,998 | 2,636,930 |
| Contingency | - | 311,870 | - |
| (Year-end Rev. over Exp.) | N/A | N/A | N/A |
| Total Expenditures | 9,017,805 | 14,846,741 | 10,945,488 |
| (Dollar change from previous year) | 3,250,021 | 6,263,695 | 1,927,683 |
| (Percent change from previous year) | 56.35% | 72.98% | 21.38% |
| Revenues minus Expenditures | 2,090,962 | - | 816,764 |
| Revenues minus Expenditures | | | |
| (with planned use of Fund Balance) | 2,090,962 | - | 816,764 |
| Ending Fund Balance | | | |
| Pre-Paid/Committed | 1,207,859 | N/A | 312,600 |
| Cash Reserves | 2,550,857 | 3,091,605 | 2,741,824 |
| Emerg./Hurricane Reserves | 3,892,702 | 4,914,205 | 3,612,011 |
| Building RR&B Reserves | 801,227 | 801,227 | 801,227 |
| Undesignated Fund Balance | 3,868,932 | 3,032,176 | 5,670,678 |
| Total Ending Fund Balance | 12,321,577 | 11,839,213 | 13,138,341 |
| Fund Balance | | | |
| (Percent of subsequent year's personnel and operating budgets. FY29 is based on FY29 Budget numbers.) | 135.60% | 125.79% | 139.59% |

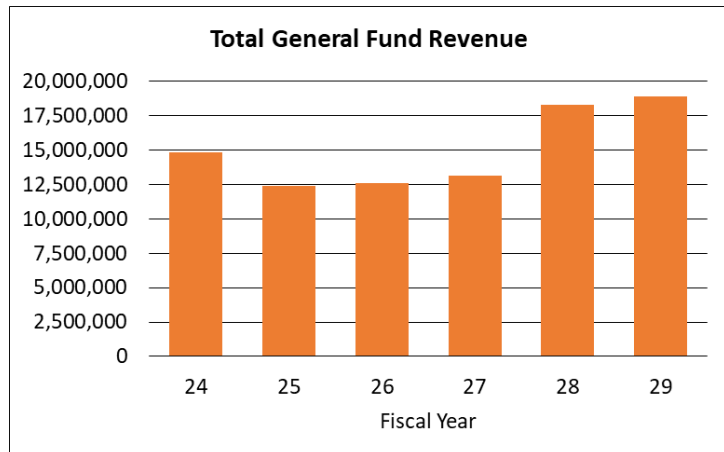
| FY25 Proposed Budget | FY25 Year-end Estimate | FY26 Proj. Budget | FY27 Proj. Budget | FY28 Proj. Budget | FY29 Proj. Budget |
|-------------------------------------|---------------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| 13,138,341 | 13,138,341 | 13,400,720 | 13,015,783 | 13,101,034 | 12,801,140 |
| 7,563,670 | 7,563,670 | 8,100,904 | 8,586,958 | 9,102,176 | 9,648,306 |
| 1,443,827 | 1,443,827 | 1,460,323 | 1,477,335 | 1,494,873 | 1,512,947 |
| 1,102,892 | 1,102,892 | 1,127,500 | 1,152,790 | 1,178,785 | 1,205,504 |
| 1,566,350 | 4,876,355 | 1,260,463 | 1,259,560 | 5,847,975 | 5,879,439 |
| 339,135 | 339,135 | 339,135 | 339,135 | 347,756 | 347,756 |
| 8,750 | 8,750 | 8,750 | 8,750 | 8,750 | 8,750 |
| 271,850 | 271,850 | 244,665 | 244,665 | 244,665 | 244,665 |
| 52,377 | 52,377 | 52,377 | 52,377 | 52,377 | 52,377 |
| 12,348,851 | 15,658,856 | 12,594,117 | 13,121,570 | 18,277,356 | 18,899,744 |
| (2,497,890) | 3,896,604 | 245,266 | 527,453 | 5,155,786 | 622,388 |
| -16.82% | 33.13% | 1.99% | 4.19% | 39.29% | 3.41% |
| 25,487,192 | 28,797,197 | 25,994,836 | 26,137,353 | 31,378,389 | 31,700,884 |
| 7,032,511 | 6,981,756 | 7,648,665 | 8,139,425 | 8,598,085 | 9,083,760 |
| 2,379,378 | 2,430,584 | 2,415,069 | 2,451,295 | 2,488,064 | 2,525,385 |
| 2,480,200 | 5,527,375 | 2,865,320 | 2,401,600 | 7,452,100 | 7,310,200 |
| 456,762 | 456,762 | 150,000 | 150,000 | 150,000 | 150,000 |
| N/A | N/A | (100,000) | (106,000) | (111,000) | (116,000) |
| 12,348,851 | 15,396,477 | 12,979,053 | 13,036,319 | 18,577,249 | 18,953,345 |
| (2,497,890) | 4,450,989 | 630,202 | 57,266 | 5,540,930 | 376,096 |
| -16.82% | 40.67% | 5.10% | 0.44% | 42.50% | 2.02% |
| - | 262,379 | (384,937) | 85,251 | (299,893) | (53,601) |
| - | 262,379 | 416,290 | 85,251 | (299,893) | (53,601) |
| N/A | N/A | N/A | N/A | N/A | N/A |
| 3,256,655 | 3,256,655 | 3,370,532 | 3,544,437 | 3,707,929 | 3,880,518 |
| 4,075,121 | 4,075,121 | 4,283,088 | 4,301,985 | 6,130,492 | 6,254,604 |
| 801,227 | 801,227 | - | - | - | - |
| 5,005,338 | 5,267,717 | 5,362,163 | 5,254,612 | 2,962,719 | 2,612,417 |
| 13,138,341 | 13,400,720 | 13,015,783 | 13,101,034 | 12,801,140 | 12,747,539 |
| 130.55% | 133.16% | 122.90% | 118.17% | 110.27% | 109.81% |

Introduction

Historically, as a built out community, IHB experienced slow but steady growth in General Fund total revenues/sources unless the City received one-time grant money or experienced negative economic shocks (i.e., recessions, pandemics, etc.).

The five-year growth of \$4,053,003 or 27.30% in revenues/sources is projected from the low of \$12,348,851 in FY25 to \$18,899,744 in FY29 (with spikes in FY24, FY28, and FY29 due to grants and appropriations) as illustrated to the right (chart includes one-time monies). Absent one-time grant receipts, the five-year growth in revenue changes to \$3,092,795 or 27.49% over the FY24 Budget.

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

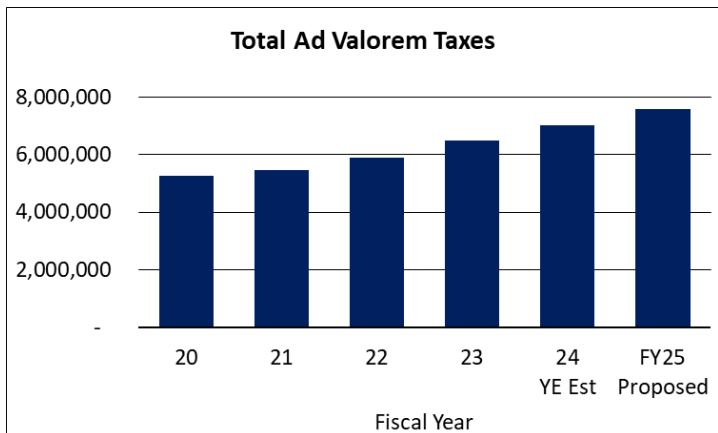


Revenues

- Ad Valorem Taxes
FY25 proposed net receipts of \$7,563,670 are \$538,878 or 7.67% higher than the FY24 Budget. The proposed FY25 property tax of 5.5168 mills is 0.0281 lower than the FY24 millage rate.

Projected annual increases in receipts are as follows:

FY26: 7.00%
FY27: 6.00%
FY28: 6.00%
FY29: 6.00%



Staff anticipates voter approval of the Constitutional amendment (CS/HJR 7017) which will increase the second \$25,000 homestead exemption per CPI when the index is positive which will reduce the normal growth rate in receipts starting in FY26. Additionally, staff forecasts a slight reduction in annual valuation growth beginning in FY27.

- General Government Taxes
FY25 projected receipts of \$1,443,827 are \$8,649 or 0.60% lower than FY24 budgeted receipts primarily due to decreased Communication Services receipts with slowing growth in other categories as illustrated in the chart on the following page.

Projected FY29 receipts of \$1,512,947 are \$60,471 or 4.16% higher than FY24 Budget. Listed below are projected annual increases in componential revenue streams receipts:

Local Option Fuel Tax

- FY26-29: 0.50% each year

Utility Services Taxes

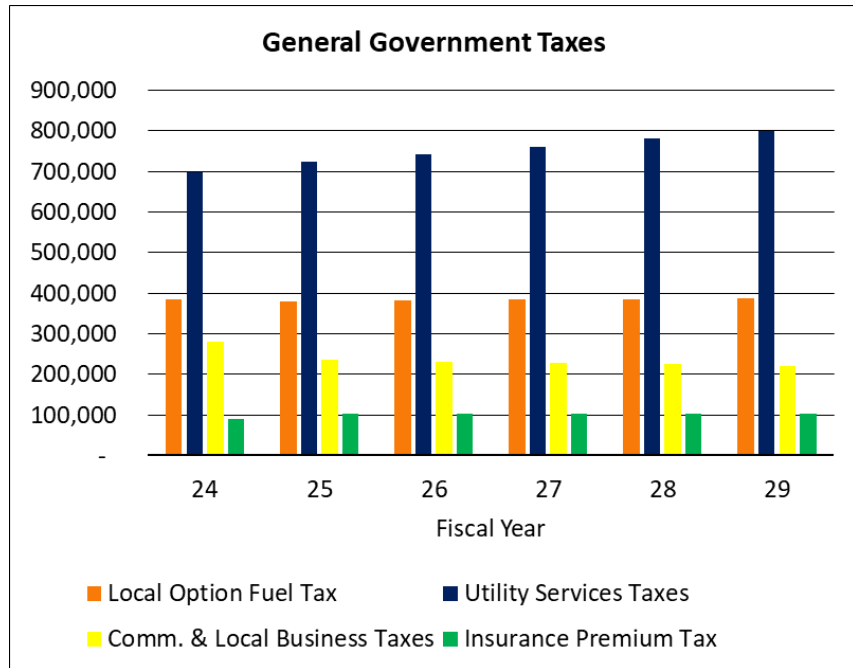
- FY26-29: 2.50% each year

Communications & Local Business Taxes

- FY26-29: -1.50% each year

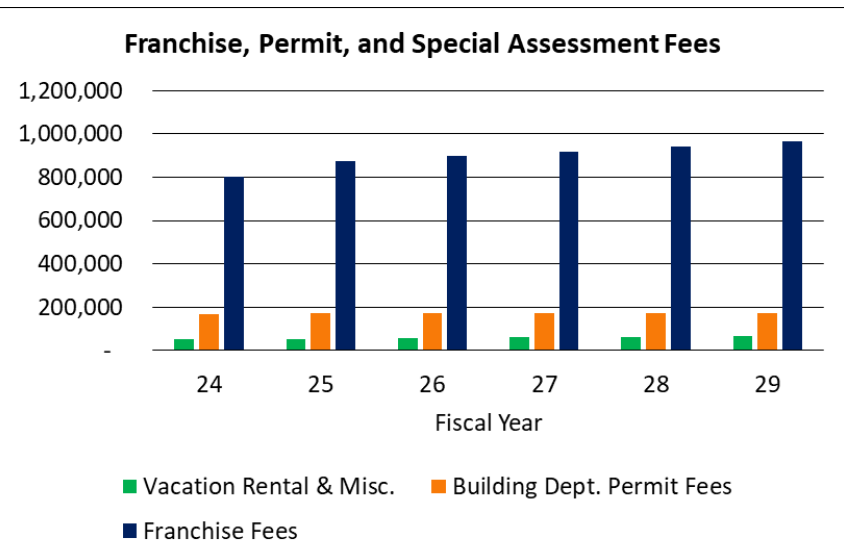
Insurance Premium Tax:

- FY26-29: 0.00% each year



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

FY25 budgeted receipts of \$1,102,892 are \$79,852 or 7.81% higher than FY24 budgeted receipts primarily due to increased Building Department permit fees (as a result in a planned increase in building permit fee rates) and growth in Franchise Fee receipts as illustrated in the chart to the right.



Projected FY29 receipts of \$1,205,504 are \$182,464 or 17.84% higher than FY24 budgeted receipts. Listed below are projected changes in componential revenue streams:

Franchise Fees

- FY26-29: 2.50% annual growth

Vacation Rental & Miscellaneous Fees

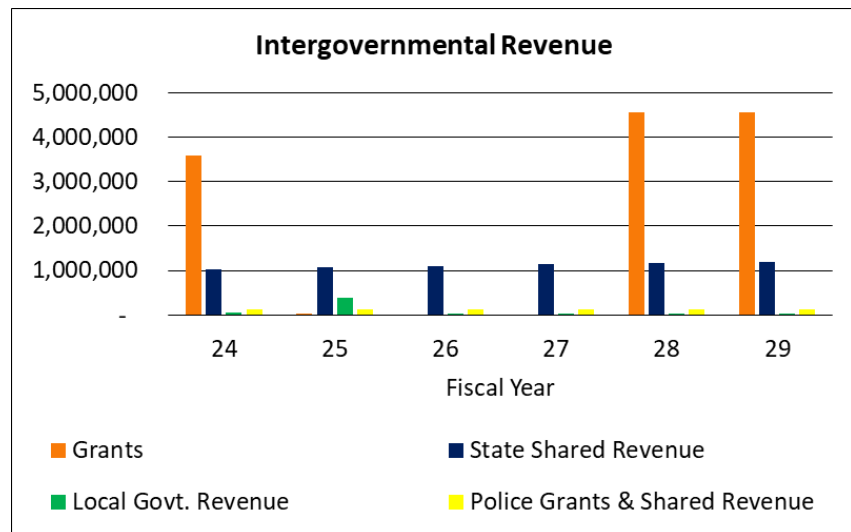
- FY26-29: 5.00% annual growth primarily due to anticipated growth in vacation rental registration fees

Building Dept. Permit Fees

- FY26-29: 0.00% annual change

- Intergovernmental Revenue

FY25 proposed receipts of \$1,566,350 are \$3,229,571 or 67.34% lower than FY24 Budgets primarily due to one-time grants in FY24 offset by one-time Transportation Impact Fee revenues in FY25. When one-time monies are removed, FY25 total receipts are proposed to increase \$53,129 or 4.65% primarily due to growth in state shared revenues.



When one-time receipts are removed, projected FY29 receipts of \$1,321,732 are \$178,511 or 15.61% higher than FY24 Budget primarily due to projected growth in state shared revenues and shared revenues. Listed below are projected changes in componential revenue streams:

Grants

- One time receipts anticipated in FY25 (roll forward from FY24), FY28, and FY29

State Shared Revenue

- FY26: 3.00% annual increases
- FY27-29: 2.50% annual increases

Local Governmental Revenue

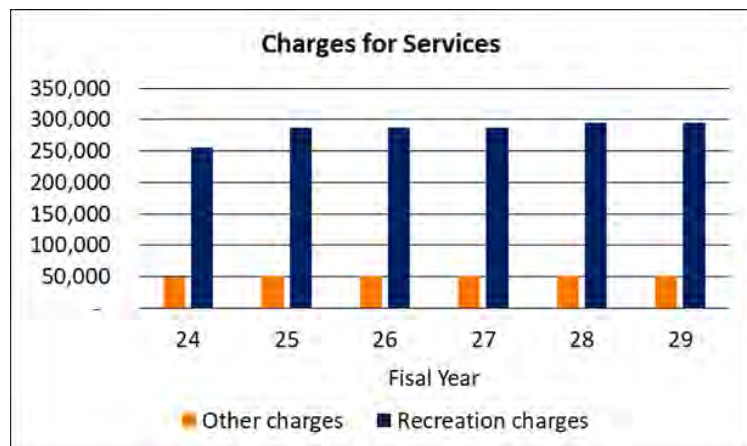
- FY26-29: 0.00% increase except for one-time receipts (transportation impact fees) in FY25 and FY26

Police Grants & Shared Revenue

- FY25-29: 2.00% annual increases

- Charges for Services

FY25 proposed receipts of \$339,135 are \$33,545 or 10.98% higher than FY24 Budget primarily due to



recommended increases in specific recreation fees. Projected FY29 receipts of \$347,756 are \$42,166 or 13.80% higher than the FY24 Budget primarily due a recommended 3.00% increase in Recreation fees in FY28 to offset the impacts of inflation and to fund State mandated minimum wage increases. Listed below are projected changes in componential revenue streams:

Recreation Charges

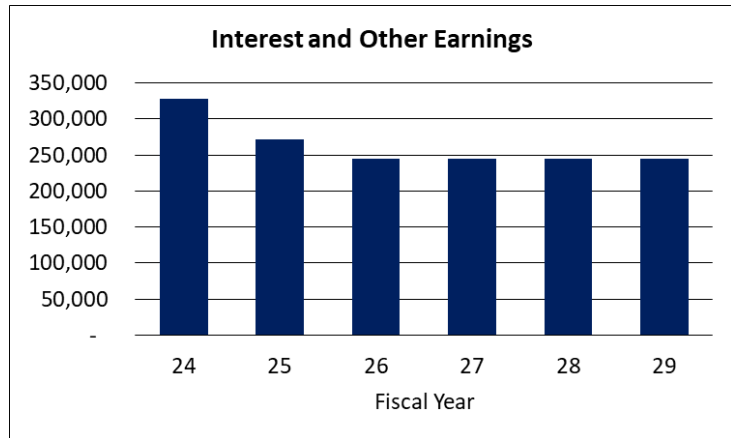
- FY26&27: 0.00% increase
- FY28: 3.00% increase (assumes increase in fee schedule)
- FY29: 0.00% increase

Other Charges

- FY26-29: 0.00% increase

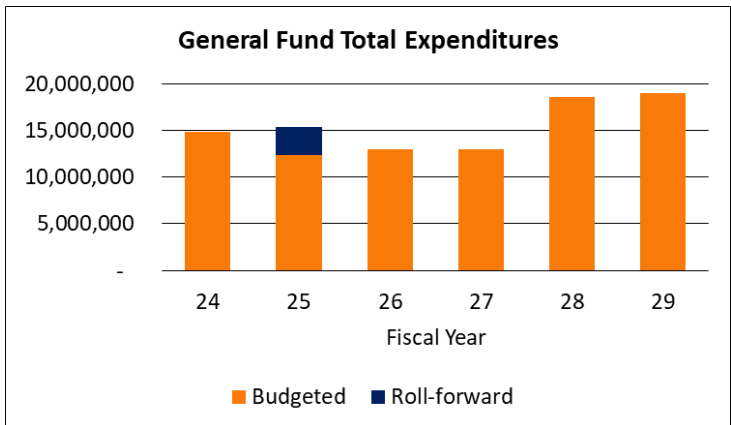
- Interest and Other Earnings
FY25 projected receipts of \$271,850 are \$56,456 or 17.20% lower than FY24 Budget primarily due to the decline of interest income earned on the ARPA funds that were received in FY23 and the corresponding spend down of said monies.

Projected FY29 receipts of \$244,665 are \$86,641 or 25.48% lower than FY24 Budget due to a portion of the ARPA funds remaining unspent in FY24 but will be totally exhausted by the end of FY29.

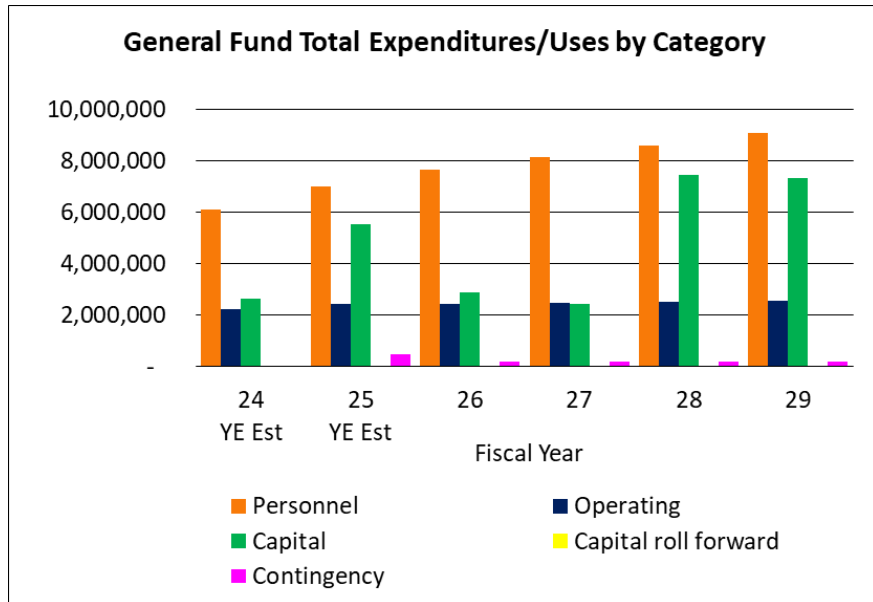


Expenditures

While most residents think of IHB as a full service city, the provision of water and wastewater services by the City of Melbourne and Brevard County distorts the normal distribution of expenditures among the largest categories of personnel, operating, and capital outlays. FY25 General Fund budgeted expenditures/uses of \$12,348,851 are \$2,497,890 or 16.82% lower than the FY24 Budget. When one-time grants in FY24 are removed, the FY25 Budget is \$1,099,610 or 9.77% higher primarily due to inflationary pressures, modest growth in staffing, increased non-grant funded capital project expenditures, and increased contingency funding for project overages and/or unforeseen needs. New to FY25 is the discontinuation of the past custom of re-budgeted unexpended portions of capital budgets each year. Beginning in FY25, incomplete capital projects will be “rolled-forward” into FY25 via a budget amendment in November of each year. The chart to right illustrates \$3,047,175 in roll-forward projects anticipated in FY25.



Personnel costs for FY25 are projected to be 56.95% of total budgeted expenditures with capital and operating categorical costs being 20.08% and 19.27% respectively. External forces (i.e., wage inflation associated with the State minimum wage law increases, decreasing number of qualified applicants for skilled and professional positions, and the retirement of the baby boomer generation) are projected to continue to place higher than normal pressures on the City to increase wages above the historical 2-3% a year through FY29.



When one-time non-local funded expenditures/uses are removed, the five-year growth of \$2,2875,472 or 24.96% (4.99% annual average) in total expenditures/uses are projected from a low of \$12,348,851 in FY25 to a high of \$14,395,638 in FY29. Specific elements of projected expenditures/uses include:

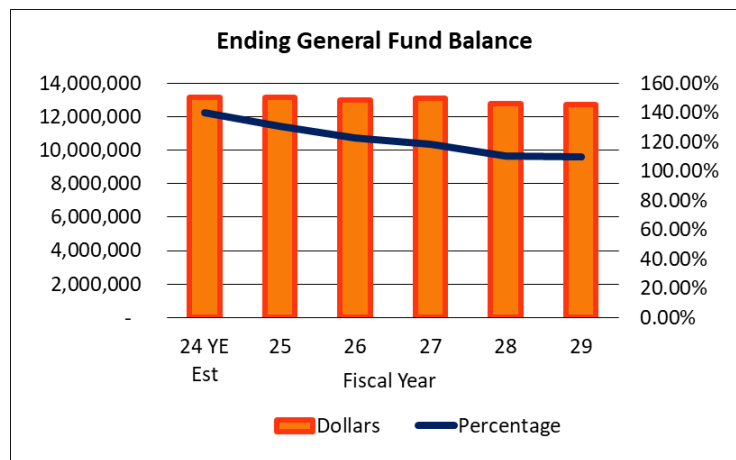
- 5% annual growth in employee salaries/wages
- 8% annual growth in employee health insurance premiums paid by the City
- Additional 2.50 Full-time equivalent (FTE) positions in FY25
 - New positions:
 - 0.75 FTE full-time Police Lieutenant position (last nine months of FY25)
 - 0.50 FTE part-time Public Works Maintenance Specialist position
 - 0.25 FTE full-time Public Works Maintenance Specialist position for maintenance of the expanded Algonquin Sports Complex (common area)
 - 0.25 FTE part-time Recreation Department Crossing Guard position (employees opens and closes the gates of Algonquin Sports Complex on weekends and holidays)
 - 0.25 FTE part-time Recreation Department Camp Counselor positions
 - Previously partially funded positions
 - Additional 0.25 FTE funding for a full-time paid Fire Chief position (0.75 FTE was funded in FY24)
 - Additional 0.25 FTE funding for a full-time Administrative Assistant position (0.75 FTE was funded in FY24)
- 93 funded capital projects (when multi-year projects are counted as a single project. 153 fund projects when they are counted per fiscal year)
 - 39.22% of projects are infrastructure related
 - 26.80% of projects are quality of life related
 - 26.14% of projects are public safety related
 - An increase in the number of replacement Police vehicles listed each year starting in FY27 to address a backlog in replacement vehicles as identified in the FY25 fleet replacement schedule

- \$1,000,000 reserved in FY25 to fully fund the Algonquin Sports Complex Phase One project (staff plans on applying for a \$200,000 state grant, which if awarded, would allow a corresponding reduction in General Fund expenditures)
- Use of Building Repair, Replacement, & Betterment Reserves to fund the construction of the Fire Department Annex Phase One project in FY26
- Use of transportation impact fees to fund sidewalk capacity improvement projects in FY25 and FY26

Financial Outlook

FY24 began the year with a fund balance of \$12,321,577 (audited number) and is projected to end with \$13,138,341 that equates to a 139.59% fund balance. The percentage of fund balance is calculated as total fund balance percentage of the subsequent year's budget (personnel & operating). FY29's minimum fund balance is calculated based on FY29 Budget numbers.

FY25 is budgeted to end with a fund balance of \$13,138,341 that equates to 130.55% of fund balance. When anticipated roll forward projects from FY24 are added into FY25, the year-end estimated fund balance becomes \$13,400,720 that equates to 133.16%. The increase in the FY25 estimated year-end fund balance is the result of anticipated timing of grant funded expenditures and reimbursements between FY 24 and FY25.



The decrease in fund balance percentages in FY26 and FY28 is a result of planned use of fund balance for major capital projects, growing total budgets while fund balances are projected to remain relatively stable. FY29 ending fund balance is projected to be a robust \$12,747,539 or 109.81% of the annual budget (excluding capital and contingency).

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. To compensate for the erosion of purchasing power due to inflation and state mandate to reduce pollutant loading of the Indian River Lagoon, staff recommends annual increases in the assessment rate over the next five years.

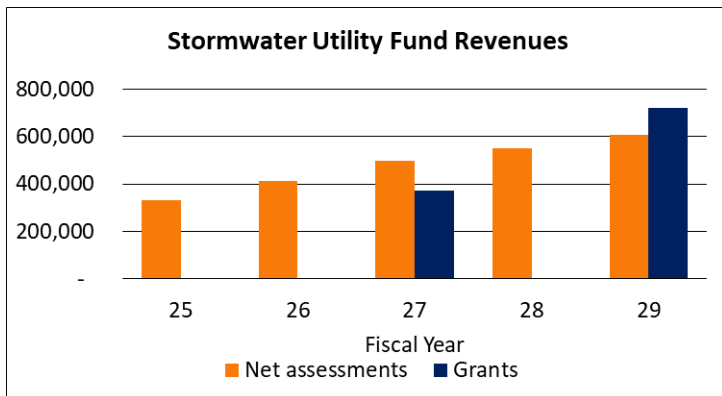
The five-year financial model summary (beginning fund balance, major revenues/sources, expenditures/uses, and ending fund balances) is presented on the following pages.

| | FY23 | FY24 | FY24 |
|--|--------------------|--------------------|--------------------------|
| <u>Stormwater Utility Fund</u> | <u>Actual</u> | <u>Budget</u> | <u>Year-end Estimate</u> |
| Beginning Fund Balance | 425,915 | 419,108 | 463,747 |
| Revenues | | | |
| Assessments | 228,428 | 283,800 | 227,040 |
| Discount for early payment | (8,299) | (8,264) | (6,611) |
| Grants (shown in future years for planning purposes) | - | - | - |
| Misc. | 691 | 405 | 405 |
| Total Revenues | 220,820 | 275,941 | 220,834 |
| (Dollar change from previous year) | 1,523 | 57,548 | 14 |
| (Percent change from previous year) | 0.69% | 26.35% | 0.01% |
| Total Resources | 646,735 | 695,049 | 684,581 |
| Expenditures | | | |
| Operating | 8,605 | 16,000 | 18,000 |
| New Non-Capital Proposals | - | 80,000 | 20,000 |
| Capital Outlay | 174,383 | 562,500 | 477,391 |
| Reserves | - | - | - |
| Total Expenditures | 182,988 | 658,500 | 515,391 |
| (Dollar change from previous year) | (488) | 404,000 | 332,403 |
| (Percent change from previous year) | -0.27% | 158.74% | 181.65% |
| Revenues minus Expenditures | 37,832 | (382,559) | (294,557) |
| Ending Fund Balance | | | |
| Pre-Paid/Committed | - | - | 60,000 |
| Undesignated Fund Balance | 463,747 | 36,549 | 109,190 |
| Total Ending Fund Balance | 463,747 | 36,549 | 169,190 |
| Monthly assessment rate | 4.00 | 4.00 | 4.00 |
| Annual rate | 48 | 48 | 48 |
| Annual change in assessment rate | - | - | - |

| FY25 Proposed Budget | FY25 Year-end Estimate | FY26 Proj. Budget | FY27 Proj. Budget | FY28 Proj. Budget | FY29 Proj. Budget |
|-------------------------------------|---------------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| 169,190 | 169,190 | (22,097) | 199,913 | 128,593 | 138,888 |
| 341,975 | 341,975 | 425,700 | 510,840 | 567,600 | 624,360 |
| (9,917) | (9,917) | (12,345) | (14,814) | (16,460) | (18,106) |
| - | - | - | 371,000 | - | 719,050 |
| 405 | 405 | 405 | 405 | 405 | 405 |
| 332,463 | 332,463 | 413,760 | 867,431 | 551,545 | 1,325,709 |
| 56,522 | 111,629 | 81,297 | 453,671 | (315,886) | 774,164 |
| 20.48% | 50.55% | 24.45% | 109.65% | -36.42% | 140.36% |
| 501,653 | 501,653 | 391,663 | 1,067,343 | 680,138 | 1,464,597 |
| 16,750 | 16,750 | 16,750 | 16,750 | 16,750 | 16,750 |
| - | 60,000 | 25,000 | 30,000 | 185,000 | 40,000 |
| 300,000 | 447,000 | 150,000 | 892,000 | 339,500 | 1,538,100 |
| 15,713 | - | - | - | - | - |
| 332,463 | 523,750 | 191,750 | 938,750 | 541,250 | 1,594,850 |
| (326,037) | 8,359 | (140,713) | 747,000 | (397,500) | 1,053,600 |
| -49.51% | 1.62% | -42.32% | 389.57% | -42.34% | 194.66% |
| - | (191,287) | 222,010 | (71,319) | 10,295 | (269,141) |
| - | - | - | - | - | - |
| 169,190 | (22,097) | 199,913 | 128,593 | 138,888 | (130,254) |
| 169,190 | (22,097) | 199,913 | 128,593 | 138,888 | (130,254) |
| 6.00 | 6.00 | 7.50 | 9.00 | 10.00 | 11.00 |
| 72 | 72 | 90 | 108 | 120 | 132 |
| 24 | 24 | 18 | 18 | 12 | 12 |

Revenues

The five-year growth of \$385,420 or 174.53% in net assessments is projected from the low of \$220,834 in FY24 year-end estimate to the high of \$385,420 in FY29. The chart to the right illustrates the recommended growth in net assessments (resulting from planned annual increases in the assessment rate) plus one-time grant monies that will actually be recognized in the General Fund but shown here for simplicity of analysis.



Although no one likes her/his taxes/fees to go up, the need to implement increasingly costly nutrient reduction projects along with a recommended preventive maintenance program will not be possible without revenue enhancements. The table to the right illustrates the planned increased presented to the City Council on April 23, 2024 at FY25-29 5yrFM&CIP workshop and contained within this document.

| ERU | | | | Increase from FY24 |
|-------------|---------|--------|----------------|--------------------|
| Fiscal Year | Monthly | Annual | Gross Receipts | |
| 24 | 4.00 | 48 | 227,040 | - |
| 25 | 6.00 | 72 | 340,560 | 113,520 |
| 26 | 7.50 | 90 | 425,700 | 198,660 |
| 27 | 9.00 | 108 | 510,840 | 283,800 |
| 28 | 10.00 | 120 | 567,600 | 340,560 |
| 29 | 11.00 | 132 | 624,360 | 397,320 |

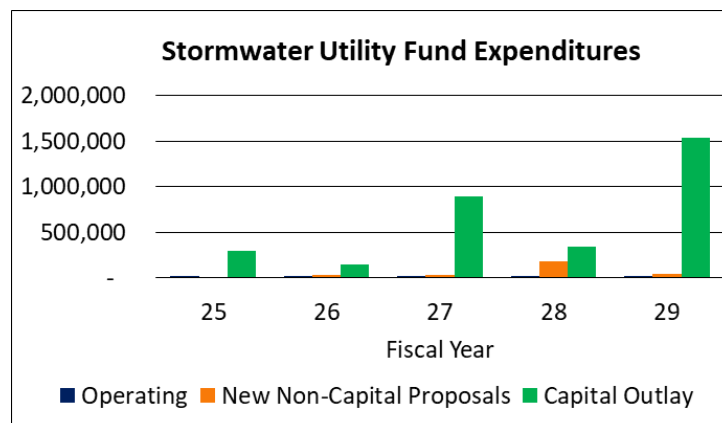
Included in the FY25-29 5yrFM&CIP are two projected grant awards for stormwater projects:

- \$371,000 in FY27 for 50% funding of the Algonquin Baffle Box (SW Masterplan- annual reduction 93 lbs. Nitrogen and 16 lbs. Phosphorus)
- \$719,050 in FY29 for 50% funding of the Gleason Park Lake Outfall (SW Masterplan - annual reduction 397 lbs. nitrogen and 96 lbs. phosphorus).

Expenditures

Over the last several years, the primary use of expenditures was the multi-year phased Big Muddy Canal seawall replacement project, small emergency projects, and routine maintenance. Although a needed replacement project, the Big Muddy Canal seawall replacement project does not provide nutrient reduction and aid the City in meeting the 2025, 2030, and 2035 state mandated pollutant loading reduction targets.

The five-year growth of \$1,079,459 or 209.44% in total expenditures is projected from the low of \$515,391 in FY24 to the high of \$1,594,850 in FY29 as illustrated to the right (chart includes one-time grant monies that will actually be recognized in the General Fund but shown here for simplicity of analysis). The increases from



FY24 to FY29 for specific expenditures include:

- **New-non capital proposals**
Increase of \$40,000 in recurring expenditures (when one-time expenditures for project design are excluded) to fund preventive maintenance of stormwater pipes through video inspections and slip lining.
- **Capital outlay**
Increase of \$1,060,709 or 222.19% due to a large one-time project planned for FY29. When the grant funded portion of the FY29 project is removed, the actual increase is only \$341,659 or 71.57% from the FY24 estimated expenditures.

Financial Outlook

FY24 began the year with a fund balance of \$463,747 (audited number) and is projected to end with \$169,190 fund balance of which \$60,000 is anticipated to be committed to a design project. The reader should note that due to the nature of a special revenue fund (limited funding source with restricted expenditures) there is no minimum fund balance policy.

FY25 is budgeted to end with a fund balance of \$169,190, but when roll-forward projects are included, the projected ending fund balance is a negative \$22,097. While not ideal, until the City Hall baffle box project is contracted, total expenditures for FY25 are more approximations than firm projections. Additionally, staff applied for a grant in mid-FY24 to further reduce the local share of the project costs. If FY25 appears to be ending with a negative fund balance, staff will consult with the auditors before the end of the fiscal year to determine the best way to cover the shortage with General Fund monies (i.e., either an inter-fund loan to be re-paid in FY26 or allow the fund to end in a deficit and recognize interest payments to the General Fund in the audit. Both options were used by municipalities during the Great Recession to cover short-term deficits in special revenue funds).

Additionally, FY29 is shown with a negative fund balance. Due to the variability of costs and inflation in the fifth year of a five-year forecast and the possibility of securing additional grant funding for the project, staff believes this deficit is largely immaterial and as FY29 draws closer, refinement of projections, grant receipts, and/or project timing should largely resolve the issue.

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. ARPA monies have restricted usages and must be awarded no later than December 31, 2024, and expended no later than December 31, 2026.

The five-year financial model summary (beginning fund balance, major revenues/sources, expenditures/uses, and ending fund balances) is presented on the following page.

| ARPA Fund | FY23 Actual | FY24 Budget | FY24 Year-end Estimate | FY25 Proposed Budget | FY25 Year-end Estimate |
|-------------------------------------|------------------------|------------------------|---------------------------------------|-------------------------------------|---------------------------------------|
| Beginning Fund Balance | 4,080,918 | 3,068,605 | 3,395,391 | 1,852,214 | 1,852,214 |
| Revenues | | | | | |
| Grant proceeds | - | - | - | - | - |
| Total Revenues | - | - | - | - | - |
| Total Resources | 4,080,918 | 3,068,605 | 3,395,391 | 1,852,214 | 1,852,214 |
| Expenditures | | | | (2,887,054) | -97.4928% |
| Capital Outlay | 685,527 | 2,961,300 | 1,543,177 | 74,246 | 1,852,214 |
| Reserves | - | - | - | - | - |
| Total Expenditures | 685,527 | 2,961,300 | 1,543,177 | 74,246 | 1,852,214 |
| (Dollar change from previous year) | 493,580 | (3,700) | 857,650 | (2,887,054) | 309,037 |
| (Percent change from previous year) | 157.14% | -0.12% | 125.11% | -97.49% | 20.03% |
| Revenues minus Expenditures | (685,527) | (2,961,300) | (1,543,177) | (74,246) | (1,852,214) |
| Ending Fund Balance | | | | | |
| Pre-Paid/Committed | - | - | - | - | - |
| Undesignated Fund Balance | 3,395,391 | 107,305 | 1,852,214 | 1,777,968 | - |
| Total Ending Fund Balance | 3,395,391 | 107,305 | 1,852,214 | 1,777,968 | - |

Revenues

Due to the nature of the Fund (i.e., one-time monies received from the federal government through the State of Florida for specific uses), no additional revenues will be received in FY25 and beyond.

Expenditures

FY24 year-end estimated expenditures of \$1,543,177 represents a cumulative expenditure of \$2,433,572 or 56.78% of all funds received by the City. Projected budgeted expenditures of \$74,246 in FY25 and \$1,777,968 roll-forward from FY14 into FY25 (to be added to the FY25 Adopted budget via a budget amendment in November 2024) will exhaust all available funding. FY25 expenditures will be used for the Algonquin Sports Complex expansion, phase one project.

| ARPA Fund Expenditures | | |
|-------------------------------|---------------------|--|
| Fiscal Year | Expenditures | Cumulative Percent Expended |
| 21 | 12,940 | 0.30% |
| 22 | 191,928 | 4.78% |
| 23 | 685,527 | 20.78% |
| 24 | 1,543,177 | 56.78% |
| 25 | 1,852,214 | 100.00% |
| Total | 4,285,786 | |

Financial Outlook

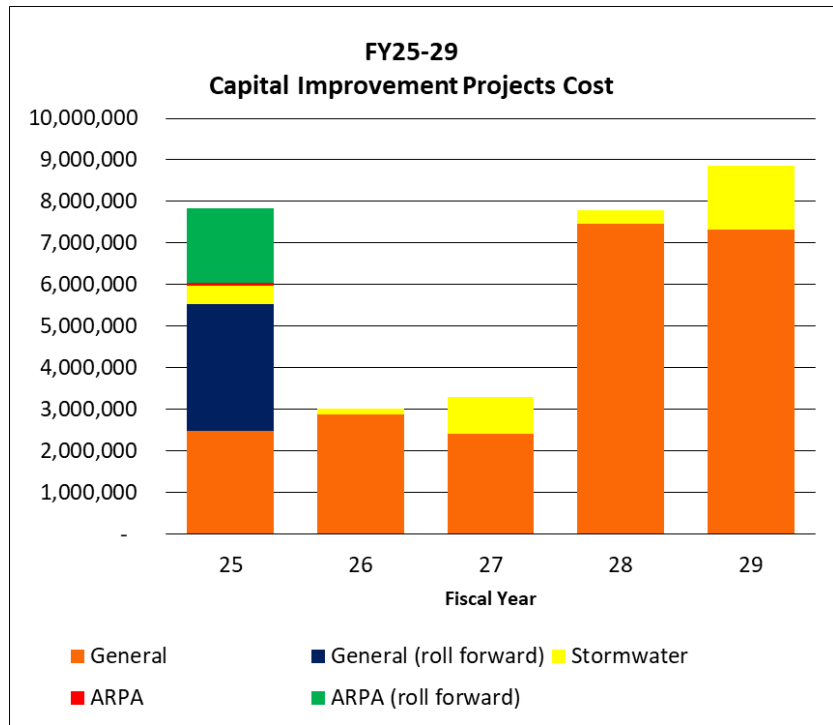
FY24 began the year with a fund balance of \$3,395,391 (audited number) and is projected to end with \$1,852,214. FY25 should end with a zero fund balance and the ARPA fund will be closed (all funds must be contracted by December 31, 2024 and expended by December 31, 2026 or they have to be returned).

Summary of Projects

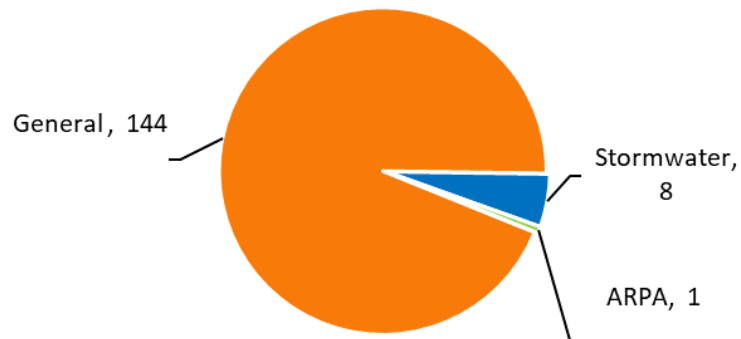
The Citywide (combined General Fund, Stormwater Utility Fund, and ARPA Fund) FY25-29 5yrFM&CIP contains 93 unique requested projects over the five-year period costing \$30,775,409. Of this amount, \$12,650,000 or 44.83% of total costs is for the one-time muck removal project in FY28 and FY29 of which approximately \$9.1 Million is grant funded.

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

The following pages list the funded projects per fiscal year in an easy to read format and a concise justification of each project. The reader should note the projects are listed in order of cost per year and not their appearance on the detailed FY25-29 5yrFM&CIP as found starting on page D – 35.



**Distribution of FY25-29 "funded"
Capital Improvement Projects**



FY25 Project Detail

General Fund Projects

Algonquin Sports Complex expansion phase 1 (contingency)

FY25 proposed \$750,000 reserve funding if the project exceeds the available ARPA funding.

Algonquin Sports Complex expansion phase 1 (grant funded: two tennis courts, two basketball courts, playground with shade structure, and minor landscaping)

FY25 proposed \$250,000 funding to pursue a state recreational development grant to build two tennis courts, two basketball courts, a playground including a shade structure, and landscaping.

Road milling/repaving

FY25 proposed \$232,200 project to continue the City's road milling and paving program.

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

FY25 proposed \$199,000 project to replace the current 4 feet wide sidewalk with an 8 feet wide sidewalk using transportation impact fee receipts to increase capacity of the sidewalk as requested by the City Council.

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

FY25 proposed \$171,000 project to replace the current 4 feet wide sidewalk with an 8 feet wide sidewalk using transportation impact fee receipts to increase the capacity of the sidewalk as requested by the City Council.

Replacement Police vehicles (two)

FY25 proposed \$114,300 project to replace vehicles purchased in 2011 and 2016 per the FY25 fleet replacement schedule. This project is not an addition to the fleet.

Fire Station Annex (approx. 1,800 s.f.)

FY25 proposed \$95,000 project to design the construction of an approximately 1,800 square feet addition to Fire Station #56 to safely house personnel in emergencies and to provide ADA compliant restrooms. Construction is planned for FY26 using Building Reserve, Replacement, and Betterment General Fund reserves (in addition to one-time FY26 revenues).

Replacement Oars & Paddles playground unit (new)

FY25 proposed \$60,000 project to replace the Oars & Paddles playground units due to the current unit being at the end of the useful economic life.

Replacement of parts of the "big" playground south part of Gleason Park lake (new)

FY25 proposed a \$75,000 project to replace portions of the playground that are at the end of the useful economic life.

Replacement firefighter gear (new)

FY25 proposed \$57,700 project to fund the on-going replacement of the current firefighter gear with gear that meets Federal and State fire equipment standards.

Resurfacing of the pool deck (new)

FY25 proposed a \$50,000 project to resurface the current pool deck, which is at the end of the useful economic life.

Replacement fencing at Algonquin Sports Complex (new)

FY25 proposed \$39,000 project to replace the fencing at the Algonquin Sports Complex to make better use of space and properly maintain the park.

Replacement of a 2003 Recreation Department truck (new)

FY25 proposed \$38,000 project to replace the Recreation Department's truck per the FY25 fleet replacement schedule. This project is not an addition to the fleet.

Replacement fire hose (new)

FY25 proposed \$36,700 project to fund the on-going hose replacement that meets fire equipment standards.

Replacement Police vehicle equipment

FY25 proposed \$35,700 project to equip new vehicles with radars, lights, tints, prisoner seats, etc. (excludes radio and in-car camera).

Replacement Millennium pavilions (new)

FY25 proposed \$35,000 project to replace the current structures that are at the end of the useful economic life.

Replacement Gleason Park gazebos (new)

FY25 proposed \$30,000 project to replace the structures that are at the end of the useful economic life.

Replacement Police radios

FY25 proposed \$28,000 project of an ongoing radio replacement plan to replace police car radios and pack sets.

City computer replacement program

FY25 proposed \$25,000 project to replace staff computers as needed. The project ensures that staff use devices that are secure, useable, and manageable.

Firearm replacement plan (new)

FY25 proposed \$20,000 project to replace firearms that have reached or exceeded the useful economic life of 10 years.

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

FY25 proposed \$16,600 project to fund the on-going replacement of SCBA bottles that meets fire equipment standards.

Park improvements: fencing and picnic tables

FY25 proposed \$14,000 project that is part of an ongoing initiative to replace park fencing and tables with more durable and appealing units made from sustainable materials.

Paving and sidewalk miscellaneous improvements

FY25 proposed \$10,500 ongoing project to pave and address transit problem areas within the City.

City Hall emergency lighting (fire safety) (new)

FY25 proposed \$10,000 project to add emergency lighting in two rooms and two stairwells as required by fire safety code.

Gleason Park invasive tree removal, phase 2

FY25 proposed \$10,000 project to continue to remove invasive trees in Gleason Park due to their harmful impact on the park's ecosystem and safety concerns.

Replacement server

FY25 proposed \$9,000 project to replace a server with a larger model more suited for the City's security and functional needs.

Mobile data terminals (3) for fire engine/trucks

FY25 proposed \$9,000 project to equip the Fire Departments emergency response vehicles with mobile data terminals that allow responders to more effectively and efficiently respond.

Repl. Fire Station A/C (new)

FY25 proposed a \$8,000 project to replace the current A/C unit in use at the Fire Station.

Replacement Pool chlorking

FY25 proposed \$8,000 project to replace the existing chlorking mechanism that is required to create the chlorine needed for the pool.

Replacement Pool cell stack

FY25 proposed \$8,000 project to replace the cell stack that is required to create the chlorine needed for the pool.

Vision Zero pedestrian safety improvements (TBD)

FY25 proposed a \$7,500 project to contribute to pedestrian safety projects within the City.

Fire Department phone system (new)

FY25 proposed \$7,000 project to add a phone system at Fire Station 56 that is compatible with the rest of the City.

Replacement Recreation Center floor (new)

FY25 proposed \$6,000 project to replace the current flooring in the Recreation Center installed in 1989.

Replacement network switch

FY25 proposed \$5,000 of a \$10,000 two-year project to replace the City's network switch that provides internet to City electronic devices.

Replacement Pool pump

FY25 proposed \$5,000 project to replace the pump that circulates water throughout the pool. The entire project will cost a total of \$10,000 and be completed in FY27.

Replacement Pool vacuum

FY25 proposed \$5,000 project to replace the pool's vacuum system, which removes debris and keeps the pool clean.

General Fund Roll-Forward (from FY24) Projects

Atlantic exfiltration

\$2,082,444 unexpended budget from FY24 to complete the stormwater masterplan project that was designed to annually reduce 86 lbs. nitrogen and 14 lbs. phosphorus loading of the Indian River Lagoon. This project is State ARPA grant funded.

Alhambra exfiltration

\$435,926 unexpended budget from FY24 to complete the stormwater masterplan project that was designed to annually reduce 5 lbs. nitrogen and 1 lbs. phosphorus loading of the Indian River Lagoon. This project is State ARPA grant funded.

City Hall baffle box

\$250,000 unexpended budget from FY24 to complete the stormwater masterplan project to reduce nitrogen and phosphorus loading of the Indian River Lagoon. This project is partly funded by a State appropriation with the local match budgeted in the Stormwater Fund.

Ronnie exfiltration

\$216,205 unexpended budget from FY24 to complete the stormwater masterplan project that was designed to annually reduce 7 lbs. nitrogen and 2 lbs. phosphorus loading of the Indian River Lagoon. This project is State ARPA grant funded.

Replacement Milo system

\$20,000 unexpended budget from FY24 to replace the Police Department's firearm simulator training system.

Indian Harbour Court sidewalk connection near School Road (TIF funded)

\$16,600 unexpended budget from FY24 to connect sidewalks near School Road and improve pedestrian safety.

Intoxilyzer 9000

\$15,000 unexpended budget from FY24 to pay for improved and more accurate breathalyzing tool for the Police Department.

Replace Beach parks individual picnic area

\$11,000 unexpended budget from FY24 to replace the picnic areas in City parks.

Stormwater Utility Fund Projects

City Hall baffle box

FY25 proposed \$300,000 funding to complete the stormwater masterplan project to reduce nitrogen and phosphorus loading of the Indian River Lagoon. This project is partly funded by a State appropriation which is budgeted in the General Fund per accounting standards.

Stormwater Utility Fund Roll-Forward (from FY24) Projects

City Hall baffle box

\$147,000 unexpended budget from FY24 for the stormwater masterplan project to reduce nitrogen and phosphorus loading of the Indian River Lagoon.

ARPA Fund Projects

Algonquin Sports Complex expansion, phase 1

FY25 proposed \$74,246 funding (balance of ARPA Fund monies) proposed for the construction of recreational amenities on the undeveloped eastern portion of the complex.

ARPA Fund Roll-Forward (from FY24) Projects

Algonquin Sports Complex expansion, phase 1

\$1,777,968 unexpended budget from FY24 for the construction of recreational amenities on the undeveloped eastern portion of the complex.

FY26 Project Details

General Fund Projects

Fire Station Annex (approx. 1,800 square feet)

FY26 proposed \$810,000 project to fund the construction of a hurricane rated annex at Fire Station 56. Funding is recommended as follows:

- \$801,227 Building Reserve, Replacement, and Betterment General Fund reserves
- \$8,773 from FY26 operating revenues

Road milling/repaving

FY26 proposed \$248,500 project to continue the ongoing local road paving and milling project.

Repaving Gleason Park pathway & additional pathways

FY26 proposed \$150,000 project to repave the asphalt walking path at Gleason Park and possibly add additional walking areas.

Replacement Police vehicles (two)

FY26 proposed \$118,900 project to replace vehicles purchased in 2015 and 2017 per the FY25 fleet replacement schedule. This project is not an addition to the fleet.

Replacement in-car axon cameras (new)

FY26 proposed \$95,000 project to replace the cameras that are mounted in police vehicles.

Replacement body worn cameras (new)

FY26 proposed \$85,000 project to replace the body worn cameras.

Replacement & Upgrade softball field lights at Algonquin Sports Complex, phase 1

FY26 proposed \$80,000 project to replace the lights at Algonquin Sports Complex to make them more manageable and provide improved visibility.

Replacement 2010 Ford F350 truck with lift-bed

FY26 proposed \$68,000 project to replace a 2010 Public Works truck. This project is not an addition to the fleet. The 2010 was originally scheduled for replacement in FY24 but staff recommends retaining the old truck due to additional staff planned for FY25.

Repurpose large ballfield and fence replacement at Algonquin Sports Complex (new)

FY26 proposed a \$65,500 project reorganizing/repurposing the plot of land where Crespino Field is located.

Replacement Playground Unit in northeast Gleason Park

FY26 proposed \$63,000 project to replace a unit that is at the end of the useful economic life.

Replacement firefighter gear (new)

FY26 proposed \$60,000 project to fund the on-going replacement of the current firefighter gear with gear that meets Federal and State fire equipment standards.

Convert City Hall first floor restrooms to ADA accessible (new)

FY26 proposed \$40,000 project to convert the two double stall restrooms on the first floor of City Hall to single stall ADA compliant restrooms. The front of City Hall currently does not have any wheelchair accessible restrooms.

Replacement Police vehicle equipment

FY26 proposed \$37,100 project to equip new vehicles with radars, lights, tints, prisoner seats, etc. (excludes radio and in-car camera).

Replacement 75' ladder truck

FY26 proposed \$500,000 of a \$2,060,000 project to replace the Fire Department's ladder truck that has reached the end of its useful lifecycle.

Replacement Millennium pavilions (new)

FY26 proposed \$36,400 project to replace the current structures that are at the end of the useful economic life.

Replacement restroom roof at Oars & Paddles Park

FY26 proposed \$32,800 project to replace the roof that is at the end of the useful economic life.

Replacement Gleason Park gazebos (new)

FY26 proposed \$31,200 project to replace the structures that are at the end of the useful economic life.

Wimico Drive (City limits) to Crespino sidewalk connection (TIF funded)

FY26 proposed \$30,800 project connect the northern city limits to Crespino Court to allow pedestrians to safely travel from the northern end of Wimico Drive through Algonquin Sports Complex and down Osceola Drive to go to school or other areas with sidewalks (i.e. to Gleason Park). This project will be 100% funded from transportation impact fee receipts.

Fire Station renovations (new)

FY26 proposed \$30,000 project to continue the renovations to Fire Station 56 began in FY24.

Renovate Recreation Center back room for meeting space (new)

FY26 proposed \$30,000 project to repurpose the back room in the Recreation Center that was formerly used for Police training.

Replacement Police radios

FY26 proposed \$29,120 project of an ongoing radio replacement plan to replace police car radios and pack sets.

Replacement Recreation Center storm shutters

FY26 proposed \$26,000 project to replace the current aged storm shutters.

Replacement (3) 48' mowers

FY26 proposed \$25,700 project to replace commercial lawn mowers used by the Public Works Department.

City computer replacement program

FY26 proposed \$25,000 project to replace staff computers as needed. The project ensures that staff use devices that are secure, useable, and manageable.

Rebuild mower storage bays (new)

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

Replacement Beach parks individual picnic areas

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

Replacement Pool awnings

FY26 proposed \$16,000 project to replace the current shade canopies in the pool area.

Park improvements: fencing and picnic tables

FY26 proposed \$14,000 project that is part of an ongoing initiative to replace park fencing and tables with more durable and appealing units made from sustainable materials.

Paving and sidewalk miscellaneous improvements

FY26 proposed \$10,900 ongoing project to pave and address transit problem areas within the City.

License plate reader (recurring costs)

FY26 proposed \$10,000 project to continue further expansion of the Police Department license plate reader program. The cameras are accessed only during investigations.

Replacement playground awnings

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

Replacement Bath House A/C

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

Vision Zero pedestrian safety improvements (TBD)

FY26 proposed a \$7,700 project to contribute to pedestrian safety projects within the City.

Beachside shared aerial drone (new)

FY26 proposed \$7,500 project for an aerial drone which multiple beachside agencies would share procurement and operating costs. The unit would only be used during investigations.

Replacement network switch

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

Gleason Park invasive tree removal, phase 3

FY26 proposed \$5,000 project to continue to remove invasive trees in Gleason Park due to their harmful impact on the park's ecosystem and safety concerns.

Replacement Recreation Center freezer

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

Stormwater Utility Fund Projects

Big Muddy seawall replacement

FY26 proposed \$150,000 project to continue the multi-year phased replacement of the seawall on City property.

FY27 Project Details

General Fund Projects

Replacement 75' ladder truck

FY27 proposed \$1,560,000 of a \$2,060,000 project to replace the Fire Department's ladder truck that has reached the end of the useful lifecycle.

Road milling/repaving

FY27 proposed \$264,700 project to continue the ongoing local road paving and milling project.

Replacement Police vehicles (three)

FY27 proposed \$184,600 project to replace vehicles purchased in 2018, 2019, and 2020 per the FY25 fleet replacement schedule. This project is not an addition to the fleet.

Replacement 2011 Ford F350 truck with lift-bed

FY27 proposed \$70,400 project to replace a 2011 Public Works truck. This project is not an addition to the fleet.

Replacement firefighter gear (new)

FY27 proposed \$65,200 project to fund the on-going replacement of the current firefighter gear with gear that meets Federal and State fire equipment standards.

Replacement Police vehicle equipment

FY27 proposed \$57,600 project to equip new vehicles with radars, lights, tints, prisoner seats, etc. (excludes radio and in-car camera).

Replacement Millennium pavilions (new)

FY27 proposed \$37,700 project to replace the current structures that are at the end of the useful economic life.

Replacement Gleason Park gazebos (new)

FY27 proposed \$32,300 project to replace the structures that are at the end of the useful economic life.

Fire Station renovations (new)

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

Replacement Beach parks individual picnic area

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

City computer replacement program

FY27 proposed \$20,000 project to replace staff computers as needed. The project ensures that staff use devices that are secure, useable, and manageable.

Paving and sidewalk miscellaneous improvements

FY27 proposed \$11,300 ongoing project to pave and address transit problem areas within the City.

Replacement playground awnings

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

Replacement ADA pool assist chair

FY27 proposed \$8,300 project to replace the mechanical chair that enables persons with mobility impairments to enter and exit the pool.

Replacement Recreation Center meeting room A/C

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

Vision Zero pedestrian safety improvements (TBD)

FY27 proposed a \$7,900 project to contribute to pedestrian safety projects within the City.

Park improvements: fencing and picnic tables

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

Replacement Pool pump

FY27 proposed \$5,000 project to replace the pump that circulates water throughout the pool. This project is the second of a two-phase project.

Stormwater Utility Fund Projects

Big Muddy seawall replacement

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

Algonquin baffle box

FY27 proposed \$742,000 stormwater master plan project to reduce annually 93 lbs. nitrogen and 16 lbs. phosphorus loading of the Indian River Lagoon. Staff anticipated 50% non-local funding from either a grant or State appropriations.

FY28 Project Details

General Fund Projects

Muck removal (Est. \$12.6M costs, \$9.1M in grants as of July 2024)

FY28 proposed \$6,325,000 (first year funding of a two-year project) to remove muck from specific waterways to reduce nutrient loading of the Indian River lagoon.

Road milling/repaving

FY28 proposed \$281,900 project to continue the ongoing local road paving and milling project.

Replacement Police vehicles (three)

FY28 proposed \$191,100 project to replace vehicles purchased in 2019 and 2021 per the FY25 fleet replacement schedule. This project is not an addition to the fleet.

Resurface Pool

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

Replacement 2015 Ford F350 truck with lift-bed

FY28 proposed \$72,900 project to replace a 2015 Public Works truck. This project is not an addition to the fleet.

Replacement Police vehicle equipment

FY28 proposed \$59,600 project to equip new vehicles with radars, lights, tints, prisoner seats, etc. (excludes radio and in-car camera).

Replacement Building Official truck

FY28 proposed \$42,100 project to replace a 2018 truck. This project is not an addition to the fleet.

Replacement Millennium pavilions (new)

FY28 proposed \$39,000 project to replace the current structures that are at the end of the useful economic life.

Replacement Gleason Park gazebos (new)

FY28 proposed \$33,400 project to replace the structures that are at the end of the useful economic life.

Towable top dresser for ballfield maintenance

FY28 proposed \$32,100 project to purchase a top dresser that is used to spread sand after aerations in Bermuda turf fields.

Replacement Beach parks individual picnic area

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

City computer replacement program

FY28 proposed \$20,000 project to replace staff computers as needed. The project ensures that staff use devices that are secure, useable, and manageable.

Replacement Police special operations vehicle (beach ATV)

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

Fire Station renovations (new)

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

Replacement firefighter gear (new)

FY28 proposed \$16,100 project to fund the on-going replacement of the existing firefighter gear with gear that meets Federal and State fire equipment standards.

Replacement server backup appliance

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

Paving and sidewalk miscellaneous improvements

FY28 proposed \$11,700 ongoing project to pave and address transit problem areas within the City.

Replacement fire hose (new)

FY28 proposed \$11,100 project to fund the on-going hose replacement that meets fire equipment standards.

Replacement server

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

Replacement playground awnings

FY28 proposed \$10,000 project to replace units that are at the end of the useful economic life.

Vision Zero pedestrian safety improvements (TBD)

FY28 proposed a \$8,100 project to contribute to pedestrian safety projects within the City.

Firewall upgrades

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

Replacement Police Department sally port A/C unit

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

Replacement server room A/C unit

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

Park improvements: fencing and picnic tables

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

Replacement Pool lane lines

FY28 proposed \$5,000 project to replace the pool lane lines that will be at the end of the useful economic life.

Stormwater Utility Fund Projects

Big Muddy seawall replacement

FY28 proposed \$100,000 project to continue the multi-year phased replacement of the seawall on City property.

Cassia Blvd. seawall

FY28 proposed \$239,500 project to install a seawall along Cassia Blvd where the canal bank is eroding.

FY29 Project Details

General Fund Projects

Muck removal (Est. \$12.6M costs, \$9.1M in grants as of July 2024)

FY28 proposed \$6,325,000 (second year funding of a two-year project) to remove muck from specific waterways to reduce nutrient loading of the Indian River lagoon.

Road milling/repaving

FY29 proposed \$300,200 project to continue the ongoing local road paving and milling project.

Replacement Police vehicles (three)

FY29 proposed \$197,800 project to replace vehicles purchased in 2024 per the FY25 fleet replacement schedule. This project is not an addition to the fleet.

Replacement pool heater

FY29 proposed \$63,000 project to replace the current system, which will be at the end of the useful economic life.

Replacement Police vehicle equipment

FY29 proposed \$61,700 project to equip new vehicles with radars, lights, tints, prisoner seats, etc. (excludes radio and in-car camera).

Replacement Recreation Center main hall A/C

FY29 proposed \$51,900 project to replace the Recreation Center's main hall A/C unit.

Replacement Fire Chief vehicle

FY29 proposed \$45,400 project to replace the vehicle purchased in 2018 per the FY25 fleet replacement schedule. This project is not an addition to the fleet.

Replacement Public Works 2018 F-150 truck

FY29 proposed \$43,600 project to replace a 2018 truck. This project is not an addition to the fleet.

Replacement Millennium pavilions (new)

FY29 proposed \$40,400 to replace the current structures that are at the end of the useful economic life.

Replacement Gleason Park gazebos (new)

FY29 proposed \$34,600 project to replace the structures that are at the end of the useful economic life.

Replacement (3) 48' mowers

FY29 proposed \$28,500 project to replace commercial lawn mowers used by the Public Works Department.

Replacement Beach parks individual picnic area

FY29 proposed \$22,800 project to improve the awnings and bases that provide coverage to the individual picnic areas.

Level and sprig soccer field at Algonquin Sports Complex

FY29 proposed \$21,900 project to remove the current turf, level the field, and sprig with Bermuda turf.

City computer replacement program

FY29 proposed \$20,000 project to replace staff computers as needed. The project ensures that staff use devices that are secure, useable, and manageable.

Replacement firefighter gear (new)

FY29 proposed \$16,600 project to fund the on-going replacement of the existing firefighter gear with gear that meets Federal and State fire equipment standards.

Paving and sidewalk miscellaneous improvements

FY29 proposed \$12,100 ongoing project to pave and address transit problem areas within the City.

Replacement Pool cell stack

FY29 proposed \$9,200 project to replace the cell stack that is required to create the chlorine needed for the pool.

Vision Zero pedestrian safety improvements (TBD)

FY29 proposed a \$8,300 project to contribute to pedestrian safety projects within the City.

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

FY29 proposed \$7,200 project to fund the on-going replacement of SCBA bottles that meets fire equipment standards.

Stormwater Utility Fund Projects

Big Muddy seawall replacement

FY29 proposed \$100,000 project to complete the multi-year phased replacement of the seawall on City property.

Gleason Park Lake outfall

FY29 proposed \$1,438,100 funding to execute the stormwater masterplan project that will reduce annually 397 lbs. nitrogen and 96 lbs. phosphorus loading into the Indian River Lagoon. Staff anticipated 50% non-local funding from either a grant or State appropriations.

Unfunded Projects

The following list of projects are a compilation of previously requested projects that are not currently identified as funded through the FY25-29 5yrFM&CIP. The list is provided to allow the City Council to select one or more projects for inclusion in the FY25-29 5yrFM&CIP as they warrant. The “unfunded” status of specific projects is not an indication of unworthiness, but only the lack of needed funding and/or low priority compared to projects recommended for funding.

General Fund

| | |
|-----------|---|
| 4,630,101 | Banana River/Pine Tree Drive improvements |
| 517,500 | Replacement boardwalk at Gleason Park |
| 345,900 | Renovate Recreation Center main hall |
| 321,400 | Repl. walking trail lights at Gleason Park |
| 299,800 | Recreation Center emergency generator |
| 170,400 | Solar parking lot lights at Oars & Paddles Park (proposed partial grant funding) |
| 167,600 | Walking trail (1,864 feet long) at Oars & Paddles Park (proposed partial grant funding) |
| 107,100 | Repl. & Upgrade softball field lights at Algonquin Sports Complex, phase 2 |
| 87,700 | CCTV System at Gleason Park, phase 1 |
| 68,200 | Additional playground unit (for ages 2-5 years old) and shade structure at Oars & Paddles (proposed partial grant funded) |
| 6,715,701 | General Fund unfunded projects sub-total |

Stormwater Utility Fund

| | |
|-----------|---|
| 278,300 | Ocean Breeze Elementary Exfiltration (SW Masterplan - annual reduction 79 lbs. Nitrogen and 17 lbs. Phosphorus) (\$2,899/lb. reduction) |
| 483,000 | Pine Tree Streetscaping Bioretention/Raingarden (SW Masterplan - annual reduction 135 lbs. Nitrogen and 20 lbs. Phosphorus) (\$3,116/lb. reduction) |
| 573,300 | Lyme Bay Exfiltration (SW Masterplan - annual reduction 148 lbs. Nitrogen and 33 lbs. Phosphorus) (\$3,167/lb. reduction) |
| 568,300 | Wimico Drive Bioretention/Raingarden (SW Masterplan - annual reduction 90 lbs. Nitrogen and 14 lbs. Phosphorus) (\$5,464/lb. reduction) |
| 971,100 | Yacht Club Blvd. Bioswales (SW Masterplan - annual reduction 121 lbs. Nitrogen and 19 lbs. Phosphorus) (\$6,936/lb. reduction) |
| 423,700 | Marion St./Eutaw Dr. Bioswales (SW Masterplan - annual reduction 51 lbs. Nitrogen and 8 lbs. Phosphorus) (\$7,181/lb. reduction) |
| 657,300 | Kristi Drive/Pine Tree Drive Bioswale Ph. 2 (SW Masterplan- annual reduction 76 lbs. Nitrogen and 12 lbs. Phosphorus) (\$7,469/lb. reduction) |
| 338,500 | Seminole Dr. Bioswales (SW Masterplan - annual reduction 35 lbs. Nitrogen and 5 lbs. Phosphorus) (\$8,463/lb. reduction) |
| 505,300 | Banana River Drive Bioswales (SW Masterplan - annual reduction 54 lbs. Nitrogen and 2 lbs. Phosphorus) (\$9,023/lb. reduction) |
| 364,400 | Marion St./Yuma Dr. Bioswales (SW Masterplan - annual reduction 34 lbs. Nitrogen and 6 lbs. Phosphorus) (\$9,110/lb. reduction) |
| 1,063,800 | Cheyenne Drive Bioretention/Raingarden (SW Masterplan- annual reduction 71 lbs. Nitrogen and 11 lbs. Phosphorus) (\$12,973/lb. reduction) |
| 194,000 | City Hall Bioretention/Raingarden (SW Masterplan - annual reduction 2.5 lbs. Nitrogen and 0.5 lbs. Phosphorus) (\$64,667/lb. reduction) |
| 418,900 | Big Muddy Baseflow Canal Treatment (SW Masterplan - annual reduction TBD lbs. Nitrogen and TBD lbs. Phosphorus) |
| 280,500 | Resiliency Tidal Gates |

| | |
|------------|---|
| 47,000 | Cheyenne Drive Resiliency (SW Masterplan) |
| 7,167,400 | Stormwater Utility Fund unfunded projects sub-total |
| 13,883,101 | All Funds unfunded projects total |

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



FY25 Proposed Budget FY25-29 General Fund 5-Year Interactive Financial Model and Capital Improvement Plan

| | | | FY24 | FY25 | FY25 | FY26 | FY27 | FY28 | FY29 |
|---|------------|------------|------------|-------------|------------|------------|------------|------------|------------|
| | FY23 | FY24 | Year-end | Proposed | Year-end | Proj. | Proj. | Proj. | Proj. |
| General Fund | Actual | Budget | Estimate | Budget | Estimate | Budget | Budget | Budget | Budget |
| Beginning Fund Balance | 10,230,615 | 11,839,213 | 12,321,577 | 13,138,341 | 13,138,341 | 13,400,720 | 13,015,783 | 13,101,034 | 12,801,140 |
| Revenues | | | | | | | | | |
| Gross receipts | 6,711,489 | 7,286,992 | 7,278,000 | 7,845,532 | 7,845,532 | 8,394,719 | 8,898,402 | 9,432,307 | 9,998,245 |
| Discount and misc. | (233,271) | (262,200) | (261,336) | (281,862) | (281,862) | (293,815) | (311,444) | (330,131) | (349,939) |
| Ad Valorem Taxes | 6,478,218 | 7,024,792 | 7,016,664 | 7,563,670 | 7,563,670 | 8,100,904 | 8,586,958 | 9,102,176 | 9,648,306 |
| Local Option Fuel Tax | 379,981 | 385,000 | 380,000 | 380,000 | 380,000 | 381,900 | 383,810 | 385,729 | 387,657 |
| Utility Services Taxes | 651,723 | 594,450 | 704,515 | 724,850 | 724,850 | 742,971 | 761,546 | 780,584 | 800,099 |
| Communications & Local Business Taxes | 279,842 | 280,400 | 243,000 | 235,000 | 235,000 | 231,475 | 228,003 | 224,583 | 221,214 |
| Insurance Premium Tax | 103,977 | 89,162 | 103,977 | 103,977 | 103,977 | 103,977 | 103,977 | 103,977 | 103,977 |
| General Government Taxes | 1,415,523 | 1,349,012 | 1,431,492 | 1,443,827 | 1,443,827 | 1,460,323 | 1,477,335 | 1,494,873 | 1,512,947 |
| Franchise Fees | 814,292 | 802,200 | 845,400 | 875,500 | 875,500 | 897,388 | 919,822 | 942,818 | 966,388 |
| Vacation Rental & Misc. | 28,990 | 52,450 | 31,900 | 54,400 | 54,400 | 57,120 | 59,976 | 62,975 | 66,124 |
| Building Dept. Permit Fees | 182,438 | 168,390 | 124,218 | 172,992 | 172,992 | 172,992 | 172,992 | 172,992 | 172,992 |
| Franchise, Permit, and Special Assessment Fees | 1,025,720 | 1,023,040 | 1,001,518 | 1,102,892 | 1,102,892 | 1,127,500 | 1,152,790 | 1,178,785 | 1,205,504 |
| Grants | 194,410 | 3,597,500 | 203,060 | 1,320 | 3,277,270 | - | - | 4,557,708 | 4,557,708 |
| State Shared Revenue | 1,034,979 | 1,027,715 | 1,052,634 | 1,071,660 | 1,071,660 | 1,103,810 | 1,131,405 | 1,159,690 | 1,188,682 |
| Local Govt. Revenue | 6,866 | 55,200 | 6,020 | 376,920 | 410,975 | 37,874 | 7,000 | 7,000 | 7,000 |
| Police Grants & Shared Revenue | 126,577 | 115,506 | 108,092 | 116,450 | 116,450 | 118,779 | 121,155 | 123,578 | 126,049 |
| Intergovernmental Revenue | 1,362,832 | 4,795,921 | 1,369,806 | 1,566,350 | 4,876,355 | 1,260,463 | 1,259,560 | 5,847,975 | 5,879,439 |
| Recreation charges | 267,181 | 256,250 | 252,136 | 287,350 | 287,350 | 287,350 | 287,350 | 295,971 | 295,971 |
| Other charges | 50,809 | 49,340 | 48,936 | 51,785 | 51,785 | 51,785 | 51,785 | 51,785 | 51,785 |
| Charges for Services | 317,990 | 305,590 | 301,072 | 339,135 | 339,135 | 339,135 | 339,135 | 347,756 | 347,756 |
| Judgements, Fines, and Forfeits | 13,040 | 7,200 | 9,100 | 8,750 | 8,750 | 8,750 | 8,750 | 8,750 | 8,750 |
| Interest and Other Earnings | 473,691 | 328,306 | 302,898 | 271,850 | 271,850 | 244,665 | 244,665 | 244,665 | 244,665 |
| Miscellaneous Revenues | 21,753 | 12,880 | 329,702 | 52,377 | 52,377 | 52,377 | 52,377 | 52,377 | 52,377 |
| Total Revenues | 11,108,767 | 14,846,741 | 11,762,252 | 12,348,851 | 15,658,856 | 12,594,117 | 13,121,570 | 18,277,356 | 18,899,744 |
| (Dollar change from previous year) | 1,481,709 | 3,650,657 | 653,485 | (2,497,890) | 3,896,604 | 245,266 | 527,453 | 5,155,786 | 622,388 |
| (Percent change from previous year) | 15.39% | 32.61% | 5.88% | -16.82% | 33.13% | 1.99% | 4.19% | 39.29% | 3.41% |
| Total Resources | 21,339,382 | 26,685,954 | 24,083,829 | 25,487,192 | 28,797,197 | 25,994,836 | 26,137,353 | 31,378,389 | 31,700,884 |
| Expenditures | | | | | | | | | |
| Personnel | | | | | | | | | |
| Salaries/wages | 3,697,222 | 4,270,949 | 4,142,699 | 4,710,018 | 4,662,918 | 4,733,568 | 5,040,323 | 5,364,026 | 5,660,388 |
| Employee pay increase | - | - | - | - | - | 281,678 | 297,016 | 268,201 | 283,019 |
| Payroll taxes | 286,868 | 340,535 | 320,107 | 365,513 | 361,858 | 393,896 | 418,638 | 441,197 | 465,002 |
| Health Insurance | 528,389 | 689,747 | 580,241 | 744,242 | 744,242 | 803,781 | 868,084 | 937,531 | 1,012,533 |
| Dental/life/vision Insurance | 71,431 | 86,033 | 73,779 | 97,391 | 97,391 | 98,365 | 99,349 | 100,342 | 101,345 |
| Retirement | 845,582 | 971,925 | 828,815 | 982,954 | 982,954 | 1,203,659 | 1,280,961 | 1,351,734 | 1,426,418 |
| Other | 96,777 | 122,913 | 151,559 | 132,393 | 132,393 | 133,717 | 135,054 | 135,054 | 135,054 |
| Personnel | 5,526,269 | 6,482,102 | 6,097,199 | 7,032,511 | 6,981,756 | 7,648,665 | 8,139,425 | 8,598,085 | 9,083,760 |
| Operating | | | | | | | | | |
| Legislative | 73,273 | 94,279 | 87,728 | 92,400 | 91,476 | 93,786 | 95,193 | 96,621 | 98,070 |
| Executive | 16,680 | 23,323 | 21,731 | 54,580 | 54,034 | 55,399 | 56,230 | 57,073 | 57,929 |
| Finance | 39,916 | 44,080 | 42,690 | 48,973 | 48,483 | 49,708 | 50,453 | 51,210 | 51,978 |
| Information Technology | - | 3,640 | 2,365 | 281,435 | 278,621 | 285,657 | 289,941 | 294,290 | 298,705 |
| Legal | 71,348 | 77,900 | 86,355 | 81,000 | 80,190 | 82,215 | 83,448 | 84,700 | 85,970 |
| Other General | 633,834 | 1,002,797 | 824,274 | 644,725 | 713,278 | 654,396 | 664,212 | 674,175 | 684,288 |
| Police | 330,663 | 356,339 | 295,678 | 313,670 | 310,533 | 318,375 | 323,151 | 327,998 | 332,918 |
| Fire | 178,247 | 176,510 | 162,953 | 176,089 | 174,328 | 178,730 | 181,411 | 184,132 | 186,894 |
| Building | 15,406 | 39,879 | 21,459 | 18,618 | 18,432 | 18,897 | 19,181 | 19,468 | 19,760 |
| Public Works | 297,784 | 359,500 | 333,450 | 439,148 | 434,757 | 445,735 | 452,421 | 459,208 | 466,096 |
| Recreation | 268,601 | 426,524 | 332,676 | 228,740 | 226,453 | 232,171 | 235,654 | 239,188 | 242,776 |
| Operating | 1,925,751 | 2,604,771 | 2,211,359 | 2,379,378 | 2,430,584 | 2,415,069 | 2,451,295 | 2,488,064 | 2,525,385 |
| Non-Capital Proposals | - | - | - | - | - | - | - | - | - |
| Capital Outlay | 1,565,786 | 5,447,998 | 2,636,930 | 2,480,200 | 5,527,375 | 2,865,320 | 2,401,600 | 7,452,100 | 7,310,200 |
| Contingency | - | 311,870 | - | 456,762 | 456,762 | 150,000 | 150,000 | 150,000 | 150,000 |
| (Year-end Rev. over Exp.) | N/A | N/A | N/A | N/A | N/A | (100,000) | (106,000) | (111,000) | (116,000) |
| Total Expenditures | 9,017,805 | 14,846,741 | 10,945,488 | 12,348,851 | 15,396,477 | 12,979,053 | 13,036,319 | 18,577,249 | 18,953,345 |
| (Dollar change from previous year) | 3,250,021 | 6,263,695 | 1,927,683 | (2,497,890) | 4,450,989 | 630,202 | 57,266 | 5,540,930 | 376,096 |
| (Percent change from previous year) | 56.35% | 72.98% | 21.38% | -16.82% | 40.67% | 5.10% | 0.44% | 42.50% | 2.02% |
| Revenues minus Expenditures | 2,090,962 | - | 816,764 | - | 262,379 | (384,937) | 85,251 | (299,893) | (53,601) |
| Revenues minus Expenditures (with planned use of Fund Balance) | 2,090,962 | - | 816,764 | - | 262,379 | 416,290 | 85,251 | (299,893) | (53,601) |
| Ending Fund Balance | | | | | | | | | |
| Pre-Paid/Committed | 1,207,859 | N/A | 312,600 | N/A | N/A | N/A | N/A | N/A | N/A |
| Cash Reserves | 2,550,857 | 3,091,605 | 2,741,824 | 3,256,655 | 3,256,655 | 3,370,532 | 3,544,437 | 3,707,929 | 3,880,518 |
| Emerg./Hurricane Reserves | 3,892,702 | 4,914,205 | 3,612,011 | 4,075,121 | 4,075,121 | 4,283,088 | 4,301,985 | 6,130,492 | 6,254,604 |
| Building RR&B Reserves | 801,227 | 801,227 | 801,227 | 801,227 | 801,227 | - | - | - | - |
| Undesignated Fund Balance | 3,868,932 | 3,032,176 | 5,670,678 | 5,005,338 | 5,267,717 | 5,362,163 | 5,254,612 | 2,962,719 | 2,612,417 |
| Total Ending Fund Balance | 12,321,577 | 11,839,213 | 13,138,341 | 13,138,341 | 13,400,720 | 13,015,783 | 13,101,034 | 12,801,140 | 12,747,539 |
| Fund Balance | | | | | | | | | |
| (Percent of subsequent year's personnel and operating budgets. FY29 is based on FY29 Budget numbers.) | 135.60% | 125.79% | 139.59% | 130.55% | 133.16% | 122.90% | 118.17% | 110.27% | 109.81% |
| Change in Ad Valorem Taxes | N/A | N/A | N/A | N/A | N/A | 7.00% | 6.00% | 6.00% | 6.00% |
| Change in Local Option Fuel Tax | N/A | N/A | N/A | N/A | N/A | 0.50% | 0.50% | 0.50% | 0.50% |
| Change in Utility Services Taxes | N/A | N/A | N/A | N/A | N/A | 2.50% | 2.50% | 2.50% | 2.50% |
| Change in Communications & Local Business Taxes | N/A | N/A | N/A | N/A | N/A | -1.50% | -1.50% | -1.50% | -1.50% |
| Change in Franchise Fees | N/A | N/A | N/A | N/A | N/A | 2.50% | 2.50% | 2.50% | 2.50% |
| Change in Building Dept. Permit Fees | N/A | N/A | N/A | N/A | N/A | 0.00% | 0.00% | 0.00% | 0.00% |
| Change in State Shared Revenue | N/A | N/A | N/A | N/A | N/A | 3.00% | 2.50% | 2.50% | 2.50% |
| Changes in Recreation charges | N/A | N/A | N/A | N/A | N/A | 0.00% | 0.00% | 3.00% | 0.00% |
| Change in Interest and Other Earnings | N/A | N/A | N/A | N/A | N/A | -10.00% | 0.00% | 0.00% | 0.00% |
| Employee pay increases | N/A | N/A | N/A | N/A | N/A | 5.00% | 5.00% | 5.00% | 5.00% |
| Change in health insurance premiums | N/A | N/A | N/A | N/A | N/A | 8.00% | 8.00% | 8.00% | 8.00% |
| Change in dental/vision/life insurance premiums | N/A | N/A | N/A | N/A | N/A | 1.00% | 1.00% | 1.00% | 1.00% |
| Operating inflationary increase | N/A | N/A | N/A | N/A | N/A | 1.50% | 1.50% | 1.50% | 1.50% |
| Personnel % expended | N/A | N/A | N/A | N/A | 99.0% | 99.0% | 99.0% | 99.0% | 99.0% |
| Operating % expended | N/A | N/A | N/A | N/A | 99.0% | 99.0% | 99.0% | 99.0% | 99.0% |

FY25 Proposed Budget FY25-29 General Fund 5-Year Interactive Financial Model and Capital Improvement Plan

| | | | FY23 | FY24 | FY24 | FY25 | FY25 | FY26 | FY27 | FY28 | FY29 |
|---|-----|--|---------|---------|-------------------|-----------------|-------------------|--------------|--------------|--------------|--------------|
| | | | Actual | Budget | Year-end Estimate | Proposed Budget | Year-end Estimate | Proj. Budget | Proj. Budget | Proj. Budget | Proj. Budget |
| General Fund | | | | | | | | | | | |
| Non-Capital Projects (FY24&25 projects shown here for transparency but included in operating line above) | | | | | | | | | | | |
| ("X" indicates project is funded) | | | | | | | | | | | |
| (Shaded rows indicate project is not funded) | | | | | | | | | | | |
| | | DEP grant funded vulnerability | | | | | | | | | |
| X | EX | assessment | - | 75,000 | - | - | 75,000 | - | - | - | - |
| | | Review of land development regulations to implement low impact | | | | | | | | | |
| X | EX | development incentives | - | 40,000 | 18,000 | - | - | - | - | - | - |
| | | Short-term rentals surveillance and | | | | | | | | | |
| X | EX | compliance web-based service | - | 32,073 | 32,073 | - | - | - | - | - | - |
| | | Employee pay and benefits study | | | | | | | | | |
| X | EX | update | - | 13,000 | 13,000 | - | - | - | - | - | - |
| X | EX | Council Chamber dais security upgrade | - | 9,000 | - | - | - | - | - | - | - |
| X | EX | Text to government web-based service | - | 4,800 | 5,000 | - | - | - | - | - | - |
| X | PD | 0.75 FTE F/T Police Lieutenant position | - | - | - | 111,438 | 111,438 | 140,438 | - | - | - |
| | | 0.25 FTE F/T Public Works | | | | | | | | | |
| | | Maintenance Specialist position for | | | | | | | | | |
| | | Algonquin Sports Complex | | | | | | | | | |
| X | PW | maintenance | - | - | - | 13,674 | 13,674 | 57,400 | - | - | - |
| X | PW | 0.50 FTE P/T PW Maint. Sp. | - | - | - | 18,965 | 18,965 | 19,900 | - | - | - |
| | | 0.25 FTE P/T Recreation Dept. Crossing | | | | | | | | | |
| | | Guard position (opens ASC on | | | | | | | | | |
| X | Rec | weekends) | - | - | - | 1,791 | 1,791 | - | - | - | - |
| | | 0.25 FTE P/T Recreation Dept. Camp | | | | | | | | | |
| X | Rec | Counselor positions | - | - | - | 1,120 | 1,120 | - | - | - | - |
| | | 0.25 FTE F/T Administrative Assistant | | | | | | | | | |
| X | PW | position | | | | 17,088 | 17,088 | | | | |
| X | FD | 0.25 FTE F/T Fire Chief position | | | | 44,153 | 44,153 | | | | |
| X | EX | Senior Management salary | | | | 44,441 | 44,441 | 45,000 | 45,000 | | |
| Total Non-Capital Proposals: | | | - | 173,873 | 68,073 | 208,517 | 283,517 | 262,738 | 45,000 | - | - |
| Capital Projects (FY24 Budget column does not equal summary above due to inclusion of some projects in operating departments) | | | | | | | | | | | |
| ("X" indicates project is funded) | | | | | | | | | | | |
| (Shaded rows indicate project is not funded) | | | | | | | | | | | |
| X | EX | Hurricane Nicole Beach access repairs | 176,000 | - | - | - | - | - | - | - | - |
| X | EX | Council Chamber metal detector | 3,766 | - | - | - | - | - | - | - | - |
| | | ERP (enterprise resource planning) | | | | | | | | | |
| X | EX | modular for Recreation Department | - | 10,500 | 7,750 | - | - | - | - | - | - |
| X | EX | Long-term records storage needs | - | 7,500 | 7,500 | - | - | - | - | - | - |
| | | Countywide P-25 radio upgrade (cost | | | | | | | | | |
| | | prorated among Brevard County and | | | | | | | | | |
| X | EX | municipalities) | - | 28,973 | 28,973 | - | - | - | - | - | - |
| | | Council Chamber video | | | | | | | | | |
| | | livestreaming/recording | | | | | | | | | |
| X | EX | hardware/software (added mid-year) | - | - | 15,000 | - | - | - | - | - | - |
| | | City Hall interior door locks | | | | | | | | | |
| | | replacement and upgrade to a | | | | | | | | | |
| X | EX | hierarchical access system | - | 5,300 | 5,502 | - | - | - | - | - | - |
| | | Vision Zero pedestrian safety | | | | | | | | | |
| X | EX | improvements (TBD) | - | 6,500 | 7,400 | 7,500 | 7,500 | 7,700 | 7,900 | 8,100 | 8,300 |
| | | City Hall emergency lighting (fire | | | | | | | | | |
| X | EX | safety) (new) | - | - | - | 10,000 | 10,000 | - | - | - | - |
| | | Algonquin Sports Complex expansion | | | | | | | | | |
| | | Ph. 1 (grant funded: 2 tennis courts, 2 | | | | | | | | | |
| | | basketball courts, playground with | | | | | | | | | |
| | | shade structure, and minor | | | | | | | | | |
| X | EX | landscaping) | - | - | - | 250,000 | 250,000 | - | - | - | - |
| | | Algonquin Sports Complex expansion | | | | | | | | | |
| X | EX | Ph. 1 (contingency) | - | - | - | 750,000 | 750,000 | - | - | - | - |
| | | Convert City Hall first floor restrooms | | | | | | | | | |
| X | EX | to ADA accessible (new) | - | - | - | - | - | 40,000 | - | - | - |
| | | Muck Removal (Est. \$12.6M costs, | | | | | | | | | |
| X | EX | \$9.1M in grants) | - | - | - | - | - | - | - | 6,325,000 | 6,325,000 |
| | | Recreation Center emergency | | | | | | | | | |
| | EX | generator | - | - | - | - | - | - | - | - | 299,800 |
| | | Level and sprig soccer field at | | | | | | | | | |
| X | EX | Algonquin Sports Complex | - | - | - | - | - | - | - | - | 21,900 |
| | | Banana River/Pine Tree Drive | | | | | | | | | |
| | EX | improvements | - | - | - | - | - | - | - | - | 4,630,100 |
| | | ADA push to open buttons for City Hall | | | | | | | | | |
| X | CC | and Rec. Center front doors | - | - | 12,990 | - | - | - | - | - | - |
| | | New ERP software (existing finance | | | | | | | | | |
| | | system being phased out by the | | | | | | | | | |
| X | FIN | vendor) | 79,674 | 15,611 | 23,861 | - | - | - | - | - | - |
| | | Repl. (PD) (4) laptop computers and (3) | | | | | | | | | |
| X | IT | desktop computers | 15,599 | - | - | - | - | - | - | - | - |
| | | Server and replacement desktop | | | | | | | | | |
| | | computer for Fin. & Admin. | | | | | | | | | |
| X | IT | Department | 7,649 | - | - | - | - | - | - | - | - |
| | | Barracuda (IT back-up system) for | | | | | | | | | |
| X | IT | Police Department | 11,902 | - | - | - | - | - | - | - | - |
| | | Laptop computer for Police | | | | | | | | | |
| | | Department's Traffic Homicide | | | | | | | | | |
| X | IT | Investigations use | 2,855 | - | - | - | - | - | - | - | - |
| | | MS Office upgrades for executive & | | | | | | | | | |
| X | IT | support staff (8 persons) | 3,145 | - | - | - | - | - | - | - | - |
| X | IT | Aquatic Supervisor laptop computer | 1,374 | - | - | - | - | - | - | - | - |
| X | IT | Repl. Council l-pads | - | 4,900 | 2,495 | - | - | - | - | - | - |
| X | IT | City computer replacement program | 5,362 | 15,000 | 24,686 | 25,000 | 25,000 | 25,000 | 20,000 | 20,000 | 20,000 |
| X | IT | Repl. server | - | 6,500 | 6,500 | 9,000 | 9,000 | - | - | 10,000 | - |
| X | IT | Inventory management system | - | 12,150 | 6,400 | - | - | - | - | - | - |
| | | Fiber optics cabling between City Hall | | | | | | | | | |
| X | IT | and Public Works (added mid-year) | - | - | 5,000 | - | - | - | - | - | - |
| X | IT | Fire Department phone system (new) | - | - | - | 7,000 | 7,000 | - | - | - | - |
| X | IT | Repl. network switch | - | - | - | 5,000 | 5,000 | 5,000 | - | - | - |
| X | IT | Firewall upgrades | - | - | - | - | - | - | - | 8,000 | - |
| X | IT | Repl. server backup appliance | - | - | - | - | - | - | - | 15,000 | - |
| X | BLD | Repl. Fire Marshall truck | - | 35,000 | 36,014 | - | - | - | - | - | - |
| X | BLD | Repl. Building Official truck | - | - | - | - | - | - | - | 42,100 | - |

FY25 Proposed Budget FY25-29 General Fund 5-Year Interactive Financial Model and Capital Improvement Plan

| | | | FY23 | FY24 | FY24 | FY25 | FY25 | FY25 | FY26 | FY27 | FY28 | FY29 |
|--------------|----|--|---------|-----------|-------------------|-----------------|-------------------|--------------|--------------|--------------|--------------|-------|
| General Fund | | | Actual | Budget | Year-end Estimate | Proposed Budget | Year-end Estimate | Proj. Budget | Proj. Budget | Proj. Budget | Proj. Budget | |
| | | Repl. Police dispatch battery backup system | 23,897 | - | - | - | - | - | - | - | - | - |
| X | PD | Repl. PD LiveScan | 8,469 | - | - | - | - | - | - | - | - | - |
| X | PD | Repl. AED at the Police Department | 1,499 | - | - | - | - | - | - | - | - | - |
| | | Repl. PD computerized voice stress analyzer (CVSA) | - | 12,500 | 10,500 | - | - | - | - | - | - | - |
| | | Repl. Police vehicles (two ordered in FY23) | - | 93,182 | 98,096 | - | - | - | - | - | - | - |
| X | PD | Repl. Police vehicles (two) | 45,784 | 96,000 | 98,096 | 114,300 | 114,300 | 118,900 | - | - | - | - |
| X | PD | Repl. Police vehicles (two) | - | - | 98,096 | - | - | - | - | - | - | - |
| X | PD | Repl. Police vehicles (three) | - | - | - | - | - | - | 184,600 | 191,100 | 197,800 | - |
| X | PD | Repl. Police vehicle equipment | 6,443 | 20,600 | 63,033 | 35,700 | 35,700 | 37,100 | 57,600 | 59,600 | 61,700 | - |
| X | PD | Repl. Police radios | 18,273 | 25,750 | 37,500 | 28,000 | 28,000 | 29,120 | - | - | - | - |
| | | Repl. Police vehicle (two ordered in FY23) equipment | - | 25,750 | 31,517 | - | - | - | - | - | - | - |
| X | PD | Intoxilyzer 9000 | - | 15,000 | - | - | 15,000 | - | - | - | - | - |
| X | PD | Firearm replacement plan (new) | - | - | - | 20,000 | 20,000 | - | - | - | - | - |
| | | Repl. Milo (firearm simulator training) system | - | 20,000 | - | - | 20,000 | - | - | - | - | - |
| X | PD | Beachside shared aerial drone (new) | - | - | - | - | - | 7,500 | - | - | - | - |
| X | PD | Repl. body worn cameras (new) | - | - | - | - | - | 85,000 | - | - | - | - |
| X | PD | Repl. in-car axon cameras (new) | - | - | - | - | - | 95,000 | - | - | - | - |
| X | PD | License plate reader (recurring costs) | - | 10,000 | 10,900 | - | - | 10,000 | - | - | - | - |
| | | Repl. special operations vehicle (beach ATV) | - | - | - | - | - | - | - | 20,000 | - | - |
| X | PD | Repl. PD sally port A/C unit | - | - | - | - | - | - | - | 8,000 | - | - |
| X | PD | Repl. server room A/C unit | - | - | - | - | - | - | - | 8,000 | - | - |
| X | FD | Fire rescue extraction tool | 15,103 | - | - | - | - | - | - | - | - | - |
| X | FD | Fire hose nozzle replacements | 10,129 | - | - | - | - | - | - | - | - | - |
| X | FD | Repl. SCBA bottles | 7,930 | - | - | 16,600 | 16,600 | - | - | - | - | 7,200 |
| X | FD | Fire paging system (added mid-year) | - | - | 5,000 | - | - | - | - | - | - | - |
| | | Emergency siren upgrade (added mid-year) | - | - | 10,000 | - | - | - | - | - | - | - |
| X | FD | Fire engine replacement (contract awarded in FY22) | - | 619,092 | 619,092 | - | - | - | - | - | - | - |
| X | FD | Equipment for new fire engine | - | 98,000 | 70,000 | - | - | - | - | - | - | - |
| X | FD | Repl. exercise equipment | - | 8,900 | 8,950 | - | - | - | - | - | - | - |
| X | FD | Repl. Fire Station roof (new) | - | - | 31,500 | - | - | - | - | - | - | - |
| X | FD | Fire Station renovations (new) | - | - | 18,500 | - | - | 30,000 | 30,000 | 20,000 | - | - |
| X | FD | Repl. Fire Station A/C (new) | - | - | 8,000 | - | - | - | - | - | - | - |
| X | FD | Repl. Fire Station A/C (new) | - | - | - | 8,000 | 8,000 | - | - | - | - | - |
| | | Mobile Data Terminals (3) for fire engine/trucks | - | - | - | 9,000 | 9,000 | - | - | - | - | - |
| X | FD | Fire Station Annex (approx. 1,800 s.f.) | - | - | - | 95,000 | 95,000 | 810,000 | - | - | - | - |
| X | FD | Repl. 75' ladder truck | - | - | - | - | - | 500,000 | 1,560,000 | - | - | - |
| X | FD | Repl. firefighter gear (new) | - | - | - | 57,700 | 57,700 | 60,000 | 65,200 | 16,100 | 16,600 | - |
| X | FD | Repl. Fire hose (new) | - | - | - | 36,700 | 36,700 | - | - | 11,100 | - | - |
| X | FD | Repl. 2018 Fire Chief vehicle | - | - | - | - | - | - | - | - | 45,400 | - |
| | | Millennium Park boardwalk replacement project (FY22 project) | 468,097 | - | - | - | - | - | - | - | - | - |
| | | Repl. Serena Shores crossing (FY22 project) | 92,000 | - | - | - | - | - | - | - | - | - |
| X | PW | ATV for Public Work's beach use | 23,753 | - | - | - | - | - | - | - | - | - |
| X | PW | Repl. PW Tire mounter/balancer | 18,267 | - | - | - | - | - | - | - | - | - |
| X | PW | Repl. PW time & attendance clock | 899 | - | - | - | - | - | - | - | - | - |
| X | PW | Repl. Mowers | 15,993 | - | - | - | - | - | - | - | - | - |
| | | Algonquin Sports Complex bulletin boards | 3,020 | - | - | - | - | - | - | - | - | - |
| | | Recreation Center, Bath House, and Storage Building roof replacements | 85,050 | - | - | - | - | - | - | - | - | - |
| | | Misc. irrigation/well repairs/replacements | 20,038 | - | - | - | - | - | - | - | - | - |
| X | PW | Repl. Picnic tables and grills at parks | 19,996 | - | - | - | - | - | - | - | - | - |
| | | School Road sidewalk connection (one side) (TIF funded) | - | 32,700 | - | - | - | - | - | - | - | - |
| | | Exotic tree removal and cut fire breaks at Gleason Park, Ph. 1 | - | 21,500 | 5,000 | - | - | - | - | - | - | - |
| | | Gleason Park invasive tree removal, Ph. 2 | - | - | - | 10,000 | 10,000 | - | - | - | - | - |
| | | Gleason Park invasive tree removal, Ph. 3 | - | - | - | - | - | 5,000 | - | - | - | - |
| X | PW | Commercial wood chipper (used) | - | 30,000 | 35,499 | - | - | - | - | - | - | - |
| | | Furniture for new Public Works offices (in renovated old Police Headquarters) | - | - | - | - | - | - | - | - | - | - |
| X | PW | (FY23 project) | - | 25,000 | 25,000 | - | - | - | - | - | - | - |
| X | PW | Repl. City Hall A/C (FY23 project) | - | 20,000 | 22,379 | - | - | - | - | - | - | - |
| X | PW | Repl. City Hall A/C (added mid-year) | - | - | 4,125 | - | - | - | - | - | - | - |
| | | Desktop computer for PW Administrative Assistant (new position) | - | - | - | - | - | - | - | - | - | - |
| X | PW | (FY23 project) | - | 2,000 | 1,950 | - | - | - | - | - | - | - |
| X | PW | Road milling/repaving | 176,151 | 215,000 | 223,294 | 232,200 | 232,200 | 248,500 | 264,700 | 281,900 | 300,200 | - |
| | | Seal coat and re-stripe Bicentennial Beach parking lot to increase the number of parking spots | - | 6,120 | 6,952 | - | - | - | - | - | - | - |
| | | Atlantic Exfiltration (SW Masterplan - annual reduction 86 lbs. Nitrogen and 14 lbs. Phosphorus) (State ARPA grant) | 23,000 | 2,499,875 | 261,300 | - | 2,082,444 | - | - | - | - | - |
| | | Alhambra Exfiltration (SW Masterplan - annual reduction 5 lbs. Nitrogen and 1 lbs. Phosphorus) (State ARPA grant) | 8,530 | 470,000 | 51,130 | - | 435,926 | - | - | - | - | - |
| | | Ronnie Exfiltration (SW Masterplan - annual reduction 7 lbs. Nitrogen and 2 lbs. Phosphorus) (State ARPA grant) | 2,500 | 190,000 | 31,295 | - | 216,205 | - | - | - | - | - |
| | | City Hall Baffle Box (SW Masterplan- annual reduction TBD lbs. Nitrogen and TBD lbs. Phosphorus) (state appropriations portion, balance budgeted in Stormwater Fund) | - | 250,000 | - | - | 250,000 | - | - | - | - | - |

FY25 Proposed Budget FY25-29 General Fund 5-Year Interactive Financial Model and Capital Improvement Plan

| | | | FY23 | FY24 | FY24 | FY25 | FY25 | FY25 | FY26 | FY27 | FY28 | FY29 |
|--------------|-----|---|--------|---------|-------------------|-----------------|-------------------|--------------|--------------|--------------|--------------|------|
| General Fund | | | Actual | Budget | Year-end Estimate | Proposed Budget | Year-end Estimate | Proj. Budget | Proj. Budget | Proj. Budget | Proj. Budget | |
| | | Repl. restroom roof at Oars & Paddles park | - | 30,000 | - | - | - | 32,800 | - | - | - | |
| X | PW | City Hall elevator upgrade | 18,300 | - | 9,150 | - | - | - | - | - | - | |
| X | PW | Repl. (3) 48' mowers | - | 25,000 | 23,500 | - | - | 25,700 | - | - | 28,500 | |
| | | Paving and sidewalk miscellaneous improvements | 18,663 | 10,000 | 10,000 | 10,500 | 10,500 | 10,900 | 11,300 | 11,700 | 12,100 | |
| X | PW | Park improvements: fencing & picnic tables | - | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 7,000 | 7,000 | - | |
| | | Gleason Park Lakebank Stabilization (state appropriations, local match is budgeted in the Stormwater Utility Fund) | - | 112,500 | 93,000 | - | - | - | - | - | - | |
| X | PW | Repl. 1994 Bucket truck (with a used 60' model) | - | 80,000 | 49,850 | - | - | - | - | - | - | |
| X | PW | Repl. Ford F350 truck with lift-bed (ordered in FY22) | 61,815 | - | - | - | - | - | - | - | - | |
| X | PW | Repl. Ford F350 truck with lift-bed (ordered in FY23) | - | 62,315 | 62,315 | - | - | - | - | - | - | |
| | | Indian Harbour Court sidewalk connection near School Road (TIF funded) | - | 15,800 | 17,455 | - | 16,600 | - | - | - | - | |
| X | PW | Repl. Oars & Paddles playground unit (new) | - | - | - | 60,000 | 60,000 | - | - | - | - | |
| X | PW | Osceola sidewalk replacement (8 FT wide) (TIF funded) (revised SOW) | - | - | - | 199,000 | 199,000 | - | - | - | - | |
| X | PW | Yuma sidewalk replacement (8 ft. wide) (TIF funded) (new) | - | - | - | 171,000 | 171,000 | - | - | - | - | |
| X | PW | Repl. Fencing at Algonquin Sports Complex (new) | - | - | - | 39,000 | 39,000 | - | - | - | - | |
| X | PW | Repl. 2010 Ford F350 truck with lift-bed | - | - | - | - | - | 68,000 | - | - | - | |
| X | PW | Repl. 2011 Ford F350 truck with lift-bed | - | - | - | - | - | - | 70,400 | - | - | |
| X | PW | Repl. 2015 Ford F350 truck with lift-bed | - | - | - | - | - | - | - | 72,900 | - | |
| X | PW | Repl. 2018 F-150 truck | - | - | - | - | - | - | - | - | 43,600 | |
| X | PW | Repave Gleason Park pathway & additional pathways | - | - | - | - | - | 150,000 | - | - | - | |
| | | Wimico Drive (City limits) to Crespino sidewalk connection (TIF funded) | - | - | - | - | - | 30,800 | - | - | - | |
| X | PW | Rebuild mower storage bays (new) | - | - | - | - | - | 25,000 | - | - | - | |
| X | PW | Repl. Millennium pavilions (new) | - | - | - | 35,000 | 35,000 | 36,400 | 37,700 | 39,000 | 40,400 | |
| X | PW | Repl. Gleason Park gazebos (new) | - | - | - | 30,000 | 30,000 | 31,200 | 32,300 | 33,400 | 34,600 | |
| | | Towable top dresser for ballfield maintenance | - | - | - | - | - | - | - | 32,100 | - | |
| | PW | Solar parking lot lights at Oars & Paddles Park (proposed partial grant funding) | - | - | - | - | - | - | - | - | 170,400 | |
| | PW | Walking trail (1,864 feet long) at Oars & Paddles Park (proposed partial grant funding) | - | - | - | - | - | - | - | - | 167,600 | |
| | PW | Additional playground unit (for ages 2-5 years old) and shade structure at Oars & Paddles (proposed partial grant funded) | - | - | - | - | - | - | - | - | 68,200 | |
| X | REC | Repl. pool chiller (FY22) | 36,359 | - | - | - | - | - | - | - | - | |
| X | REC | Repl. pool heater | 28,502 | - | - | - | - | - | - | - | 63,000 | |
| | | Renovate Recreation Center bath house restroom | - | 80,000 | 80,000 | - | - | - | - | - | - | |
| X | REC | Exterior painting of Recreation Center buildings | - | 28,000 | 22,470 | - | - | - | - | - | - | |
| X | REC | Replacement Recreation Center main hall window blinds | - | 15,000 | 5,317 | - | - | - | - | - | - | |
| | | Repl. Playground Unit in NE Gleason Park (budget transferred to Oars & Paddle project and reprogramed into FY26) | - | 80,000 | - | - | - | 63,000 | - | - | - | |
| X | REC | Repl. Playground unit at Oars & Paddles Park (added mid-year) | - | - | 56,935 | - | - | - | - | - | - | |
| X | REC | Digital marquee sign at Gleason Park | - | 43,000 | 40,425 | - | - | - | - | - | - | |
| X | REC | Repl. Pool equipment shelter | - | 23,000 | 23,000 | - | - | - | - | - | - | |
| | | Repl. Beach parks individual picnic area | - | 20,000 | 9,000 | - | 11,000 | 21,200 | 21,600 | 22,000 | 22,800 | |
| X | REC | Repl. pool chemical controller | - | 10,000 | 9,838 | - | - | - | - | - | - | |
| X | REC | Repl. Rec Ctr. ice machine | - | 6,900 | 6,900 | - | - | - | - | - | - | |
| | | Repl. Pool sand filter sand (added mid-year) | - | - | 21,600 | - | - | - | - | - | - | |
| X | REC | Repl. 2003 truck (new) | - | - | - | 38,000 | 38,000 | - | - | - | - | |
| | | Replace parts of "big" playground south of Gleason Park lake (new) | - | - | - | 75,000 | 75,000 | - | - | - | - | |
| X | REC | Resurface pool deck (new) | - | - | - | 50,000 | 50,000 | - | - | - | - | |
| X | REC | Repl. Pool chlorking | - | - | - | 8,000 | 8,000 | - | - | - | - | |
| X | REC | Repl. Pool cell stack | - | - | 5,400 | 8,000 | 8,000 | - | - | - | 9,200 | |
| X | REC | Repl. Rec Center floor (new) | - | - | - | 6,000 | 6,000 | - | - | - | - | |
| X | REC | Repl. Pool pump | - | - | - | 5,000 | 5,000 | - | 5,000 | - | - | |
| X | REC | Repl. Pool vacuum | - | - | - | 5,000 | 5,000 | - | - | - | - | |
| | | Repl. & Upgrade softball field lights at Algonquin Sports Complex, Ph. 1 | - | - | - | - | - | 80,000 | - | - | - | |
| X | REC | Repurpose large ballfield and fence replacement at ASC (new) | - | - | - | - | - | 65,500 | - | - | - | |
| | | Renovate Rec. Center back room for meeting space (new) | - | - | - | - | - | 30,000 | - | - | - | |
| X | REC | Replace Rec. Ctr. storm shutters | - | - | - | - | - | 26,000 | - | - | - | |
| X | REC | Repl. Pool awnings | - | - | - | - | - | 16,000 | - | - | - | |
| X | REC | Repl. playground awnings | - | - | - | - | - | 10,000 | 10,000 | 10,000 | - | |
| X | REC | Repl. Bath House A/C | - | - | - | - | - | 10,000 | - | - | - | |
| X | REC | Repl. Rec. Ctr. freezer | - | - | - | - | - | 5,000 | - | - | - | |
| X | REC | Repl. ADA pool assist chair | - | - | - | - | - | - | 8,300 | - | - | |
| X | REC | Repl. Rec. Ctr. meeting room A/C | - | - | - | - | - | - | 8,000 | - | - | |
| X | REC | Resurface Pool | - | - | - | - | - | - | - | 175,000 | - | |

FY25 Proposed Budget FY25-29 General Fund 5-Year Interactive Financial Model and Capital Improvement Plan

| | | | FY23 | FY24 | FY24 | FY25 | FY25 | FY26 | FY27 | FY28 | FY29 |
|--------------|-----|--|--------|--------|----------|----------|----------|--------|--------|--------|---------|
| | | | Actual | Budget | Year-end | Proposed | Year-end | Proj. | Proj. | Proj. | Proj. |
| General Fund | | | | | Estimate | Budget | Estimate | Budget | Budget | Budget | Budget |
| X | REC | Repl. Pool lane lines | - | - | - | - | - | - | - | 5,000 | - |
| X | REC | Repl. Rec. Ctr. main hall A/C | - | - | - | - | - | - | - | - | 51,900 |
| | REC | CCTV System at Gleason Park, Ph. 1 | - | - | - | - | - | - | - | 87,700 | - |
| | | Replacement boardwalk at Gleason | | | | | | | | | |
| | REC | Park | - | - | - | - | - | - | - | - | 517,500 |
| | REC | Renovate Rec. Ctr. main hall | - | - | - | - | - | - | - | - | 345,900 |
| | | Repl. walking trail lights at Gleason | | | | | | | | | |
| | REC | Park | - | - | - | - | - | - | - | - | 321,400 |
| | | Repl. & Upgrade softball field lights at | | | | | | | | | |
| | REC | Algonquin Sports Complex, ph. 2 | - | - | - | - | - | - | - | - | 107,100 |
| | | | | | | | | | | | |

FY25 Proposed Budget FY25-29 Stormwater Utility Fund 5-Year Interactive Financial Model and Capital Improvement Plan

| | FY23 | FY24 | FY24 | FY25 | FY25 | FY26 | FY27 | FY28 | FY29 |
|--|---------|-----------|-------------------|-----------------|-------------------|--------------|--------------|--------------|--------------|
| Stormwater Utility Fund | Actual | Budget | Year-end Estimate | Proposed Budget | Year-end Estimate | Proj. Budget | Proj. Budget | Proj. Budget | Proj. Budget |
| Beginning Fund Balance | 425,915 | 419,108 | 463,747 | 169,190 | 169,190 | (22,097) | 199,913 | 128,593 | 138,888 |
| Revenues | | | | | | | | | |
| Assessments | 228,428 | 283,800 | 227,040 | 341,975 | 341,975 | 425,700 | 510,840 | 567,600 | 624,360 |
| Discount for early payment | (8,299) | (8,264) | (6,611) | (9,917) | (9,917) | (12,345) | (14,814) | (16,460) | (18,106) |
| Grants (shown in future years for planning purposes) | - | - | - | - | - | - | 371,000 | - | 719,050 |
| Misc. | 691 | 405 | 405 | 405 | 405 | 405 | 405 | 405 | 405 |
| Total Revenues | 220,820 | 275,941 | 220,834 | 332,463 | 332,463 | 413,760 | 867,431 | 551,545 | 1,325,709 |
| (Dollar change from previous year) | 1,523 | 57,548 | 14 | 56,522 | 111,629 | 81,297 | 453,671 | (315,886) | 774,164 |
| (Percent change from previous year) | 0.69% | 26.35% | 0.01% | 20.48% | 50.55% | 24.45% | 109.65% | -36.42% | 140.36% |
| Total Resources | 646,735 | 695,049 | 684,581 | 501,653 | 501,653 | 391,663 | 1,067,343 | 680,138 | 1,464,597 |
| Expenditures | | | | 147,000 | | | | | |
| Operating | 8,605 | 16,000 | 18,000 | 16,750 | 16,750 | 16,750 | 16,750 | 16,750 | 16,750 |
| New Non-Capital Proposals | - | 80,000 | 20,000 | - | 60,000 | 25,000 | 30,000 | 185,000 | 40,000 |
| Capital Outlay | 174,383 | 562,500 | 477,391 | 300,000 | 447,000 | 150,000 | 892,000 | 339,500 | 1,538,100 |
| Reserves | - | - | - | 15,713 | - | - | - | - | - |
| Total Expenditures | 182,988 | 658,500 | 515,391 | 332,463 | 523,750 | 191,750 | 938,750 | 541,250 | 1,594,850 |
| (Dollar change from previous year) | (488) | 404,000 | 332,403 | (326,037) | 8,359 | (140,713) | 747,000 | (397,500) | 1,053,600 |
| (Percent change from previous year) | -0.27% | 158.74% | 181.65% | -49.51% | 1.62% | -42.32% | 389.57% | -42.34% | 194.66% |
| Revenues minus Expenditures | 37,832 | (382,559) | (294,557) | - | (191,287) | 222,010 | (71,319) | 10,295 | (269,141) |
| Ending Fund Balance | | | | | | | | | |
| Pre-Paid/Committed | - | - | 60,000 | - | - | - | - | - | - |
| Undesignated Fund Balance | 463,747 | 36,549 | 109,190 | 169,190 | (22,097) | 199,913 | 128,593 | 138,888 | (130,254) |
| Total Ending Fund Balance | 463,747 | 36,549 | 169,190 | 169,190 | (22,097) | 199,913 | 128,593 | 138,888 | (130,254) |

| | | | | | | | | | |
|----------------------------------|------|------|------|------|------|------|------|-------|-------|
| Monthly assessment rate | 4.00 | 4.00 | 4.00 | 6.00 | 6.00 | 7.50 | 9.00 | 10.00 | 11.00 |
| Annual rate | 48 | 48 | 48 | 72 | 72 | 90 | 108 | 120 | 132 |
| Annual change in assessment rate | - | - | - | 24 | 24 | 18 | 18 | 12 | 12 |

Non-Capital Projects

("X" indicates project is funded)

(Shaded rows indicate project is not funded)

| | | | | | | | | | | | |
|---|----|---|---|--------|--------|---|--------|--------|--------|---------|--------|
| | | Design of Algonquin Sports Complex | | | | | | | | | |
| X | EX | baffle box | - | 80,000 | 20,000 | - | 60,000 | - | - | - | - |
| | | CCTV Inspection of pipes/slip lining of | | | | | | | | | |
| X | EX | pipes | - | - | - | - | - | 25,000 | 30,000 | 35,000 | 40,000 |
| X | EX | Design of Gleason Park lake outfall | - | - | - | - | - | - | - | 150,000 | - |
| | | Total Non-Capital Proposals: | - | 80,000 | 20,000 | - | 60,000 | 25,000 | 30,000 | 185,000 | 40,000 |

Capital Projects

("X" indicates project is funded)

(Shaded rows indicate project is not funded)

| | | | | | | | | | | | | |
|---|----|--|---|---------|---------|---------|---------|---------|---------|---------|---------|-----------|
| X | PW | | Big Muddy Seawall replacement | 174,383 | 200,000 | 162,000 | - | - | 150,000 | 150,000 | 100,000 | 100,000 |
| | | | City Hall Baffle Box (SW Masterplan- annual reduction TBD lbs. Nitrogen and | | | | | | | | | |
| X | EX | | TBD lbs. Phosphorus) (local match) | - | 250,000 | 103,000 | 300,000 | 447,000 | - | - | - | - |
| | | | Gleason Park Lakebank Stabilization | | | | | | | | | |
| X | EX | | (local match) | - | 112,500 | 93,000 | - | - | - | - | - | - |
| | | | Pine Tree Swale project, Phase 2 (FY22 | | | | | | | | | |
| X | PW | | Project) | - | - | 35,970 | - | - | - | - | - | - |
| X | PW | | DeSoto culvert replacement | - | - | 33,888 | - | - | - | - | - | - |
| X | PW | | School Road Culvert weir removal | - | - | 12,833 | - | - | - | - | - | - |
| X | PW | | Cleaning of DeSoto Canal | - | - | 36,700 | - | - | - | - | - | - |
| | | | Algonquin Baffle Box (SW Masterplan- annual reduction 93 lbs. Nitrogen and | | | | | | | | | |
| X | EX | | 16 lbs. Phosphorus) | - | - | - | - | - | - | 742,000 | - | - |
| X | PW | | Cassia Blvd. seawall | - | - | - | - | - | - | - | 239,500 | - |
| | | | Gleason Park Lake Outfall (SW | | | | | | | | | |
| | | | Masterplan- annual reduction 397 lbs. | | | | | | | | | |
| X | EX | | Nitrogen and 96 lbs. Phosphorus) | - | - | - | - | - | - | - | - | 1,438,100 |
| | | | (\$2,917/lb. reduction) | - | - | - | - | - | - | - | - | - |
| | | | Ocean Breeze Elementary Exfiltration | | | | | | | | | |
| | | | (SW Masterplan - annual reduction 79 | | | | | | | | | |
| | | | lbs. Nitrogen and 17 lbs. Phosphorus) | | | | | | | | | |
| | EX | | (\$2,899/lb. reduction) | - | - | - | - | - | - | - | - | 278,300 |
| | | | Pine Tree Streetscaping | | | | | | | | | |
| | | | Bioretention/Raingarden (SW | | | | | | | | | |
| | | | Masterplan - annual reduction 135 lbs. | | | | | | | | | |
| | | | Nitrogen and 20 lbs. Phosphorus) | | | | | | | | | |
| | EX | | (\$3,116/lb. reduction) | - | - | - | - | - | - | - | - | 483,000 |
| | | | Lyme Bay Exfiltration (SW Masterplan - | | | | | | | | | |
| | | | annual reduction 148 lbs. Nitrogen and | | | | | | | | | |
| | | | 33 lbs. Phosphorus) (\$3,167/lb. | | | | | | | | | |
| | EX | | reduction) | - | - | - | - | - | - | - | - | 573,300 |
| | | | Wimico Drive Bioretention/Raingarden | | | | | | | | | |
| | | | (SW Masterplan - annual reduction 90 | | | | | | | | | |
| | | | lbs. Nitrogen and 14 lbs. Phosphorus) | | | | | | | | | |
| | EX | | (\$5,464/lb. reduction) | - | - | - | - | - | - | - | - | 568,300 |
| | | | Yacht Club Blvd. Bioswales (SW | | | | | | | | | |
| | | | Masterplan - annual reduction 121 lbs. | | | | | | | | | |
| | | | Nitrogen and 19 lbs. Phosphorus) | | | | | | | | | |
| | EX | | (\$6,936/lb. reduction) | - | - | - | - | - | - | - | - | 971,100 |
| | | | Marion St./Eutau Dr. Bioswales (SW | | | | | | | | | |
| | | | Masterplan - annual reduction 51 lbs. | | | | | | | | | |
| | | | Nitrogen and 8 lbs. Phosphorus) | | | | | | | | | |
| | EX | | (\$7,181/lb. reduction) | - | - | - | - | - | - | - | - | 423,700 |

FY25 Proposed Budget FY25-29 Stormwater Utility Fund 5-Year Interactive Financial Model and Capital Improvement Plan

| | | FY23 | FY24 | FY24 | FY25 | FY25 | FY26 | FY27 | FY28 | FY29 |
|-------------------------|--|--------|--------|----------|----------|----------|--------|--------|--------|-----------|
| | | Actual | Budget | Year-end | Proposed | Year-end | Proj. | Proj. | Proj. | Proj. |
| Stormwater Utility Fund | | | | Estimate | Budget | Estimate | Budget | Budget | Budget | Budget |
| | Kristi Drive/Pine Tree Drive Bioswale Ph. 2 (SW Masterplan- annual reduction 76 lbs. Nitrogen and 12 lbs. Phosphorus) (\$7,469/lb. reduction) | - | - | - | - | - | - | - | - | 657,300 |
| EX | | | | | | | | | | |
| | Seminole Dr. Bioswales (SW Masterplan - annual reduction 35 lbs. Nitrogen and 5 lbs. Phosphorus) (\$8,463/lb. reduction) | - | - | - | - | - | - | - | - | 338,500 |
| EX | | | | | | | | | | |
| | Banana River Drive Bioswales (SW Masterplan - annual reduction 54 lbs. Nitrogen and 2 lbs. Phosphorus) (\$9,023/lb. reduction) | - | - | - | - | - | - | - | - | 505,300 |
| EX | | | | | | | | | | |
| | Marion St./Yuma Dr. Bioswales (SW Masterplan - annual reduction 34 lbs. Nitrogen and 6 lbs. Phosphorus) (\$9,110/lb. reduction) | - | - | - | - | - | - | - | - | 364,400 |
| EX | | | | | | | | | | |
| | Cheyenne Drive Bioretention/Raingarden (SW Masterplan- annual reduction 71 lbs. Nitrogen and 11 lbs. Phosphorus) (\$12,973/lb. reduction) | - | - | - | - | - | - | - | - | 1,063,800 |
| EX | | | | | | | | | | |
| | City Hall Bioretention/Raingarden (SW Masterplan - annual reduction 2.5 lbs. Nitrogen and 0.5 lbs. Phosphorus) (\$64,667/lb. reduction) | - | - | - | - | - | - | - | - | 194,000 |
| EX | | | | | | | | | | |
| | Big Muddy Baseflow Canal Treatment (SW Masterplan - annual reduction TBD lbs. Nitrogen and TBD lbs. Phosphorus) | - | - | - | - | - | - | - | - | 418,900 |
| EX | | | | | | | | | | |
| | Resiliency Tidal Gates | - | - | - | - | - | - | - | - | 280,500 |
| EX | | | | | | | | | | |
| | Cheyenne Drive Resiliency (SW Masterplan) | - | - | - | - | - | - | - | - | 47,000 |
| EX | | | | | | | | | | |

FY25 Proposed Budget FY25-29 ARPA Fund 5-Year Interactive Financial Model and Capital Improvement Plan

| ARPA Fund | FY23 Actual | FY24 Budget | FY24 Year-end Estimate | FY25 Proposed Budget | FY25 Year-end Estimate | FY26 Proj. Budget | FY27 Proj. Budget |
|-------------------------------------|----------------|----------------|------------------------------|----------------------------|------------------------------|-------------------------|-------------------------|
| Beginning Fund Balance | 4,080,918 | 3,068,605 | 3,395,391 | 1,852,214 | 1,852,214 | - | - |
| Revenues | | | | | | | |
| Grant proceeds | - | - | - | - | - | - | - |
| Total Revenues | - | - | - | - | - | - | - |
| Total Resources | 4,080,918 | 3,068,605 | 3,395,391 | 1,852,214 | 1,852,214 | - | - |
| Expenditures | | | | | | | |
| Capital Outlay | 685,527 | 2,961,300 | 1,543,177 | 74,246 | 1,852,214 | - | - |
| Reserves | - | - | - | - | - | - | - |
| Total Expenditures | 685,527 | 2,961,300 | 1,543,177 | 74,246 | 1,852,214 | - | - |
| (Dollar change from previous year) | 493,580 | (3,700) | 857,650 | (2,887,054) | 309,037 | - | - |
| (Percent change from previous year) | 157.14% | -0.12% | 125.11% | -97.49% | 20.03% | - | - |
| Revenues minus Expenditures | (685,527) | (2,961,300) | (1,543,177) | (74,246) | (1,852,214) | - | - |
| Ending Fund Balance | | | | | | | |
| Pre-Paid/Committed | - | - | - | - | - | - | - |
| Undesignated Fund Balance | 3,395,391 | 107,305 | 1,852,214 | 1,777,968 | - | - | - |
| Total Ending Fund Balance | 3,395,391 | 107,305 | 1,852,214 | 1,777,968 | - | - | - |

Capital Projects

("X" indicates project is funded)

(Shaded rows indicate project is not funded)

| | | | | | | | | |
|---|-----|--|---------|-----------|---------|--------|-----------|---|
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| X | EX | New website service and enhanced digital presence | 18,031 | - | - | - | - | - |
| X | PW | Sandbagging machine (2 chutes) | 11,906 | - | - | - | - | - |
| X | REC | Gleason Park playground replacement | 81,897 | - | - | - | - | - |
| | | | | | | | | |
| X | REC | Millennium Beach playground equipment replacement | 43,800 | - | - | - | - | - |
| | | | | | | | | |
| X | PW | Gleason Park pre-fabricated restroom and lift station | 201,890 | - | 288,584 | - | - | - |
| | | | | | | | | |
| X | PW | Renovation of old Police Headquarters for new Public Works offices and storage | 119,850 | 912,000 | 926,060 | - | - | - |
| | | | | | | | | |
| X | EX | City Hall & Rec. Ctr. security upgrades Ph. 1 | 76,390 | - | 32,701 | - | - | - |
| | | | | | | | | |
| X | EX | City Hall security upgrades Ph. 2 (2nd floor) | - | 49,000 | 73,800 | - | - | - |
| | | | | | | | | |
| X | EX | Algonquin Sports Complex expansion Ph. 1 | 104,552 | 2,000,000 | 222,032 | 74,246 | 1,852,214 | - |
| | | | | | | | | |

Resources

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 points 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 FY23, the City now 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.

FY25 full-time equivalents (FTEs)

Proposed for FY25 are 72.84 FTEs, an increase of 2.50 FTEs (3.55% of total staffing) from the FY24 Approved Budget. This increase is the result of the following recommended additions:

New positions:

- *0.75 FTE full-time Police Lieutenant position (last nine months of FY25)*

The addition of a Lieutenant position that will assume administrative and command duties that include management and oversight of training, recruiting, background investigations, special projects, logistics and inventory control plus watch commander role, community relations, and activities to enhance quality control operations. The balance of the annual costs will be included in the FY26 Budget.

- *0.50 FTE part-time Public Works Maintenance Specialist position*
The addition of a part-time position will cost-effectively help the Public Works address the incremental growth in daily responsibilities.
- *0.25 FTE F/T Public Works Maintenance Specialist position for Algonquin Sports Complex maintenance (last three months of FY25)*

| FY25 FTEs per Department | | | | |
|--------------------------|--------------|------------------------|---------------|-------------|
| Department | Full-time | Part-time/ Seasonal | Total FTEs | Change |
| Executive | 4.00 | - | 4.00 | - |
| Finance | 2.00 | - | 2.00 | - |
| Inform. Tech. | 2.00 | - | 2.00 | - |
| Police | 30.25 | 0.81 | 31.06 | 0.75 |
| Fire | 1.00 | - | 1.00 | 0.25 |
| Building | 3.00 | - | 3.00 | - |
| Public Works | 15.25 | 1.00 | 16.25 | 1.00 |
| Recreation | 5.00 | 8.53 | 13.53 | 0.50 |
| Total | 62.50 | 10.34 | 72.84 | 2.50 |

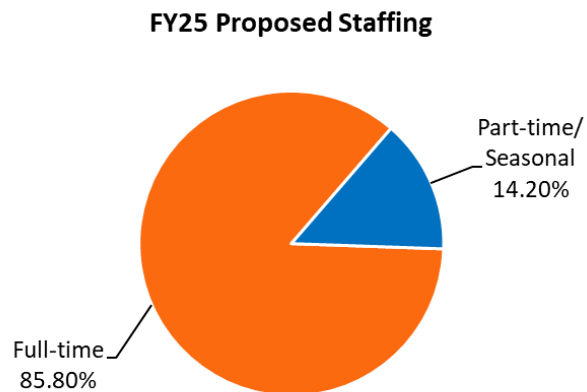
The addition of a full-time position is need to maintain the common areas of the expanded portion of Algonquin Sport Complex once the project is completed in late FY25. The balance of the annual costs for the position will be added in FY26.

- *0.25 FTE part-time Recreation Department Crossing Guard position (position opens and closes the gates of Algonquin Sports Complex on weekends and holidays)*
The additional hours for School Crossing Guards (employees who normally work within the Police Department) are needed to cost-effective open the Algonquin Sports Complex gates on weekend and holiday mornings when Recreation staff are not working. Staff will re-evaluate the need for these hours as the expansion project near completion as an additional maintenance specialist position will be required to perform daily and periodic work on the new amenities at the complex.
- *0.25 FTE part-time Recreation Department Camp Counselor positions*
The additional hours for part-time Camp Counselors will ensure the continued safe and effective administration of the City's summer youth camp program.

Previously partially funded positions

- *Additional 0.25 FTE funding for a full-time paid Fire Chief position (0.75 FTE was funded in FY24)*
- *Additional 0.25 FTE funding for a full-time Administrative Assistant position (0.75 FTE was funded in FY24)*

As illustrated in the chart to the right, 85.80% of FY25 Proposed Budget FTEs are full-time employees. The following pages list the specific positions per department adding granularity to the chart on the previous page showing how the Police Department contains 31.06 FTEs or 42.64% of all FTEs recommended for FY25. While most departments operate with majority full-time positions, the Recreation Department is the sole department with majority part-time positions (63.05%). The listing of FTEs per department and position are provided starting on page E – 4.



Employee Pay and Classification Plan

Prior to FY23, the City did not have a formal Employee Pay and Classification Plan. While all elements were present in documents maintained by the Finance Department, there was not one transparent place residents or employees could go to see authorized job titles, pay grades, minimum starting pay, and maximum pay rates. The FY24 Plan was adopted by the City Council on September 12, 2023 and amended on June 11, 2024 (to implement the recommendations of the pay plan study update).

In response to City Council direction to address identified deficiencies in senior management pay, the pay grades of department directors and City Manager are recommended to be adjusted upward to meet the average starting pay rates (of the recent pay plan study findings). Additionally, \$44,441 is included in the FY24 Proposed Budget City Manager's Contingency account for the first of three-year adjustments to department director pay rates as directed by the City Council on June 11, 2024. No other substantive

changes are included in the FY25 Proposed Employee Pay and Classification Plan which was adopted by the City Council on September 12, 2023. The reader should note, the Employee Pay and Classification Plan contains all authorized titles, and some listed titles are currently not used by the City but listed to allow management flexibility in addressing staffing needs in the future. The FY25 Proposed Employee Pay and Classification Plan is presented later in this section starting page E – 7.

Budgeted for FY25 is a combined 5.00% increase for all employees, split between a 2.00% cost of living allowance (COLA) increase and a 3.00% progression increase that moves current employees through their pay grades. Of note, long-term employees who reach the maximum of their pay range will only receive the COLA increase which 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.

In FY25 the City will begin a two-year process to implement a formalized step plan for all pay grades. Positions covered under the Fraternal Order of Police collective bargaining agreement will have 18 steps inserted into their existing pay grades and each employee will receive an additional wage increase on October 1, 2024 to increase her/his pay to the next step. In FY26, all other City employees, except the City Manager will have similar steps inserted into their pay ranges and receive an increase to the next step. While the City has used an informal step plan for the past two years, the codification of the steps within the existing pay plan is strongly desired by many employees and does not have a significant fiscal impact upon the City.

Due to a refinement in the calculations of the various pay ranges (prior year's pay and classification plan did not have uniform ranges between minimum and maximum rates), the differences between FY24 and FY25 maximum rates may not be exactly 2.00%. Going forward, all pay ranges will have a uniform range, with slight variances due to rounding.

Full-time Equivalent Listing

| Dept./Position Title | FY23 Actuals | FY24 YE Est. | FY25 Proposed Budget |
|---|-----------------|-----------------|----------------------------|
| Executive | | | |
| City Manager | 1.00 | 1.00 | 1.00 |
| City Clerk | 1.00 | 1.00 | 1.00 |
| Management Analyst | 0.50 | 1.00 | 1.00 |
| Administrative Assistant | 1.00 | 1.00 | 1.00 |
| Full-time positions: | 3.50 | 4.00 | 4.00 |
| Part-time positions: | - | - | - |
| Total Executive positions: | 3.50 | 4.00 | 4.00 |
| Finance (Financial and Administrative in FY23) | | | |
| Comptroller | 1.00 | 1.00 | 1.00 |
| Assistant Comptroller | 1.00 | 1.00 | 1.00 |
| Information Technology Director | 1.00 | - | - |
| Information Technology Specialist | 1.00 | - | - |
| Full-time positions: | 4.00 | 2.00 | 2.00 |
| Part-time positions: | - | - | - |
| Total Finance positions: | 4.00 | 2.00 | 2.00 |
| Information Technology | | | |
| Chief information Officer (FKA Information Technology Director) | - | 1.00 | 1.00 |
| Information Technology Specialist | - | 0.83 | 1.00 |
| Full-time positions: | - | 1.83 | 2.00 |
| Part-time positions: | - | - | - |
| Total Information Technology positions: | - | 1.83 | 2.00 |
| Police | | | |
| Police Chief | 1.00 | 1.00 | 1.00 |
| Deputy Police Chief | 1.00 | 1.00 | 1.00 |
| Police Lieutenant | - | - | 0.75 |
| Police Sergeant | 5.00 | 5.00 | 5.00 |
| Police Officer | 14.00 | 14.00 | 14.00 |
| Accreditation Manager / Assistant to Chief of Police | 1.00 | 1.00 | 1.00 |
| Communications Supervisor | 1.00 | 1.00 | 1.00 |
| Records Supervisor | 1.00 | 1.00 | 1.00 |
| Communications Officer | 5.64 | 5.00 | 5.00 |

Full-time Equivalent Listing

| | | FY23 | FY24 | FY25 |
|---|-------------------------------|---------|---------|-----------------|
| Dept./Position Title | | Actuals | YE Est. | Proposed Budget |
| Police | | | | |
| Victim Advocate* | | 1.00 | 0.50 | 0.50 |
| Crossing Guard | | 0.81 | 0.81 | 0.81 |
| | Full-time positions: | 30.64 | 29.50 | 30.25 |
| | Part-time positions: | 0.81 | 0.81 | 0.81 |
| | Total Police positions: | 31.45 | 30.31 | 31.06 |
| * Indicates a shared full-time position with the City of Satellite Beach starting in FY24 | | | | |
| Fire | | | | |
| Fire Chief | | - | 0.75 | 1.00 |
| | Full-time positions: | - | 0.75 | 1.00 |
| | Part-time positions: | - | - | - |
| | Total Fire positions: | - | 0.75 | 1.00 |
| Building | | | | |
| Building Official | | 1.00 | 1.00 | 1.00 |
| Fire Marshal/Code Enforcement Official | | 1.00 | 1.00 | 1.00 |
| Deputy City Clerk | | 0.50 | - | - |
| Administrative Assistant | | 0.50 | 1.00 | 1.00 |
| | Full-time positions: | 3.00 | 3.00 | 3.00 |
| | Part-time positions: | - | - | - |
| | Total Building positions: | 3.00 | 3.00 | 3.00 |
| Public Works | | | | |
| 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 | | - | 0.50 | 1.00 |
| Mechanic I | | 1.00 | 1.00 | 1.00 |
| Crew Leader | | 1.00 | 1.00 | 1.00 |
| Maintenance Specialist II | | - | 2.00 | 2.00 |
| Maintenance Specialist | | 9.00 | 7.50 | 8.25 |
| | Full-time positions: | 14.00 | 14.50 | 15.25 |
| | Part-time positions: | - | 0.50 | 1.00 |
| | Total Public Works positions: | 14.00 | 15.00 | 16.25 |

Full-time Equivalent Listing

| Dept./Position Title | FY25 | | |
|--|-----------------|-----------------|--------------------|
| | FY23 Actuals | FY24 YE Est. | Proposed Budget |
| Recreation | | | |
| 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 | - | - |
| Special Projects Coordinator | - | 1.00 | 1.00 |
| Maintenance Specialist II | - | 1.00 | 1.00 |
| Maintenance Specialist | 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 |
| Crossing Guard (opens Algonquin Sports Complex on weekend mornings) | - | 0.25 | 0.25 |
| Camp Leader | 0.92 | 0.63 | 0.63 |
| Lifeguard | 3.93 | 3.93 | 3.93 |
| Camp Counselor | 1.48 | 1.48 | 1.73 |
| Full-time positions: | 5.00 | 5.00 | 5.00 |
| Part-time positions: | 8.03 | 8.28 | 8.53 |
| Total Parks positions: | 13.03 | 13.28 | 13.53 |
| Full-time positions: | 60.14 | 60.58 | 62.50 |
| Part-time positions: | 8.84 | 9.59 | 10.34 |
| Total City positions: | 68.98 | 70.17 | 72.84 |

FY25 Proposed Employee Pay and Classification Plan

| Title | Pay Grade | Annual | | | Hourly | | |
|--|-----------|---------|----------|---------|---------|----------|---------|
| | | Minimum | Midpoint | Maximum | Minimum | Midpoint | Maximum |
| City Manager (exempt) | 35 | 138,125 | 183,706 | 228,292 | 66.41 | 88.32 | 109.76 |
| | 34 | 131,547 | 174,958 | 217,421 | 63.24 | 84.11 | 104.53 |
| | 33 | 125,283 | 166,627 | 207,068 | 60.23 | 80.11 | 99.55 |
| | 32 | 119,317 | 158,692 | 197,208 | 57.36 | 76.29 | 94.81 |
| | 31 | 113,635 | 151,135 | 187,817 | 54.63 | 72.66 | 90.30 |
| Chief Information Officer (FKA Information Technology Director) (exempt) | 30 | 108,224 | 143,938 | 178,873 | 52.03 | 69.20 | 86.00 |
| Fire Chief (exempt) | | | | | | | |
| Police Chief (exempt) | | | | | | | |
| | 29 | 103,071 | 137,084 | 170,355 | 49.55 | 65.91 | 81.90 |
| Comptroller (exempt) | 28 | 98,163 | 130,556 | 162,243 | 46.27 | 62.77 | 75.97 |
| Public Works Director (exempt) | | | | | | | |
| | 27 | 93,488 | 124,339 | 154,517 | 44.95 | 59.78 | 74.29 |
| Building Official (exempt) | 26 | 89,036 | 118,418 | 147,159 | 42.81 | 56.93 | 68.96 |
| Recreation Director (exempt) | | | | | | | |
| Deputy Police Chief (exempt) | 25 | 84,797 | 112,779 | 140,152 | 40.77 | 54.22 | 67.38 |
| City Clerk (exempt) | 24 | 80,759 | 107,409 | 133,478 | 38.83 | 51.64 | 64.17 |
| Police Commander (exempt) | | | | | | | |
| | 23 | 76,913 | 102,294 | 127,122 | 36.98 | 49.18 | 59.66 |
| Police Lieutenant | 22 | 73,250 | 97,423 | 121,068 | 35.22 | 46.84 | 58.21 |
| | 21 | 69,762 | 92,784 | 115,303 | 33.54 | 44.61 | 55.43 |
| Police Sergeant | 20 | 66,440 | 88,366 | 109,813 | 31.94 | 42.48 | 51.62 |
| Public Information Officer | | | | | | | |
| Assistant to the City Manager (exempt) | 19 | 63,276 | 84,158 | 104,583 | 29.83 | 40.46 | 49.19 |
| | 18 | 60,263 | 80,150 | 99,603 | 28.40 | 38.53 | 47.89 |
| Assistant Comptroller | 17 | 57,394 | 76,334 | 94,860 | 27.59 | 36.70 | 45.61 |
| Management Analyst (exempt) | | | | | | | |
| Accreditation Manager / Assistant to Chief of Police | 16 | 54,661 | 72,699 | 90,343 | 26.28 | 34.95 | 43.43 |
| Executive Assistant | | | | | | | |
| Special Projects Coordinator | | | | | | | |

FY25 Proposed Employee Pay and Classification Plan

| Title | Pay Grade | Annual | | | Hourly | | |
|--|-----------|---------|----------|---------|---------|----------|---------|
| | | Minimum | Midpoint | Maximum | Minimum | Midpoint | Maximum |
| Assistant Public Works Director | 15 | 52,058 | 69,237 | 86,041 | 25.03 | 33.29 | 41.37 |
| Head Mechanic | | | | | | | |
| Police Officer | | | | | | | |
| Communications Supervisor | 14 | 49,579 | 65,940 | 81,944 | 23.84 | 31.70 | 39.40 |
| Fire Marshal / Code Enforcement Official | | | | | | | |
| Accountant | 13 | 47,218 | 62,800 | 78,042 | 22.70 | 30.19 | 37.52 |
| Grounds Supervisor | | | | | | | |
| Information Technology Specialist | | | | | | | |
| Records/Evidence Supervisor | | | | | | | |
| Deputy City Clerk | 12 | 44,969 | 59,809 | 74,325 | 21.20 | 28.75 | 35.73 |
| Mechanic II | | | | | | | |
| Administrative Assistant | 11 | 42,828 | 56,961 | 70,786 | 20.59 | 27.39 | 34.03 |
| Aquatics Supervisor | | | | | | | |
| Code Enforcement Officer | | | | | | | |
| Communications Officer | | | | | | | |
| Management Intern (seasonal) | | | | | | | |
| Crew Leader | 10 | 40,789 | 54,249 | 67,415 | 19.61 | 26.08 | 32.41 |
| Mechanic I | | | | | | | |
| Shared Victim Advocate | | | | | | | |
| Victim Advocate | | | | | | | |
| | 9 | 38,846 | 51,666 | 64,205 | 18.31 | 24.84 | 30.87 |
| Maintenance Specialist II | 8 | 36,996 | 49,205 | 61,148 | 17.79 | 23.66 | 29.40 |
| Senior Staff Assistant | | | | | | | |
| Maintenance Specialist | 7 | 35,235 | 46,862 | 58,236 | 16.94 | 22.53 | 28.00 |
| Staff Assistant | 6 | 33,557 | 44,631 | 55,463 | 16.13 | 21.46 | 26.66 |
| Camp Coordinator | 5 | 31,959 | 42,505 | 52,822 | 15.06 | 20.44 | 25.40 |
| Head Lifeguard | | | | | | | |
| Water Safety Instructor | | | | | | | |
| Crossing Guard | 4 | 30,437 | 40,481 | 50,306 | 14.63 | 19.46 | 24.19 |

FY25 Proposed Employee Pay and Classification Plan

| Title | Pay Grade | Annual | | | Hourly | | |
|----------------------------|-----------|---------|----------|---------|---------|----------|---------|
| | | Minimum | Midpoint | Maximum | Minimum | Midpoint | Maximum |
| Camp Supervisor | 3 | 28,988 | 38,554 | 47,911 | 13.94 | 18.54 | 23.03 |
| Community Services Officer | | | | | | | |
| Camp Leader | 2 | 27,607 | 36,718 | 45,629 | 13.27 | 17.65 | 21.94 |
| Lifeguard | | | | | | | |
| Camp Counselor | 1 | 27,040 | 35,866 | 44,692 | 13.00 | 16.97 | 20.93 |

All title are non-exempt positions unless otherwise noted.

Effective: 09/30/202

Fleet Replacement Schedule

Introduction

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

Beginning with the FY25-29 Five-year Financial Model & Capital Improvement Plan (FY25-29 5yrFM&CIP), a detailed replacement schedule was developed to list all cars and trucks, their purchase year, anticipated replacement year, mileage, condition of the body, and condition of mechanical components. A review of the fleet replacement schedule on the following pages will illustrate that the Departments of Police, Public Works, and Recreation have vehicles beyond their estimated replacement dates. The FY25-29 5yrFM&CIP addresses these deficiencies with increased number of replacement vehicles over the next five-years. Of note, due to the initial use of a long-term planning for vehicle replacements, the reader should not be surprised if there are substantive changes to the fleet replacement schedule next year.

FY25 Fleet Replacement Schedule

| Year | Make | Model | Department | Vehicle # | Mileage | Est. Useful Economic Life | Condition (poor, fair, average, good, excellent, new) | | Est. Repl. Year |
|------|-----------|--------------------------|------------|-----------|---------|------------------------------------|---|-----------|-----------------------|
| | | | | | | (years) | Mechanical | Body | |
| 2008 | Ford | F-150 | Building | S-56 | 88,154 | 10 | Average | Fair | 2024 |
| 2018 | Ford | F-150 | Building | BD-1 | 18,648 | 10 | Good | Good | 2028 |
| 2024 | Ford | F-150 | Building | TBD | - | 8 | New | New | 3032 |
| 1995 | E-One | Pumper | Fire | E-356 | 3,344 | | Fair | Fair | 2024 |
| | Am. | Ceremonial | | | | | | | |
| 1960 | LaFrance | Pumper | Fire | P-56 | 194 | N/A | Good | Good | N/A |
| | | 75' Aerial | | | | | | | |
| 2000 | E-One | Ladder | Fire | T-56 | 2,630 | 25 | Good | Good | 2027 |
| 2007 | E-One | Pumper | Fire | E-56 | 17,312 | 25 | Good | Good | 2032 |
| 2014 | Ford | F-550 | Fire | U-56 | 6,359 | 20 | Excellent | Excellent | 2036 |
| 2018 | Ford | Explorer | Fire | D-56 | 25,895 | 16 | Good | Good | 2029 |
| 2024 | E-One | Pumper | Fire | TBD | - | 25 | New | New | 2044 |
| 2011 | Ford | Crown Vic Interceptor | Police | PD-2 | 96,400 | 10 | Fair | Fair | 2024 |
| 2011 | Ford | Crown Vic Interceptor | Police | PD-10 | 92,818 | 10 | Good | Good | 2025 |
| 2015 | Ford | Police Interceptor | Police | PD-1 | 102,275 | 9 | Fair | Fair | 2024 |
| 2015 | Chevrolet | Caprice | Police | PD-15 | 70,747 | 11 | Good | Fair | 2026 |
| 2016 | Ford | Explorer | Police | PD-13 | 123,575 | 9 | Good | Good | 2024 |
| 2016 | Chevrolet | Impala | Police | PD-12 | 63,963 | 9 | Good | Good | 2025 |
| 2017 | Ford | Explorer (Old K-9) | Police | PD-19 | 71,108 | 9 | Good | Fair | 2026 |
| 2018 | Ford | Explorer | Police | PD-5 | 94,486 | 9 | Good | Good | 2027 |
| 2019 | Ford | Explorer | Police | PD-16 | 33,089 | 9 | Good | Good | 2028 |
| 2019 | Ford | Police Interceptor | Police | PD-6 | 75,904 | 6 | Good | Fair | 2027 |
| 2020 | Ford | Police Interceptor | Police | PD-4 | 46,607 | 6 | Good | Good | 2027 |
| 2021 | Ford | Explorer | Police | PD-14 | 57,265 | 6 | Good | Good | 2028 |
| 2021 | Ford | Explorer | Police | PD-8 | 41,691 | 6 | Good | Good | 2028 |
| 2023 | Ford | Police Interceptor | Police | PD-9 | 5,064 | 6 | Excellent | Excellent | 2029 |
| 2023 | Ford | Police Interceptor | Police | PD-11 | - | 6 | New | New | 2029 |
| 2023 | Ford | Police Interceptor | Police | PD-3 | - | 6 | New | New | 2029 |
| 2023 | Ford | Police Interceptor | Police | PD-7 | - | 6 | New | New | 2030 |

FY25 Fleet Replacement Schedule

| Year | Make | Model | Department | Vehicle # | Mileage | Est. Useful Economic Life (years) | Condition (poor, fair, average, good, excellent, new) Mechanical | Body | Est. Repl. Year |
|------|-------------------|------------------------|--------------|-----------|---------|---|---|-----------|-----------------------|
| 2023 | Ford | Police Interceptor | Police | PD-1 | - | 6 | New | New | 2030 |
| 2023 | Ford | Police Interceptor | Police | PD-2 | - | 6 | New | New | 2030 |
| 2023 | Ford | Police Interceptor | Police | PD-13 | - | 6 | New | New | 2030 |
| 1998 | Ford | E-150 Cargo Van | Public Works | Van-1 | 51,047 | conditions based | Good | Fair | 2028 |
| 2003 | Ford | Expedition | Public Works | Exp-1 | 44,173 | conditions based | Good | Good | 2029 |
| 2010 | Ford | F-350 | Public Works | PW-10 | 59,856 | 12 | Good | Fair | 2026 |
| 2011 | Ford | F-350 | Public Works | PW-12 | 55,689 | 12 | Good | Fair | 2027 |
| 2015 | Ford | F-350 | Public Works | PW-15 | 43,989 | 12 | Good | Good | 2028 |
| 2018 | Ford | F-150 | Public Works | PW-S | 68,081 | 10 | Good | Good | 2029 |
| 2019 | Ford | F-150 | Public Works | PW-D | 12,321 | 10 | Good | Fair | 2030 |
| 2020 | Ford | F-350 | Public Works | PW-20 | 12,933 | 12 | Good | Good | 2032 |
| 2022 | Ford | F-350 | Public Works | PW-22 | 2,582 | 12 | Excellent | Excellent | 2034 |
| 2023 | Ford | F-350 | Public Works | PW-23 | 219 | 12 | New | New | 2035 |
| 2010 | Freight- liner | 65 Ft. Bucket truck | Public Works | PW-B2 | 105,781 | 12 | Good | Good | 2036 |
| 2003 | Ford | Ranger | Recreation | BGR | 72,654 | conditions based | Fair | Fair | 2025 |
| 2009 | Ford | F-250 | Recreation | R-09 | 48,709 | conditions based | Fair | Poor | 2028 |

Light green indicates new vehicle ordered but not yet received and placed into service.

Pink indicates replacement year is behind schedule.

Gray indicates vehicle to be sold when replacement arrives.



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