

## ORDINANCE NO. 2025-06

### AN ORDINANCE TO ESTABLISH AND ADOPT A BUDGET FOR THE FISCAL YEAR OCTOBER 1, 2025, THROUGH SEPTEMBER 30, 2026; PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Indian Harbour Beach, Brevard County, Florida, that:

**SECTION 1.** The following are the anticipated General Fund revenues of the City of Indian Harbour Beach, Florida, and monies available for the fiscal year, October 1, 2025 through September 30, 2026.

#### Ad Valorem Taxes

Gross receipts	8,159,353
<u>Discount and misc.</u>	(293,316)
Sub-total:	7,866,037

#### General Government Taxes

Local Option Fuel Tax	351,000
Utility Services Taxes	685,520
Communications & Local Business Taxes	245,000
<u>Insurance Premium Tax</u>	103,977
Sub-total:	1,385,497

#### Franchise, Permit, and Special Assessment Fees

Franchise Fees	819,500
Vacation Rental & Misc.	33,125
<u>Building Dept. Permit Fees</u>	129,250
Sub-total:	981,875

#### Intergovernmental Revenue

Grants	6,320
State Shared Revenue	999,537
Local Govt. Revenue	6,850
<u>Police Grants &amp; Shared Revenue</u>	116,700
Sub-total:	1,129,407

#### Charges for Services

Recreation charges	283,233
<u>Other charges</u>	104,675
Sub-total:	387,908

Judgements, Fines, and Forfeits	13,700
Interest and other earnings	436,000
Miscellaneous revenue	32,672
Prior year income	1,155,000
<b>Total revenues</b>	<b>13,388,096</b>

**SECTION 2.** The following are the anticipated General Fund expenditures of the City of Indian Harbour Beach, Florida for the fiscal year, October 1, 2025 through September 30, 2026 and the amounts set forth are hereby appropriated for the various purposes named.

Legislative	
Personnel	2,350
Operating	90,157
<hr/> Sub-total:	<hr/> 92,507
Executive	
Personnel	629,812
Operating	38,220
<hr/> Sub-total:	<hr/> 668,032
Finance	
Personnel	292,501
Operating	62,100
<hr/> Sub-total:	<hr/> 354,601
Information Technology	
Personnel	259,995
Operating	325,040
<hr/> Sub-total:	<hr/> 585,035
Legal	
Operating	81,000
<hr/> Sub-total:	<hr/> 81,000

General government	
<u>Operating</u>	<u>876,508</u>
Sub-total:	876,508
Police	
Personnel	3,735,939
<u>Operating</u>	<u>359,745</u>
Sub-total:	4,095,684
Fire	
Personnel	515,636
<u>Operating</u>	<u>258,930</u>
Sub-total:	774,566
Building	
Personnel	241,406
<u>Operating</u>	<u>17,710</u>
Sub-total:	259,116
Public Works	
Personnel	1,226,511
<u>Operating</u>	<u>508,745</u>
Sub-total:	1,735,256
Recreation	
Personnel	854,346
<u>Operating</u>	<u>305,805</u>
Sub-total:	1,160,151
Capital	2,705,640
<b>Total expenditures</b>	<b>13,388,096</b>

**SECTION 3.** The following are the anticipated Special Revenue Funds of the City of Indian Harbour Beach, Florida, for the fiscal year, October 1, 2025 through September 30, 2026 and the amounts set forth are hereby appropriated for the various purposes named.

**Impound Fund**

Revenues

Judgements, fines, and forfeits	-
Prior year income	2,196
<b>Total revenue:</b>	<b>2,196</b>

Expenditures

Personnel	1,098
Operating	1,098
<b>Total expenditures:</b>	<b>2,196</b>

**Police Training Fund**

Revenues

Judgements, fines, and forfeits	450
<b>Total revenue:</b>	<b>450</b>

Expenditures

Operating	450
<b>Total expenditures:</b>	<b>450</b>

**Stormwater Utility Fund**

Revenues

Special Assessment	413,309
Interest and other earnings	575
<b>Total revenue:</b>	<b>413,884</b>

Expenditures

Operating	19,500
Capital	290,000
Contingency	104,384
<b>Total expenditures:</b>	<b>413,884</b>

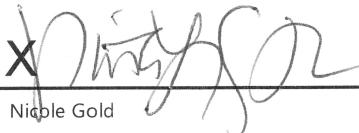
**SECTION 4.** In the event a court of competent jurisdiction shall hold or determine that any part of this ordinance is invalid or unconstitutional, the remainder shall not be affected and it shall be presumed that the City Council of the City of Indian Harbour Beach did not intend to enact such invalid or unconstitutional provision. It shall further be assumed that the City Council would have enacted the remainder of this ordinance without said invalid or unconstitutional provision, thereby causing said remainder to remain in full force and effect.

**SECTION 5.** This ordinance shall become effective immediately upon its adoption after the second reading and public hearing.

PASSED AND ADOPTED at a meeting of the City Council of the City of Indian Harbour Beach, Florida, held on the 24<sup>th</sup> day of September 2025.

X   
\_\_\_\_\_  
Scott Nickle  
Mayor

ATTEST:

  
\_\_\_\_\_  
Nicolle Gold  
City Clerk

Prepared by: John W. Coffey, ICMA-CM, City Manager

Public Hearing First Reading: September 08, 2025  
Public Hearing Second Reading: September 24, 2025



# FY26 (2025-2026) BUDGET OVERVIEW

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SEPTEMBER 24, 2025  
CITY COUNCIL MEETING

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## REVENUES OVERVIEW

### FY26 All Funds

Revenues	FY24	FY25	FY26	FY25-FY26 Budget Dollars	FY25-FY26 Budget Percent
	Actual	Amended Budget	YE Est		
General	11,778,530	15,225,199	13,916,557	13,388,096	(1,837,103) -12.07%
Impound	-	2,196	-	2,196	- N/A
Police Training	597	450	325	450	- 0.00%
Stormwater Utility	220,433	539,463	323,231	413,884	(125,579) -23.28%
ARPA	-	1,874,214	2,299,767	-	(1,874,214) N/A
<b>Total Revenues</b>	<b>11,999,560</b>	<b>17,641,522</b>	<b>16,539,880</b>	<b>13,804,626</b>	<b>(3,836,896) -21.75%</b>

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# EXPENDITURES OVERVIEW

## FY26 All Funds

Expenditures	FY24	FY25	FY26	FY25-FY26 Budget		
	Actual	Amended Budget	YE Est		Proposed Budget	Dollars
General	10,331,954	15,225,199	14,498,358	13,388,096	(1,837,103)	-12.07%
Impound	-	2,196	-	2,196	-	0.00%
Police Training	-	450	300	450	-	0.00%
Stormwater Utility	405,267	539,463	278,159	413,884	(125,579)	-23.28%
ARPA	1,095,624	1,874,214	2,299,767	-	(1,874,214)	-100.00%
<b>Total Expenditures</b>	<b>11,832,845</b>	<b>17,641,522</b>	<b>17,076,584</b>	<b>13,804,626</b>	<b>(3,836,896)</b>	<b>-21.75%</b>

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# GEN. FUND REVENUES OVERVIEW

	FY24	FY25	FY26	FY25-FY26 Budget			
	Actual	Amended Budget	YE Est		Proposed Budget	Dollars	Percent
<b>Beginning Fund Balance</b>	<b>12,321,577</b>	<b>13,768,153</b>	<b>13,768,153</b>	<b>13,186,352</b>	<b>(581,801)</b>	<b>-4.23%</b>	
<b>Revenues</b>							
Ad Valorem Taxes	7,032,311	7,563,670	7,513,017	7,866,037	302,367	4.00%	
General Government Taxes	1,271,085	1,443,827	1,374,497	1,385,497	(58,330)	-4.04%	
Franchise, Permit, and Special Assessment Fees	961,960	1,102,892	969,127	981,875	(121,017)	-10.97%	
Intergovernmental Revenue	1,109,751	4,447,698	3,162,912	1,129,407	(3,318,291)	-74.61%	
Charges for Services	368,735	352,650	351,201	387,908	35,258	10.00%	
Judgements, Fines, and Forfeits	11,177	8,750	12,845	13,700	4,950	56.57%	
Interest and Other Earnings	741,215	271,850	486,936	436,000	164,150	60.38%	
Miscellaneous Revenues	282,296	33,862	46,022	32,672	(1,190)	-3.51%	
Other Sources - Non-Operating	-	-	-	1,155,000	1,155,000	N/A	
<b>Total Revenue</b>	<b>11,778,530</b>	<b>15,225,199</b>	<b>13,916,557</b>	<b>13,388,096</b>	<b>(1,837,103)</b>	<b>-12.37%</b>	

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## G.F. EXPENDITURES OVERVIEW

Expenditures	FY24 Actual	FY25 Amended Budget	FY25 YE Est	FY26 Proposed Budget	FY25-FY26 Budget	
					Dollars	Percent
Legislative	93,102	94,750	92,481	92,507	(2,243)	-2.37%
Executive	502,574	598,846	590,957	668,032	69,186	11.55%
Finance	379,815	322,947	321,432	354,601	31,654	9.80%
Information Technology	207,081	538,878	547,313	585,035	46,157	8.57%
Legal	87,646	81,000	70,202	81,000	-	0.00%
General Government	773,821	1,138,132	618,321	876,508	(261,624)	-22.99%
Police	3,075,309	3,624,649	3,566,518	4,095,684	471,035	13.00%
Fire	310,789	414,181	462,728	774,566	360,385	87.01%
Building	384,808	355,183	327,403	259,116	(96,067)	-27.05%
Public Works	1,429,602	1,627,542	1,645,215	1,735,256	107,714	6.62%
Recreation	1,001,109	1,004,508	1,039,082	1,160,151	155,643	15.49%
Capital Outlay	2,086,297	5,424,583	5,216,706	2,705,640	(2,718,943)	-50.12%
<b>General Fund Total Expenditures</b>	<b>10,331,954</b>	<b>15,225,199</b>	<b>14,498,358</b>	<b>13,388,096</b>	<b>(1,837,103)</b>	<b>-12.37%</b>

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## BASIS OF FY26 PROPOSED BUDGET

- Continuation of “pay as you go” funding of capital projects thereby preserving the City’s debt free status
- Property tax millage rate of 5.5099, a decrease of 0.0069 or 0.13% resulting in \$302,367 net additional tax receipts from increased valuations
- \$18 a year increase in the Stormwater Utility Assessment fee to fund a preventive maintenance program and pollutant loading reduction projects to improve the health of the Indian River Lagoon and meet state-mandated reduction goals
- \$54,000 in new revenue from the non-resident paid beach parking program

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## BASIS OF FY26 PRO. BUDGET (CONT.)

- 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
- 31% increase in employee health insurance premiums paid by the City
- 3% increase in liability, property, and workers' compensation insurance premiums (due to growth in valuations and payroll)

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## BASIS OF FY26 PRO. BUDGET (CONT.)

Payroll increases due to

- 1.00% cost-of-living adjustment (COLA) for all employees
- 3.00% step or progression increase for all employees which will move them through their respective pay grades
- \$20,463 to address one-third of identified deficiencies in Department Director's pay (Council priority)
- Addition of 5.82 FTEs (detailed later in slide deck)

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## BASIS OF FY26 PRO. BUDGET (CONT.)

- Florida Retirement System employer contribution rates
  - Regular class from 13.63% to 14.03%
  - Senior Management service class from 34.52% to 33.24%
  - Special Risk class from 32.79% to 35.19%
  - Deferred Retirement Option Plan from 21.13% to 22.02%
- Increased Police Pension contributions from 31.40% to 36.9%
- Completion of Algonquin Sports Complex expansion project ancillary projects

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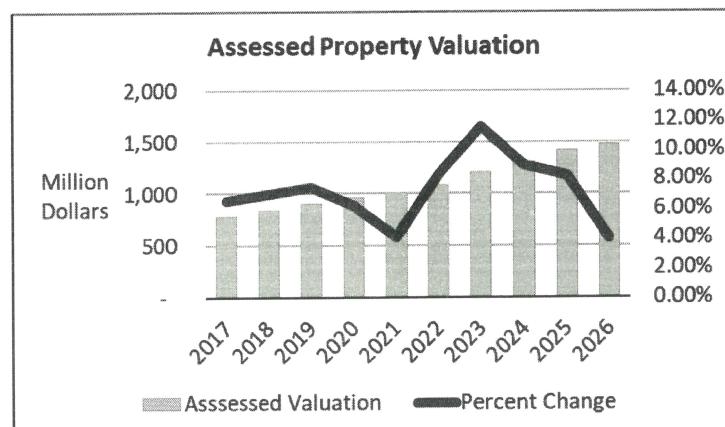
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## FY26 PROPERTY VALUATION

Property valuation numbers obtained from the Brevard County Property Appraiser's Office indicate a 2.58% increase in existing property valuations coupled with \$3,278,826 in new construction for a total of \$1,478,898,505 in assessed valuation. Combined, FY26 will see an 3.99% increase in valuations.

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## FY26 G.F. REVENUES SUMMARY

The FY26 Proposed General Fund Budget is presented balanced at \$13,388,096 and is \$1,039,245 or 8.42% higher than the FY25 Adopted Budget.

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When the one-time use of fund balance (Fire Annex project) in FY26 and Impact Fee receipts are removed, the increase is \$255,245 or 2.13%

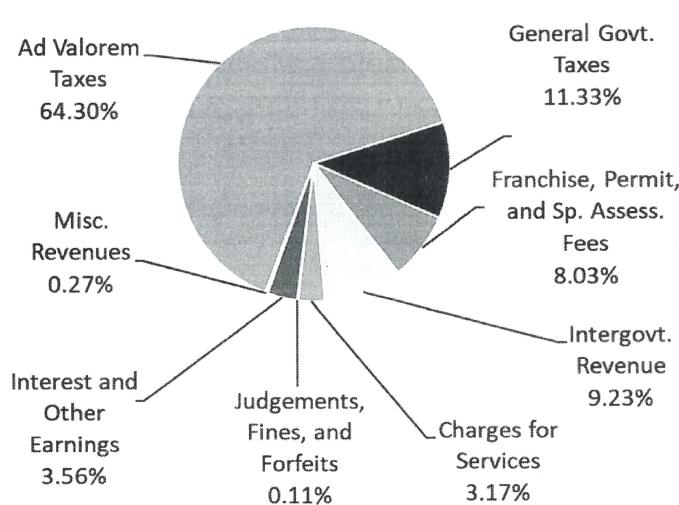
### Ad Valorem Taxes

- The millage rate is proposed at 5.5099, which is 0.0069 less than the FY24 rate of 5.5168. (fourth straight year of lower rates)
  - The proposed rate is 0.2099 or 3.96% higher than the FY26 roll-back revenue neutral rate of 5.3000.
  - A net \$7,866,037 in receipts is projected for FY26 which is \$302,367 or 4.00% higher than the FY25 Budget

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## GENERAL FUND REVENUES

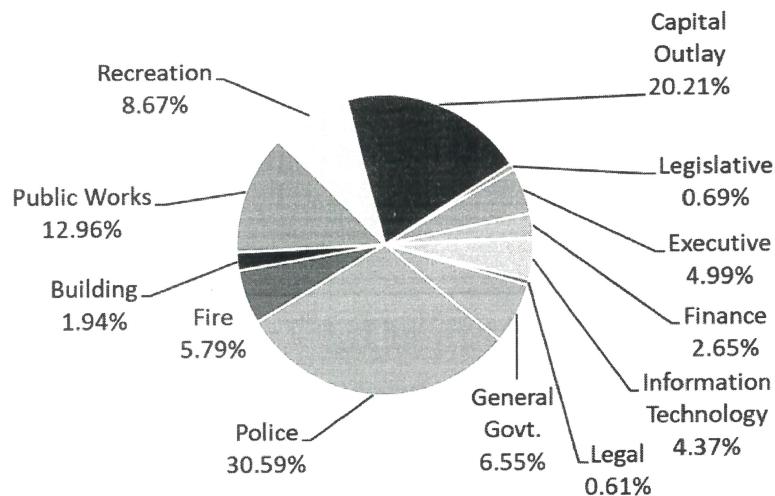


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## GENERAL FUND EXPENDITURES



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## GEN. FUND EXPENDITURES (CONT.)



Police  
\$0.31

Capital Outlay  
\$0.20

Public Works  
\$0.13

Finance & IT  
\$0.07

Fire  
\$0.06

Building  
\$0.02

Recreation  
\$0.09

General Govt.  
\$0.07

Admin.  
\$0.06

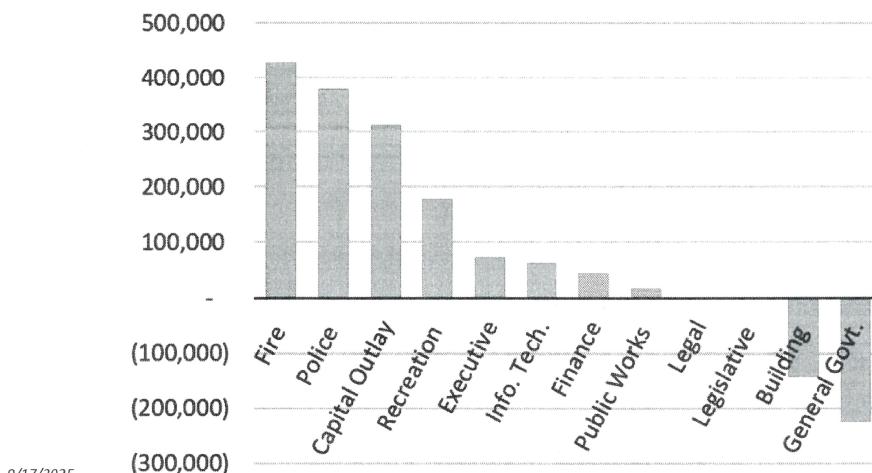
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## GEN. FUND EXPENDITURES (CONT.)

FY25-FY26 Change in Expenditures



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## GENERAL FUND PROJECTS

### Capital Projects:

- 1,155,000 Fire Station Annex (total estimated cost of \$2.5 Million)
- 232,200 Road milling/repaving
- 200,000 Repl. 75' ladder truck (year 1 of 3 funding)
- 112,000 Repl. Police vehicle and additional Police vehicle
- 140,000 ASC multi-purpose concrete path - west side (8ft wide)
- 75,000 Convert City Hall first-floor restrooms to ADA accessible
- 64,900 Repurpose large ballfield and fence at ASC
- 59,400 Repl. firefighter gear
- 50,000 Fire Station renovations

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## GENERAL FUND PROJECTS (CONT.)

### Capital Projects:

- 50,000 Algonquin Sports Complex (ASC) expansion landscaping
- 45,000 NW ASC- Wimico pedestrian connector (new)
- 45,000 Repl. Police Department boat dock
- 42,000 Security cameras for ASC (recurring costs) (new)
- 32,100 Repl. Police vehicle equipment
- 30,000 Benches and trash/recycling receptacles for ASC and recycling receptacles for existing parks
- 29,000 Repl. restroom roof at Oars & Paddles park
- 28,840 Repl. Police radios
- 315,200 Funding for 23 smaller projects

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## STORMWATER UTILITY FUND

### Revenues

Proposed Budget of \$413,884 is \$81,421 or 24.49% higher than the FY25 Adopted Budget.

- FY26 increase in assessment rate of \$18.00 a year to \$90.00 per equivalent residential unit (ERU)

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## FY26 STORMWATER UTILITY OVERVIEW

### Expenditures

3,000	General engineering
15,000	Drainage maintenance: \$15,000
1,500	Rain barrel rebate program and Waterfront Buffer Matching Grant program
290,000	Capital improvements
104,384	Contingency (to partially fund FY25 roll-forward City Hall Baffle Box project)
331,302	Planned to be rolled forward from FY25 for the City Hall Baffle Box project

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## FY26 PERSONNEL OVERVIEW

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

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## FY26 PERSONNEL CHANGES

### Addition of 5.82 FTEs

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

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## FY26 PERSONNEL CHANGES (CONT.)

### Addition of 5.82 FTEs (continued)

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- Previously partially funded positions
  - Additional 0.25 FTE full-time Police Lieutenant position (0.75 FTE was funded in FY25)
  - Additional 0.75 FTE full-time Public Works Maintenance Specialist position for Algonquin Sports Complex maintenance (0.25 FTE was funded in FY25)
- Eliminated positions
  - 0.25 FTE part-time Rec. Department Crossing Guard position (position opens the gates of ASC on weekends)

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## REMAINING TASK

- Public hearing and adoption of the FY26 Millage rate and Budget are on September 24, 2025.

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