

City of Indian Harbour Beach FY27 Approved Budget



Adopted by the City Council on September 15, 2026.

City of Indian Harbour Beach

City Council

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CITY OF
INDIAN HARBOUR BEACH

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October 1, 2026

Honorable Mayor, Council Members, and Residents:

It is my professional honor and pleasure to present the FY27 (Fiscal Year 2026-2027) Approved Budget. This document represents the culmination of ten months of staff work. This document continues the use of multi-year financial, operational, and capital planning by updating the comprehensive Five-Year Financial Model and Capital Improvement Plan (5yrFM&CIP).

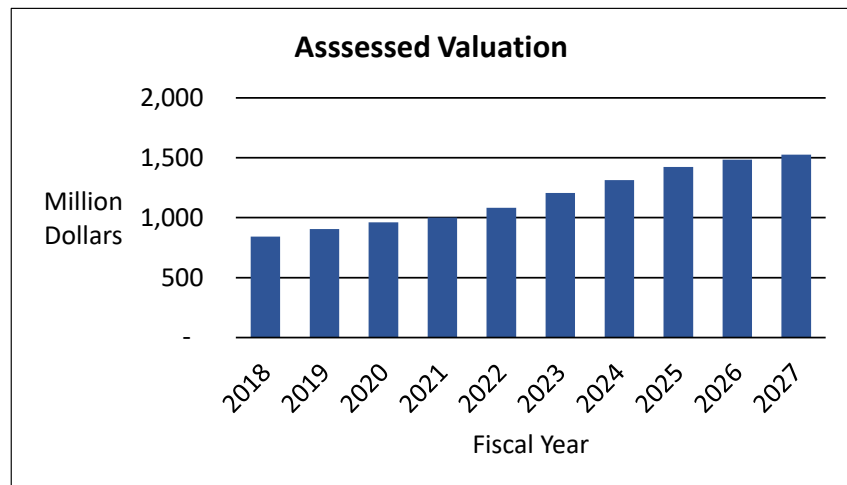
The FY27 Approved Budget continues the ongoing services residents and visitors expect and value, with a focus on the City Council's strategic priorities identified at the February 24, 2026, Budget Kick-off workshop, as well as capital project priorities identified at the April 28, 2026, City Council's FY27-31 5yrFM&CIP workshop. On August 11, 2026, the City Council held a workshop to review the FY27 Proposed budget and authorized the adjustments listed starting on page A - 2.

This year will continue the common practice of adding uncompleted FY26 capital projects budget to the FY27 Approved Budget via a budget amendment after the new budget is adopted. This approach eliminates the past appearance of duplicate purchases, such as three years of annual budgeting for the entire cost of a new fire truck. The FY27-31 5yrFM&CIP project descriptions, starting on page D-26, illustrate the cost of these "roll-forward" projects, which are not included in the FY27 Approved Budget line items.

The FY27 Approved Budget is not meant to be read cover to cover in one sitting, but is intended as a resource for readers of all levels of interest. Staff will use the information contained herein as a policy and control document, while most readers will view the information as a fiscal and communication tool. With that understanding, the reader may notice differences between sections. Fund-level data in the Transmittal Letter is presented in a cash accounting "budget" format and may appear different from corresponding data within the annual financial audit and certain line items contained within the Line Item Summaries section. The differences are due to timing and to how revenues and expenditures are recognized, not to actual differences in the real numbers. Due to timing differences in drafting sections of the FY27 Approved Budget document, immaterial differences exist in the FY26 year-end estimated numbers between the Line-Item Summaries section and the rest of this document.

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 2027 and beyond may seem insurmountable, through diligent planning and sound execution, the City will ultimately emerge stronger, just as precious metals emerge from a refiner's fire.

On the positive side, the City remains a destination community in which to live and raise a family. Property valuation numbers obtained from the Brevard County Property Appraiser's Office demonstrate a 2.76% increase in existing property valuations, coupled with \$2,933,672 in new construction for a total of \$1,526,851,593 in assessed valuation. Illustrated to the right is the combined 2.96% increase in valuations for FY27 and historical information.



Changes from the FY27-31 Five-Year Financial Model and Capital Improvement Plan Workshop (FY27-31 5yrFM&CIP)

While minor changes from the April 28, 2026, Council FY27-31 5yrFM&CIP workshop are to be expected, this document contains significant changes driven by internal and external factors. The following is a summary of changes to the General Fund, which are detailed later in this document:

Decreased revenues for FY27

- Property valuations and tax receipts
- General Government taxes
- Charges for services
- Interest and other earnings

Increased revenues for FY27

- Franchise, Permit, and Special Assessment fees
- Intergovernmental Revenue receipts

Expenditure changes in FY27

- Overall decrease in Florida Retirement System contribution rates
- Increased Police pension contributions (and one-time offset)
- Decrease from 8.00% to 6.00% for the anticipated increase in liability, property, and workers' compensation insurance premiums due to Governor DeSantis' veto of HB 145, which would have increased sovereign immunity maximums
- Deferral of some planned capital improvement projects to FY28

Changes from the FY27 Proposed Budget

Expenditure changes in FY27

- Transferred \$123,402 in budgeted employee health insurance premiums to contingency as the renewal increase was 6.98% as opposed to the originally budgeted 20% increase.

- Transferred \$21,977 in budgeted liability, property, and workers' compensation insurance premiums to contingency as the renewal bid was 4.47% lower than the FY26 Budget (FY27 Proposed Budget contained a 6.00% increase)
- Added \$35,778 in the General Government Department's contingency account for a 0.75% cost-of-living adjustment (COLA) for all employees if property tax reform is not approved by the voters in November 2026 (the increase will be distributed to other departments effective January 9, 2027, if property tax reform fails)

Potential Property Tax Reform

In June 2026, the Florida Legislature placed on the November ballot a State constitution amendment that would increase homestead exemptions over two years from \$50,000 to \$250,000, slow the growth of non-homesteaded property valuations, limitations on what property taxes can fund, and instruct the Florida Legislature to work on the complete elimination of homesteaded property taxes. **If approved by voters, the City will lose an estimated \$1,450,795 in property tax receipts in FY28 and another \$1,137,442 in FY29, for a total reduction of \$2,588,237. Future City Councils will need to identify any new or higher fees and/or service-level reductions to account for the approximate 20.50% reduction in recurring revenues beginning in FY29.** Excluding the Police Department and Capital Outlay Departments, this amount is greater than every other department's annual operating budget. A more detailed analysis of the impact of the potential property tax reform is presented on page A - 26 of this section.

Basis of FY27 Budget

The FY27 Approved Budget was developed based on the continuation of the current level of services, recognition of external economic factors (i.e., 2020 State minimum wage law, modest inflation, and slowing growth in property valuations), and the City Council's adopted areas of emphasis as guiding principles in determining funding for personnel additions and one-time capital projects. Specific parameters used in the development of this document include:

- Continuation of "pay as you go" funding of capital projects, thereby preserving the City's debt-free status
- Continuation of five-year financial model and capital improvement planning process as the basis for future budgetary recommendations
- Continuation of a detailed fleet replacement schedule to guide future vehicle purchases and to increase transparency on the size and condition of the City's fleet
- Continuation of rolling forward unexpended capital project budgets into the new fiscal year via a budget amendment
- Property tax millage rate of 5.5077, a decrease of 0.0022 or 0.04%, resulting in \$247,831 net additional tax receipts due to increased valuations
- Zero increase in the Stormwater Utility Assessment fee, which funds pollutant loading reduction projects to improve the health of the Indian River Lagoon and meet state-mandated reduction goals
- Continuation of inter-agency funding for a full-time School Resource Officer at Ocean Breeze Elementary School
- Continuation of the shared Police Department Victim Advocate position with the City of Satellite Beach
- Payroll increases due to
 - 0.25% cost-of-living adjustment (COLA) for all employees
 - An additional 0.75% cost-of-living adjustment (COLA) for all employees if tax reform is not approved by the voters in November 2026

- 3.00% step increase for employees covered by the Fraternal Order of Police (FOP) collective bargaining agreement
- 3.00% progression increase for all non-FOP employees, which will move them through their respective pay grades
- Florida Retirement System employer contribution rates
 - Regular class from 14.03% to 13.59%
 - Senior Management service class from 33.24% to 32.60%
 - Special Risk class from 35.19% to 37.74%
 - Deferred Retirement Option Plan from 22.02% to 22.12%
- Increased Police Pension contributions from 36.90% to 42.8% (FY27 costs to be offset by \$75,313 pre-paid contributions to the pension plan)
- 6.98% increase in employee health insurance premiums paid by the City
- 4.47% decrease in liability, property, and workers' compensation insurance premiums due to a softening insurance market, while being offset by increased salaries and property valuations
- A net decrease of 5.32 FTEs (6.72% of total staffing) from the FY26 Approved Budget.

Previously partially funded positions

- *Additional 0.50 FTE full-time City Manager's Office Communications Manager position (0.50 FTE was funded in FY26)*
- *Additional 0.41 FTE part-time Fire Department Maintenance Specialist II position (3.82 FTEs were funded in FY26)*

FY26 mid-year changes reflected in the FY27 Proposed Budget

- A net decrease of 5.0 full-time FTEs in the Police Department because of the transition of dispatch services to the Brevard County Sheriff's Office.
- A net decrease of 1.23 FTE positions in the Fire Department
 - Decrease of 3.23 part-time FTE Maintenance Specialists II positions
 - Creation of 2.00 full-time Firefighters/EMT positions
- Reallocation of ongoing web-based subscription costs to the Information Technology Department for better tracking and fiscal oversight
- Continued pursuit of grant funding for planned projects

All Funds

The FY27 All Funds Approved Budget is presented balanced at \$21,165,068, which is \$1,781,551 or 9.19% higher than the FY26 Amended Budget, primarily due to muck removal grant-funded projects in FY27. The reader should note that the "All Funds" summary table on the next page is presented in a cash accounting format. A casual review of the table would indicate that the combined funds are not balanced in FY27, which is technically incorrect. Cash accounting summary tables and analyses do not list fund balance as a revenue source, unlike the line-item summaries later in this document.

FY27 All Funds Summary*

	FY25 Actual**	FY26 Amended Budget	FY26 YE Est	FY27 Approved Budget	FY26-FY27 Budget	
					Dollars	Percent
Beginning Fund Balance	16,737,031	17,393,343	17,393,343	13,673,469	(3,719,874)	-21.39%
Revenues						
General	12,694,532	13,724,610	14,027,089	19,337,638	5,613,028	40.90%
Impound	-	-	-	-	-	N/A
Police Training	942	450	1,140	850	400	88.89%
Stormwater Utility	322,948	413,884	408,671	1,011,884	598,000	144.48%
ARPA***	-	-	-	-	-	N/A
Total Revenues	13,018,422	14,138,944	14,436,900	20,350,372	6,211,428	43.93%
Expenditures						
General	11,192,379	16,526,308	15,681,297	20,150,138	3,623,830	21.93%
Impound	-	2,196	-	2,196	-	0.00%
Police Training	-	450	400	850	400	88.89%
Stormwater Utility	339,067	851,919	981,132	1,011,884	159,965	18.78%
ARPA	835,149	2,002,644	1,493,945	-	(2,002,644)	-100.00%
Total Expenditures	12,366,595	19,383,517	18,156,774	21,165,068	1,781,551	9.19%
Revenues Over Expenditures	651,827	(5,244,573)	(3,719,874)	(814,696)	4,429,877	N/A
G.F. Pre-Paid/Committed	596,612	N/A	1,518,102	N/A	N/A	N/A
G.F. Cash Reserves	2,982,007	3,509,945	3,285,922	3,592,087	82,142	2.34%
G.F. Emerg./Hurricane Reserves	3,693,485	5,453,682	5,174,828	6,649,546	1,195,864	21.93%
G.F. Building RR&B Reserves	801,227	801,227	-	-	(801,227)	-100.00%
ARPA Restricted	1,493,945	(508,699)	-	-	508,699	-100.00%
Undesignated Fund Balance	7,826,067	2,894,811	3,694,617	2,617,141	(277,671)	-9.59%
Ending Fund Balance	17,388,858	12,148,770	13,673,469	12,858,773	710,003	5.84%

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

** Indicates unaudited numbers.

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

Revenues

Approved for FY27 is an All Funds total revenues budget of \$20,350,372, which is \$6,211,428 or 43.93% higher than the FY26 Amended Budget. The primary changes for FY27 include:

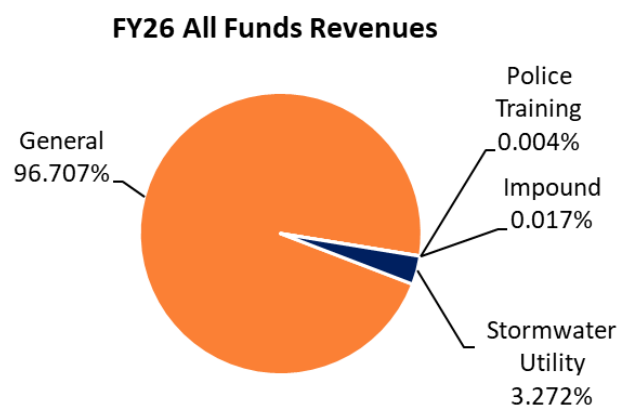
Increases

- \$247,831 increase in net Ad Valorem Taxes (i.e., property taxes) due to increased valuations.
- \$5,846,423 increase in Intergovernmental Revenues primarily due to a Save Our Indian River Lagoon Sales Tax program grant for the first year of the muck removal project.
- \$146,330 increase in General Government Taxes primarily due to higher Utility Services Taxes.

Decreases

- \$89,000 decrease in Interest and Other Earnings due to the exhaustion of the American Rescue Plan Act (ARPA) grant funding in FY26.

The chart to the right illustrates the dominance of General Fund revenues over other funds. ***Excluding one-time revenue sources from both fiscal years, FY27 total revenues are only \$284,268, or 2.25% higher than the FY26 Amended Budget.*** (Emphasis added). Although confusing to the casual reader, the difference is a critical factor in understanding the City's long-term financial stability, as opposed to the skewed perception one may get from viewing total revenues rather than just recurring revenues. To ensure fiscal sustainability, the City uses one-time revenues to fund capital improvement projects rather than recurring expenses such as salaries and wages.



A ten-year analysis (i.e., FY22 through FY31) of revenue categories with the provision of sub-category revenue stream growth assumptions is provided in the Five-Year Financial Model and Capital Improvement Plan section of this document, starting on page D - 10.

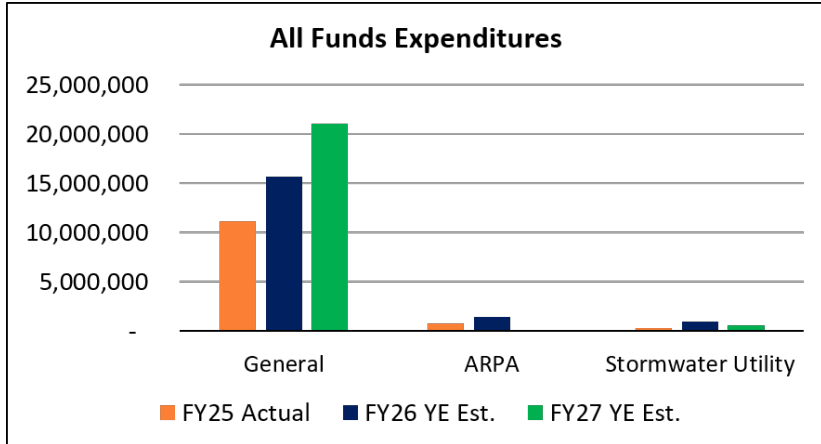
Expenditures

Approved for FY27 is an All Funds total expenditures budget of \$21,165,068, which is \$1,781,551 or 9.19% higher than the FY26 Amended Budget, primarily as a result of one-time grant-funded projects in FY27, while being offset by roll-forward projects added mid-year to the FY26 Budget. Additionally, variability in total expenditures per fund occurs over time, primarily due to the timing of capital projects funded by one-time monies. As of the date of this document's drafting, staff anticipates \$1,401,800 in unexpended FY26 capital projects budgets being rolled into FY27 via a budget amendment in November 2026 and completed by the end of the fiscal year, thereby skewing FY27 year-end estimated total expenditures upward. The anticipated roll-forward amounts per fund are listed below.

- \$1,151,800 General Fund
- \$ 250,000 Stormwater Utility Fund

The chart to the right illustrates the impact of one-time grant-funded projects, roll-forward projects, and the use of Fund Balance in FY27 upon the General Fund expenditures and the completion of the drawdown of ARPA Fund monies.

Another perspective of All Funds expenditures is the distribution and number of one-time capital projects within each fund. The table below illustrates the



greatest diversity of projects within the General Fund, which has the fewest usage restrictions. The Stormwater Utility Fund has the most restrictive use of monies, and hence, the reader should not be surprised by the fewer projects approved for each fund. Specific projects are listed starting on page D - 23 in the Five-Year Financial Model and Capital Improvement Plan section of this document.

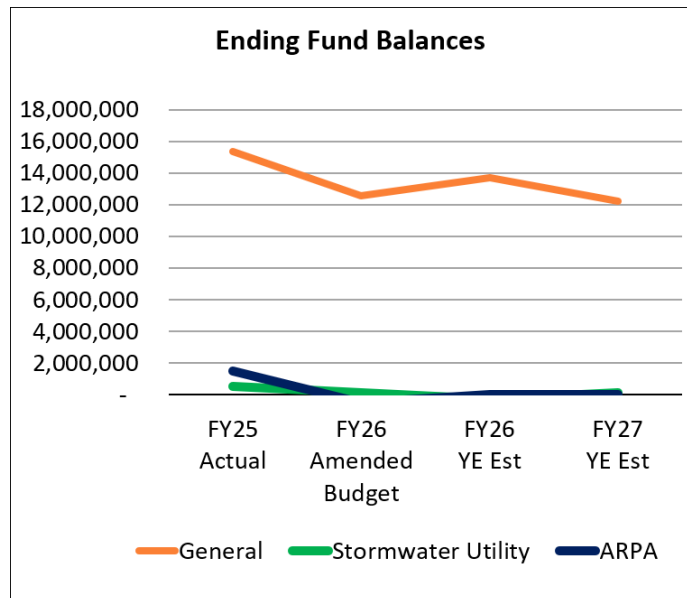
City Council's Areas of Emphasis						Use of
FY27-31	Safe and	Enhance the	Financial	Improve and	Technology for	
Capital Projects	Secure	Quality of	Sustainability	Maintain	a Strategic	Total
	Community	Life		Infrastructure	Advantage	
General	46	17	-	61	6	130
Stormwater Utility	-	7	-	14	-	21
Total	46	24	-	75	6	151

Changes in Fund Balance

While staff scrutinize every expenditure and devote many hours to developing detailed budgetary projections at the line-item level, a sole focus on those line items can mask multi-year changes in 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 chart to the right illustrates the actual and projected ending fund balances for the funds detailed in this document.

The change in the General Fund ending fund balances from FY25 to FY27, estimated year-end (as illustrated in the chart on the following page), is attributed to:

- Use General Fund balance monies to fund the cost of the Algonquin Sports Complex expansion project not covered by ARPA funds



- Use of General Fund balance monies to fund the majority costs of the Fire Station Annex project
- The timing of project execution, as some projects funded in FY26 will not be executed until FY27

Furthermore, the reader should not be alarmed by the decline in the Stormwater Utility funds balance, which resulted from the planned use of fund balance for local matching monies for a state appropriation and a grant-funded stormwater project local match. The exhaustion of ARPA Fund monies in FY26 was planned and required as unspent monies would have to be returned in future years (all ARPA funds must be contracted by December 31, 2024, and expended by December 31, 2026). Specific dollar changes in each fund over time are listed below.

Changes in Fund Balance				
	FY25	FY26		FY27
	Actual	Amended Budget	FY26 YE Est	Proposed Budget
General	1,502,153	(2,801,698)	(1,654,208)	(812,500)
Impound	-	-	-	-
Police Training	942	-	740	-
Stormwater Utility	(11,634)	(438,035)	(572,461)	-
ARPA	(835,149)	(2,002,644)	(1,493,945)	-
	656,312	(5,242,377)	(3,719,874)	(812,500)

The FY27-31 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 - 8
- Stormwater Utility Fund: D - 18

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

General Fund

The FY27 Approved Budget is presented balanced at \$20,150,138, an increase of \$622,382, or 5.23%, higher, after removing one-time monies (i.e., impact fees, grant receipts, use of fund balance). To ease the presentation of financial and performance data, this document (except for the Line-item Summaries section) uses cash accounting principles; therefore, the use of fund balance to fund one-time capital projects is not listed but is assumed. Hence, the reader should not assume that the FY26 Approved Budget is unbalanced (\$19,337,638 in total revenues and \$20,150,138 in total expenditures). The planned use of \$812,500 in fund balance, as shown on the following page in the Revenues over Expenditures row, serves as the balancing mechanism.

The following page presents a multi-year fund summary, with revenues grouped by category and expenditures by department. Use of fund balance is not shown due to cash accounting principles.

FY27 General Fund Summary*

	FY26 Amended Budget	FY26 YE Est	FY27 Approved Budget	FY26-FY27 Budget	
				Dollars	Percent
Beginning Fund Balance	15,339,765	15,339,765	13,685,557	(1,654,208)	-10.78%
Revenues					
Ad Valorem Taxes	7,866,037	7,866,037	8,113,868	247,831	3.15%
General Government Taxes	1,385,497	1,509,292	1,531,827	146,330	10.56%
Franchise, Permit, and Special Assessment Fees	981,875	1,058,085	1,035,650	53,775	5.48%
Intergovernmental Revenue	2,620,921	2,764,786	7,867,344	5,246,423	200.17%
Charges for Services	387,908	374,133	399,377	11,469	2.96%
Judgements, Fines, and Forfeits	13,700	14,700	14,700	1,000	7.30%
Interest and Other Earnings	436,000	407,184	347,000	(89,000)	-20.41%
Miscellaneous Revenues	32,672	32,872	27,872	(4,800)	-14.69%
Total Revenue	13,724,610	14,027,089	19,337,638	5,613,028	37.81%
Expenditures					
Legislative	89,400	92,325	90,954	1,554	1.74%
City Manager's Office	668,032	652,541	715,397	47,365	7.09%
Finance	354,601	344,835	358,542	3,941	1.11%
Information Technology	601,407	642,613	791,433	190,026	31.60%
Legal	81,000	81,000	83,000	2,000	2.47%
General Government	896,398	749,487	958,575	62,177	6.94%
Police	3,995,527	3,575,372	3,818,999	(176,528)	-4.42%
Fire	774,566	706,887	798,239	23,673	3.06%
Building	259,116	252,308	267,172	8,056	3.11%
Public Works	1,756,000	1,704,866	1,784,325	28,325	1.61%
Recreation	1,160,151	1,155,105	1,218,476	58,325	5.03%
Capital Outlay	5,890,110	5,723,958	9,265,026	3,374,916	57.30%
General Fund Total Expenditures	16,526,308	15,681,297	20,150,138	3,623,830	24.41%
Revenues Over Expenditures	(2,801,698)	(1,654,208)	(812,500)	N/A	N/A
Pre-Paid/Committed	N/A	1,186,800	N/A	N/A	N/A
Cash Reserves	3,509,945	3,285,922	3,592,087	82,142	2.34%
Emerg./Hurricane Reserves	5,453,682	5,174,828	6,649,546	1,195,864	21.93%
Building RR&B Reserves	-	-	-	-	N/A
Undesignated Fund Balance	3,574,440	4,038,007	2,631,425	(3,744,600)	-104.76%
Ending Fund Balance	12,538,067	13,685,557	12,873,057	(2,466,594)	-16.08%

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

** Indicates unaudited numbers

Revenues

Being a small, primarily residential, built-out barrier island community, the City of Indian Harbour Beach relies heavily on property tax revenue as its primary source of General Fund revenue. Historically, property tax receipts have accounted for approximately 65% of total revenues. However, the inclusion of one-time intergovernmental receipts for the muck removal project decreases this percentage to 41.96% in FY27. Unless the voters approve property tax reform in November 2026, this historic percentage will return in FY29 once the muck removal project is completed. Maintaining diversified revenue streams, as permitted by the State, rather than over-reliance on property tax receipts, is key to the City's long-term fiscal sustainability.

Approved for FY27 are \$19,337,638 in total revenues for the General Fund, which represents a \$5,613,028 or 37.8% increase over the FY26 Amended Budget. **When one-time revenues are removed from the equation, FY27 total revenues increase by only \$285,868, or 2.34%.**

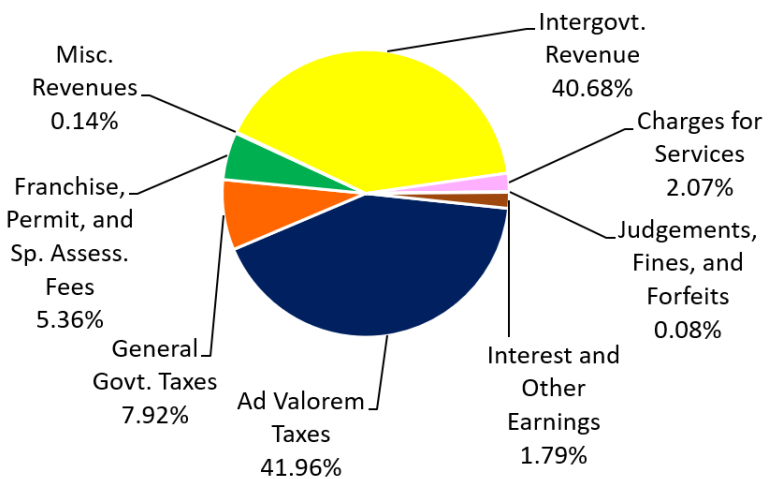
- The largest increase in revenues is approved for Intergovernmental Revenues. FY27 budgeted receipts of \$7,867,344 are \$5,246,423 or 200.17% higher than the FY26 Amended Budget as a result of one-time Save Our Indian River

Lagoon sales tax grant receipts and a State appropriations for the Fire Station Annex project in FY27, with offsetting state grants in FY26. However, when one-time receipts are removed from both years, FY27 is projected to be \$80,737 or 7.15% lower than the FY26 Budget.

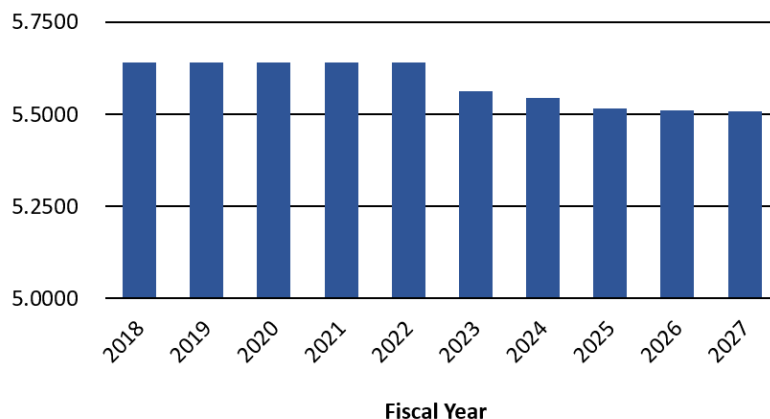
- The second largest increase in revenues is budgeted for Ad Valorem (property) Taxes. Approved for FY27 is a millage rate for property taxes of **5.5077**, which is 0.0022 less than the FY26 rate of 5.5099. The new rate is 0.1459 or 2.72% higher than the FY27 roll-back revenue-neutral rate of 5.3618. This slightly lower rate reflects the recognition that property owners must also balance their household

budgets. I believe the City should not take taxpayers' ability to absorb annual tax increases for

**FY27 Approved Budget
General Fund Revenues**



Property Tax (Millage) Rate



granted. Under State law, a majority vote of the City Council (three of five members) may adopt the rollback rate. A supermajority vote (four of five members) may adopt a rate of 5.8980 (a 10% increase over the rollback). A rate over 10% of roll-back can only be approved by a unanimous vote of the City Council. When discounts for early payments, delinquent taxes, and penalties are considered, a net of \$8,113,868 in receipts is projected, which is \$247,831 or 3.15% higher than the FY26 Budget. The chart on the previous page illustrates the change in the millage rate over the last ten years and five consecutive years of reduced tax rates.

While virtually no one likes her/his taxes to go up, homesteaded property owners will only experience a 2.96% increase in their IHB tax bill as a result of the FY27 millage rate. A homeowner with a taxable valuation of \$546,364 would pay an additional \$86.48.

- The third largest increase in revenues is approved for General Government Taxes. FY27 budgeted receipts of \$1,531,827 are \$146,330 or 10.56% higher than the FY26 Budget, primarily due to projected increases in Utility Service Taxes and refinements in budgeting for Communications Services Taxes.
- The fourth largest increase in revenues is approved for Franchise, Permit, and Special Assessment Fees. FY27 budgeted receipts of \$1,035,650 are \$53,775 or 5.48% higher than the FY26 Budget, primarily due to increases in Franchise Fees in FY27 and underbudgeting of Building Department fees in FY26. The projected Building Department fees were reduced due to the enactment of HB 803, which changed the methodology for calculating certain inspection fees. Staff continues to review the requirements of the new law and plans to revisit the fee structure in early 2027 to ensure the subsidy for the Building Department's operating costs remain in line with historical averages.
- The largest decrease in revenues is projected for Interest and Other Earnings. FY27 budgeted receipts of \$347,000 are \$89,000 or 20.41% lower than the FY26 Budget, primarily due to FY26 being the last year of ARPA grant funding (i.e., usually grant receipts are reimbursements, but the 2021 ARPA program distributed money up front to eligible entities with all expenditures required to be completed by December 31, 2026).

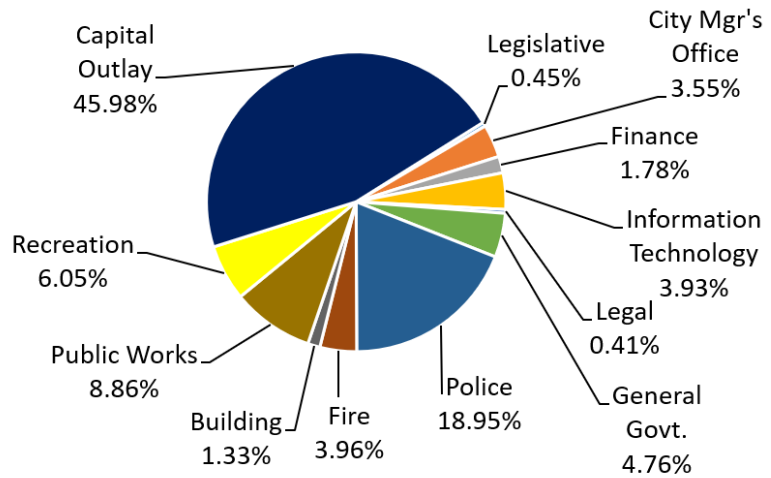
Expenditures

Except for variability in capital and non-capital project expenditures, most years have a relatively constant distribution of General Fund expenditures among departments. Historically, specific line items were included in departments that were under the responsibility of other department directors. The two biggest examples of this prior comingling of responsibilities are web-based subscriptions and parks/facilities operations and maintenance. FY27 completes the consolidation of cross-department web-based subscriptions into the Information Technology Department's budget. While some people may not understand budgeting public safety web-based subscription costs in a non-public safety department, in my opinion, the need to track and report web-based subscriptions per new audit requirements properly outweighs these concerns. While larger cities have the staffing capacity to properly expense and track web-based subscriptions across user departments, the last two years have seen too much time spent by senior staff researching and fixing coding errors related to web-based subscriptions. I believe having all such costs in one department is a more efficient use of staff time, thereby allowing senior staff to accomplish other value-added work.

Approved for FY27 are \$20,150,138 in total expenditures for the General Fund, which represents a \$3,623,830 or 24.41% increase over the FY26 Amended Budget. When one-time grants and/or use of fund balance-funded projects are removed from the equation, the increase is \$622,382 or 5.23%.

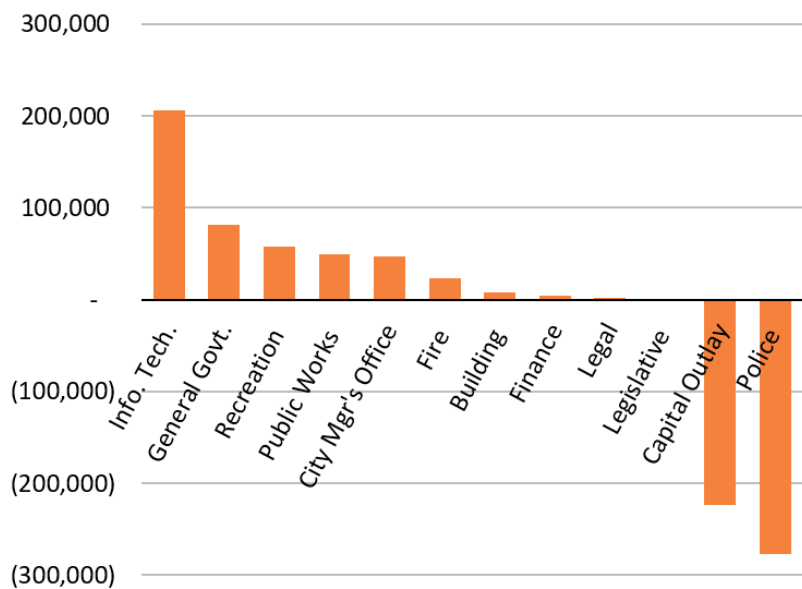
The chart to the right illustrates the breakdown of the FY27 Budget per department. A cursory review of the pie chart indicates that only 22.91% of General Fund expenditures directly support public safety. While statistically correct, the inclusion of the \$6.3 million grant funding for the first year of the muck project skews this percentage downward. When all direct public safety spending for FY27 is added together (i.e., operating, capital, and web-based subscriptions), the share of FY27 funding for public safety increases to 50.52%. If the City had retained in-house dispatch services for FY27, this percentage would have been approximately 54%.

**FY27 Approved Budget
General Fund Expenditures**



Personnel costs (i.e., salary/age adjustments, new positions, increased health insurance premiums, and increased Police pension costs) are the primary drivers of increases in the larger departments such as Police, Fire, Recreation, and Public Works, as illustrated in the chart to the right. While the chart shows the Police Department's expenditures decreased in FY27, the increased costs are offset by savings from transitioning dispatch services to the Brevard County Sheriff's Office in mid-FY26. Routine repair and replacement capital expenditures are lower in FY27 due to revenue growth not keeping pace with expenditure growth. Primary factors in FY27

**FY26-FY27 Change in General Fund Expenditures
(excluding grant funded projects)**

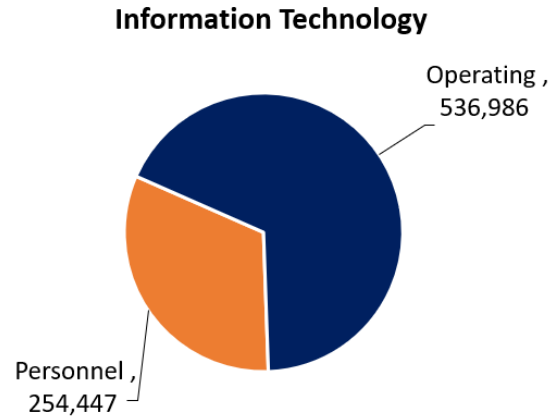


personnel and operating growth are employee salary and wage increases (3.25%), employee health insurance premium increases, and inflationary pressures.

Future budgetary challenges are likely as the City faces the dual threats of declining property tax revenue growth and rising personnel costs in an environment of shrinking qualified job applicants, unpredictable health insurance premium costs, and possible property tax reform. If sub-5.00% growth in property tax receipts continues in future years, the City Council and senior management will need to engage in difficult discussions to determine the best course of action to ensure the City's long-term financial viability.

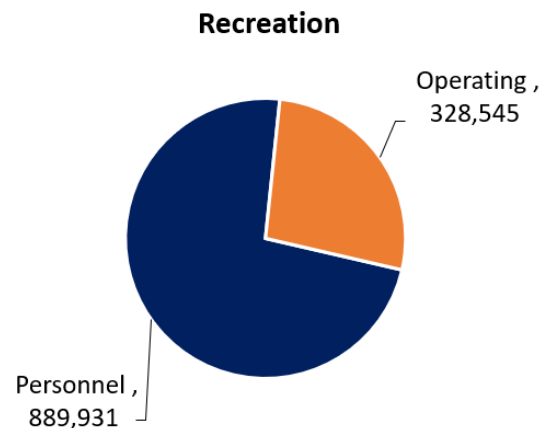
Departmental changes for FY27 and primary factors are provided as follows:

- The largest increase in expenditures is budgeted for the Information Technology Department. The FY27 Approved Budget of \$791,433 is \$206,398 or 35.28% higher than the FY26 Approved Budget. This increase is primarily due to consolidating web-based subscription costs across the City into a single department, higher salaries and wages for existing personnel, and higher health insurance premiums. Significant increases in FY27 include:
 - 3.25% wage increases (0.25% COLA and 3.00% progression)
 - 6.98% increase in health insurance premiums
 - \$180,683 in additional web-based subscription expenses (majority of cost re-allocated from other departments)



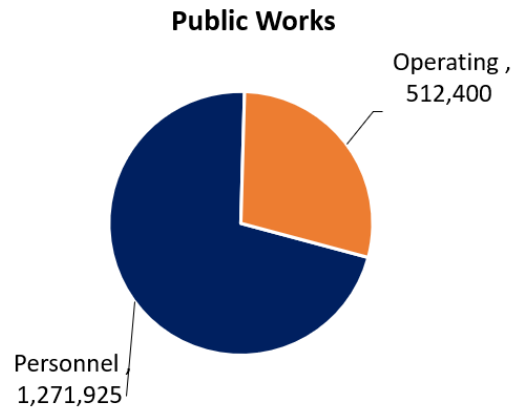
- The second largest increase in expenditures is budgeted for the General Government Department. The FY27 Approved Budget of \$985,575 is \$82,067 or 9.36% higher than the FY26 Approved Budget. When contingency and one-time consulting services are removed from both years, the FY27 Approved Budget is \$15,920 or 2.44% lower than the FY26 Adopted Budget, primarily due to lower consulting fees, and offset by the following increases.
 - \$50,000 for a fire assessment fee study

- The third largest increase in expenditures is budgeted for the Recreation Department. The FY27 Approved Budget of \$1,218,476 is \$58,325 or 5.03% higher than the FY26 Approved Budget. This increase is primarily due to higher salaries and wages for existing personnel, health insurance premiums, and operating expenses. Significant changes in FY27 include:
 - 3.25% wage increases (0.25% COLA and 3.00% progression)
 - 6.98% increase in health insurance premiums



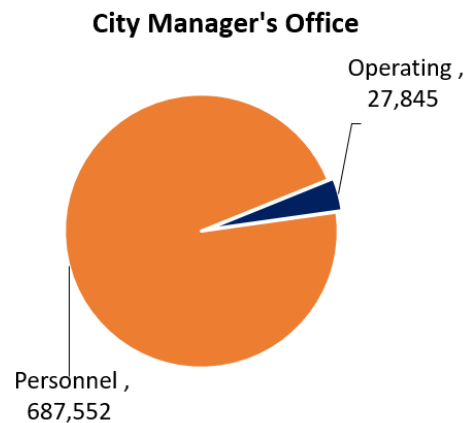
- The fourth largest increase in expenditures is budgeted for the Public Works Department. The FY27 Approved Budget of \$1,784,325 is \$49,069 or 2.83% higher than the FY26 Approved Budget. This increase is primarily due to higher salaries and wages for existing personnel, health insurance premiums, and operating expenses. Significant increases in FY27 include:

- 3.25% wage increases (0.25% COLA and 3.00% progression)
- 6.98% increase in health insurance premiums

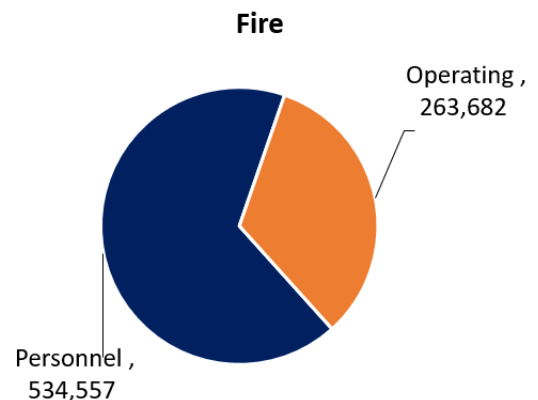


- The fifth largest increase in expenditures is budgeted for the City Manager's Office (formerly known as the Executive Department). The FY27 Approved Budget of \$715,397 is \$47,365 or 7.09% higher than the FY26 Approved Budget. This increase is primarily due to fully funding a position added in FY26, higher salaries and wages for existing personnel, health insurance premiums, and operating expenses. Significant changes in FY27 include:

- \$57,385 to fully fund a full-time Communications Manager position as requested by the City Council to expand the quality and quantity of communication to and from the City and residents. The position was partially funded in the FY26 Budget.
- 3.25% wage increases (0.25% COLA and 3.00% progression)
- 6.98% increase in health insurance premiums

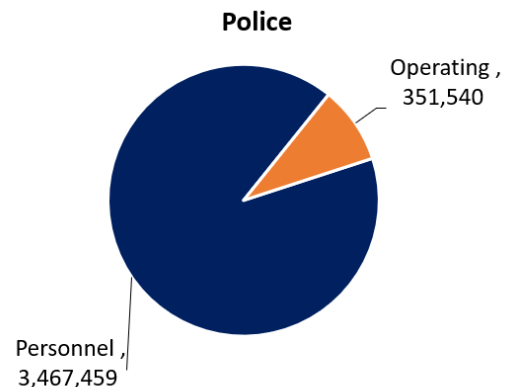


- The sixth largest increase in expenditures is budgeted for the Fire Department. The FY27 Approved Budget of \$798,239 is \$23,673 or 3.06% higher than the FY26 Approved Budget. This increase is primarily due to additional personnel funding, higher salaries and wages for existing personnel, health insurance premiums, and operating expenses. Significant increases in FY27 include:
- \$18,423 for 0.41 FTE part-time maintenance positions to aid in the recruitment and retention of volunteer firefighter positions. This will bring the part-time FTE to 1.00 in addition to the two full-time firefighter/EMTs added mid-FY26.
- 3.25% wage increases (0.25% COLA and 3.00% progression)
- 6.98% increase in health insurance premiums



- The Building, Finance, and Legal Departments are each budgeted for minor increases as indicated below:
 - The FY27 Approved Budget for the Building Department is \$267,172, a \$8,056 or 3.11% increase due to higher salaries and wages and employee health insurance premiums.
 - The FY27 Approved Budget for the Finance Department is \$358,542, a \$3,941 or 1.11% increase due to higher salaries and wages and employee health insurance premiums.
 - The FY27 Approved Budget for the Legal Department is \$83,000, a \$2,000 or 2.47% increase due to an anticipated increase in the number of code enforcement-related special magistrate hearings.

- The largest decrease in expenditures is budgeted for the Police Department. The FY27 Approved Budget of \$3,818,999 is \$276,685 or 6.76% lower than the FY26 Approved Budget due to the cessation of City dispatch services in FY26 and the contracting for said services with the Brevard County Sheriff's Office (BCSO). This decrease of approximately \$400,000 is offset by the \$60,000 annual fee for BCSO dispatch services, as well as higher salaries and wages, health insurance premiums, retirement contributions, and operating expenses. Significant changes in FY27 include:



- 3.25% wage increases (0.25% COLA and 3.00% step/progression)
 - Increased pension contributions from 36.90% to 42.8% (FY27 costs to be offset by \$75,313 pre-paid contributions to the pension plan)
 - 6.98% increase in health insurance premiums
 - Approximately \$400,000 reduced costs from transitioning to the Brevard County Sheriff's Office for dispatch services (occurred mid-FY26)

- The second largest decrease in expenditures (excluding grant-funded projects) is budgeted for the Capital Outlay Department. The FY27 Approved Budget (excluding grant-funded projects) of \$2,481,602 is \$224,038 or 8.28% lower than the FY26 Approved Budget. When grant-funded projects are added to the equation, the FY27 Budget of \$9,265,026 is \$6,559,386 or 242.34% higher than the FY26 Adopted Budget.

The table to the right summarizes the General Fund projects by year and cost. Readers should note that the spike in FY27 and FY28 is due to the grant-funded muck removal project.

General Fund Projects		
Fiscal Year	Number	Cost
27	33	9,265,026
27*	8	1,151,800
28	33	5,674,641
29	26	1,473,100
30	22	1,706,900
31	8	677,000
Total:	130	19,948,467

* Indicates roll forward from FY26

- The smallest decrease in expenditures is budgeted for the Legislative Department. The FY27 Approved Budget of \$90,954 is \$1,553 or 1.68% lower than the FY26 Approved Budget. This decrease is primarily due to lower projected training and conference expenditures.

Change in Fund Balance

FY25 is projected to have ended (and correspondingly, FY26 began) with a total fund balance of \$15,399,765, of which \$7,266,434 was undesignated. Readers not familiar with the City's fund balance policies should note that the Cash Reserves fund balance is calculated at 33.33% of the operating budget. In comparison, the Emergency/Hurricane Reserve fund balance is calculated at 33.33% of the entire budget. Additionally, in FY18, the City Council established a Building Renewal, Replacement, and Betterment (BRRB) fund balance with an initial calculation of 10.00% of the FY18 Budget. Since that time, no additional funds have been added to the BRRB fund balance, and the balance has remained constant at \$801,227. Hence, the three reserve fund balances combined equal \$7,476,719, or 48.74% of the total FY25 ending fund balance.

FY26 is projected to end with a total fund balance of \$13,685,557, a decrease of \$1,654,208 or 10.78% from the FY25 ending fund balance. The decrease is a result of the Council's approval to use fund balance (exhausting the BRRB reserves) to cover the overage in the ARPA-funded Algonquin Sports Complex expansion project, the year two costs of the Fire Station Annex project, and to roll forward project expenses from prior years. Offsetting this use of fund balance are personnel savings due to vacancies and unexpended capital project budgets (which will be rolled forward into FY27 in November 2026). **When the use of fund balance is removed from the equation, FY26 is projected to end with a surplus of \$74,706 in revenues over expenditures.**

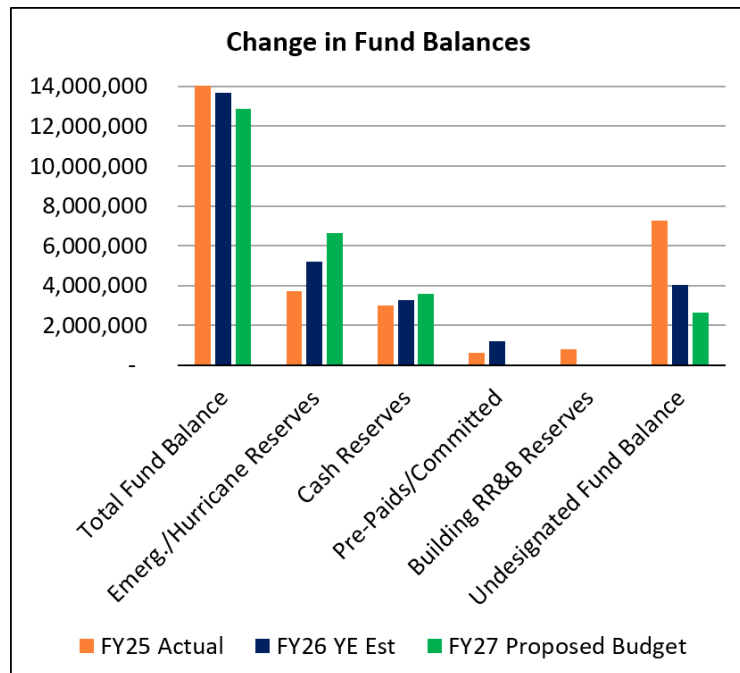
Hence, FY26 is projected to end the year with the following fund balances in the General Fund:

- \$4,038,007 Undesignated
- \$5,174,828 Emergency/Hurricane Reserves
- \$3,285,922 Cash Reserves
- \$1,186,800 Pre-pays and Committed
- \$0 Building Renewal, Replacement, and Betterment

As the FY27 Approved Budget is balanced, the FY27 ending fund balance is projected to remain the same as the FY26 estimated ending fund balance. Changes in ending fund balance levels and major reserve components are illustrated on the right.

Due to the methodology used to calculate the various reserve fund balances and the significant one-time intergovernmental revenues contained within the FY27 Approved Budget, the reader should not be surprised to see the following variation in reserve numbers for FY27 as compared to the FY26 Year-end estimate:

- Cash reserves increase of \$306,165 or 9.32%
- Emergency/Hurricane reserve increase of \$1,474,718 or 28.50%
- Undesignated fund balance decrease of \$1,406,583 or 34.83%



As part of the FY23 Audit, staff were questioned why the requirements of Resolution No. 690 (procedures for allocating surplus cash among various fund balance reserve accounts at the end of each fiscal year), adopted in 2018, but never implemented by staff, were not being followed. My response was “I am following the precedent set by my predecessor and the Comptroller, who were employed in 2018.” With the implementation of an annually updated Five-Year Financial Model and Capital Improvement Plan, I believe the underlying conditions that spurred the creation and adoption of Resolution No. 690 no longer exist, and the City should repeal the resolution and adopt a new fund balance policy based on the Government Finance Officers Association’s *Fund Balance Guidelines for the General Fund*. On January 13, 2026, the City Council discussed this proposal and reached consensus to have staff develop a new resolution. Due to potential tax reform and other competing priorities, staff plans to present the new proposed resolution establishing a minimum fund balance to the City Council at the December 8, 2026, Council meeting.

Stormwater Utility Fund

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

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

Revenues

The FY27 Approved Budget contains \$1,011,884 in total revenues. Major revenue sources include:

- \$426,309 gross assessments (no increase from FY26)
- -\$15,000 discount for early payment
- \$600,000 grant receipts from FY26 completed City Hall Baffle Box project

Expenditures

Approved for FY27 is \$1,011,884 in total expenditures, an increase of \$159,965 or 18.78% from the FY26 Amended Budget. This increase is due to budgeted reserves to offset anticipated grant receipts. Said funding is projected to be used in future years for pollutant loading reduction projects. When the planned FY26 rolled forward project budgets are added to the equation, the FY27 Approved Budget year-end estimated total expenditures are \$611,000 or 50.27% lower than the FY26 Amended Budget due to the \$1.1 million Baffle Box project completed in FY26.

Fiscal Year	ERU		Gross Receipts	Increase from FY26
	Monthly	Annual		
26	7.50	90	426,309	N/A
27	7.50	90	426,309	-
28	10.00	120	567,600	141,291
29	10.00	120	567,600	141,291
30	12.50	150	709,500	283,191
31	12.50	150	709,500	283,191

A listing of Stormwater Utility Fund capital projects can be found in the FY27-31 Five-Year Financial Model & Capital Improvement Plan section of this document, starting on page D – 21.

Change in Fund Balance

The Stormwater Utility Fund is estimated to have ended FY25 with a fund balance of \$542,864. FY26 is projected to end with a fund balance of negative \$29,597, a decrease of \$572,461 or 105.45% as a result of the City Hall Baffle Box project completed earlier than projected at a cost of \$1,283,556, of which \$250,000 was expensed in the General Fund to offset the planned State appropriations reimbursement. Staff plans to execute an inter-fund transfer from the General Fund to the Stormwater Fund via the FY26 end of the year budget amendment. The same amount will be transferred back to the General Fund as part of the FY26 roll-forward budget amendment. Both budget amendments will be on the same City Council agendas (second meeting in October 2026 and the November 2026 meeting), resulting in a positive Stormwater Utility Fund ending fund balance for FY26. The reader should note that State law allows cities to amend the fiscal year budget up to 60 days after the end of the fiscal year.

FY27 is budgeted to end with a fund balance of negative \$29,597; however, when anticipated grant receipts and roll-forward projects are included, the FY27 year-end fund balance is projected at \$373,608.

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

American Rescue Plan Act (ARPA) Fund

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

Completed projects include:

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

As this fund is projected to have a zero fund balance on October 1, 2026 (start of FY27), the usual revenue, expenditure, and fund balance sections are omitted. Once the FY25 audit is completed, the ARPA fund will be deactivated and no longer used.

Personnel Summary

Introduction

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

FY26 Approved Budget FTEs

Approved for FY27 are 73.84 FTEs, a net decrease of 5.32 FTEs (6.72% of total staffing) from the FY26 Approved Budget. This decrease is the result of the following changes:

FY27 FTEs per Department				
Department	Full-time	Part-time/ Seasonal	Total FTEs	Change
City Mgr. Office	5.00	-	5.00	0.50
Finance	2.00	-	2.00	-
Inform. Tech.	2.00	-	2.00	-
Police	25.50	0.81	26.31	(5.00)
Fire	4.00	1.00	5.00	(0.82)
Building	2.00	-	2.00	-
Public Works	16.00	1.25	17.25	-
Recreation	5.00	9.28	14.28	-
Total	61.50	12.34	73.84	(5.32)

Previously partially funded positions

- Additional 0.50 FTE full-time City Manager's Office Communications Manager position (0.50 FTE was funded in FY26)
- Additional 0.41 FTE part-time Fire Department Maintenance Specialist II position (3.82 FTEs were funded in FY26)

FY26 mid-year changes reflected in the FY27 Approved Budget

- A net decrease of 5.0 full-time FTEs in the Police Department as a result of the transition of dispatch services to the Brevard County Sheriff's Office.
 - Elimination of 1.0 full-time FTE Communications (Dispatch) Supervisor position
 - Elimination of 5.0 full-time FTE Communications (Dispatch) Officer positions
 - Creation of 1.0 full-time FTE Police Records and Evidence Clerk position
- A net decrease of 1.23 FTE positions in the Fire Department
 - Decrease of 3.23 part-time FTE Maintenance Specialists II positions
 - Creation of 2.00 full-time Firefighters/EMT positions

The Resources section of this document, starting on page E - 1, lists all positions within departments over three years for transparency.

FY27 Approved Employee Pay and Classification Plan

The following actions constitute the changes in the Employee Pay and Classification Plan from FY26:

1. Grant all employees a combined annual increase of 3.25%, split between a 0.25% cost-of-living adjustment (COLA) and a 3.00% progression/step increase. This approach aims to achieve two goals: keeping minimum pay for each pay grade competitive with other employers' starting pay, while advancing employees through their pay grades, and staying within the fiscal limits of the annual budget.
 - a. Employees covered under the Fraternal Order of Police (FOP) collective bargaining agreement will receive a 3.00% step increase within their respective 18-step pay grades

- b. All other employees, excluding the City Manager, will receive a 3.00% progression increase that will move them through their respective pay grades. The City Manager's salary is determined annually by the City Council outside of the normal pay adjustment cycle.
2. To meet the requirements of the State minimum wage law, pay grades #1, #2, #3, and #4 are recommended to be combined and set at the State minimum wage of \$15.00 an hour. I do not believe the compression of these pay grades will negatively impact recruitment and retention, as the majority of these positions are seasonal or part-time Recreation Department jobs, not positions where employees typically remain employed for multiple years.

Unfortunately, due to previously detailed lower-than-anticipated revenues and possible tax reform, the planned conversion of non-FOP employees to step pay plans is no longer possible in FY27 and is now listed as an unfunded project.

The Resource section of this document includes a listing of approved positions per department and the Approved FY27 Employee Pay and Classification Plan, starting on page E – 4, which was adopted by the City Council on September 1, 2026, for transparency purposes.

Fleet Replacement

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

Beginning with the FY25 Budget, a detailed replacement schedule is now updated annually to list all cars and trucks, their purchase year, anticipated replacement year, mileage, body condition, and mechanical component condition. A review of the fleet replacement schedule, starting on page E-10, will show that all departments now have vehicles beyond their estimated replacement dates. This regression is the unfortunate result of lower-than-anticipated revenues and higher-than-anticipated public safety personnel recurring costs.

Approved for FY27 is the replacement of two Police Department vehicles.

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, 2026:

Preservation & protection of the Indian River Lagoon

- Completion of the majority state-funded baffle box by City Hall to decrease pollutant loading into the Indian River Lagoon.
- Expansion of the design for a baffle box project at Algonquin Sports Complex to encompass drainage issues in the School Road corridor north of Pine Tree Drive. Once the design is completed, staff will seek grant funding to partially fund the estimated FY28 project.
- Hosted the fourth annual Arbor Day celebration, which included free native plants for residents to encourage their use throughout the City, thereby reducing the need for water and fertilizers, which contribute to the pollutant loading of the Indian River Lagoon.
- Adopted the City's first Tree Management Plan, which will be updated annually by the Tree Preservation Board with input from staff.

- Secured a continuing services contract for engineering and monitoring services for the upcoming grant-funded muck removal project in the canals along the Indian River Lagoon.

Enhance quality of life

- Substantial completion of the Algonquin Sports Complex expansion construction project.
- Completion of the design for pedestrian and bicyclist access from the northeastern portion of the Algonquin Sports Complex to Verbenia Drive in Satellite Beach.
- Completion of the design for pedestrian and bicyclist access from the northwestern portion of the Algonquin Sports Complex to Wimico Drive.
- Contracted a multi-purpose path project on the west side of the Algonquin Sports Complex, connecting Crespino Court to Osceola Drive and the new multi-purpose path within the expansion portion of the complex. Construction of the new multi-purpose path is anticipated in October 2026.
- Repurposing of the Crespino field into a smaller ballfield and the creation of two smaller multi-use fields.
- Expansion of the number of special events conducted by the Recreation Department to provide for family-friendly social gatherings.
 - Held the City's inaugural Veterans Day ceremony at Gleason Park.
 - Opened a 50-year-old time capsule buried on July 4, 1976, with over 150 residents and visitors in attendance, many who were present when the capsule was buried.
 - Held an America 250 celebration that included a patriotic golf cart parade.
- Completion of the third phase of the invasive plant removal project at Gleason Park.
- Adopted a golf cart ordinance that allows residents to legally travel on City streets in golf carts, thereby reducing vehicular traffic and enabling more person-to-person contact among residents.
- Adoption of a revised watercraft and watercraft storage ordinance to permit residents to store their boats in the front yard under specific circumstances.

Ensure financial sustainability

- Fifth consecutive year of reduced property tax rate.
- Transitioned public safety dispatch services to the Brevard County Sheriff's Office, resulting in an annual savings of approximately \$400,000.
- Applied for and received 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 via the Florida Department of Environmental Protection Water Quality Improvements program grant.
 - State Appropriations for partial funding of the Fire Station Annex project.
 - Firefighters Charitable Foundation grant to implement a community smoke detector program.
 - Florida Department of Law Enforcement Justice Assistance Grant Program Direct Residual Grant to purchase a new patrol vehicle.
 - Florida Department of Law Enforcement Justice Assistance Grant Program Direct Residual Grant to purchase a commercial-grade drone and training.
 - Florida Department of Law Enforcement Justice Assistance Grant Program Bulletproof Vest Program that reimburses 50% of the cost of new vests.
 - Florida Digital Services grant that provided the use of cybersecurity software, valued at approximately \$10,000, free for the first year.
- Applied for a \$7.5 Million grant through the Florida Department of Environmental Protection Water Quality Improvements program to expand the scope of the muck removal project.

Improve and maintain infrastructure

- Continuation of the annual road repaving program with sidewalk transition American with Disabilities Act improvements now included in the work.
- Replacement of two Police vehicles (one grant-funded).
- Completed renovations to the Pool bathhouse.
- Rebuilt the dock and structure used by the Police Department's boat.
- Rebuilt small pavilions at the beach parks and Gleason Park with sustainable materials.
- Completion of the impact fee-funded Osceola Drive and Yuma Drive sidewalk capacity improvement projects to improve the safety of pedestrians and bicyclists.
- Began conversion of City Hall's first-floor restrooms into ADA-compliant restrooms (anticipated completion date is October 31, 2026).

Provide a safe and secure community

- Adoption of a micromobility ordinance (i.e., e-bikes).
- Adopted a revised intersection line-of-sight ordinance to balance the ability of private property owners to landscape their properties as they desire with vehicular and pedestrian safety needs.
- Addressed traffic concerns through traffic studies and signage in neighborhoods.
- Realigned traffic signage at the intersection of Banana River Drive and Pine Tree Drive so drivers on Banana River Drive do not have to look back over their right-hand shoulder as they approach the intersection.
- Installation of two additional radar signs as part of the City's Vision Zero initiatives to reduce traffic accidents and eliminate vehicular related deaths.
- Acquisition of security cameras for Algonquin Sports Complex to provide enhanced security and to aid in Police investigations (to be installed in early FY27 once the expansion project is completed).
- Acquired a grant-funded commercial drone (including training costs) to enable public safety to have a real-time aerial view during special events, investigations, and post-emergency situations.
- Continued professionalization of the Fire Department through the following:
 - Hired two full-time firefighter/EMT positions to fill response gaps of volunteer firefighters
 - Completion of approximately 90% of the design of the Fire Station Annex project, with completion expected in late October. Staff anticipates the award of the contract in early 2027, with construction completed in early 2028.
 - Continued training, credentialing, and continuing education of firefighter personnel for emergency medical certification.
 - Expanded staffing (paid and volunteer), including 3 paramedics, 2 registered nurses, 16 EMTs, 4 emergency medical responders, 17 certified firefighters, and 3 certified instructors (some personnel hold multiple credentials).
 - Purchased, trained personnel, and deployed the city's first cardiac monitor/defibrillator to identify and treat cardiac emergencies.
 - Continued to improve response times and responded to a projected annual call volume increase of 617%.
 - Implemented an in-house fire academy training firefighters to Florida's minimum standards for a volunteer firefighter.
 - Aligned Fire Department deployment and responses to work operationally with Brevard County Sheriff's Office's new Unified Communications (dispatch) Center.

Use technology for a strategic advantage

- SharePoint internal collaboration improvements to internal workflows and file-sharing processes.
- Zero Trust cybersecurity initiatives and implementation utilizing Cisco security products to reduce the threat of cyberattacks.
- Disaster recovery and backup improvements coupled with cloud-to-cloud backup deployment.
- Reduced recurring telecommunications and software costs through contract renegotiations and service consolidation.
- Enhanced replacement planning and lifecycle management for City technology assets by shifting storage to the cloud.
- Public safety communication enhancements through Fire Department computer-aided dispatch integration.
- Hosted city-wide Microsoft Office 365 training workshop to increase the efficient use of existing software.
- Strengthened cybersecurity by implementing grant-funded AI-assisted endpoint detection and response technologies.
- Customization of GIS and ESRI systems to enable staff to input data in the future directly.
- Enhancement of streaming and communication initiatives (e.g., livestreaming of meetings and short-form video content creation).

Additionally, through my commitment to providing residents and visitors with the best possible municipal services, I use the “City Manager’s area of emphasis” outlined below.

Pursuit of excellence in local government with efficient and effective services

- Substantial completion of a State-mandated Comprehensive Plan update.
- Adopted two ordinances to be compliant with new State requirements regarding planning and zoning processes.
- Adopted an ordinance revising certain setback requirements in the “P-2” zoning district, which will permit the City to utilize government lands effectively while abiding by the City’s land development code.
- Held a joint City of Indian Harbour Beach and City of Satellite Beach City Council meeting to discuss the planned muck removal project and to coordinate each city’s efforts to reduce unnecessary duplication of time and costs.
- Achieved Tree City USA membership renewal status (second year of recognition).
- Conversion of the historic internal weekly newsletter (*Friday Fast Facts*) into a public weekly newsletter (*Harbour Happenings*) 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.
- Substantial completion of a comprehensive review and update to the City’s *Personnel Policies Manual* with the new streamlined proposed *Employee Handbook* and all administrative policies. On September 15, 2026, the City Council authorized me to administratively adopt the new *Employee Handbook* once it is in final form. The document and all administrative policies are scheduled to be posted on the City’s website for transparency and easy access by all employees by mid-October 2026.
- Completed a partially grant-funded tree inventory of city-owned properties, which also included the creation of GIS data that staff can update as trees are added, trimmed, or removed.
- Expansion of the City’s social media presence with an official account on NextDoor.
- Expansion of the City Council meetings/workshops livestreaming reach with simultaneous broadcasts on YouTube and Facebook.
- Continued digitalization of old building department records.

Initiatives for FY27

While budgetary numbers, tax/fee rates, and employee counts are important factors to consider when reviewing a budget document, these inputs only tell one side of the story. The FY27 initiatives below summarize the most important efforts that will require staff time behind the scenes. The reader should note that these initiatives assume that the voters will not approve property tax reform in November 2026. If property tax reform is approved, staff will seek the City Council's direction on which of the following should be postponed or canceled.

Completion of the Algonquin Sports Complex expansion phase one related projects

The completion of the Algonquin Sports Complex (ASC) expansion project in FY26 does not mean the end of improvements to the area. The following roll-forward projects are planned for execution in the early part of FY26.

- Installation of a landscaped buffer along adjacent properties
- Construction of a pedestrian and bicyclist access point in the northeast corner of the complex to Verbenia Drive in Satellite Beach
- Construction of a pedestrian and bicyclist access point in the northwest corner of the complex to Wimico Drive at the border of Satellite Beach
- Construction of a multi-purpose pathway on the west side of the complex to connect Crespino Court with Osceola Drive and the walking trail within the expansion project area

Future planned additions to the ASC include:

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

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

While the city purchased and initially set up a GIS system in 2016, its use never spread beyond mapping the City's stormwater system and has been used only by the City's stormwater consultant for the last several years. While the City is blessed with a dedicated long-term Public Works Director who is personally knowledgeable about City infrastructure to a near-encyclopedic level, he will likely retire someday. I believe it is critical to quantify that knowledge in an easy-to-use, up-to-date database. Hence, in FY27, unless the voters approve property tax reform, staff will embark on multiple efforts to create layers of GIS data with the following:

- Sidewalk data based on an internal sidewalk assessment and inventory project
(This initiative was originally planned for FY26, but deferred until FY27 as I did not want to start a project that could not be completed if the voters approve tax reform and a reduction in Public Works staffing is required to balance future budgets.)
- Stormwater infrastructure maintenance and repair data
- Road paving data

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

Expanded communications with residents

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

- Bi-monthly *Harbour Highlights* mailed to each home
- Weekly resident e-newsletter (*Harbour Happenings*)
- Official Facebook pages for the City, Police Department, Recreation Department, and Fire Department
- Official Nextdoor account
- Official YouTube channel featuring Beachside Chat videos and other informational content
- Three marquee signs along South Patrick Drive (one non-electronic and two electronic)
- Mobile electronic sign board
- One-time mailings
- Personal communications (in-person, telephone, and email)
- Livestreaming of City Council meetings and workshops on YouTube and Facebook
- Community surveys and public engagement initiatives

The FY26 Budget included funding (for the first five months of the position) for a new Communications Manager to expand the quality and quantity of public information to residents and visitors. This position consolidated the former ancillary public communications responsibilities of four positions and provides a strategic approach to expanded, targeted outreach while promoting unity of messaging across departments. The FY27 Approved Budget includes funding for the remaining 7 months of the position's annual cost. Objectives for FY27 include:

1. Expand and manage the City's resident email notification system
 - General Information
 - Weekly resident newsletter (*Harbour Happenings*) (began in late FY26)
 - *Harbour Highlights* digital delivery (new in FY27)
 - Recreation Department classes and events
 - City Council agendas
 - Planning & Zoning Board agendas
 - Tree Preservation Board agendas
 - Police Pension Board agendas
 - Capital project updates
 - Beachside Chat videos
 - Emergency notifications
 - Public meetings, workshops, and special events
2. Continue expanding the City's digital communications and public engagement program
 - Increasing social media reach and engagement across all City-operated platforms.
 - Producing original multimedia content, including videos, educational campaigns, and resident-focused storytelling.
 - Expanding video communications through Beachside Chat and informational project updates.
 - Increasing public awareness of City services, capital improvement projects, events, and departmental accomplishments.
 - Utilizing analytics and performance metrics to improve communication effectiveness continuously.

3. Development and adoption of a Citywide Communications Strategy

To ensure a strategic, cost-effective approach that aligns with the City Council's goals, a communications strategy is being developed and scheduled for presentation to the City Council in December 2026 for review and adoption. This document will be updated annually to reflect the evolving needs of public-sector communications and to provide transparency for the City Council and residents. Planned components of the plan include:

- Standardization of branding and messaging across all departments.
- Expansion of proactive media relations and public information efforts.
- Development of communication protocols for routine operations, major projects, emergencies, and crisis communications.
- Increased use of community surveys, focus groups, and other public engagement tools to better understand resident communication preferences.
- Identification of measurable performance indicators to evaluate communications effectiveness and guide future improvements.

4. Increase transparency and public trust through proactive communications

- Expand educational communications explaining City services, infrastructure projects, budgeting, and government operations.
- Increase opportunities for two-way communication through public forums, surveys, and community outreach initiatives.
- Provide residents with more timely, accessible, and informative updates through multiple communication channels.

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

In the past four years, the City has received multiple grant awards and State appropriations totaling more than \$9 million. The majority of the non-local money was due to the one-time federal American Rescue Plan Act (ARPA) of 2021. While ARPA funding had very loose parameters of what qualified for eligible expenditures and zero local matches, virtually all other grant programs available to the City are targeted, competitive, and require local matches. A summary of grants applied for and received, plus their status, can be found starting on page D - 5 of this document. Hence, the residents of Indian Harbour Beach can rest assured staff is committed to maximizing local resources by continuing to seek grant funding for identified needs.

Future Challenges

Challenges to the City's ability to fund desired services

While potential property tax reform (a state constitutional amendment on the November 2026 ballot) grabs headlines for increased homestead exemptions and the slowing of non-homestead exemption-assessed valuation growth, many lesser-known attacks on home rule continue to plague Florida cities. A summary of the most significant efforts to reduce or eliminate the City's ability to fund services includes:

1. Property Tax Reform

The proposed constitutional Amendment 3 on the November 2026 ballot would remove an estimated \$2.5 million annually from the General Fund by FY29. While readers not familiar with the granular details of the City's budget might assume a 20% reduction in total General Fund revenues could be absorbed by tightening belts and prioritizing needs, I do not believe this is possible without significant reductions in services most people take for granted. With public safety-related expenditures exceeding 50% of all General Fund costs, coupled with required expenditures (i.e., liability/workers'

compensation insurance premiums, legal expenses, technology and finance services to user departments, and federal and state unfunded mandates), future City Councils will be faced with difficult decisions should voters approve the constitutional amendment.

On a positive note, the City's history of being debt-free and having very deep financial reserves (i.e., FY27 is projected to end the year with 107.04% of annual operating costs in fund balance), if property tax reform is approved, the City would not have to make the \$2.5 million adjustment within the first two years. If tax reform is approved, I will recommend a phased, four-year implementation, using a specific amount of fund balance to offset lost revenue during the first three years. This phased approach would allow the city to eliminate positions primarily through attrition and, when that is not possible, give affected employees 1 to 3 years to find new jobs before their positions are eliminated. Conversely, future City Councils could implement new or higher user fees. However, these would probably be equally unpopular with residents as would reductions in service levels.

One last note about the proposed property tax reform. Although titled "tax reform," many experts agree that it is actually a tax shift from one group of residents to another. Just as Save Our Homes has shifted the burden of property taxes from long-term residents to new residents, renters, and owners of non-residential properties, this constitutional amendment would shift the tax burden from a largely equal share among properties to being slanted toward people who own the most expensive homes, renters, and owners of non-residential properties. While some may see this shift as equitable, all properties, regardless of value, benefit from public safety, paved roads, recreational opportunities, and professionally managed cities.

2. Revised Ad Valorem Tax rate process

The method cities use to calculate the annual ad valorem (i.e., property tax) rate has changed over the years as the Florida Legislature has made multiple changes in the past 20 years. New this year is the elimination of an inflationary factor when calculating what millage rates can be adopted by majority vote, four votes, or a unanimous vote of the City Council. This change will effectively slow the growth rate of net ad valorem tax receipts by lowering the thresholds for four-vote and unanimous votes.

3. Reduced Ability to Recoup Building Department Costs from users

Through recent legislation, the Florida Legislature effectively hampered the City's ability to recover costs from users of the Building Department through permit fees. Beginning in late FY26, homeowners no longer need a building permit for specific improvements or repairs costing under \$7,500.00. Additionally, cities are no longer allowed to use square footage to calculate certain building permit fees. The City Council adopted Resolution 26-05 on June 23, 2026, to comply with the prohibition on square-footage calculations. Staff will monitor monthly building permit fees and how other cities are addressing the issue, and, if needed, bring another revised fee schedule resolution to the City Council in mid-FY27. The reader should note that staff estimates FY26 cost recovery of Building Department expenditures through fees at 68.63%, with the FY27 recovery rate projected at 56.55%.

4. Unfunded Federal and State Mandates

Federal and State unfunded mandates continue to grow, slowly increasing administrative costs while often remaining invisible to the average resident. For example, federal ADA requirements for website accessibility and numerous state reporting requirements to various agencies consume professional staff's time and resources while producing few tangible benefits for local taxpayers.

Inflation and minimum wage Increases

While virtually no one enjoys rising costs, sudden shocks in commodity and labor costs are especially problematic for local governments, as these costs are often buried in general ledger line items that are not readily visible to taxpayers. At the same time, increases in property tax bills are very prominent.

The 2020 voter-approved Florida Constitutional Amendment raising the minimum wage to \$15.00 an hour by September 30, 2026, presents a challenge to staff and the City Council

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

in maintaining fiscal responsibility to property owners while ensuring the City has a competitive pay and classification plan. Currently, the City has a workforce with a payroll of \$5.18 million, and the four lowest FY26 pay grades (15.38% of the pay grades) were below the \$ 15.00-per-hour starting pay threshold. In prior years, all pay grades were set based on a competitive worth analysis and were recently adjusted by the findings of the 2024 pay plan study update (except for the City Manager's position).

FY27 will continue the undesirable practice of compressing the lowest tier of the City's pay and classification plan to meet minimum wage increases. This will be accomplished by consolidating pay grades #1 through #4 in FY27 at the new State minimum wage of \$15.00 an hour.

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 the recent combined 3.25-5.00% (split between a cost-of-living adjustment (i.e., COLA and progression/step increase) to the historical 2-3% annual rate, or less, if the annual growth in property tax receipts stays under 5.00% per year. Not only will employees be unhappy about lower or no annual raises, but the City will also be unable to move employees through their pay grades or keep pace with other local employers.

Additionally problematic is that many starting pay rates in the City are already well below market averages, and further slowing or elimination of COLAs will create the perception that the City is an employer of last resort because of low pay.

2. The return to the annual state-mandated inflationary adjustment in the minimum wage increases (starting in FY28) will probably outstrip the cost-of-living increases in some years, further distorting future pay and classification plan.
3. The eventual Federal increase of the minimum wage. In early 2026, members of the minority party in Congress called for a national minimum wage of \$25.00 an hour by 2030. While an immediate increase is unlikely, a future increase is certain. The only unknown is when the increase will occur.

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

- Periodic use of an outside consultant to compare the City's pay and classification plan to other similar and/or local agencies to ensure we remain as competitive as finances allow (next update recommended for FY28).
- Annual review of non-wage employee benefits to address the changing workforce.

- Increase the frequency to every three months for the new employee focus group meetings to gain more timely, unfiltered feedback about the City's recruitment, hiring, and training methods.
- Retain as lean a workforce as possible so that personnel dollars go the furthest (i.e., pay fewer staff better than paying more staff less).
- Transparency in the annual budget and millage rate establishment process to help property owners understand the need for moderate yearly increases in tax receipts.

Cyber Security

One of the most visible yet least understood challenges facing the City is malicious actors seeking to gain access to our data to destroy it, 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.
 - 5G network vulnerabilities: The rollout of 5G technology may introduce new security challenges, including risks related to network slicing and increased attack surfaces.
 - Deep fake technology: Advances in deep fake technology could lead to more convincing social engineering attacks and misinformation campaigns.
 - Privacy erosion: Enhanced data collection and surveillance capabilities could lead to increased privacy breaches and misuse of personal information (i.e., as a company closes, their data often gets exposed).
- Hurdles in addressing cybersecurity threats:
 - Lack of cyber hygiene: Many organizations and individuals still neglect basic cybersecurity practices, creating vulnerabilities that attackers can exploit.
 - Complexity of security solutions: The growing complexity of information technology environments and security solutions can make it difficult for organizations to implement and manage effective cybersecurity strategies.
 - Regulatory challenges: Navigating the evolving landscape of cybersecurity regulations and compliance requirements can be burdensome for organizations.
 - Evolving threat landscape: The rapidly changing nature of cyber threats means that security measures must continuously adapt, often outpacing the development of defensive technologies.
 - Legacy systems: Many organizations still rely on outdated or legacy systems that may be difficult to secure and integrate with modern security solutions.
 - Vendor risk management: Ensuring the security of third-party vendors and supply chain partners is challenging, especially given the complexity and interconnectivity of modern supply chains.
 - Public awareness: There is often a lack of awareness and understanding of cybersecurity risks among the general public, leading to increased susceptibility to attacks.

Recruitment and retention of volunteer firefighters

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 IHBVFD became a strictly charitable fundraising organization.

However, obstacles remain to long-term continued use of volunteer firefighters. Namely, the limited number of individuals who live and work beachside who are interested in serving long-term as volunteers is declining as the cost of beachside housing increases. As of July 23, 2026, the City had 35 volunteers, of whom 16 were certified firefighters, an increase of 78% over the last two years. Given that the minimum staff for a structure fire is 15 certified personnel, the City's automatic aid agreements with neighboring agencies are the lifeline currently sustaining the department.

Starting in late FY25, the City began a phased approach to expand paid personnel in the department by hiring part-time maintenance specialists to shift the responsibility of equipment, vehicle, and facilities maintenance from volunteer hours to paid staff hours. Unfortunately, due to many volunteers' work schedules, many part-time shifts remained unfilled six months after the program's commencement. Hence, in mid-2026, the City Council authorized staff to convert the majority of the part-time positions' budget into two full-time Firefighter/EMT positions, bringing the total number of paid, certified personnel to three, including the Fire Chief. Later in 2026, the City Council authorized staff to apply for a three-year grant to offset the initial cost of hiring five additional full-time Firefighters/EMTs.

Recruiting volunteers who live across the bridge and could serve a day or two a week is an option, but without safe living quarters, this approach is not currently feasible. An assessment of the Fire Station in FY22 concluded that renovating the existing structure is cost-prohibitive, and a phased annex complex was conceptualized for the site of the existing tennis courts. As part of the FY26 Approved Budget and corresponding FY26-30 Five-year Financial Model and Capital Improvement Plan, the design and ultimate construction of an Annex to the Fire Station were approved. This new addition will enable 24/7 operations at the Fire Station, with two paid Firefighters/EMTs on shift at all times. Even with these additional paid positions, the City will remain reliant on volunteers and automatic aid responses to address significant emergency calls.

Water quality projects

Protecting the physical beauty and health of our local environment is an underpinning motivation for this organization. As a barrier island, the City depends on water quality for 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). The City has a commitment of \$9,115,415 from the Save our Indian River Lagoon (SOIRL) half-cent sales tax revenues, plus a \$500,000 State Appropriation for the project. Earlier this year, the City was informed that the project start date was being moved up from the previously estimated FY29 to FY27.

On May 11, 2026, the City Councils of Indian Harbour Beach and Satellite Beach held a joint meeting to discuss the project. Brevard County representatives stated that due to changes in the SOIRL program and funding methodologies, the previously required local match was no longer required. Both City Councils voted to :

- Proceed with their respective projects.

- Seek piggyback contracts from the engineering and monitoring vendor currently being used by Brevard County.
- Seek piggyback contracts from the dredging contractor currently being used by Brevard County.
- Focus on finger canal muck removal first and then dredge as much muck out of the Grand Canal as possible until funding runs out.
- Seek additional funding to expand the amount of muck removed.

In late FY26, staff applied for \$7.5 million in additional funding for this project through the Florida Department of Environmental Protection Water Quality grant program. Staff plans to aggressively pursue other grant opportunities to remove as much muck as possible when the project commences.

Lastly, continued confusion among many waterfront property owners over the scope of the project is problematic. Most adjacent property owners to the muck removal project sites desire a dredging project that will provide deeper navigable water depths. While muck removal projects use dredging equipment, their scope of work is limited to the centered of canals and waterways and will not significantly deepen the water under property owners' docks and boat lifts.

- *Stormwater project funding and physical limitations*

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

While the approximately \$218,000 in net annual assessment receipts (FY07 through FY24) may seem like a lot of money to individuals, the previous assessment level (unchanged 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, awards are highly competitive and cannot be planned with any certainty.

Space is the second-most restrictive challenge facing the City. Growing cities can work with developers to set aside adequate land to address stormwater needs, but built-out communities lack this luxury. Adding water quality features within established neighborhoods is extremely challenging unless the City acquires property adjacent to existing right-of-ways/easements from homeowners (which would be a very costly and unpopular course of action). When redevelopment occurs, staff strive to ensure that infill construction does not exacerbate existing 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 2023 appropriation for the City Hall baffle box project, the Gleason Park lake bank stabilization project, and the Water Quality grant for the City Hall Baffle Box project). However, the lack of open land will force the City to pursue more costly, less effective projects to meet the pollutant load reductions mandated by the State.

Succession planning

Within the next four years, the City could see more senior management personnel retire. As a small, lean organization, most departments lack sufficient management depth (i.e., a subordinate employee who can assume management responsibilities, which enables smooth transitions when the department director retires). Succession planning is often viewed as a cure-all for smaller organizations; however, in my opinion, committing too early to the person "next in line" can stifle creativity and prevent the introduction of new ideas and perspectives when a position is filled from outside the organization. Likewise,

documenting everything a leader does in standard operating procedures works well in theory but often fails to capture the intricacies of a leadership position's multifaceted responsibilities. One often-overlooked option to fill 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 future retirement notices are submitted.

Examples of successful transitions in management positions are the placement of the current City Clerk/Human Resources Manager and Fire Chief. City Clerk/Human Resources Manager Gold was originally hired as the Administrative Assistant to the City Clerk in 2024, then promoted to Executive Assistant to the City Manager, and later given a trial period as Acting City Clerk/Human Resources Manager (September 2025), during which she quickly demonstrated her exceptional talent and commitment to excellence in service delivery. Ms. Gold was appointed as the permanent City Clerk/Human Resources Manager in January 2026. Fire Chief David Lewis was appointed Fire Chief after a national search with numerous well-qualified local candidates. His selfless public-safety professionalism was the catalyst for the growth and change the department needed.

Need to incorporate analytics in budgetary decision-making.

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

- Fleet replacements
- Infrastructure repair or replacements
- Staffing additions

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

Acknowledgements

The FY27 Approved Budget represents the culmination of many months of staff teamwork, providing 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 part of 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 remain the best possible stewards of our City's financial and natural resources.

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

- Nikki Gold, City Clerk, Human Resources Manager, merits recognition for her efforts to modernize the practices and procedures of her office. Most people will never realize or appreciate the diversity of her portfolio or the effort she puts into the City and her teammates. Additionally, she tirelessly proofreads and edits all my writings throughout the year. She is exceptionally graceful when pointing out glaringly obvious typos and technical jargon. Her continuous improvement mindset never settles for "good enough" and is always seeking more effective and efficient ways to deliver services.
- Gina Sherman, Management Analyst, merits recognition for her willingness to accept a position that many may want to eliminate if property tax reform is approved, and for how quickly she has become an invaluable member of City management. While she handles a very diverse portfolio of work with exceptional grace, she quickly assumed management of the future muck removal project and is the point person for many residents' questions and concerns.
- Angie Dollens, Comptroller, warrants exceptional recognition for her time devoted to the development of personnel line-item budgets and her aid in projections of future revenues. Ms. Dollens is the experienced, qualified, and dependable teammate that most people dream about. Her quiet demeanor, professionalism, and tenacity are unparalleled.

Finally, any errors or omissions contained within the FY27 Approved Budget are solely my responsibility.

In public service,



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

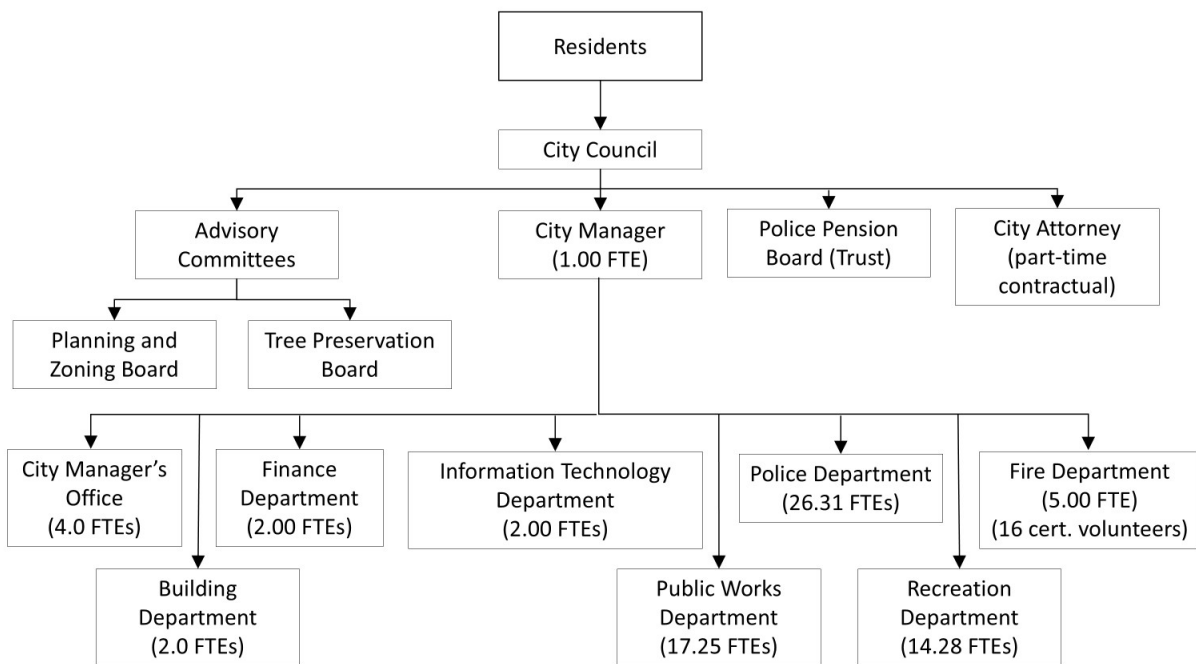
Departmental Summaries

Introduction

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

Organizational Chart

The chart below illustrates reporting relationships and approved staffing levels for FY27. Of note, the number of certified Fire Department volunteers is the current number, not the desired number of positions.



City Manager's Office

Department Description

The City Manager's Office is responsible for the overall administration and coordination of City operations and serves as the primary liaison between the City Council, City departments, governmental agencies, and the public. The department provides organizational leadership and policy implementation while ensuring the efficient and effective delivery of municipal services. Within the department, the City Clerk/Human Resources Manager oversees a wide range of administrative functions, including records management, public meeting and workshop agendas and minutes, the codification of ordinances, municipal election administration, human resources, special event permitting, and risk management. The City Manager's Office also coordinates citywide programs and initiatives, intergovernmental relations, public communications, grant administration, collective bargaining, emergency management, capital project oversight, and administrative support to the City Council and their advisory boards. The City Manager is appointed by and serves at the pleasure of the City Council. Under the Council-Manager form of government, the City Manager is responsible for the day-to-day administration of the City and oversees all City employees through the established organizational chain of command.

Goals and Objectives

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

FY25 Objectives:

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

Results: The draft Employee Handbook is completed, with adoption and distribution planned for October 2026.

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

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

- C. Implementation of a Management Team comprised of mid-level supervisors (who will meet periodically to share information and develop policy initiatives for the City Manager's consideration) by January 31, 2025. Of note, the city currently has a leadership team comprising the city manager, management analyst, and department directors. The new Management Team will complement the Leadership Team's role rather than duplicate it.

Results: Completed.

FY26 Objectives:

- A. Transition 25% of personnel files to Laserfiche by November 1, 2025.

Status: Completed.

- B. Post all administrative policies on the City's website to increase transparency of operations and to increase ease of employee access by March 31, 2026.

Status: This objective is now combined with the draft Employee Handbook initiative, with completion anticipated in October 2026.

FY27 Objectives:

To be determined based on the outcome of the vote on Amendment 3 (property tax reform).

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

FY25 Objectives:

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

Results: Included in the Communication Manager's Communications Plan. Completion anticipated in late 2026.

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

Results: Completed in July 2026.

- 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.

Results: Completed in September 2025.

FY26 Objectives:

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

Status: Completion expected in December 2026.

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

Status: Completion expected by December 31, 2026.

FY27 Objectives:

To be determined based on the outcome of the vote on Amendment 3 (property tax reform).

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

FY25 Objectives:

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

Results: Completed in March 2025.

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

*Results: To be included with new onboarding process and bi-annual training.
Completion expected in early FY27.*

FY26 Objectives:

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

Status: Completion expected in early FY27.

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

Status: Completed in September 2026.

FY27 Objectives:

To be determined based on the outcome of the vote on Amendment 3 (property tax reform).

Financial and Personnel Summaries

	FY25	FY26	FY26	FY27
	Actuals	Amended Budget	Year-end Estimate	Approved Budget
Expenditures by Category				
Personnel	543,248	629,812	620,123	687,552
Operating	24,991	38,220	32,418	27,845
Total	568,240	668,032	652,541	715,397
Personnel (FTEs)				
Full-time	4.00	4.50	4.50	5.00
Part-time/Seasonal	-	-	-	-
Total	4.00	4.50	4.50	5.00

Performance Measures

	FY25	FY26	FY26	FY27
	Actuals	Budget	Year-end Estimate	Approved Budget
<u>Efficiency</u>				
1 Avg. number of job applicants:				
White collar (Office, dispatch & IT Spec)	332	75	422	75
Blue collar (Police, Maintenance)	260	31	245	150
Professional (Leadership Team)	0	25	12	5
2 Average time to fulfill public records	<1 day	<1 day	<1 day	<1 day
3 Avg. length of Council Meetings (minutes)	60	50	85	80
<u>Effectiveness</u>				
1 City Manager's aggregate evaluation ranking	97%	95%	95%	95%
2 Percent of residents satisfied or highly satisfied with City services*	90%	95%	87%	90%
3 Full-time position turnover rate	31%	18%	7%	3%
<u>Outputs</u>				
1 Council and advisory board meetings/workshops	31	48	28	30
2 Number of Council agenda items prepared	102	375	104	115
3 Public record requests fulfilled	2,190	2,400	15	15
4 Employees hired/separated**	11/16	35/35	30/26	29/29
5 Short-term rentals registered	78	95	90	92
6 Summer Camp employees	36	35	35	32

* Measured via a survey conducted at the annual Art Show.

**Excludes seasonal employees.

Finance Department

Department Description

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

Goals and Objectives

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

FY25 Objectives:

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

Results: Not accomplished by the prior Comptroller.

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

Results: Not accomplished by the prior Comptroller.

FY26 Objectives:

- A. To be determined and included in the FY27 Proposed Budget.

Status: Unavailable due to department turnover.

- B. To be determined and included in the FY27 Proposed Budget.

Status: Unavailable due to department turnover.

FY27 Objectives:

To be determined based on the outcome of the vote on Amendment 3 (property tax reform).

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

FY25 Objectives:

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

Results: Updated documentation of the completed processes.

- B. Create an Accounting training manual by January 1, 2025.

Results: Under development as the city undergoes an update to its budgetary process.

FY26 Objectives:

- A. To be determined and included in the FY27 Proposed Budget.

Status: Unavailable due to department turnover.

- B. To be determined and included in the FY27 Proposed Budget.

Status: Unavailable due to department turnover.

FY27 Objectives:

To be determined based on the outcome of the vote on Amendment 3 (property tax reform).

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

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.

Results: Not accomplished by the prior Comptroller.

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

Results: The city is currently developing an updated budgeting process.

FY26 Objectives:

- A. To be determined and included in the FY27 Proposed Budget.

Status: Unavailable due to department turnover.

- B. To be determined and included in the FY27 Proposed Budget.

Status: Unavailable due to department turnover.

FY27 Objectives:

To be determined based on the outcome of the vote on Amendment 3 (property tax reform).

Financial and Personnel Summaries

	FY25	FY26	FY26	FY27
	Actuals	Amended Budget	Year-end Estimate	Approved Budget
Expenditures by Category				
Personnel	281,070	292,501	283,885	296,892
Operating	55,202	62,100	60,950	61,650
Total	336,272	354,601	344,835	358,542
Personnel (FTEs)				
Full-time	2.00	2.00	2.00	2.00
Part-time/Seasonal	-	-	-	-
Total	2.00	2.00	2.00	2.00

Performance Measures

	FY25 Actuals	FY26 Budget	FY26 Year-end Estimate	FY27 Approved Budget
<u>Efficiency</u>				
1 Receivables Receipts	5,602	5,385	5,385	5,400
2 Adjusting Journal Entries	729	578	578	500
3 Percent of Accounts Payable Non-Paper Checks	11.4%	11.1%	11.3%	11.1%
<u>Effectiveness</u>				
1 Audit Presentation to City Council	12/9/2025	7/14/2026	8/25/2026	6/22/2027
2 Audit Comments	8	3	3	-
3 Interest Income	429,700	436,000	407,200	347,000
<u>Outputs</u>				
1 Accounts Payable Weekly Run	35	35	33	35
2 Bank Reconciliations (completed within 60 days of month end)	0%	40%	50%	100%
3 Accounts Payable: Paper/Electronic	1,597/206	1,600/200	1,531/196	1,600/200
4 Payroll Checks Processed (Direct Deposit)	2,532	2,800	2,787	2,800

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

Information Technology Department

Department Description

The Information Technology Department is responsible for maintaining and continually improving the technological backbone of City services while ensuring the highest level of security against malicious cyberattacks.

Goals and Objectives

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

FY25 Objectives:

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

Results: Completed September 2025.

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

Results: Completed December 2025.

FY26 Objectives:

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

Status: Moving the last 25% of files. OneDrive file sharing is complete, and training was conducted in January 2026. Completion anticipated in November 2026.

- B. Continue to enhance public safety software through Darktrace Expanse and CISCO EDR technology integration by June 20, 2026.

Status: Completed May 2026.

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

Status: Completed January 2026.

FY27 Objectives:

To be determined based on the outcome of the vote on Amendment 3 (property tax reform).

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

FY25 Objectives:

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

Results: Completed.

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

Results: Completed, pending Employee Handbook adoption.

FY26 Objectives:

A. Establish procedures for annual cybersecurity training by December 31, 2025.
Status: Completed.

B. Complete the implementation of H.B. 7055 and H.B. 7057 cybersecurity standards by December 31, 2025.
Status: Completed, pending adoption of the personnel policy.

FY27 Objectives:

To be determined based on the outcome of the vote on Amendment 3 (property tax reform).

Financial and Personnel Summaries:

	FY25	FY26	FY26	FY27
	Actuals	Amended Budget	Year-end Estimate	Approved Budget
Expenditures by Category				
Personnel	238,969	264,804	258,384	254,447
Operating	383,490	341,412	384,116	536,986
Total	622,459	606,216	642,500	791,433
Personnel (FTEs)				
Full-time	2.00	2.00	2.00	2.00
Part-time/Seasonal	-	-	-	-
Total	2.00	2.00	2.00	2.00

Performance Measures:

	FY25	FY26	FY26	FY27
	Actuals	Budget	Year-end Estimate	Approved Budget
<u>Efficiency</u>				
1 Avg. completion time of user work orders*	2.00	2.00	1.00	1.00
2 Percent malicious attacks requiring intervention	5%	5%	2%	3%
<u>Effectiveness</u>				
1 Percent Down Time:				
Computers	1.00%	1.00%	0.50%	0.50%
Smart Phones	0.00%	0.00%	0.00%	0.00%
Internet	0.00%	0.00%	0.10%	0.10%
<u>Outputs</u>				
1 Computers/servers managed	200	200	195	190
2 Malicious attacks blocked	7,183	8,000	6,520	7,100
3 Work order tickets	355	500	575	605
4 Website visits	251,640	250,000	242,101	305,250
5 Patches and vulnerability maintenance	1,561	1,532	875	875
6 Cyber Security Training (phishing tests)	2	6	3	4

* 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).

FY25 Objectives:

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

Results: Completed in May 2025.

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

Results: Completed in July 2025.

FY26 Objectives:

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

Status: Currently undergoing updates to reflect communication center changes. Completed in August 30, 2026.

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

Status: Completed, met all standards, January 2026.

FY27 Objectives:

To be determined based on the outcome of the vote on Amendment 3 (property tax reform).

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

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 was completed in September 2025.

Results: Completed, November 2026. Completed 903 special enforcement traffic details within the program.

- 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.

Results: Completed, September 2025.

FY26 Objectives:

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

Status: Completed, November 2025, for all elementary students and collaborated with other schools to share the program.

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

Status: Officers continue to enforce and educate the community as statistics are developed. Completion expected by November 2026.

FY27 Objectives:

To be determined based on the outcome of the vote on Amendment 3 (property tax reform).

Financial and Personnel Summaries:

	FY25	FY26	FY26	FY27
	Actuals	Amended Budget	Year-end Estimate	Approved Budget
Expenditures by Category				
Personnel	3,152,415	3,575,782	3,233,463	3,467,459
Operating	288,864	359,745	341,909	351,540
Total	3,441,278	3,935,527	3,575,372	3,818,999
Personnel (FTEs)				
Full-time	30.25	30.25	25.50	25.50
Part-time/Seasonal	0.81	0.81	0.81	0.81
Total	31.06	31.06	26.31	26.31

Performance Measures:

	FY25	FY26	FY26	FY27
	Actuals	Budget	Year-end	Approved
			Estimate	Budget
<u>Efficiency</u>				
1 Calls for service*	19,435	19,500	20,000	20,500
2 Percentage of victims contacted by Victim Advocate	90%	85%	85%	85%
<u>Effectiveness</u>				
1 Percentage of residents who rate the City as safe or very safe**	97.5%	97.0%	100.0%	98.0%
2 Percentage of policies reviewed/modified	100%	100%	100%	100%
<u>Outputs</u>				
1 Traffic crashes	170	165	170	175
2 Pedestrian fatalities	-	-	-	-
3 Traffic crash fatalities	-	-	-	-
4 Traffic citations issues	1,632	1,650	1,675	1,675
5 Traffic enforcement details	1,598	1,600	1,625	1,625

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

** Measured via a survey conducted at the annual Art Show.

Fire Department

Department Description

The historically all-volunteer Fire Department became a hybrid department in FY24 with the addition of the first paid Fire Chief. The department responds to structure fires, grass/wildland fires, vehicle fires, rescues, entrapments, hazardous materials, critical life-threatening incidents, and disasters. Fire Safety and Code Enforcement services were transferred from the Building Department to the Fire Department in mid-FY25. In FY26, the City Council authorized the addition of two full-time Firefighter/EMT positions.

Goals and Objectives

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

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.

Results: Completed.

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

Results: Completed.

FY26 Objectives:

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

Status: Completed April 2025.

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

Status: Completed in June 2026.

FY27 Objectives:

To be determined based on the outcome of the vote on Amendment 3 (property tax reform).

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

FY25 Objectives:

- A. Develop a formal written recruitment and retention strategy by December 31, 2024, with the goal of increasing volunteer members by 20% from December 31, 2023.

Results: Completed.

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

Results: Currently being designed, estimated completion date is for the end of 2026.

FY26 Objectives:

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

Status: Completed May 2026.

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

Status: Currently working with the design team on construction drawings and permitting for the Fire Department Annex project. Design completion is expected in November 2026, with construction to begin in 2027.

FY27 Objectives:

To be determined based on the outcome of the vote on Amendment 3 (property tax reform).

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

FY25 Objectives:

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

Results: Due to competing priorities, the project was postponed to 2026.

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

Results: Completed.

FY26 Objectives:

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

Status: Completed.

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

Status: Project was paused due to department turnover.

FY27 Objectives:

To be determined based on the outcome of the vote on Amendment 3 (property tax reform).

Financial and Personnel Summaries

	FY25	FY26	FY26	FY27
	Actuals	Amended Budget	Year-end Estimate	Approved Budget
Expenditures by Category				
Personnel	259,798	515,636	429,001	534,557
Operating	193,213	258,930	277,886	263,682
Total	453,011	774,566	706,887	798,239
Personnel (FTEs)				
Full-time	2.00	4.00	4.00	4.00
Part-time/Seasonal	-	0.59	0.59	1.00
Total	2.00	4.59	4.59	5.00

Performance Measures

	FY25	FY26	FY26	FY27
	Actuals	Budget	Year-end Estimate	Approved Budget
<u>Efficiency</u>				
1 Calls for Service	387	250	766	800
2 Volunteer Members	31	31	38	35
<u>Effectiveness</u>				
1 Average emergency response time (minutes)	6:59	7:00	5:27	6:00
2 Policies reviewed and/or modified	28%	33.0%	33%	33%
<u>Outputs</u>				
1 Training man-hours	7,312	7,000	7,000	7,000
2 Total Fire Loss (thousands)	\$2,196	\$400	\$250	\$500
3 Total Value Saved (thousands)	\$13,438	\$9,000	\$2,000	\$6,000
4 Non-emergency citizen contacts	7,062	3,350	5,000	5,000
5 Hydrants tested*	N/A	100%	100%	100%
6 Code enforcement cases:				
Courtesy notices**	214	110	Unk.	325
Notice of violations**	178	20	Unk.	100

* Indicates task previously performed by the Public Works Department

**FY26 year-end data is unknown due to employee turnover and delays in implementing new tracking software.

Building Department

Department Description

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

FY25 Objectives:

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

Results: Completed.

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

Results: Completed.

FY26 Objectives:

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

Status: Completion is anticipated in December 2026.

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

Status: Completion date anticipated in December 2026.

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

Status: Completed. ICC Certified Permit Technician certification was achieved.

FY27 Objectives:

To be determined based on the outcome of the vote on Amendment 3 (property tax reform).

Financial and Personnel Summaries

	FY25	FY26	FY26	FY27
	Actuals	Amended Budget	Year-end Estimate	Approved Budget
Expenditures by Category				
Personnel	293,367	241,406	236,425	252,889
Operating	7,391	17,710	15,883	14,283
Total	300,758	259,116	252,308	267,172
Personnel (FTEs)				
Full-time	2.33	2.00	2.00	2.00
Part-time/Seasonal	-	-	-	-
Total	2.33	2.00	2.00	2.00

Performance Measures

	FY25	FY26	FY26	FY27
	Actuals	Budget	Year-end Estimate	Approved Budget
<u>Efficiency</u>				
1 Percentage of expenditures recovered through fees and revenues	60.30%	51.01%	69.34%	57.01%
2 Average number of building permits issued per week*	21	22	18	20
<u>Effectiveness</u>				
1 Average number of inspections conducted in a week	38.56	29.00	31.00	32.00
<u>Outputs</u>				
1 Building permits issued	1,072	1,100	1,050	1,074
2 Stormwater pamphlets distributed	185	721	182	184
3 No. of damaged structures inspected (fire/storm/etc.)	18	5	5	15

* Indicates calculations based on 50 weeks a year.

Public Works Department

Department Description

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

Goals and Objectives

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

FY25 Objectives:

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

Results: Completed in May 2025.

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

Results: Completed in May 2025, the Ground Supervisor is handling inspections.

FY26 Objectives:

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

Status: Completed March 2026.

- B. Conduct assessment of City sidewalks and add data into the City's GIS database by September 30, 2026.

Status: Objective deferred until FY27 pending the outcome of the vote on Amendment 3.

FY27 Objectives:

To be determined based on the outcome of the vote on Amendment 3 (property tax reform).

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

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.

Results: Completion expected in October 2026.

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

Results: Completed.

FY26 Objectives:

- A. Identify areas of the city that are the most at risk for stormwater piping by January 30, 2026.

Status: Completion expected in December 2027.

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

Status: Completion expected in December 2027.

FY27 Objectives:

To be determined based on the outcome of the vote on Amendment 3 (property tax reform).

Financial and Personnel Summaries

	FY25	FY26	FY26	FY27
	Actuals	Amended Budget	Year-end Estimate	Approved Budget
Expenditures by Category				
Personnel	948,999	1,226,511	1,171,940	1,271,925
Operating	488,934	529,489	532,926	512,400
Total	1,437,933	1,756,000	1,704,866	1,784,325
Personnel (FTEs)				
Full-time	15.25	16.00	16.00	16.00
Part-time/Seasonal	1.25	1.25	1.25	1.25
Total	16.50	17.25	17.25	17.25

Performance Measures

		FY25	FY26	FY26	FY27
		Actuals	Budget	Year-end	Approved
				Estimate	Budget
<u>Efficiency</u>					
1	Avg. number of days to re-open City facilities following emergency closures	1.00	1.50	1.50	2.00
2	Fleet preventative maintenance and repairs	225	230	230	250
<u>Effectiveness</u>					
1	Rating (0-10) of passive park grounds*				
	Gleason Park	8.25	8.25	8.25	8.50
	Oars & Paddles	8.20	8.00	8.20	8.25
2	Percentage of residents satisfied or very satisfied with parks**	90%	92%	100%	95%
<u>Outputs</u>					
1	Lane miles repaved/reconstructed	1.00	1.00	1.00	1.00
2	Fire hydrants tested**	314	N/A	N/A	N/A
3	Cubic yards debris swept from streets (and not entering the Indian River Lagoon)	Unk.	TBD	TBD	TBD
4	Pounds of vegetative debris manually removed from waterways (and not entering the Indian River Lagoon)	2,779	3,100	447	TBD
5	Capital projects managed	12	10	16	8

* Based on a survey conducted in January.

** Measured via a survey conducted at the annual Art Show.

Recreation Department

Department Description

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

Goals and Objectives

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

FY25 Objectives:

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

Results: Completed January 30, 2025.

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

Results: Completed in September 2026.

FY26 Objectives:

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

Status: Continuing to research possible options and waiting for the expansion project to be completed to finalize feasibility.

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

Status: Completed June 2026.

FY27 Objectives:

To be determined based on the outcome of the vote on Amendment 3 (property tax reform).

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

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.

Results: Partially completed. The department is currently rolling out additional events—completion expected in December 2026.

- B. Expand resident satisfaction surveys to include programs like swimming lessons and summer camp by August 30, 2025.

Results: Completed August 2025.

FY26 Objectives:

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

Status: Completed July 2026.

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

Status: Continuing to develop an implementation plan.

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

Status: Completed April 2026.

FY27 Objectives:

To be determined based on the outcome of the vote on Amendment 3 (property tax reform).

Financial and Personnel Summaries

	FY25	FY26	FY26	FY27
	Actuals	Amended Budget	Year-end Estimate	Approved Budget
Expenditures by Category				
Personnel	768,539	854,346	823,767	889,931
Operating	301,922	305,805	331,338	328,545
Total	1,070,461	1,160,151	1,155,105	1,218,476
Personnel (FTEs)				
Full-time	5.00	5.00	5.00	5.00
Part-time/Seasonal	8.78	9.28	9.28	9.28
Total	13.78	14.28	14.28	14.28

Performance Measures

	FY25 Actuals	FY26 Budget	FY26 Year-end Estimate	FY27 Approved Budget
<u>Efficiency</u>				
1 Weekday/weekend Main Hall Occupancy rate	60%/80%	60%/85%	60%/80%	65%/85%
2 Labor hours required for planning and execution of special events:				
Breakfast with the Easter Bunny	250	250	243	230
Shark in the Park 5K Run	500	500	500	500
Trunk or Treat	108	100	92	100
Art Show	62	60	58	60
Christmas in the Park	200	200	150	100
<u>Effectiveness</u>				
1 Percentage of attendees rating Art & Crafts Show good or excellent*	98%	90%	100%	95%
2 Percentage of parents satisfied or very satisfied with their child(ren) Summer Camp experience**	100%	85%	90%	90%
<u>Outputs</u>				
1 Summer camp attendees (families per summer)	87	80	80	80
2 Swim lessons	600	625	600	600
3 Recreational classes	11,250	11,500	11,200	11,000
4 Pool memberships	275	260	250	225
5 Art show vendors (average of 3,000 attendees)	130	130	127	130
6 Boat rack space rentals (national teams) at Oars & Paddles Park	190	200	200	200
7 Number of clubs that Utilize the Main Hall	3	3	3	3

* Indicates total interest income based on investment dollars.

** Measured via a survey conducted at the annual Art Show.

Line-Item Summaries

Revenue and Expenditure Summary - All Funds

	FY 26 Budget	FYTD 06/30/26	07/01 thru 09/30	Estimated Year-end FY 26	FY 27 Approved Budget	Change FY 26 to FY 27
REVENUE SUMMARY						
001 - General Fund	16,526,308	12,497,324	1,762,063	14,259,387	20,150,138	3,623,830
101 - Impound Fund	2,196	-	-	-	2,196	-
110 - Police Training Fund	450	1,060	80	1,140	850	400
115 - Stormwater Utility Fund	851,919	408,020	869	408,889	1,011,884	159,965
120 - American Rescue Plan Fund	2,002,644	1,081,385	412,560	1,493,945	-	(2,002,644)
Total Revenues - All Funds	19,383,517	13,987,789	2,175,572	16,163,361	21,165,068	1,781,551

EXPENDITURE SUMMARY

001 - General Fund	16,526,308	9,499,860	6,279,745	15,779,605	20,150,138	3,623,830
101 - Impound Fund	2,196	-	-	-	2,196	-
110 - Police Training Fund	450	-	400	400	850	400
115 - Stormwater Utility Fund	851,919	698,584	282,548	981,132	1,011,884	159,965
120 - American Rescue Plan Fund	2,002,644	1,493,946	-	1,493,946	-	(2,002,644)
Total Expenditures - All Funds	19,383,517	11,692,390	6,562,693	18,255,083	21,165,068	1,781,551

Revenue Line Item Summary by Source

Account	Classification	FY 26 Budget	FYTD 06/30/26	07/01 thru 09/30	Estimated Year-end FY 26	FY 27 Approved Budget	Change FY 26 to FY 27
Ad Valorem Taxes							
311.10	Ad Valorem Taxes	8,159,353	8,172,898	150,000	8,322,898	8,409,441	0.03
311.10	Penalties	2,000	6,705	-	6,705	2,000	-
311.12	Disc for Early Payment of Tax	(297,816)	(289,276)	(8,540)	(297,816)	(300,073)	0.01
311.20	Delinquent Taxes	2,500	9,510	-	9,510	2,500	-
	Total Ad Valorem Taxes	7,866,037	7,899,837	141,460	8,041,297	8,113,868	0.03
Local Option, Use and Fuel Taxes							
312.41	Local Option Fuel Tax	351,000	255,976	90,674	346,650	356,505	0.02
312.52	Casualty Insurance Premium Tax - Police	103,977	-	128,505	128,505	129,000	0.24
	Total Local Option, Use, & Fuel Taxes	454,977	255,976	219,179	475,155	485,505	0.07
Utility Services Taxes							
314.10	Utility Service Tax - Electricity	546,000	354,921	204,000	558,921	562,000	0.03
314.30	Utility Service Tax - Water	105,000	88,096	37,500	125,596	128,736	0.23
314.40	Utility Service Tax - Gas	33,000	23,320	9,600	32,920	33,743	0.02
314.80	Utility Service Tax - Propane	1,520	5,424	276	5,700	5,843	2.84
	Total Utility Services Taxes	685,520	471,761	251,376	723,137	730,322	0.07
Other General Taxes							
315.20	Communications Services Tax	210,000	177,336	72,664	250,000	255,000	0.21
316.00	Local Business Tax	35,000	8,352	52,648	61,000	61,000	0.74
	Total Other General Taxes	245,000	185,688	125,312	311,000	316,000	0.29
Franchise Fees							
323.10	Franchise Fee - Electricity	641,000	331,862	317,138	649,000	656,000	0.02
323.40	Franchise Fee - Gas	48,500	64,635	-	64,635	55,000	0.13
323.70	Franchise Fee - Solid Waste	130,000	65,691	64,309	130,000	130,000	-
	Total Franchise Fees	819,500	462,188	381,447	843,635	841,000	0.03
Permits, Fees and Special Assessments							
322.00	Building Permits	106,850	109,241	29,259	138,500	124,400	0.16
329.10	Other Permits and Fees - Building Dept	21,650	49,192	(10,542)	38,650	34,950	0.61
329.50	Other Permits and Fees - General	33,875	35,550	5,750	41,300	41,300	0.22
	Total Other Permits & Fees	162,375	193,983	24,467	218,450	200,650	0.24

Revenue Line Item Summary by Source

Account	Classification	FY 26 Budget	FYTD 06/30/26	07/01 thru 09/30	Estimated Year-end FY 26	FY 27 Approved Budget	Change FY 26 to FY 27
Federal and State Grants							
331.20	Federal Grant - Public Safety	1,000	1,433	-	1,433	1,200	0.20
331.62	Federal Grant - Public Assistance			-	-		-
334.10	FL State Grants - General Govt	1,491,514	1,569,708	152,000	1,721,708	437,500	(0.71)
334.20	FL State Grants - Public Safety	1,320	49,686	330	50,016	1,320	-
335.20	FEMA - Matching - Operating		868	(868)	-	-	-
	Total Federal and State Grants	1,493,834	1,621,695	152,330	1,773,157	440,020	(0.51)
State Shared Revenues							
335.12	State Revenue Sharing	386,013	209,328	115,022	324,350	319,350	(0.17)
335.14	Mobile Home License Tax	700	522	228	750	750	0.07
335.15	Alcoholic Beverage License Tax	4,539	11,013	-	11,013	6,800	0.50
335.18	1/2 Cent Sales Tax Program	605,000	388,753	189,247	578,000	582,000	(0.04)
335.29	Public Safety	950	1,214	611	1,825	1,450	0.53
335.45	Fuel Tax Refunds	3,035	2,929	-	2,929	2,800	(0.08)
	Total State Shared Revenues	1,000,237	613,759	305,108	918,867	913,150	(0.09)
Local Shared Revenues							
337.20	Public Safety	115,000	85,318	29,682	115,000	122,000	0.06
337.39	Physical Environment	-	-	-	-	6,346,174	-
338.11	General Government	6,850	1,930	3,870	5,800	41,000	4.99
	Total Local Shared Revenues	121,850	87,248	33,552	120,800	6,509,174	52.42
Charges for Services							
342.10	Law Enforcement Services	2,070	2,159	111	2,270	2,270	0.10
342.20	Fire Protection	19,050	11,626	1,224	12,850	12,850	(0.33)
342.50	Vacation Rental Inspections	5,500	5,015	985	6,000	6,500	0.18
343.90	Recycling Fees	9,785	5,831	9,169	15,000	15,000	0.53
344.50	Parking Fees	54,000	25,152	9,848	35,000	35,000	(0.35)
344.90	Transportation	16,325	12,244	6,455	18,699	18,699	0.15
347.20	Recreation Department	263,333	248,414	9,934	258,348	281,148	0.07
349.00	Other Charges for Services	15	-	-	-	-	(1.00)
	Total Charges for Services	370,078	310,441	37,726	348,167	371,467	0.00
Judgements, Fines and Forfeits							
351.90	Court - Police	11,300	8,650	3,650	12,300	12,300	0.09
354.10	Ordinance Violation Fees	400	385	15	400	400	-
354.11	Parking & Local Misc Citations	1,500	2,289	-	1,500	1,500	-
358.20	Seized Assets - Police	-	-	-	-	-	-
359.20	Special Magistrate Fees	500	-	500	500	500	-
	Total Judgements, Fines and Forfeits	13,700	11,324	4,165	14,700	14,700	0.07
Interest and Other Earnings							
361.10	Interest: Operating	49,500	42,480	9,648	52,128	35,500	(0.28)
361.11	Interest: Investment	7,500	5,313	2,277	7,590	5,500	(0.27)
361.12	Interest: County Tax Collector	9,000	23,158	2,700	25,858	26,000	1.89
361.21	Dividends	370,000	231,608	90,000	321,608	280,000	(0.24)
361.30	Net Incr/Decr Investment Fair Value	-	-	-	-	-	-
	Total Interest and Other Earnings	436,000	302,559	14,625	407,184	347,000	(0.20)

Revenue Line Item Summary by Source							
Account	Classsification	FY 26 Budget	FYTD 06/30/26	07/01 thru 09/30	Estimated Year-end FY 26	FY 27 Approved Budget	Change FY 26 to FY 27
Miscellaneous Revenues							
362.32	Rents			-			-
364.00	Disposition of Fixed Assets	5,000	-	5,000	5,000	5,000	-
366.00	Donations: Private Sources - General		1,500	(1,500)	-	-	-
366.15	Donations: Private Sources - Recreation Dept	1,150	6,014	186	6,200	2,800	1.43
366.20	Donations: Private Sources - Police	1,500	6,525	(5,025)	1,500	1,500	-
366.25	Safety Grant	5,000	-	5,000	5,000	5,000	-
369.90	Other Miscellaneous Revenue	42,852	66,826	(20,688)	46,138	40,482	(0.06)
	Total Miscellaneous Revenues	55,502	80,865	(17,027)	63,838	54,782	(0.01)
Other Sources - Non-Operating							
394.00	Prior Year Income	2,801,698	-	-	-	812,500	-
	Total Other Sources - Non-Operating	2,801,698	-	-	-	812,500	-
Total 001 - General Fund Revenue		16,526,308	12,497,324	1,673,720	14,259,387	20,150,138	0.22

Percentage of Revenues by Source

Accounts	Classification	Estimated Year-end FY 25	FY 26 Budget	Estimated Year-end FY 26	% of Revenues FY 26	FY 27 Approved Budget	% of Revenues FY 27
311.XX	Ad Valorem Taxes	7,517,695	7,866,037	8,041,297	0.56	8,113,868	0.40
312-16	Other Taxes	1,498,676	1,385,497	1,509,292	0.11	1,531,827	0.08
322-29	Franchise, Permit and Special Assessment Fees	1,127,182	981,875	1,062,085	0.07	1,041,650	0.05
331-38	Intergovernmental Revenue	1,780,144	2,615,921	2,812,824	0.20	7,862,344	0.39
342-49	Charges for Services	343,191	370,078	348,167	0.02	371,467	0.02
351-59	Judgements, Fines and Forfeits	17,805	13,700	14,700	0.00	14,700	0.00
361.XX	Interest and Other Earnings	429,700	436,000	407,184	0.03	347,000	0.02
362-94	Miscellaneous Revenues	99,369	2,857,200	63,838	0.00	867,282	0.04
Total 001 - General Fund Revenues		12,813,762	16,526,308	14,259,387	1.00	20,150,138	1.00

1100 - City Council							
Account	Classification	FY26 Budget	FYTD 06/30/26	07/01 thru 09/30	Estimated Year-end FY 26	FY 27 Approved Budget	Change FY 26 to FY 27
Personnel Services							
511.21	FICA Taxes	2,150	964	478	1,442	1,284	(0.40)
511.23	Group Insurances - Life	200	195	68	263	270	0.35
	Total Personnel Services	2,350	1,159	546	1,705	1,554	(0.34)
Operating Expenditures							
511.31	Professional Services	24,000	18,225	5,775	24,000	24,000	-
511.40	Travel and Per Diem	16,800	12,600	4,200	16,800	16,800	-
511.41	Communications Services	-	-	-	-	-	-
511.47	Printing and Binding	26,500	23,498	9,502	33,000	28,000	0.06
511.48	Promotional Activities	7,300	7,418	582	8,000	8,500	0.16
511.49	Other Current Charges and Obligations	3,450	1,125	1,195	2,320	3,100	(0.10)
511.55	Training	9,000	2,849	3,651	6,500	9,000	-
	Total Operating Expenditures	87,050	65,715	24,905	90,620	89,400	0.03
Total 1100 - Council		89,400	66,874	25,451	92,325	90,954	0.02

1200 - City Manager's Office							
Account	Classification	FY26 Budget	FYTD 06/30/26	07/01 thru 09/30	Estimated Year-end FY 26	FY 27 Approved Budget	Change FY 26 to FY 27
Personnel Services							
512.11	Salaries - Executive	240,165	176,436	63,201	239,637	246,769	0.03
512.12	Salaries and Wages - Regular	204,340	148,363	57,934	206,297	230,270	0.13
512.14	Overtime	300	31	23	54	200	(0.33)
512.15	Special Pay	-	-	-	-	-	-
512.16	Compensated Leave	-	-	-	-	-	-
512.21	FICA Taxes	34,004	24,612	8,715	33,327	36,493	0.07
512.22	Retirement Contributions	93,717	67,859	24,682	92,541	98,019	0.05
512.23	Group Insurances - Health/Life/Dental	57,286	32,646	15,621	48,267	75,801	0.32
Total Personnel Services		629,812	449,947	170,176	620,123	687,552	0.09
Operating Expenditures							
512.40	Travel and Per Diem	6,000	4,350	1,650	6,000	6,000	-
512.41	Communications Services	1,000	1,538	(38)	1,500	3,300	2.30
512.49	Other Current Charges and Obligations	450	152	266	418	450	-
512.54	Publications, Subscriptions, Memberships	14,525	2,947	553	3,500	3,165	(0.78)
512.55	Training	16,245	16,686	4,314	21,000	14,930	(0.08)
Total Operating Expenditures		38,220	25,673	6,745	32,418	27,845	(0.27)
Total 1200 - City Manager's Office		668,032	475,620	176,921	652,541	715,397	0.07

1300 - Finance Department

Account	Classification	FY26 Budget	FYTD 06/30/26	07/01 thru 09/30	Estimated Year-end FY 26	FY 27 Approved Budget	Change FY 26 to FY 27
Personnel Services							
513.12	Salaries and Wages - Regular	207,662	150,328	57,800	208,128	216,608	0.04
513.14	Overtime	-	-	-	-	-	-
513.16	Compensated Leave	-	2,019	(2,019)	-	-	-
513.21	FICA Taxes	15,886	11,249	4,127	15,376	16,569	0.04
513.22	Retirement Contributions	29,135	21,374	7,826	29,200	29,437	0.01
513.23	Group Insurances - Health/Life/Dental	39,818	23,360	7,821	31,181	34,278	(0.14)
	Total Personnel Services	292,501	208,330	75,555	283,885	296,892	0.02
Operating Expenditures							
513.31	Professional Services	4,800	6,750	(1,950)	4,800	4,800	-
513.32	Accounting and Auditing	50,000	31,325	18,675	50,000	50,000	-
513.40	Travel and Per Diem	-	-	-	-	-	-
513.41	Communications Services	900	653	247	900	900	-
513.49	Other Current Charges and Obligations	150	-	-	-	-	(1.00)
513.54	Publications, Subscriptions, Memberships	1,250	250	-	250	950	(0.24)
513.55	Training	5,000	2,128	2,872	5,000	5,000	-
	Total Operating Expenditures	62,100	41,106	19,844	60,950	61,650	(0.01)
Total 1300 - Finance Department		354,601	249,436	95,399	344,835	358,542	0.01

1350 - Information Technology Department

Account	Classification	FY26 Budget	FYTD 06/30/26	07/01 thru 09/30	Estimated Year-end FY 26	FY 27 Approved Budget	Change FY 26 to FY 27
Personnel Services							
513.12	Salaries and Wages - Regular	185,112	125,774	61,625	187,399	176,169	(0.05)
513.14	Overtime	1,000	44	32	76		(1.00)
513.16	Compensated Leave	-	4,809	(4,809)	-	4,966	-
513.21	FICA Taxes	14,161	9,537	4,183	13,720	13,476	(0.05)
513.22	Retirement Contributions	25,971	18,327	7,976	26,303	23,941	(0.08)
513.23	Group Insurances - Health/Life/Dental	33,751	21,332	9,554	30,886	35,895	0.06
	Total Personnel Services	259,995	179,823	78,561	258,384	254,447	(0.02)
Operating Expenditures							
513.41	Communications Services	106,947	98,570	30,117	128,687	110,688	0.03
513.44	Rentals and Leases	8,500	2,629	1,371	4,000	8,500	-
513.46	Repair and Maintenance Services	199,265	220,111	(28,024)	192,087	378,448	0.90
513.49	Other Current Charges and Obligations	200	-	460	460	-	(1.00)
513.52	Operating Supplies	5,000	879	4,121	5,000	5,000	-
513.54	Publications, Subscriptions, Memberships	1,000	450	(300)	150	150	(0.85)
513.55	Training	2,500	922	3,078	4,000	2,800	0.12
513.64	Equipment - Non-Fixed Asset	18,000	34,501	15,344	49,845	31,400	0.74
	Total Operating Expenditures	341,412	358,062	26,167	384,229	536,986	0.57
Total 1350 - Information Technology		601,407	537,885	104,728	642,613	791,433	0.32

1400 - Legal							
Account	Classification	FY26 Budget	FYTD 06/30/26	07/01 thru 09/30	Estimated Year-end FY 26	FY 27 Approved Budget	Change FY 26 to FY 27
Operating Expenditures							
514.31	Professional Services	73,000	53,938	19,062	73,000	75,000	0.03
514.49	Other Current Charges and Obligations	8,000	3,649	4,351	8,000	8,000	-
	Total Operating Expenditures	81,000	57,587	23,413	81,000	83,000	0.02
Total 1400 - Legal		81,000	57,587	23,413	81,000	83,000	0.02

1900 - General Government							
Account	Classification	FY26 Budget	FYTD 06/30/26	07/01 thru 09/30	Estimated Year-end FY 26	FY 27 Approved Budget	Change FY 26 to FY 27
Operating Expenditures							
519.31	Professional Services	203,172	126,767	87,933	214,700	121,200	(0.40)
519.41	Communications Services	-	-	-	-	-	-
519.42	Freight & Postage Services	5,500	1,980	2,620	4,600	5,000	(0.09)
519.43	Utility Services	32,276	15,762	2,663	18,425	19,420	(0.40)
519.44	Rentals and Leases	-	-	-	-	-	-
519.45	Insurance	460,839	466,840	455	467,295	446,862	(0.03)
519.46	Repair and Maintenance Services	-	5,912	(62)	5,850	5,900	-
519.47	Printing and Binding	5,200	2,600	1,910	4,510	5,200	-
519.48	Promotional Activities	-	1,605	95	1,700	1,700	-
519.49	Other Current Charges and Obligations	39,130	16,630	6,408	23,038	21,430	(0.45)
9.4931	Contingency	142,556	-	-	-	323,723	1.27
519.51	Office Supplies	3,900	3,719	1,781	5,500	5,000	0.28
519.52	Operating Supplies	925	326	524	850	600	(0.35)
519.54	Publications, Subscriptions, Memberships	2,500	2,579	-	2,579	2,500	-
519.55	Training	-	-	-	-	-	-
519.64	Equipment - Non-Fixed Asset	400	-	400	400	-	-
584.72	Lease Acquisitions & Interest	-	30	10	40	40	-
590.49	Contingency Reserves	-	-	-	-	-	-
Total 1900 - General Government		896,398	644,750	104,737	749,487	958,575	0.07

1500 - Capital Outlay							
Account	Classification	FY26 Budget	FYTD 06/30/26	07/01 thru 09/30	Estimated Year-end FY 26	FY 27 Approved Budget	Change FY 26 to FY 27
Capital Outlay							
5XX.62	Buildings & Fixed Equipment	1,658,751	262,721	131,880	394,601	1,280,000	(0.23)
5XX.63	Infrastructure - General	85,000	-	-	-	6,421,174	74.54
5XX.63	Infrastructure - Parks	61,200	39,325	21,875	61,200	19,000	(0.69)
5XX.63	Infrastructure - Algonquin Complex	2,415,722	60,591	2,354,075	2,414,666	-	(1.00)
5XX.63	Infrastructure - Drainage	205,463	106,411	751,152	857,563	-	(1.00)
5XX.63	Infrastructure - Paving and Streets	660,100	256,662	(256,662)	-	322,600	(0.51)
5XX.63	Infrastructure - Disaster Related Imp.	-	-	-	-	-	-
5XX.63	Infrastructure - Recreation	-	-	-	-	170,000	-
5XX.64	Equipment and Machinery - General	455,023	373,755	1,581,552	1,955,307	564,252	0.24
5XX.64	Equipment and Machinery - Computers	5,000	-	5,000	5,000	5,000	-
5XX.64	Equipment and Machinery - Recreation	-	-	-	-	-	-
5XX.64	Equipment and Machinery - Vehicles	343,851	97,392	36,536	133,928	483,000	0.40
5XX.65	Construction in Progress	-	813,422	(813,422)	-	-	-
Total 1500 - Capital Outlay		5,890,110	2,010,279	3,811,986	5,822,265	9,265,026	0.57

2100 - Police Department

Account	Classification	FY26 Budget	FYTD 06/30/26	07/01 thru 09/30	Estimated Year-end FY 26	FY 27 Approved Budget	Change FY 26 to FY 27
Personnel Services							
521.12	Salaries and Wages - Regular	2,045,273	1,517,415	391,036	1,908,451	1,963,838	(0.04)
521.13	Salaries and Wages - Other	27,815	-	-	-	-	(1.00)
521.14	Overtime	63,000	47,903	6,097	54,000	35,000	(0.44)
521.15	Special Pay	78,668	54,103	10,882	64,985	68,559	(0.13)
521.16	Compensated Leave	58,500	79,119	56	79,175	48,500	(0.17)
521.21	FICA Taxes	169,752	124,886	46,963	171,849	143,030	(0.16)
521.22	Retirement Contributions	692,460	455,716	94,932	550,648	832,030	0.20
521.23	Group Insurances - Health/Life/Dental	440,314	297,297	107,058	404,355	376,502	(0.14)
Total Personnel Services		3,575,782	2,576,439	657,024	3,233,463	3,467,459	(0.03)
Operating Expenditures							
521.31	Professional Services	2,500	2,377	1,623	4,000	2,500	-
521.34	Other Services	78,300	42,375	35,325	77,700	78,300	-
521.35	Investigations	2,500	904	1,596	2,500	2,500	-
521.40	Travel and Per Diem	-	-	-	-	-	-
521.41	Communications Services	-	-	-	-	-	-
521.42	Freight & Postage Services	2,500	1,537	563	2,100	2,500	-
521.43	Utility Services	46,575	36,655	9,520	46,175	47,075	0.01
521.46	Repair and Maintenance Services	143,075	60,075	11,660	71,735	68,475	(0.52)
521.47	Printing and Binding	2,500	3,276	724	4,000	3,000	0.20
521.48	Promotional Activities	3,000	1,140	1,860	3,000	3,000	-
521.49	Other Current Charges and Obligations	9,230	4,196	5,034	9,230	9,230	-
521.51	Office Supplies	3,450	2,128	372	2,500	3,400	(0.01)
521.52	Operating Supplies	75,300	62,767	22,292	85,059	84,350	0.12
521.54	Publications, Subscriptions, Memberships	1,225	4,521	6,379	10,900	20,710	15.91
521.55	Training/Conferences	40,490	4,214	8,286	12,500	17,400	(0.57)
521.64	Equipment - Non-Fixed Asset	9,100	6,464	4,046	10,510	9,100	-
584.72	Lease Acquisitions	-	-	-	-	-	-
Total Operating Expenditures		419,745	232,629	109,280	341,909	351,540	(0.16)
Total 2100 - Police Department		3,995,527	2,809,068	766,304	3,575,372	3,818,999	(0.04)

2200 - Fire Department							
Account	Classification	FY26 Budget	FYTD 06/30/26	07/01 thru 09/30	Estimated Year-end FY 26	FY 27 Approved Budget	Change FY 26 to FY 27
Personnel Services							
522.12	Salaries and Wages - Regular	372,402	201,857	83,398	285,255	338,586	(0.09)
522.16	Compensated Absences	-	18,636		-	-	
522.21	FICA Taxes	28,488	17,699	7,950	25,649	25,901	(0.09)
521.22	Retirement Contributions	80,413	51,182	23,788	74,970	113,542	0.41
521.23	Group Insurances - Health/Life/Dental	34,333	19,468	23,659	43,127	56,528	0.65
Total Personnel Services		515,636	308,842	138,795	429,001	534,557	0.04
Operating Expenditures							
522.31	Professional Services	34,600	29,591	35,009	64,600	45,600	0.32
522.34	Other Services	6,240	4,320	1,920	6,240	-	(1.00)
522.41	Communications Services	2,400	1,667	733	2,400	2,400	-
522.42	Freight & Postage Services	25	116	34	150	100	3.00
522.43	Utility Services	12,600	8,868	3,843	12,711	12,950	0.03
522.46	Repair and Maintenance Services	101,800	29,388	58,335	87,723	72,169	(0.29)
522.47	Printing and Binding	300	-	300	300	300	-
522.48	Promotional Activities	3,000	1,034	1,966	3,000	3,000	-
522.49	Other Current Charges and Obligations	17,900	13,263	3,637	16,900	18,000	0.01
522.51	Office Supplies	500	213	(1)	212	500	-
522.52	Operating Supplies	36,015	47,087	(6,987)	40,100	43,400	0.21
522.54	Publications, Subscriptions, Memberships	6,300	4,449	1,851	6,300	7,113	0.13
522.55	Training	12,950	5,803	7,147	12,950	30,850	1.38
522.64	Equipment - Non-Fixed Asset	24,300	1,749	22,551	24,300	27,300	0.12
Total Operating Expenditures		258,930	147,548	130,338	277,886	263,682	0.02
Total 2200 - Fire Department		774,566	456,390	269,133	706,887	798,239	0.03

2400 - Building Department

Account	Classification	FY26 Budget	FYTD 06/30/26	07/01 thru 09/30	Estimated Year-end FY 26	FY 27 Approved Budget	Change FY 26 to FY 27
Personnel Services							
524.12	Salaries and Wages - Regular	170,970	122,797	45,497	168,294	178,945	0.05
524.14	Overtime	-	120	88	208	-	-
524.15	Special Pay	-	-	-	-	-	-
524.16	Compensated Leave	-	-	-	-	-	-
524.21	FICA Taxes	13,079	8,938	3,250	12,188	13,688	0.05
524.22	Retirement Contributions	23,987	17,245	6,252	23,497	24,318	0.01
524.23	Group Insurances - Health/Life/Dental	33,370	24,153	8,085	32,238	35,938	0.08
Total Personnel Services		241,406	173,253	63,172	236,425	252,889	0.05
Operating Expenditures							
524.31	Professional Services	10,100	700	9,000	9,700	9,000	(0.11)
524.40	Travel and Per Diem	-	-	-	-	-	-
524.41	Communications Services	-	-	-	-	-	-
524.42	Freight & Postage Services	250	1	199	200	200	(0.20)
524.46	Repair and Maintenance Services	300	1,282	118	1,400	500	0.67
524.47	Printing and Binding	200	-	200	200	200	-
524.49	Other Current Charges and Obligations	250	-	250	250	250	-
524.51	Office Supplies	165	-	165	165	165	-
524.52	Operating Supplies	2,360	880	128	1,008	1,008	(0.57)
524.54	Publications, Subscriptions, Memberships	1,800	465	395	860	860	(0.52)
524.55	Training	1,685	-	1,500	1,500	1,500	(0.11)
524.64	Equipment - Non-Fixed Asset	600	470	130	600	600	-
Total Operating Expenditures		17,710	3,798	12,085	15,883	14,283	(0.19)
Total 2400 - Building Department		259,116	177,051	75,257	252,308	267,172	0.03

4100 - Public Works Department

Account	Classification	FY26 Budget	FYTD 06/30/26	07/01 thru 09/30	Estimated Year-end FY 26	FY 27 Approved Budget	Change FY 26 to FY 27
Personnel Services							
541.12	Salaries and Wages - Regular	814,965	568,919	219,298	788,217	841,212	0.03
541.14	Overtime	4,000	626	416	1,042	2,000	(0.50)
541.15	Special Pay	2,112	-	2,112	2,112	2,216	0.05
541.16	Compensated Leave	7,500	7,845	(7,845)	-	5,500	(0.27)
541.21	FICA Taxes	62,344	41,572	15,173	56,745	64,352	0.03
541.22	Retirement Contributions	116,143	84,591	30,940	115,531	120,311	0.04
541.23	Group Insurances - Health/Life/Dental	219,447	153,040	55,253	208,293	236,334	0.08
Total Personnel Services		1,226,511	856,593	315,347	1,171,940	1,271,925	0.04
Operating Expenditures							
541.31	Professional Services	8,550	325	21	346	400	(0.95)
541.34	Other Services	95,910	64,001	16,304	80,305	81,500	(0.15)
541.40	Travel and Per Diem	-	-	-	-	-	-
541.41	Communications Services	-	-	-	-	-	-
541.42	Freight & Postage Services	-	-	-	-	100	-
541.43	Utility Services	88,735	78,137	24,038	102,175	104,250	0.17
541.44	Rental and Leases	1,000	-	500	500	1,000	-
541.46	Repair and Maintenance Services	167,100	125,906	56,656	182,562	175,500	0.05
541.47	Printing and Binding	100	-	100	100	100	-
541.49	Other Current Charges and Obligations	12,000	273	5,727	6,000	9,000	(0.25)
541.51	Office Supplies	750	421	329	750	500	(0.33)
541.52	Operating Supplies	62,600	44,321	19,196	63,517	63,300	0.01
541.53	Road Materials and Supplies	1,500	4,308	1,177	5,485	2,500	0.67
541.54	Publications, Subscriptions, Memberships	1,000	500	-	500	500	(0.50)
541.55	Training	3,000	1,114	29	1,143	1,500	(0.50)
541.63	Infrastructure - Signs/Landscaping	73,744	42,414	24,330	66,744	59,000	(0.20)
541.64	Equipment - Non-Fixed Asset	13,500	20,574	2,226	22,800	13,250	(0.02)
Total Operating Expenditures		529,489	382,294	150,633	532,927	512,400	(0.03)
Total 4100 - Public Works		1,756,000	1,238,887	465,980	1,704,867	1,784,325	0.02

7200 - Recreation Department

Account	Classification	FY26 Budget	FYTD 06/30/26	07/01 thru 09/30	Estimated Year-end FY 26	FY 27 Approved Budget	Change FY 26 to FY 27
Personnel Services							
572.12	Salaries and Wages - Regular	530,659	338,723	175,865	514,588	548,673	0.03
572.13	Salaries and Wages - Other	100,785	37,844	58,535	96,379	116,137	0.15
572.14	Overtime	11,250	4,503	2,997	7,500	7,500	(0.33)
572.15	Special Pay	2,134	-	2,134	2,134	2,134	-
572.16	Compensated Leave	2,700	4,373	(1,673)	2,700	2,700	-
572.21	FICA Taxes	49,535	28,248	18,481	46,729	49,298	(0.00)
572.22	Retirement Contributions	73,362	53,762	18,858	72,620	73,735	0.01
572.23	Group Insurances - Health/Life/Dental	83,921	60,770	20,347	81,117	89,754	0.07
	Total Personnel Services	854,346	528,223	295,544	823,767	889,931	0.04
Operating Expenditures							
572.31	Professional Services	3,500	2,301	1,199	3,500	3,500	-
572.34	Other Services	32,700	13,574	6,101	19,675	32,700	(0.89)
572.40	Travel and Per Diem	-	-	-	-	-	-
572.41	Communications Services	-	-	-	-	-	-
572.42	Freight & Postage Services	100	4	16	20	75	(1.00)
572.43	Utility Services	123,195	98,039	34,848	132,887	151,750	(1.00)
572.44	Rental and Leases	1,350	-	1,350	1,350	0	111.41
572.46	Repair and Maintenance Services	48,985	41,388	25,807	67,195	64,250	0.31
572.47	Printing and Binding	1,050	295	(295)	-	-	(1.00)
572.48	Promotional Activities	31,495	31,462	6,372	37,834	24,600	(0.89)
572.49	Other Current Charges and Obligations	11,980	3,126	494	3,620	3,600	(0.87)
572.51	Office Supplies	1,500	437	1,063	1,500	1,500	16.55
572.52	Operating Supplies	27,150	34,489	8,101	42,590	26,320	(0.95)
572.54	Publications, Subscriptions, Memberships	1,800	950	50	1,000	1,350	1.72
572.55	Training	7,000	221	2,779	3,000	4,900	(1.00)
572.63	Infrastructure - Landscaping	-	3,168	(1)	3,167	-	-
572.64	Equipment - Non-Fixed Asset	14,000	18,356	(4,356)	14,000	14,000	-
	Total Operating Expenditures	305,805	247,810	83,528	331,338	328,545	0.07
Total 7200 - Recreation Department		1,160,151	776,033	379,072	1,155,105	1,218,476	0.05

101 - Impound Fund

Account	Classification	FY26 Budget	FYTD 06/30/26	07/01 thru 09/30	Estimated Year-end FY 26	FY 27 Approved Budget	Change FY 26 to FY 27
REVENUE SUMMARY BY SOURCE							
Judgements, Fines and Forfeits							
358.20	Assets Seized - Police	-	-	-	-	-	-
	Total Judgements, Fines and Forfeits	-	-	-	-	-	-
Miscellaneous Revenues							
369.91	Other Miscellaneous Revenue	-	-	-	-	-	-
	Total Miscellaneous Revenues	-	-	-	-	-	-
Other Sources - Non-Operating							
394.00	Prior Year Income	2,196	-	-	-	2,196	-
	Total Other Sources - Non-Operating	2,196	-	-	-	2,196	-
	Total 101 - Impound Fund Revenue	2,196	-	-	-	2,196	-

EXPENDITURE SUMMARY BY TYPE

Personnel Services							
521.14	Overtime	1,015	-	-	-	1,015	-
521.21	FICA Taxes	83	-	-	-	83	-
	Total Personnel Services	1,098	-	-	-	1,098	-
Operating Expenditures							
521.31	Professional Services	-	-	-	-	-	-
521.35	Investigations	-	-	-	-	-	-
521.48	Promotional Activities	1,098	-	-	-	1,098	-
521.49	Other Current Charges and Obligations	-	-	-	-	-	-
521.64	Equipment - Non-Fixed Asset	-	-	-	-	-	-
	Total Operating Expenditures	1,098	-	-	-	1,098	-
	Total 101 - Impound Found Expenditures	2,196	-	-	-	2,196	-

110 - Police Training Fund							
Account	Classification	FY26 Budget	FYTD 06/30/26	07/01 thru 09/30	Estimated Year-end FY 26	FY 27 Approved Budget	Change FY 26 to FY 27
REVENUE SUMMARY BY SOURCE							
Judgements, Fines and Forfeits							
351.91	County Court - Police	450	1,060	80	1,140	850	0.89
	Total Judgements, Fines and Forfeits	450	1,060	80	1,140	850	0.89
Other Sources - Non-Operating							
394.00	Prior Year Income	-	-	-	-	-	-
	Total Other Sources - Non-Operating	-	-	-	-	-	-
	Total 110 - Police Training Fund Revenue	450	1,060	80	1,140	850	0.89
EXPENDITURE SUMMARY BY TYPE							
Operating Expenditures							
521.55	Training	450	-	400	400	850	0.89
	Total Operating Expenditures	450	-	400	400	850	0.89
	Total 110 - Police Training Fund Expenditures	450	-	400	400	850	0.89

115 - Stormwater Utility Fund

Account	Classification	FY26 Budget	FYTD 06/30/26	07/01 thru 09/30	Estimated Year-end FY 26	FY 27 Approved Budget	Change FY 26 to FY 27
REVENUE SUMMARY BY SOURCE							
Special Assessments							
325.21	Special Assessments - Capital Improvement	413,309	406,952	869	407,821	411,309	(0.00)
	Total Special Assessments	413,309	406,952	869	407,821	411,309	(0.00)
Interest and Other Earnings							
361.12	Interest	575	1,068	-	1,068	575	-
	Total Interest and Other Earnings	575	1,068	-	1,068	575	-
Other Sources - Non-Operating							
334.39	Grant Proceeds	-	-	-	-	600,000	-
394.00	Prior Year Income	438,035	-	-	-	-	-
	Total Other Sources - Non-Operating	438,035	-	-	-	600,000	0.37
	Total 115 - Stormwater Utility Fund Revenue	851,919	408,020	869	408,889	1,011,884	0.19

EXPENDITURE SUMMARY BY TYPE

Operating Expenditures							
541.31	Professional Services	3,000	-	-	-	-	-
541.46	Repair and Maintenance Services	15,000	-	2,500	2,500	10,000	(0.33)
541.48	Promotional Activities	1,500	-	100	100	1,000	(0.33)
541.53	Road Materials and Supplies	-	-	-	-	-	-
	Total Operating Expenditures	19,500	-	2,600	2,600	11,000	(0.44)
Capital Outlay							
541.63	Infrastructure - Drainage	728,035	698,584	279,948	978,532	350,000	(0.52)
	Total Operating Expenditures	728,035	698,584	279,948	978,532	350,000	(0.52)
Other Uses							
594.00	Contingency	104,384	-	-	-	-	(1.00)
	Reserves	-	-	-	-	650,884	-
	Total Operating Expenditures	104,384	-	-	-	650,884	5.24
	Total 115 - Storm Water Utility Fund Expenditures	851,919	698,584	282,548	981,132	1,011,884	0.19

120 - American Rescue Plan Fund							
Account	Classification	FY26 Budget	FYTD 06/30/26	07/01 thru 09/30	Estimated Year-end FY 26	FY 27 Approved Budget	Change FY 26 to FY 27
REVENUE SUMMARY BY SOURCE							
Federal Grants							
331.51	Public Assistance	2,002,644	1,081,385	412,560	1,493,945	-	(1.00)
	Total Federal Grants	2,002,644	1,081,385	412,560	1,493,945	-	(1.00)
Other Sources - Non-Operating							
394.00	Prior Year Income	-	-	-	-	-	-
	Total Other Sources - Non-Operating	-	-	-	-	-	-
	Total 120 - American Rescue Plan Revenue	2,002,644	1,081,385	412,560	1,493,945	-	(1.00)
EXPENDITURE SUMMARY BY TYPE							
Operating Expenditures							
5XX.31	Professional Services	-	-	-	-	-	-
5XX.49	Miscellaneous Expenditures	-	-	-	-	-	-
	Total Operating Expenditures	-	-	-	-	-	-
594.00	Contingency	-	-	-	-	-	-
Capital Outlay							
5XX.62	Buildings & Fixed Equipment	-	26,362	-	26,362	-	-
5XX.63	Infrastructure - General	-	-	-	-	-	-
5XX.63	Infrastructure - Algonquin Complex	2,002,644	-	-	-	-	(1.00)
5XX.64	Equipment and Machinery - General	-	-	-	-	-	-
5XX.64	Equipment and Machinery - Software	-	-	-	-	-	-
5XX.65	Construction in Progress	-	1,467,584	-	1,467,584	-	-
	Total Capital Outlay	2,002,644	1,493,946	-	1,493,946	-	(1.00)
	Total 120 - American Rescue Plan Expenditures	2,002,644	1,493,946	-	1,493,946	-	(1.00)



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FY27-31 Five-Year Financial Model and Capital Improvement Plan

Introduction

The FY25 Budget preparation cycle began the use of a five-year planning window, with a detailed first-year budget and a list of requested capital and non-capital projects for the four subsequent years, all contained within an interactive, capable financial model. The FY27-31 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 to projects or revenue assumptions, and their corresponding impact on the ending fund balance for each fiscal year. Specific assumptions that can be easily manipulated at Council workshops and/or meetings include:

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

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

FY27 continues the common practice of rolling forward uncompleted prior fiscal-year capital project budgets to the new fiscal year, rather than the historic city practice of re-budgeting funding for a project year after year until the project is completed. While not technically incorrect, the past practice of re-budgeting the same project could inadvertently lead a reader of the annual documents to believe that the same item is being planned for purchase year after year. The budgets for the existing non-completed projects are listed in the 5yrFM&CIP FY27 year-end estimate column and will be added to the FY27 Budget early in the new fiscal year. I believe this methodology better reflects how FY27 revenues will be expended.

One of the ironies of financial planning, analysis, and presentation is that the more detailed something is, the easier it is for the reader to take something out of context. The clearest example of this phenomenon is the number of capital projects in this document. If the reader adds up the unique projects over the five-

year window, the total is 109 requested projects, of which 88 are approved for funding. However, if the reader adds up the number of projects listed per year, multi-year projects get counted more than once, and the total number of projects approved for funding becomes 151. The tables to the right illustrate this phenomenon.

Five-Year "funded" Capital Improvement Projects		
Fund	Number	Cost
General	78	19,948,467
Stormwater Utility	10	4,381,700
Total:	88	24,330,167

Another example of this complexity is the timing of this document and the use of "unaudited" FY25 numbers. Ideally, the annual audit should be completed before this document is published. However, due to uncontrollable circumstances, FY25 numbers contained in this document are unaudited. Staff expects a return to a normal audit timeline in next year's FY28 Proposed Budget preparation cycle.

All Funds "funded" Projects		
Fiscal Year	Number	Cost
27*	47	11,016,826
28	37	6,754,641
29	28	1,623,100
30	27	2,993,300
31	12	1,942,300
Total:	151	24,330,167

* Indicates roll forward projects are included

Economic forecast and factors impacting the FY27-31 5yrFM&CIP

- *Impact of possible property tax reform on the development of this document*

Readers of past 5yrFM&CIP documents will notice two significant differences in this year's FY27-31 5yrFM&CIP: a sizable projected FY27 and FY28 imbalance of projected expenditures exceeding forecasted revenues, and significantly fewer requested capital projects in the last two years of the planning period. These differences result from the current heavy workload most department directors face and the psychological burden of State officials' efforts to gut local government revenue streams and/or force the consolidation or abolition of small cities. The FY27 Approved Budget is balanced using reserves for a large one-time capital project (Fire Station Annex) and was developed so that the City Council can cancel capital projects and initiate staff downsizing if property tax reform is approved by voters in November 2026, resulting in an annual decrease of property tax revenue of \$2,588,237 by FY29. Although these reductions would not be sufficient to address the FY29 shortfall, their identification demonstrates that staff is proactively working on post-tax reform issues now rather than waiting to see how the voters decide the issue in November.

Although some people not well-versed in the City's budget and finances may disagree, increasing the homestead exemption by 400% and further restricting the growth rate of non-homesteaded property valuations will require a corresponding reduction in service levels throughout the City, absent revenue enhancements. Both options are likely to be unpopular with residents.

If the voters approve the property tax reform constitutional amendment, the City Manager has identified seven positions to be eliminated (preferably through attrition), one position to be transferred from the General Fund to the Stormwater Utility Fund, and one contract to be discontinued that would result in annual savings of \$666,261 (with corresponding reductions in services) in addition to 11 capital projects that could be deferred or eliminated resulting in a one-time savings of \$426,100. While insufficient to cover the projected gap in funding, these proposed reductions would provide a starting point for the City Council to consider over the next two years.

The FY27-31 ad valorem tax receipts forecast assumes no significant property tax reform and a constant 3.5% annual growth in receipts from FY28 through FY31. This level is significantly lower than historical norms of 5-8%, but recognizes the slowing appreciation of home values in built-out areas of

the county and the recently enacted change in tax rate adoption (i.e., removal of inflationary factor for the roll-back rate).

- *Disproportional impact of property valuation growth upon City revenue growth*
Unlike many growing cities, Indian Harbour Beach is 99.9% built out and overwhelmingly residential. Therefore, the City's ad valorem tax receipts represent a disproportionately higher percentage of General Fund revenues than other cities. Even if property tax reform does not occur, the City needs an annual growth rate of 5-6% in ad valorem tax receipts to offset inflationary factors in personnel costs, insurance, and the cost of goods and services. The FY27-31 planning window is based on not meeting this threshold. However undesirable, an increase in the percentage of non-homesteaded residential properties would help alleviate this situation.
- *Continuing impact of the State Constitutional Amendment to increase the minimum wages to \$12.98 (tipped) and \$15.00 (non-tipped) by FY27*
In November 2020, Florida voters approved a constitutional amendment that will raise the minimum wage each year until FY28, when future increases will revert to CPI. From FY23 through FY25, the City provided a combined 5.00% increase to employees, split evenly between a cost-of-living adjustment (COLA) and a progression increase designed to move employees through their respective pay grades. As part of the FY25-27 collective bargaining agreement with the Fraternal Order of Police (FOP), covered employees were slotted into a formal step pay plan in FY25. Moving all other employees, except the City Manager, into step plans was previously recommended for FY27 but is now listed as unfunded.

An independent salary survey conducted in 2024 led to targeted one-time adjustments for positions that were most under-market. The City Council also directed staff to address department directors' pay (identified as the most under-market of all positions, in addition to the City Manager's position) over the next three fiscal years. The FY27 Projected Budget had previously included the third year of the three-year adjustments. Due to fiscal constraints, this final adjustment is now listed as unfunded. A follow-up salary survey is now planned for FY28 to ensure the pay plan remains as competitive as finances permit.

Due to the financial unsustainability of indefinite 5.00% annual wage increases, FY26 contained an annual employee increase of only 4.00% (1.00% COLA and a 3.00% step or progression), while FY27's increases are recommended at 3.25%, and future years' adjustments are planned at 3.00%. It is very likely that FOP will not settle for this lower rate of annual increases next year during their contract negotiations, forcing the City Council to choose among undesirable options (differing rates of increases for FOP and other employees, reduction in staffing and/or capital improvement projects, or going to impasse each year with FOP).

Due to the timing of insurance renewals, budgetary savings (employee health insurance premiums and property, liability, and workers' compensation insurance premiums) were identified after the FY27 Proposed Budget was submitted to the City Council on July 30, 2026. At the August 11, 2026, City Council budget workshop, the City Council reached a consensus to grant all employees an additional 0.75% COLA effective January 9, 2027, if tax reform is not approved by the voters in November.

Sadly, funding constraints do not permit the City to maintain all historical pay grades in an equitable manner in light of the rising minimum wage. Approved for FY27 is the consolidation of pay grades 1

through 4 (with the same minimum rate [\$15.00 per hour] rather than the standard 5.00% differential between pay grades) in the Employee Pay and Classification Plan. Since the majority of the lowest-pay grades are for part-time and seasonal positions, the City Manager does not believe the City will experience a negative impact on recruitment, as these employees typically do not work long enough to be concerned about progressing through their respective pay grades.

- *Fleet replacement*

The FY27-31 5yrFM&CIP continues the use of an annual comprehensive fleet replacement plan as begun in FY25. Although very few people outside City Hall appreciate the new proactive fleet-replacement schedule, its use is critical to transparency and sound financial planning and management. Current data indicates that, while the fleet as a whole is in good shape, all departmental fleets are behind schedule. Increasing the number of replacement vehicles and not retaining the old vehicles going forward would correct these deficiencies in the long term. However, higher-priority needs (e.g., the Fire Station Annex project and Fire Department ladder truck replacement) prevent increasing the number of vehicle replacements over the next five years.

With forecasted low annual growth rates in ad valorem tax receipts and possible tax reform, each department director reassessed their fleet needs to determine the minimum number of vehicles required, and the least costly models are purchased in future years. Below is a summary of the results of the analysis:

- Police Department: no change
- Fire Department: no change
- Public Works Department: elimination of two F-350 trucks in exchange for two F-150 trucks, plus the expansion of utility vehicles to extend the useful economic lifespan of road-capable vehicles
- Recreation Department: elimination of one F-250 truck and one F-150 truck in exchange for two Ford Ranger trucks

These changes will be made in future years, when the existing vehicles are scheduled for replacement.

- *Unfunded and underfunded projects*

The major difference between a five-year financial model and a capital improvement plan (5yrFM&CIP) versus a traditional five-year capital improvement plan (5yr CIP) is that the 5yrFM&CIP lists anticipated revenues and identifies which projects are funded and which are not. The FY27-31 5yrFM&CIP line-item details (fold-out sheets) identify 21 unfunded projects by the gray shading of the rows.

- *Unfunded critical positions*

With the continued decline in the number of local volunteer firefighters, the City will face difficult decisions in the future about the provision of emergency services. The Preliminary FY27-31 5yrFM&CIP lists 5 full-time Firefighters/EMTs as unfunded in FY28 due to the inability to grow current revenue streams sufficiently to add these positions.

On April 14, 2026, the City Council approved a proposal to convert vacant part-time maintenance positions in the Fire Department to two full-time Firefighters/EMT positions. This move was revenue-neutral.

On May 26, 2026, the City Council authorized staff to apply for a Staffing for Adequate Fire and Emergency Response (SAFER) Program grant through the Federal Emergency Management Agency's

(FEMA) Assistance to Firefighters Grants Program to hire an additional five full-time firefighters/EMT positions to have two full-time Firefighter/EMTs at the station 24/7 to supplement the response capabilities of the volunteer firefighters. The cost of the three-year grant program is listed on the following page:

	Year 1	Year 2	Year 3	Year 4
Grant share	340,023	350,224	168,341	-
City Share	113,341	116,741	312,633	495,403
5 Firefighters/EMTs	453,364	466,965	480,974	495,403

A close examination of the FY27-31 5yrFM&CIP will show that the above-listed costs are unfunded. However, the FY27 Approved Budget includes funding to conduct a feasibility study on adding a non-ad valorem fire service assessment fee to cover the Fire Department's costs in future years. Adoption of a non-ad valorem fire assessment fee would enable the City to add these new positions to ensure that response times for fire and EMS calls for service remain within acceptable time frames.

- *Use of non-recurring revenue sources*

One way to maximize the number of capital projects the City can execute in a given fiscal year is to maximize non-local or recurring revenue sources. Examples in the FY27-31 5yrFM&CIP include the following:

- *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 July 13, 2026, the City had 37,785.26 in transportation impact fees held by Brevard County. To continue improving sidewalk connectivity, staff added a sidewalk capacity improvement project (east side of School Road, north of Pine Tree Drive) to the FY27 Proposed Budget. Due to the timing of the development of the Proposed Budget and the information obtained from Brevard County, only \$35,000 in transportation impact fee revenue was budgeted. If approved by the City Council, staff will request the release of the remaining impact fee monies to limit the project subsidy from other General Fund sources.

An objective for the Public Works Department in FY26 was to enter sidewalk data (location, size, condition, etc.) into the City's GIS database, after which staff will analyze the data to determine next steps to address connectivity and capacity improvements to the sidewalk network. Due to uncertainty about possible property tax reform, which would likely require staffing reductions, this objective is on hold until voters decide the issue in November.

- *Grants and State Appropriations*

- *General Fund*

The FY27-31 General Fund 5yrFM&CIP identifies only projected grant and appropriation receipts for awarded projects. While staff continues to pursue non-local revenues whenever possible, listing hypothetical grants and appropriations would greatly distort the financial forecast to the casual reader. A summary of grants applied for and/or received includes the following:

Applications submitted:

- Small, Rural Tribal Body Worn Camera Program Micro Grant to replace 22 body-worn cameras for the Police Department. The anticipated notice of award for the requested \$44,838.03 in funding is expected by the end of 2026.
- Endless Summer Surfing's Evolution and Preservation Foundation grant to purchase water rescue assets. The anticipated notice of award for the requested \$24,621 in funding is expected by the end of 2026.
- Federal Emergency Management Agency's (FEMA) Assistance to Firefighters Grants Program Staffing for Adequate Fire and Emergency Response (SAFER) Program to partially fund the first three years of hiring five full-time Firefighters/EMTs. The grant would fund \$858,588 or 61.27% of the three-year costs. Starting in year four, the City would be responsible for the estimated \$495,403 in new personnel costs.
- Florida Department of Environmental Protection Water Quality Improvements program to expand the scope of the muck removal project. The requested \$7.5 Million represents the current unfunded portion of the project.

Awarded but not yet completed and/or reimbursement not yet received:

- Save our Indian River Lagoon Half-Cent Sales Tax Program \$9.1 million grant for the muck removal project (anticipated execution dates of FY27 and FY28).
- State appropriations of \$500,000 for the muck removal project (anticipated execution dates of FY27 and FY28).
- Florida Department of Environmental Protection \$75,000 grant for a vulnerability assessment study (completed with reimbursement anticipated in early FY27).
- State Appropriations of \$250,000 (in the General Fund) for the City Hall Baffle Box project (completed with reimbursement anticipated in FY27).
- State Appropriations for partial funding of the Fire Station Annex project. The \$437,500 represents 17.5% of the project's anticipated cost.
- Florida Department of Law Enforcement Justice Assistance Grant Program Direct Residual Grant award of \$25,000 to purchase a commercial-grade drone and training.

Completed and reimbursement received

- Preferred Governmental Insurance Trust safety grant (awards received in FY24, FY25, and FY26).
- Florida Department of Law Enforcement Justice Assistance Grant Program Bulletproof Vest Program (annual program that reimburses 50% of the cost of new vests).
- Florida Department of Agriculture and Consumer Services' 2024 Urban and Community Forestry - Capacity grant for a public tree inventory and creation of a GIS-based database (that enabled the Tree Preservation Board to develop the Tree Management Plan as mandated by Ordinance 2023-11).
- Florida Department of Environmental Protection ARPA-grant-funded stormwater projects.
- Firefighters Charitable Foundation grant to implement a community smoke detector program.
- Florida Department of Law Enforcement Justice Assistance Grant Program Direct Residual Grant to purchase a new patrol vehicle.

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.

Awarded but not yet completed (and reimbursement received):

- Florida Department of Environmental Protection Water Quality grant (completed with an estimated \$600,000 reimbursement budgeted in the Stormwater Utility Fund for FY27).

Planned for submittals through the end of 2026

- Florida Department of Environmental Protection Water Quality grant for additional funding for the muck removal project.
- Save Our Indian River Lagoon Half-Cent Sales Tax program for the Pine Tree streetscaping bioretention/raingarden project (if funded, would move the execution date of the project forward in the FY27-31 5yrFM&CIP).
- Save Our Indian River Lagoon Half-Cent Sales Tax program for the Wimico Drive bioretention/raingarden project (if funded, would move the execution date of the project forward in the FY27-31 5yrFM&CIP).

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

- Algonquin Baffle Box (annual reduction 93 lbs. Nitrogen and 16 lbs. Phosphorus) (\$6,927/lb. reduction).
- Ocean Breeze Elementary Exfiltration (annual reduction 79 lbs. Nitrogen and 17 lbs. Phosphorus) (\$2,899/lb. reduction).
- Lyme Bay Exfiltration (annual reduction 148 lbs. Nitrogen and 33 lbs. Phosphorus) (\$3,167/lb. reduction).
- Pine Tree streetscaping bioretention/raingarden (annual reduction 135 lbs. Nitrogen and 20 lbs. Phosphorus) (\$3,116/lb. reduction). (assuming the project is not funded by the Save Our Indian River Lagoon Half-Cent Sales Tax program).
- Wimico Drive bioretention/raingarden (annual reduction 90 lbs. Nitrogen and 14 lbs. Phosphorus) (\$5,464/lb. reduction). (assuming the project is not funded by the Save Our Indian River Lagoon Half-Cent Sales Tax program).

General Fund	FY25 Actual	FY26 Amended Budget	FY26 Year-end Estimate
Beginning Fund Balance	13,837,612	15,339,765	15,339,765
Revenues			
Ad Valorem Taxes	7,396,963	7,866,037	7,866,037
General Government Taxes	1,498,539	1,385,497	1,509,292
Franchise, Permit, and Special Assessment Fees	1,121,453	981,875	1,058,085
Intergovernmental Revenue	1,785,196	2,620,921	2,764,786
Charges for Services	388,870	387,908	374,133
Judgements, Fines, and Forfeits	17,805	13,700	14,700
Interest and Other Earnings	429,700	436,000	407,184
Miscellaneous Revenues	56,006	32,672	32,872
Total Revenues	12,694,532	13,724,610	14,027,089
(Dollar change from previous year)	748,244	(1,500,589)	1,332,557
(Percent change from previous year)	6.26%	-9.86%	10.50%
Total Resources	26,532,144	29,064,375	29,366,854
Expenditures			
Personnel	6,477,067	7,598,339	7,058,693
Operating	2,559,318	2,895,303	2,898,646
Non-Capital Proposals	N/A	N/A	N/A
Capital Outlay	2,155,994	5,890,110	5,723,958
Contingency	-	142,556	-
(Year-end Rev. over Exp.)	N/A	N/A	N/A
Total Expenditures	11,192,379	16,526,308	15,681,297
(Dollar change from previous year)	597,427	1,206,109	4,488,918
(Percent change from previous year)	5.64%	7.87%	40.11%
Revenues minus Expenditures	1,502,153	(2,801,698)	(1,654,208)
Revenues minus Expenditures (with planned use of Fund Balance)	N/A	(1,065,471)	82,019
Ending Fund Balance			
Pre-Paid/Committed	596,612	N/A	1,186,800
Cash Reserves	2,982,007	3,509,945	3,285,922
Emerg./Hurricane Reserves	3,693,485	5,453,682	5,174,828
Building RR&B Reserves	801,227	-	-
Undesignated Fund Balance	7,266,434	3,574,440	4,038,007
Total Ending Fund Balance	15,339,765	12,538,067	13,685,557
Fund Balance			
(Percent of subsequent year's personnel and operating budgets. FY31 is based on FY31 Budget numbers.)	146.18%	118.72%	129.58%

FY27 Approved Budget	FY27 Year-end Estimate	FY28 Proj. Budget	FY29 Proj. Budget	FY30 Proj. Budget	FY31 Proj. Budget
13,685,557	13,685,557	12,216,550	11,841,144	12,313,823	12,561,038
8,113,868	8,113,868	8,399,139	8,693,109	8,997,368	9,312,276
1,531,827	1,531,827	1,546,925	1,562,511	1,578,596	1,595,192
1,035,650	1,035,650	1,057,708	1,080,316	1,103,491	1,127,244
7,867,344	8,117,344	4,320,389	1,053,676	1,056,254	1,058,883
399,377	399,377	414,643	414,643	414,643	414,643
14,700	14,700	14,700	14,700	14,700	14,700
347,000	347,000	312,300	312,300	312,300	312,300
27,872	27,872	28,000	28,000	28,000	28,000
19,337,638	19,587,638	16,093,804	13,159,256	13,505,352	13,863,239
5,613,028	5,560,549	(3,243,834)	(2,934,549)	346,096	357,887
40.90%	39.64%	-16.77%	-18.23%	2.63%	2.65%
33,023,195	33,273,195	28,310,355	25,000,400	25,819,176	26,424,277
7,657,206	7,469,996	7,965,344	8,232,395	8,544,992	8,874,268
2,904,183	2,846,099	2,933,225	2,962,557	2,992,183	3,022,104
N/A	N/A	21,000	21,525	22,063	22,615
9,265,026	10,416,826	5,657,641	1,473,100	1,706,900	677,000
323,723	323,723	150,000	150,000	150,000	150,000
N/A	N/A	(258,000)	(153,000)	(158,000)	(163,000)
20,150,138	21,056,645	16,469,210	12,686,577	13,258,138	12,582,987
3,623,830	5,375,347	(3,680,928)	(3,782,634)	571,561	(675,151)
21.93%	34.28%	-18.27%	-22.97%	4.51%	-5.09%
(812,500)	(1,469,007)	(375,406)	472,679	247,214	1,280,252
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
3,592,087	3,511,140	3,652,958	3,750,937	3,864,049	3,982,766
6,649,546	6,948,693	5,434,839	4,186,570	4,375,186	4,152,386
-	-	-	-	-	-
2,631,424	1,756,717	2,753,347	4,376,316	4,321,803	5,706,137
12,873,057	12,216,550	11,841,144	12,313,823	12,561,038	13,841,289

118.12%

109.13%

105.77%

106.73%

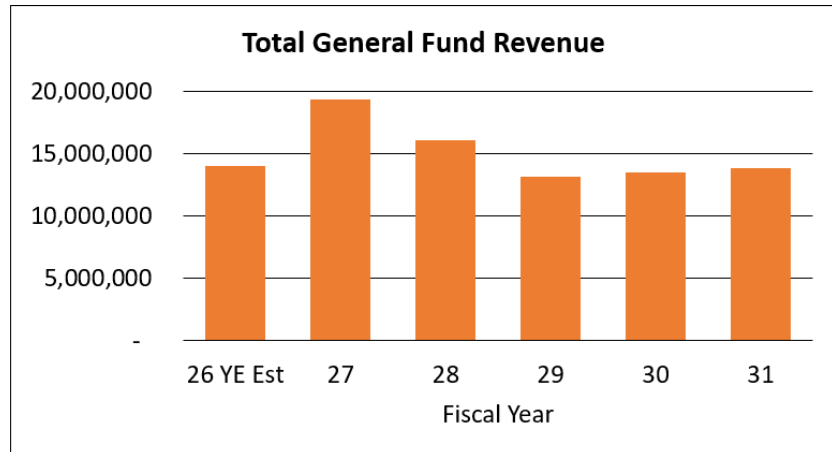
105.59%

116.35%

Introduction

As a built-out community, the City historically experienced slow but steady growth in General Fund total revenues, except during periods when one-time grant funds were received or negative economic shocks occurred (e.g., recessions, pandemics).

The five-year decline of \$163,850 or 1.17% in revenues is projected with a low of \$13,159,256 in FY29 to a high of \$19,337,638 in FY27 (with spikes in FY27 and FY28 due to grants and appropriations related to the planned muck removal project) as illustrated to the right (chart includes one-time monies). **When one-time grant monies are removed, the five-year change grows to \$1,405,390 or 11.62%**, primarily due to forecasted growth in net property tax receipts.



Changes from the FY26-30 Five-Year Financial Model and Capital Improvement Plan (i.e., FY26 Approved Budget)

While minor changes from the FY26 Approved Budget are to be expected, this document includes significant changes driven by internal and external factors. The following is a summary of changes to the General Fund, which are detailed later in this section:

Revenue changes

- Decreases in the growth rate of Ad Valorem Taxes
- Increases in General Government Taxes
- Increases in Intergovernmental Revenue (grants)
- Decreases in Interest and Other Earnings

Expenditure changes

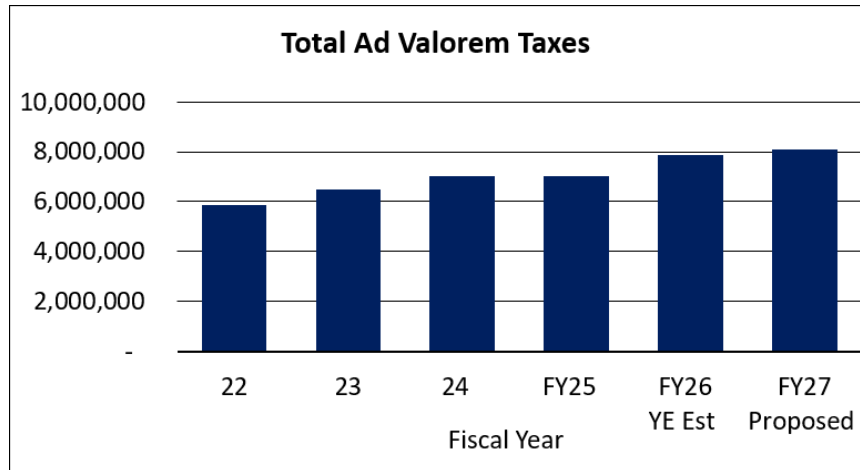
- Decrease in employee salaries and wages in FY27 due to the transition of dispatch services to the Brevard County Sheriff's Office in mid-FY26
- Change in timing of grant-funded Muck removal project from FY29 and FY30 to FY27 and FY28
- 6.98% increases in employee health insurance premiums in FY27 (originally was budgeted at a 20% increase)
- 4.83% decrease in property, liability, and workers' compensation insurance premiums in FY27 (originally was budgeted at a 6% increase)
- Decreases in the recommended employee pay increases over the five-year forecast

Historical changes in major revenue streams and future growth assumptions are listed on the following pages.

Revenues

- Ad Valorem Taxes

FY27 net receipts of \$8,113,868 are approved to be \$2,229,544 or 37.89% (7.58% average annual change) higher than FY22 actuals, primarily due to growth in property valuations, while being offset by annual rate reductions since FY23, as illustrated in the chart to the right.

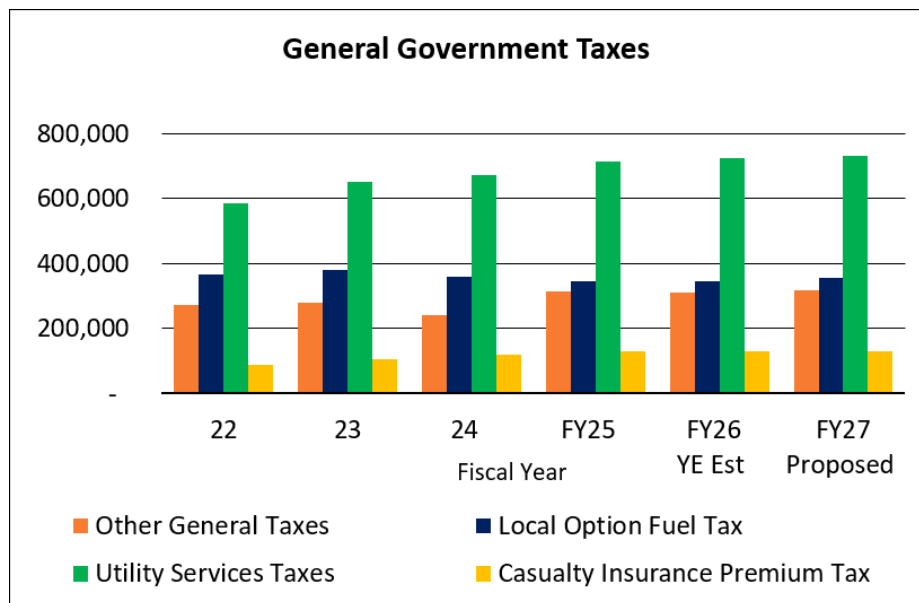


The FY27-31 5yrFM&CIP is based on the approved FY27 mileage rate of 5.5077, which is lower than the FY26 rate but will increase net tax receipts by \$247,831, or 3.15%, due to growth in property valuations. While decreasing the millage rate during a period of fiscal tightness may sound counterproductive, given proponents of property tax reform's likely focus on millage rates, a decrease for the 5th straight year helps communicate the City's sensitivity to rising tax bills, largely the result of rising property valuations.

Projected FY31 net receipts of \$9,312,276 are \$1,446,239 or 18.39% higher than the FY26 Budget. Annual future increases in receipts are projected at 3.50%. Continuation of less than 5.00% growth in net receipts will necessitate significant changes to the City's employee compensation program, as growth in wages, health insurance, and Police retirement contributions would exceed the additional revenue generated by property taxes in future years.

- General Government Taxes

FY27 receipts of \$1,531,827 are approved to be \$221,158 or 16.87% higher than FY22 actuals, primarily due to growth in the utility service tax receipts, as illustrated in the chart to the right. Approved for FY27 is an increase of \$22,535 or 1.49% in receipts from the FY26 year-end estimated receipts due to continued growth in utility service tax receipts.



Projected FY31 receipts of \$1,595,192 are \$85,900 or 6.20% higher than FY26 year-end estimated receipts. Listed below are projected changes in componential revenue streams:

Local Option Fuel Tax

- FY28-31: No change

Utility Services Taxes

- FY28-31: 2.50% each year

Communications & Local Business Taxes

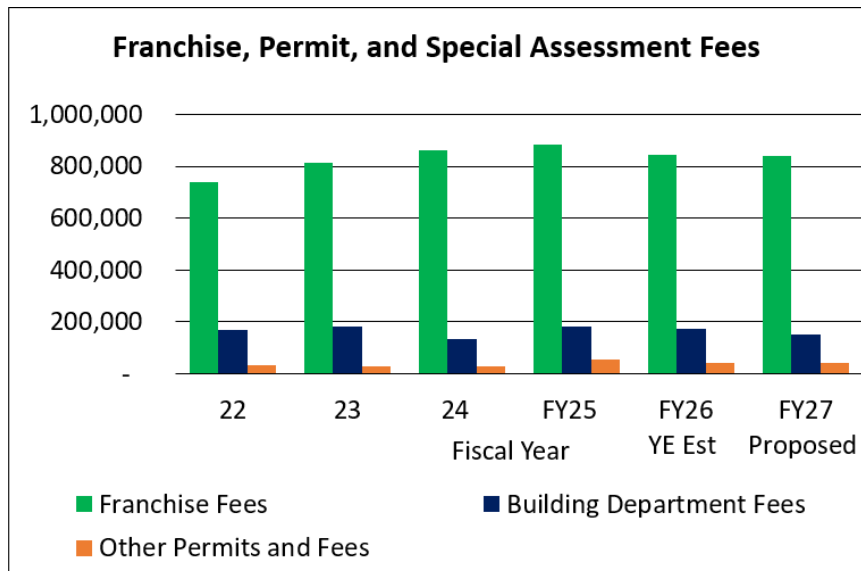
- FY28-31: -1.00% each year

Casualty Insurance Premium Tax

- FY28-31: No change

- Franchise, Permit, and Special Assessment Fees

FY27 receipts of 1,035,650 are approved to be \$93,136 or 9.88% higher than FY22 actuals, due primarily to growth in franchise fees of \$102,541 or 13.89% over the five years, while being offset by \$17,366 or 10.17% lower Building Department fees. Approved for FY27 is a \$22,435, or 2.12%, decrease from the FY26 year-end estimated receipts, primarily due to decreased Building Department permit fees as a result of a new State-mandated methodology in how permit fees are calculated and the exemption of permit fees for owner-occupied residential permits under \$7,500 in value. Staff will closely monitor the monthly Building Department fees to determine if the FY27 Budget needs to be revised in early 2027.



Projected FY31 receipts of \$1,127,244 are \$69,159 or 7.04% higher than FY26 year-end estimated receipts. Listed below are projected changes in componential revenue streams:

Franchise Fees

- FY28-31: 2.50% annual growth

Vacation Rental & Miscellaneous Fees

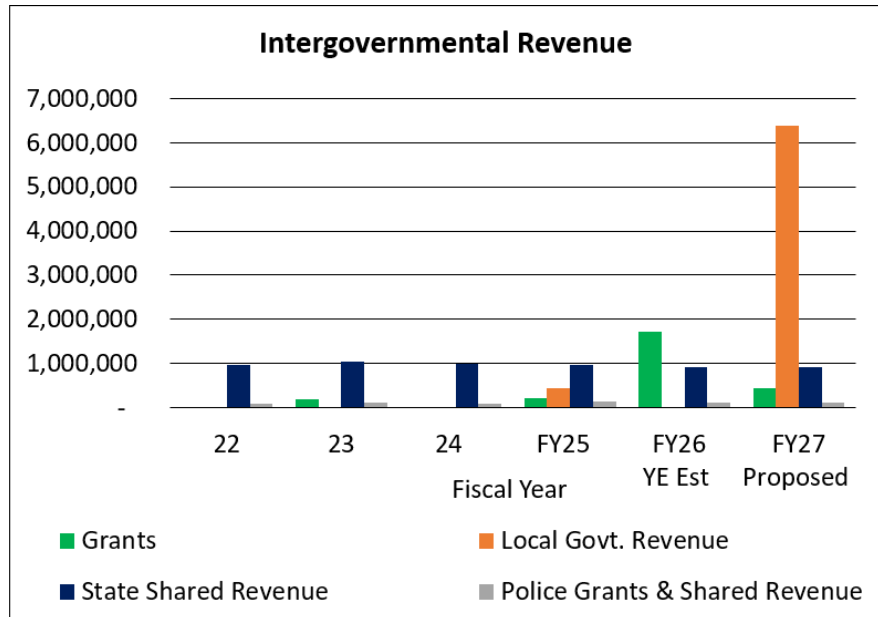
- FY28-31: 2.50% annual growth primarily due to anticipated growth in vacation rental registration fees

Building Department Permit Fees

- FY28-31: No change

- Intergovernmental Revenue

FY27 receipts of \$7,867,344 are approved at \$6,787,115, or 628.30% higher than FY22 actuals, primarily due to muck removal grant receipts in FY27, offset by continued declines in State Shared Revenues, which are dispersed based on population. After removing the one-time revenue, the five-year change is an increase of 10,815, or 1.04%. Absent one-time grant receipts, FY27 is approved for a \$5,592, or 0.54%, increase in receipts from FY26.



Projected FY31 receipts, absent one-time grant receipts, of \$1,058,883 are \$15,805 or 1.52% higher than FY26 year-end estimated receipts. Listed below are projected changes in componential revenue streams:

Grants

- One-time receipts anticipated in FY27 and FY28

State Shared Revenue

- FY28-31: No change

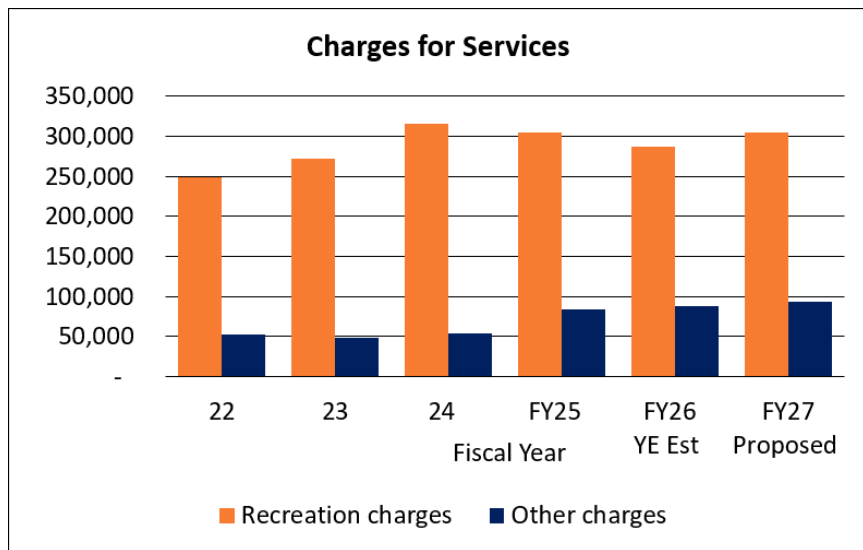
Local Government Revenue

- FY28-31: No change

Police Grants & Shared Revenue

- FY28-31: 2.00% annual increases

- Charges for Services
FY27 receipts of \$399,377 are approved to be \$97,678, or 32.38% higher than FY22 actuals, due to increases in recreation fees and the implementation of non-resident paid parking at the beach parks in 2005. FY27 is approved at \$25,244, 6.75% higher than the FY26 year-end estimate, primarily due to increased Recreation fees.



Projected FY31 receipts of \$414,643 are \$40,510 or 10.44% higher than FY26 year-end estimated receipts. Listed below are projected changes in componential revenue streams:

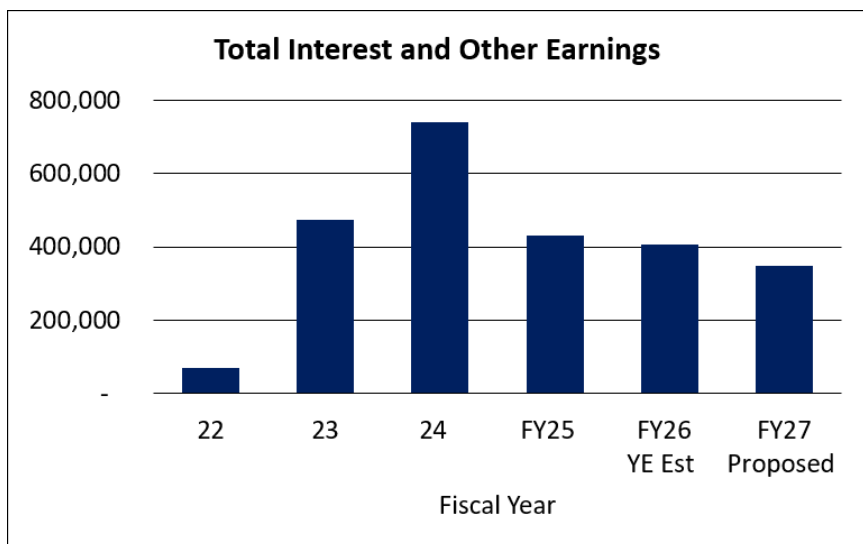
Recreation Charges

- FY28: 5.00% increase (assumes increase in fee schedule)
- FY29-31: No change

Other Charges

- FY28-31: No change

- Interest and Other Earnings
FY27 receipts of \$399,377 are approved to be \$276,135, or 389.66% higher than FY22 actuals, primarily due to more aggressive (yet secure) investments. The spikes in receipts and subsequent decline are the result of the timing of investment maturities and accounting standards for recognizing interest income.



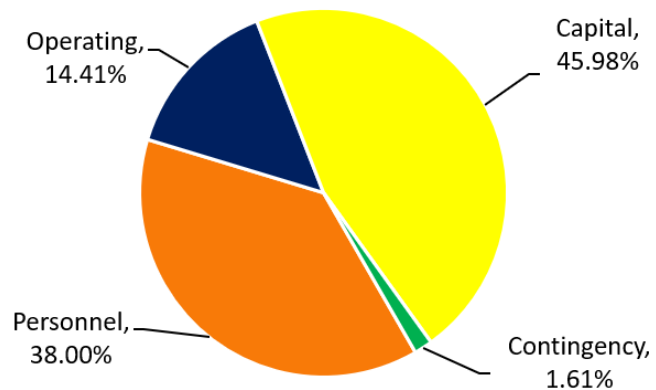
Projected FY31 receipts of \$312,300 are \$94,884 or 21.76% lower than FY26 year-end estimated receipts due to a spike in investment maturities in FY26 and the exhaustion of ARPA monies in FY26.

Expenditures

While most residents view the City of Indian Harbour Beach as a full-service city, the provision of water and wastewater services by the City of Melbourne and Brevard County distorts the normal distribution of expenditures among the largest categories of personnel, operating, and capital outlays. Approved FY27 total expenditures of \$20,501,922 are budgeted to be \$9,692,149 or 96.28% higher than FY22 actuals, primarily due to one-time grant or fund balance-funded projects in FY27, plus inflationary pressures, and minor growth in staffing and services.

When grant-funded projects and fund balance-funded projects are removed from the equation, the five-year increase is \$1,320,154 or 10.52%.

General Fund FY27 Approved Expenditures



Approved FY27 personnel costs of \$7,657,206 are 38.00% of all budgeted expenditures, with capital costs being the largest category at 45.98%. The table to the right illustrates how one-time grants and use of fund balance projects (\$7,631,174 in FY27) are temporarily skewing the normal percentages. A return to the normal, personnel-dominated distribution will occur in FY29 once the multi-year grant-funded muck removal project is completed.

	FY26	FY27	Difference
Personnel	57.95%	38.00%	-19.95%
Operating	20.15%	14.41%	-5.74%
Capital	20.21%	45.98%	25.77%
Contingency	1.69%	1.61%	-0.08%

FY31 projected total expenditures of \$12,582,987 are \$3,098,310 or 19.76% lower than FY26 estimated year-end expenditures. The reader should note that, due to potential tax reform and the relatively new use of five-year financial planning in the City, many department Directors did not request new projects for FY31, which will likely be needed in the future. When the FY31 projected surplus of \$1,280,252 is added to projected FY31 total expenditures, the five-year decrease is \$1,818,058 or 11.59%. When FY26 use-of-fund balance project and grant-funded project expenses are removed, the five-year growth (including the surplus in FY31) is \$1,028,727, or 8.02%. Total expenditures, including surpluses, are projected from a low of \$12,686,577 in FY29 to a high of \$20,150,138 in FY26. Specific elements include:

- Growth in employee salaries/wages
 - FY27: 0.25% COLA and 3.00% step/progression increase on October 1, 2026
 - FY27: 0.75% COLA increase on January 9, 2027, if property tax reform is not approved by the voters in November
 - FY28-31: 3.00% combined annual increase (split between a COLA and step/progression)
- Growth in employee health insurance premiums paid by the City
 - FY27: 6.98%
 - FY28-31: 10.00% annually
- 73.84 FTE positions, a net decrease of 5.32 FTEs from the FY26 Approved Budget
- Previously partially funded positions

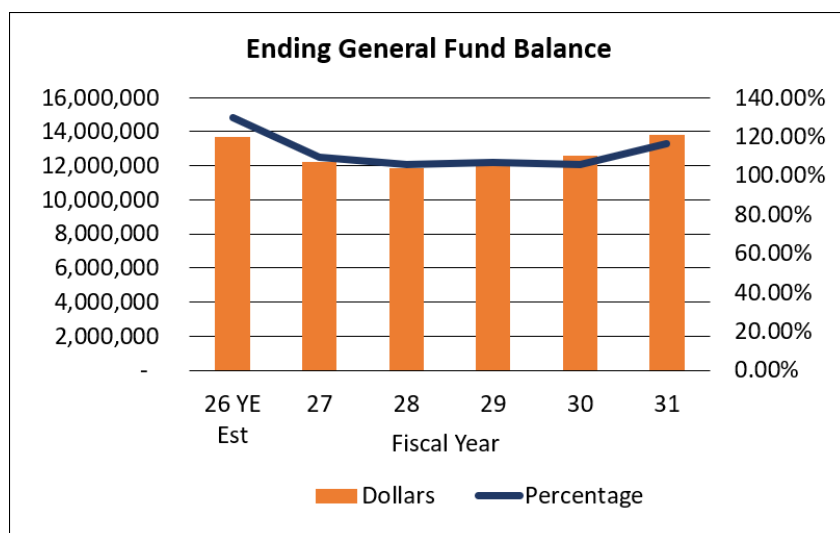
- *Additional 0.50 FTE full-time City Manager's Office Communications Manager position (0.50 FTE was funded in FY26)*
- *Additional 0.41 FTE part-time Fire Department Maintenance Specialist II position (3.82 FTEs were funded in the FY26 Approved Budget)*
- FY26 mid-year changes reflected in the FY27 Proposed Budget
 - A net decrease of 5.0 full-time FTEs in the Police Department as a result of the transition of dispatch services to the Brevard County Sheriff's Office.
 - A net decrease of 1.23 FTE positions in the Fire Department as a result of converting part-time positions into full-time positions
- Operating expenses inflationary assumptions
 - FY28-31: 1:00%
- 78 capital projects approved for funding (when multi-year projects are counted as a single project), while 130 projects are counted per fiscal year.

Financial Outlook

FY25 ended (and FY26 began) with an estimated fund balance of \$15,339,765 (unaudited). FY26 is projected to end with a fund balance of \$13,685,557, or 129.58% of personnel and operating costs. The percentage of fund balance is calculated as the total fund balance percentage of the subsequent year's personnel and operating budgets. FY31's fund balance is calculated based on FY31 Budget numbers.

FY27 is projected to end with a fund balance of \$12,216,550, which equates to 109.13% of personnel and operating costs. The decrease in total fund balance is primarily due to the planned use of reserves to fund the Fire Station Annex project and uncompleted FY26 capital projects that will be rolled forward into the FY27 Budget in November 2026. The City obtained a State Appropriation of \$437,500 to reduce the use of fund balance in FY27 for the Fire Station Annex project. Since the City does not have a minimum fund balance policy, this changing percentage may be of interest to statisticians, but it has no practical implications for the City, given the very high level of reserves.

The continued decrease in fund balance amount and percentage in FY28 is due to total expenditures projected to exceed total revenues by \$375,406, primarily because the third-year funding for the replacement Fire Department Ladder truck project (\$1,100,000 projected in FY28) is expected to exceed total revenues. While the remaining years currently show positive changes in annual ending fund balance numbers, these



numbers are probably unrealistic, as the pending property tax reform discouraged department directors from submitting the usual number of capital project requests for these years. Realistically, FY29 through FY31 would likely have large deficits, with total expenditures exceeding total revenues, as projected annual revenue growth lags operating projected expenditure growth, assuming a constant capital project budget.



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	FY25	FY26	FY26
Stormwater Utility Fund	Actual	Amended Budget	Year-end Estimate
Beginning Fund Balance	554,498	542,864	542,864
Revenues			
Assessments	339,256	426,309	423,000
Discount for early payment	(12,403)	(13,000)	(15,179)
Grant proceeds	-	-	-
Misc.	830	575	850
Total Revenues	327,683	413,884	408,671
(Dollar change from previous year)	106,543	81,421	80,988
(Percent change from previous year)	48.18%	24.49%	24.72%
Total Resources	882,181	956,748	951,535
Expenditures			
Operating	3,428	19,500	2,600
New Non-Capital Proposals	50,348	27,882	27,882
Capital Outlay	285,541	700,153	950,650
Reserves	-	104,384	-
Total Expenditures	339,317	851,919	981,132
(Dollar change from previous year)	193,698	312,456	641,815
(Percent change from previous year)	133.02%	57.92%	189.15%
Revenues minus Expenditures	(11,634)	(438,035)	(572,461)
Ending Fund Balance			
Pre-Paid/Committed	-	-	-
Undesignated Fund Balance	542,864	104,829	(29,597)
Total Ending Fund Balance	542,864	104,829	(29,597)
Monthly assessment rate	6.00	7.50	7.50
Annual rate	72	90	90
Annual change in assessment rate	24	18	18

FY27 Approved Budget	FY27 Year-end Estimate	FY28 Proj. Budget	FY29 Proj. Budget	FY30 Proj. Budget	FY31 Proj. Budget
(29,597)	(29,597)	373,608	211,273	450,860	281,925
426,309	425,700	567,600	567,600	709,500	709,500
(15,000)	(12,345)	(16,460)	(16,460)	(20,576)	(20,576)
600,000	600,000	377,500	-	440,700	557,650
575	850	575	575	575	575
1,011,884	1,014,205	929,215	551,715	1,130,200	1,247,150
598,000	605,534	(82,669)	(377,500)	578,485	116,950
144.48%	148.17%	-8.17%	-40.63%	104.85%	10.35%
982,287	984,608	1,302,823	762,987	1,581,059	1,529,075
11,000	11,000	11,550	12,128	12,734	13,371
-	-	-	150,000	-	-
350,000	600,000	1,080,000	150,000	1,286,400	1,265,300
650,884	-	-	-	-	-
1,011,884	611,000	1,091,550	312,128	1,299,134	1,278,671
159,965	(370,132)	79,666	(779,423)	987,006	(20,463)
18.78%	-37.72%	7.87%	-71.41%	316.22%	-1.58%
-	403,205	(162,335)	239,587	(168,934)	(31,521)
-	-	-	-	-	-
(29,597)	373,608	211,273	450,860	281,925	250,404
(29,597)	373,608	211,273	450,860	281,925	250,404
7.50	7.50	10.00	10.00	12.50	12.50
90	90	120	120	150	150
-	-	30	-	30	-

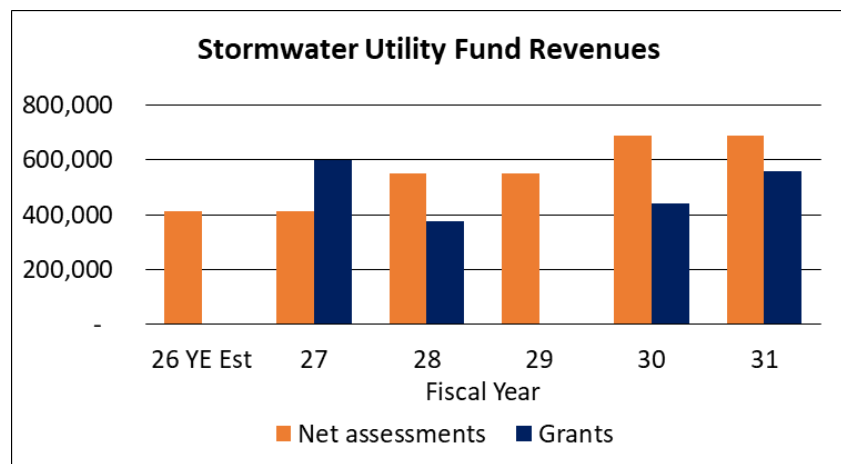
Stormwater Utility Fund

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 only been increased three times since 2007 (in 2008, 2024, and 2025). With the gradual erosion of purchasing power due to inflation and state mandates to reduce pollutant loading of the Indian River Lagoon, the City Manager does not believe increasing the rate every 10-15 years is attainable. The City's current rate is the 6th-lowest among Brevard municipal stormwater assessments and the lowest among beachside communities with populations over 5,000.

On March 28, 2026, the City Council decided not to seek a rate increase for FY27.

Revenues

The five-year growth of \$833,266, or 201.33%, in total revenues is projected from the low of \$408,671 in FY26 to the high of \$1,247,150 in FY31, as illustrated to the right (the chart includes one-time grant monies). After removing one-time grant receipts, the five-year growth in total revenues is \$280,829, or 68.72%. The changes in specific revenue streams are listed below:



- Assessments

Gross receipts are projected to increase by \$283,191 or 66.95% from the FY26 year-end estimate to FY31 due to recommended increases in the rate in FY28 and FY30, as illustrated to the right. Although no one likes their taxes to go up, implementing increasingly costly nutrient-reduction projects, along with a preventive maintenance program started in FY26, will not be possible without revenue enhancements. Due to state law, the City is required to mail notices of the proposed increase each year, so there will be no surprises for property owners who do not normally attend or watch Council meetings.

Fiscal Year	ERU		Gross Receipts	Increase from FY26
	Monthly	Annual		
26	7.50	90	426,309	N/A
27	7.50	90	426,309	-
28	10.00	120	567,600	141,291
29	10.00	120	567,600	141,291
30	12.50	150	709,500	283,191
31	12.50	150	709,500	283,191

- Grant receipts

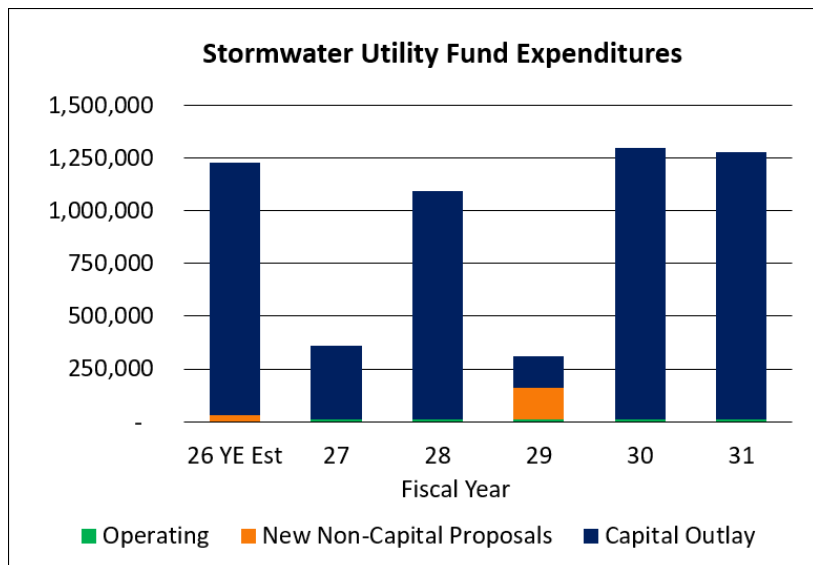
To minimize increases in assessment rates, the City aggressively seeks state and local grant funding to leverage local revenue-purchasing power. The City previously secured a grant and state appropriations to offset the FY26 City Hall baffle box project. Said grant receipts are expected in FY27 and are estimated at \$600,000, while the \$250,000 state appropriations reimbursement will be recognized in the General Fund. While not guaranteed, the City forecasts five additional grants for the following projects over the next five years:

- \$377,500 for the FY28 planned Algonquin Baffle Box project (annual reduction 93 lbs. Nitrogen and 16 lbs. Phosphorus)
- \$144,000 for the FY30 planned Ocean Breeze Elementary Exfiltration project (annual reduction 79 lbs. Nitrogen and 17 lbs. Phosphorus)
- \$296,700 for the FY30 planned Lyme Bay Exfiltration (annual reduction 148 lbs. Nitrogen and 33 lbs. Phosphorus)
- \$256,200 for the FY31 planned Pine Tree streetscaping bioretention/raingarden project (annual reduction 135 lbs. Nitrogen and 20 lbs. Phosphorus)
- \$301,450 for the FY31 planned Wimico Drive bioretention/raingarden project (annual reduction 90 lbs. Nitrogen and 14 lbs. Phosphorus)

Expenditures

Prior to FY23, the primary use of expenditures was the multi-phased Big Muddy Canal seawall replacement project, small emergency projects, and routine maintenance. Although a worthy replacement project, the Big Muddy Canal seawall replacement does not help the City meet the 2030 and 2035 state-mandated pollutant-loading reduction targets. Additionally, in recent years, pipe failures have required unbudgeted replacement projects. Given the age of the City's infrastructure, more failures are expected in the coming years. In FY26, the City began budgeting funds for closed-circuit videoing of stormwater pipes, slip lining of pipes with minor problems, and contingency funding to address unplanned pipe failures.

The five-year growth of \$297,539, or 30.33%, in total expenditures includes significant annual variations due to anticipated grant-funded capital projects in FY26, FY28, FY30, and FY31. Over the five years, the lowest expenditures are forecasted for FY29 with \$312,128, to the highest in FY30 with \$1,299,134, as illustrated to the right. When one-time monies (i.e., use of fund balance and/or grants/state appropriations) are removed, the five-year growth in expenditures is \$307,137, or 74.21%. Significant future expenditures are listed below:



- New non-capital proposals
 - \$150,000 in FY29 to design future pollutant loading reduction projects
- Capital outlay
 - Maintenance and Repair
 - Annual expenditures to fund preventive maintenance of stormwater pipes, video inspections, and slip-lining

- FY27-31: \$100,000 annually with an additional \$75,000 rolled into FY27 from FY26. Staff plans to use these funds every other year to minimize the vendor's mobilization costs.
- Annual expenditures to fund repairs of stormwater pipe failures
 - FY27-31: \$50,000 annually

Non-pollutant loading reduction projects

- FY27-28: \$325,000 over two years to complete the Big Muddy seawall replacement project

Pollutant loading reduction projects (partial grant funding is assumed)

- FY28: \$755,000 to construct a baffle box at Algonquin Sports Complex (annual reduction 93 lbs. Nitrogen and 16 lbs. Phosphorus)
- FY30: \$593,400 to construct an exfiltration system in Lyme Bay (annual reduction 148 lbs. Nitrogen and 33 lbs. Phosphorus)
- FY30: \$288,000 to construct an exfiltration system at Ocean Breeze Elementary School (annual reduction 79 lbs. Nitrogen and 17 lbs. Phosphorus)
- FY31: \$512,400 to construct the Pine Tree streetscaping bioretention/raingarden (annual reduction 135 lbs. Nitrogen and 20 lbs. Phosphorus)
- FY31: \$602,900 to construct the Wimico Drive bioretention/raingarden (annual reduction 90 lbs. Nitrogen and 14 lbs. Phosphorus)

Financial Outlook

FY26 is estimated to have begun the year with a fund balance of \$542,864 (unaudited number) and is projected to end with a total fund balance deficit of \$29,597, due to the anticipated completion of the City Hall baffle box project in FY26, with the grant reimbursement occurring in FY27. Pending confirmation from the auditors, staff plans to budget a loan from the General Fund to the Stormwater Utility Fund in the last FY26 Budget amendment, and then add a corresponding payback interfund transfer in the FY27 roll-forward budget amendment to address this timing issue.

The years from FY28 through FY31 are forecasted to exhibit a predictable oscillation: a surplus the year before a major capital project, followed by low ending fund balances during the years of major capital project execution. The reader should note that, due to the nature of a special revenue fund (limited funding sources with restricted expenditures), there is no minimum fund balance policy.

American Rescue Plan Act (ARPA) Fund

The American Rescue Plan Act of 2021 allocated funds to local governments (passed through the states) to facilitate 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 totaling \$4,285,786 (one in FY21 and one in FY22), for a total of \$ 2,142,893. ARPA monies have restricted uses and were required to be awarded no later than December 31, 2024, and expended no later than December 31, 2026.

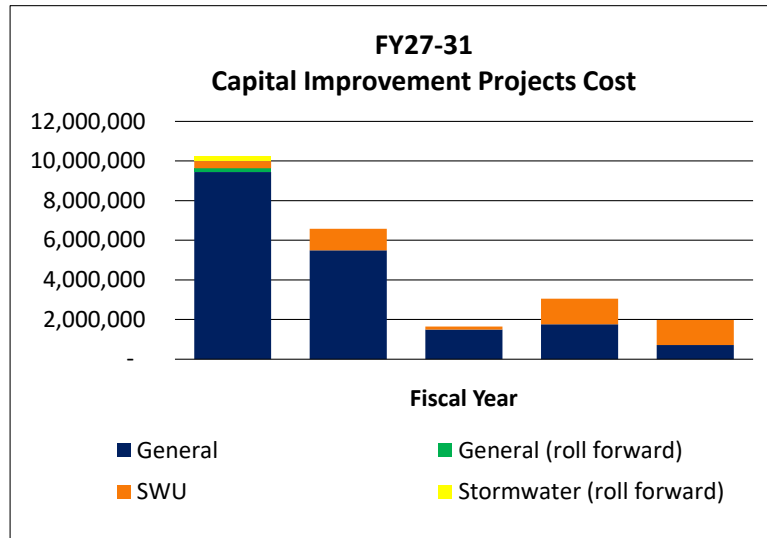
As all funding was obligated at the end of December 2024 and were expended by the end of 2026, the five-year financial model summary and analyses presented previously are omitted from this document. This fund will be deactivated in FY27 after the FY26 audit is completed.

Summary of Projects

The Citywide (combined General Fund and Stormwater Utility Fund) FY27-31 5yrFM&CIP contains 109 unique requested projects (excluding non-capital projects), with 88 funded capital projects over the five years, totaling \$24,330,167. Of this amount, \$9,615,415 or 39.52% of total costs is for the one-time muck removal project in FY27 and FY28, which is 100% grant-funded.

However, when the projects are counted per year, multi-year or recurring projects skew the numbers upwards. Neither summation method is wrong; each is correct from a specific perspective.

Starting below and continuing on the following pages, the list of funded projects per fiscal year is presented in an easy-to-read format and provides concise justifications for each project. The reader should note that the projects are listed in order of cost per year, not by their appearance in the detailed FY27-31 5yrFM&CIP, which can be found starting on page D - 37.



FY27 Project Details

General Fund Projects

Muck removal project (\$9.6M in grants)

FY27 approved \$6,346,174 first-year funding for a two-year 100% granted project to remove muck from identified waterways to reduce nutrient loading of the Indian River lagoon.

Fire Station Annex

FY27 approved \$1,250,000 funding to complete the construction of an annex structure adjacent to the Fire Station. The total estimated cost of the project is \$2,500,000.

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

FY27 approved \$300,000 funding to ultimately accumulate \$1,600,000 by FY28 to replace the Fire Department's ladder truck that has reached the end of its useful life. This project does not add to the fleet.

Road milling/repaving

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

Repave the Gleason Park pathway

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

Replacement Police vehicles (two)

FY27 approved \$101,000 project to replace vehicles purchased in 2019 and 2020 per the FY27 fleet replacement schedule. This project does not add to the fleet.

Replacement mobile & portable radios

FY27 approved \$100,500 first-year funding for a two-year project to replace the Fire Department's communication equipment.

Replacement main pavilion at Millennium Beach Park

FY27 approved \$100,000 project to replace the large pavilion at Millennium Beach Park.

Replacement body-worn cameras

FY27 approved \$89,677 project to replace the body cameras for City Police Officers.

Public Works contingency for unforeseen replacement/repair projects (new)

FY27 approved \$75,000 funding for the unforeseen replacement or repair of essential City assets.

Replacement playground unit in NE Gleason Park

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

Replacement firefighter gear

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

School Road (north of Banana River Drive) east sidewalk (new) - partial TIF funded

FY27 approved \$55,000 project to fund an 8-foot-wide sidewalk connecting Martesia Way to Pine Tree Drive.

Replacement Police vehicle equipment

FY27 approved \$54,000 project to equip vehicles with radars, lights, tints, prisoner seats, etc. (excludes radio and in-car camera).

Fire Station renovations

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

Replacement Police radios

FY27 approved \$28,000 project of an ongoing radio replacement plan to replace police car radios and pack sets.

Replacement Millennium pavilions

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

Replacement Gleason Park gazebos

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

Paving and sidewalk miscellaneous improvements

FY27 approved \$25,000 ongoing project for minor transportation-related repairs or improvements within the City.

Replacement Pool awnings

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

Renovate the Recreation Center office and front window area (new)

FY27 approved a \$13,000 project to address maintenance issues and refresh the semi-public-facing area of the building.

Replacement ADA pool assist chair

FY27 approved \$11,000 project to replace the mechanical chair that enables people with mobility impairments to enter and exit the pool.

Replacement recirculation pump and motor (new)

FY27 approved \$11,000 project to replace the pump and motor for the Recreation Center's pool that recirculates the water through the necessary treatment system.

Variable frequency drive for pool pump

FY27 approved \$10,775 project to replace the motor drive that controls speed and torque by varying the frequency of the input electricity.

Park improvements: fencing & benches

FY27 approved \$10,000 project as part of an ongoing initiative to replace park fencing and benches with more durable, appealing units made from sustainable materials.

Replacement Pool pump

FY27 approved \$10,000 project to replace the pump that circulates water throughout the pool.

Replacement Pool cell stack (new)

FY27 approved \$9,000 project to replace the cell stack that disinfects the pool water.

Vision Zero pedestrian safety improvements (TBD)

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

Replacement lifeguard chairs (new)

FY27 approved \$6,000 project to replace the current lifeguard chairs, which have reached the end of their useful life.

License plate reader (recurring costs)

FY27 approved \$6,000 project to expand the Police Department license plate reader program. The cameras are accessed only during investigations. In September 2026, FDOT revoked all right-of-way use permits for license plate reader cameras, resulting in the City removing the existing three cameras. Therefore, this project will not be executed in FY27, and the budget will be transferred to the City Manager's Contingency account.

Replacement restroom door locks at Bicentennial Beach Park (new)

FY27 approved \$6,000 to replace the door locks securing the restrooms at Bicentennial Beach Park.

Replacement Pool lane lines

FY27 approved \$5,000 project to replace the pool lane lines that have exceeded their useful economic life. This is the first year of a two-year project.

Replacement network switch

FY27 approved \$5,000 project to complete a two-year initiative to replace the City's network switch that provides internet to City electronic devices.

General Fund Roll Forward from FY26

Fire Station Annex (year two of three funding)

\$840,000 projected unexpended budget from FY26 to construct an annex structure adjacent to the Fire Station. The total estimated cost of the project is \$2,500,000.

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

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

Northwest Algonquin Sports Complex - Wimico pedestrian connector

\$31,000 projected unexpended budget from FY26 to add a pedestrian path from Wimico Drive in Satellite Beach to the Algonquin Sports Complex, and then connecting to the new multipurpose pathway within the complex. This project would enable residents to safely walk from Satellite Beach through the complex to Osceola Drive, versus walking down Wimico Drive to Crespino Court.

Repl. Recreation Center storm shutters

\$25,800 projected unexpended budget from FY26 to replace the current aged storm shutters.

Fire Station renovations

\$25,000 projected unexpended budget from FY26 to continue the renovations to Fire Station 56 that began in FY24.

Repl. Bath House A/C

\$10,000 projected unexpended budget from FY26 to replace the current A/C unit in use at the Recreation Department's bathhouse.

Repl. Recreation Center freezer

\$5,000 projected unexpended budget from FY26 to replace the commercial freezer at the Recreation Center, which is at the end of its useful economic life.

Police Intoxilyzer 9000

\$15,000 projected unexpended budget from FY26 to fund a new breath alcohol testing instrument used by law enforcement to determine a person's blood alcohol content (BAC) using infrared spectrometry.

Stormwater Utility Fund Projects

Big Muddy seawall replacement

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

CCTV Inspection of pipes/slip lining of pipes

FY27 approved \$100,000 project to continue a multi-year process of video inspecting stormwater pipes and slip lining pipes with visible defects (i.e., an internal trenchless pipe rehabilitation technique where a new, smaller-diameter pipe [the liner] is inserted into an existing, larger-diameter pipe, and the space

between is grouted to restore structural integrity, offering a cost-effective and less disruptive alternative to full pipe replacement).

Pipe Repairs - TBD

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

School Road drainage repairs

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

Stormwater Utility Fund Roll Forward from FY26

School Road drainage repairs

\$175,000 projected unexpended budget from FY26 to address drainage issues along School Road.

CCTV Inspection of pipes/slip lining of pipes

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

FY28 Project Details

General Fund Projects

Muck removal project (\$9.6M in grants)

FY28 proposed \$3,269,241 second-year of a two-year 100% grant funded project to remove muck from identified waterways to reduce nutrient loading of the Indian River lagoon.

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

FY28 proposed \$1,100,000 funding to complete the \$1,600,000 project to replace the Fire Department's ladder truck that has reached the end of its useful life. This project does not add to the fleet.

Road milling/repaving

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

Resurface Pool

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

Replacement Police vehicles (three)

FY28 proposed \$155,300 project to replace a vehicle purchased in 2016 and two purchased in 2021 per the FY27 fleet replacement schedule. This project does not add to the fleet.

Replacement mobile & portable radios

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

Public Works contingency for unforeseen replacement/repair projects (new)

FY28 proposed \$75,000 funding for the unforeseen replacement or repair of essential City assets.

Phone system upgrade

FY28 proposed \$65,000 project to update the City's phone system to meet current performance and security standards.

Replacement Police vehicle equipment

FY28 proposed \$55,400 project to equip new vehicles with radars, lights, tints, prisoner seats, etc. (excludes radio and in-car camera).

Replacement of the 2010 Ford F350 truck with an F-150 truck

FY28 proposed \$36,900 project to replace a 2010 Public Works truck. This project does not add to the fleet.

Replacement of the 2011 Ford F350 truck with an F-150 truck

FY28 proposed \$36,900 project to replace a 2011 Public Works truck. This project does not add to the fleet.

Additional (3) utility vehicles (new)

FY28 proposed \$35,000 project to add three (3) Public Works Department utility vehicles to the City's fleet.

Replacement SCBA packs

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

Replacement Millennium pavilions

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

Replacement Gleason Park gazebos

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

Replacement (3) 48' mowers

FY28 proposed \$26,000 project to replace three commercial lawn mowers used by the Public Works Department.

Paving and sidewalk miscellaneous improvements

FY28 proposed \$25,600 ongoing project for minor transportation-related repairs or improvements within the City.

Replacement Police radios

FY28 proposed \$20,000 project for an ongoing radio replacement plan to replace the main dispatch console to meet Brevard County's requirements.

Fire Station Renovations

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

Additional Pool cell stack controller (new)

FY28 proposed \$20,000 project to add a second computer to run cell stacks simultaneously.

Replacement trailer for mowers (3) (new)

FY28 proposed \$17,000 project to replace three trailers used to tow mowers throughout the city.

Replacement server

FY28 proposed \$16,000 project to replace a server with a larger model more suited for the City's security and functional needs.

Replacement firefighter gear

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

Replacement server backup appliance

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

Replacement fire hose

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

Replacement playground awnings

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

Vision Zero pedestrian safety improvements (TBD)

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

Firewall upgrades

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

Replacement Police Department sally port A/C unit

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

Replacement Police Department server room A/C unit

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

Replacement Recreation Center meeting room A/C

FY28 proposed \$8,000 project to replace the designated space with a new functional A/C unit.

Park improvements: fencing & benches

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

Replacement Beach Parks individual picnic area

FY28 proposed \$5,000 project to replace the awnings and bases that provide coverage to the individual picnic areas.

Replacement Pool lane lines

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

Stormwater Utility Fund Projects

Algonquin baffle box

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

Big Muddy seawall replacement

FY28 proposed \$175,000 project to complete the multi-year phased replacement of the seawall on City property.

CCTV Inspection of pipes/slip lining of pipes

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

Pipe Repairs - TBD

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

FY29 Project Details

General Fund Projects

Recreation Center emergency generator

FY29 proposed \$300,000 project to equip the Recreation Center with an emergency power generator to enable facility use during and after emergencies.

Road milling/repaving

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

Additional Algonquin Sports Complex storage building

FY29 proposed \$140,000 project to construct an additional storage facility for the storage of maintenance equipment.

Replacement Police vehicles (two)

FY29 proposed \$105,100 project to replace vehicles purchased in 2019 and 2023 per the FY27 fleet replacement schedule. This project does not add to the fleet.

Public Works contingency for unforeseen replacement/repair projects (new)

FY29 proposed \$75,000 funding for the unforeseen replacement or repair of essential City assets.

Replacement Public Works 2015 Ford F350 truck with lift-bed

FY29 proposed \$66,200 project to replace the City's 2015 Ford F350 truck, in accordance with the City's FY27 fleet replacement schedule. This project does not add to the fleet.

Replacement self-contained breathing apparatus (SCBA) packs

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

Replacement pool heater

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

Replacement Recreation Center main hall A/C

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

Replacement Fire Chief vehicle

FY30 proposed \$45,400 project to replace the vehicle purchased in 2018 per the FY26 fleet replacement schedule. This project does not add to the fleet.

Replacement Police vehicle equipment

FY29 proposed \$37,500 project to equip new vehicles with radars, lights, tints, prisoner seats, etc. (excludes radio and in-car camera).

Replacement Public Works 2013, 2014, & 2014 utility vehicles

FY29 proposed \$36,800 project to purchase three new Public Works utility vehicles to replace the current vehicles that will exceed their useful economic life. This project does not add additional vehicles to the fleet.

Replacement Police Radios

FY29 proposed \$30,000 project to replace the police radios, which will be at the end of their useful economic life.

Replacement Public Works cargo van with a pre-owned van

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

Replacement Millennium pavilions

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

Replacement Gleason Park gazebos

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

Paving and sidewalk miscellaneous improvements

FY29 proposed \$26,200 ongoing project for minor transportation-related repairs or improvements within the City.

Replacement Police special operations vehicle (beach ATV)

FY29 proposed \$20,000 project to replace the current vehicle at the end of its useful economic life.

Replacement firefighter gear

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

Replacement Playground awnings

FY29 proposed \$10,000 project to replace units that are at the end of their useful economic life.

Replacement Pool cell stack

FY29 proposed \$8,900 project to replace the cell stack that disinfects the pool water.

Vision Zero pedestrian safety improvements (TBD)

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

Park improvements: fencing & benches

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

Replacement self-contained breathing apparatus (SCBA) bottles

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

Replacement lifeguard chairs (new)

FY29 proposed \$6,000 project to replace the current lifeguard chairs that have reached the end of their useful life.

Replacement Beach Parks individual picnic area

FY29 proposed \$5,000 project to replace the awnings and bases that provide coverage to the individual picnic areas.

Stormwater Utility Fund Projects

CCTV Inspection of pipes/slip lining of pipes

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

Pipe Repairs - TBD

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

FY30 Project Details

General Fund Projects

Replacement Recreation Center main hall windows (new)

FY30 proposed a \$365,000 project to replace the Recreation Center's deteriorating windows with hurricane-rated windows.

Road milling/repaving

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

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

FY30 proposed \$266,200 project to replace equipment that has exceeded its useful economic life and to reduce current light spillage onto adjacent properties.

Replacement Police vehicles (three)

FY30 proposed \$163,200 project to replace three vehicles purchased in 2023 as identified in the City's fleet replacement schedule. This project does not add to the fleet.

Public Works contingency for unforeseen replacement/repair projects (new)

FY30 proposed \$75,000 funding for the unforeseen replacement or repair of essential City assets.

Replacement Recreation Center's main hall floor (new)

FY30 proposed \$74,800 project to update the main hall flooring with an alternative that requires less maintenance.

Replacement Police vehicle equipment

FY30 proposed \$66,200 project to equip new vehicles with radars, lights, tints, prisoner seats, etc. (excludes radio and in-car camera).

Replacement Fire Department 2014 Ford F-550

FY29 proposed \$56,400 project to replace the City's 2014 Ford F-550, in accordance with the City's fleet replacement schedule. This project does not add to the fleet.

Replacement Building Official truck

FY30 proposed \$38,800 project to replace a 2018 truck. This project does not add to the fleet.

Replacement Public Works 2018 F-150 truck

FY30 proposed \$38,800 project to replace a 2018 truck. This project does not add to the fleet.

Replacement Recreation 2009 F-250 truck with a F-150 truck

FY30 proposed \$38,800 project to replace the 2009 low-mileage vehicle that will have exceeded the useful economic life with a smaller-sized vehicle. This project does not add to the fleet.

Towable top dresser for ballfield maintenance

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

Replacement self-contained breathing apparatus (SCBA) packs

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

Replacement Police Radios

FY30 proposed \$30,000 project to replace the police radios that will be at the end of their useful economic life.

Re-paint the interior of the Police Station

FY30 proposed \$30,000 project to repaint the inside of the Indian Harbour Beach Police Department (built in 2022).

Replacement (3) mowers

FY30 proposed \$27,500 project to replace three 48-inch commercial lawn mowers used by the Public Works Department.

Paving and sidewalk miscellaneous improvements

FY30 proposed \$26,900 ongoing project for minor transportation-related repairs or improvements within the City.

Replacement Pool covers (new)

FY30 proposed \$20,000 project to replace the pool covers that protect the pool from outside conditions that will have exceeded their useful economic life.

Replacement Recreation Center main hall ceiling (new)

FY30 proposed \$19,400 project to update the ceiling tiles that are no longer available for purchase.

Replacement utility vehicle

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

Vision Zero pedestrian safety improvements (TBD)

FY30 proposed \$8,500 project to fund pedestrian safety improvements in the City.

Park improvements: fencing & benches

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

Stormwater Utility Fund Projects

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

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

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

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

Cassia Boulevard seawall

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

CCTV Inspection of pipes/slip lining of pipes

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

Pipe Repairs - TBD

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

FY31 Project Details

General Fund Projects

Road milling/repaving

FY31 proposed \$283,800 project to continue the ongoing local road paving and milling project.

Replacement Police vehicles (three)

FY31 proposed \$167,300 project to replace three vehicles purchased in 2023 per the FY26 fleet replacement schedule. This project does not add to the fleet.

Public Works contingency for unforeseen replacement/repair projects (new)

FY31 proposed \$75,000 funding for the unforeseen replacement or repair of essential City assets.

Replacement Police vehicle equipment

FY31 proposed \$67,900 project to equip new vehicles with radars, lights, tints, prisoner seats, etc. (excludes radio and in-car camera).

Replacement 2019 F-150 truck (new)

FY31 proposed \$39,700 to replace a Public Works truck. This project does not add to the fleet.

Paving and sidewalk miscellaneous improvements

FY31 proposed \$27,600 ongoing project for minor transportation-related repairs or improvements within the City.

Vision Zero pedestrian safety improvements (TBD)

FY31 proposed \$8,700 project to fund pedestrian safety improvements in the City.

Park improvements: fencing & benches

FY31 proposed \$7,000 project that is part of an ongoing initiative to replace park fencing and benches with more durable and appealing units made from sustainable materials.

Stormwater Utility Fund Projects

Wimico Drive bioretention/raingarden (SW Masterplan - annual reduction 90 lbs. Nitrogen and 14 lbs. Phosphorus) (\$5,464/lb. reduction)

FY31 proposed \$602,900 to develop a bioretention/raingarden to manage and clean the stormwater that flows into the river.

Pine Tree streetscaping bioretention/raingarden (SW Masterplan - annual reduction 135 lbs. Nitrogen and 20 lbs. Phosphorus) (\$3,116/lb. reduction)

FY31 proposed \$512,400 to develop a bioretention/raingarden to manage and clean the stormwater that flows into the river.

CCTV Inspection of pipes/slip lining of pipes

FY31 proposed \$100,000 project to continue a multi-year process of video inspecting stormwater pipes and slip lining pipes with visible defects (i.e., an internal trenchless pipe rehabilitation technique where a new, smaller-diameter pipe [the liner] is inserted into an existing, larger-diameter pipe, and the space

between is grouted to restore structural integrity, offering a cost-effective and less disruptive alternative to full pipe replacement).

Pipe Repairs – TBD

FY31 proposed \$50,000 project to fund a replacement project as a result of unexpected pipe failures.

Unfunded Projects

General Fund	
4,817,400	Banana River/Pine Tree Drive improvements
450,000	Field lights at multi-purpose athletic field in Algonquin Sports Complex (east side) (new)
331,200	Repl. walking trail lights at Gleason Park
177,300	Solar parking lot lights at Oars & Paddles Park (proposed partial grant funding)
174,500	Walking trail (1,864 feet long) at Oars & Paddles Park (proposed partial grant funding)
71,000	Additional playground unit (for ages 2-5 years old) and shade structure at Oars & Paddles (proposed partial grant funded)
51,236	Repl. in-car axon cameras
37,900	Additional Code Enforcement Ford Ranger truck
22,400	Level and sprig soccer field at Algonquin Sports Complex
6,132,936	General Fund sub-total
Stormwater Utility Fund	
1,525,600	Gleason Park Lake outfall (SW Masterplan- annual reduction 397 lbs. Nitrogen and 96 lbs. Phosphorus) (\$2,917/lb. reduction)
1,128,500	Cheyenne Drive bioretention/raingarden (SW Masterplan- annual reduction 71 lbs. Nitrogen and 11 lbs. Phosphorus) (\$12,973/lb. reduction)
1,030,200	Yacht Club Blvd. bioswales (SW Masterplan - annual reduction 121 lbs. Nitrogen and 19 lbs. Phosphorus) (\$6,936/lb. reduction)
697,300	Kristi Drive/Pine Tree Drive bioswale Ph. 2 (SW Masterplan- annual reduction 76 lbs. Nitrogen and 12 lbs. Phosphorus) (\$7,469/lb. reduction)
536,100	Banana River Drive bioswales (SW Masterplan - annual reduction 54 lbs. Nitrogen and 2 lbs. Phosphorus) (\$9,023/lb. reduction)
449,500	Marion St./Eutaw Dr. bioswales (SW Masterplan - annual reduction 51 lbs. Nitrogen and 8 lbs. Phosphorus) (\$7,181/lb. reduction)
444,400	Big Muddy canal baseflow treatment (SW Masterplan - annual reduction TBD lbs. Nitrogen and TBD lbs. Phosphorus)
386,600	Marion St./Yuma Dr. bioswales (SW Masterplan - annual reduction 34 lbs. Nitrogen and 6 lbs. Phosphorus) (\$9,110/lb. reduction)
359,100	Seminole Dr. bioswales (SW Masterplan - annual reduction 35 lbs. Nitrogen and 5 lbs. Phosphorus) (\$8,463/lb. reduction)
297,600	Resiliency tidal gates
205,800	City Hall bioretention/raingarden (SW Masterplan - annual reduction 2.5 lbs. Nitrogen and 0.5 lbs. Phosphorus) (\$64,667/lb. reduction)
49,400	Cheyenne Drive resiliency (SW Masterplan)
7,110,100	Stormwater Utility Fund sub-total
13,243,036	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.

FY27-31 General Fund 5-Year Financial Model and Capital Improvement Plan

	FY25	FY26	FY26	FY27	FY27	FY28	FY29	FY30	FY31
General Fund	Actual	Amended Budget	Year-end Estimate	Approved Budget	Year-end Estimate	Proj. Budget	Proj. Budget	Proj. Budget	Proj. Budget
Beginning Fund Balance	13,837,612	15,339,765	15,339,765	13,685,557	13,685,557	12,216,550	11,841,144	12,313,823	12,561,038
Revenues									
Ad Valorem Taxes	7,396,963	7,866,037	7,866,037	8,113,868	8,113,868	8,399,139	8,693,109	8,997,368	9,312,276
General Government Taxes	1,498,539	1,385,497	1,509,292	1,531,827	1,531,827	1,546,925	1,562,511	1,578,596	1,595,192
Franchise, Permit, and Special Assessment Fees	1,121,453	981,875	1,058,085	1,035,650	1,035,650	1,057,708	1,080,316	1,103,491	1,127,244
Intergovernmental Revenue	1,785,196	2,620,921	2,764,786	7,867,344	8,117,344	4,320,389	1,053,676	1,056,254	1,058,883
Charges for Services	388,870	387,908	374,133	399,377	399,377	414,643	414,643	414,643	414,643
Judgements, Fines, and Forfeits	17,805	13,700	14,700	14,700	14,700	14,700	14,700	14,700	14,700
Interest and Other Earnings	429,700	436,000	407,184	347,000	347,000	312,300	312,300	312,300	312,300
Miscellaneous Revenues	56,006	32,672	32,872	27,872	27,872	28,000	28,000	28,000	28,000
Total Revenues	12,694,532	13,724,610	14,027,089	19,337,638	19,587,638	16,093,804	13,159,256	13,505,352	13,863,239
(Dollar change from previous year)	748,244	(1,500,589)	1,332,557	5,613,028	5,560,549	(3,243,834)	(2,934,549)	346,096	357,887
(Percent change from previous year)	6.26%	-9.86%	10.50%	40.90%	39.64%	-16.77%	-18.23%	2.63%	2.65%
Total Resources	26,532,144	29,064,375	29,366,854	33,023,195	33,273,195	28,310,355	25,000,400	25,819,176	26,424,277
Expenditures									
Personnel	6,477,067	7,598,339	7,058,693	7,657,206	7,469,996	7,965,344	8,232,395	8,544,992	8,874,268
Operating	2,559,318	2,895,303	2,898,646	2,904,183	2,846,099	2,933,225	2,962,557	2,992,183	3,022,104
Non-Capital Proposals	N/A	N/A	N/A	N/A	N/A	21,000	21,525	22,063	22,615
Capital Outlay	2,155,994	5,890,110	5,723,958	9,265,026	10,416,826	5,657,641	1,473,100	1,706,900	677,000
Contingency	-	142,556	-	323,723	323,723	150,000	150,000	150,000	150,000
(Year-end Rev. over Exp.)	N/A	N/A	N/A	N/A	N/A	(258,000)	(153,000)	(158,000)	(163,000)
Total Expenditures	11,192,379	16,526,308	15,681,297	20,150,138	21,056,645	16,469,210	12,686,577	13,258,138	12,582,987
(Dollar change from previous year)	597,427	1,206,109	4,488,918	3,623,830	5,375,347	(3,680,928)	(3,782,634)	571,561	(675,151)
(Percent change from previous year)	5.64%	7.87%	40.11%	21.93%	34.28%	-18.27%	-22.97%	4.51%	-5.09%
Revenues minus Expenditures	1,502,153	(2,801,698)	(1,654,208)	(812,500)	(1,469,007)	(375,406)	472,679	247,214	1,280,252
Revenues minus Expenditures (with planned use of Fund Balance)	N/A	(1,065,471)	82,019	N/A	N/A	N/A	N/A	N/A	N/A
Ending Fund Balance									
Pre-Paid/Committed	596,612	N/A	1,186,800	N/A	N/A	N/A	N/A	N/A	N/A
Cash Reserves	2,982,007	3,509,945	3,285,922	3,592,087	3,511,140	3,652,958	3,750,937	3,864,049	3,982,766
Emerg./Hurricane Reserves	3,693,485	5,453,682	5,174,828	6,649,546	6,948,693	5,434,839	4,186,570	4,375,186	4,152,386
Building RR&B Reserves	801,227	-	-	-	-	-	-	-	-
Undesignated Fund Balance	7,266,434	3,574,440	4,038,007	2,631,424	1,756,717	2,753,347	4,376,316	4,321,803	5,706,137
Total Ending Fund Balance	15,339,765	12,538,067	13,685,557	12,873,057	12,216,550	11,841,144	12,313,823	12,561,038	13,841,289
Fund Balance									
(Percent of subsequent year's personnel and operating budgets. FY31 is based on FY31 Budget numbers.)	146.18%	118.72%	129.58%	118.12%	109.13%	105.77%	106.73%	105.59%	116.35%
Change in Ad Valorem Taxes	N/A	N/A	N/A	N/A	N/A	3.50%	3.50%	3.50%	3.50%
Change in Local Option Fuel Tax	N/A	N/A	N/A	N/A	N/A	0.00%	0.00%	0.00%	0.00%
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	-1.00%	-1.00%	-1.00%	-1.00%
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	0.00%	0.00%	0.00%	0.00%
Change in Recreation charges	N/A	N/A	N/A	N/A	N/A	5.00%	0.00%	0.00%	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	3.00%	3.00%	3.00%	3.00%
Change in health insurance premiums	N/A	N/A	N/A	N/A	N/A	10.00%	10.00%	10.00%	10.00%
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	1.00%	1.00%	1.00%	1.00%
Personnel % expended	N/A	N/A	N/A	N/A	96.5%	97.5%	98.5%	98.5%	98.5%
Operating % expended	N/A	N/A	N/A	N/A	98.0%	98.0%	99.0%	99.0%	99.0%
Non-Capital Projects (FY27 projects shown here for transparency but included in personnel and operating lines above)									
("X" indicates project is funded)									
(Shaded rows indicate project is not funded)									
0.50 FTE F/T Communications									
X CC Manager (exempt)	-	46,470	46,569	-	-	-	-	-	-
CC 0.75 FTE F/T Code Enforcement Officer	-	48,426	48,426	-	-	-	-	-	-
0.50 FTE F/T Communications									
Manager (to fully fund position added in FY26)									
X CC	-	-	-	57,385	57,385	-	-	-	-
CC 0.25 FTE F/T Code Enforcement Officer									
(to fully fund position added in FY26)	-	-	-	25,540	25,540	-	-	-	-
Senior management salary									
X CC adjustments	44,441	20,463	20,463	-	-	-	-	-	-
Senior management salary									
CC adjustments	-	-	-	20,463	20,463	-	-	-	-
EX Implementation of step play plan	-	-	-	40,000	40,000	-	-	-	-
X EX Fire assesement fee study	-	-	-	50,000	50,000	-	-	-	-
X EX Pay plan study update	-	-	-	-	-	21,000	-	-	-
X IT Office 365 migration	-	8,500	8,500	-	-	-	-	-	-
X PD 0.75 FTE F/T Police Lieutenant position	111,438	-	-	-	-	-	-	-	-
0.25 FTE F/T Police Lieutenant position									
(to fully fund position added in FY25)	-	34,725	34,725	-	-	-	-	-	-
X FD 0.25 FTE F/T Fire Chief position	44,153	-	-	-	-	-	-	-	-
2.00 FTE F/T Firefighter positions									
X FD (balance from mid-FY26 additions)	-	-	-	90,332	90,332	-	-	-	-
FD 5.0 FTE F/T Firefighter positions	-	-	-	-	-	426,640	-	-	-
0.25 FTE F/T Administrative Assistant									
position (to fully fund a position added in FY24)									
X PW	17,088	-	-	-	-	-	-	-	-
0.25 FTE F/T Public Works									
Maintenance Specialist position for									
Algonquin Sports Complex									
X PW maintenance	13,674	-	-	-	-	-	-	-	-

FY27-31 General Fund 5-Year Financial Model and Capital Improvement Plan											
General Fund			FY25 Actual	FY26 Amended Budget	FY26 Year-end Estimate	FY27 Approved Budget	FY27 Year-end Estimate	FY28 Proj. Budget	FY29 Proj. Budget	FY30 Proj. Budget	FY31 Proj. Budget
		0.75 FTE F/T Public Works Maintenance Specialist position for Algonquin Sports Complex maintenance (to fully fund position added in FY25)	-	41,795	41,795	-	-	-	-	-	-
X	PW	0.50 FTE P/T Public Works Maintenance Specialist position	18,965	-	-	-	-	-	-	-	-
		0.25 FTE P/T Recreation Department Crossing Guard position (opens ASC on weekends)	1,791	(1,791)	(1,791)	-	-	-	-	-	-
X	Rec	0.25 FTE P/T Recreation Department Camp Counselor positions	1,120	-	-	-	-	-	-	-	-
		0.75 FTE P/T Recreation Department Parks Operations Specialists positions for Algonquin Sports Complex (new)	-	26,168	26,168	-	-	-	-	-	-
X	REC	0.46 FTE P/T Fire Department Maintenance Specialist positions (added mid-FY25)	20,669	-	-	-	-	-	-	-	-
		3.36 FTE P/T Fire Department Maintenance Specialist positions	-	181,696	113,871	-	-	-	-	-	-
X	FD	0.41 FTE P/T Fire Department Maintenance Specialist positions	-	-	-	18,423	18,423	-	-	-	-
Total Non-Capital Proposals:			208,517	358,026	290,300	166,140	290,300	21,000	-	-	-
Capital Projects											
("X" indicates project is funded)											
(Shaded rows indicate project is not funded)											
		DEP grant funded vulnerability assessment	-	75,000	75,000	-	-	-	-	-	-
X	EX	Vision Zero pedestrian safety improvements (TBD)	7,100	7,700	7,700	7,900	7,900	8,100	8,300	8,500	8,700
X	EX	City Hall emergency lighting (fire safety)	1,243	-	-	-	-	-	-	-	-
		Algonquin Sports Complex expansion Ph. 1 (in addition to ARPA funding)	245	2,064,796	3,000,000	-	-	-	-	-	-
X	EX	Comp. Plan update (added mid-FY25)	28,453	24,709	49,547	-	-	-	-	-	-
		Tree inventory - grant funded (added mid-FY25)	-	20,744	40,457	-	-	-	-	-	-
X	EX	Renovation of Finance and Council offices in City Hall to create office for Communications Manager (new)	-	10,000	10,000	-	-	-	-	-	-
X	EX	Convert City Hall first floor restrooms to ADA accessible	-	75,000	69,471	-	-	-	-	-	-
X	EX	Muck removal (\$9.6M in grants)	-	-	-	6,346,174	6,346,174	3,269,241	-	-	-
		Recreation Center emergency generator	-	-	-	-	-	-	300,000	-	-
	EX	Level and sprig soccer field at Algonquin Sports Complex	-	-	-	-	-	-	-	-	22,400
	EX	Banana River/Pine Tree Drive improvements	-	-	-	-	-	-	-	-	4,817,400
X	CC	Security cameras for Gleason Park and Beach Parks (added mid-FY25)	30,250	-	-	-	-	-	-	-	-
X	IT	Fire Department phone system	800	-	-	-	-	-	-	-	-
X	IT	Repl. network switch	1,200	5,000	5,000	5,000	5,000	-	-	-	-
X	IT	Repl. server	-	-	-	-	-	16,000	-	-	-
X	IT	Phone system upgrade	-	-	-	-	-	65,000	-	-	-
X	IT	Firewall upgrades	-	-	-	-	-	8,000	-	-	-
X	IT	Repl. server backup appliance	-	-	-	-	-	15,000	-	-	-
X	BLD	Repl. Building Official truck	-	-	-	-	-	-	-	38,800	-
X	PD	Repl. Police vehicles (two)	46,393	97,400	97,400	101,000	101,000	-	105,100	-	-
X	PD	Repl. Police vehicles (three)	-	-	-	-	-	155,300	-	163,200	167,300
X	PD	Repl. Police vehicle equipment	17,285	32,100	36,500	54,000	54,000	55,400	37,500	66,200	67,900
X	PD	Repl. Police radios	27,455	28,279	24,058	28,000	28,000	20,000	30,000	30,000	-
X	PD	License plate reader (recurring costs)	-	-	-	6,000	6,000	-	-	-	-
X	PD	Intoxilyzer 9000	-	15,000	-	-	15,000	-	-	-	-
X	PD	Firearm replacement plan	28,201	-	-	-	-	-	-	-	-
		Repl. Milo (firearm simulator training) system	-	-	-	-	-	-	-	-	-
X	PD	Commercial grade aerial drone	-	7,500	7,500	-	-	-	-	-	-
		Security cameras for Algonquin Sports Complex (recurring costs)	-	42,000	38,000	-	-	-	-	-	-
X	PD	Storage shed	-	7,500	7,500	-	-	-	-	-	-
X	PD	Repl. body worn cameras	-	-	-	89,677	89,677	-	-	-	-
	PD	Repl. in-car axon cameras	-	-	-	51,236	51,236	-	-	-	-
		Repl. 2017 special operations vehicle (beach ATV)	-	-	-	-	-	-	20,000	-	-
X	PD	Repl. sally port A/C unit	-	-	-	-	-	8,000	-	-	-
X	PD	Repl. server room A/C unit	-	-	-	-	-	8,000	-	-	-
X	PD	Re-paint interior of Police Station	-	-	-	-	-	-	-	30,000	-
X	FD	Repl. Fire Station A/C unit	8,000	-	-	-	-	-	-	-	-
		Mobile data terminals (3) for fire engine/trucks	9,000	-	-	-	-	-	-	-	-
X	FD	Fire Station renovations	-	50,000	25,000	30,000	55,000	20,000	-	-	-
X	FD	Repl. SCBA bottles	-	-	-	-	-	-	6,900	-	-
X	FD	Fire Station Annex	-	1,250,000	410,000	1,250,000	2,090,000	-	-	-	-
X	FD	Repl. firefighter gear	13,570	59,400	59,400	64,300	64,300	15,700	16,100	-	-
X	FD	Repl. Fire hose	101	-	-	-	-	10,900	-	-	-
X	FD	Repl. 75' ladder truck	-	200,000	-	300,000	500,000	1,100,000	-	-	-
X	FD	Repl. mobile & portable radios	-	-	-	100,500	100,500	80,000	-	-	-
X	FD	Repl. SCBA packs	-	-	-	-	-	32,500	65,000	32,500	-
X	FD	Repl. 2018 Fire Chief vehicle	-	-	-	-	-	-	45,400	-	-
X	FD	Repl. 2014 Ford F-550	-	-	-	-	-	-	-	56,400	-
		Additional Code Enforcement Ford Ranger truck	-	-	-	-	-	-	-	-	37,900

FY27-31 General Fund 5-Year Financial Model and Capital Improvement Plan

			FY25	FY26	FY26	FY27	FY27	FY28	FY29	FY30	FY31
General Fund			Actual	Amended Budget	Year-end Estimate	Approved Budget	Year-end Estimate	Proj. Budget	Proj. Budget	Proj. Budget	Proj. Budget
		Gleason Park invasive tree removal, Ph. 2	19,975	-	-	-	-	-	-	-	-
X	PW	Gleason Park invasive tree removal, Ph. 3	-	3,000	1,900	-	-	-	-	-	-
X	PW	City Hall elevator upgrade	20,000	-	35,391	-	-	-	-	-	-
		Atlantic exfiltration (SW Masterplan - annual reduction 86 lbs. Nitrogen and 14 lbs. Phosphorus) (State ARPA grant)	882,557	-	94,215	-	-	-	-	-	-
X	PW	Alhambra exfiltration (SW Masterplan - annual reduction 5 lbs. Nitrogen and 1 lbs. Phosphorus) (State ARPA grant)	270,293	-	-	-	-	-	-	-	-
		Ronnie exfiltration (SW Masterplan - annual reduction 7 lbs. Nitrogen and 2 lbs. Phosphorus) (State ARPA grant)	183,813	-	-	-	-	-	-	-	-
X	PW	City Hall baffle box (SW Masterplan- annual reduction 421.5 lbs. Nitrogen and 361.16 lbs. Phosphorus) (state appropriations portion, balance budgeted in Stormwater Fund)	2,465	205,463	247,535	-	-	-	-	-	-
X	PW	Repl. restroom roof at Oars & Paddles park	-	29,000	26,375	-	-	-	-	-	-
		Indian Harbour Court sidewalk connection near School Road (TIF funded)	30,450	-	-	-	-	-	-	-	-
X	PW	Repl. Oars & Paddles playground unit	68,134	-	-	-	-	-	-	-	-
		Awning for Public Works entrance (added mid-FY25)	11,079	-	-	-	-	-	-	-	-
X	PW	Hurricane Milton damage - power pole replacement (added mid-FY25)	13,300	-	-	-	-	-	-	-	-
X	PW	Low speed vehicle parking spaces at Beach parks (added mid-FY25)	10,000	-	-	-	-	-	-	-	-
X	PW	Recycling dumpster enclosure at Gleason Park (added mid-FY25)	10,100	-	-	-	-	-	-	-	-
X	PW	Osceola sidewalk replacement (8 FT wide) (TIF funded)	-	207,000	207,000	-	-	-	-	-	-
X	PW	Yuma sidewalk replacement (8 ft. wide) (TIF funded)	-	179,000	179,000	-	-	-	-	-	-
X	PW	Repl. Fencing at Algonquin Sports Complex	35,712	-	-	-	-	-	-	-	-
X	PW	East side Gleason Park irrigation expansion	-	26,500	24,058	-	-	-	-	-	-
X	PW	Algonquin Sports Complex expansion landscaping	-	50,000	50,000	-	-	-	-	-	-
X	PW	Algonquin Sports Complex multi-purpose concrete path - west side	-	140,000	137,500	-	-	-	-	-	-
X	PW	Northeast Algonquin Sports Complex - Verbenia pedestrian connector	3,450	26,900	26,900	-	-	-	-	-	-
X	PW	Northwest Algonquin Sports Complex - Wimico pedestrian connector	-	55,000	24,000	-	31,000	-	-	-	-
X	PW	Algonquin Sports Complex canal pedestrian safety fence	-	15,000	15,000	-	-	-	-	-	-
X	PW	Rebuild mower storage bays	-	25,000	26,939	-	-	-	-	-	-
		Benches and trash/recycling receptacles for Algonquin Sports Complex and recycling receptacles for existing parks	-	30,000	29,153	-	-	-	-	-	-
X	PW	Repl. Police Department boat dock	-	45,000	39,800	-	-	-	-	-	-
X	PW	Algonquin Sports Complex fence replacement (added mid-FY26)	-	19,486	19,486	-	-	-	-	-	-
X	PW	Oars & Paddles boathouse door replacements (added mid-FY26)	-	19,880	21,480	-	-	-	-	-	-
X	PW	City Hall elevator repair (added mid-FY26)	-	35,391	35,391	-	-	-	-	-	-
X	PW	ASC door replacement (added mid-FY26)	-	-	14,150	-	-	-	-	-	-
X	PW	City Hall repairs (added mid-FY26)	-	39,998	39,998	-	-	-	-	-	-
X	PW	Road milling/repaving	123,000	232,200	206,000	242,600	242,600	252,300	262,400	272,900	283,800
X	PW	Repl. (3) mowers	-	20,000	15,199	-	-	26,000	-	27,500	-
X	PW	Repl. trailer for mowers (3) (new)	-	-	-	-	-	17,000	-	-	-
X	PW	Paving and sidewalk miscellaneous improvements	-	15,000	15,000	25,000	25,000	25,600	26,200	26,900	27,600
X	PW	Park improvements: fencing & benches	12,505	7,000	7,000	10,000	10,000	7,000	7,000	7,000	7,000
X	PW	Repl. Beach parks individual picnic area	-	21,200	21,200	-	-	5,000	5,000	-	-
X	PW	Repl. Millennium pavilions	19,752	60,000	60,000	25,800	25,800	26,400	27,100	-	-
X	PW	Repl. Gleason Park gazebos	11,875	31,250	31,250	25,800	25,800	26,400	27,100	-	-
X	PW	Repave Gleason Park pathway	-	-	-	160,000	160,000	-	-	-	-
		PW contingency for unforeseen replacement/repair projects (new)	-	-	-	75,000	75,000	75,000	75,000	75,000	75,000
X	PW	Additional 3 utility vehicles (new)	-	-	-	-	-	35,000	-	-	-
X	PW	Repl. main pavilion at Millennium Beach Park	-	-	-	100,000	100,000	-	-	-	-
		School Road (north of Banana River Drive) east sidewalk (new) - partial TIF funded	-	-	-	55,000	55,000	-	-	-	-
X	PW	Repl. 2013, 2014, & 2014 utility vehicles	-	-	-	-	-	-	36,800	-	-
X	PW	Repl. 2010 Ford F350 truck with a F-150 truck	-	-	-	-	-	36,900	-	-	-
X	PW	Repl. 2011 Ford F350 truck with a F-150 truck	-	-	-	-	-	36,900	-	-	-
X	PW	Repl. 2015 Ford F350 truck with lift-bed	-	-	-	-	-	-	66,200	-	-
X	PW	Repl. 1998 E-150 cargo van with a pre-owned van	-	-	-	-	-	-	30,000	-	-

FY27-31 General Fund 5-Year Financial Model and Capital Improvement Plan											
General Fund			FY25 Actual	FY26 Amended Budget	FY26 Year-end Estimate	FY27 Approved Budget	FY27 Year-end Estimate	FY28 Proj. Budget	FY29 Proj. Budget	FY30 Proj. Budget	FY31 Proj. Budget
X	PW	Repl. 2018 F-150 truck	-	-	-	-	-	-	-	38,800	-
X	PW	Repl. 2019 F-150 truck (new)	-	-	-	-	-	-	-	-	39,700
X	PW	Towable top dresser for ballfield maintenance	-	-	-	-	-	-	-	36,000	-
X	PW	Additional Algonquin Sports Complex storage building	-	-	-	-	-	-	140,000	-	-
	PW	Solar parking lot lights at Oars & Paddles Park (proposed partial grant funding)	-	-	-	-	-	-	-	-	177,300
	PW	Walking trail (1,864 feet long) at Oars & Paddles Park (proposed partial grant funding)	-	-	-	-	-	-	-	-	174,500
	PW	Additional playground unit (for ages 2-5 years old) and shade structure at Oars & Paddles (proposed partial grant funded)	-	-	-	-	-	-	-	-	71,000
X	REC	Renovate Recreation Center bath house restroom	51,529	57,250	26,362	-	-	-	-	-	-
X	REC	Repl. Playground unit at Oars & Paddles Park	68,134	54,700	-	-	-	-	-	-	-
X	REC	Repl. Pool equipment shelter	23,000	-	-	-	-	-	-	-	-
X	REC	Repl. Pool filter sand	12,178	-	-	-	-	-	-	-	-
X	REC	Repl. 2003 truck	40,000	-	-	-	-	-	-	-	-
X	REC	Replace parts of "big" Playground unit south of Gleason Park lake	79,345	79,400	-	-	-	-	-	-	-
X	REC	Resurface pool deck	55,950	-	-	-	-	-	-	-	-
X	REC	Repl. Pool ChlorKing	8,000	-	-	-	-	-	-	-	-
X	REC	Repl. Recreation Center floor	6,000	-	-	-	-	-	-	-	-
X	REC	Repl. Pool vacuum	5,000	-	-	-	-	-	-	-	-
X	REC	Repurpose large ballfield and fence replacement at Algonquin Sports Complex	-	64,900	64,900	-	-	-	-	-	-
X	REC	Renovate Recreation Center back room for meeting space and storage	-	10,000	7,739	-	-	-	-	-	-
X	REC	Repl. Recreation Center storm shutters	-	25,800	-	-	25,800	-	-	-	-
X	REC	Repl. Bath House A/C	-	10,000	-	-	10,000	-	-	-	-
X	REC	Repl. Recreation Center freezer	-	5,000	-	-	5,000	-	-	-	-
X	REC	Repl. Pool main drain	-	5,000	1,504	-	-	-	-	-	-
X	REC	Repl. Pool vacuum	-	11,000	8,998	-	-	-	-	-	-
X	REC	Repl. Pool pump	5,000	-	-	10,000	10,000	-	-	-	-
X	REC	Repl. Pool cell stack	8,000	-	-	-	-	-	8,900	-	-
X	REC	Repl. Playground unit in northeastern part of Gleason Park	-	-	-	65,000	65,000	-	-	-	-
X	REC	Repl. Pool awnings	-	-	-	16,500	16,500	-	-	-	-
X	REC	Repl. playground awnings	-	10,000	10,000	-	-	10,000	10,000	-	-
X	REC	Repl. ADA pool assist chair	-	-	-	11,000	11,000	-	-	-	-
X	REC	Repl. Recreation Center meeting room A/C	-	-	-	-	-	8,000	-	-	-
X	REC	Variable frequency drive for pool pump	-	-	-	10,775	10,775	-	-	-	-
X	REC	Repl. recirculation pump and motor (new)	-	-	-	11,000	11,000	-	-	-	-
X	REC	Repl. Pool cell stack (new)	-	-	-	9,000	9,000	-	-	-	-
X	REC	Repl. Pool lane lines	-	-	-	5,000	5,000	5,000	-	-	-
X	REC	Repl. lifeguard chairs (new)	-	-	-	6,000	6,000	-	6,000	-	-
X	REC	Renovate Rec Center office and front window area (new)	-	-	-	13,000	13,000	-	-	-	-
X	REC	Repl. restroom door locks at Millennium Beach Park (added mid-FY26)	-	6,000	6,000	-	-	-	-	-	-
X	REC	Repl. restroom door locks at Bicentennial Beach Park (new)	-	-	-	6,000	6,000	-	-	-	-
X	REC	Resurface Pool	-	-	-	-	-	175,000	-	-	-
X	REC	Additional Pool cell stack controller (new)	-	-	-	-	-	20,000	-	-	-
X	REC	Repl. Recreation Center main hall A/C	-	-	-	-	-	-	50,200	-	-
X	REC	Repl. Pool heater	-	-	-	-	-	-	60,900	-	-
X	REC	Repl. utility vehicle	-	-	-	-	-	-	-	13,000	-
X	REC	Repl. & upgrade field lights at Algonquin Sports Complex (west side)	-	-	-	-	-	-	-	266,200	-
X	REC	Repl. 2009 F-250 truck with a F-150 truck	-	-	-	-	-	-	-	38,800	-
X	REC	Repl. Pool covers (new)	-	-	-	-	-	-	-	20,000	-
X	REC	Repl. Rec. Ctr. main hall floor	-	-	-	-	-	-	-	74,800	-
X	REC	Repl. Rec. Ctr. main hall ceiling	-	-	-	-	-	-	-	19,400	-
X	REC	Repl. Rec. Ctr. main hall windows	-	-	-	-	-	-	-	365,000	-
	REC	Field lights at multi-purpose athletic field in Algonquin Sports Complex (east side) (new)	-	-	-	-	-	-	-	-	450,000
	REC	Repl. walking trail lights at Gleason Park	-	-	-	-	-	-	-	-	331,200

FY27-31 Stormwater Utility Fund 5-Year Financial Model and Capital Improvement Plan									
Stormwater Utility Fund	FY25 Actual	FY26 Amended Budget	FY26 Year-end Estimate	FY27 Approved Budget	FY27 Year-end Estimate	FY28 Proj. Budget	FY29 Proj. Budget	FY30 Proj. Budget	FY31 Proj. Budget
Beginning Fund Balance	554,498	542,864	542,864	(29,597)	(29,597)	373,608	211,273	450,860	281,925
Revenues									
Assessments	339,256	426,309	423,000	426,309	425,700	567,600	567,600	709,500	709,500
Discount for early payment	(12,403)	(13,000)	(15,179)	(15,000)	(12,345)	(16,460)	(16,460)	(20,576)	(20,576)
Grant proceeds	-	-	-	600,000	600,000	377,500	-	440,700	557,650
Misc.	830	575	850	575	850	575	575	575	575
Total Revenues	327,683	413,884	408,671	1,011,884	1,014,205	929,215	551,715	1,130,200	1,247,150
(Dollar change from previous year)	106,543	81,421	80,988	598,000	605,534	(82,669)	(377,500)	578,485	116,950
(Percent change from previous year)	48.18%	24.49%	24.72%	144.48%	148.17%	-8.17%	-40.63%	104.85%	10.35%
Total Resources	882,181	956,748	951,535	982,287	984,608	1,302,823	762,987	1,581,059	1,529,075
Expenditures									
Operating	3,428	19,500	2,600	11,000	11,000	11,550	12,128	12,734	13,371
New Non-Capital Proposals	50,348	27,882	27,882	-	-	-	150,000	-	-
Capital Outlay	285,541	700,153	950,650	350,000	600,000	1,080,000	150,000	1,286,400	1,265,300
Reserves	-	104,384	-	650,884	-	-	-	-	-
Total Expenditures	339,317	851,919	981,132	1,011,884	611,000	1,091,550	312,128	1,299,134	1,278,671
(Dollar change from previous year)	193,698	312,456	641,815	159,965	(370,132)	79,666	(779,423)	987,006	(20,463)
(Percent change from previous year)	133.02%	57.92%	189.15%	18.78%	-37.72%	7.87%	-71.41%	316.22%	-1.58%
Revenues minus Expenditures	(11,634)	(438,035)	(572,461)	-	403,205	(162,335)	239,587	(168,934)	(31,521)
Ending Fund Balance									
Pre-Paid/Committed	-	-	-	-	-	-	-	-	-
Undesignated Fund Balance	542,864	104,829	(29,597)	(29,597)	373,608	211,273	450,860	281,925	250,404
Total Ending Fund Balance	542,864	104,829	(29,597)	(29,597)	373,608	211,273	450,860	281,925	250,404
Monthly assessment rate	6.00	7.50	7.50	7.50	7.50	10.00	10.00	12.50	12.50
Annual rate	72	90	90	90	90	120	120	150	150
Annual change in assessment rate	24	18	18	-	-	30	-	30	-
Non-Capital Projects									
("X" indicates project is funded)									
(Shaded rows indicate project is not funded)									
X	EX	baffle box	50,348	27,882	27,882	-	-	-	-
		Design of future pollutant loading projects	-	-	-	-	150,000	-	-
Total Non-Capital Proposals:									
			50,348	27,882	27,882	-	-	-	-
Capital Projects									
("X" indicates project is funded)									
(Shaded rows indicate project is not funded)									
X	PW	Big Muddy seawall replacement	161,985	-	-	150,000	150,000	175,000	-
		City Hall baffle box (SW Masterplan- annual reduction 421.5 lbs. Nitrogen and 361.16 lbs. Phosphorus) (local match)	123,556	410,153	912,465	-	-	-	-
X	EX	Gleason Park lakebank stabilization (local match)	-	-	-	-	-	-	-
		Pine Tree swale project, Phase 2 (FY22 Project)	-	-	-	-	-	-	-
X	PW	DeSoto culvert replacement	-	-	-	-	-	-	-
X	PW	School Road culvert weir removal	-	-	-	-	-	-	-
X	PW	Cleaning of DeSoto canal	-	-	-	-	-	-	-
		Shore Lane pipe repair (added mid-year)	37,736	-	-	-	-	-	-
X	EX	CCTV Inspection of pipes/slip lining of pipes	-	75,000	-	100,000	175,000	100,000	100,000
		Algonquin baffle box (SW Masterplan- annual reduction 93 lbs. Nitrogen and 16 lbs. Phosphorus) (partial grant funded)	-	-	-	-	755,000	-	-
X	EX	Pipe repairs - TBD	-	40,000	-	50,000	50,000	50,000	50,000
X	PW	School Road drainage repairs	-	175,000	38,185	50,000	225,000	-	-
X	PW	Cassia Blvd. seawall	-	-	-	-	-	255,000	-
		Ocean Breeze Elementary exfiltration (SW Masterplan - annual reduction 79 lbs. Nitrogen and 17 lbs. Phosphorus) (\$2,899/lb. reduction) (partial grant funded)	-	-	-	-	-	288,000	-
X	EX	Lyme Bay exfiltration (SW Masterplan - annual reduction 148 lbs. Nitrogen and 33 lbs. Phosphorus) (\$3,167/lb. reduction) (partial grant funded)	-	-	-	-	-	593,400	-
		Pine Tree streetscaping bioretention/raingarden (SW Masterplan - annual reduction 135 lbs. Nitrogen and 20 lbs. Phosphorus) (\$3,116/lb. reduction)	-	-	-	-	-	-	512,400
X	EX	Wimico Drive bioretention/raingarden (SW Masterplan - annual reduction 90 lbs. Nitrogen and 14 lbs. Phosphorus) (\$5,464/lb. reduction)	-	-	-	-	-	-	602,900
		Gleason Park Lake outfall (SW Masterplan- annual reduction 397 lbs. Nitrogen and 96 lbs. Phosphorus) (\$2,917/lb. reduction)	-	-	-	-	-	-	1,525,600
		Yacht Club Blvd. bioswales (SW Masterplan - annual reduction 121 lbs. Nitrogen and 19 lbs. Phosphorus) (\$6,936/lb. reduction)	-	-	-	-	-	-	1,030,200
		Marion St./Eutau Dr. bioswales (SW Masterplan - annual reduction 51 lbs. Nitrogen and 8 lbs. Phosphorus) (\$7,181/lb. reduction)	-	-	-	-	-	-	449,500
		Kristi Drive/Pine Tree Drive bioswale Ph. 2 (SW Masterplan- annual reduction 76 lbs. Nitrogen and 12 lbs. Phosphorus) (\$7,469/lb. reduction)	-	-	-	-	-	-	697,300

FY27-31 Stormwater Utility Fund 5-Year Financial Model and Capital Improvement Plan

		FY25	FY26	FY26	FY27	FY27	FY28	FY29	FY30	FY31
Stormwater Utility Fund		Actual	Amended Budget	Year-end Estimate	Approved Budget	Year-end Estimate	Proj. Budget	Proj. Budget	Proj. Budget	Proj. Budget
	Seminole Dr. bioswales (SW Masterplan - annual reduction 35 lbs. Nitrogen and 5 lbs. Phosphorus)									
EX	(\$8,463/lb. reduction)	-	-	-	-	-	-	-	-	359,100
	Banana River Drive bioswales (SW Masterplan - annual reduction 54 lbs. Nitrogen and 2 lbs. Phosphorus)									
EX	(\$9,023/lb. reduction)	-	-	-	-	-	-	-	-	536,100
	Marion St./Yuma Dr. bioswales (SW Masterplan - annual reduction 34 lbs. Nitrogen and 6 lbs. Phosphorus)									
EX	(\$9,110/lb. reduction)	-	-	-	-	-	-	-	-	386,600
	Cheyenne Drive bioretention/raingarden (SW Masterplan- annual reduction 71 lbs. Nitrogen and 11 lbs. Phosphorus)									
EX	(\$12,973/lb. reduction)	-	-	-	-	-	-	-	-	1,128,500
	City Hall bioretention/raingarden (SW Masterplan - annual reduction 2.5 lbs. Nitrogen and 0.5 lbs. Phosphorus)									
EX	(\$64,667/lb. reduction)	-	-	-	-	-	-	-	-	205,800
	Big Muddy canal baseflow treatment (SW Masterplan - annual reduction TBD lbs. Nitrogen and TBD lbs. Phosphorus)									
EX		-	-	-	-	-	-	-	-	444,400
EX	Resiliency tidal gates	-	-	-	-	-	-	-	-	297,600
	Cheyenne Drive resiliency (SW Masterplan)									
EX		-	-	-	-	-	-	-	-	49,400

FY27-31 ARPA Fund 5-Year Financial Model and Capital Improvement Plan

<u>ARPA Fund</u>	FY25 Actual	FY26 Amended Budget	FY26 Year-end Estimate	FY27 Proj. Budget	FY28 Proj. Budget	FY29 Proj. Budget	FY30 Proj. Budget	FY31 Proj. Budget
Beginning Fund Balance	2,329,094	1,493,945	1,493,945	-	-	-	-	-
Revenues								
Grant proceeds	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-	-
Total Resources	2,329,094	1,493,945	1,493,945	-	-	-	-	-
Expenditures								
Capital Outlay	835,149	2,002,644	1,493,945	-	-	-	-	-
Reserves	-	-	-	-	-	-	-	-
Total Expenditures	835,149	2,002,644	1,493,945	-	-	-	-	-
(Dollar change from previous year)	(231,148)	-	658,796	-	-	-	-	-
(Percent change from previous year)	-21.68%	-	78.88%	-	-	-	-	-
Revenues minus Expenditures	(835,149)	(2,002,644)	(1,493,945)	-	-	-	-	-
Ending Fund Balance								
Pre-Paid/Committed	-	-	-	-	-	-	-	-
Undesignated Fund Balance	-	-	-	-	-	-	-	-
Total Ending Fund Balance	1,493,945	(508,699)	-	-	-	-	-	-

Capital Projects

("X" indicates project is funded)

(Shaded rows indicate project is not funded)

			Gleason Park pre-fabricated restroom						
X	PW		and lift station	309,601	-	-	-	-	-
			Algonquin Sports Complex expansion						
X	EX	Ph. 1		525,548	2,002,644	1,493,945	-	-	-

Resources

Personnel

Introduction

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

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

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

FY27 full-time equivalents (FTEs)

Approved for FY27 are 73.84 FTEs, a net decrease of 5.32 FTEs (6.72% of total staffing) from the FY26 Approved Budget. This decrease is the result of the following changes:

Previously partially funded positions

- *Additional 0.50 FTE full-time City Manager's Office Communications Manager position (0.50 FTE was funded in FY26)*
- *Additional 0.41 FTE part-time Fire Department Maintenance*

Specialist II position (3.82 FTEs were funded in the FY26 Approved Budget, but 3.23 FTEs were converted into two full-time positions in mid-FY26, leaving a net of 0.59 part-time FTEs at the end of FY26)

FY27 FTEs per Department

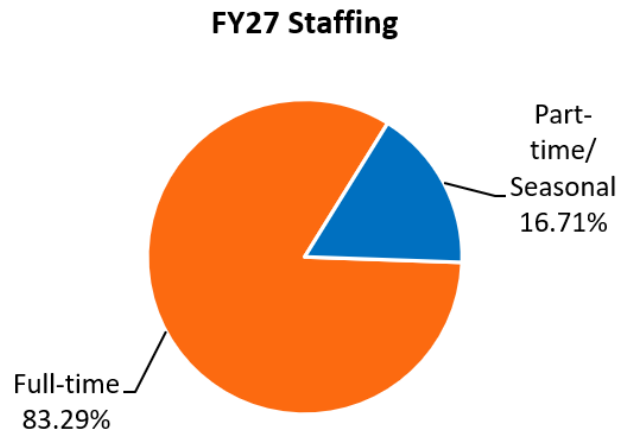
Department	Full-time	Part-time/ Seasonal	Total FTEs	Change
City Mgr. Office	5.00	-	5.00	0.50
Finance	2.00	-	2.00	-
Inform. Tech.	2.00	-	2.00	-
Police	25.50	0.81	26.31	(5.00)
Fire	4.00	1.00	5.00	(0.82)
Building	2.00	-	2.00	-
Public Works	16.00	1.25	17.25	-
Recreation	5.00	9.28	14.28	-
Total	61.50	12.34	73.84	(5.32)

FY26 mid-year changes reflected in the FY27 Approved Budget

- A net decrease of 5.0 full-time FTEs in the Police Department as a result of the transition of dispatch services to the Brevard County Sheriff's Office.
 - Elimination of 1.0 full-time FTE Communications (Dispatch) Supervisor position
 - Elimination of 5.0 full-time FTE Communications (Dispatch) Officer positions
 - Creation of 1.0 full-time FTE Police Records and Evidence Clerk position
- A net decrease of 1.23 FTE positions in the Fire Department

- Decrease of 3.23 part-time FTE Maintenance Specialists II positions
- Creation of 2.00 full-time Firefighter/EMT positions

As illustrated in the chart to the right, 83.29% of FY27 Approved Budget FTEs are full-time employees. The following pages list the specific positions by department, adding granularity to the chart on the previous page and indicating that the Police and Fire Departments account for 31.31 FTEs, or 42.40% of all FTEs approved for FY27. While most departments have a majority of full-time positions, the Recreation Department is the only department with a majority of part-time positions (64.99%). The FTE listing by department and position is provided starting on page E - 3.



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 no single transparent place for residents or employees to see authorized job titles, pay grades, minimum starting pay, and maximum pay rates. Hence, since 2023, the City Council has adopted the annual Employee Pay and Classification Plan in September of each year.

Approved for FY27 is a combined 3.25% increase for all employees. All employees, except the City Manager, will receive a 0.25% cost-of-living allowance (COLA) increase, which will raise the minimum and maximum for each pay grade. Employees covered under the Fraternal Order of Police collective bargaining agreement will receive a step increase (3.00%). At the same time, all other employees, except the City Manager (salary adjustments are the purview of the City Council), will receive a 3.00% progression increase that moves current employees through their pay grades. Of note, long-term employees who reach the maximum of their pay range will only receive the COLA increase. Per the City's *Personnel Policies Manual*, these employees will receive one-time lump sum payments equal to the annualized progression increase. Moving non-collective-bargaining-agreement employees into step plans was originally planned for FY26, then delayed by one year to FY27. However, due to reduced property tax receipts, this recommended course of action (at an estimated annual cost of \$40,000) is on hold indefinitely.

At the August 11, 2026, budget review workshop, in response to savings from employee health insurance premium renewals, the City Council added \$35,778 to the General Government Department's contingency account for a 0.75% cost-of-living adjustment (COLA) for all employees (excluding the City Manager) if property tax reform is not approved by the voters in November 2026 (the increase will be distributed to other departments effective January 9, 2027, if property tax reform fails).

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

Full-time Equivalent Listing

Dept./Position Title	FY25 Actuals	FY26 YE Est.	FY27 Approved Budget
City Manager's Office			
City Manager	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00
Communications Manager	-	0.50	1.00
Assistant to the City Manager	0.50	0.75	-
Management Analyst	0.50	0.25	1.00
Executive Assistant	0.33	1.00	1.00
Administrative Assistant	0.67	-	-
Full-time positions:	4.00	4.50	5.00
Part-time positions:	-	-	-
Total Executive positions:	4.00	4.50	5.00
Finance			
Comptroller	1.00	1.00	1.00
Assistant Comptroller	1.00	1.00	1.00
Full-time positions:	2.00	2.00	2.00
Part-time positions:	-	-	-
Total Finance positions:	2.00	2.00	2.00
Information Technology			
Chief Information Officer	1.00	1.00	1.00
Information Technology Specialist	1.00	0.50	-
IT Support Desk Tech	-	0.50	1.00
Full-time positions:	2.00	2.00	2.00
Part-time positions:	-	-	-
Total Information Technology positions:	2.00	2.00	2.00
Police			
Police Chief	1.00	1.00	1.00
Deputy Police Chief	1.00	1.00	1.00
Police Lieutenant	0.75	1.00	1.00
Police Sergeant	5.00	5.00	5.00
Police Officer	14.00	14.00	14.00
Accreditation Manager / Assistant to Chief of Police	1.00	1.00	1.00
Communications Supervisor	1.00	-	-
Records Supervisor	1.00	1.00	1.00

Full-time Equivalent Listing

Dept./Position Title	FY25 Actuals	FY26 YE Est.	FY27 Approved Budget
Police			
Police Records and Evidence Clerk	-	1.00	1.00
Communications Officer	5.00	-	-
Victim Advocate*	0.50	0.50	0.50
Full-time positions:	30.25	25.50	25.50
 Crossing Guard	 0.81	 0.81	 0.81
Part-time positions:	0.81	0.81	0.81
Total Police positions:	31.06	26.31	26.31

* Indicates a shared full-time position with the City of Satellite Beach starting in FY24

Fire

Fire Chief	1.00	1.00	1.00
Fire Marshal/Code Enforcement Official	1.00	1.00	1.00
Firefighter/EMT	-	2.00	2.00
Full-time positions:	2.00	4.00	4.00
 Maintenance Specialist II	 -	 0.59	 1.00
Part-time positions:	-	0.59	1.00
Total Fire positions:	2.00	4.59	5.00

Building

Building Official	1.00	1.00	1.00
Fire Marshal/Code Enforcement Official	-	-	-
Administrative Assistant	1.00	1.00	1.00
Full-time positions:	2.00	2.00	2.00
Part-time positions:	-	-	-
Total Building positions:	2.00	2.00	2.00

Public Works

Public Works Director	1.00	1.00	1.00
Assistant Public Works Director	0.25	-	-
Grounds Supervisor	0.75	1.00	1.00
Head Mechanic	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Mechanic I	1.00	1.00	1.00

Full-time Equivalent Listing

Dept./Position Title	FY25 Actuals	FY26 YE Est.	FY27 Approved Budget
Public Works			
Crew Leader	1.00	1.00	1.00
Maintenance Specialist II	2.00	2.00	2.00
Maintenance Specialist	7.25	8.00	8.00
Full-time positions:	15.25	16.00	16.00
Maintenance Specialist	1.25	1.25	1.25
Part-time positions:	1.25	1.25	1.25
Total Public Works positions:	16.50	17.25	17.25
Recreation			
Recreation Director	1.00	1.00	1.00
Special Projects Coordinator	1.00	1.00	1.00
Aquatics Superintendent	1.00	1.00	1.00
Crew Leader	1.00	1.00	1.00
Maintenance Specialist II	1.00	1.00	1.00
Full-time positions:	5.00	5.00	5.00
Maintenance Specialist	0.25	0.25	0.25
Camp Coordinator	0.29	0.29	0.29
Water Safety Instructor	0.70	0.70	0.70
Parks Operations Specialists	-	-	0.75
Crossing Guard (opens Algonquin Sports Complex on weekend mornings)	0.25	-	-
Camp Supervisor	1.00	1.00	1.00
Camp Leader	0.63	0.63	0.63
Lifeguard	3.93	3.93	3.93
Camp Counselor	1.73	1.73	1.73
Part-time positions:	8.78	8.53	9.28
Total Parks positions:	13.78	13.53	14.28
Full-time positions:	62.50	61.00	61.50
Part-time positions:	10.84	11.18	12.34
Total City positions:	73.34	72.18	73.84

Approved FY27 Employee Pay and Classification Plan

Title	Pay Grade	Annual			Hourly		
		Minimum	Midpoint	Maximum	Minimum	Midpoint	Maximum
City Manager (exempt)	35	139,868	187,603	230,782	67.24	90.19	110.95
	34	133,208	178,669	219,793	64.04	85.90	105.67
	33	126,864	170,161	209,326	60.99	81.81	100.64
	32	120,823	162,058	199,358	58.09	77.91	95.85
	31	115,070	154,341	189,865	55.32	74.20	91.28
Chief Information Officer (exempt)	30	109,590	146,992	180,824	52.69	70.67	86.93
Fire Chief (exempt)							
Police Chief (exempt)							
	29	104,372	139,992	172,213	50.18	67.30	82.79
Comptroller (exempt)	28	99,402	133,326	164,013	47.79	64.10	78.85
Public Works Director (exempt)							
	27	94,668	126,977	156,202	45.51	61.05	75.10
Building Official (exempt)	26	90,160	120,930	148,764	43.35	58.14	71.52
Recreation Director (exempt)							
Deputy Police Chief (exempt)	25	85,867	115,172	141,680	41.28	55.37	68.12
City Clerk/H.R. Manager (exempt)	24	81,778	109,687	134,934	39.32	52.73	64.87
Police Commander (exempt)							
	23	77,884	104,464	128,508	37.44	50.22	61.78
Police Lieutenant (exempt)	22	74,175	99,490	122,389	35.66	47.83	58.84
	21	70,643	94,752	116,561	33.96	45.55	56.04
Police Sergeant	20	67,279	90,240	111,010	32.35	43.38	53.37
Communications Manager (exempt)							
Assistant to the City Manager (exempt)	19	64,075	85,943	105,724	30.81	41.32	50.83
Stormwater Utility Coordinator (exempt)	18	61,024	81,850	100,690	29.34	39.35	48.41
Assistant Comptroller	17	58,118	77,953	95,895	27.94	37.48	46.10
Management Analyst (exempt)							
Accreditation Manager / Assistant to Chief of Police	16	55,351	74,241	91,328	26.61	35.69	43.91
Executive Assistant							
Special Projects Coordinator							

Approved FY27 Employee Pay and Classification Plan

Title	Pay Grade	Annual			Hourly		
		Minimum	Midpoint	Maximum	Minimum	Midpoint	Maximum
Assistant Public Works Director	15	52,715	70,705	86,979	25.34	33.99	41.82
Head Mechanic							
Police Officer							
Fire Marshal / Code Enforcement Official	14	50,205	67,339	82,838	24.14	32.37	39.83
Accountant	13	47,814	64,132	78,893	22.99	30.83	37.93
Grounds Supervisor							
Information Technology Specialist							
Records/Evidence Supervisor							
Deputy City Clerk	12	45,537	61,078	75,136	21.89	29.36	36.12
Mechanic II							
Administrative Assistant	11	43,369	58,170	71,558	20.85	27.97	34.40
Aquatics Supervisor							
Code Enforcement Officer							
Management Intern (seasonal)							
Records and Evidence Clerk							
Crew Leader	10	41,303	55,400	68,151	19.86	26.63	32.76
Mechanic I							
Shared Victim Advocate							
Victim Advocate							
IT Support Desk Tech	9	39,337	52,761	64,905	18.91	25.37	31.20
Maintenance Specialist II	8	37,463	50,249	61,815	18.01	24.16	29.72
Senior Staff Assistant							
Firefighter/EMT (2,600 hours/year)	7	44,599	59,820	73,589	17.15	23.01	28.30
Maintenance Specialist	7	35,679	47,856	58,871	17.15	23.01	28.30
Staff Assistant	6	33,980	45,577	56,068	16.34	21.91	26.96
Camp Coordinator	5	32,362	43,407	53,398	15.56	20.87	25.67
Head Lifeguard							
Parks Operations Specialists							
Water Safety Instructor							
Crossing Guard	4	31,200	41,340	51,480	15.00	19.88	24.75
Camp Supervisor							
Community Services Officer							
Camp Leader							
Lifeguard							
Camp Counselor							
All title are non-exempt positions unless otherwise noted.					Effective: 09/30/2026		

FY27 FOP Step Plan

3.0% increase per year. Annual COLA are excluded.

Title	Pay Grade	Annual			Hourly			Steps	
		Minimum	Midpoint	Maximum	Minimum	Midpoint	Maximum	1	2
Police Sergeant	20	67,279	90,240	111,010	32.35	43.38	53.37	67,279	69,297
Police Officer	15	52,715	70,705	86,979	25.34	33.99	41.82	52,715	54,296
Communications Supervisor	14	99,402	67,339	82,838	47.79	32.37	39.83	99,402	102,384
Communications Officer	11	43,369	58,170	71,558	20.85	27.97	34.40	43,369	44,670

Steps

		3	4	5	6	7	8	9	10
Police Sergeant	20	71,376	73,517	75,723	77,995	80,335	82,745	85,227	87,784
Police Officer	15	55,925	57,603	59,331	61,111	62,944	64,833	66,778	68,781
Communications Supervisor	14	105,455	108,619	111,877	115,234	118,691	122,251	125,919	129,697
Communications Officer	11	46,010	47,390	48,812	50,276	51,784	53,338	54,938	56,586

Steps

		11	12	13	14	15	16	17	18
Police Sergeant	20	90,417	93,130	95,924	98,801	101,765	104,818	107,963	111,010
Police Officer	15	70,844	72,970	75,159	77,413	79,736	82,128	84,592	86,979
Communications Supervisor	14	133,587	137,595	141,723	145,975	150,354	154,864	159,510	82,838
Communications Officer	11	58,284	60,032	61,833	63,688	65,599	67,567	69,594	71,558

All title are non-exempt positions unless otherwise noted.

Effective: 09/30/2026

Fleet Replacement Schedule

Introduction

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

Beginning with the FY25-29 Five-year Financial Model & Capital Improvement Plan (FY25-29 5yrFM&CIP), a detailed replacement schedule was developed listing all cars and trucks, their purchase year, anticipated replacement year, mileage, body condition, and mechanical component condition. A review of the fleet replacement schedule on the following pages will illustrate that all departments have vehicles beyond their estimated replacement dates. Addressing this deficit is currently not possible due to lower-than-expected property tax receipts. Of note, because FY27 is only the third year of long-term planning for vehicle replacements, the reader should not be surprised if there are changes to the fleet replacement schedule next year as department directors adapt to addressing their fleet replacement needs over five years, rather than the historic next year mentality.



FY27 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
2018	Ford	F-150	Building	BD-1	24,279	10	Good	Good	2030
1960	Am. LaFrance	Ceremonial Pumper 75' Aerial	Fire	P-56	Unknown	N/A	Fair	Fair	N/A
2000	E-One	Ladder	Fire	T-56	3,456	25	Good	Fair	2028
2007	E-One	Pumper	Fire	E-256	18,771	25	Good	Good	2032
2014	Ford	F-550	Fire	U-56	6,271	15	Good	Good	2030
2018	Ford	Explorer	Fire	D-56	40,733	10	Good	Good	2029
2024	Ford	F-150 Typhoon	Fire	FM-56	9,988	8	Excellent	Excellent	2032
2024	E-One	Pumper	Fire	E-56	2,236	25	Excellent	Excellent	2044
2026	Ford	F-150	Fire	TBD	N/A	10	New	New	2041
2015	Chevrolet	Caprice	Police	PD-15a	79,417	11	Fair	Fair	TBD
2016	Chevrolet	Impala	Police	PD-12a	84,478	9	Fair	Fair	2028
2019	Ford	Explorer	Police	PD-16a	46,472	9	Good	Good	2029
2019	Ford	Police Interceptor	Police	PD-06	93,150	7	Good	Fair	2027
2020	Ford	Police Interceptor	Police	PD-04	66,632	7	Good	Good	2027
2021	Ford	Explorer	Police	PD-14	76,321	7	Good	Good	2028
2021	Ford	Explorer	Police	PD-08	74,418	7	Good	Fair	2028
2023	Ford	Police Interceptor	Police	PD-09	33,047	7	Excellent	Excellent	2029
2023	Ford	Police Interceptor	Police	PD-01	24,758	7	Excellent	Excellent	2030
2023	Ford	Police Interceptor	Police	PD-02	12,009	7	Excellent	Excellent	2030
2023	Ford	Police Interceptor	Police	PD-03	25,409	7	Excellent	Excellent	2031
2023	Ford	Police Interceptor	Police	PD-07	21,794	7	Excellent	Excellent	2030
2023	Ford	Police Interceptor	Police	PD-11	11,302	7	Excellent	Excellent	2031
2023	Ford	Police Interceptor	Police	PD-17	18,042	7	Excellent	Excellent	2031
2025	Ford	Police Hybrid	Police	PD-21	12,985	7	Excellent	Excellent	2031
2025	Ford	Ford Interceptor- Eco Boost	Police	PD-22	4,051	7	Excellent	Excellent	2031

FY27 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
2026	Ford	Police Interceptor	Police	PD-23	7	7	Excellent	Excellent	2033
2026	Ford	Police Interceptor	Police	PD-24	62	7	Excellent	Excellent	2033
2027	Ford	Police Interceptor Hybrid	Police	TBD	-	7	New	New	2034
2027	Ford	Police Interceptor Hybrid	Police	TBD	-	7	New	New	2034
2027	Ford	Ford Interceptor- Eco Boost	Police	TBD	-	7	New	New	2034
1998	Ford	E-150 Cargo Van	Public Works	Van-1	53,444	conditions based	Fair	Poor	2029
2010	Ford	F-350	Public Works	PW-10	61,745	12	Fair	Fair	2028
2011	Ford	F-350	Public Works	PW-12	61,750	12	Fair	Fair	2028
2015	Ford	F-350	Public Works	PW-15	52,356	12	Good	Good	2029
2018	Ford	F-150	Public Works	PW-S	82,686	10	Good	Good	2030
2019	Ford	F-150	Public Works	PW-D	16,757	10	Good	Fair	2031
2020	Ford	F-350	Public Works	PW-20	16,454	12	Good	Good	2032
2022	Ford	F-350	Public Works	PW-22	9,797	12	Excellent	Good	2034
2023	Ford	F-350	Public Works	PW-23	6,475	12	Excellent	Good	2035
2026	Ford	F-150	Public Works	PW-26	581	12	Excellent	Excellent	2038
2010	Freight- liner	65 Ft. Bucket truck	Public Works	PW-B2	106,672	12	Good	Good	2036
2009	Ford	F-250	Recreation	R-09	49,259	conditions based	Fair	Poor	2030
2025	Ford	F-150	Recreation	TBD	1,547	10	Excellent	Excellent	2035

Pink indicates replacement year is behind schedule.

Gray indicates vehicle to be sold when replacement arrives.



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