



The City of **Palm Bay** Florida

**FISCAL YEAR 2024**  
APPROVED ANNUAL BUDGET





**APPROVED BUDGET**

**FY 2024**

October 1, 2023 through September 30, 2024

**MAYOR**

Rob Medina

**CITY COUNCIL**

Donny Felix, Deputy Mayor

Kenny Johnson  
**Council Member**

Randy Foster  
**Council Member**

Vacant  
**Council Member**

**CITY MANAGER**

Suzanne Sherman

**Prepared By:**

The Budget Office



GOVERNMENT FINANCE OFFICERS ASSOCIATION

***Distinguished Budget Presentation Award***

PRESENTED TO

**City of Palm Bay, Florida**

For the Fiscal Year Beginning

**October 1, 2022**

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation award to the City of Palm Bay, Florida, for its annual budget for the fiscal year of October 2022 through September 2023.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

The following information is provided to assist the reader in understanding the purpose of this budget document in addition to finding information. The City of Palm Bay's Approved FY 2024 Annual Budget includes financial and service delivery information combined with policy statements in a means designed to easily communicate the information to the reader. The FY 2024 Approved Budget is intended to serve four purposes.

## The Budget as a Policy Document

As a policy document, the budget indicates what services the City will provide during the next year. Additionally, the level of services and reasons for their provision are stated. The [City Manager's Message](#) summarizes long and short-term concerns for the City, financial situations, and how the Budget will address specific issues in FY 2024. Specific policies are addressed in the [Budget Guide & Financial Policies](#) and the [Capital Improvement Plan](#) sections, respectively. Within the [Department Summary](#) section, each program lists operational objectives and performance measures.

## The Budget as an Operations Guide

As an operations guide, the Budget indicates how departments and funds are organized to provide services to the residents of Palm Bay and visitors to the community. Changes for FY 2024 are summarized in the [City Manager's Message](#) and detailed in the [Fund Analysis](#), [Department Summary](#), and [Appendix C: Classification and Pay Plan](#) sections. Additionally, within the Department Summary section, each department lists a department description, objectives, performance measures, budgetary additions and/or deletions, and budgetary history and proposed funding for FY 2024.

## The Budget as a Financial Plan

As a financial plan, the Budget summarizes and details the cost to the taxpayers for current and proposed service levels plus how they will be funded. Within the [City Manager's Message](#) is a narrative description of the major revenue sources for each fund and expected receipts and summaries of proposed expenditures. Detailed financial information is illustrated in the [Fund Analysis](#), [Capital Improvement Plan](#), and [Appendix A: Debt Management](#) sections, in addition to data found within the Department Summary section. Such information is typically listed in four columns: 2022 Actual, 2023 Approved Budget, 2023 Amended Budget, and 2024 Approved Budget.

## The Budget as a Communications Device

As a communications device, the Budget is designed to be user-friendly with summary information in text, charts, tables, and graphs. A [Glossary](#) of financial budget terms is included for the reader's reference and a [Table of Contents](#) provides a listing in order of the sections within. Additionally, it is designed to be an electronic PDF file geared towards easy and quick reference, with hyperlinks throughout the document. Paper copies are printed and distributed to local libraries for readers without Internet access. Should the reader have any questions about the City of Palm Bay's FY 2024 Budget, he or she may contact the Budget Office at 321-952-3418 or at [Budget@palmbayflorida.org](mailto:Budget@palmbayflorida.org).

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October 18, 2023

Honorable Mayor and Members of the City Council:

It is my pleasure to present to you the balanced Operating and Capital budgets for the City of Palm Bay for fiscal year 2024, beginning October 1, 2023 and ending September 30, 2024. Economic conditions have continued to reflect a positive and stable trend enabling the City to both maintain and improve levels of quality service to our community and residents. The FY 2024 Approved Budget was established with the goal to maintain resources at sustainable levels to ensure that essential services are provided, while continually assessing the outlook of community needs and amending resource allocations accordingly. The budget expands on current service levels, increases total positions by 40.25 FTEs from the previously adopted budget, and preserves minimum required reserves as outlined by the City's Financial Policy. The Budget reflects the City's continued progress towards its goals of maintaining financial stability, sustaining, and improving our aging infrastructure, and providing excellent customer service. The budget reflects investments in infrastructure and enhanced public safety within the City's financial means.

The City's tax base of \$7,918,135,437 realized a 20.5% increase in real estate values since 2022, and new construction valuations of \$550,621,036 were added to the tax roll. The adopted budget reflects a millage rate of 7.0171 for FY 2024, meeting the three percent (3.0%) limitation rate imposed under a voter approved city charter amendment. Under this amendment, the City Council is restricted from setting a millage rate that would result in total ad valorem growth exceeding the prior year ad valorem revenue by more than three percent (3.0%), unless approved by a supermajority vote to meet emergency or other critical needs. The maximum ad valorem tax increase from FY 2023 at the approved three percent limit and adopted millage rate of 7.0171, excluding new construction values, is \$1,391,450 for FY 2024.

While the City provides a broad range of services that include public safety, general government, transportation, and recreation, the City's spending is mainly driven by public safety, which accounts for 51.9% of total General Fund expenditures and 20.8% of All Fund expenditures combined. Maintaining balanced operations, while continuing to meet our sizeable infrastructure needs, has continued to be the City's largest challenge. While revenues have shown to be stable prior to the pandemic and the local economy has shown continued growth in recent years, funding is not sufficient to address all the department funding requests and priorities in FY 2024. With these challenges and the City's need to address road infrastructure, in November 2018 voters approved a bond referendum permitting the City to issue up to \$150 million in general obligation bonds to fund road projects to be repaid over terms not exceeding 20 years per issuance. The first tranche to fund roadway improvements occurred in July 2019 when bonds totaling \$50,000,000 were issued. The second tranche, in the same amount, occurred in January 2021. The third and final tranche issuance, in the same amount, occurred in September 2023 after the first public hearing adopting the FY 2024 budget on September 6, 2023.

The adopted budget covers current operations, current debt service obligations, required pension contributions by the City, contractually obligated pay increases for all union employees, and a pay increase of 3.0% to general employees including City Council. In addition, \$2.1 million in high priority funding for contractual obligations requiring payment, and \$3.7 million in funding to address capital assets/outlay and project needs, including the construction of Fire Station #7, is built into the budget. With a focus on meeting the critical needs tied to improving our public safety position, the budget also includes the addition of nine (9) new Firefighter positions, eight (8) new Police Officer positions, as well as required

replacement police radios and fire extrication tools. The FY 2024 budget increased from the FY 2023 Adopted Budget for General Fund by \$12,475,744.

City Council's goal of improving road conditions remains one of the top budget priorities; however, restrictions of available resources in the General Fund continue to impact the amount budgeted for transfer for future road maintenance in FY 2024. In FY 2023, a one-time transfer of \$1,000,000 along with \$20,153 in proceeds from the sale of City-owned properties were transferred from the General Fund into the Road Maintenance Fund. The FY 2024 Approved Budget has dedicated another one-time transfer of \$2,750,000 from the General Fund to the Road Maintenance Fund, and any revenues received from the sale of City-owned properties in FY 2024 will continue to be transferred from the General Fund to the Road Maintenance Fund.

The FY 2024 Approved Budget, like previous years' adopted budgets, is balanced without the use of fund balance/reserves.

### **Fiscal Year 2024 Operational Highlights**

The operating budget for all funds totals \$322,839,174 and represents an increase of \$40,035,241, or 14.2%, from the FY 2023's Adopted Budget of \$282,803,933. The fund-type appropriations, based on the total operating budget, are as follows:

- General Fund: \$105,850,960 - increase of 13.4% from FY 2023
- Special Revenue Funds: \$9,634,072 - increase of 62.0% from FY 2023
- Debt Service Funds: \$17,848,369 - decrease of (0.1)% from FY 2023
- Capital Project Funds: \$81,055,615 - increase of 37.8% from FY 2023
- Enterprise Funds: \$74,274,251 - decrease of (2.3)% from FY 2023
- Internal Service Funds: \$34,175,907 - increase of 11.1% from FY 2023

The City realized a 20.5% increase in real estate values for 2023, resulting in budgeted General Fund Ad Valorem revenues of \$51,636,628 in FY 2024 based on the City Council's adopted tax rate of 7.0171 mills; this reflects an increase of \$13,412,267, or 35.1%, from FY 2022 actual receipts. Ad Valorem is the largest, and most flexible, revenue source for the General Fund. These revenues will support the increased health insurance benefit allocation costs, increased Police and Fire Pension expenditures, contractual obligated pay increases for all union employees, a 3.0% compensation increase for General employees and City Council, \$2,750,000 for road maintenance funding, and \$3,701,768 in capital investments effective October 1, 2023.

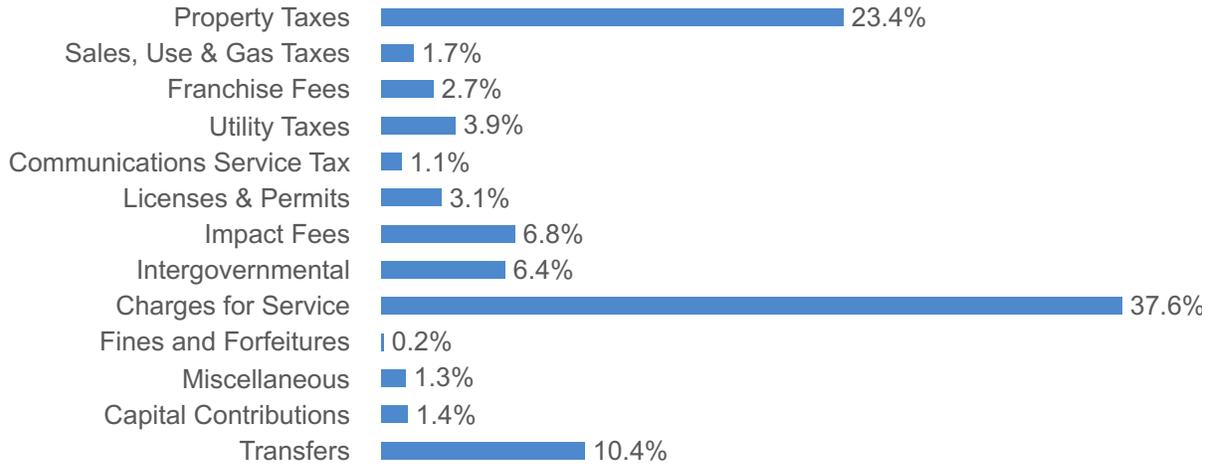
### **Quantitative & Financial Analysis**

The FY 2024 Adopted Budget totals \$322,839,174 across all funds and includes funding for personnel and operating expenditures, in addition to newly added capital improvement projects and capital assets/outlay. Any remaining unexpended budget balances related to ongoing capital improvements and encumbrances on existing known expenditures will roll from the previous fiscal year to FY 2024; these funds are not reflected in the original adopted budget. Any unexpended budget balances related to departmental operations are returned to their respective fund balances.

The top three revenue funding sources across all funds include Charges for Services, Property Taxes and (Interfund) Transfers, which combined make up 71.4% of the total estimated revenue to be received in FY 2024. Charges for Services, the largest funding source, includes a range of revenues generated through water/sewer rates and charges associated with general government operations, public safety, physical environment, including transportation, and culture/recreation-type activities. Property Taxes (ad valorem taxation) are the largest single revenue source within the General Fund and are determined by the Brevard County Property Appraiser's Office with applied allowable homestead exemptions. (Interfund) Transfers provide Funds with resources from other City funds for the cost of budgeted activities within citywide departments, but that have a direct impact upon the mission of the other funds' activities.

The chart below reflects all revenue/funding sources by type across all Funds:

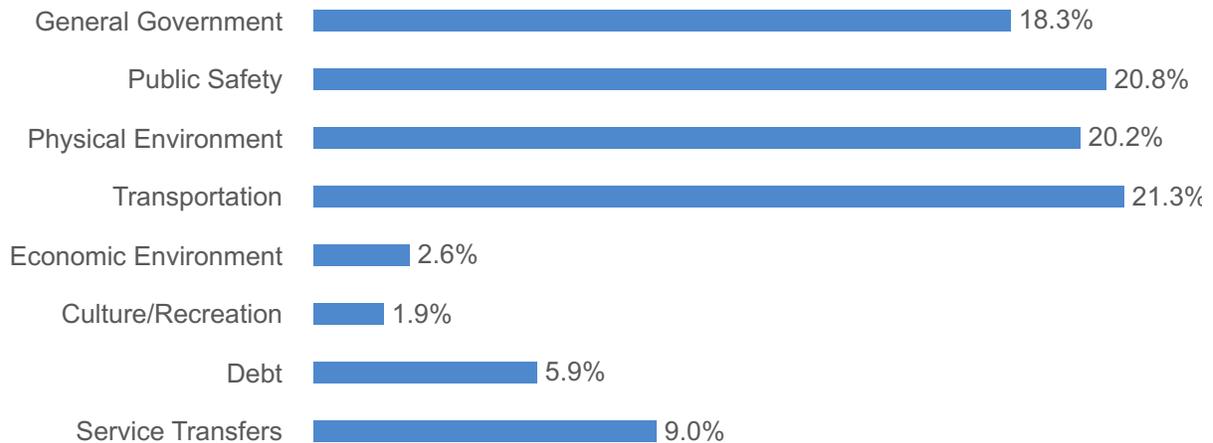
### Revenue/Funding Source by Type



Expenditures are categorized into eight major types which are reflected in the chart below.

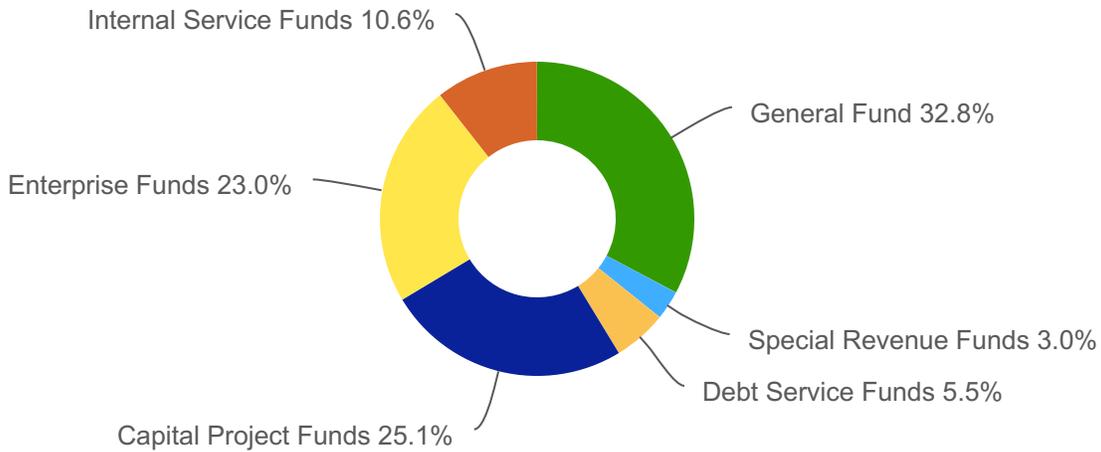
The top three expenditure types within the FY 2024 Adopted Budget are Transportation, Public Safety and Physical Environment. Comparable to the anticipated revenues noted above, these three expenditure types make up 62.3% of all Funds.

### Expenditures by Type



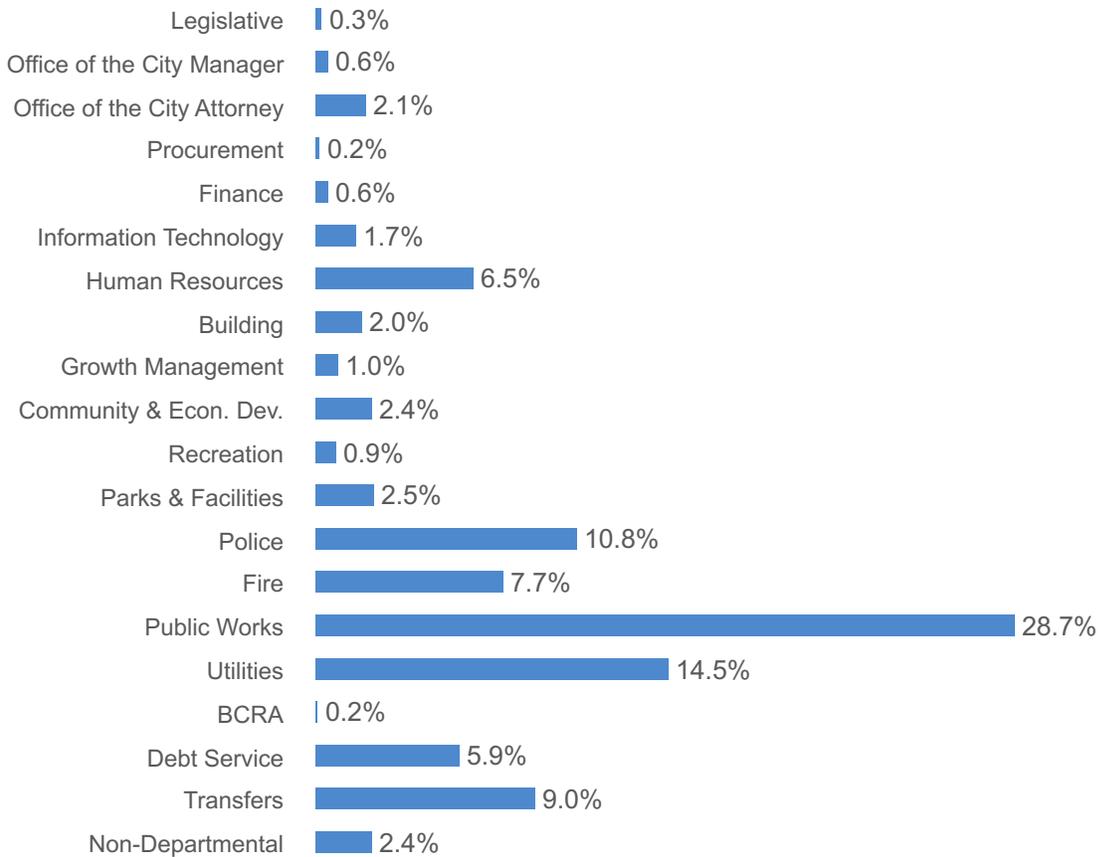
Transportation expenditures are primarily associated with personnel, operating and capital expenses within Public Works including the G.O. Road Program projects, ongoing road maintenance and drainage projects. Public Safety expenditures are associated with personnel and operating expenses tied to public safety staff made up of Police, Fire, Code Enforcement and Building. Lastly, Physical Environment expenditures are primarily accounted for within the City's Capital Project Funds and Enterprise Funds including Solid Waste and Utilities.

The pie chart, on the following page, reflects the FY 2024 Adopted Budget broken down by fund types. The General Fund, which serves as the City's chief operating fund, accounts for the largest portion with 32.8%, or \$105,850,960, of the total budget.



Operating expenditures, broken down by departments, are detailed in the chart below.

### Operating Expenditures by Department



Of the City's total FY 2024 Five-Year Capital Improvement Program (CIP) requests totaling \$90,620,492 across all funds, a total of \$73,468,666, or 81.1%, is included in the FY 2024 adopted budget. The CIP funding, which separates Non-Utility Departments from the Utility Department, reflects new projects and new sources of funding for existing and ongoing projects; any remaining unexpended budget balances

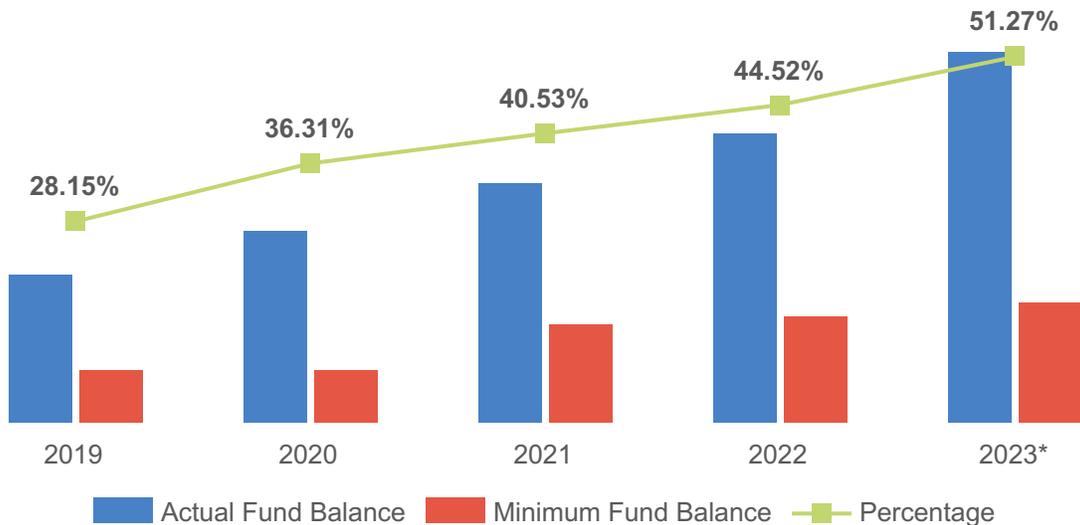
from the previous fiscal year will roll to FY 2024 (capital expenditures). The detailed analysis can be found in [Appendix B](#) of this document. The table below provides an overview of FY 2024 approved expenditures by funding source and Department:

Funding Source	Department	FY 2024
General Fund	Information Technology	45,000
General Fund	Parks & Facilities	290,432
General Fund	Police	788,300
General Fund	Fire	2,938,036
Housing Funds (Grants)	Community & Economic Development	482,379
Road Maintenance CIP Fund	Public Works	3,200,000
G.O. Road Program Fund	Public Works	40,905,067
Building Fund	Building	106,656
Stormwater Utility Fund	Public Works	7,707,500
<b>Total Non-Utilities</b>		<b>56,463,370</b>
Utilities Operating Fund	Utilities	7,392,063
Connection Fee Fund	Utilities	4,310,000
Renewal & Replacement Fund	Utilities	5,303,233
<b>Total Utilities</b>		<b>17,005,296</b>
<b>TOTAL</b>		<b>73,468,666</b>

**General Fund - Fund Balance & Stabilization Funds**

In January 2021, the City Council approved a new fund balance policy for the General Fund via Resolution 2021-03, requiring that the Fund shall establish an Unrestricted Fund Balance equivalent to a minimum of two months of regular budgetary operating expenditures (excluding capital and transfers). This policy went into effect October 1, 2021 beginning in FY 2022. All prior fiscal years required a balance equivalent to a minimum of ten percent (10.00%) of the subsequent fiscal year's budgeted expenditures less capital outlay and transfers out as originally adopted by ordinance in September.

The minimum required fund balance, based on the new fund balance policy outlined above, for FY 2024 is \$15,434,236. The FY 2023 estimated ending General Fund Balance (unaudited as of September 25, 2023), reflects a total fund balance of \$47,475,398, or 51.27%. The chart below reflects a five-year historical summary of minimum requirements and actual fund balances.



\*Estimated & unaudited as of publication date

The General Fund's fund balance provides a measure of the financial resources available for future spending or appropriation. While the fund balance itself does not reflect the general health of the government, the increase or decrease in the unassigned fund balance is an important indicator for a viable and stable financial outlook.

Section V within the new fund balance policy, as adopted via Resolution 2021-03, outlines the new process for setting aside revenues for use in the event of unexpected revenue shortfalls or budget deficits. Stabilization Funds, which are excess amounts provided that the unrestricted fund balance requirements established by the Policy have been met, allow the City to offset the costs of natural disasters and other emergencies to cover unplanned budgetary imbalances, and to ensure the maintenance of services to the public during unforeseen situations. The City shall maintain Stabilization Funds with an annual balance of 2.0% to 4.0%. During the second public hearing, held September 20, 2023, City Council voted to maintain a 4.0% annual Stabilization Funds balance. Based on the FY 2022 Annual Certified Financial Report's General Fund Committed, Assigned and Unassigned balances, the total for FY 2024 is \$1,387,184.

**Debt Obligations**

In FY 2024, the City will have fourteen bond debt issues, and three capital leases outstanding totaling \$334,415,032 (\$238,509,040 in principal payments and \$95,905,991 in interest payments).

<b>Total Outstanding Debt - By Type</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Due</b>
General Government Debt	84,138,123	24,226,982	108,365,105
BCRA Debt	140,080,000	58,946,682	199,026,682
Utilities Debt	14,290,917	12,732,327	27,023,245
<b>Total City Debt</b>	<b>\$238,509,040</b>	<b>\$95,905,991</b>	<b>\$334,415,032</b>

The City of Palm Bay's underlying bond issue ratings as of September 30, 2023 are as follows:

**Palm Bay, Florida**

**Underlying Bond Issue Rating**

<b>As of September 30, 2023</b>	<b>Moody's</b>	<b>S &amp; P</b>	<b>Fitch</b>
Long-Term Issuer Rating	Aa3	AA-	AA
General Obligation Bonds, Series 2019	—	AA-	AA
General Obligation Bonds, Series 2021	—	AA-	AA
General Obligation Bonds, Series 2023	—	AA-	AA
Taxable Special Obligation Refunding Bonds, Series 2019	—	AA-	AA
Sales Tax Revenue Refunding Bonds, Series 2015	—	AA	—
Taxable Special Obligation Refunding Bonds, Series 2013	—	AA-	AA
Utility System Improvement Revenue Bonds, Series 2001	Aa3	AA-	—

**Local Economy Highlights**

The City of Palm Bay is the largest municipality in Brevard County and the second largest in central Florida following the City of Orlando, covering 88 square miles, and including a population of 133,950 residents (Florida Power & Light, July 2023). The City is approximately 50.0% developed with 3,052 business establishments and an estimated 47,220 households. The City continues to experience positive economic growth with a surge of development interest in multi-family and commercial mixed-use development.

The City's population has grown by 4.6% from the previous fiscal year; up by 5,887 residents. Median household income has increased by 5.9% from \$52,435 to \$55,542, and median home values have continued to rise with an increase of 9.0% from \$291,755 to \$318,064 since the previous fiscal year.

The Retail Trail sector is the largest type of business establishment within the City, accounting for 19.3%. The Education, Health & Social Services and Other Services sectors account for the second and third largest type with 17.2% and 13.6% respectively. It is the City's goal to continue its focus on creating employment opportunities for residents by promoting the City to major employers in high-skill and high-wage industries.

FY 2024 will continue the focus on the City's future development framework. Led by the Growth Management Department, the City will continue with the development of the Comprehensive Plan Update and Visioning Study. This endeavor will create a blueprint to help guide the City's future developments over the next 10-20-year timeframe.

The City Administration's 2024-2028 Strategic Plan revision was completed in the second quarter of FY 2023 and adopted by City Council on March 16, 2023. Topics included in the new formulation of the Strategic Plan focused on the City's values, vision, mission, goals and objectives which may be driven by the budget process and fund allocations in the future. The new Strategic Plan reflects five (5) key priority goals including (1/Goal A) Develop Sustainable and Innovative Infrastructure, (2/Goal B) Grow the Community in a Well-Balanced Manner, (3/Goal C) Increase Public Safety for Residents, Businesses and Visitors, (4/Goal D) Increase Commercial and Industrial Growth, and (5/Goal E) Improve Community Engagement and Feedback. Each key priority goal consists of associated strategies to assist with departmental performance measurement.

### **Goals & Priorities**

The City of Palm Bay has experienced continued growth in 2023 in employment and commercial investment. Based on current projections, the City anticipates this growth to continue into the near future. These successes are aligned with the City Council's current priorities in relation to enhancing economic development through targeted messaging and seizing on opportunities that diversify the taxable property valuation to augment and balance the landscape of the city with industrial and commercial businesses while enhancing employment opportunities and growth.

The City continues its focus on attracting commercial development opportunities to increase the City's tax base and expand community amenity offerings for residents. In addition to current projects under construction, the City is diligently working on future project announcements that will aide commercial growth and provide employment opportunities for residents. Major current projects include a 20-acre mixed-use development known as Crown Square consisting of 252 apartments and 38,953 square feet of retail/restaurant space; the construction of Epler Park including a 20,125 square foot medical building and retail/restaurant space; and an equipment rental/retail/service center, known as Equipment Share, that integrates a cloud-connected platform into its rental experience to allow a fleet of delivery vehicles to pick up and deliver equipment business-to-business. Future project announcements include various Commercial Centers including restaurant space, a Health First Wellness Village, Ashton Park, a 1,400 plus acre town center-type mixed use development, and a 1,500-acre mixed-use planned community known as Emerald Lakes featuring a crystal lagoon and entertainment district with numerous restaurants and bars.

Road paving projects, funded through the voter-approved \$150 million bond and part of the City's comprehensive road paving program, are well underway and will continue to move through a series of five (5) phases stretching multiple years. A total of 355 miles, or 45.0%, of the 791 citywide miles is completed.

### **Distinguished Budget Presentation Award**

The Government Finance Officers Association of the United States and Canada (GFOA), a national organization, each year nationally recognizes budgets that meet certain rigorous standards. GFOA has awarded the City of Palm Bay this recognition for each of the past 32 years. To receive the budget award, a government must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

We believe that this budget document continues to conform to program requirements and will be submitted to the GFOA to determine its eligibility for another award. This award, along with the Certificate of Achievement for Excellence in Financial Reporting received for the City's Comprehensive Annual Financial Report, helps the City of Palm Bay present a quality image to our citizens, bond rating agencies, and any other outside agencies with which the City does business.

### **Public Process & Involvement**

Budget planning and development for the 2024 Fiscal Year included a continued focus on the involvement of City of Palm Bay citizens and/or residents. With a published [Budget-in-Brief](#) document and increased social media presence, residents are encouraged to attend meetings, public workshops and hearings to participate in discussion sessions regarding the future budget.

A Budget Workshop discussing the FY 2024 tentative millage rate options, projected revenues and sources of funds, expenditures, and approvals of additional budget requests submitted by each department, was held on July 11, 2023. Attendees included City Council, City of Palm Bay Department Senior Staff members, and residents. With additional guidance derived from this Workshop, at the next regularly scheduled Council meeting held on July 20, 2023 City Council set the tentative millage rate of 7.5995 mills; however, City Council directed the City Manager to build the Proposed Budget on the three percent (3.0%) limitation rate, imposed under a voter approved city charter amendment, of 7.0171 mills. Thereafter, the Budget Office published the Proposed Budget on July 28, 2023 for review. A second publication on August 16, 2023, reflecting corrections to the Proposed Budget, was necessary; details of all changes can be found in the [Proposed Budget with Changes](#) section of this document.

The first public hearing on the tentative millage rate, budget, and utility fee rates was held on September 6, 2023. The second public hearing adopting the final millage rate and budget, position control plan, capital improvement program, and all other fees was held on September 20, 2023. All citizens were encouraged to attend and participate in all previously noted workshops and meetings. The budget was posted to the City's website a minimum of two days prior to the first public hearing and the budget meeting agendas were posted to the City's website approximately one week prior to each public budget hearing.

### **Closing**

The FY 2024 Approved Budget reflects the continuation of the City's leadership team to collaborate and develop efficiencies in funding and service delivery to meet the growing needs of the City's constituents. A budget has been presented to City Council that continues to build the foundation for future growth and improved financial stability. Above all, the budget allows the City to continue its focused mission of providing quality services, promoting economic growth, and ensuring a safe and secure environment for Palm Bay residents and the public.

Thank you for your continued support of the City's team as we work together in service our community.



Suzanne Sherman  
City Manager

The City of Palm Bay's first Budget-In-Brief issuance to provide citizens with a better understanding of the citywide Budget as a whole. The image below provides an All Funds overview of the FY 2024 Budget.





## City of Palm Bay, Florida

### FISCAL YEAR BUDGET-IN-BRIEF

# 2024

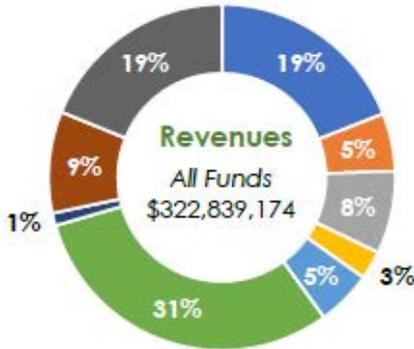
Visit our Budget webpage

### ALL FUNDS BUDGETARY HIGHLIGHTS

  
952 FULL-TIME EMPLOYEES

  
\$73.5 MILLION IN CAPITAL INVESTMENTS

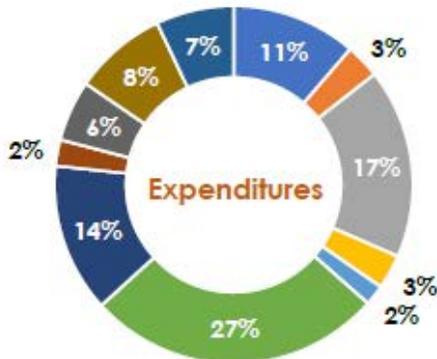
  
2<sup>ND</sup> G.O. ROAD BOND \$50M  
355 Miles of 791 Miles Done  
*45% Complete*



#### Where Does the Money Come From?

- Property Taxes: \$61.4M - 19%
- Other Taxes: \$17.4M - 5%
- Franchise & Impact Fees: \$24.9M - 8%
- Licenses, Permits, Fines & Forfeitures: \$8.6M - 3%
- Intergovernmental: \$16.7M - 5%
- Charges for Services: \$98.5M - 31%
- Capital Contributions: \$3.8M - 1%
- Misc/Transfers: \$30.7M - 9%
- Fund Balance: \$60.8M - 19%

Across all funds, **Charges for Services** account for the largest revenue source of 31%. This revenue accounts for fees charged to external customers and internal service departments including liability premiums and health insurance costs.



#### Where is the Money Spent?

- Internal Services: \$36.5M - 11%
- Growth & Community Development: \$10.0M - 3%
- Fire/Police: \$55.3M - 17%
- Parks & Facilities/Recreation: \$10.1M - 3%
- Building: \$6.0M - 2%
- Public Works: \$86.2M - 27%
- Utilities: \$43.5M - 14%
- Non-Departmental & BCRA: \$7.6M - 2%
- Debt Service: \$17.8M - 6%
- Transfers: \$27.1M - 8%
- Reserves: \$22.7M - 7%

**Public Works** accounts for the largest All Funds expenditures totaling 27%. Spending includes the citywide Solid Waste Contract, and \$51.8M in capital investments including stormwater drainage and G.O. Road Bond projects.



 **ACCESS THE FULL DOCUMENT @**  
**PALMBAYFLORIDA.ORG/BUDGET**

The image below provides a General Fund overview of the FY 2024 Budget.

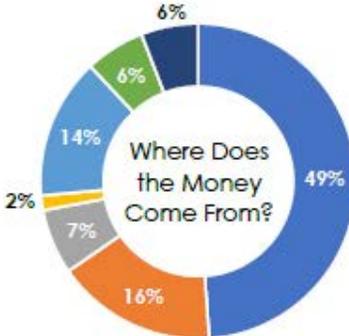
2024

## GENERAL FUND HIGHLIGHTS

**Did you know the General Fund is the largest Fund & serves as the primary operating Fund for City operations?** ?

- ✓ \$3.7 million in Capital Investments including \$3.4 million in Public Safety needs
  - ✓ \$2,750,000 Commitment to Road Maintenance
- ✓ Emergency Contingency Dollars of 4.00% totaling \$1,387,184
- ✓ 2-Month Operating Fund Balance of \$15,434,236

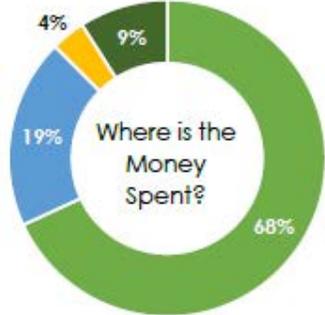
### General Fund Revenue Sources Total: \$105,850,960



Source	Amount	Percentage
Property Taxes	\$51.8M	49%
Other Taxes	\$17.4M	16%
Intergovernmental	\$15.3M	14%
Misc/Transfers	\$6.2M	6%
Charges for Services	\$6.5M	6%
Franchise Fees	\$7.0M	7%
Licenses, Permits, Fines & Forfeitures	\$1.6M	2%

- Property Taxes: \$51.8M - 49%
- Other Taxes: \$17.4M - 16%
- Franchise Fees: \$7.0M - 7%
- Licenses, Permits, Fines & Forfeitures: \$1.6M - 2%
- Intergovernmental: \$15.3M - 14%
- Charges for Services: \$6.5M - 6%
- Misc/Transfers: \$6.2M - 6%

The General Fund includes revenues sourced through fees, fines, and state and local taxes. Property taxes are the largest source and account for 49% of total General Fund revenues collected.

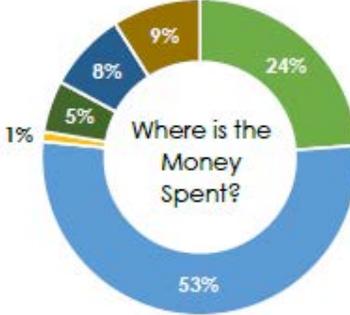


Category	Amount	Percentage
Personnel Services	\$72.1M	68%
Operating Expenditures	\$20.5M	19%
Transfers	\$9.5M	9%
Capital Expenditures	\$3.7M	4%

Personnel Services, including wages and employee benefits, account for the largest General Fund expenditure category. Costs account for 68% of the total General Fund expenditure budget.

More than half of General Fund spending is allocated to Public Safety including Police and Fire. Together these expenditures account for 53% of the total General Fund expenditure budget.

- Personnel Services: \$72.1M - 68%
- Operating Expenditures: \$20.5M - 19%
- Capital Expenditures: \$3.7M - 4%
- Transfers: \$9.5M - 9%



Category	Amount	Percentage
Public Safety	\$55.9M	53%
General Government	\$25.2M	24%
Transportation	\$8.6M	8%
Transfers Out	\$9.5M	9%
Culture/Recreation	\$5.6M	5%
Economic Environment	\$1.0M	1%

- General Government: \$25.2M - 24%
- Public Safety: \$55.9M - 53%
- Economic Environment: \$1.0M - 1%
- Culture/Recreation: \$5.6M - 5%
- Transportation: \$8.6M - 8%
- Transfers Out: \$9.5M - 9%

The City of Palm Bay's Budget Office would like to hear from you! Email us at [Budget@palmbayflorida.org](mailto:Budget@palmbayflorida.org)

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## PUBLIC INVOLVEMENT & COMMUNITY OUTREACH

Budget planning and development for the 2024 Fiscal Year continued a heightened focus on the involvement of City of Palm Bay citizens and/or residents and communicating budget information via various outreach methods. While a full Budget outreach program is still pending development, this section provides details of existing methods to help increase the public's involvement and understanding of the citywide Budget.

### Budget Workshops

The Budget Office hosts a minimum of two Budget Workshops annually in July and August with City Council prior the public hearings in September. The workshops review the current fiscal year budgeted revenues and expenditures, along with an estimated year-end standing, and upcoming proposed budget year data. All budget workshops are advertised, live-streamed via the City of Palm Bay's website and social media platforms, and are open to the public to attend. Citizens and/or residents are encouraged to attend these workshops to gain valuable information related to the City's budgetary finances.

### Public-Facing Budget Website

The Budget Office publishes all up-to-date information on the City of Palm Bay's website at <https://www.palmbayflorida.org/budget> including the newly adopted Approved Budget, the City's 5-Year Master Capital Improvement (CIP) Program, Long-Range Financial Planning presentations/videos, and quarterly Budget Amendments and CIP/Position Control (staffing) changes. The public also has access to previously archived budget documents.



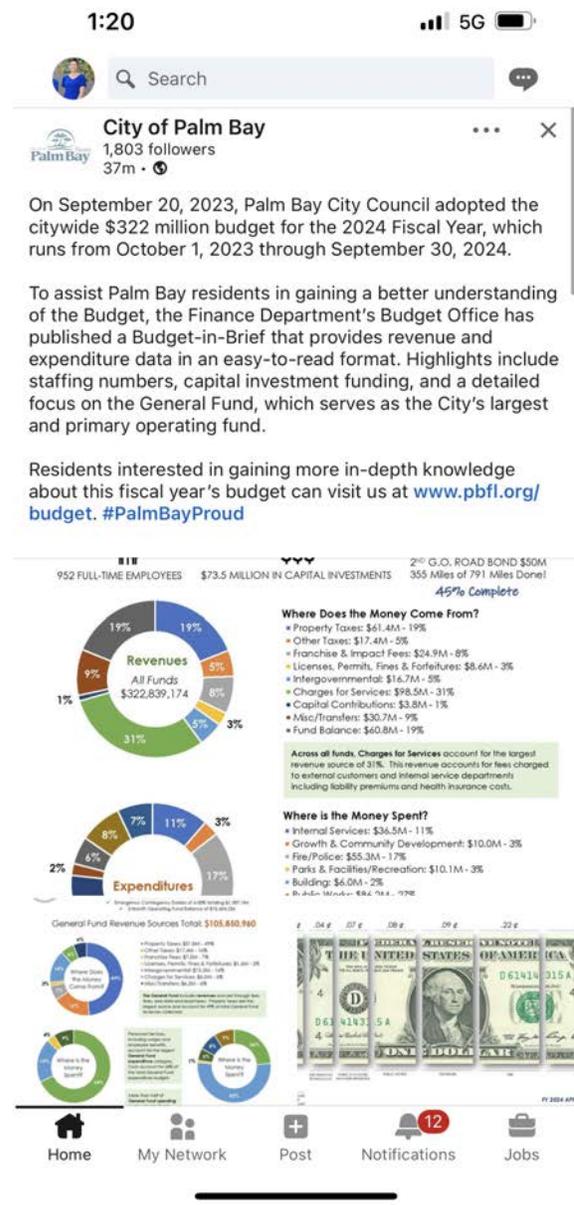
## Social Media Platform Budget Outreach

Community outreach is spearheaded by the City of Palm Bay's Communications Division, housed under the City Manager's Office. All aspects of City business and/or news impacting the community is published via various Social Media Platforms including Facebook, Instagram and LinkedIn. With technology being in the forefront of communication, the utilization of these platforms to disseminate budget information to City of Palm Bay citizens is becoming more prevalent.

The following are samples of posts pertaining to the 2024 Fiscal Year budget. Each post can easily be accessed and shared via any device with accessibility to the social media platform.

Budget workshops and meetings are advertised along with links to live-stream meetings via Facebook.

Budget-in-Brief publications are posted electronically to assist residents in gaining a better understanding of the budget.



## FY 2024 PROPOSED BUDGET WITH CHANGES DETAILS

On August 16, 2023, the Budget Office published the Proposed Budget with Changes document which lists all modifications made to the Proposed Budget, distributed for review on July 28, 2023. This publication is necessary if any variances will occur between the Proposed Budget and intended Approved Budget for the upcoming fiscal year.

The following are highlights of citywide changes to the FY 2024 Proposed Budget. The FY 2024 Proposed with Changes Budget, which at adoption totaled \$322,839,174, reflected an increase of \$20,000 from the FY 2024 Proposed Budget total of \$322,819,174.

### Utilities Operating Fund (421)

*Net Impact 0.0%*

The following changes occurred from the Proposed Budget to the Proposed with Changes Budget:

#### Expenditures

Description	Amount
Community Outreach Intern (8010 - Admin) - PT - Add Computer Supplies	50
Line Locate Technician (8017 - Compliance) - PT - Add Cellular Services & Licenses/Certificates	467
One (1) Industrial Pre-Treatment Coordinator (8017 - Compliance) - Add Licenses/Certificates	175
Two (2) Maintenance Mechanics (8030 - Collections) - Add Cellular Services	54
Chemical Increases (8023 - Water Division/South Regional)	73,620
Chemical Increases (8024 - Water Division/North Regional)	73,720
Chemical Increases (8024 - Waste Water Division/North Regional)	8,200
Account Correction: 24WS30 Neptune Meter AMI Evaluation and Implementation - Move from 6401/ Machinery & Equipment (32,115) to 6322/Meter Services 32,115	0
Usage of Reserves	(156,286)
TOTAL ADJUSTMENT	0

### Utilities Renewal & Replacement Fund (424)

*Increase of \$20,000, or 0.3%*

The following changes occurred from the Proposed Budget to the Proposed with Changes Budget:

#### Expenditures

Description	Amount
Ultra Wide AC Repairs & Replacements	20,000
TOTAL ADJUSTMENT	20,000

## Executive Overview

The City of Palm Bay is the largest municipality in Brevard County and the second largest in central Florida behind Orlando, covering 88 square miles and including a population of 133,950 residents (Florida Power & Light data, July 2023). The City of Palm Bay is approximately 50 percent developed with 3,052 business establishments and an estimated 47,220 households (2022 ESRI). The City continues to experience positive economic growth with a surge of development interest in multi-family and commercial mixed-use development. In addition, the City is focused on creating employment opportunities for residents by promoting the City to major employers in high-skill and high-wage industries.

The City is proactively seeking to attract commercial development opportunities to increase amenities for residents and increase the tax base of the City. For Fiscal Year 2022, 13,955 building permits were issued, at a construction valuation of \$1,064,682,164. Of the 13,955 building permits issued, 661 were commercial permits. For Fiscal Year 2023, 12,314 permits have been issued since July 2023, 676 were commercial permits with a construction valuation of \$179,292,532.

In January 2022, the International Accreditation Service (IAS) recognized the City of Palm Bay Building Department as being “the first Building Department in the United States to attain IAS Building Department Recognition”. The Building Department Recognition program is a substantial achievement for any Building Department to attain, however, Building Department Recognition serves as a first step toward an agency considering IAS Building Department Accreditation. This next step demonstrates that departments implement best practices for public safety. On May 17, 2023, the City of Palm Bay Building Department achieved Accreditation status with IAS.

The City is eagerly working with private property owners, key stakeholders, and developers on opportunities for the creation of a downtown district centered around the bayfront. The City and Bayfront CRA have been focused on encouraging redevelopment opportunities in the Bayfront, specifically centered around the waterfront. In 2022, the CRA sold property located at 1582 Water Drive NE to Palm Bay Landing, LLC. The site sits along Palm Bay’s waterfront and was purchased as part of a land assemblage for the Pelican Harbor Marina development, a large-scale mixed-use future development project to include multi-family and commercial. The development is anticipated to generate \$10-12 million-dollar capital investment and create over 300 jobs. The project is slated to include a dry dock boat storage and service facility, a boat launch and wash area, boat club, ship store, tiki bar and outdoor entertainment venue, restaurant, and retail amenities including a valet service. The project will serve as an anchor for future development, bringing us a step closer to the City’s vision for a Bayfront Village waterfront district. Additional CRA owned parcels are currently listed for sale along Orange Blossom Trail NE. In May 2023, The CRA sold property located at 1626 Orange Blossom Trail NE to Palm Bay Marina LLC for a large-scale mixed use future development project to include multi-family, hotel and commercial.

With the beginning of Fiscal Year 2023, the City continued its Comprehensive Plan update and began the updating of the Land Development Code. These efforts are being led by the Growth Management Department with assistance provided by the consulting firm, INSPIRE Place making Collective Inc. The updates to the Comprehensive Plan and Land Development Code will create a blueprint to help guide the City’s future development for the next 10 to 20 years. The Palm Bay 2045 Comprehensive Plan Future Land Use Element was adopted on May 1, 2023, and became effective on June 10, 2023. The remaining Palm Bay Comprehensive Plan Elements were adopted on May 18, 2023, and became effective on July 20, 2023. Following the adoption of the updated Comprehensive Plan, Growth Management, along with their consultants, also held a Land Development Code update kickoff meeting in late May. The process of updating the Land Development Code will continue into the new Fiscal Year.

The City's Public Works Department began construction of Phase 3 units of the City's G.O. Roads paving projects, a voter-approved \$150 million comprehensive road paving bond program to address road conditions throughout the City. As part of the Road Paving program is the coordination of stormwater infrastructure improvement projects which are currently underway. All units in Phase 1 have been completed and Phase 2 is nearly completed with Country Club units 1-10 paving and micro-surfacing of units 26, 38, 39 and 40 remaining. Design plans for Phase 4 units have been completed and is scheduled to commence in FY 2024. The paving program is a series of five (5) total phases stretching eight (8) years of construction.

The City enters FY 2023 with a renewed focus on identifying citywide grant opportunities and grant writing, monitoring and compliance as well as coordinates with the City's state lobbyist, Sunrise Consulting Group, and new federal lobbyist, Alcalde & Fay, to identify legislative priorities and seek support from legislators for funding appropriation and legislative policy requests.

## Demographics

The following pages will reflect a demographics analysis of resident counts; median age, home value and household income; ethnicity; educational attainment; and business establishments by industry. Unless otherwise note, the data source is the US Census Bureau 2020.

Per July 2023 data, sourced from the Florida Power & Light (FPL) Company, the City of Palm Bay has 133,950 residents. This reflects an increase of 5,887, or 4.6%, from the FY 2023 Approved Budget data totaling 128,063.



# 133,950 Residents

Florida Power & Light (FPL) data, July 2023

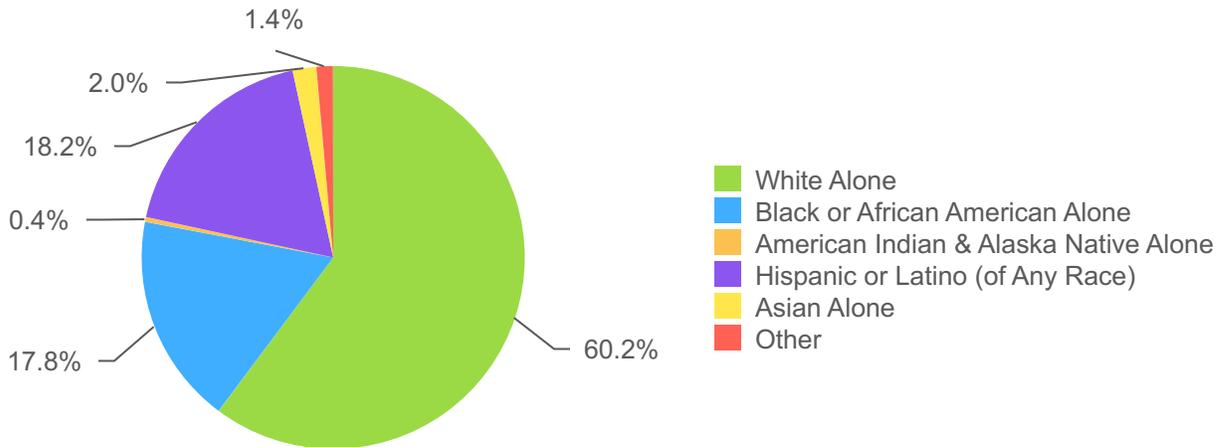
The median age within the City of Palm Bay remains consistent at 41.2 years. The average home values reflect an increase of \$26,309, or 9.0%, from the FY 2023 Approved Budget data totaling \$318,064, while the median household income reflects an increase of \$3,107, or 5.9%, from the \$52,435 reported in the previous Fiscal Year.



Please refer to the following two pages for details on the City of Palm Bay's ethnicity, educational attainment, and business establishments.

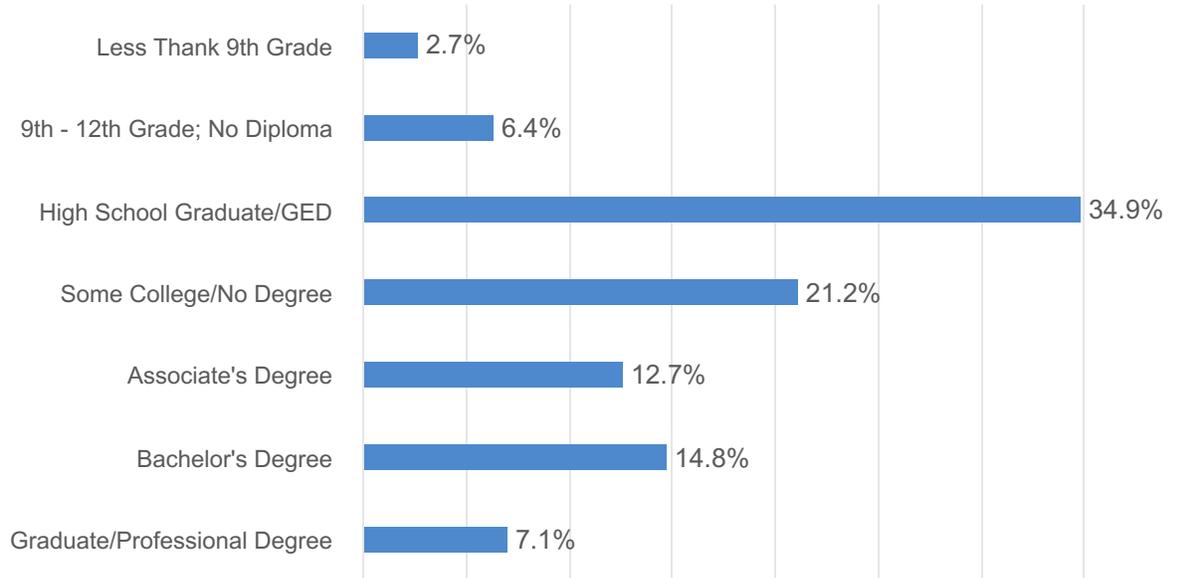
## Ethnicity

The ethnicity spread has remained consistent from the previous Fiscal Year.

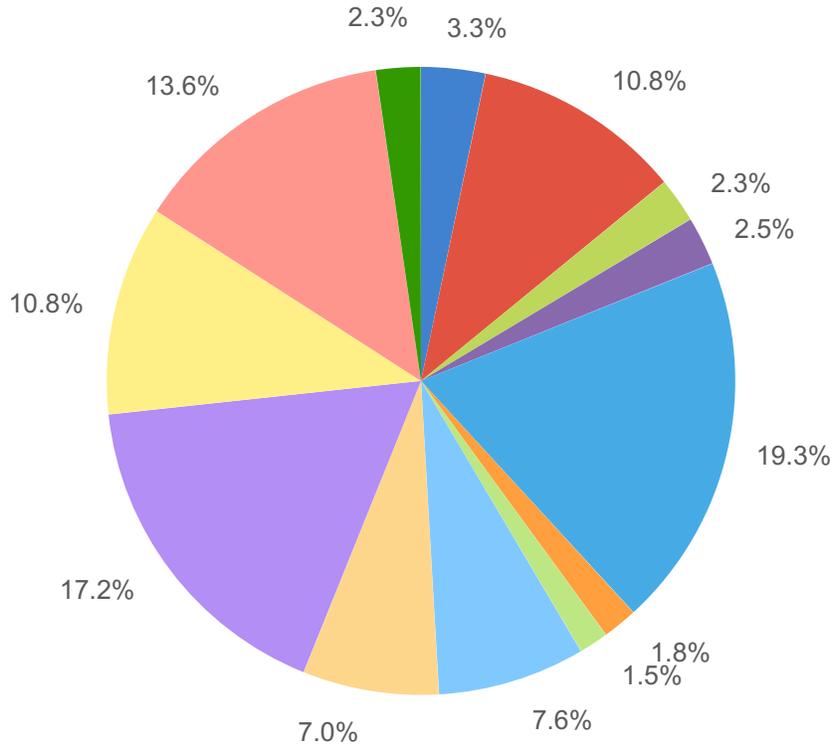


## Educational Attainment

An educational attainment of an Associate Degree or Higher accounts for 34.6% of the residential population.



## Business Establishments by Industry



- Agriculture & Mining
- Construction
- Manufacturing
- Wholesale Trade
- Retail Trade
- Transportation & Warehousing
- Information Technology
- Finance, Insurance & Real Estate
- Professional, Scientific & Management
- Education, Health & Social Service
- Arts & Entertainment
- Other Services
- Public Administration

## Development Projects

### Projects Under Construction

**Crown Square** – Crown Square has begun construction on the development of a 20-acre mixed-use development that will consist of 252 apartments and approximately 38,953 square feet of retail/restaurant

space located at 970 Malabar Road SE. The project will include 7 Brews Coffee, retail, and a proposed Aldi's grocery store. The project is estimated to be completed in 2024.

**Epler Park** – Construction of a 20,125 square foot medical building, 7 Brews and a retail building located at 198 Palm Bay Road began in FY 2023. Construction is estimated to be completed in 2024.

**Equipment Share** - Construction has begun at 2571 Transom Circle NE for an equipment rental, retail and a service center. Equipment Share integrates its cloud-connected platform, T3, into its rental experience to allow fleet of delivery vehicles to pick up and deliver equipment business-to-business. Construction is estimated to be completed in 2024.

The City continued construction on a \$24.5 million dollar South Regional Water Reclamation Facility which will increase the City's existing wastewater treatment capacity and reduce dependence on the City's North Regional treatment plant. The facility is anticipated to be completed in 2024.

## Project Announcements

**Bayside Lakes Commercial Center** – The commercial center is proposing a 4,464 square foot car wash, 1,800 square foot restaurant with drive thru and third parcel for auto tire repair.

**Health First Wellness Village** – In November 2019, Health First announced its plans for three new locations for the new "Wellness Village" concept, to include a location in the City of Palm Bay. The Wellness Village – Palm Bay will be located at the intersection of Malabar and Minton Roads and will feature state-of-the-art design and advanced technological amenities, an ambulatory/short stay center, outpatient and provider services, retail food space, fitness services and walking trails, and meeting space for community events.

**Emerald Lakes** – With the opening of the new exit (mile marker 166) at St. Johns Heritage Parkway, development is taking root in southern Palm Bay with the much-anticipated Emerald Lakes, an expansive 1500-acre mixed-use planned community which will feature a crystal lagoon, Village Center with retail, office, multifamily residences, and an entertainment district with numerous restaurants and bars. The project will boast 2.8 million square feet of commercial space, bring an estimated 6,000 jobs to the area, and offer more than 3,760 residences. The development will be built with sustainability in mind and green building innovations.

**Cypress Bay Commercial Center** – With the opening of the new exit (mile marker 166) at St. John's Heritage Parkway SE, over 100 thousand square feet of new commercial development is planned at Cypress Bay that will bring more class A retail to Palm Bay's hottest housing market. Located on the northeast corner of the St. John's Heritage Parkway and Babcock Street, this commercial development will add thousands of direct and indirect jobs ranging from construction to retail to meet the needs of current and future Palm Bay residents.

The City received a \$300,000 funding appropriation for stormwater system improvements from the Florida Legislature as part of the 2021-2022 session. The funding will be used as a 50% cost-share to install two nutrient separating stormwater baffle boxes. The baffle boxes assist in the removal of sediment, debris, litter, and harmful contaminants including nitrogen and phosphorous from stormwater runoff. The City's new baffle boxes will be placed strategically in locations that flow toward Turkey Creek to improve water quality in the waterway and protect the Indian River Lagoon.

The City received a Coastal Partnership Initiatives grant from the Florida Department of Environmental Protection (FDEP) Agency in the amount of \$60,000 for the Castaway Point Park Restoration and Enhancement Project, which includes repairs to the north and south pier boardwalks, upgrades to the lighting and restroom facilities, and educational signage. This grant opportunity will fund the first phase of

a two-phase park enhancement project. Phase 1 includes the refurbishment of the North Pier only to include new stringer, joists, decking and handrails. Restroom upgrades include new roll up doors, new tile on walls and floor, new plumbing fixtures, partition and grab bars. Lighting includes new LED fixture heads and a new educational signage.

This 2.5 acre park, built in 1998, is located in the Bayfront District and serves as a local recreational facility and a regional eco-tourism destination which is perfectly placed on the Indian River Lagoon. As part of the National Estuary Program (NEP), the Lagoon is an estuary of national significance and is included in the Indian River Lagoon (IRL) National Scenic Byway as offering one of the few natural, white-sand beaches along this federally designated waterway.

The second phase will include the relocation of existing parking to City-owned parcels northeast of US 1 and Bay Boulevard. Phase two will increase green space at the park and implement low impact development design standards by incorporating permeable parking pavers to reduce the pollution of the Indian River Lagoon from stormwater runoff. Also proposed in phase two is the installation of new park signage and a nutrient-separating baffle box at the outfall located at the corner of US 1 and Bay Boulevard. There is no cost estimate or start date for the second phase, although the City will seek out grant and other funding opportunities in the 2024 fiscal year.

## Educational Institutions

The City residents enjoy a wide variety of educational services and amenities. The **Brevard County School Board** operates eleven elementary schools, one middle school, and two high schools in the City. Additionally, Palm Bay families have another six charter/private schools from which to choose, providing families with multiple options to meet the educational needs of their children.

**Eastern Florida State College** (formerly Brevard Community College) operates a branch campus in the City that also includes programs from the University of Central Florida, Webster, and Barry Universities. Eastern Florida State College (EFSC) currently offers a four-year degree in General Business and Health Care Management with eight more bachelor's Degrees. Those include Public Safety Management, Sales and Marketing, Advanced Allied Health, Biomedical Sciences, Information Technology Software Development, Information Technologies Program Development and Project Management, Information Technologies Networking Services and Nursing (in conjunction with University of Central Florida). EFSC continues to offer over 100 associates degrees, certificates and fast-track training programs with more planned.

During FY21/22, the City partnered with the Economic Development Commission of **Florida's Space Coast (EDC) Manufacturing Training** program centered around Certified Production Technology (CPT). This program provides manufacturers in the City of Palm Bay access to resources focused on talent attraction, talent retention, and business resiliency. The Certified Production Technician is an industry recognized certificate verifying a student has mastered essential training in Safety, Quality Practices & Measurement, Manufacturing Processes & Production, and Maintenance Awareness.

Additionally, **Florida Institute of Technology**, recognized as one of the top 200 Universities in the world - honored in the Times Higher Education (THE) World University Rankings 2013-14, is located two miles from the City's northern border and is expanding their operations in Palm Bay.

## Economic Development Programs & Initiatives

### Marketing & Attraction

The City of Palm Bay works in coordination with multiple economic development resource partners, to include Florida Department of Economic Opportunity, Economic Development Commission of Florida's Space Coast, private site selectors, real estate brokers, and Greater Palm Bay Chamber of Commerce to promote the City to new and expanding businesses. City staff combine economic development practices to include utilization of technical assistance, site selection assistance, networking, and resource partner connections as well as economic incentive programs when justified. City staff also proactively promotes the City to attract more commercial retail and restaurants focusing on key commercial corridors prime for development as well as new multi-family housing development for young professionals working in our high-tech, engineering, aerospace, and defense contracting industries. In FY 2021, the City contracted with a commercial real estate broker, One Sotheby's and a residential real estate broker, Ellingson Properties, to actively market and sell City and CRA-owned surplus real estate to leverage favorable residential and commercial development projects. To date, the City has sold 3 commercial properties.

The City's Communications Division works diligently to put forth the most current and up-to-date public information regarding news, programs and initiatives of the City. Staff works in coordination with media partners and leverages media relations for positive and productive earned media, produces press releases, interviews, data sheets, project announcements, editorials, and the release of supporting collateral. The City of Palm Bay offers extensive public information through various print and electronic media sources such as the City's monthly Hometown News feature and Brevard Business News. Staff also maintains, manages, and monitors social media pages for several departments across four different social platforms. Communications efforts have been enhanced, particularly on social media, by the recent incorporation of targeted video production projects to highlight important City projects, events, and initiatives. Additionally, the City delivers emergency notifications to residents and has partnered with the Brevard County Public Information Network to provide enhanced messaging and interagency collaboration during critical events.

**The Ad Valorem Tax Abatement Program** – supports economic growth by providing an incentive to facilitate private capital investment and job creation to improve the quality of life of Palm Bay residents. Palm Bay City Council may grant certain ad valorem tax exemptions to new for-profit businesses relocating to or expanding businesses within the city limits of Palm Bay for a period not to exceed 10 years and up to 100% of the assessed value of all improvements to real property made by or for the use of a new business and of all tangible personal property of such business. The same applies to the expansion of existing businesses provided that the net increase in all tangible personal property is acquired to facilitate such expansion and tangible personal property is acquired and improvements to real property are made after the effective date of the ordinance granting an exemption. Exemptions shall be evaluated upon certain performance criteria, that are focused job creation and job retention. The City currently has two (2) Ad Valorem Tax (AVT) Abatements: L3Harris and Midwest. In 2023, the City approved three (3) new Ad Valorem Tax (AVT) Abatements for Rogue Valley Microdevices, Project LEO and Project SAMT Dental. Rogues Valley Microdevices anticipates a capital investment of \$25 million dollars while creating 75 full-time jobs over 5 years with an average wage of \$65,267. Project LEO anticipates a capital investment of \$83.1 million dollars while creating 101 full-time jobs over 3 years with an average wage of \$104,805. Project SAMT anticipates a capital investment of \$121 million dollars while creating 100 full-time jobs over 3 years with an average wage of \$110,869.

**The Building Permit Fee Reduction Program** – is an economic development incentive program to encourage new commercial and industrial development within the city limits of Palm Bay by providing for a 75 percent building permit fee reduction. Eligible businesses must employ a minimum of 10 full time jobs. Businesses retaining or creating at a minimum 10 full-time jobs and constructing a new building, or expanding its existing building footprint, or make interior renovations to an existing structure to

accommodate business growth is eligible to apply. During 2023, one (1) business, I.O. Inc., was eligible to apply for this economic development incentive.

## Retention & Expansion

The City works with its state and local economic development partners to support and retain existing businesses and industries by identifying red flags and challenges early on as it relates to sustaining business operations or impediments to growth and expansion, to include workforce needs, financing, physical expansion of building construction and/or machinery and equipment. The City utilizes its partner resources and technical assistance, and in some instances leverages incentive programs, to ensure a stable local economy and the retention of jobs.

Commercial Property Enhancement Program (CPEP) – is a performance-based reimbursement grant awarded to applicants to encourage private investment and improvements to enhance and improve the street view of the built environment from the public perspective. Commercial properties located within the city limits of Palm Bay having frontage along the following roads, or any business located within the Bayfront CRA and/or:

- a. Babcock Street
- b. Malabar Road
- c. Minton Road
- d. Palm Bay Road
- e. RJ Conlan Boulevard
- f. US 1

The businesses and their respective improvements that were completed in 2023 were:

- a. **Kilmer Properties – 2901 Palm Bay Rd. NE:** Stucco repair and paint to the entire exterior of the building (including window frames), the addition of an ADA-accessible ramp (including aluminum & concrete) on the east side of the plaza, and a new set of stairs.
- b. **Sea Tech & Fun USA, LLC (dba AquaTech Marine) – 2723 Palm Bay Rd, NE:** Removal of old pole sign and installation of a new internally illuminated double-sided freestanding pole sign.
- c. **Rooney’s, Inc. – 2641 Palm Bay Rd. NE:** Landscaping enhancements, installation of drip irrigation system and rehab of an existing well, installation of decorative lighting, including electrical, and restriping of the parking lot.

## Housing & Community Development Programs & Initiatives

The City of Palm Bay receives funding from the State and Federal government with the goals of providing affordable housing solutions in the City, expanding economic opportunities for low- and moderate-income residents, supporting the work of local aid agencies, and improving existing housing conditions.

The City is an entitlement community, receiving an annual allocation of Community Development Block Grant (CDBG) funds through the U.S. Department of Housing & Urban Development for affordable housing projects, economic development, public infrastructure improvements, public service agency support, demolition of privately owned and blighted structures, and other community impact projects. The City receives State Housing Initiatives Partnership (SHIP) grant funds for programs such as Owner-Occupied Single-Family Housing Rehabilitation, Emergency Repairs, and New Construction of Affordable Rental Housing. The City also receives HUD HOME Investment Partnerships Program grant allocations

through the Brevard County HOME Consortium to implement local housing strategies to increase affordable housing opportunities in Palm Bay.

The City obligated \$18,009,865 in State & Local Fiscal Recovery Funds under the American Rescue Plan Act (ARPA) to fund important eligible projects, such as body cameras and associated equipment for the Police Department, construction costs for a new City facility known as “Building E” into include costs related to the buildout of an Emergency Operations Center for the City, replacement of the citywide financial system, Coronavirus-related leave for City personnel, enhanced COVID-19 cleaning at City facilities, cybersecurity enhancements, septic-to-sewer connections for low- and moderate-income households, and over \$4 million in funds for affordable housing, transitional housing, and public services related to homelessness.

## City Government

The City of Palm Bay was incorporated in 1960 and has a Council-City Manager form of government. The legislative branch of the City is comprised of a Mayor, Deputy Mayor, and three Council members, elected at large on a non-partisan basis. Council members, elected in November, serve four-year terms, with a term limit of three consecutive terms. Following are the current City Council members listed with their respective term expiration year (as of October 1, 2023):

Rob Medina, Mayor (2024)

Donny Felix, Deputy Mayor (2024)

Kenny Johnson, Council Member (2026)

Randy Foster, Council Member (2024)

Vacant Seat, Council Member (2024)

The City Council is governed by the City Charter, state and local laws and regulations and is responsible for providing policy direction. The Council hires the three Charter Officers: City Clerk, City Attorney, and the City Manager.

Suzanne Sherman, City Manager

Terese Jones, City Clerk

Patricia Smith, City Attorney

The City Manager serves as the chief administrative officer of all activities related to the operations of the City. Palm Bay is a full-service municipal government that includes the following departments/offices:

Joan Junkala-Brown, Deputy City Manager

Juliet Misconi, Deputy City Manager

Mariano Augello, Police Chief

Richard Stover, Fire Chief

Nancy Bunt, Community & Economic Development Director/Bayfront Community Redevelopment Administrator

Laura Clawson, Human Resources Director

Chris Little, Utilities Director

George Barber, Chief Procurement Officer

Greg Minor, Parks & Facilities Director

Lisa Frazier, Growth Management Director

Valentino Perez, Public Works Director

John Pearson, Building Official

Fred Poppe, Recreation Director

Brian Robinson, Information Technology Director

Larry Wojciechowski, Finance Director

The City is also served by several citizen advisory boards whose members are appointed by the City Council. Boards and Committees play an essential role in city government. Each board and committee is established to secure the participation of Palm Bay residents to promote good government and the effective and efficient delivery of services. In this way, citizens provide necessary input to aid the City Council in making decisions responsive to the needs of the city.

Bayfront Community Redevelopment Agency

Code Enforcement Board

Community Development Advisory Board

Infrastructure Advisory and Oversight Board

Planning and Zoning Board

Recreation Advisory Board

Sustainability Advisory Board

Youth Advisory Board

For more information regarding the City of Palm Bay, please visit our website at [www.palmbayflorida.org](http://www.palmbayflorida.org).

## Principal Employers in the City of Palm Bay

Schedule 13 from FY 2022 Certified Annual Financial Report

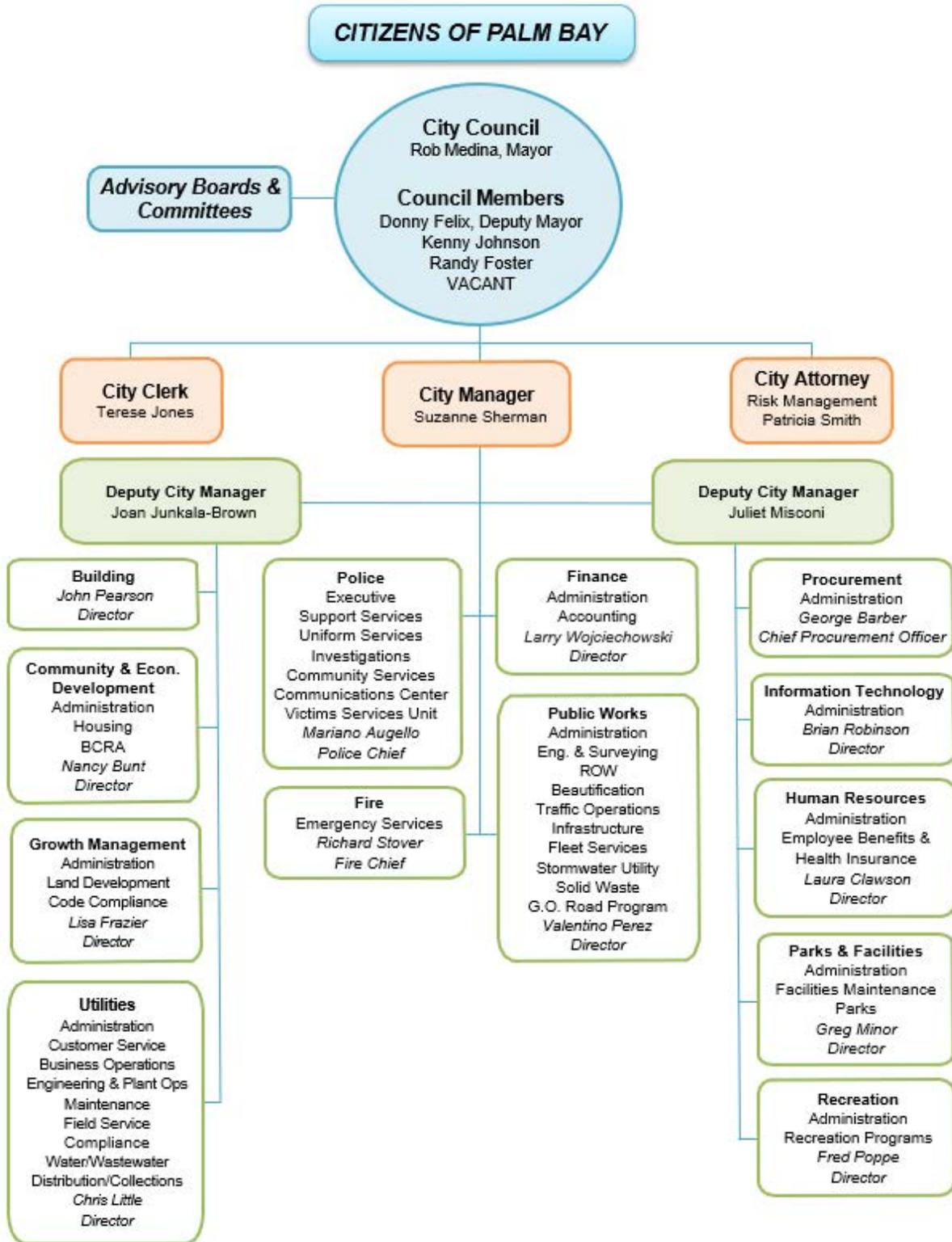
September 30, 2022

Employer	2022			2013		
	Number of Employees	Rank	% of Total Employment	Number of Employees	Rank	% Total Employment
3LHarris Corporation	3,450	1	6.00%	3,596	1	7.26%
Brevard County School Board	1,334	2	2.32%	1,611	2	3.25%
City of Palm Bay	859	3	1.49%	785	3	1.59%
Palm Bay Hospital	610	4	1.06%	575	5	1.16%
Publix (3 of 3 locations reported)	532	5	0.93%	410	8	0.83%
Wal*Mart	400	6	0.70%	377	7	0.76%
Renasas (Formerly Intersil)	370	7	0.64%	412	6	0.83%
Winn Dixie (2 locations)	200	8	0.35%	234	10	0.47%
Home Depot	196	9	0.34%			0.00%
Eastern Florida State College	175	10	0.30%	256	9	0.52%
MC Assembly			0.00%	598	4	1.21%
<b>Totals</b>	<b>8,126</b>		<b>14.13%</b>	<b>8,854</b>		<b>17.88%</b>

Sources:

US Department of Labor, Bureau of Labor Statistics, Local Area Unemployment Statistics  
 City of Palm Bay Growth Management Department  
 City of Palm Bay Budget Division

## FY 2024 CITY OF PALM BAY ORGANIZATIONAL STRUCTURE



## BUDGET GUIDE

The City's fiscal year runs annually from October 1<sup>st</sup> through September 30<sup>th</sup>. The Budget Process begins in February with budgetary planning and continues for eight months with budget preparation until final budget adoption, which occurs in September.

The budget process is a City-wide endeavor, with numerous individuals participating in process. While the process is led by the Finance Department's Budget Office, each Department tasks selected staff members with "departmental budget duties" who assist the Budget Office in completing their respective budgets and requests.

City departments analyze their prior year budgets and compile information for the proposed budget beginning October 1<sup>st</sup>.

The Budget Analyst prepares the Budget Preparation Manual for the City Departments to follow during the current year budget process. The following budget process details are included in the Manual to help guide the departments:

## BUDGET PROCESS

### Introduction

This section, as outlined in the Budget Preparation Manual, provides a high level summary of processes that guide departments through the FY 2024 budget process. To maximize efficiency, the Budget process can be grouped into component of tasks due a certain timeframes to help the Budget Office prepare all personnel, operating and capital expenditure budgets. These components include:

- Base Budget
- Reorganization Proposals
- Budget Adjustment Request Forms
- Departmental H.T.E. (System) Usage
- Departmental Narratives, Performance Measures & Achievements
- Capital Improvement Plan (CIP) Formulation

All departmental staff receives a detailed budget calendar that outlines task start/due dates and assignments. The Fiscal Year FY 2024 Budget Calendar disseminated to Departments is as follows:

## FISCAL YEAR FY 2024 BUDGET CALENDAR

Start	Due	Assigned To	Task	Task Description
<b>FEBRUARY</b>				
02/01/23	02/10/23	Departments IT, FLEET	Cost Schedules	Cost Schedules Developed
02/22/23	02/22/23	Budget Office	Workshop	Budget Preparation Kick-Off Meeting
02/22/23	02/22/23	Budget Office	Website Updates	Budget Preparation Manual Publication
02/22/23	03/03/23	Departments ALL	Forms	Re-organization Request Forms - Submittal & Review Timeframe
02/22/23	03/17/23	Departments IT, RISK, HR, FLEET	Allocations	FY 24 City Wide Allocations Development Risk Management Fund; Employee Health Insurance Fund; Other Employee Benefit Fund; Fleet Services Fund; IT Allocations

Start	Due	Assigned To	Task	Task Description
02/22/23	03/31/23	Department - HR	Forms	New Position Request Forms - Submittal & Review Timeframe
02/22/23	04/14/23	Departments ALL	H.T.E. Entry	Budget Modules Open For a) FY 23 Year End Estimates - All Revenues & Expenses b) FY 24 Base Budget - All Revenues & Expenses
02/22/23	04/14/23	Departments ALL	Forms	Budget Requests, Master Capital Improvement Program, and Performance Measures Submittal Timeframe
<b>MARCH</b>				
02/22/23	03/03/23	Departments ALL	Forms	Re-organization Request Forms - Due Date
02/22/23	03/17/23	Departments IT, RISK, HR, FLEET	Allocations	City Wide Allocations Development - Due Date
02/22/23	03/31/23	Department - HR	Forms	New Position Request Forms - Due Date
03/24/23	03/31/23	Departments ALL	Position Control Verifications	Position Control Plan - Corrections Review Timeframe
<b>APRIL</b>				
02/22/23	04/14/23	Departments ALL	H.T.E. Entry	Budget Modules Close For a) FY 23 Year End Estimates - All Revenues & Expenses b) FY 24 Base Budget - All Revenues & Expenses
02/22/23	04/14/23	Departments ALL	Forms	Budget Requests, FY 24 Master Capital Improvement Program, Performance Measures & Training & Travel Summaries - Due Date
<b>MAY</b>				
05/10/23	05/26/23	Departments ALL	Meeting	Budget Requests/CIP Departmental Meetings with City Manager & Finance (refer to Budget Meetings Schedule for exact dates/times)
<b>JUNE</b>				
06/01/23	06/01/23	Brevard Tax Collector	TRIM	Preliminary taxable valuation data due to the Budget Office
06/01/23	06/16/23	Departments ALL	Forms	All FY 25-28 Capital Improvement Program (CIP) Requests due to the Budget Office
06/20/23	06/20/23	Departments ALL	Meeting	Budget Requests/CIP Approval Meeting - City Manager
06/26/23	06/30/23	Brevard Tax Collector	TRIM	Certified Taxable Valuation Data Published
<b>JULY</b>				
07/11/23	07/11/23	City Council Departments ALL	Workshop	Budget Workshop
07/20/23	07/20/23	City Council Budget Office	Meeting	Council Meeting - Approve tentative millage rate, roll back rate & public hearing dates
07/28/23	07/28/23	Budget Office	Document	Distribute Proposed Budget to City Council
<b>AUGUST</b>				
8/1/2023	8/1/2023	City Council Budget Office	Workshop	Budget Workshop (Optional)
<b>SEPTEMBER</b>				
09/06/23	09/06/23	City Council Departments ALL	Meeting	1st Public Hearing - Adopt tentative millage rate, first reading of Budget Adoption Ordinance & first reading of Utility Rate fee Ordinances
09/15/23	09/15/23	Budget Office	TRIM	FloridaToday Advertisements
09/20/23	09/20/23	City Council Departments ALL	Meeting	2nd Public Hearing - Adopt final millage rate, second reading of Budget Adoption Ordinance, Utility Rate fee Ordinances & Resolutions for all other fees
<b>OCTOBER</b>				
10/01/23	10/01/23	Budget Office	Documentation	Prepare Minimum Fund Balance worksheet - Approved Budget
10/06/23	10/06/23	Departments ALL	Forms	Narrative & FY 23 Performance Measurements - Submittal Timeframe

## Base Budget

For the 2024 Fiscal Year, the base budget is built on an operating maximum methodology where each Department is assigned operating amounts based on the 2023 Fiscal Year Approved Budget less one-time appropriations. Departments are able to move funding between Divisions and operating accounts; however, cannot exceed the operating maximum dollar amount assigned by the Budget Office. Final adjustments to each departmental base budget are completed after the City Manager and Finance Department reviews are completed. Personnel expenditures are created by the Budget Office and all capital expenditure requests must be approved by the City Manager for inclusion for City Council review/approval. Instructions for base budget entries into H.T.E. are found in the Budget Entry section of this document. Departments must use the "Miscellaneous Information" section within the H.T.E. budget entry fields, to ensure the tracking of expenditures is captured. Failure to enter line item detailed narrative and financial data within the "Miscellaneous Information" section will result in submittals not being accepted until revised. Please note that base budget access in H.T.E. is made available to departments between February 22, 2023 and April 14, 2023.

## Reorganization Proposals

Departments planning to change divisions in FY 2024 (add/subtract/substantially reorganize) or planning to move employees/functions from one fund to another, or one department to another, must submit the proposed budget changes via e-mail to the Budget Office no later than March 3, 2023. Departments will also send a notification, if reorganizations are not proposed.

The Personnel Adjustment Request form is used for reorganization proposals related to movement of personnel. New positions or salary/pay increases (example-HEO I to HEO II) are not to be requested at this time.

## Budget/CIP Request Forms & Training/Travel Approvals

In FY 2024, five forms/worksheets are used to request adjustments to the base budget:

- Personnel Adjustment Requests
- Operating Adjustment Requests
- Capital Project Worksheets (Forms)
- Capital Asset/Outlay Worksheets (Forms)
- Training & Travel Summary

All Personnel Adjustments, Operating Adjustments, Training & Travel Summaries, and FY 2024 Capital Requests must be submitted to the Budget Office, via e-mail at [Budget@palmabayflorida.org](mailto:Budget@palmabayflorida.org) by April 14, 2023. These requests are not entered into H.T.E. by individual departments; they will be entered into H.T.E. by the Budget Office once approved by the City Manager. FY 2025 through FY 2028 Capital Requests must be submitted to the Budget Office no later than June 16, 2023 for Master Capital Improvement Plan formulation.

### *Personnel Adjustments Requests*

This form is utilized for the following purposes:

- Request reorganization/ personnel changes whose costs are within the base budget.
- Request new personnel that have an identified funding resource.
- Request new personnel without funding source.
- Inclusion all operating expenses associated with the personnel adjustment request.

### *Operating Adjustments Requests*

This form is utilized for the following purposes:

- Request additional operating expenses that fall outside of operational, contractual/audit and project needs.

- Request new operating expenses that have an identified funding resource.
- Request new operating costs without funding source.

### *Capital Asset/Outlay & Project Worksheets (Forms)*

These forms are utilized for the following purposes:

- Request of any capital project expenses.
- Request of any capital asset/outlay expense.

### *Training & Travel Summaries*

This form is utilized for the following purpose:

- Obtain pre-approval of all training and travel requests needing approval by City Council.

The **Personnel Adjustment Request Forms** allow departments to submit one cohesive request for additional full-time equivalent (FTE) positions. These request types generally include salaries, benefits and workers compensation; operating expenses such as uniforms, travel and training, operating supplies, fuel and maintenance cost for associated vehicles, etc. and capital expenses such as vehicles, equipment, and computers. Providing a cohesive form ensures that items are not overlooked or omitted during the review process. All Personnel Adjustment Requests forms are fully reviewed by the Human Resources Department prior to budget consideration

The **Operating Adjustment Request Forms** allow departments to identify specific requests outside of personnel and capital needs. Thorough justifications are needed, along with detailed accounts associated with the request. These types of requests fall outside of the operational, contractual/audit and project needs a department has. These types of requests should not keep a department from successfully operating during a Fiscal Year.

The **Capital Asset/Outlay and Capital Project Worksheets (Forms)** are required for any capital expenditure needs within the City. Details will include project numbers, names and locations, project dates and funding sources. Similar to operating adjustment requests, thorough justifications for the requests are needed including the impact on the departments operating budget (i.e. personnel and operating expenditures). An expenditure schedule is provided detailing requests by element types including design, planning, land, construction services, inspections, materials/equipment, permitting and inspections.

The **Training & Travel Summaries** allow departments to obtain pre-approval of all training and travel requests needing City Council approval per Administrative Code G 20.04. Details will include a description of the training/travel requested, staff positions (including names, if available), training locations and all associated costs including registration fees, transportation, lodging and per diem.

The following internal service departments must fully review any request impacting their service area:

- Human Resources - any personnel requests including full-time and part-time positions.
- Information Technology - any requests that require a need for technology hardware/software additions.
- Parks & Facilities - any requests that require a need for facility renovations/upgrades.
- Fleet Services - any requests for light vehicles and/or heavy equipment.

All personnel, operating and capital requests are prioritized based on funding source and departmental needs. High priority requests, which should be included in the department's base budget for the fiscal year, are based on new/on-going contractual obligations, or mandates through local/state/federal regulations.

## Direct Use of H.T.E. By Departments

Specifically, departments will enter/edit the following information in H.T.E.:

- **FY 2023 Year-End Estimates:** All current year account budgets will be used to form the initial year-end estimates, essentially implying that all budgeted funds will be expended. Departmental staff is expected to review this information for accuracy, modify the appropriate year-end estimates accordingly and enter operating expense detail information in the “Miscellaneous Information” sections. Year-end Estimate entry access will be given beginning February 22, 2023 and should be completed by April 14, 2023.
- **FY 2024 Base Budget:** Departmental staff will be given access to the Base Budget Level in H.T.E. beginning February 22, 2023 and all entries should be completed by April 14, 2023. Operating expense detail information must be entered into the “Miscellaneous Information” sections. Adjustments within the Base Budget, after City Manager and Finance Department review, are to be entered by the Budget Office only.
- **FY 2024 Budget Adjustment Requests:** Each adjustment request above the base budget level, approved by the City Manager for recommendation shall be entered by the Budget Office only.

After April 14, 2023, departments will have the ability to review the status of their proposed line items but will no longer be able to make changes. All changes, required after April 14, 2023, will be initiated through the Budget Office.

Upon review of the budget submissions by the City Manager, changes are made to the Budget and departments are notified of any changes thereafter. Changes may include new adjustment requests, additions, deletions and/or estimate updates. Instructions received by City Council during Budget workshops are also taken into consideration.

The Proposed Budget is submitted to Council for review on July 28, 2023; in addition, the budget is posted on the City's website and hard copies are provided to the Palm Bay libraries for citizen reviews. Budget workshops are hosted on July 11, 2023 and August 1, 2023 respectively providing City Council time to discuss any concerns. Any changes requested at workshops are incorporated into the Proposed Budget document with a following disclosure. The Proposed Budget is reviewed for final adoption during the statutory required first and second public hearing held on September 6, 2023 and September 20, 2023 respectively. The second public hearing serves as the adoption of the millage and debt levy rates resolution, budget adoption resolution, fee resolutions, utility rate ordinances, and the City's Classification/Pay Plan and Capital Improvements Program (CIP).

Once the budget is adopted in the month of September, departments work on their narrative and performance measures, and Capital Improvement Program (CIP) data for the Budget Document.

## Department Narrative Information

Each Department will have the following information listed in the [Departmental Summaries](#) section of the FY 2024 Budget.

- Department Title
- Mission Statement
- Core Services Descriptions
- FY 2023 Achievements (based on FY 2022 goals)
- FY 2024 Performance Measures with Objectives linked to the City's Strategic Plan, Priorities and Goals
- Summary of Expenditures & FTEs
- Personnel Changes & Explanations of Expenditure Variances of 10.0% or More

## Strategic Planning & Departmental Performance Measurement

On March 16, 2023, City Council adopted the 2024-2028 Strategic Plan which outlines the following five (5) key priority goals and their associated strategies. Topics included in the new formulation of the Strategic Plan focused on the City's values, vision, mission, goals and objectives which may be driven by the budget process and fund allocations.

### *Goal A: Develop Sustainable and Innovative Infrastructure*

- Annually assess current and future infrastructure (roads, stormwater, parks, utilities, public safety) and technology needs and update the Capital Improvement Plan, as needed.
- Create a plan to regularly evaluate current and future staffing and facilities needs for city departments.
- Expand two-way fiber infrastructure between all city buildings.
- Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.

### *Goal B: Grow the Community in a Well-Balanced Manner*

- Update the City's Land Development Code to align with the adopted comprehensive plan.
- Establish criteria to assess potential annexation opportunities.
- Establish a phased approach to expand the wastewater collection system, provide for mandatory water connection, and assist households with funding as available (i.e., grants).
- Identify available funding sources to expand utilities, transportation, stormwater, parks, and public safety infrastructure.
- Prepare and maintain a master plan for maintenance, improvements and expansion of all infrastructure, including roads, stormwater, utilities, sidewalks, streetlights, parks, and public safety.
- Implement placemaking and complete streets strategies that create a sense of place and promote equitable development.

### *Goal C: Increase Public Safety for Residents, Businesses and Visitors*

- Identify strategies to reduce emergency response times.
- Prepare and maintain a master plan for maintenance, improvements and expansion of police and fire capital equipment, vehicles, and facilities.
- Identify strategies to increase the number of interactions and engagement opportunities between residents and public safety staff.
- Identify strategies to fund growth and expansion of the police and fire departments to meet the growing needs of the community.

### *Goal D: Increase Commercial and Industrial Growth*

- Identify areas for commercial and industrial growth.
- Identify incentives and inducements to attract new commercial and industrial development.
- Craft a plan of action for marketing underdeveloped areas of the City, to include leveraging municipally owned parcels within the area known as 'the compound.'
- Establish a marketing campaign to leverage economic assets of the City and region to recruit new and diverse industry.

### *Goal E: Improve Community Engagement and Feedback*

- Enhance communication with advisory boards in the decision-making process, by including regular progress updates to City Council.
- Increase opportunities for public engagement by convening workshops and special meetings within various quadrants of the City, where possible.
- Identify strategies to further communicate City news and information with primary target audiences, including homeowner associations, professional and business organizations, and other community groups.

- Establish stronger relationships with media partners, locally and regionally, to communicate positive news and messaging about Palm Bay.

An example of the Performance Measures format with section to be completed by department personnel is provided below:

## PROCUREMENT

### Departmental Summary

#### Mission

The mission of the Procurement Department is to be responsible and provide for the centralized procurement of quality materials and services at the best possible price and value, ensuring fairness and integrity for the City of Palm Bay government leaders and citizens.

#### Core Services

Provide for the fair and equitable treatment of all persons interested in the City's procurement practices. Maximize the purchasing value of public funds through various methods of procurement. Assure adherence to all laws, regulations, processes and procedures related to City procurement. Obtain goods and services at the best possible price and value in a timely manner to meet departmental needs.

#### FY 2023 Achievements

ACHIEVEMENTS	GOAL		STRATEGIC INITIATIVES
Implemented a new e-procurement software that replaced the obsolete contract database. The platform also provides for increased visibility to all City contracts and solicited projects. The software will increase efficiency by allowing collaboration with an in-document editor, intake mechanism, autoremind function, and complete sourcing component.	Goal D	Increase commercial and industrial growth	D2 - Identify incentives and inducements to attract new commercial and industrial development.

## FY 2024 Objectives

OBJECTIVES	GOAL		STRATEGIC INITIATIVES
Vendor Training: Furthering our mission of competition, fairness, and integrity, Procurement will continue to engage the vendor community by hosting one in person and one virtual "Doing Business with the City" event.	Goal E	Improve community engagement and feedback	E3 - Identify strategies to further communicate City news and information with primary target audiences, including homeowner associations, professional and business organizations, and other community groups.

## Performance Measures

GOAL		STRATEGY	OBJ/ MEASURE	FY 22 Target	FY 22 Actual	FY 23 Target	FY 23 Actual	FY 24 Target
Goal E	Improve community engagement and feedback	E3 - Identify strategies to further communicate City news and information with primary target audiences, including homeowner associations, professional and business organizations, and other community groups.	Number of end-user Procurement training sessions	6	23	10	13	10

## Capital Improvement Plan (CIP) Formulation

The Capital Improvement Project (CIP) and Capital Outlay Request Forms, as previously outlined in the Budget Adjustment Request Forms section, will provide all information to be used in the development of the FY 2024 to FY 2028 Five-year Capital Improvement Plan (CIP).

Approved FY 2024 capital expenditures are disclosed by fund/account number, project number and name, funding source and the five-year schedule of estimated expenditures. Any capital expenditure requests starting beyond the FY 2024 budget, are added to the CIP for future year considerations.

Please refer to [Appendix B](#) of this document for a detailed listing of the FY 2024 to FY 2028 Five-year Capital Improvement Plan (CIP). Departmental project listings, including operational budget impacts, of FY 2024 approved requests are included in this Appendix.

## Budget Legal Basis & Compliance

The City Code relating to Finance and Budget, along with the City Charter and State Statutes, establishes the legal basis for the budget. The City Code contains only policy measures in adherence to law, allowing for flexibility in content, procedure and presentation of the annual budget and CIP document, which changes with industry standards from year to year.

The Annual Budget can be adopted by simple majority of Council members present at the public hearing. This ensures the adoption of the budget in a timely fashion to meet all State Truth in Millage (TRIM) requirements. Two public hearings are conducted at the City Council to inform the taxpayers and receive their comments. These hearings were conducted on September 6, 2023 and September 20, 2023 respectively for FY 2024 budget approval. The Council-approved adopted budget is integrated into the accounting software system effective October 1<sup>st</sup>. It establishes the legal authority to incur expenditures up to the appropriated amount for each line item.

Per Florida State Statutes, Chapter 166, Section 166.241, the governing body of each municipality must adopt a balanced budget each fiscal year. A balanced budget is described as the amount available from taxation and other sources (revenues), including amounts carried over from prior fiscal years, must equal the total appropriations for expenditures and reserves. The City of Palm Bay Management Administrative Code, Policy Number 19, Section 19.13-D further emphasizes that the budget *must remain balanced at all times*.

## Basis of Accounting

The system used by governments to determine when revenues have been realized and when expenditures have been incurred is known as the “Budgetary Basis of Accounting.” General government revenues and expenditure accounted for in funds are controlled by a formal integrated accounting system in accordance with various legal requirements, which govern the City’s operations.

The **Governmental Fund Type Budgets** for the City of Palm Bay are prepared on the *modified accrual basis of accounting* which means that revenues are recognized when they become measurable and available and expenditures are recognized when the liability is incurred.

**Proprietary Fund Type Budgets** are prepared on the *accrual basis of accounting* which means that revenues and expenditures are recognized when they occur. This process varies generally accepted accounting principles as a result of provisions made to treat encumbrances as budgeted expenditures in the year of the commitment to purchase.

Budgets in governmental funds are encumbered upon issuance of purchase orders, contracts or other forms of legal commitments. Encumbrances outstanding at fiscal year-end are reported as reservations of fund balances since they do not constitute expenditures or liabilities. While appropriations lapse at the end of the fiscal year, the succeeding year’s budget is automatically increased per the re-appropriations of encumbrances and capital projects with unencumbered balances.

Private-sector standards of accounting issued prior to December 1, 1989, generally are followed to the extent that those standards do not conflict with or contradict guidance of the GASB. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The City has elected not to follow subsequent private-sector guidance.

## Basis of Budgeting

The City of Palm Bay’s budget basis for expenditures differs from the basis used in reporting under Generally Accepted Accounting Principles in the following ways:

In the Governmental Funds, the City uses the modified accrual basis of accounting with the following exception:

- Budgets amounts are encumbered when contracts are signed for goods or services. At year-end, amount which are encumbered but not yet expended are carried over to be paid when the goods or services are received. These amounts are included in budget-basis expenditures for the fiscal year in

which they are encumbered, rather than the year in which goods or services are received and a liability incurred. Appropriations that are not spent or encumbered lapse at the end of the fiscal year.

In the Proprietary Funds, the City uses the accrual basis of accounting with the following exceptions:

- The budget basis includes expenses for capital outlay, as opposed to an adjustment of the balance sheet account.
- Depreciation and amortization, which are considered expenses on the accrual basis of accounting, are ignored under the budget basis because these items do not require an expenditure of funds.
- Principal payments on long-term debt are applied to the outstanding liability on a GAAP basis, as opposed to being expended on a Budget basis.
- Compensated absences liabilities that are expected to be liquidated with expendable available financial resources are accrued as earned by employees (GAAP) as opposed to being expended when paid (Budget basis).

In all funds, encumbrances are treated as expenditures for purposes of calculating the balance carried forward as opposed to reservation of fund balance. Also, operating transfers are treated as revenues and expenditures.

The budget is prepared in a line item format, but published in an easy to read and understand summary format.

## Budget Amendments

The total budgeted expenditures cannot exceed the final appropriations once the budget is adopted. An individual fund may only be amended through formal approval of the City Council via Ordinance. Budget Amendments occur on a quarterly basis with one additional amendment taking place within 60 days of budget adoption serving as a prior year-end budget close-out process. The following funding scenarios must be presented to City Council via a Budget Amendment:

- Transfer of funds between departments and/or individual funds
- Transfer of funds between projects (excluding emergency purchases as outlined by the City's Procurement Manual)
- Transfer of funds for a different purpose other than intended/approved
- Transfer of funds from capital to operating expenditures (excluding transfers within the same project, the capital threshold is not met, and/or emergency purchases as outlined by the City's Procurement Manual)
- Recognizing and appropriating grant/agreement revenues

Budgetary integrity is established for control purposes at the category of expenditure level (personnel, operating, capital and transfers) and is tracked in the City's computerized financial system.

## FINANCIAL POLICIES

### Budget Preparations, Adjustments & Monitoring

The annual City budget shall be planned and prepared to conform to State law and Palm Bay City Code, Chapter 35 (budget portion of chapter is included in this section).

- The legal level of authority shall be at the department level.
- The annual City budget shall be approved by September 27 proceeding the fiscal year which begins October 1 and ends September 30.
- During the development of the budget, the impact of the proposed budget on the next two fiscal years will be evaluated.

- Once the budget has been adopted, the City Manager may authorize the transfer of any unencumbered appropriation balance between general classifications of expenditures within a department within the same fund.
- At the close of each fiscal year, the unencumbered balance of each appropriation shall revert to the respective fund from which it was appropriated.
- Budget monitoring is completed on a monthly basis with quarterly Budget Monitoring Reports presented to City Council for review.

## Investment Policy

Investments in the City shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio and to meet the cash flow demands of City operations.

- To maintain the safety of public funds, the City shall diversify its investments to avoid incurring unreasonable and avoidable risk.
- The City's investment strategy shall provide sufficient liquidity to meet the City's operating, payroll, and capital requirements.
- The City's investment portfolio shall be designed with the intent of attaining a market rate of return throughout budgetary and economic cycles, while minimizing investment risk.
- Asset protection measures required by new Florida Statute changes have been incorporated.

## Accounting & Reporting Policy

All financial transactions of the City shall be properly authorized, documented, and reported.

- All disbursements of funds shall be within budget limits, authorized at the appropriate level, and supported with proper documentation.
- Quarterly financial and performance reports shall be prepared and distributed to the City Council, City Manager, and Department Heads.
- An independent audit of the City's financial books, records, statements, and reports shall be conducted by a Certified Public Accountant annually.

## Position Authorization & Attrition

Only positions authorized by City Council, funded in the budget, and operationally warranted shall be filled.

- Positions shall be authorized by City Council annually through the budget process or by amendments as needed and as funding exists.
- Vacant positions will be reviewed by the Department Head and the Human Resources Director before the position is filled to ensure the need and urgency of filling the position warrants immediate recruitment.

## Grant Management

Outside sources of revenue through grant funding shall be maximized. However, careful consideration of departmental objectives and programming priorities shall be given before grant applications are prepared. Duplication of services shall be avoided, and expanded levels of service shall be analyzed thoroughly before proceeding with a funding request. Grant Management is spearheaded by the Grants Manager within the City Manager's Office. The City's Grants Program is fully outlined within Administrative Code G.12.6 - Grants Management Policy Administrative Code, which details responsibilities and procedures from application to award. While the Grants Manager identifies various grants valuable to the City, each department is still tasked with sourcing grant information pertinent to their respective areas. The Grants Manager will serve in an assisting capacity ensuring the process to followed according to the standards in development.

## Debt Management

Borrowing in the City shall be undertaken in a manner which seeks to ensure efficiency and equity for the taxpayers.

- Efficiency means getting the best return for a given commitment of resources. When the efficiency, with which government services are performed, can be greatly increased by substituting capital expenditures for current expenditures, debt shall be considered.
- Equity means that the beneficiaries from capital expenditures shall pay for them. Maturity of the debt shall be approximately equivalent to the period over which the capital will be used.

## Working Capital & Fund Balance

The following working capital and fund balance reserves shall be maintained:

- The General Fund shall reserve an amount equal to two-months of budgeted operating expenditures (less transfers, capital outlay or reserves).
- Per House Bill 447, the total estimated annual revenue derived from fees, and the fines and investment earnings related to the fees, may not exceed the total estimated annual cost of allowable activities. Any unexpended balances shall be carried forward to future years for allowable activities or shall be refunded at the discretion of the local government.
- Adequate fund balances and reserves shall be maintained in the Debt Funds to ensure timely payment of debt obligations when due.
- The Road Maintenance CIP annual funding shall achieve a minimum target contribution of \$4 million, starting in FY 2024, to include the following strategies:
  - A one-time transfer from the General Fund with a minimum target of \$2.0 million
  - City-owned property sale proceeds
  - A minimum of 50.0% or \$1.0 million, whichever is greater, of unexpended General Fund Dollars at end-of year close-out
  - BCRA unexpended previous year balances based on Annual Comprehensive Financial Report (ACFR) statements
  - BCRA Ad Valorem revenue portion to be redirected to the Road Maintenance CIP Fund upon CRA sunset in FY 2024
- Adequate amounts of retained earnings shall be maintained in the Utility Funds to comply with bond covenants. Reserves are maintained at 90 days of operating expenditures of the subsequent fiscal year's budget.
- In the Employee Health Insurance Fund, two months claims anticipated cost shall be maintained as contingency fund balance.
- In the Risk Management Fund, the anticipated claims payable for the next fiscal year, as actuarially determined, shall be maintained as unreserved fund balance.
- Adequate fund balances and reserves within the Fleet Services Fund shall be maintained at 15.0% personnel, operating and debt service costs.

## Reservation of Capital Assets

Sufficient funds shall be appropriated each year for the purpose of preserving and replacing capital assets that are vital to the ongoing delivery of government services.

- Specific schedules for routine capital maintenance of City facilities shall be developed and funded as revenues allow.
- Specific schedules for the replacement of vehicles and computer equipment shall be developed and funded as revenues allow.

## SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Palm Bay, Florida (the “City”) are prepared in conformity with generally accepted accounting principles (“GAAP”) in the United States of America as applied to government units. The Governmental Accounting Standards Board (“GASB”) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Significant City accounting policies are described below:

### The Reporting Entity

The City is a political subdivision incorporated on January 1, 1960 in the State of Florida and located in Brevard County. The legislative branch of the City is composed of a five (5) member elected Council, including a city-wide elected mayor. The City Council is governed by the City Charter, and by state and local laws and regulations. The City Council is responsible for the establishment and adoption of policy. The execution of such policy is the responsibility of the Council appointed city manager.

Accounting principles generally accepted in the United States of America require that the reporting entity include: (1) the primary government, (2) organizations for which the primary government is financially accountable and (3) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity’s financial statements to be misleading or incomplete.

Although they are separate legal entities, blended component units are in substance part of the City’s operations and are reported as an integral part of the City’s financial statements. The City’s component unit is described as follows:

The Bayfront Community Redevelopment Agency (the “BCRA”) is an incremental tax district created by City Ordinance pursuant to Section 163.356, Florida Statutes. The City Council appoints an advisory board to administer the activities of the BCRA. The Board approves the budget and provides funding. The City performs all accounting functions as well as facilitates operational responsibilities for the activities of the BCRA. Its services are provided exclusively to the City. The BCRA is classified as a special revenue fund.

### Government-wide & Funds Financial Statements

The government-wide financial statements report information on all the non fiduciary activities of the primary government and its blended component units. For the most part, the effect of interfund activity has been removed from these statements to minimize double-counting of internal activities. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external parties.

The Statement of Activities demonstrates the degree to which the direct expenses and indirect costs of a given function, or segment, are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Indirect expenses are those costs that are allocated to functions and activities in accordance with the City’s adopted indirect cost allocation plan. The “expenses” column includes both direct and indirect expenses. Program revenues include: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are *restricted* to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and the fiduciary fund. The fiduciary fund is excluded from the government-wide financial statements. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements. The internal service funds are included in governmental activities in the government-wide financial statements.

## Measurement Focus, Basis of Accounting & Financial Statement Presentation

### Government-wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and comparable items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are user fees between the City's enterprise funds and other governmental functions. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include: (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

### Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within four months of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Taxes when levied, franchise fees, licenses, intergovernmental revenues when eligibility requirements are met, charges for services, and interest associated with the current fiscal period are all considered to be measurable and if available have been recognized as revenues of the current fiscal period. All other revenue items are measurable and available only when cash is received by the City.

The City reports the following major governmental funds:

- The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The Bayfront Community Redevelopment Agency Fund is used to account for ad valorem tax increment revenues accumulated for community development in the areas where the taxes were assessed.
- The 2019 G.O. Road Program Fund, the 2021 G.O. Road Program Fund, and the 2023 G.O. Road Program Fund (to be added during Fiscal Year 2024) are used to account for the bond proceeds earmarked for maintenance and repair of citywide roadways.

The City reports the following major enterprise funds:

- The Utilities Fund, accounts for the fiscal activities of the City's water and wastewater treatment and distribution operations as well as the funding and payment of related debt.
- The Stormwater Utility Fund is used to account for fees and services associated with management of the City's Stormwater system.
- The Solid Waste Fund is used to account for fiscal activities of the City's solid waste collection system.

Additionally, the City reports the following fund types:

- The Internal Service Funds account for certain activities of the City's risk management, employee benefit programs and its fleet operations. Activities include premium and benefit payments, legal expenses incurred related to activities not specifically covered by City insurance policies, collections of settlements or refunds from related cases, and charges to City departments for fleet services.
- The Pension Trust Fund accounts for the activities of the City's Police and Firefighters Retirement System, ("PBP & FPF") which accumulates resources for pension benefit payments to certain general government employees and qualified police and fire employees.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise funds and of the City's internal service funds are charges to customers for sales and services. Operating expenses for the enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting these definitions are reported as non-operating revenues and expenses.

When both *restricted* and *unrestricted* resources are available for use, it is the City's policy to use restricted resources first for their intended purposes, and then *unrestricted* resources, as they are needed.

## Cash & Cash Equivalents

Cash and cash equivalents include cash on hand, demand deposits, certificates of deposit, money market accounts, money market funds, Negotiable Order of Withdrawal, and cash with fiscal agent.

## Investments

Investments are stated at fair value, except for investments in the Florida State Board of Administration Local Government Pooled Investment Funds ("SBA"), an external investment pool which complies with criteria set forth in Section 150: Investments of the GASB codification. All fair market valuations are based on quoted market prices. SBA pool shares are based on amortized cost of the SBA's underlying portfolio.

## Receivables

### Property Tax Receivables

Under Florida law, the assessment of all properties and the collection of all county, municipal and school board property taxes are consolidated in the offices of the County Property Appraiser and County Tax Collector. The laws of the State regulating tax assessments are also designed to assure a consistent property valuation method statewide. State Statutes permit municipalities to levy property taxes at a rate of up to 10 mills.

All real and tangible personal property taxes are due and payable on the levy date of November 1 of each year or as soon thereafter as the assessment roll is certified by the Brevard County Property Appraiser

(levy date). The Brevard County Tax Collector collects and distributes all taxes. Taxes may be paid upon receipt of notice from the Tax Collector, with discounts at the rate of four percent (4%) if paid in the month of November, three percent (3%) if paid in the month of December, two percent (2%) if paid in the month of January, and one percent (1%) if paid in the month of February. Taxes paid during the month of March are without discount and all unpaid taxes on real and tangible property become delinquent on April 1 and a lien is executed on or before May 30. Property tax revenues are recognized in the fiscal year for which they are budgeted and also become due and payable. Virtually all unpaid taxes are collected via tax certificates sold on or prior to June 1; therefore, no material taxes are receivable at fiscal year-end.

## Accounts Receivables

Utilities Fund operating revenues are generally recognized based on cycle billings rendered monthly. Revenues for services delivered during the last month of the fiscal year that have not been read by September 30 are accrued based on meter readings for the applicable consumption taken at the beginning of October and billed in October. Accounts receivable balances are shown net of the allowance for uncollectible accounts. The allowances are determined based on management estimates of uncollectible amounts.

## Inventory & Prepaid Items

Inventories in the governmental, enterprise and internal service funds consist primarily of expendable supplies held for consumption. Inventories are valued at lower of cost or market, using the first-in/first-out ("FIFO") method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of a prepaid item is recorded as an expenditure/expense when consumed rather than when purchased.

## Restricted Assets

The uses of certain assets of the Utilities Fund are restricted by specific provisions of bond resolutions and other agreements. Assets so designated are identified as restricted assets on the statement of net position.

## Encumbrance

Encumbrance accounting is employed in the general, capital project and special revenue funds. Under this method, purchase orders contracts and other commitments outstanding at year-end do not constitute expenditures for liabilities. GASBC 1800: *Classification and terminology*, provides additional guidance on the classification within the Net Position section of the amounts that have been encumbered. Encumbrances of balances within the General fund are classified as assigned; Special Revenue and Capital Projects funds are classified as *committed* and *restricted*. These encumbrances are not separately stated in the financial statements.

## Capital Assets

Capital assets include property, plant, equipment, and infrastructure assets (e.g., roads, easements, bridges, sidewalks, and similar items), and are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and proprietary fund financial statements. Property, plant, and equipment with initial, individual costs that equal or exceed \$5,000 and estimated useful lives of over one year are recorded as capital assets. Roads, bridges, and sidewalks are capitalized when their initial costs equal or exceed \$250,000 and have estimated useful lives of more than one year. Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. In governmental funds capital purchases (capital assets) are reported as expenditures.

Capital Assets are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
<b>Buildings &amp; Improvements</b>	25-50
<b>Utilities System</b>	25-40
<b>Infrastructure</b>	15-20
<b>Equipment</b>	5-20
<b>Vehicles</b>	3-10

## Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, Deferred Outflows of Resources, represents a consumption of net position that applies to future periods and so will not be recognized as an expense or expenditure until then. The City has three items that qualify for reporting in this category; they are deferred charges on refunding, deferred outflows related to pensions and deferred outflows related to OPEB. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows related to pensions, pursuant to GASBC P20: *Pension Activities* are unrealized contributions and losses related to pension costs. See Note 9 Employee Retirement Systems.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, Deferred Inflows of Resources, represents revenue collected that applies to a future period and will not be recognized as revenue until then. The City has four items in this category, which arises under both the full accrual and modified accrual basis of accounting; unavailable revenue regarding business tax licenses that have been paid in advance, deferred amounts related to pensions, unamortized gain on refunding, pursuant to GASBC P20: *Pension Activities*, and deferred amounts related to OPEB.

## Pension

For purpose of measuring the net pension liability and deferred outflow/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City's Fire and Police Retirement System and Florida Retirement System ("FRS") plans and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by PBP & FPF and FRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

## Amortization of Bond Discount & Premium

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund type statement of net position. Bond premiums and discounts are amortized over the term of the bonds using the effective interest method.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, during the current period. The face amount of debt issued is reported as other financing source. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures/ expenses when incurred.

## Compensated Absences

All full-time permanent employees accrue sick and vacation benefits according to the following table: Employee terminating in good standing with unused annual leave will be paid up to a maximum of 240 hours. Sick leave will be paid up to a maximum of 500 hours but based on years of service and position.

Compensated Absences	Vacation			Sick		
	Accrual Per Month	Max	Payout*	Accrual Per Month	Max	Payout*
Employees hired prior to September 1, 2017	8-14 hrs	320**	320**	8-12 hrs	1152***	500
Employees hired after to September 1, 2017	8-10 hrs	240	240	8 hrs	500	500
*Employee must be in good standing upon termination. Sick Payouts based on Years of Service and Position **Max will change to 240 hours once drops below 240 by payouts and use of annual leave ***Max will change to 500 once drops below 500 by payouts and use of sick leave						

The City records compensated absences in governmental funds as expenditures for the amount accrued during the year that would normally be liquidated with expendable, available financial resources and to the extent they are due as of the end of the fiscal year. The City accrues compensated absences in the period they are earned in the government-wide and enterprise fund financial statements.

## Fair Value Measurement

The City categorizes its fair value measurements with the hierarchy established by GASBC Section 150: *Investments*. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted process in active markets; Level 2 inputs are significant other observable inputs and Level 3 inputs are significant unobservable inputs.

## Capital Contributions

Capital Contributions consist of amounts from federal and state aid programs, developers, and water and sewer stabilization fees charged to customers for initial hookup to the Utilities System’s water and sewer lines. Contributions are recognized when earned or when legal title is transferred to the City for contributed capital assets.

## Net Position

In the government-wide financial statements and in the proprietary fund statements, net position is classified in the following categories:

**Net Investment in Capital Assets** – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce this category.

**Restricted Net Position** – This category represents the net position of the City, which is restricted by constraints placed on the use by external groups such as creditors, grantors, contributors, laws, regulations of other governments, through constitutional provisions or enabling legislation.

**Unrestricted Net Position** – This category represents the net position of the City, which can be used to finance day-to-day operations without constraints established by debt covenants or other legal requirements or restrictions. Deficit unrestricted net position if any would require future funding.

## Fund Balance

**Nonspendable** – This category includes items that are not in spendable form because they are either legally or contractually required to be maintained intact such as inventory, prepaid and long-term amounts of loans and notes receivable.

**Restricted** – Includes items that are restricted by external creditors, grantors or contributors, or restricted by legal constitutional provisions.

**Committed** – The portion of fund balance that can be constrained for a specific purpose imposed via resolution by the Palm Bay City Council (the highest level of decision-making authority). Commitment of fund balance may be made for such purposes as a)major maintenance and repair projects, b)meeting obligations resulting from a natural disaster, c)accumulating resources pursuant to stabilization arrangements, d)establishing reserves for disasters and or, e)for specific projects. Any changes or removal of committed fund balance must be sanctioned by the Palm Bay City Council through the same process that facilitated the original commitment.

**Assigned** – Includes items intended for specific uses and authorized by the City Manager and or Finance Director. The Palm Bay City Council designated the aforementioned representatives as the delegated officials that can assign portions of the fund balance as evidenced by Resolution 2011-34.

**Unassigned** – Residual classification used for those balances not *assigned* to another category in the General Fund. Deficit fund balance in other governmental funds is also presented as *unassigned*.

SBC 1800: *Classification and terminology* requires the highest legal authority to approve authorized commitments of fund balance and to approve who can authorize assignment of fund balance. On August 4, 2011, City Council by resolution 2011-34 authorized the Finance Director rights to assign resources and ending fund balances. GASBC 1800: *Classification and terminology* also requires a spending policy to ending fund balances. The spending policy states in what order fund balance categories are spent. On August 4, 2011 by resolution 2011-34, the Council approved the following fund balance order of spending: (1) *restricted* fund balance first, and then (2) *committed* fund balance, then (3) *assigned* fund balance, and (4) *unassigned* fund balance. The General Fund maintains a minimum fund balance of 10% of the subsequent year's budgeted expenditures less capital outlay and transfers.

## Palm Bay Code of Ordinances

### **BUDGET**

#### **§ 35.020 DEFINITIONS.**

For the purpose of this subchapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

**BUDGET YEAR.** The fiscal year for which any particular budget is adopted and in which it is administered.

('74 Code, § 9½-31)

**TRIM.** Truth in Millage, as set out in Fla. Stat. § 200.065, and Compliance of, § 200.068. (Ord. 76-4, passed 4-1-76; Am. Ord. 96-54, passed 10-3-96)

#### **§ 35.021 PROPOSED BUDGET.**

The City Manager shall, no later than August 10th, submit a detailed proposed budget for the upcoming fiscal year to the City Council for consideration. The proposed budget shall contain, for comparative purposes, the current budget, current year estimated actuals, and prior fiscal years' actuals. The proposed budget shall be submitted to the Council and made available for public inspection upon receipt of said budget by Council. If for any reason, the City Manager cannot deliver the budget on August 10th, he or she shall notify the City Council and request an extension for a period of time not to exceed fifteen (15) days.

(Ord. 2002-29, passed 3-21-02; Am. Ord. 2003-07, passed 3-20-03; Am. Ord. 2007-51, passed 7-19-07)

#### **§ 35.022 BUDGET A PUBLIC RECORD.**

The budget and Capital Improvements Program Plan shall be available for public inspection at City Hall. The City Manager shall cause sufficient copies of a summary of the proposed annual budget to be prepared for distribution to any interested person.

('74 Code, § 9½-33) (Ord. 76-4, passed 4-1-76; Am. Ord. 96-54, passed 10-3-96; Am. Ord. 2000-17, passed 6-1-00)

#### **§ 35.023 PUBLIC HEARINGS.**

All timetables, type of public notifications, number of public hearings, hearing dates, conduct and contents, advertisements, and such are set through TRIM and shall be strictly adhered to.

(Ord. 96-54, passed 10-3-96)

#### **§ 35.024 (RESERVED).**

#### **§ 35.025 (RESERVED).**

#### **§ 35.026 ADOPTION.**

(A) All timetables, advertisements, public notifications, and procedures relating to the adoption of the tentative budget and final budget are set through TRIM and shall be strictly adhered to.

(B) *Vote required.* The budget shall be adopted by the favorable votes of a simple majority of the members of the Council present at the public meeting.

('74 Code, § 9½-38)

(C) *Date of final adoption.* The budget shall be finally adopted not later than the 27th day of the last month of the fiscal year.

('74 Code, § 9½-39)

(Ord. 76-4, passed 4-1-76; Am. Ord. 96-54, passed 10-3-96; Am. Ord. 2000-17, passed 6-1-00; Am. Ord. 2014-50, passed 10-14-14)

**§ 35.027 EFFECTIVE DATE, CERTIFICATION.**

Upon final adoption, the budget shall be in effect for the budget year. A copy of the budget, as finally adopted, shall be certified.

('74 Code, § 9½-40) (Ord. 76-4, passed 4-1-76; Am. Ord. 2000-17, passed 6-1-00)

**§ 35.028 BUDGET ESTABLISHES APPROPRIATIONS.**

From the effective date of the budget, the several amounts stated therein as proposed expenditures shall be and become appropriated to the several objects and purposes therein named.

('74 Code, § 9½-41) (Ord. 76-4, passed 4-1-76)

**§ 35.029 PROPERTY TAX.**

All timetables, limitations, public notifications, public hearings, advertisements, and such, as related to the setting and adoption of a tentative and final millage rate for the purpose of raising property taxes within the municipality are set through TRIM and shall be strictly adhered to.

(Ord. 96-54, passed 10-3-96)

**§ 35.030 (RESERVED).**

**§ 35.031 (RESERVED)**

**§ 35.032 (RESERVED)**

**§ 35.033 (RESERVED).**

**§ 35.034 (RESERVED).**

**§ 35.035 TRANSFER OF FUNDS; BUDGET AMENDMENTS.**

(A) The Council, by resolution, shall have the authority to transfer any unencumbered appropriation balance or portion thereof to any lawful purpose between departments within the same fund providing that such transfer does not exceed the total appropriation for that fund.

(B) The City Manager shall cause to be submitted to the City Council ordinances to amend the budget on a quarterly basis, as necessary, and the City Council shall have the authority to increase and decrease budget appropriations in any department, division, or fund, by appropriating previously unappropriated fund balances, recognizing new or additional revenues, or decreasing revenue estimates, or by transferring unencumbered appropriation balances between funds, to any lawful purpose, providing that such appropriation, decrease, or transfer of expenditures and revenues must be equal, and providing that such use does not conflict with any uses for which such revenue specifically accrued.

('74 Code, § 9½-51) (Ord. 76-4, passed 4-1-76; Am. Ord. 96-54, passed 10-3-96)

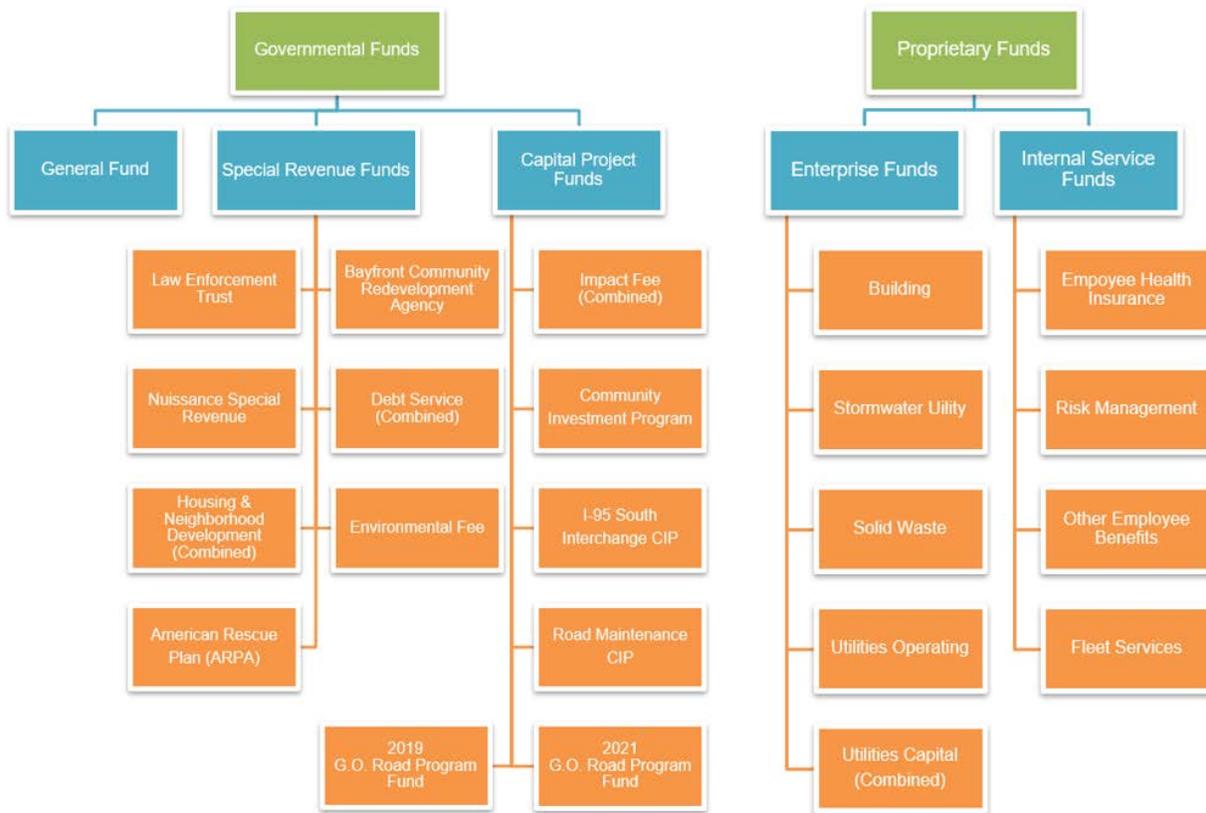
**§ 35.036 LIMITATION OF APPROPRIATION.**

At the close of each fiscal year the unencumbered balance of each appropriation shall revert to the respective fund from which it was appropriated and shall be subject to future appropriation. However, funds previously approved by the City Council and appropriated for Capital Improvements Projects, whether or not encumbered, shall continue to be considered a reappropriation in the ensuing fiscal year only for the original purpose, or as amended by the City Council, for which such appropriation was approved and until such time as the project is completed. At the close of each fiscal year, the balance of each appropriation encumbered by a legal obligation, such as a formal contract or purchase order, shall be carried over, along with equal fund balances to cover payment, and considered an automatic reappropriation into the ensuing budget year. No monies shall be drawn from the treasury of the city nor shall any obligation for the expenditure of money be incurred, except pursuant to appropriation heretofore described.

('74 Code, § 9½-52) (Ord. 76-4, passed 4-1-76; Am. Ord. 96-54, passed 10-3-96)

## FUND STRUCTURES & ANALYSIS OVERVIEW

The City of Palm Bay’s funds, departments, divisions and accounts are organized based on fund and account groups. Each fund is considered a separate accounting entity; operations within each fund are accounted for with a separate set of self-balancing accounts that comprise the City’s assets, liabilities, fund equity, revenues and expenditures/expenses. Government resources are allocated to and accounted for in each fund based on spending purposes and by what means activities are controlled. All City funds can be separated into three categories: *governmental, proprietary, and fiduciary funds*.



### Governmental Funds

The **General Fund** is the City’s largest fund. Governmental services include legislative oversight, general and financial administration, law enforcement, community development, streets and drainage system operations and maintenance, and parks and recreation operations and maintenance. General Fund activities are primarily funded through property taxes, franchise fees and certain state-shared revenues. General Fund activities comprise of approximately 32.8% of the City’s annual budget and are accounted for on a Modified Accrual Basis.

A **Special Revenue Fund** is generally established to account for revenues restricted by statute or ordinance for a specified purpose, or when a request for separated accounting of special project costs is needed. The accounting for these funds is on a Modified Accrual Basis.

A **Capital Project Fund** is generally a special revenue fund established to track specific capital infrastructure construction projects and/or acquisitions. Although some capital project funds can be classified as enterprise funds (such as the Utilities Community Investment Funds), for the purposes of this document they are listed and presented as capital project funds. The accounting for these funds is on a Modified Accrual Basis.

## Proprietary Funds

The City maintains two types of proprietary funds that are accounted for on a full accrual basis.

- An **Enterprise Fund** is used for business-type activities within the City. The information focuses on near-term inflows and outflows of spendable resources, as well as the balance of spendable resources available at the end of each fiscal year presented. The City uses enterprise funds to account for the water and wastewater utilities operating activities, building functions, stormwater utility and solid waste activities.
- An **Internal Service Fund** is used to track the accumulation and allocation of costs internally among the City's departments and funds. The City uses internal service funds to account for the administration of employee health insurance and other employee benefits, risk management, and fleet service activities.

The City also operates two other types of funds that are not included in this Approved Budget document: **Agency** and **Trust Funds**.

## Fiduciary Funds

An **Agency Fund** accounts for money received by the City that is held on behalf, and for the benefit of, others. Agency funds are not budgeted as amounts received or disbursed are not City revenues or expenditures. The City maintains two Agency Funds: (1) 401A Retirement Plan and (2) 457 Deferred Compensation Plan.

A **Trust Fund** accounts for revenues (received and held by the City) that are restricted by statute or ordinance, or per the donor's request. Trust Funds are not budgeted. The City maintains one Trust Fund: (1) Police and Firefighter Pension Trust Fund.

## DEPARTMENTAL FUND LINKAGE

The following pages illustrate which funds are budgeted for each department.

### Legislative

- General

### Office of the City Manager

- General

### Office of the City Attorney

- General
- Risk Management (Internal Service)

### Procurement

- General

### Finance

- General
- All Debt Service
  - Refer to the *Fund Structure & Analysis Overview* Section for a detailed list of all Debt Service Funds

### Information Technology

- General

### Human Resources

- General
- Employee Health Insurance (Internal Service)
- Other Employee Benefits (Internal Service)

### Growth Management

- General
- Code Nuisance (Special Revenue)

### Building

- Building (Enterprise)

## Community & Economic Development

- General
- ARPA/American Rescue Plan (Special Revenue)
- HANDS/Housing & Neighbor Development Grants (Special Revenue)
  - Refer to the *Fund Structure & Analysis Overview* Section for a detailed list of all Housing & Neighborhood Development Grant Funds

## Recreation

- General

## Parks & Facilities

- General
- Parks Impact Fees (Capital Funds)

## Police

- General
- Law Enforcement Trust (Special Revenue)
- Police Impact Fees (Capital Funds)

## Fire

- General
- Fire Impact Fees (Capital Funds)

## Public Works

- General
- Stormwater Utility (Enterprise Fund)
- Solid Waste (Enterprise Fund)
- Fleet Services (Internal Service Fund)
- Capital Funds as Follows:
  - Transportation Impact Fees
  - Capital Improvement CIP
  - I-95 Souther Interchange CIP & Connector Road I-95
  - Road Maintenance CIP
  - 2019 G.O. Road Program & 2021 G.O. Road Program

## Utilities

- Utilities Operating (Enterprise)
- Capital Funds as Follows:
  - Utilities Connection Fee
  - Utilities Renewal & Replacement
  - Utilities Main Line Exention Fee
  - '16 Revenue Refunding Bond
  - '16 Revenue Refunding Bond Construction
  - Utilities SRF Loan
  - '20 Utilities Bond Construction

## Bayfront Community Redevelopment Agency (BCRA)

- Bayfront Community Redevelopment (Special Revenue)
- Note: The BCRA & Associated Special Revenue Fund Are Managed by the Community & Economic Development Department

## FUND DESCRIPTIONS

### General Fund

This fund is the chief operating fund of the City.

### Law Enforcement Trust Fund

This fund is used to account for proceeds obtained through the sale of confiscated and unclaimed property turned over to the City through court judgments. The proceeds are to be used solely for crime fighting purposes.

### Code Nuisance Fund

This fund is used to account for transactions related to properties with code violations where the owners are unwilling to abate the problems.

### Housing & Neighborhood Development Grant Funds

These funds identify and implement programs and activities that benefit low and moderate-income people and improve neighborhoods within the City limits. Funding is received from, and includes the following:

- U.S. Department of Housing and Urban Development's Community Development Block Grant (CDBG) Program
- Brevard County HOME Consortium – HOME Investment Partnerships (HOME) Program
- U.S. Department of Housing and Urban Development's Neighborhood Stabilization Program (NSP)
- State of Florida's State Housing Initiatives Partnership (SHIP) Program
- Other State and Federal Grant Programs.

### American Rescue Plan Fund

On March 10, 2021, Congress passed the American Rescue Plan Act of 2021 (H.R. 139) providing \$1.9 trillion of relief and stimulus funding to state and local governments. President Joe Biden signed the bill into law on March 11, 2021, allowing relief funding to begin immediately flowing throughout the United States.

### Impact Fee Trust Funds

These funds are used to account for proceeds provided for the acquisition and/or improvement of urban district park facilities, police capital facilities, fire capital facilities, and the expansion of the City's major road network system. In FY 2019, Impact Fee Funds were broken down into Nexus/Zip code areas resulting in four (4) funds per type for the following zip codes: 32905, 32907, 32908 and 32909.

### Environmental Fee Fund

This Fund is used to account for transactions related to the City's Incidental Take Permit issued by the United States Fish and Wildlife Service.

### Bayfront Community Redevelopment Agency Fund

This fund is used to account for the ad valorem tax increment revenues accumulated for the community development in areas where taxes were assessed.

### Debt Service Funds

The City has several debt service funds. They are used to account for the payment of principal and interest on outstanding general governmental revenue bonds.

### Community Investment Fund

This fund is used to account for financial resources earmarked for the acquisition of construction of major capital facilities or other project-oriented activities.

### **I-95 Interchange Fund**

This fund is used to account for financial resources earmarked for the construction of an interchange between St. John's Heritage Parkway (Palm Bay Parkway) and Micco Road.

### **Connector Road I-95 Interchange Fund**

This fund is used to account for the acquisition and construction costs of a new connector road to the I-95 Interchange exit and the intersection of Babcock Street.

### **Road Maintenance CIP Fund**

This fund is used to account for financial resources earmarked for the maintenance and repair of existing roadways.

### **Connector Road I-95 Fund**

This fund is used to account for financial resources earmarked for the construction of St. John's Heritage Parkway (Palm Bay Parkway) from Babcock to interstate 95.

### **G.O. Road Program Funds**

These funds to account for financial resources earmarked for the maintenance and repair of roadways funded by the 2019 General Obligation (G.O.) Bond and 2021 General Obligation (G.O.) Bond.

### **Utility Fund**

This fund is used to account for activities of the utility services provided. This fund is an enterprise fund in that it fully supports its operations.

### **Utilities Capital Funds**

These funds are used to account for financial resources from dedicated revenue streams, capital improvements to the City's Water and Wastewater systems, and the principal and interest payments of various bond debt service.

### **Building Fund**

This fund is used to account for building-related activities within the City. Revenues are primarily generated by user licenses and permits.

### **Stormwater Fund**

This fund is used to account for Stormwater services in the City.

### **Solid Waste Fund**

This fund is used to account for Solid Waste services in the City.

### **Risk Management Fund**

This fund is used to account for the expenses incurred for workers' compensation claims, general and auto liability claims and property damage claims and the related administrative expenses to operate the City's risk management program. Revenues are generated by charges to the various departments and funds based on experience and actuarial estimates.

### **Employee Benefit Funds**

These funds are used to account for expenses incurred for insured and self-insured benefits under the City's Section 125 "cafeteria" benefits plan maintained for the City employees.

**Fleet Services Fund**

This fund is used to account for the fiscal activity related to meeting the automotive and other vehicular needs of the City. This fund purchase vehicles, maintains them and charges user departments for the vehicular usage.

# All Funds Summary

## Revenue & Expenditure Summary

	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET
BEGINNING BALANCE	265,802,958	111,224,886	300,886,361	300,886,361	168,003,629
<b>REVENUES/SOURCES</b>					
Property Taxes	47,027,598	55,754,660	55,873,786	55,992,105	61,396,624
Sales, Use & Fuel Taxes	4,165,133	3,800,000	4,159,113	3,610,000	4,389,000
Franchise Fees	7,203,233	6,248,250	6,248,250	6,749,000	7,074,700
Utility Taxes	10,429,242	9,699,000	9,699,000	9,835,000	10,141,000
Communications Service Tax	2,686,205	2,635,000	2,784,721	2,780,000	2,902,000
Licenses & Permits	8,332,888	5,231,593	5,231,593	5,186,325	8,097,400
Impact Fees	17,483,148	14,181,749	15,616,749	17,865,599	17,867,000
Intergovernmental	18,385,774	15,132,825	16,423,368	15,719,505	16,681,048
Charges for Service	93,697,930	93,883,395	94,428,539	93,802,021	98,524,878
Fines and Forfeitures	827,841	493,500	493,500	436,800	540,400
Miscellaneous	2,038,203	1,506,431	1,498,653	9,128,930	3,516,206
Capital Contributions	19,327,805	9,516,190	9,676,112	4,136,377	3,782,782
Transfers	31,808,403	32,802,831	91,977,092	33,946,389	27,139,100
<b>TOTAL REVENUES/SOURCES</b>	<b>263,413,403</b>	<b>250,885,424</b>	<b>314,110,476</b>	<b>259,188,051</b>	<b>262,052,138</b>
<b>EXPENDITURES/USES</b>					
Legislative	985,893	852,942	915,387	950,436	975,062
Office of City Manager	1,108,722	1,601,292	1,968,425	1,567,391	1,775,289
Office of City Attorney	3,689,869	5,563,141	5,715,817	5,639,599	6,294,762
Procurement	640,213	695,229	758,949	545,491	711,138
Finance	1,387,191	1,488,502	1,639,936	1,624,680	1,815,588
Information Technology	3,579,480	4,442,046	7,127,902	6,968,749	5,249,127
Human Resources	16,286,996	21,631,656	19,751,837	21,667,578	19,636,398
Building	4,580,968	5,516,984	12,572,357	11,973,831	5,990,742
Growth Management	2,023,791	2,388,291	2,706,502	1,902,798	2,927,743
Community & Econ. Development	3,250,325	3,743,214	26,462,830	7,252,286	7,120,052
Parks & Recreation*	(1,641)	0	0	0	0
Recreation*	1,811,211	2,295,275	2,493,998	2,280,736	2,635,319
Parks & Facilities*	6,765,351	6,542,152	11,619,169	8,036,400	7,447,887
Police	24,090,653	28,301,194	33,345,642	29,619,809	32,388,453
Fire	17,966,624	18,714,720	23,581,267	20,927,250	22,948,279
Public Works	44,052,305	52,296,036	151,930,091	77,027,271	86,208,933
Utilities	41,453,684	41,677,556	85,112,584	77,842,398	43,496,131
Bayfront Community Red. Agency	638,662	836,479	839,479	485,981	482,974
Debt Service	16,309,118	22,061,069	21,777,880	22,061,693	17,779,423
Transfers	31,927,834	32,802,831	91,977,092	87,643,507	27,139,100
Non-Departmental	5,782,751	8,528,776	6,487,874	6,052,899	7,134,725
<b>TOTAL EXPENDITURES/ USES</b>	<b>228,330,000</b>	<b>261,979,385</b>	<b>508,785,018</b>	<b>392,070,783</b>	<b>300,157,125</b>
Revenues Over/ (Under)Expenditures	35,083,403	(11,093,961)	(194,674,542)	(132,882,732)	(38,104,987)
<b>FUND BALANCE USAGE</b>					
Reserves/Designated (Restricted)	(24,326,223)	21,890,265	28,987,474	30,094,041	22,750,570
Undesignated	0	30,852,792	211,639,708	204,215,386	60,718,515
<b>TOTAL ENDING BALANCE</b>	<b>300,886,361</b>	<b>100,130,925</b>	<b>106,211,819</b>	<b>168,003,629</b>	<b>129,898,642</b>

\* Per Ordinance 2021-38, the Parks & Recreation Department and Facilities Department have been re-organized to the Parks & Facilities Department and Recreation Department.

## ALL FUNDS SUMMARY REVIEW

### Revenue/Sources

#### All Funds

Total FY 24 budgeted revenue/sources, collectively among all funds, of \$262,052,138 are \$2,864,087, or 1.1%, higher than the FY 23 estimated year-end receipts. Meanwhile, FY 23 estimated year-end receipts of \$259,188,051 are \$(4,225,352), or (1.6)%, lower than FY 22 Actuals.

The following tables provide a three-year historical overview of revenue/sources.

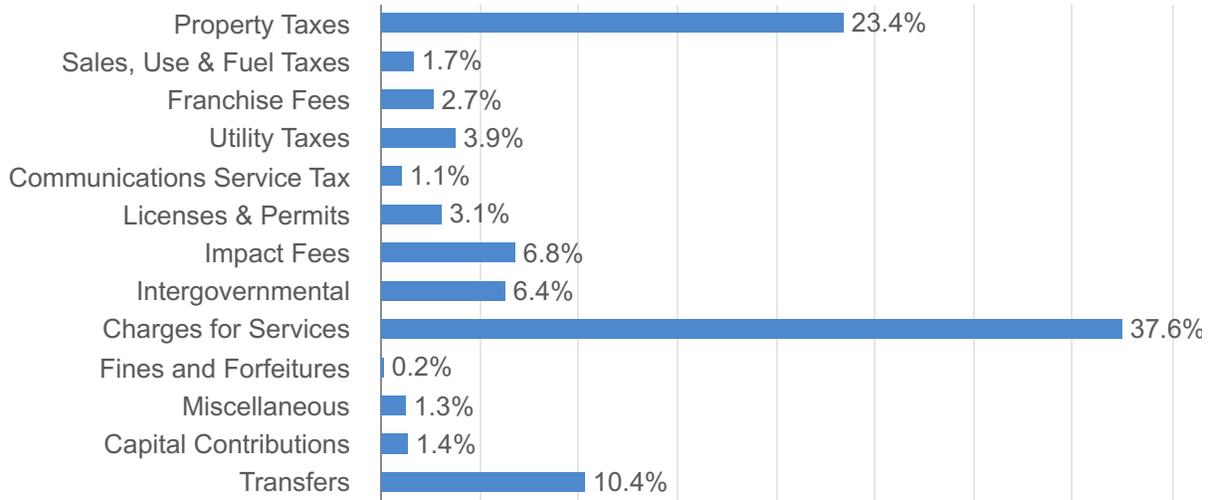
Comparison of FY 24 Approved Budget to FY 23 Estimated Year-End Receipts

Revenue/Source Type	FY 2023 Estimated	FY 2024 Approved Budget	Revenue Increase/ (Decrease)	Percentage Increase/ (Decrease)
Property Taxes	55,992,105	61,396,624	5,404,519	9.7 %
Sales, Use & Fuel Taxes	3,610,000	4,389,000	779,000	21.6 %
Franchise Fees	6,749,000	7,074,700	325,700	4.8 %
Utility Taxes	9,835,000	10,141,000	306,000	3.1 %
Communications Service Tax	2,780,000	2,902,000	122,000	4.4 %
Licenses & Permits	5,186,325	8,097,400	2,911,075	56.1 %
Impact Fees	17,865,599	17,867,000	1,401	— %
Intergovernmental	15,719,505	16,681,048	961,543	6.1 %
Charges for Service	93,802,021	98,524,878	4,722,857	5.0 %
Fines and Forfeitures	436,800	540,400	103,600	23.7 %
Miscellaneous	9,128,930	3,516,206	(5,612,724)	(61.5)%
Capital Contributions	4,136,377	3,782,782	(353,595)	N/A
Transfers	33,946,389	27,139,100	(6,807,289)	(20.1)%
<b>TOTAL</b>	<b>259,188,051</b>	<b>262,052,138</b>	<b>2,864,087</b>	<b>1.1 %</b>

Comparison of FY 23 Estimated Year-End Receipts to FY 22 Actuals

Revenue/Source Type	FY 2022 Actuals	FY 2023 Estimated	Revenue Increase/ (Decrease)	Percentage Increase/ (Decrease)
Property Taxes	47,027,598	55,992,105	8,964,507	19.1 %
Sales, Use & Fuel Taxes	4,165,133	3,610,000	(555,133)	(13.3)%
Franchise Fees	7,203,233	6,749,000	(454,233)	(6.3)%
Utility Taxes	10,429,242	9,835,000	(594,242)	(5.7)%
Communications Service Tax	2,686,205	2,780,000	93,795	3.5 %
Licenses & Permits	8,332,888	5,186,325	(3,146,563)	(37.8)%
Impact Fees	17,483,148	17,865,599	382,451	2.2 %
Intergovernmental	18,385,774	15,719,505	(2,666,269)	(14.5)%
Charges for Service	93,697,930	93,802,021	104,091	0.1 %
Fines and Forfeitures	827,841	436,800	(391,041)	(47.2)%
Miscellaneous	2,038,203	9,128,930	7,090,727	347.9 %
Capital Contributions	19,327,805	4,136,377	(15,191,428)	(78.6)%
Transfers	31,808,403	33,946,389	2,137,986	6.7 %
<b>TOTAL</b>	<b>263,413,403</b>	<b>259,188,051</b>	<b>(4,225,352)</b>	<b>(1.6)%</b>

The chart on the following page reflects a breakdown of the total FY 24 budgeted revenue/sources across all funds. Charges for Services accounts for the largest revenue source at \$98,524,878, or 37.6%, of the total FY 24 Budget.

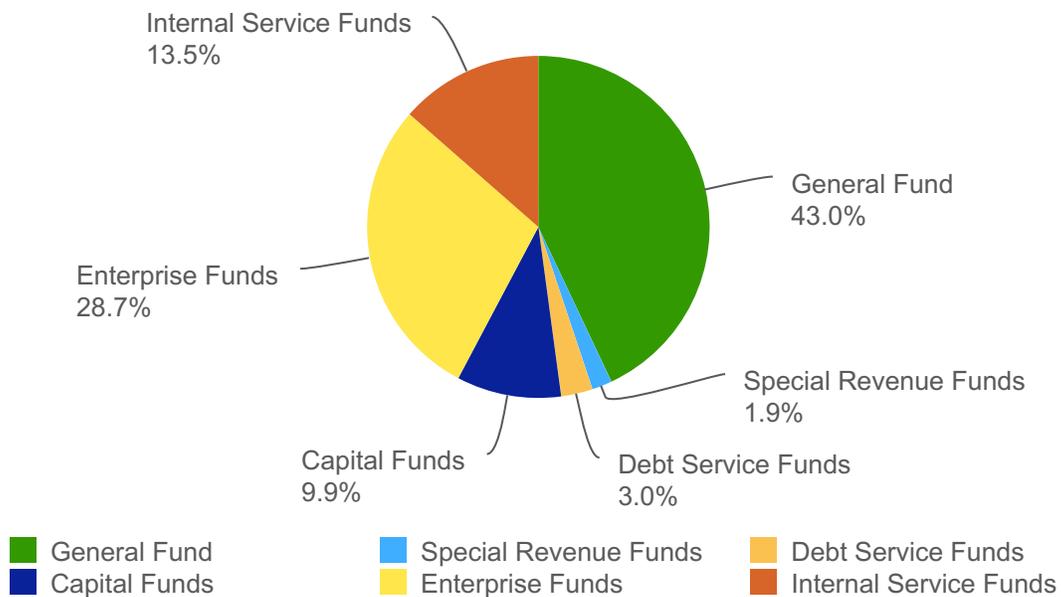


*Total Citywide Revenue/Sources by Fund Type*

The chart below reflects total proposed citywide revenues/sources by fund type. It illustrates that the majority of the City's revenues are derived from General Fund, 43.0%, and Enterprise Fund, 28.7%, operations.

Capital Fund revenues/sources are usually special revenue streams, bond proceeds, interest income or grants which can vary on a fiscal year basis. As previously noted, Impact Fee Funds are classified and presented as Capital Funds in this document due to expenditure limitations placed on the revenue.

FY 24 Total Citywide Revenues/Sources by Type



## Expenditures/Uses

### All Funds

Total FY 24 budgeted expenditures/uses, collectively among all funds, of \$300,157,125 are \$(91,913,658), or (23.4)%, lower than the FY 23 estimated year-end receipts. Meanwhile, FY 23 estimated year-end receipts of \$392,070,783 are \$163,740,783, or 71.7%, higher than FY 22 Actuals.

The following tables provide a three-year historical overview of revenue/sources.

Department Level Comparison of FY 24 Approved Budget to FY 23 Estimated Year-End Receipts

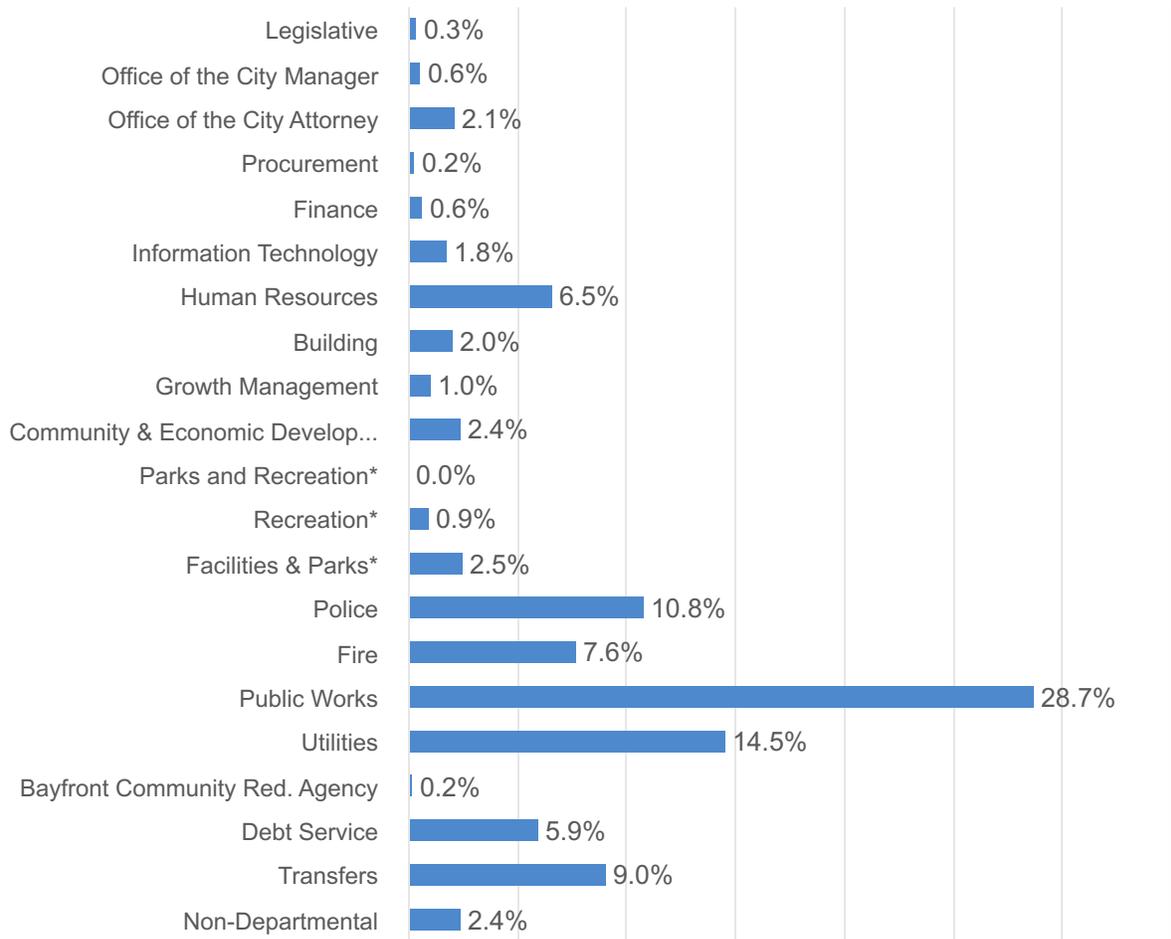
Department/Type	FY 2023 Estimated	FY 2024 Approved Budget	Revenue Increase/ (Decrease)	Percentage Increase/ (Decrease)
Legislative	950,436	975,062	24,626	2.6 %
Office of City Manager	1,567,391	1,775,289	207,898	13.3 %
Office of City Attorney	5,639,599	6,294,762	655,163	11.6 %
Procurement	545,491	711,138	165,647	30.4 %
Finance	1,624,680	1,815,588	190,908	11.8 %
Information Technology	6,968,749	5,249,127	(1,719,622)	(24.7)%
Human Resources	21,667,578	19,636,398	(2,031,180)	(9.4)%
Building	11,973,831	5,990,742	(5,983,089)	(50.0)%
Growth Management	1,902,798	2,927,743	1,024,945	53.9 %
Community & Economic Development	7,252,286	7,120,052	(132,234)	(1.8)%
Parks & Recreation*	0	0	0	N/A
Recreation*	2,280,736	2,635,319	354,583	15.5 %
Parks & Facilities*	8,036,400	7,447,887	(588,513)	(7.3)%
Police	29,619,809	32,388,453	2,768,644	9.3 %
Fire	20,927,250	22,948,279	2,021,029	9.7 %
Public Works	77,027,271	86,208,933	9,181,662	11.9 %
Utilities	77,842,398	43,496,131	(34,346,267)	(44.1)%
Bayfront Community Red. Agency	485,981	482,974	(3,007)	(0.6)%
Debt Service	22,061,693	17,779,423	(4,282,270)	(19.4)%
Transfers	87,643,507	27,139,100	(60,504,407)	(69.0)%
Non-Departmental	6,052,899	7,134,725	1,081,826	17.9 %
<b>TOTAL</b>	<b>392,070,783</b>	<b>300,157,125</b>	<b>(91,913,658)</b>	<b>(23.4)%</b>

Department Level Comparison of FY 23 Estimated Year-End Receipts to FY 22 Actuals

Department/Type	FY 2022 Actuals	FY 2023 Estimated	Revenue Increase/ (Decrease)	Percentage Increase/ (Decrease)
Legislative	985,893	950,436	(35,457)	(3.6)%
Office of City Manager	1,108,722	1,567,391	458,669	41.4 %
Office of City Attorney	3,689,869	5,639,599	1,949,730	52.8 %
Procurement	640,213	545,491	(94,722)	(14.8)%
Finance	1,387,191	1,624,680	237,489	17.1 %
Information Technology	3,579,480	6,968,749	3,389,269	94.7 %
Human Resources	16,286,996	21,667,578	5,380,582	33.0 %
Building	4,580,968	11,973,831	7,392,863	161.4 %
Growth Management	2,023,791	1,902,798	(120,993)	(6.0)%
Community & Economic Development	3,250,325	7,252,286	4,001,961	123.1 %
Parks & Recreation*	(1,641)	0	1,641	(100.0)%
Recreation*	1,811,211	2,280,736	469,525	25.9 %
Parks & Facilities*	6,765,351	8,036,400	1,271,049	18.8 %

Department/Type	FY 2022 Actuals	FY 2023 Estimated	Revenue Increase/ (Decrease)	Percentage Increase/ (Decrease)
Police	24,090,653	29,619,809	5,529,156	23.0 %
Fire	17,966,624	20,927,250	2,960,626	16.5 %
Public Works	44,052,305	77,027,271	32,974,966	74.9 %
Utilities	41,453,684	77,842,398	36,388,714	87.8 %
Bayfront Community Red. Agency	638,662	485,981	(152,681)	(23.9)%
Debt Service	16,309,118	22,061,693	5,752,575	35.3 %
Transfers	31,927,834	87,643,507	55,715,673	174.5 %
Non-Departmental	5,782,751	6,052,899	270,148	4.7 %
<b>TOTAL</b>	<b>228,330,000</b>	<b>392,070,783</b>	<b>163,740,783</b>	<b>71.7 %</b>

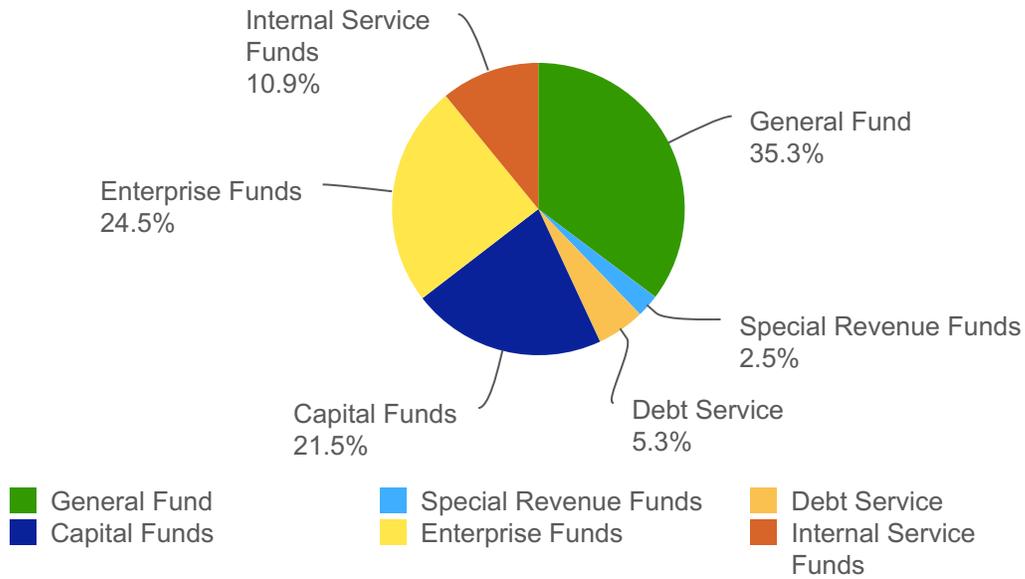
The Public Works Department accounts for the largest budgeted expenditures/uses at 28.7% of the total FY 24 Budget.



*Total Citywide Expenditures/Uses by Fund Type*

The chart below reflects total citywide expenditures/uses by fund type. It illustrates that General Fund operations make up 35.3% of all City expenditures/uses, with all Enterprise Funds collectively totaling 24.5%.

FY 24 Total Citywide Expenditures/Uses by Fund Type



## FY 2024 FUND BALANCE SUMMARY

### Increase/Decrease by Governmental Fund

GOVERNMENTAL FUND TYPES	BEGINNING BALANCE BASED ON FY 23 ESTIMATES	FY 24 REVENUES SOURCES	FY 24 EXPENDITURES USERS	FY 24 PROJECTED ENDING BALANCE	CHANGE IN FUND BALANCE	PERCENT CHANGE IN FUND BALANCE
<b>GENERAL FUND</b>	<b>35,406,824</b>	<b>105,850,960</b>	<b>105,850,960</b>	<b>35,406,824</b>	<b>0</b>	<b>0.0 %</b>
<b><u>SPECIAL REVENUE FUNDS</u></b>						
Law Enforcement Trust	273,963	0	0	<b>273,963</b>	<b>0</b>	<b>0.0 %</b>
Code Nuisance	697,686	400,000	400,000	<b>697,686</b>	<b>0</b>	<b>0.0 %</b>
Housing/HANDS (Combined) <sup>1</sup>	(2,711,183)	1,334,098	6,000,194	<b>(7,377,279)</b>	<b>(4,666,096)</b>	<b>(172.1)%</b>
American Rescue Plan (ARPA)	(2,256,123)	0	68,521	<b>(2,324,644)</b>	<b>(68,521)</b>	<b>(3.0)%</b>
Environmental Fee	242,938	0	7,000	<b>235,938</b>	<b>(7,000)</b>	<b>(2.9)%</b>
Bayfront Comm. Redev. Agency <sup>2</sup>	3,245,321	2,657,777	1,847,694	<b>4,055,404</b>	<b>810,083</b>	<b>25.0 %</b>
Debt Service (Combined)	8,428,020	17,847,588	17,848,369	<b>8,427,239</b>	<b>(781)</b>	<b>0.0 %</b>
<b>Special Revenue Funds Total:</b>	<b>43,327,446</b>	<b>128,090,423</b>	<b>132,022,738</b>	<b>39,395,131</b>	<b>(3,932,315)</b>	<b>(9.1)%</b>
<b><u>CAPITAL FUNDS</u></b>						
Impact Fees (Combined) <sup>3</sup>	56,380,843	19,206,000	1,008,752	<b>74,578,091</b>	<b>18,197,248</b>	<b>32.3 %</b>
Community Invest. Program	2,164,908	405,000	360,000	<b>2,209,908</b>	<b>45,000</b>	<b>2.1 %</b>
I-95 Interchange	(186,997)	0	0	<b>(186,997)</b>	<b>0</b>	<b>0.0 %</b>
Road Maintenance CIP	4,980,723	2,750,000	3,200,000	<b>4,530,723</b>	<b>(450,000)</b>	<b>(9.0)%</b>
Connector Road I-95	(149,673)	0	0	<b>(149,673)</b>	<b>0</b>	<b>0.0 %</b>
2019 G.O. Road Program <sup>4</sup>	(27,165,299)	0	40,905,067	<b>(68,070,366)</b>	<b>(40,905,067)</b>	<b>(150.6)%</b>
2021 G.O. Road Program	(1)	0	0	<b>(1)</b>	<b>0</b>	<b>0.0 %</b>
Utilities Capital (Combined) <sup>5</sup>	12,012,929	11,248,898	17,070,227	<b>6,191,600</b>	<b>(5,821,329)</b>	<b>(48.5)%</b>
<b>Capital Funds Total:</b>	<b>48,037,433</b>	<b>33,609,898</b>	<b>62,544,046</b>	<b>19,103,285</b>	<b>(28,934,148)</b>	<b>(60.2)%</b>

**Fund Balance (Governmental Funds)** - Fund Balance represents the net financial resources of a fund (assets minus liabilities). There are different classifications of Fund Balance as determined by GASB 54.

*Nospendable* - Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact (inventories, prepaid, Long-term receivables in the general fund).

*Restricted* - Constraints are placed on the resources by creditors and grantors or imposed by law through constitutional provisions or enabling legislation.

*Committed* - Used for specific purposes pursuant to constraints imposed by formal action of the Council.

*Assigned* - Amounts that are constrained by the City's intent to be used for specific purposes but are neither restricted nor committed.

*Unassigned* - The fund balance that has not been reported in any other classification.

#### **Explanation of Variances in Fund Balance Greater than 10.0%**

<sup>1</sup> The decrease within the Housing/Hands (Combined) Funds can be attributed to FY 23 Year-end Estimated Sources/Revenues not being reflected at the time of budget preparations; however, based on preliminary reporting of Year-To-Date Actuals the totaling amount to be received in FY 23 is \$3,685,705. If accounted for in the change in Fund Balance calculations, the projected FY 23 Year-end Fund balance would total \$974,522. In addition, Expenditure/Uses in FY 24 include anticipated housing grant funding to be expensed based on a reimbursable method. Any

housing grant sources of revenues, unknown at the time of budget preparations, will be recorded on a Budget Amendment on a quarterly basis.

<sup>2</sup> The increase in the Bayfront Community Redevelopment Agency/BCRA Fund (181) can be attributed to an increase in Ad Valorem taxation due to an incline in property valuations reported by the Brevard County Property Appraiser and a continued decline in eligible expenditures/uses within the agreement of the BCRA. Unspent funds are returned to the originating sources via transfers including the City of Palm Bay General Fund and Brevard County.

<sup>3</sup> The increase in the Impact Fee Funds (Combined) can be attributed to a growth citywide construction resulting in increased revenue, and the requirement of funding appropriations for projects to be completed through the quarterly Budget Amendment process (including City Attorney and City Council approval). Planned projects were not included in the FY 2024 Approved Budget.

<sup>4</sup> The FY 23 estimated year-end revenue/sources projections do not include the incoming cash balance transfer from the 2021 G.O. Road Bond Fund (housing the *second tranche* to fund roadway improvement projects through the City issued General Obligation Bonds, Series 2021), recorded on FY 23 quarterly Budget Amendment #1, totaling \$57,035,000. If included in the year-end estimates, the FY 23 estimated year-end revenue/sources projections would total \$29,869,701. This can be attributed to the projected deficit within the 2021 G.O. Road Bond Fund.

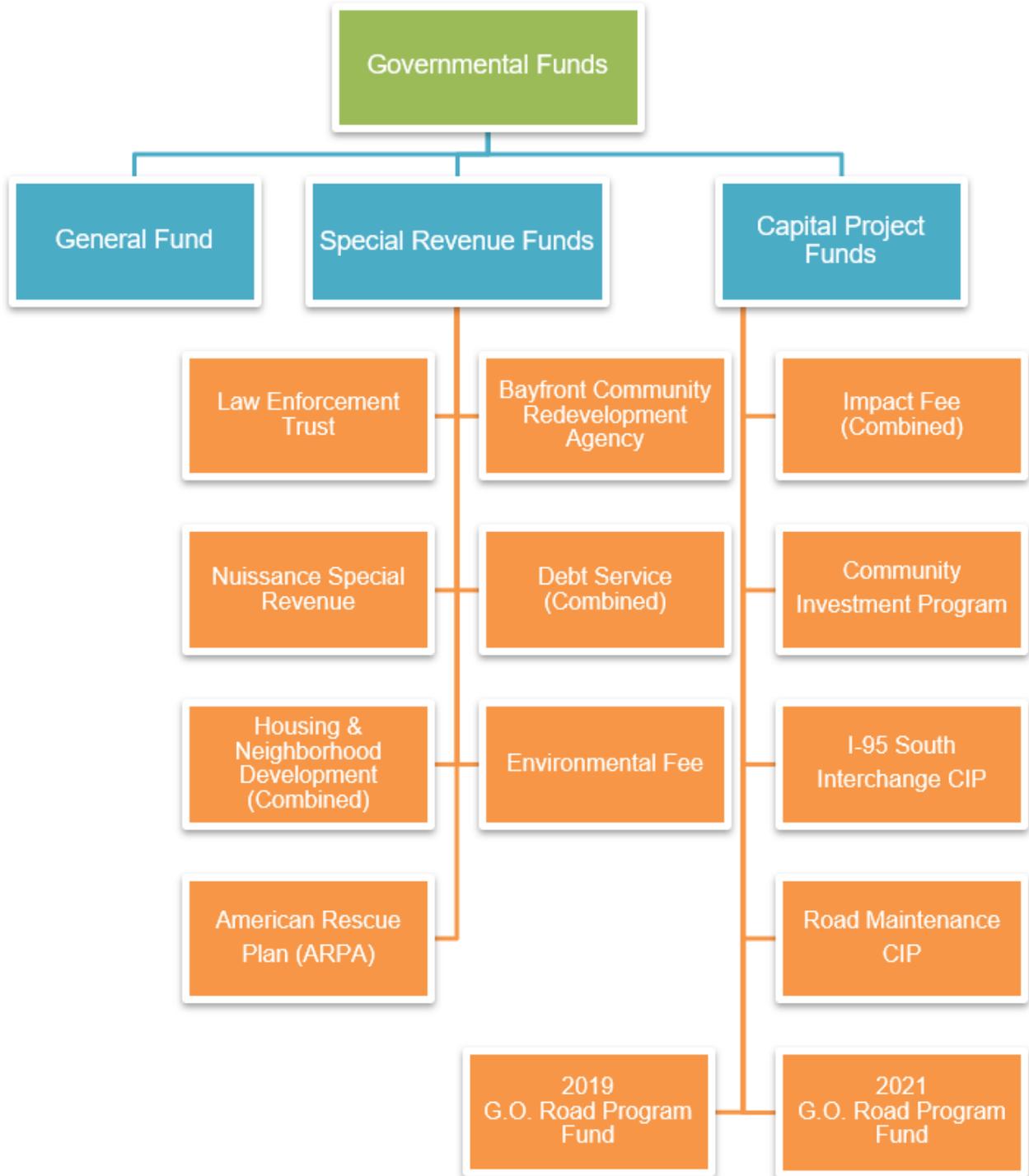
<sup>5</sup> Projected declines in the Utilities Capital (Combined) Fund Balances are anticipated in FY 23 and FY 24 due to the continued focus on construction of the South Regional Water Reclamation Facility budgeted within the Utilities SRF Loan Fund (Fund 433) and funded by low-interest loans through the State Revolving Fund Loan Program. Funding is attached to the project and unexpended funds are rolled over from FY 22 to FY 23, and thereafter to FY 24.

Individual Fund Balance variances are discussed in further detail within each Fund's analysis section. The "Change in Fund Balance" portion of the analysis can be located after the revenue and expenditure details.

On a Departmental level, detailed explanation of expenditure changes of 10.0% or more can be found within the [Departmental Summaries](#) section of this document.

## GOVERNMENTAL FUNDS

The following sections will provide a financial overview of the Governmental Funds including the General Fund, Special Revenue Funds, and Capital Project Funds.



# General Fund Summary

## Revenue & Expenditure Summary

	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET
BEGINNING BALANCE	30,613,782	14,698,469	36,681,015	36,681,015	35,406,824
<b>REVENUES/SOURCES</b>					
Property Taxes	38,345,724	46,501,681	46,501,681	46,620,000	51,766,628
Sales, Use & Fuel Taxes	4,165,133	3,800,000	4,159,113	3,610,000	4,389,000
Franchise Fees	7,203,233	6,248,250	6,248,250	6,749,000	7,074,700
Utility Taxes	10,429,242	9,699,000	9,699,000	9,835,000	10,141,000
Communications Service Tax	2,686,205	2,635,000	2,784,721	2,780,000	2,902,000
Licenses & Permits	1,049,266	701,300	701,300	719,800	1,052,400
Intergovernmental	15,989,559	14,315,629	14,661,344	15,687,559	15,298,950
Charges for Service	6,703,803	5,876,418	5,981,418	6,089,849	6,472,662
Fines and Forfeitures	571,847	493,500	493,500	436,800	540,400
Miscellaneous	217,237	961,900	986,900	2,103,613	1,357,800
Capital Contributions	357,189	0	20,153	0	0
Transfers	2,457,741	2,142,538	2,411,759	2,411,759	4,855,420
<b>TOTAL REVENUES/ SOURCES</b>	<b>90,176,179</b>	<b>93,375,216</b>	<b>94,649,139</b>	<b>97,043,380</b>	<b>105,850,960</b>
<b>EXPENDITURES/USES</b>					
Legislative	985,893	852,942	915,387	950,436	975,062
Office of City Manager	1,108,722	1,601,292	1,968,425	1,567,391	1,775,289
Office of City Attorney	384,079	510,762	532,264	530,220	525,486
Procurement	640,213	695,229	758,949	545,491	711,138
Finance	1,387,191	1,488,502	1,639,871	1,624,680	1,815,588
Information Technology	3,579,480	4,442,046	7,127,902	6,968,749	5,249,127
Human Resources	530,343	746,388	862,802	770,459	842,797
Growth Management	1,757,935	2,101,177	2,419,388	1,754,586	2,648,363
Community & Econ. Development	807,571	961,950	1,117,692	1,222,985	1,051,337
Parks & Recreation*	(1,641)	0	0	0	0
Recreation*	1,811,211	2,295,275	2,493,998	2,280,736	2,635,319
Parks & Facilities*	6,738,706	6,539,752	8,020,759	7,874,358	7,443,300
Police	23,714,096	28,299,544	31,935,670	29,388,690	32,028,453
Fire	17,395,544	18,712,070	22,898,100	20,631,990	22,948,279
Public Works	6,211,463	7,830,002	9,513,134	7,987,628	8,584,920
Transfers	11,328,385	7,799,509	8,239,667	8,219,514	9,543,777
Non-Departmental	5,729,754	8,498,776	6,457,874	5,999,658	7,072,725
<b>TOTAL EXPENDITURES/ USES</b>	<b>84,108,945</b>	<b>93,375,216</b>	<b>106,901,882</b>	<b>98,317,571</b>	<b>105,850,960</b>
Revenues Over/ (Under) Expenditures	6,067,234	0	(12,252,743)	(1,274,191)	0
<b>FUND BALANCE USAGE</b>					
Reserves/Designated (Restricted)	0	0	1,078,901	1,078,901	0
Undesignated	0	0	11,173,842	11,974,767	0
<b>TOTAL ENDING BALANCE</b>	<b>36,681,015</b>	<b>14,698,469</b>	<b>24,428,272</b>	<b>35,406,824</b>	<b>35,406,824</b>

\* Per Ordinance 2021-38, the Parks & Recreation Department and Facilities Department have been re-organized to the Parks & Facilities Department and Recreation Department.

## ANALYSIS

### Revenue/Sources

#### General Fund Summary

Within the General Fund, the total FY 24 budgeted revenue/sources of \$105,850,960 are \$8,807,580, or 9.1%, higher than the FY 23 estimated year-end receipts. Meanwhile, FY 23 estimated year-end receipts of \$97,043,380 are \$6,867,201, or 7.6%, higher than FY 22 Actuals. This section, detailing revenue stream rankings based on order of size, provides comparisons between FY 24 budgeted revenue/sources and FY 23 estimated year-end receipts, and FY 23 estimated year-end receipts and FY 22 actuals. All revenue streams, unless otherwise noted, in the General Fund are projected by the Finance Office and reviewed by the City Manager.

Comparison of FY 24 Approved Budget to FY 23 Estimated Year-End Receipts

Revenue/Source Type	FY 2023 Estimated	FY 2024 Approved Budget	Revenue Increase/ (Decrease)	Percentage Increase/ (Decrease)
Property Taxes	46,620,000	51,766,628	5,146,628	11.0 %
Sales, Use & Fuel Taxes	3,610,000	4,389,000	779,000	21.6 %
Franchise Fees	6,749,000	7,074,700	325,700	4.8 %
Utility Taxes	9,835,000	10,141,000	306,000	3.1 %
Communications Service Tax	2,780,000	2,902,000	122,000	4.4 %
Licenses & Permits	719,800	1,052,400	332,600	46.2 %
Intergovernmental	15,687,559	15,298,950	(388,609)	(2.5)%
Charges for Service	6,089,849	6,472,662	382,813	6.3 %
Fines and Forfeitures	436,800	540,400	103,600	23.7 %
Miscellaneous	2,103,613	1,357,800	(745,813)	(35.5)%
Capital Contributions	0	0	0	N/A
Transfers	2,411,759	4,855,420	2,443,661	101.3 %
<b>TOTAL</b>	<b>97,043,380</b>	<b>105,850,960</b>	<b>8,807,580</b>	<b>9.1 %</b>

Comparison of FY 23 Estimated Year-End Receipts to FY 22 Actuals

Revenue/Source Type	FY 2022 Actuals	FY 2023 Estimated	Revenue Increase/ (Decrease)	Percentage Increase/ (Decrease)
Property Taxes	38,345,724	46,620,000	8,274,276	21.6 %
Sales, Use & Fuel Taxes	4,165,133	3,610,000	(555,133)	(13.3)%
Franchise Fees	7,203,233	6,749,000	(454,233)	(6.3)%
Utility Taxes	10,429,242	9,835,000	(594,242)	(5.7)%
Communications Service Tax	2,686,205	2,780,000	93,795	3.5 %
Licenses & Permits	1,049,266	719,800	(329,466)	(31.4)%
Intergovernmental	15,989,559	15,687,559	(302,000)	(1.9)%
Charges for Service	6,703,803	6,089,849	(613,954)	(9.2)%
Fines and Forfeitures	571,847	436,800	(135,047)	(23.6)%
Miscellaneous	217,237	2,103,613	1,886,376	868.3 %
Capital Contributions	357,189	0	(357,189)	(100.0)%
Transfers	2,457,741	2,411,759	(45,982)	(1.9)%
<b>TOTAL</b>	<b>90,176,179</b>	<b>97,043,380</b>	<b>6,867,201</b>	<b>7.6 %</b>

1. **Property Taxes** (ad valorem taxation revenue) are the largest single revenue source with \$51,766,628, or 48.9%, of the General Fund's total revenues/sources for the FY 24 Approved Budget. Individual property values are determined by the Brevard County Property Appraiser's Office and state law allows a "homestead exemption" of \$50,000 on the first \$25,000 and the second \$25,000 of taxable valuation, if the property serves as the owner's principal residence. In addition, Amendment One includes a portability law that will permit homesteaded property owners, who sell their home, to take the gap between their market value and assessed value to their new home.
  - **Operating Millage** - Revenue derived from taxes levied on the value of all real and personal property located in the City of Palm Bay. These taxes are levied based on property values; they are commonly referred to as "ad valorem taxes." The taxes are collected by the Brevard County Tax Collector and forwarded to the City of Palm Bay as they are received. The approved budgeted property tax rate of 7.0171 is below the majority limitation.

On November 8, 2016, the electorate voted to approve an ad valorem tax limitation of no more than a three percent (3.0%) increase in revenue over the current year's budgeted revenue amount. The City may impose an ad valorem tax exceeding the limitation if a super majority of City Council concurs in a finding that such an excess is necessary because of emergency or critical need. Under the three percent (3.00%) limitation, the City's Ad Valorem millage rate was capped at 7.0171 mills, an increase in revenue of \$1,391,450. The City Council approved the 3.0% limitation with a 7.0171 millage rate for FY 24.

The line graph below provides a five-year history of Property Tax revenues collected:



2. **Intergovernmental Revenues** are the second largest revenue source with \$15,298,950, or 14.5%, of the General Fund's total revenues/sources for the FY 24 Approved Budget. Specified revenue streams within this category include state or local-shared revenue, and revenue derived from federal, state and/or local grants. The annual budgets for these specified revenue streams are set to the Department of Revenue's estimates provided each year. Year-end projections are made by the Finance Office based on historic trends and fiscal year-to-date receipts.

Comparison of FY 24 Approved Budget to FY 23 Estimated Year-End Receipts

Revenue/Source Type	FY 2023 Estimated	FY 2024 Approved Budget	Revenue Increase/ (Decrease)	Percentage Increase/ (Decrease)
State Revenue	6,310,000	6,599,000	289,000	4.6 %
Half Cent Sales Tax	8,620,000	8,309,000	(311,000)	(3.6)%
Other State-Shared revenue	70,500	68,800	(1,700)	(2.4)%
Federal/State Grants	451,059	93,450	(357,609)	(79.3)%
Local & Other Shared Revenue	236,000	228,700	(7,300)	(3.1)%
<b>TOTAL</b>	<b>15,687,559</b>	<b>15,298,950</b>	<b>(388,609)</b>	<b>(2.5)%</b>

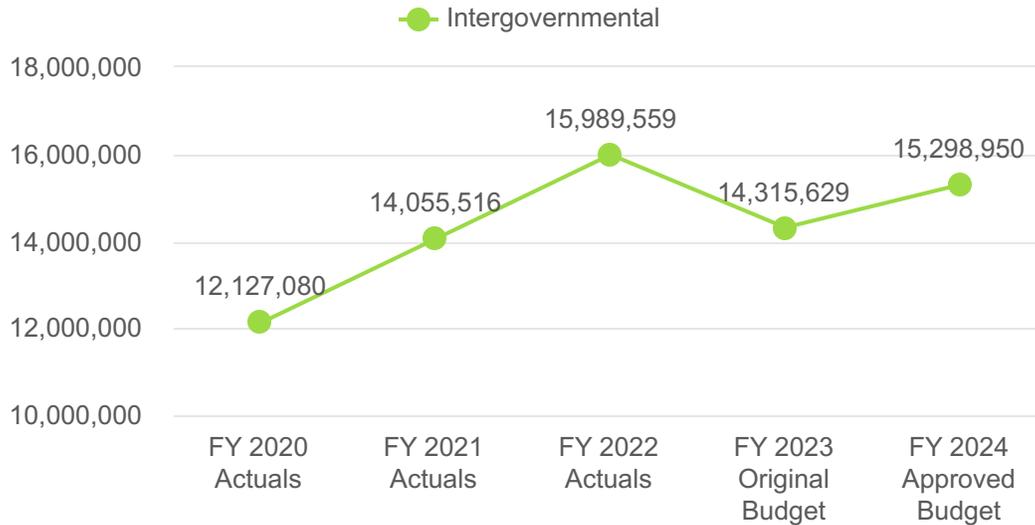
Comparison of FY 23 Estimated Year-End Receipts to FY 22 Actuals

Revenue/Source Type	FY 2022 Actual	FY 2023 Estimated	Revenue Increase/ (Decrease)	Percentage Increase/ (Decrease)
State Revenue	6,927,757	6,310,000	(617,757)	(8.9)%
Half Cent Sales Tax	8,577,966	8,620,000	42,034	0.5 %
Other State-Shared	64,195	70,500	6,305	9.8 %
Federal/State Grants	201,206	451,059	249,853	124.2 %
Local & Other Shared	218,435	236,000	17,565	8.0 %
<b>TOTAL</b>	<b>15,989,559</b>	<b>15,687,559</b>	<b>(302,000)</b>	<b>(1.9)%</b>

- State Revenue Sharing** – Revenue received from the Municipal Revenue Sharing Trust Fund for municipalities. These funds are derived from Sales and Uses Taxes, the One Cent Municipal Fuel Tax, and the State Alternative Fuel Decal Users Fee.
- Half Cent Sales Tax** – Revenue derived from the Florida Local Government Half-Cent Sales Tax Program; 8.814% of sales tax proceeds is returned to cities and counties (effective July 1, 2004). The funds are distributed to cities and counties from the Local Government Half-Cent Sales Tax Clearing Trust Fund to allow for the exercise of local discretion in providing for public service needs.
- Other State Shared Revenues** – Revenue derived from the following reimbursements: educational incentive payments made to firefighters by the City (from the State Insurance Councilor's Regulatory Trust Fund); a portion of alcoholic beverage license taxes (as received by the State, this is received from various alcoholic beverage license taxes levied on manufacturers, distributors, vendors, and sales agents of alcoholic beverages in Florida, and is administered, collected, enforced and distributed to the local governments by the Division of Alcoholic Beverages and Tobacco within the Department of Business Regulation); a portion of annual license fees from mobile homes and park trailers charged in lieu of ad valorem taxes collected by the county tax collectors which is remitted to the Department of Highway Safety and Motor Vehicles who deducts \$1.50 from each license for the State General Revenue Fund and \$1.00 for the Mobile Home Relocation Trust Fund. After the remaining proceeds are placed into the License Tax Collection Trust Fund they are remitted to local governments. Fifty percent (50.0%) is distributed to the district school board and fifty percent (50.0%) is distributed to the municipalities.
- Federal & State Grants** – Revenue received from the United States federal government and/or the State of Florida for local purposes. Grants are typically recorded as revenue received from specific federal or specific state government departments, agencies or grant programs. Federal Grants anticipated within the FY 24 Budget include \$93,450 from the Department of Justice. No State grants are anticipated in FY 24 within the General Fund at this time. This revenue stream is budgeted when City departments submit budget requests during the annual budget preparation cycle and when departments receive grant awards that were not budgeted.

- **Local and Other Shared Revenue** – Revenue derived from \$195,000 in reimbursements from the Brevard County School Board for the School Resource Officer (SRO) Program and \$33,700 in County Occupational Licenses.

The line graph below provides a five-year history of Intergovernmental revenues collected:



3. **Utility Taxes & Communication Services Taxes** are the third largest revenue source with \$13,043,000, or 12.3%, of the General Fund’s total revenues/sources for the FY 24 Approved Budget. Revenue is derived from fees levied on the purchase of electricity, gas/water, fuel oil, and propane within the City limits. Revenue is received from the sellers of such items monthly in the month following the month of collection. Per Florida Statute 166.231 (Municipalities; Public Services Tax) - Utility Tax on electricity, natural gas, liquid propane, and water shall not exceed 10.0% of gross receipts; utility tax on fuel oil shall not exceed 4 cents per gallon. For ease of comparability, the Communications Service Tax, while theoretically not a utility tax, is included in this revenue group, although shown separately graphically. Revenue streams are projected through historic trend analysis and identification of state and local economic indicators.

Comparison of FY 24 Approved Budget to FY 23 Estimated Year-End Receipts

Revenue/Source Type	FY 2023 Estimated	FY 2024 Approved Budget	Revenue Increase/ (Decrease)	Percentage Increase/ (Decrease)
Florida Power & Light	8,100,000	8,290,000	190,000	2.3%
Palm Bay Utilities (Water)	1,600,000	1,700,000	100,000	6.3%
Other Utility Service Taxes	135,000	151,000	16,000	11.9%
Communication Service Tax	2,780,000	2,902,000	122,000	4.4%
<b>TOTAL</b>	<b>12,615,000</b>	<b>13,043,000</b>	<b>428,000</b>	<b>3.4%</b>

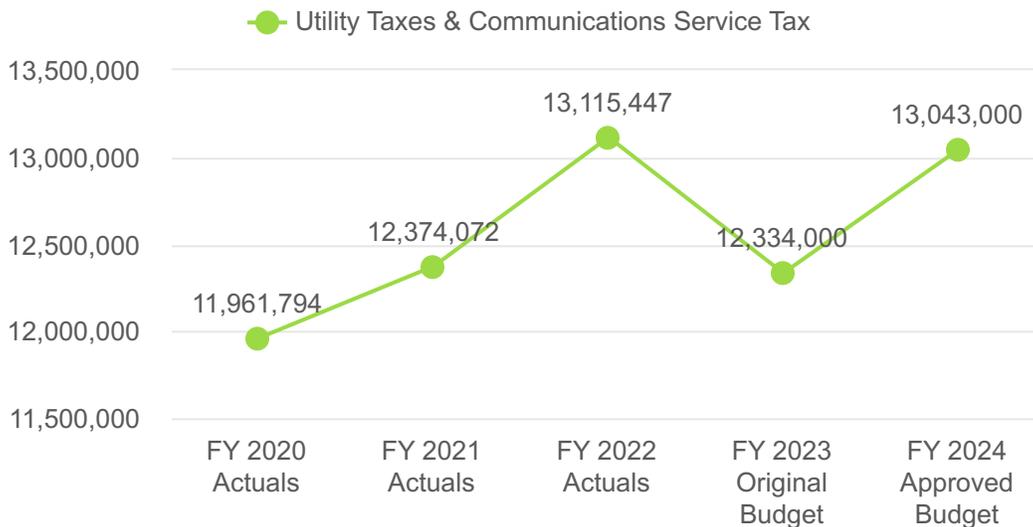
Comparison of FY 23 Estimated Year-End Receipts to FY 22 Actuals

Revenue/Source Type	FY 2022 Actual	FY 2023 Estimated	Revenue Increase/ (Decrease)	Percentage Increase/ (Decrease)
Florida Power & Light	8,556,952	8,100,000	(456,952)	(5.3)%
Palm Bay Utilities (Water)	1,727,469	1,600,000	(127,469)	(7.4)%
Other Utility Service Taxes	144,821	135,000	(9,821)	(6.8)%

Revenue/Source Type	FY 2022 Actual	FY 2023 Estimated	Revenue Increase/ (Decrease)	Percentage Increase/ (Decrease)
Communication Service Tax	2,686,205	2,780,000	93,795	3.5 %
<b>TOTAL</b>	<b>13,115,447</b>	<b>12,615,000</b>	<b>(500,447)</b>	<b>(3.8)%</b>

- **Florida Power & Light** – Revenue is derived from a levy of 10.0% of gross receipts.
- **Palm Bay Utilities (Water)** – Revenue is derived from a levy of 10.0% of gross receipts upon the City’s Utilities Department.
- **Other Utility Service Taxes** – Revenue is derived from 10.0% of gross receipts on gas and/or propane and 4 cents per gallon on fuel oil. Continued weak growth in these revenue streams that predominately are used by businesses and higher-end residential customers is projected.
- **Communication Service Tax** – The Simplified Communications Services Law was passed in the regular session of the 2000 Florida Legislature. The law combined seven different types of communications taxes and fees into a new two-tiered tax composed of a state tax and a local option tax on communications services. The new Communication Services Tax law replaced cable and telephone franchise fees as well as all utility taxes on these communications services. This simplified law went into effect October 1, 2001. The communications services tax is imposed on retail sales of services which originate and terminate in Florida.

The line graph below provides a five-year history of Utility Tax revenues collected:



4. **Franchise Fees** are the fourth largest revenue source with \$7,074,700, or 6.7%, of the General Fund’s total revenues/sources for the FY 24 Approved Budget. Franchise Fees are generated through agreements with specific utilities. These franchise agreements grant utilities the right to use public streets and alleyways, indirectly gives the right of eminent domain to acquisition of private property for utility facilities/access and provides some liability protection. Systems eligible for franchising include electric light and power, heating, telegraph, cable television, district telegraph and alarm, motor bus or other public transit and waterworks or gasworks. The largest payees of franchise fees to the City, in order of magnitude of annual payments, include Florida Power & Light, Waste Management, and Florida City Gas.

Comparison of FY 24 Approved Budget to FY 23 Estimated Year-End Receipts

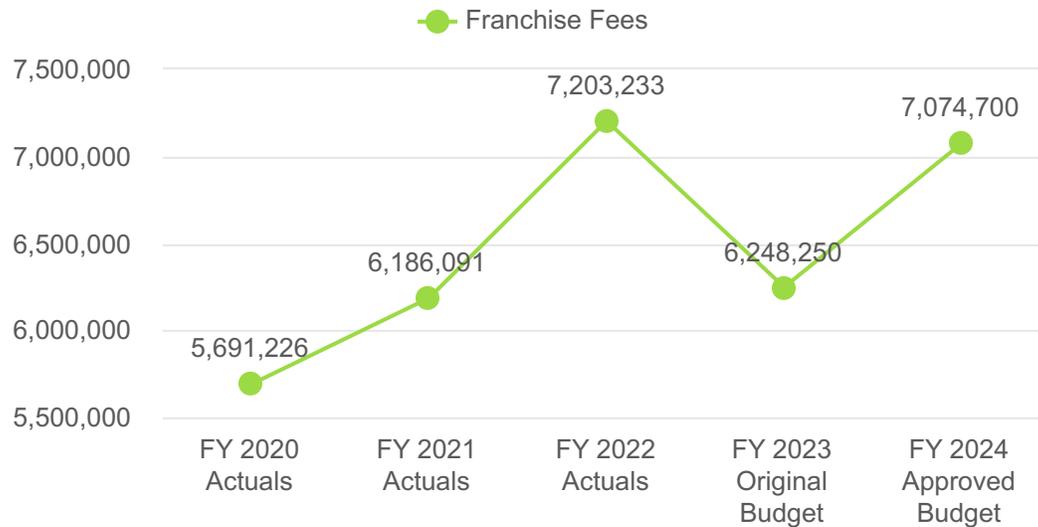
Revenue/Source Type	FY 2023 Estimated	FY 2024 Approved Budget	Revenue Increase/ (Decrease)	Percentage Increase/ (Decrease)
Florida Power & Light	6,200,000	6,480,000	280,000	4.5 %
Waste Management	505,000	556,300	51,300	10.2 %
Florida City Gas	44,000	38,400	(5,600)	(12.7)%
Palm Bay Water	0	0	0	N/A
<b>TOTAL</b>	<b>6,749,000</b>	<b>7,074,700</b>	<b>325,700</b>	<b>4.8 %</b>

Comparison of FY 23 Estimated Year-End Receipts to FY 22 Actual

Revenue/Source Type	FY 2022 Actual	FY 2023 Estimated	Revenue Increase/ (Decrease)	Percentage Increase/ (Decrease)
Florida Power & Light	6,703,210	5,370,000	(1,333,210)	-19.9%
Waste Management	479,038	480,000	962	0.2%
Florida City Gas	20,985	41,000	20,015	95.4%
Palm Bay Water	0	0	0	N/A
<b>TOTAL</b>	<b>7,203,233</b>	<b>5,891,000</b>	<b>(1,312,233)</b>	<b>-18.2%</b>

- **Florida Power & Light** – Revenue derived from a 30-year contract for the non-exclusive rights of renewal for providing electricity and related services to the City on April 29, 2004.
- **Waste Management** – Revenue derived from an agreement signed in 2020 for a 10-year term with additional automatically renewing two 2-year periods containing a 10.0% Franchise Fee of gross revenues collected on Commercial Solid Waste Collection Service, including Multi-Family.
- **Florida City Gas** – Revenue derived from an agreement signed in 1985 for a 30-year non-exclusive rights of renewal for distributing natural gas and related services containing a 6.0% fee of total billings for the sale of gas. City Gas Company of Florida renamed itself to Florida City Gas in 2004.

The line graph below provides a five-year history of Franchise Fee revenues collected:



5. **Charges for Service** are the fifth largest revenue source with \$6,472,662, or 6.1%, of the General Fund's total revenues/sources for the FY 24 Approved Budget. Services are grouped into the following six categories: General Government, Public Safety, Physical Environment, Transportation, Culture/Recreation, and Other Charges.

Comparison of FY 24 Approved Budget to FY 23 Estimated Year-End Receipts

Revenue/Source Type	FY 2023 Estimated	FY 2024 Approved Budget	Revenue Increase/ (Decrease)	Percentage Increase/ (Decrease)
General Government	912,210	1,104,760	192,550	21.1 %
Public Safety	209,200	168,800	(40,400)	(19.3)%
Physical Environment	678,000	874,000	196,000	28.9 %
Transportation	416,387	476,473	60,086	14.4 %
Culture/Recreation	595,304	469,500	(125,804)	(21.1)%
Other Charges for	3,278,748	3,379,129	100,381	3.1 %
<b>TOTAL</b>	<b>6,089,849</b>	<b>6,472,662</b>	<b>(61,300)</b>	<b>6.3 %</b>

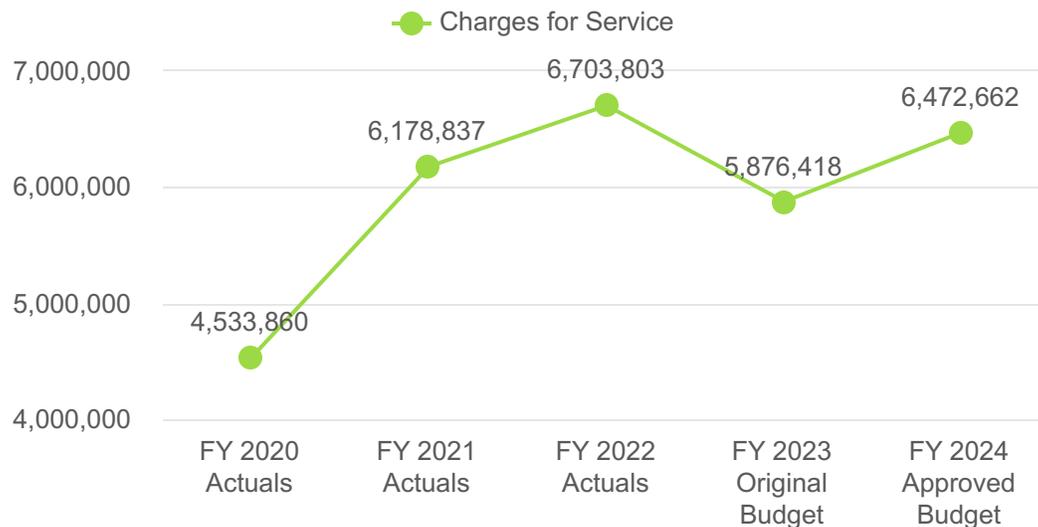
Comparison of FY 23 Estimated Year-End Receipts to FY 22 Actual

Revenue/Source Type	FY 2022 Actual	FY 2023 Estimated	Revenue Increase/ (Decrease)	Percentage Increase/ (Decrease)
General Government	1,336,730	912,210	(424,520)	(31.8)%
Public Safety	303,575	209,200	(94,375)	(31.1)%
Physical Environment	672,985	678,000	5,015	0.7 %
Transportation	407,160	416,387	9,227	2.3 %
Culture/Recreation	664,802	595,304	(69,498)	(10.5)%
Other Charges for	3,318,551	3,278,748	(39,803)	(1.2)%
<b>TOTAL</b>	<b>6,703,803</b>	<b>6,089,849</b>	<b>(269,888)</b>	<b>(9.2)%</b>

- **General Government** – Revenue is derived from the following activities:
  - Zoning fees
  - Street and/or easement vacation applications
  - Sale of copies of the City documents
  - Lien research charges
  - Passport Application fees
  - Code Enforcement Board fines
  - Foreclosure application fee
  
- **Public Safety** – Revenue is derived from the following activities:
  - Sale of copies of the Police documents and reports
  - County support of first responders
  - Fire inspection fees from existing commercial building inspections
  - Police range fees
  - Fines and fees collected from excessive false Police and Fire monitored alarm activities
  
- **Physical Environment** – Revenue is derived from the sale of recyclable materials.
  
- **Transportation** – Revenue is derived from the following charges for services:
  - Mowing services for Brevard County and Florida Department of Transportation (FDOT)
  - Highway lighting maintenance for FDOT
  - Traffic Signal Maintenance from FDOT
  - Swale clearing or other services
  - Right-of-way use permit fees
  - City charge backs for the cost of work performed by General Fund Public Works crews for other City Funds

- **Culture/Recreation** – Revenue is derived from miscellaneous facility rentals, classes, basketball/softball/baseball leagues and tournaments, day camp, new programs, in-house labor, special events, ball field light fees, and miscellaneous sales and concessions.
- **Other Charges for Services** – Revenue in this category is derived from charges to other City funds, listed below, for their share of administrative costs within the General Fund completed by Internal Service Departments. The Finance Department annually updates the percentage of administrative costs allocated to those departments based on specific administrative service demand indicators.
  - Code Nuisance Fund
  - Utility Funds
  - Building Fund
  - Stormwater Utility Fund
  - Solid Waste Fund
  - Employee Health Insurance Fund
  - Other Employee Benefits Fund
  - Risk Management Fund
  - Fleet Services Fund

The line graph below provides a five-year history of Charges for Services revenues collected:



6. **(Interfund) Transfers** are the sixth largest revenue source with \$4,855,420, or 4.6%, of the General Fund’s total revenues/sources for the FY 24 Approved Budget. Transfers provide the General Fund with resources from other City funds for the cost of activities budgeted within General Fund departments, but that have a direct impact upon the mission of the other funds’ activities.

Comparison of FY 24 Approved Budget to FY 23 Estimated Year-End Receipts

Revenue/Source Type	FY 2023 Estimated	FY 2024 Approved Budget	Revenue Increase/ (Decrease)	Percentage Increase/ (Decrease)
Utilities Operating Fund	1,475,256	804,664	(670,592)	(45.5)%
Other Funds	936,503	4,050,756	3,114,253	332.5 %
<b>TOTAL</b>	<b>2,411,759</b>	<b>4,855,420</b>	<b>2,443,661</b>	<b>101.3 %</b>

Comparison of FY 23 Estimated Year-End Receipts to FY 22 Actuals

Revenue/Source Type	FY 2022 Actual	FY 2023 Estimated	Revenue Increase/ (Decrease)	Percentage Increase/ (Decrease)
Utilities Operating Fund	1,438,883	1,475,256	36,373	2.5 %
Other Funds	1,018,858	936,503	(82,355)	(8.1)%
<b>TOTAL</b>	<b>2,457,741</b>	<b>2,411,759</b>	<b>(45,982)</b>	<b>(1.9)%</b>

- **Transfers from Utilities Operating Fund** – Revenue transferred to the General Fund to support the Return on Investment (ROI) based on 0.325% of the total Gross Capital Assets per Utilities’ Fund (FY 2022 Certified Annual Financial Report).
- **Transfer from Other Funds** – Revenue transferred to the General Fund from the Bayfront Community Redevelopment Agency (CRA) Fund to return unspent dollars based on FY 2023 Year-End Estimates totaling \$1,364,720. In addition, revenue transferred to the General Fund from the Employee Benefits Fund (Internal Service Fund) to return unspent dollars totaling \$2,686,036 based on the year-ending FY 2022 Undesignated Fund Balance.

The line graph on the following page provides a five-year history of Transfer revenues collected:



7. **Sales, Use and Fuel Taxes** (First Local Option Fuel Tax) is the seventh largest revenue source with \$4,389,000, or 4.1%, of the General Fund’s total revenues/sources for the FY 24 Approved Budget. The only revenue stream within this grouping is the Local Option Gas tax as administered by the Florida Department of Revenue and distributed within each county on an allocation basis.

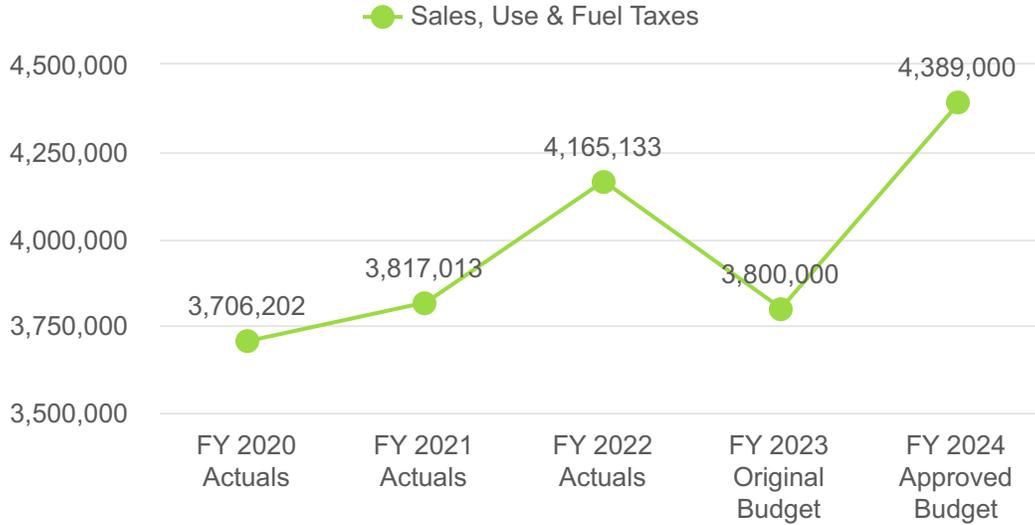
Comparison of FY 24 Approved Budget to FY 23 Estimated Year-End Receipts

Revenue/Source Type	FY 2023 Estimated	FY 2024 Approved Budget	Revenue Increase/ (Decrease)	Percentage Increase/ (Decrease)
Sales, Use & Fuel Taxes	3,610,000	4,389,000	779,000	21.6%

Comparison of FY 23 Estimated Year-End Receipts to FY 22 Actuals

Revenue/Source Type	FY 2022 Actual	FY 2023 Estimated	Revenue Increase/ (Decrease)	Percentage Increase/ (Decrease)
Sales, Use & Fuel Taxes	4,165,133	3,610,000	(555,133)	(13.3)%

The line graph below provides a five-year history of Sales, Use and Fuel Tax revenues collected:



8. **Other Revenue Sources** are the seventh largest revenue source with \$2,950,600, or 2.8% of the General Fund’s total revenues/sources for the FY 24 Approved Budget.

Comparison of FY 24 Approved Budget to FY 23 Estimated Year-End Receipts

Revenue/Source Type	FY 2023 Estimated	FY 2024 Approved Budget	Increase/ (Decrease)	Increase/ (Decrease)
Fines & Forfeits	436,800	540,400	103,600	23.7 %
Other (Licenses, Fees & Permits)	719,800	1,052,400	332,600	46.2 %
Other (Miscellaneous Revenues)	2,103,613	1,357,800	(745,813)	(35.5)%
Capital Contributions	0	0	0	N/A
<b>TOTAL</b>	<b>3,260,213</b>	<b>2,950,600</b>	<b>(309,613)</b>	<b>(9.5)%</b>

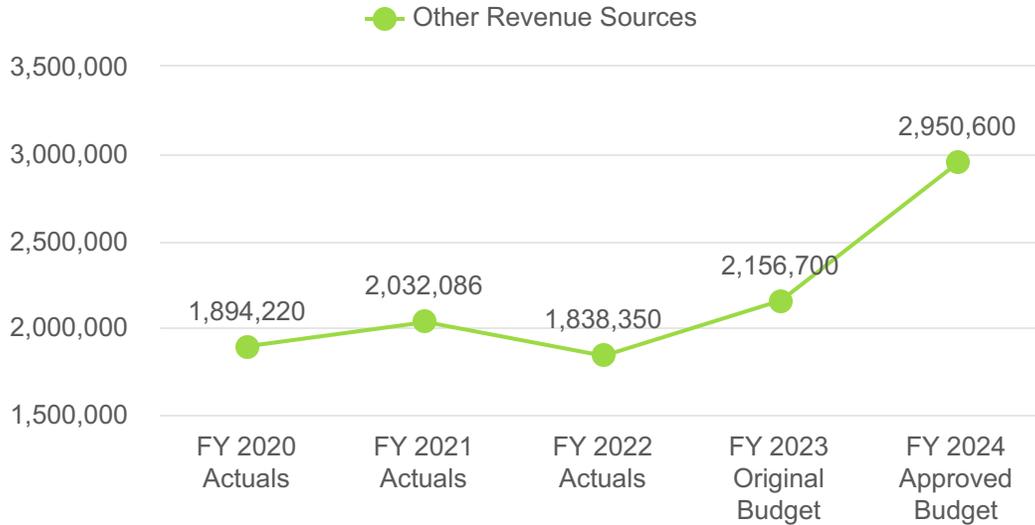
Comparison of FY 23 Estimated Year-End Receipts to FY 22 Actuals

Revenue/Source Type	FY 2022 Actual	FY 2023 Estimated	Increase/ (Decrease)	Increase/ (Decrease)
Fines & Forfeits	571,847	436,800	(135,047)	(23.6)%
Other (Licenses, Fees & Permits)	1,049,266	719,800	(329,466)	(31.4)%
Other (Miscellaneous Revenues)	217,237	2,103,613	1,886,376	868.3 %
Capital Contributions	357,189	0	(357,189)	(100.0)%
<b>TOTAL</b>	<b>2,195,539</b>	<b>3,260,213</b>	<b>1,064,674</b>	<b>48.5 %</b>

- **Fines & Forfeits** – Revenue derived from various sources include found or abandoned money or property, restitution, court fines and investigative cost recoveries.
- **Other (Licenses, Fees & Permits)** – Revenue derived from Board of Adjustment (BOA) application fees, flood plain permit fees, tree permit fees and business tax receipts.

- **Other (Miscellaneous Revenues)** – Revenue derived from miscellaneous sources such as the P-card (purchasing card) rebate program, electronic citations and the City’s First Friday events hosted monthly.
- **Capital Contributions** – Revenue derived from city-owned property sales and capital lease and/or installment purchases. FY 22 actual receipts included property sales valued at \$357,189.

The line graph below provides a five-year history of Other Source revenues collected:



## Expenditures/Uses

### General Fund Summary

Within the General Fund, the total FY 24 budgeted expenditures/uses budgeted of \$105,850,960 (including transfers) are \$7,533,389, or 7.7%, higher than the FY 23 estimated year-end expenditures. Meanwhile, FY 23 estimated year-end expenditures of \$98,317,571 are \$14,208,626, or 16.9%, higher than FY 22 Actuals.

For the purpose of this section only, the Debt Service expenditure category includes all transfers from the General Fund to the Debt Service Fund for payments of principal and interest.

Category Level Comparison of FY 24 Approved Budget to FY 23 Estimated Year-End Receipts

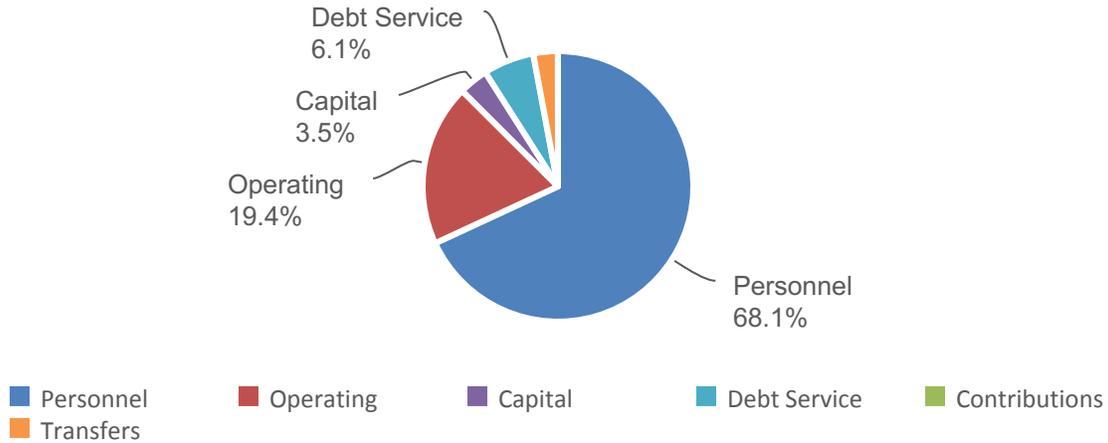
Expenditure/Use Categories	FY 2023 Estimated	FY 2024 Approved Budget	Expenditure Increase/ (Decrease)	Percentage Increase/ (Decrease)
Personnel	61,756,207	72,088,604	10,332,397	16.7 %
Operating	19,004,211	20,516,811	1,512,600	8.0 %
Capital	9,337,639	3,701,768	(5,635,871)	(60.4)%
Debt Service	6,789,799	6,433,777	(356,022)	(5.2)%
Contributions	0	0	0	N/A
Transfers	1,429,715	3,110,000	1,680,285	117.5 %
<b>TOTAL</b>	<b>98,317,571</b>	<b>105,850,960</b>	<b>7,533,389</b>	<b>7.7 %</b>

Category Level Comparison of FY 23 Estimated Year-End Receipts to FY 22 Actuals

Expenditure/Use Categories	FY 2022 Actual	FY 2023 Estimated	Expenditure Increase/ (Decrease)	Percentage Increase/ (Decrease)
Personnel	55,644,618	61,756,207	6,111,589	11.0 %
Operating	15,932,249	19,004,211	3,071,962	19.3 %
Capital	1,203,693	9,337,639	8,133,946	675.7 %
Debt Service	6,393,952	6,789,799	395,847	6.2 %
Contributions	0	0	0	N/A
Transfers	4,934,433	1,429,715	(3,504,718)	(71.0)%
<b>TOTAL</b>	<b>84,108,945</b>	<b>98,317,571</b>	<b>14,208,626</b>	<b>16.9 %</b>

The pie chart on the following page reflects the approved expenditure breakdown by type. For FY 24, the breakdown is as follows: Personnel 68.1%, Operating 19.4%, Capital 3.5%, Debt Service 6.1%, Contributions 0.0% and Transfers 2.9%.

FY 2024 Approved Expenditure Breakdown by Type



On the Departmental Level, FY 24 budgeted expenditures/uses (including transfers) can be summarized as follows:

Department Level Comparison of FY 24 Approved Budget to FY 23 Estimated Year-End Receipts

Expenditure/Use Departments	FY 2023 Estimated	FY 2024 Approved Budget	Expenditure Increase/ (Decrease)	Percentage Increase/ (Decrease)
Legislative	950,436	975,062	24,626	2.6 %
Office of City Manager	1,567,391	1,775,289	207,898	13.3 %
Office of City Attorney	530,220	525,486	(4,734)	(0.9)%
Procurement	545,491	711,138	165,647	30.4 %
Finance	1,624,680	1,815,588	190,908	11.8 %
Information Technology	6,968,749	5,249,127	(1,719,622)	(24.7)%
Human Resources	770,459	842,797	72,338	9.4 %
Growth Management	1,754,586	2,648,363	893,777	50.9 %
Community & Economic Development	1,222,985	1,051,337	(171,648)	(14.0)%
Parks and Recreation*	0	0	0	N/A
Recreation*	2,280,736	2,635,319	354,583	15.5 %
Parks & Facilities*	7,874,358	7,443,300	(431,058)	(5.5)%
Police	29,388,690	32,028,453	2,639,763	9.0 %
Fire	20,631,990	22,948,279	2,316,289	11.2 %

Expenditure/Use Departments	FY 2023 Estimated	FY 2024 Approved Budget	Expenditure Increase/ (Decrease)	Percentage Increase/ (Decrease)
Public Works	7,987,628	8,584,920	597,292	7.5 %
Transfers	8,219,514	9,543,777	1,324,263	16.1 %
Non-Departmental	5,999,658	7,072,725	1,073,067	17.9 %
<b>TOTAL</b>	<b>98,317,571</b>	<b>105,850,960</b>	<b>619,680</b>	<b>7.7 %</b>

Department Level Comparison of FY 23 Estimated Year-End Receipts to FY 22 Actuals

Expenditure/Use Departments	FY 2022 Actual	FY 2023 Estimated	Expenditure Increase/ (Decrease)	Percentage Increase/ (Decrease)
Legislative	985,893	950,436	(35,457)	(3.6)%
Office of City Manager	1,108,722	1,567,391	458,669	41.4 %
Office of City Attorney	384,079	530,220	146,141	38.0 %
Procurement	640,213	545,491	(94,722)	(14.8)%
Finance	1,387,191	1,624,680	237,489	17.1 %
Information Technology	3,579,480	6,968,749	3,389,269	94.7 %
Human Resources	530,343	770,459	240,116	45.3 %
Growth Management	1,757,935	1,754,586	(3,349)	(0.2)%
Community & Economic Development	807,571	1,222,985	415,414	51.4 %
Parks and Recreation*	(1,641)	0	1,641	(100.0)%
Recreation*	1,811,211	2,280,736	469,525	N/A
Parks & Facilities*	6,738,706	7,874,358	1,135,652	16.9 %
Police	23,714,096	29,388,690	5,674,594	23.9 %
Fire	17,395,544	20,631,990	3,236,446	18.6 %
Public Works	6,211,463	7,987,628	1,776,165	28.6 %
Transfers	11,328,385	8,219,514	(3,108,871)	(27.4)%
Non-Departmental	5,729,754	5,999,658	269,904	4.7 %
<b>TOTAL</b>	<b>84,108,945</b>	<b>98,317,571</b>	<b>14,208,626</b>	<b>16.9 %</b>

The table below provides a five-year history of Departmental expenditures/uses:

Expenditure/Use Departments	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Original Budget	FY 2024 Approved Budget
Legislative	804,908	822,985	985,893	852,942	975,062
Office of City Manager	969,570	514,523	1,108,722	1,601,292	1,775,289
Office of City Attorney	349,722	331,260	384,079	510,762	525,486
Procurement	518,269	629,168	640,213	695,229	711,138
Finance	1,627,835	1,627,345	1,387,191	1,488,502	1,815,588
Information Technology	3,269,922	3,199,934	3,579,480	4,442,046	5,249,127
Human Resources	639,479	566,070	530,343	746,388	842,797
Growth Management	1,456,786	1,617,354	1,757,935	2,101,177	2,648,363
Community & Economic Development	353,668	943,838	807,571	961,950	1,051,337
Parks and Recreation*	4,770,433	4,687,897	(1,641)	0	0
Recreation*	0	13,703	1,811,211	2,295,275	2,635,319
Parks & Facilities*	2,552,324	2,727,344	6,738,706	6,539,752	7,443,300
Police	20,754,526	21,598,077	23,714,096	28,299,544	32,028,453
Fire	15,525,586	16,462,908	17,395,544	18,712,070	22,948,279
Public Works	5,569,182	6,094,993	6,211,463	7,830,002	8,584,920
Transfers	10,440,534	10,348,643	11,328,385	7,799,509	9,543,777
Non-Departmental	5,151,336	5,237,218	5,729,754	8,498,776	7,072,725
<b>TOTAL</b>	<b>74,754,080</b>	<b>77,423,260</b>	<b>84,108,945</b>	<b>93,375,216</b>	<b>105,850,960</b>

\* Per Ordinance 2021-38, the Parks & Recreation Department and Facilities Department have been re-organized to the Parks & Facilities Department and Recreation Department. This information is reflected in the Proposed Budget.

Detailed strategic and operational information regarding Departmental budgets is provided in the Department Summaries section of this document.

### Change in Fund Balance

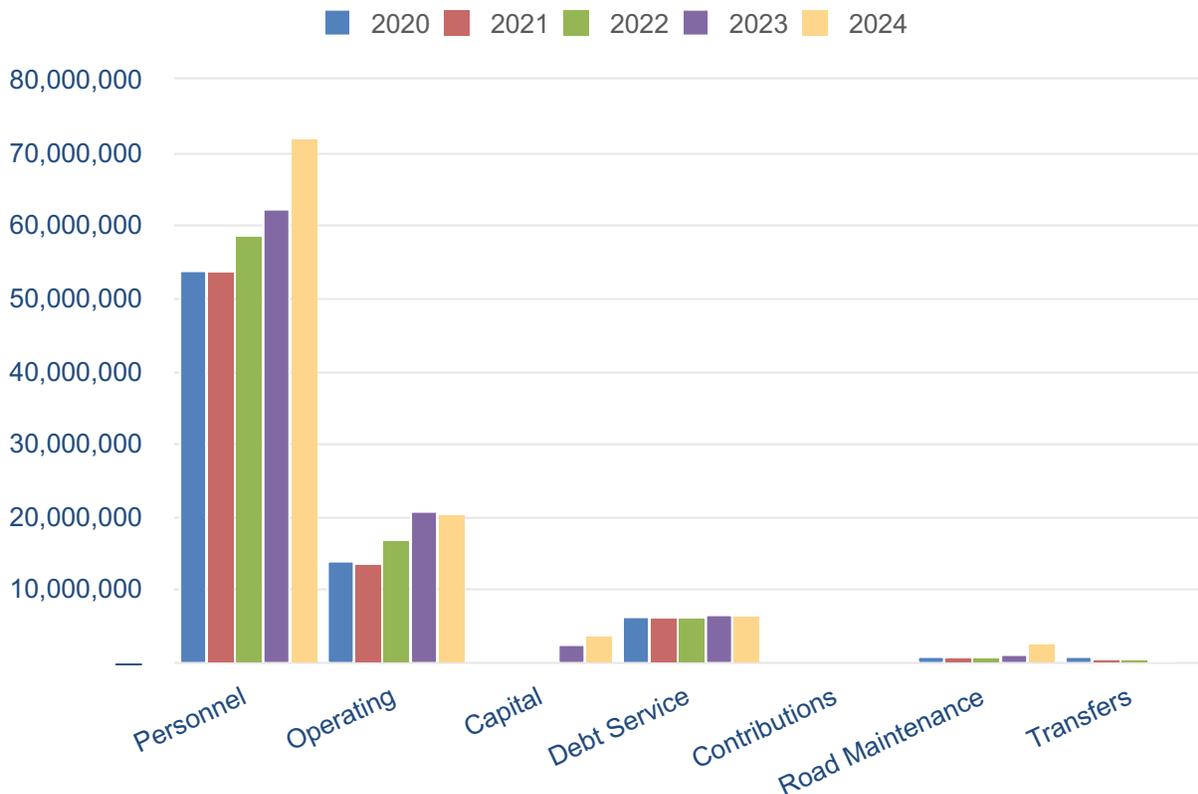
The projected FY 24 Year-end Fund Balance of \$35,406,824 reflects no change from the FY 23 Year-end Estimated Fund Balance of \$35,406,824.

This projection is \$19,972,588 over the required FY 24 minimum balance of \$15,434,236. Per the City's Fund Balance Policy (updated in January 2021), the General Fund shall maintain an Unreserved Unappropriated Fund Balance equivalent to a minimum period of two (2) months of the current fiscal year expenditures less capital outlay and transfers out budgeted for the fund itself. One of the primary factors supporting a healthy fund balance, and future projections, is the City's economic development and increase in real estate values which directly contribute to a revenue growth.

A Five-Year Adopted Budget History for the General Fund, broken down by type level, is reflected in the chart and table below.

## 5-Year Adopted Budget Comparisons

### Type Level Comparison



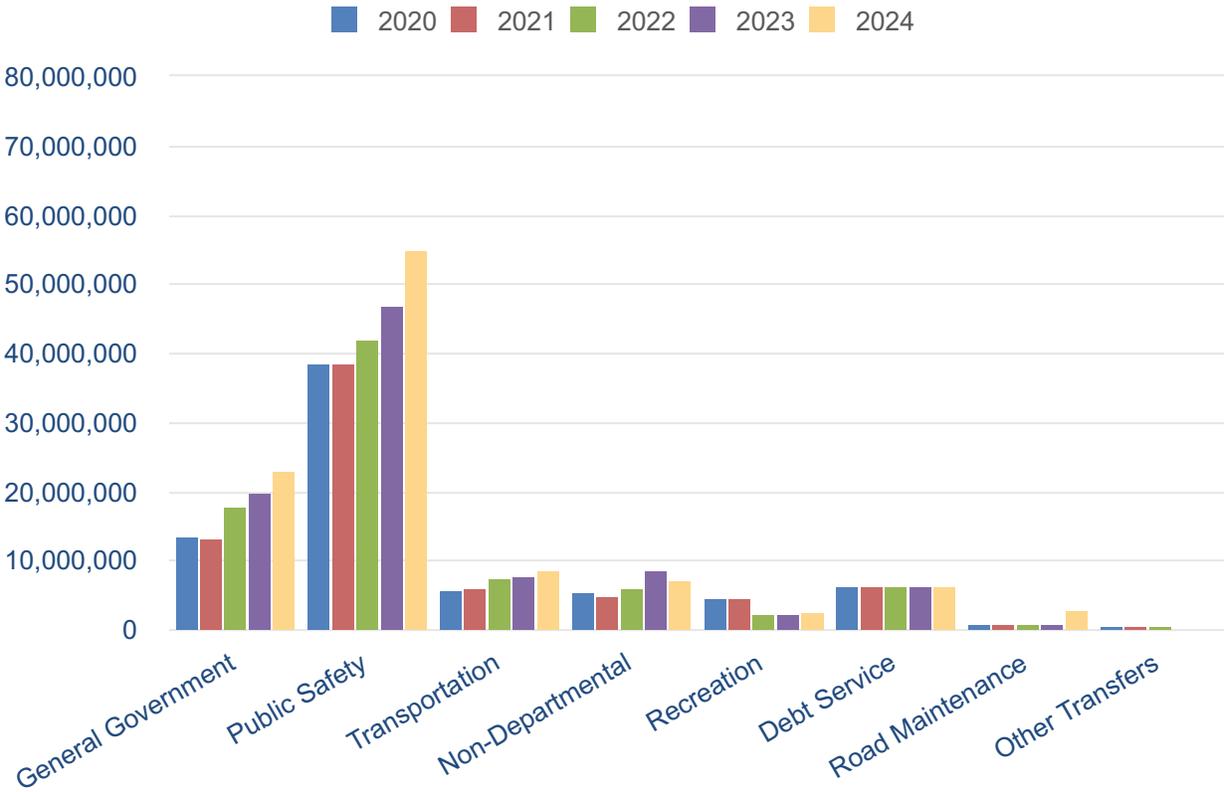
Type Level Funding Details

Type Level	2020	2021	2022	2023	2024
Personnel	53,894,051	53,878,473	58,614,122	62,296,716	72,088,604
Operating	13,817,880	13,703,159	16,922,425	20,735,315	20,516,811
Capital	82,112	0	0	2,543,676	3,701,768
Debt Service	6,347,627	6,407,713	6,413,145	6,422,681	6,433,777
Contributions	0	0	0	0	0
Road Maintenance	833,684	750,000	750,000	1,000,000	2,750,000
Transfers	687,474	551,951	536,357	376,828	360,000
<b>TOTAL</b>	<b>75,662,828</b>	<b>75,291,296</b>	<b>83,236,049</b>	<b>93,375,216</b>	<b>105,850,960</b>

A Five-Year Adopted Budget History for the General Fund, broken down by category level, is reflected in the chart and table below.

## 5-Year Adopted Budget Comparisons

### Category Level Comparison



Category Level Funding Details

Category Level	2020	2021	2022	2023	2024
<b>General Government</b>	13,512,367	13,360,963	17,883,602	19,940,040	23,037,487
<b>Public Safety</b>	38,614,858	38,654,953	41,924,679	47,011,614	54,976,732
<b>Transportation</b>	5,623,675	6,107,735	7,406,242	7,830,002	8,584,920
<b>Non-Departmental</b>	5,529,511	4,891,686	6,134,689	8,498,776	7,072,725
<b>Recreation</b>	4,641,772	4,566,295	2,187,335	2,295,275	2,635,319
<b>Debt Service</b>	6,347,627	6,407,713	6,413,145	6,422,681	6,433,777
<b>Road Maintenance</b>	833,684	750,000	750,000	1,000,000	2,750,000
<b>Other Transfers</b>	559,334	551,951	536,357	376,828	360,000
<b>TOTAL</b>	<b>75,662,828</b>	<b>75,291,296</b>	<b>83,236,049</b>	<b>93,375,216</b>	<b>105,850,960</b>

General Government includes the following departments: Legislative, Office of the City Manager, Office of the City Attorney, Procurement, Finance, Information Technology, Human Resources, Growth Management, Community & Economic Development and Facilities.

The Public Safety Group includes the Police and Fire departments. Transportation represents the Public Works department and Recreation represents the Parks & Recreation department. Transfers from General Fund to other Funds are broken down between transfers to the Debt Service Fund, Road Maintenance Fund, and Other Funds which may contain the Utilities Operating Fund, Stormwater Utility Fund, Environmental Fleet Fund and Fleet Services Fund.

# Law Enforcement Trust Fund Summary

## Revenue & Expenditure Summary

	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET
BEGINNING BALANCE	\$ 142,765	\$ 166,595	\$ 287,779	\$ 287,779	\$ 273,963
<b>REVENUES/SOURCES</b>					
Property Taxes	0	0	0	0	0
Sales, Use & Fuel Taxes	0	0	0	0	0
Franchise Fees	0	0	0	0	0
Utility Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Charges for Service	0	0	0	0	0
Fines and Forfeitures	255,994	0	0	0	0
Miscellaneous	1,104	0	0	0	0
Transfers	0	0	0	0	0
<b>TOTAL REVENUES/SOURCES</b>	<b>257,098</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES/USES</b>					
Legislative	0	0	0	0	0
Office of City Manager	0	0	0	0	0
Office of City Attorney	0	0	0	0	0
Procurement	0	0	0	0	0
Finance	0	0	0	0	0
Information Technology	0	0	0	0	0
Human Resources	0	0	0	0	0
Building	0	0	0	0	0
Growth Management	0	0	0	0	0
Community & Econ. Development	0	0	0	0	0
Parks & Recreation	0	0	0	0	0
Recreation	0	0	0	0	0
Parks & Facilities	0	0	0	0	0
Police	112,083	0	74,158	13,816	0
Fire	0	0	0	0	0
Public Works	0	0	0	0	0
Utilities	0	0	0	0	0
Transfers	0	0	0	0	0
Non-Departmental	0	0	0	0	0
<b>TOTAL EXPENDITURES/USES</b>	<b>112,083</b>	<b>0</b>	<b>74,158</b>	<b>13,816</b>	<b>0</b>
Revenues Over/ (Under) Expenditures	145,015	0	(74,158)	(13,816)	0
<b>FUND BALANCE USAGE</b>					
Reserves/Designated (Restricted)	0	0	0	0	0
Undesignated	0	0	74,158	13,658	0
<b>TOTAL ENDING BALANCE</b>	<b>287,779</b>	<b>166,595</b>	<b>213,621</b>	<b>273,963</b>	<b>273,963</b>

## ANALYSIS

The LETF (Fund 101) accounts for revenues from forfeited property as per Florida Statutes, Chapter 932. Funds are to be expended for law enforcement purposes other than normal operations. All expenditures must be approved by City Council as funding becomes available.

### Revenue/Sources

When fines, forfeitures or interest income are generated, the funds are deposited and recognized the next time staff requests City Council to authorize needed expenditures. The funds will be placed on the next quarterly budget amendment. FY 23 year-end projected receipts of \$0 are \$(257,098), or (100.0)%, lower than FY 22 Actuals of \$257,098.

Fines and Forfeitures – Revenues derived from:

- Confiscated funds from criminal investigations leading to the connection required under civil forfeiture to seize money under Florida Statutes 932.
- Settlement agreements resulting from seizing property under Florida Statutes 932.
- Federal forfeited property from the joint acquisition of seized property under the Federal Sharing Agreements.

Miscellaneous Revenue – Revenues derived from:

- Interest income on pooled cash investments. Beginning in the 1980's, the resources of all City funds available for deposit into bank accounts, or for investment purposes, have been combined in a consolidated cash pool.
- City auction proceeds from property seized and awarded under Florida Statutes 932 and sold at auction.

Generally, receipts within this revenue stream are recognized when earned. Modest growth in this revenue stream is anticipated in future years. The School Resource Officer (SRO) Grant is recognized in the General Fund, as SROs are paid out of General Fund dollars.

### Expenditures/Uses

Expenditures for law enforcement purposes, other than budgeted items, must be approved by City Council. FY 23 year-end projected total expenditures/uses of \$13,816 are \$(98,267), or (87.7)%, lower than the FY 22 Actuals of \$112,083.

### Change in Fund Balance

The projected FY 24 Year-end Fund Balance of \$273,963 reflects no change from the FY 23 Year-end Estimated Fund Balance of \$273,963.

# Code Nuisance Fund Summary

## Revenue & Expenditure Summary

	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET
BEGINNING BALANCE	\$ 587,566	\$ 676,525	\$ 665,784	\$ 665,784	\$ 697,686
<b>REVENUES/SOURCES</b>					
Property Taxes	0	0	0	0	0
Sales, Use & Fuel Taxes	0	0	0	0	0
Franchise Fees	0	0	0	0	0
Utility Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Charges for Service	209,521	400,000	400,000	300,000	400,000
Fines and Forfeitures	0	0	0	0	0
Miscellaneous	3,972	0	0	0	0
Transfers	0	0	0	0	0
<b>TOTAL REVENUES/SOURCES</b>	<b>213,493</b>	<b>400,000</b>	<b>400,000</b>	<b>300,000</b>	<b>400,000</b>
<b>EXPENDITURES/USES</b>					
Legislative	0	0	0	0	0
Office of City Manager	0	0	0	0	0
Office of City Attorney	0	0	0	0	0
Procurement	0	0	0	0	0
Finance	0	0	0	0	0
Information Technology	0	0	0	0	0
Human Resources	0	0	0	0	0
Building	0	0	0	0	0
Growth Management	135,274	400,000	400,000	268,098	400,000
Community & Econ. Development	0	0	0	0	0
Parks & Recreation	0	0	0	0	0
Recreation	0	0	0	0	0
Parks & Facilities	0	0	0	0	0
Police	0	0	0	0	0
Fire	0	0	0	0	0
Public Works	0	0	0	0	0
Utilities	0	0	0	0	0
Transfers	0	0	0	0	0
Non-Departmental	0	0	0	0	0
<b>TOTAL EXPENDITURES/ USES</b>	<b>135,274</b>	<b>400,000</b>	<b>400,000</b>	<b>268,098</b>	<b>400,000</b>
Revenues Over/ (Under) Expenditures	78,219	0	0	31,902	0
<b>FUND BALANCE USAGE</b>					
Reserves/Designated (Restricted)	0	0	119,886	0	127,620
Undesignated	0	0	0	0	0
<b>TOTAL ENDING BALANCE</b>	<b>665,784</b>	<b>676,525</b>	<b>665,784</b>	<b>697,686</b>	<b>697,686</b>

## ANALYSIS

This Nuisance Special Revenue Fund (Fund 105) was created in FY 10 to account for revenues and expenditures associated with mowing and lot clearing services related to code compliance activities. Previously, these activities were handled under the umbrella of the General Fund. In FY 17, the management of the Fund was moved from the Police Department to the Growth Management Department.

### Revenue/Sources

Total Revenue/Sources budgeted for FY 24 of \$400,000 are \$100,000, or 33.33%, higher compared to FY 23 estimated year-end receipts of \$300,000. FY 23 estimated year-end receipts are \$86,507, or 40.5%, higher than FY 22 Actuals.

Nuisance Abatement Charges – Revenues derived from:

- Lot mowing charges for correcting code violations on improved properties that the owners are unwilling to rectify within acceptable time.
- Lot clearing charges for correcting code violations on unimproved properties that the owners are unwilling to rectify within acceptable time.
- Other nuisance fees necessary to abate code violations on private property when the owner is unwilling to perform the work.

### Expenditures/Uses

Total Expenditures/Uses budgeted for FY 24 of \$400,000 are \$131,902, or 49.20%, higher compared to FY 23 estimated year-end projections of \$268,098. FY 23 projected total Expenditures/Uses are \$132,824, or 98.2%, higher than the FY 22 Actuals.

### Change in Fund Balance

The projected FY 24 Year-end Fund Balance of \$697,686 reflects no change from the FY 23 Year-end Estimated Fund Balance of \$697,686.

It is imperative to note that the City continues to see an increase in expenses to correct nuisance violations, and property owners are invoiced for services rendered. The lag between when funds are expended and when they are paid by property owners may also generate a variance in the actual fund balances reflected in this report.

# Housing and Neighborhood Development

## (HANDS) Fund Summary (combined)

### Revenue & Expenditure Summary

	FY 2020 ACTUALS	FY 2021 ORIGINAL BUDGET	FY 2021 AMENDED BUDGET	FY 2021 YEAR-END ESTIMATES	FY 2022 PROPOSED BUDGET
BEGINNING BALANCE	1,096,285	1,479,398	1,061,996	1,061,996	(2,711,183)
<b>REVENUES/SOURCES</b>					
Property Taxes	0	0	0	0	0
Sales, Use & Fuel Taxes	0	0	0	0	0
Franchise Fees	0	0	0	0	0
Utility Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Intergovernmental	963,611	1,542,145	2,710,608	0	1,334,098
Charges for Service	113,551	0	440,144	0	0
Fines and Forfeitures	0	0	0	0	0
Miscellaneous	6,607	0	0	0	0
Transfers	74,775	0	140,000	0	0
<b>TOTAL REVENUES/SOURCES</b>	<b>1,158,544</b>	<b>1,542,145</b>	<b>3,290,752</b>	<b>0</b>	<b>1,334,098</b>
<b>EXPENDITURES/USES</b>					
Legislative	0	0	0	0	0
Office of City Manager	0	0	0	0	0
Office of City Attorney	0	0	0	0	0
Procurement	0	0	0	0	0
Finance	0	0	0	0	0
Information Technology	0	0	0	0	0
Human Resources	0	0	0	0	0
Building	0	0	0	0	0
Growth Management	0	0	0	0	0
Community & Econ. Development	1,192,833	2,873,890	8,757,975	3,773,179	6,000,194
Parks & Recreation	0	0	0	0	0
Recreation	0	0	0	0	0
Parks & Facilities	0	0	0	0	0
Police	0	0	0	0	0
Fire	0	0	0	0	0
Public Works	0	0	0	0	0
Utilities	0	0	0	0	0
Transfers	0	0	0	0	0
Non-Departmental	0	0	0	0	0
<b>TOTAL EXPENDITURES/USES</b>	<b>1,192,833</b>	<b>2,873,890</b>	<b>8,757,975</b>	<b>3,773,179</b>	<b>6,000,194</b>
Revenues Over/(Under)Expenditures	(34,289)	(1,331,745)	(5,467,223)	(3,773,179)	(4,666,096)
<b>FUND BALANCE USAGES</b>					
Reserves/Designated (Restricted)	0	1,158,293	1,117,580	1,179,573	5,543,256
Undesignated	0	266,078	4,349,643	2,993,901	5,104,676
<b>TOTAL ENDING BALANCE</b>	<b>1,061,996</b>	<b>147,653</b>	<b>(4,405,227)</b>	<b>(2,711,183)</b>	<b>(7,377,279)</b>

## ANALYSIS

The Housing and Neighborhood Development Services/HANDS (Combined) Fund Summary consists of the following funds:

- **State Housing Grant Fund (111)** accounts for the State Housing Initiatives Partnership (SHIP) Program grant received from the State of Florida to assist low-income families.
- **Community Development Block Grant (CDBG) Fund (112)** accounts for dollars received from U.S. Department of Housing and Urban Development/HUD for specific programs related to community development.
- **HOME Investment Grant Fund (114)** accounts for the HUD grant received as a pass-through from the County to create a Home Investment Partnership program for low-income families within the City.
- **Neighborhood Stabilization Program (NSP) Fund (123)** accounts for the HUD grant received to acquire and redevelop foreclosed properties that might otherwise become sources of abandonment and blight within the community.
- **Coronavirus Relief Fund (124)** accounts for the transactions regarding state funding for relief assistance to eligible residents impacted by COVID-19. Eligible uses included rental and mortgage assistance, counseling, utility payment, emergency repairs and housing rehabilitations.
- **CDBG CV - Coronavirus Fund (126)** accounts for federal funding related to Community Development Block Grant (CDBG) to available eligible residents with assistance to prepare, prevent and respond to the impact of Coronavirus.
- **Voluntary Home Buyout Fund (127)** accounts for transactions regarding federal funding for acquisition and demolition of homes to income eligible residents residing in a FEMA designated flood plain. Eligible uses include costs related to acquisition and demolition of eligible homes. Last activity recorded in FY 21. *This fund is not longer active and does not have a budget for FY 24.*

### Revenue/Sources

Total combined Revenue/Sources budgeted for FY 24 are \$1,334,098 across all Housing and Neighborhood Development Services/HANDS Funds combined.

All revenue streams unless otherwise noted, are projected by the Housing and Neighborhood Development Division in conjunction with the Community & Economic Development Department and reviewed by the City Manager.

Federal Grants – Revenues derived from:

- *Grants from the Community Development Block Grant/CDBG (Fund 112)* which are funded through the U.S. Department of Housing and Urban Development/HUD. HUD determines the amount of entitlement by a statutory dual formula which uses several objective measures of community needs. The CDBG program is authorized for the next two years; funding is received in October and the City has two years to commit those funds.
- *Grants from the HOME Investment Grant (Fund 114)* which is funded through the U.S. Department of Housing and Urban Development/HUD. Funds are allocated to the Brevard County Consortium of Governments which distributes a share of HOME dollars to the cities of Melbourne, Cocoa, Titusville and Palm Bay. HUD determines the amount of entitlement by a statutory dual formula which uses several objective measures of community needs. The allocation of HOME funds is based on a

percentage that each of the consortium members receive in CDBG funding. This program is authorized for the next two years; funding is received in October and the City has two years to commit those funds.

- *Grants from the NSP Program (Fund 123)* which is funded through the U.S. Department of Housing and Urban Development/HUD. HUD determines the amount of entitlement by a statutory dual formula which uses several objective measurements. Usage of those funds are geared towards purchases of foreclosed or abandoned homes and to rehabilitate, resell or redevelop these homes in order to stabilize neighborhoods within the City and deter decline of house values of neighboring homes.
- *Grants from the CV - Coronavirus Program (Fund 126)* dollars are funded through the U.S. Department of Housing and Urban Development/HUD. These dollars are related to the Community Development Block Grant (CDBG) and are available to eligible residents for Coronavirus impacting purposes.
- *Grants from the Voluntary Home Buyout Program (Fund 127)* dollars are funded through the U.S. Department of Housing and Urban Development/HUD. These dollars are related to the Community Development Block Grant (CDBG) and must be utilized for the acquisition and demolition of homes to income eligible residents residing in a FEMA designated flood plain. Eligible uses include costs related to acquisition and demolition of eligible homes. Last activity recorded in FY 21.

State Grant – Revenues derived from:

- *Grants received from the State Housing Initiative Program/SHIP (Fund 111)* which is funded through the State of Florida’s Housing Finance Corporation. Funding is received up-front and not on a reimbursable basis.
- *Grants received from the Coronavirus Relief Program (Fund 124)* provide relief assistance to eligible residents impacted by COVID-19. Eligible uses included rental and mortgage assistance, counseling, utility payment, emergency repairs and housing rehabilitations.

Miscellaneous Revenues – Revenues derived from:

- Program Income revenues derived from program activities.
- Interest Income derived from investment of funds not yet expended.
- Charges for Service derived from the repayment of Economic Development loans and Housing Rehabilitation loans.

### Expenditures/Uses

Total combined Expenditures/Uses budgeted for FY 24 are \$6,000,194 across all Housing and Neighborhood Development Services/HANDS Funds combined.

### Change in Fund Balance

The projected FY 24 Year-end Fund Balance of \$(7,377,279) is \$(4,666,096), or (172.1)%, lower than the FY 23 Year-end Estimated Fund Balance of \$(2,711,183).

FY 23 Year-end Estimated Sources/Revenues are not reflected in the previous Revenue & Expenditure Summary; however, based on preliminary reporting of Year-To-Date Actuals the totaling amount to be received in FY 23 is \$3,685,705. If accounted for in the change in Fund Balance calculations, the projected FY 23 Year-end Fund balance would total \$974,522. In addition, Expenditure/Uses in FY 24 include anticipated housing grant funding to be expensed based on a reimbursable method. Any housing grant sources of revenues, unknown at the time of budget preparations, will be recorded on a Budget Amendment on a quarterly basis.

# American Rescue Plan (ARP) Fund

## Revenue & Expenditure Summary

	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET
BEGINNING BALANCE	2,672	(4,000,000)	(1)	(1)	(2,256,123)
<b>REVENUES/SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Property Taxes	0	0	0	0	0
Sales, Use & Fuel Taxes	0	0	0	0	0
Franchise Fees	0	0	0	0	0
Utility Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Intergovernmental	1,276,282	0	0	0	0
Charges for Service	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Miscellaneous	3,194	0	0	0	0
Transfers	0	0	0	0	0
<b>TOTAL REVENUES/SOURCES</b>	<b>1,279,476</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES/USES</b>					
Legislative	0	0	0	0	0
Office of City Manager	0	0	0	0	0
Office of City Attorney	0	0	0	0	0
Procurement	0	0	0	0	0
Finance	0	0	0	0	0
Information Technology	0	0	0	0	0
Human Resources	0	0	0	0	0
Building	0	0	0	0	0
Growth Management	0	0	0	0	0
Community & Econ. Development	1,282,149	0	16,727,163	2,256,122	68,521
Parks & Recreation	0	0	0	0	0
Recreation	0	0	0	0	0
Parks & Facilities	0	0	0	0	0
Police	0	0	0	0	0
Fire	0	0	0	0	0
Public Works	0	0	0	0	0
Utilities	0	0	0	0	0
Transfers	0	0	0	0	0
Non-Departmental	0	0	0	0	0
<b>TOTAL EXPENDITURES/USES</b>	<b>1,282,149</b>	<b>0</b>	<b>16,727,163</b>	<b>2,256,122</b>	<b>68,521</b>
Revenues Over/(Under)Expenditures	(2,673)	0	(16,727,163)	(2,256,122)	(68,521)
<b>FUND BALANCE USAGE</b>					
Reserves/Designated (Restricted)	0	0	3,607,009	3,607,009	68,521
Undesignated	0	0	13,120,154	13,120,154	0
<b>TOTAL ENDING BALANCE</b>	<b>(1)</b>	<b>(4,000,000)</b>	<b>(16,727,164)</b>	<b>(2,256,123)</b>	<b>(2,324,644)</b>

The first installment, totaling \$9,004,932.50, of the City's American Rescue Plan (ARP) Funding was received on June 17, 2021. The second installment, totaling \$9,004,932.50, was received on June 21, 2022.

## ANALYSIS

On March 10, 2021, Congress passed the American Rescue Plan Act of 2021 (H.R. 139) providing \$1.9 trillion of relief and stimulus funding to state and local governments. President Joe Biden signed the bill into law on March 11, 2021, allowing relief funding to begin immediately flowing throughout the United States. Eligible uses for these funds include:

- Revenue replacement for the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency, relative to revenues collected in the most recent fiscal year prior to the emergency,
- COVID-19 expenditures or negative economic impacts of COVID-19, including assistance to small businesses, households, and hard-hit industries, and economic recovery,
- Premium pay for essential workers,
- Investments in water, sewer, and broadband infrastructure.

The City of Palm Bay, Florida has been allocated \$19.41 million in total, which is received in two equal tranches. The first tranche of ARP funding, totaling \$9,004,932, was received on June 17, 2021. The second tranche of ARP funding, totaling \$9,004,932, was received on June 21, 2022.

### Expenditures/Uses

Total Expenditures/Uses budgeted for FY 24 are \$68,521. This includes the following:

- Partial personnel service costs, totaling \$61,250, for the Assistant Director of Community & Economic Development position. This amounts to a 50.0% allocation of the positions total personnel service costs and includes the following: \$49,826 in salaries/wages; \$3,812 in social security/medicate; \$4,485 in retirement contributions; \$2,294 in other employee insurance premiums; and \$833 in workers compensation.
- Investment service costs totaling \$7,271.

Funding for additional operating expenditures and/or projects in FY 24 have not been included in the Approved Budget and must be added through the quarterly Budget Amendment process throughout the fiscal year.

### Change in Fund Balance

The projected FY 24 Year-end Fund Balance of \$(2,324,644) is \$(68,521), or (3.04)%, lower than the FY 23 Year-end Estimated Fund Balance of \$(2,256,123).

# Environmental Fee Fund

## Revenue & Expenditure Summary

	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET
BEGINNING BALANCE	(326,646)	(383,290)	(185,233)	(185,233)	242,938
<b>REVENUES/SOURCES</b>					
Property Taxes	0	0	0	0	0
Sales, Use & Fuel Taxes	0	0	0	0	0
Franchise Fees	0	0	0	0	0
Utility Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Charges for Service	98,413	0	0	77,950	0
Fines and Forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	7,981	0
Transfers	50,000	366,828	342,240	342,240	0
<b>TOTAL REVENUES/SOURCES</b>	<b>148,413</b>	<b>366,828</b>	<b>342,240</b>	<b>428,171</b>	<b>0</b>
<b>EXPENDITURES/USES</b>					
Legislative	0	0	0	0	0
Office of City Manager	0	0	0	0	0
Office of City Attorney	0	0	0	0	0
Procurement	0	0	0	0	0
Finance	0	0	0	0	0
Information Technology	0	0	0	0	0
Human Resources	0	0	0	0	0
Building	0	0	0	0	0
Growth Management	7,000	7,000	7,000	0	7,000
Community & Econ. Development	0	0	0	0	0
Parks & Recreation	0	0	0	0	0
Recreation	0	0	0	0	0
Parks & Facilities	0	0	0	0	0
Police	0	0	0	0	0
Fire	0	0	0	0	0
Public Works	0	0	0	0	0
Utilities	0	0	0	0	0
Transfers	0	0	0	0	0
Non-Departmental	0	0	0	0	0
<b>TOTAL EXPENDITURES/USES</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>0</b>	<b>7,000</b>
Revenues Over/(Under)Expenditures	141,413	359,828	335,240	428,171	(7,000)
<b>FUND BALANCE USAGE</b>					
Reserves/Designated (Restricted)	0	359,828	359,828	359,828	0
Undesignated	0	0	24,588	24,588	7,000
<b>TOTAL ENDING BALANCE</b>	<b>(185,233)</b>	<b>(23,462)</b>	<b>150,007</b>	<b>242,938</b>	<b>235,938</b>

## ANALYSIS

The Environmental Fee Fund (Fund 161) was established through a mid-FY 2007 budget adjustment to pay for the initial Scrub Jay permit that enables property owners to pull permits in areas known as the endangered bird's habitat. Per federal rules and regulations, the City paid a \$656,500 initial permit and then can add a fee per acre to all master building permits which can be used for one-half of the monitoring costs. The Fund was designed to pay the debt service back to the overseeing Department over a 30-plus year period; the Fund initially was housed under the Building Department/Fund and now the Growth Management Department provides this oversight. FY 23 served as the final debt service payment via an interdepartmental transfer totaling \$342,240. No additional interdepartmental transfers are included in the FY 24 Approved Budget.

### Revenues/Sources

Total Revenues/Sources budgeted for FY 24 of \$0 are \$(428,171), or (100.00)%, lower than FY 23 projected receipts of \$428,171. The FY 23 projected receipts are \$279,758, or 188.5%, higher than the FY 22 Actuals of \$148,413.

Charges for Services – Potential revenue derived from:

- Environmental Fee assessed per acre to all master building permits.

### Expenditures/Uses

Total Expenditures/Uses budgeted for FY 24 of \$7,000 reflect no change from FY 23 projected receipts of \$7,000. The FY 23 projected receipts are \$(7,000), or (100.0)%, lower than the FY 22 Actuals of \$7,000.

### Change in Fund Balance

The projected FY 24 Year-end Fund Balance of \$235,938 is \$(7,000), or 2.88%, higher than the FY 23 Year-end Estimated Fund Balance of \$242,938.

# Bayfront Comm. Redev. Agency Summary

## Revenue & Expenditure Summary

	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET
BEGINNING BALANCE	1,971,473	138,979	1,294,828	1,294,828	3,245,321
<b>REVENUES/SOURCES</b>					
Property Taxes	1,637,391	2,275,404	2,394,530	2,394,530	2,657,777
Sales, Use & Fuel Taxes	0	0	0	0	0
Franchise Fees	0	0	0	0	0
Utility Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Charges for Service	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Miscellaneous	14,057	2,500	2,500	41,944	0
Transfers	0	0	0	0	0
<b>TOTAL REVENUES/SOURCES</b>	<b>1,651,448</b>	<b>2,277,904</b>	<b>2,397,030</b>	<b>2,436,474</b>	<b>2,657,777</b>
<b>EXPENDITURES/USES</b>					
Legislative	0	0	0	0	0
Office of City Manager	0	0	0	0	0
Office of City Attorney	0	0	0	0	0
Procurement	0	0	0	0	0
Finance	0	0	0	0	0
Information Technology	0	0	0	0	0
Human Resources	0	0	0	0	0
Building	0	0	0	0	0
Growth Management	0	0	0	0	0
Community & Econ. Development	0	0	0	0	0
Parks & Recreation	0	0	0	0	0
Recreation	0	0	0	0	0
Parks & Facilities	0	0	0	0	0
Police	0	0	0	0	0
Fire	0	0	0	0	0
Public Works	0	0	0	0	0
Bayfront Community Red. Agency	638,662	836,479	839,479	485,981	482,974
Utilities	0	0	0	0	0
Debt Service	349,167	0	0	0	0
Transfers	1,340,011	667,282	667,282	0	1,364,720
Non-Departmental	0	0	0	0	0
<b>TOTAL EXPENDITURES/USES</b>	<b>2,327,840</b>	<b>1,503,761</b>	<b>1,506,761</b>	<b>485,981</b>	<b>1,847,694</b>
Revenues Over/(Under)Expenditures	-676,392	774,143	890,269	1,950,493	810,083
<b>FUND BALANCE USAGE</b>					
Reserves/Designated (Restricted)	0	774,143	1,030,038	893,269	810,083
Undesignated	0	0	0	3,000	0
<b>TOTAL ENDING BALANCE</b>	<b>1,294,828</b>	<b>913,122</b>	<b>2,185,097</b>	<b>3,245,321</b>	<b>4,055,404</b>

## ANALYSIS

The Bayfront Community Redevelopment Agency/BCRA Fund (Fund 181) accounts for revenues received from tax increment financing/TIF. Using the benchmark year of FY 99, revenue is generated by subsequent annual property valuation increase in the district for financing improvements.

### Revenues/Sources

Total Revenues/Sources budgeted for FY 24 of \$2,657,777 are \$221,303, or 9.08%, higher than FY 23 projected receipts of \$2,436,474. The FY 23 projected receipts are \$785,026, or 47.5%, higher than the FY 22 Actuals of \$1,651,448.

- Ad Valorem Taxes – Revenues derived from property tax increment financing within the District. Taxing entities pay 95.0% of the increment each year to the district. Ad Valorem Taxes generate 100.0% of the total revenues/sources within the budget.

### Expenditures/Uses

Total Expenditures/Uses budgeted for FY 24 of \$1,847,694 are \$1,361,713, or 280.2%, higher compared to FY 23 estimated year-end projections of \$485,981. FY 23 projected total Expenditures/Uses are \$(1,841,859), or (79.1)%, lower than the FY 22 Actuals of \$2,327,840.

Transfers, totaling \$1,364,720 in FY 24, makes up 73.9% of the total expenditures/uses within the budget. These transfers account for the reimbursement to the General Fund to return unspent dollars based on FY 2023 Year-End Estimates.

### Change in Fund Balance

The projected FY 24 Year-end Fund Balance of \$4,055,404 is \$810,083, or 25.0%, higher than the FY 23 Year-end Estimated Fund Balance of \$3,245,321.

Projected revenues generated through Property Taxes (Ad Valorem taxation) for FY 24 have increased by \$263,247 from FY 23 estimated year-end projections largely due to an incline in property valuations reported by the Brevard County Property Appraiser. In addition, projected expenditures/uses have continued to decline since FY 23 reflecting a reduction of \$1,361,713 since FY 23 estimated year-end projections. Unspent funds are returned to the originating source via transfers including the City of Palm Bay General Fund and Brevard County.

# Debt Service Funds Summary (combined)

## DEBT SERVICE COMBINED

### Revenue & Expenditure Summary

	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET
BEGINNING BALANCE	5,598,994	4,774,183	5,770,818	5,770,818	8,428,020
<b>REVENUES/SOURCES</b>					
Property Taxes	7,044,483	6,977,575	6,977,575	6,977,575	6,972,219
Sales, Use & Fuel Taxes	0	0	0	0	0
Franchise Fees	0	0	0	0	0
Utility Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Charges for Service	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Miscellaneous	47,549	7,150	7,150	0	0
Transfers	10,878,975	10,868,337	10,868,337	10,091,817	10,875,369
<b>TOTAL REVENUES/SOURCES</b>	<b>17,971,007</b>	<b>17,853,062</b>	<b>17,853,062</b>	<b>17,069,392</b>	<b>17,847,588</b>
<b>EXPENDITURES/USES</b>					
Legislative	0	0	0	0	0
Office of City Manager	0	0	0	0	0
Office of City Attorney	0	0	0	0	0
Procurement	0	0	0	0	0
Finance	17,799,185	17,862,630	17,862,695	14,412,190	17,848,369
Information Technology	0	0	0	0	0
Human Resources	0	0	0	0	0
Building	0	0	0	0	0
Growth Management	0	0	0	0	0
Community & Econ. Development	0	0	0	0	0
Parks & Recreation	0	0	0	0	0
Recreation	0	0	0	0	0
Parks & Facilities	0	0	0	0	0
Police	0	0	0	0	0
Fire	0	0	0	0	0
Public Works	0	0	0	0	0
Transfers	0	0	0	0	0
Utilities	0	0	0	0	0
Non-Departmental	0	0	0	0	0
<b>TOTAL EXPENDITURES/USES</b>	<b>17,799,185</b>	<b>17,862,630</b>	<b>17,862,695</b>	<b>14,412,190</b>	<b>17,848,369</b>
Revenues Over/(Under)Expenditures	171,822	(9,568)	(9,633)	2,657,202	(781)
<b>FUND BALANCE USAGE</b>					
Reserves/Designated (Restricted)	0	0	0	0	0
Undesignated	0	9,568	9,633	9,633	781
<b>TOTAL ENDING BALANCE</b>	<b>5,770,818</b>	<b>4,764,615</b>	<b>5,761,185</b>	<b>8,428,020</b>	<b>8,427,239</b>

## ANALYSIS

The Debt Service Funds (Combined) account for the principal and interest payments of the following funds:

- **Debt Service Fund (201)** - Accounts for the revenues and corresponding expenditures required for the lease-purchase of capital items benefiting the entire City and/or non-enterprise/internal service funds.
- **2004 Pension Bonds Debt Service Fund (214)** – Accounts for the revenues and expenditures necessary to cover the debt service for the Taxable Special Obligation Revenues Bonds, Series 2004 that were issued for the purpose of funding the unfunded actuarial accrued liability within the Police and Fire Pension system and paying the costs of issuing the bonds. Said Bonds will be repaid in FY 2031.
- **Taxable Special Obligation Refunding Bonds, Series 2013 (Fund 221)** – The City of Palm Bay issued \$50,855,000 for the purposes of 1) refunding the Taxable Special Obligation (Pension Funding Project) Bonds, Series 2008, 2) terminating an interest rate hedge agreement (swap agreement), and 3) pay the costs of issuing the Series 2013 Bonds. The Series 2013 Bonds are payable from the Pledged Funds, which consists primarily of the Designated Revenues consisting of the Communications Services Tax Revenues and the Public Service Tax Revenues subject to the prior lien of the Senior Lien Bonds, with an additional pledge, if needed, of Non-Ad Valorem Revenues actually budgeted, appropriated and deposited in the Sinking Fund for the Series 2013 Bonds.
- **Franchise Fee Revenue Note, Series 2015 (Fund 223)** – In 2015, the City issued a note in the sum of \$4,744,000 to fund the construction of an interchange on I-95 in south Palm Bay. The project necessitated the purchase of mitigation credits or shares in a mitigation bank. The note is secured through franchise fee revenues.
- **Community Investment Revenue Refunding Bonds, Series 2015 (Sales Tax) (Fund 224)** — In 2006, the City of Palm Bay issued debt to fund \$14,395,000 worth of capital investment projects, which included building a new joint Police/Fire District Station in the southwestern section of the City, rebuilding Fire Station #90, and to pay for 50-60 miles of road reconstruction and paving. In 2015 the City issued the Sales Tax Revenue Refunding Bonds, Series 2015, to refund the 2006 bonds and cover costs of issuance.
- **Community Investment Revenue Refunding Bonds, Series 2015 (Impact Fees) (Fund 225)** – In 2006, the City of Palm Bay issued debt to fund \$3,970,000 for road capacity/bridge replacement project at the intersection of Jupiter Blvd/Minton Road. In 2015 the City issued the Sales Tax Revenue Refunding Bonds, Series 2015, to refund the 2006 bonds and cover costs of issuance.
- **Franchise Fee Revenue Note, Series 2016 (Fund 226)** – In December 2016, the City issued a note in the sum of \$3,983,000 to partially refund the Taxable Special Obligation Bonds, Series 2004, and to cover costs of issuance.
- **Local Option Gas Tax Note, Series 2018 (Fund 227)** – In February 2018, the City issued a note in the sum of \$9,000,000 to fund a new connector road to the new I-95 Interchange and pay costs of issuance.
- **General Obligation Bonds, Series 2019 (Fund 228)** – In November 2018, the City electorate voted to approve a \$150,000,000 bond referendum for the purpose of funding road improvements and ancillary facilities. In July 2019, the City issued bonds in the sum of \$50,000,000 for the first tranche

to fund roadway improvement projects and costs of issuance. The bonds are secured through a separate Ad Valorem tax.

- **General Obligation Bonds, Series 2021 (Fund 231)** – In November 2018, the City electorate voted to approve a \$150,000,000 bond referendum for the purpose of funding road improvements and ancillary facilities. In January 2021, the City issued bonds in the sum of \$50,000,000 for the second tranche to fund roadway improvement projects and costs of issuance. The bonds are secured through a separate Ad Valorem tax.
- **General Obligation Bonds, Series 2023 (Fund 232):** In September 2023, the City issued the final tranche of voter-approved general obligation bonds in the par amount of \$50,000,000 to fund roadway improvement projects, capitalized interest through July 1, 2024, and costs of issuance. The bonds are secured through a separate ad valorem tax imposed specifically to fund debt service costs on GO Bonds. *Please note that the issuance of the General Obligation Bonds, Series 2023 occurred after the first FY 24 Approved Budget Public Hearing, held on September 6, 2023. Any revenues/sources and expenditures/uses data is not reflected in the FY 24 Approved Budget document. Future associated debt service payments related to this bond issuance are reflected in [Appendix A: Debt Management](#).*

## Revenue/Sources

Total Revenues/Sources budgeted for FY 24 of \$17,847,588 are \$778,196, or 4.56%, higher than FY 23 projected receipts of \$17,069,392. The FY 23 projected receipts are \$(901,615), or (5.0)%, lower than the FY 22 Actuals.

All revenue streams, unless otherwise noted, are projected by the Finance Department and reviewed by the City Manager. Projections are based on the FY 23 Year-end Estimates rather than the FY 23 Approved Budget levels. Comparisons to both are provided in the following detailed analyses.

- Property Taxes (debt levy taxation revenue) – on November 6, 2018, voters approved a referendum allowing for the issuance of up to \$150,000,000 in general obligation bonds by the City to finance roadway improvements. On May 19, 2019, Resolution 2019-13 authorized the issuance of the first series of general obligation bonds in a principal amount not exceeding \$50,000,000. On January 7, 2021, Resolution 2021-04 authorized the issuance of the second series of general obligation bonds in a principal amount not exceeding \$50,000,000. The primary purpose of the bonds is financing the roadway projects, approved by City Council, through ad valorem taxes levied on all taxable property to pay for debt service requirements on the Bond itself.
  - The FY 24 Approved Budget includes a debt millage rate of 0.9084, generating revenues that are restricted and designated for payment of the General Obligation Bonds, Series 2019 debt service payments, totaling \$3,526,250, and the General Obligation Bonds, Series 2021 debt service payments totaling \$3,446,1500. The debt millage rate, which is adjusted annually based on principal and interest payment requirements, shall generate an estimated revenue totaling \$6,972,219 in FY 24 to cover these expenses.
- Interfund Transfers – provide the Debt Service Funds with resources from other City funds for the cost of debt service payments. FY 23 projected year-end receipts of \$10,091,817 are \$(787,158), or (7.2)%, lower than the FY 22 Actuals of \$10,878,975. In comparison to the FY 23 estimated year-end receipts, the FY 24 Approved Budget of \$10,875,369 is \$778,196, or 4.6%, higher.
- Miscellaneous – revenues derived from interest earnings on invested cash.

### Expenditures/Uses

Total Expenditures/Uses budgeted for FY 24 of \$17,848,369 are \$3,436,179, or 23.8%, higher compared to FY 23 estimated year-end projections of \$14,412,190. FY 23 projected total Expenditures/Uses are \$(3,386,995), or (19.0)%, lower than the FY 22 Actuals.

A detailed outline of the FY 24 debt service requirements, broken down by principal and interested payment requirements for debt service fund account, can be found on the following page. Please refer to [Appendix A, Debt Management](#), for additional details about the City’s debt service schedules and requirements.

### Change in Fund Balance

The projected FY 24 Year-end Fund Balance of \$8,427,239 is \$(781), or (0.01)%, lower than the FY 23 Year-end Estimated Fund Balance of \$8,428,020.

The table below reflects the FY 24 principal and interest requirements.

#### City of Palm Bay – Bond Indebtedness

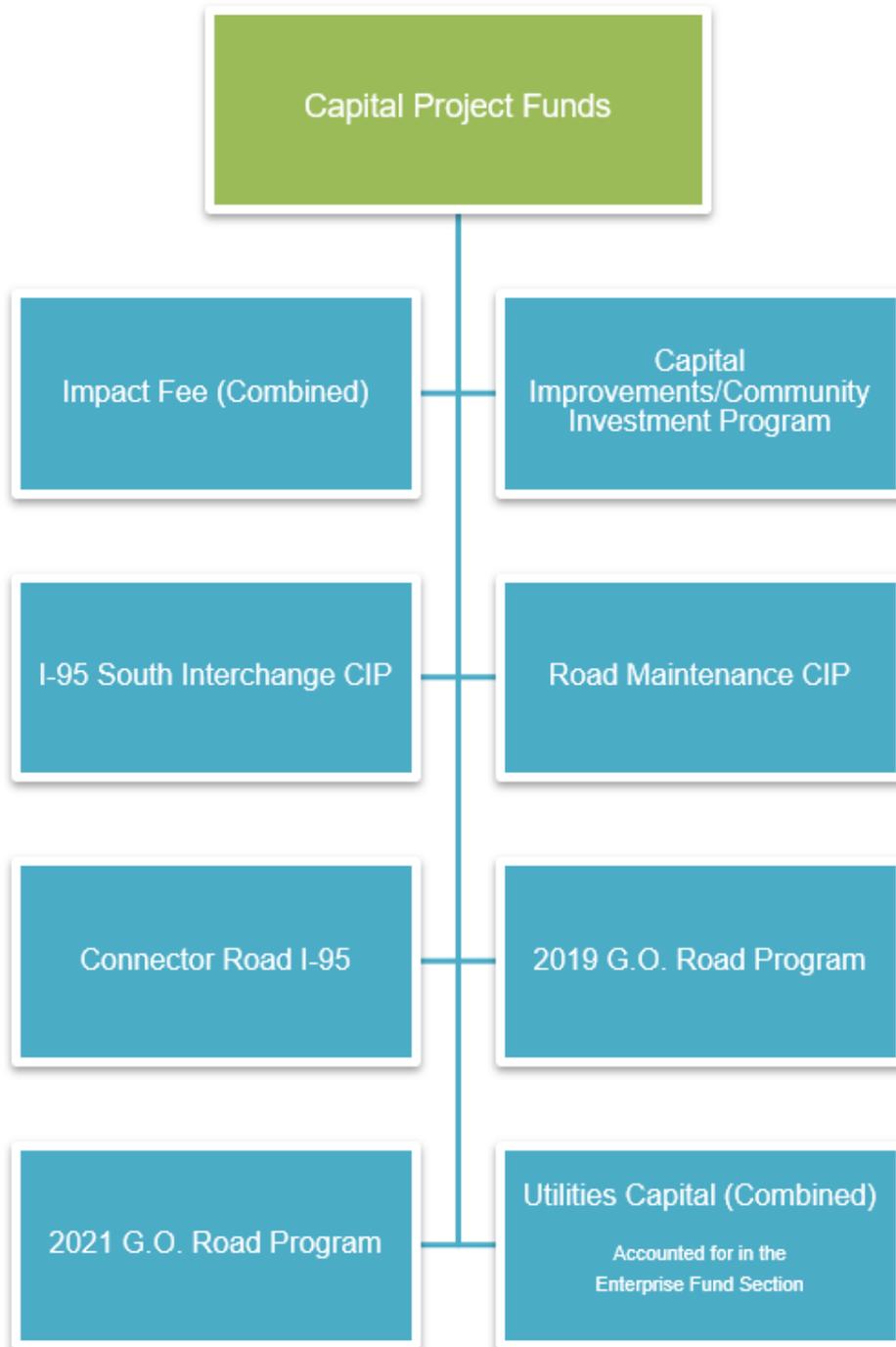
FY 2024 Debt Service Requirements	PRINCIPAL	INTEREST	TOTAL DUE
Taxable Special Obligation Revenue Bonds, Series 2004	68,286	141,714	210,000
Pension Obligation Bonds, Series 2013	1,310,000	95,030	1,405,030
Franchise Fee Revenue Note, Series 2015	499,000	26,848	525,848
Comm. Investment Revenue Bonds, Series 2015 - Sales Tax	501,760	312,194	813,954
Comm. Investment Revenue Bonds, Series 2015 - Impact Fee	138,240	86,013	224,253
Franchise Fee Revenue Note, Series 2016	225,000	117,928	342,928
Local Option Gas Tax Revenue Note, Series 2018	588,000	172,221	760,221
General Obligation Bonds, Series 2019	1,920,000	1,606,250	3,526,250
Pension Obligation Bonds, Series 2019	640,000	1,561,470	2,201,470
Special Obligation Note, Series 2020	258,000	68,206	326,206
General Obligation Bonds, Series 2021	1,970,000	1,476,150	3,446,150
General Obligation Bonds, Series 2023*	—	1,830,007	1,830,007
Utility System Capital Improvement Rev. Bonds, Series 2001	521,064	1,396,464	1,917,528
Utility System Refunding Revenue Note, Series 2016	550,000	12,100	562,100
Utility System Revenue Note, Series 2020	726,000	171,876	897,876
Capital Leases/Purchases	431,787	113,613	545,399
<b>TOTAL:</b>	<b>\$ 10,347,137</b>	<b>\$ 9,188,084</b>	<b>\$ 19,535,221</b>

\* General Obligation Bonds, Series 2023 issuance occurred after first public hearing for the FY 2024 Approved Budget

Please see the **Proprietary Funds** section for funding details related to the Utility System.

## CAPITAL IMPROVEMENTS PROGRAM (CIP) PROJECT FUNDS

The following section will provide a financial overview of the Capital Project Funds reflected below.



Note: Since the General Obligation Bonds, Series 2023 issuance occurred after the first public hearing for the FY 24 Approved Budget, the associated Capital Project Fund (2023 G.O. Road Program) has not yet been reflected in the structure above.

# Impact Fee Funds Summary (combined)

## IMPACT FEES (COMBINED)

### Revenue & Expenditure Summary

	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET
BEGINNING BALANCE	30,406,966	20,729,250	45,310,500	45,310,500	56,380,843
<b>REVENUES/SOURCES</b>					
Property Taxes	0	0	0	0	0
Sales, Use & Fuel Taxes	0	0	0	0	0
Franchise Fees	0	0	0	0	0
Utility Taxes	0	0	0	0	0
Impact Fees	17,148,793	13,396,800	13,396,800	17,546,050	17,867,000
Licenses & Permits	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Charges for Service	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Miscellaneous	228,496	35,450	35,450	1,380,914	1,339,000
Transfers	0	0	0	0	0
<b>TOTAL REVENUES/SOURCES</b>	<b>17,377,289</b>	<b>13,432,250</b>	<b>13,432,250</b>	<b>18,926,964</b>	<b>19,206,000</b>
<b>EXPENDITURES/USES</b>					
Legislative	0	0	0	0	0
Office of City Manager	0	0	0	0	0
Office of City Attorney	0	0	0	0	0
Procurement	0	0	0	0	0
Finance	0	0	0	0	0
Information Technology	0	0	0	0	0
Human Resources	0	0	0	0	0
Building	0	0	0	0	0
Growth Management	0	0	0	0	0
Community & Econ. Development	0	0	0	0	0
Parks & Recreation	0	0	0	0	0
Recreation	0	0	0	0	0
Parks & Facilities	26,645	2,400	1,356,318	162,042	4,587
Police	225,538	1,650	406,558	178,757	0
Fire	566,832	2,650	683,167	294,510	0
Public Works	660,120	4,600	13,979,678	6,797,926	9,023
Transfers	994,620	995,206	423,386	423,386	995,142
Utilities	0	0	0	0	0
Non-Departmental	0	0	0	0	0
<b>TOTAL EXPENDITURES/USES</b>	<b>2,473,755</b>	<b>1,006,506</b>	<b>16,849,107</b>	<b>7,856,621</b>	<b>1,008,752</b>
Revenues Over/(Under)Expenditures	14,903,534	12,425,744	(3,416,857)	11,070,343	18,197,248
<b>FUND BALANCE USAGE</b>					
Reserves/Designated (Restricted)	0	10,006,544	24,132,379	24,130,974	14,710,835
Undesignated	0	0	243,146	77,849	0
<b>TOTAL ENDING BALANCE</b>	<b>45,310,500</b>	<b>33,154,994</b>	<b>41,893,643</b>	<b>56,380,843</b>	<b>74,578,091</b>

The Impact Fee (Combined) Fund accounts for proceeds provided for the acquisition and/or improvement of sixteen (16) Impact Fee Funds, each dedicated for the accounting of growth-related additions of new capital needs for police, fire, urban district park facilities, and the expansion of the City’s major road network transportation system.

Prior to FY 20, impact fees were recorded within four (4) funds based on capital need types including police, fire, parks facilities and transportation. However, in FY 20 each capital need type was further broken down based on “nexus” or zip code zones restricting usage of proceeds for each type to the area funds are generated in. The Impact Fee (Combined) Fund includes the following:

Capital Needs Type	Nexus 32905	Nexus 32907	Nexus 32908	Nexus 32909
Police	Fund 180	Fund 183	Fund 184	Fund 186
Fire	Fund 187	Fund 188	Fund 189	Fund 190
Park Facilities	Fund 191	Fund 192	Fund 193	Fund 194
Transportation	Fund 196	Fund 197	Fund 198	Fund 199

### Revenue/Sources

Historically, in FY 06 the City Council raised impact fees to address infrastructure needs. Police and Fire Impact Fees were raised to the maximum rates, while Parks and Transportation Impact Fees were raised incrementally according to a five-year plan to reach the maximum. Additionally, the fee rates are adjusted annually for inflation by the Implicit Price Deflator for Government Consumption Expenditures and Gross Investment for State and Local Governments.

FY 23 estimated year-end total receipts of \$18,926,964 are \$1,549,675, or 8.9%, higher than the FY 22 Actuals of \$17,377,289. In comparison to the FY 23 estimated year-end receipts, the FY 24 Budget of \$19,206,000 is \$279,036, or 1.5%, higher.

- Impact Fees – Revenue derived from fees paid by developers of unimproved land for specific infrastructural expansions and/or equipment related to Police, Fire, Parks and/or Transportation services and needs. FY 23 estimated year-end receipts of \$17,546,050 are \$397,257, or 2.3% higher, than FY 22 Actuals totaling \$17,148,793. In comparison to the FY 23 estimated year-end receipts, the FY 24 Budget of \$17,867,000 is \$320,950, or 1.8%, higher. With the steady new construction growth within the City, it is anticipated that actual revenue will continue to rise in the near future.
- Miscellaneous/Interest Income – Interest Income consist of interest paid to the City on impact fee revenue invested according to City policies. The level of revenue from this revenue stream has varied drastically over the past years due to fluctuations in the housing market and level of annual expenditures. FY 23 estimated year-end receipts of \$1,380,914 are \$1,152,418, or 504.3%, higher than the FY 22 Actuals totaling \$228,496. In comparison to the FY 23 estimated year-end receipts, the FY 24 Budget of \$1,339,000 is \$(41,914), or (3.0)%, lower.

### Expenditures/Uses

Total expenditures/uses budgeted for FY 24 of \$1,008,752 are \$(6,847,869), or (87.2)%, lower compared to FY 23 estimated year-end projections of \$7,856,621. FY 23 projected total expenditures/uses are \$(6,847,869), or (87.2)%, lower than the FY 22 Actuals of \$2,473,755. Usage of impact fees is completed throughout the fiscal year by staff requesting City Council to authorize needed expenditures. Funding approbations are completed via quarterly Budget Amendments.

Of the expenditure/uses for FY 24, intergovernmental transfers accounts for 98.7% of the total \$1,008,752. A total of \$995,142 is dedicated towards the 2015 Sales Tax Bond debt service payment.

### Change in Fund Balance

The projected FY 24 Year-end Fund Balance, for the combined Impact Fee funds summary, of \$74,578,091 is \$18,197,248, or 32.3% higher than the FY 23 Year-end Estimated Fund Balance of \$56,380,843.

While non-impact fee transportation-related capital needs are planned and incorporated into the approved budget for the upcoming fiscal years, requests of impact fee usage related to police, fire, parks and transportation facilities/construction are completed throughout the fiscal year by staff requesting City Council to authorize those needed expenditures. Requests are thoroughly reviewed by the Office of the City Attorney, for compliance, and appropriated through amendments on a quarterly basis. As these projects are not included in the FY 24 Approved Budget, the projected fund balance is expected to be higher as those costs are not taken into consideration. In addition, the fund balance level is anticipated to increase as new construction activity increases.

# Community Investment Program Fund

## Revenue & Expenditure Summary

	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET
BEGINNING BALANCE	2,072,340	7,464,058	2,419,442	2,419,442	2,164,908
<b>REVENUES/SOURCES</b>					
Property Taxes	0	0	0	0	0
Sales, Use & Fuel Taxes	0	0	0	0	0
Franchise Fees	0	0	0	0	0
Utility Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Intergovernmental	123,779	0	1,200,000	295,895	0
Charges for Service	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Miscellaneous	16,167	0	0	43,931	45,000
Transfers	413,409	0	0	0	360,000
<b>TOTAL REVENUES/SOURCES</b>	<b>553,355</b>	<b>0</b>	<b>1,200,000</b>	<b>339,826</b>	<b>405,000</b>
<b>EXPENDITURES/USES</b>					
Legislative	0	0	0	0	0
Office of City Manager	0	0	0	0	0
Office of City Attorney	0	0	0	0	0
Procurement	0	0	0	0	0
Finance	0	0	0	0	0
Information Technology	0	0	0	0	0
Human Resources	0	0	0	0	0
Growth Management	0	0	0	0	0
Comm.	0	0	0	0	0
Parks & Recreation	0	0	0	0	0
Recreation	0	0	0	0	0
Parks & Facilities	0	0	2,242,092	0	0
Police	17,649	0	929,256	38,546	360,000
Fire	0	0	0	0	0
Public Works	188,604	2,500	1,845,845	555,814	0
Bayfront Community Red. Agency	0	0	0	0	0
Debt Service	0	0	0	0	0
Transfers	0	0	0	0	0
Non-Departmental	0	0	0	0	0
<b>TOTAL EXPENDITURES/USES</b>	<b>206,253</b>	<b>2,500</b>	<b>5,017,193</b>	<b>594,360</b>	<b>360,000</b>
Revenues Over/(Under)Expenditures	347,102	(2,500)	(3,817,193)	(254,534)	45,000
<b>FUND BALANCE USAGE</b>					
Reserves/Designated (Restricted)	0	0	0	0	45,000
Undesignated	0	2,500	3,817,193	3,817,193	0
<b>TOTAL ENDING BALANCE</b>	<b>2,419,442</b>	<b>7,461,558</b>	<b>-1,397,751</b>	<b>2,164,908</b>	<b>2,209,908</b>

## ANALYSIS

The Community Investment Program/CIP Fund historically accounted for all non-utilities acquisitions, construction of major capital facilities or other project-oriented activities, except projects that are contained in their own fund. Starting in FY 07, only General Fund revenues, grants, and private contributions are received into this Fund and their associated projects expensed. All other capital improvement projects are accounted for within the fund that receives the funding source (i.e. Transportation Impact Fee funded projects are accounted for in the Transportation Impact Fee Fund).

### Revenue/Sources

A multi-year comparison of total revenues/sources is not applicable in a CIP Fund since the revenue/source level fluctuates each fiscal year depending upon the cost of the recommended projects. Due to local tax reforms, enacted by the 2007 Florida Legislature and approved by state voters in 2008, no General Fund dollars are available for transfer to the CIP fund. Specific funding source approved uses are detailed below.

- Intergovernmental Revenues (Grants) – Revenues derived from various granting agencies for specific projects. Each grant award is a one-time event and therefore makes detailed revenue source multi-year analysis difficult, if not misleading. FY 23 estimated year-end receipts of \$339,826 are \$(213,529), or (38.6)%, lower, than FY 22 Actuals totaling \$553,355. The FY 24 Approved Budget does not include any intergovernmental grant revenues at this time.
- Miscellaneous Income/Interest Income – The CIP Fund earns interest income on revenues received from various sources (not yet expended). FY 23 estimated year-end receipts of \$43,931 are \$27,764, or 171.7% higher, than FY 22 Actuals totaling \$16,167. The FY 24 Approved Budget includes estimated interest income earnings totaling \$45,000.
- Transfers – Revenues derived from incoming transfers are project/program specific. FY 23 estimated year-end receipts of \$0 are \$(413,409), or (100.0)%, lower, than FY 22 Actuals totaling \$413,409. The FY 24 Approved Budget includes incoming transfers totaling \$360,000 which are allocated for the following Police Department projects: \$110,000 dedicated to Range repairs including repainting the repel tower; \$100,000 dedicated to Range security and power improvements; and \$150,000 dedicated to a Range K9 training area and shed.

### Expenditures/Uses

Usage of funds are program/project specific and any unexpended funding related to CIP projects will be rolled to FY 24 via a Budget Amendment. The FY 24 Approved Budget includes \$360,000 in assigned revenue transfer for the following Police Department projects: \$110,000 dedicated to Range repairs including repainting the repel tower; \$100,000 dedicated to Range security and power improvements; and \$150,000 dedicated to a Range K9 training area and shed.

### Change in Fund Balance

The projected FY 24 Year-end Fund Balance of \$2,209,908 is \$45,000, or 2.08%, higher than the FY 23 Year-end Estimated Fund Balance of \$2,164,908.

# I-95 Interchange Fund Summary

## Revenue & Expenditure Summary

	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET
<b>BEGINNING BALANCE</b>	198,401	241,114	198,401	198,401	(186,997)
<b>REVENUES/SOURCES</b>					
Property Taxes	0	0	0	0	0
Sales, Use & Fuel Taxes	0	0	0	0	0
Franchise Fees	0	0	0	0	0
Utility Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Charges for Service	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	297	0
Transfers	0	0	0	0	0
<b>TOTAL REVENUES/SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>297</b>	<b>0</b>
<b>EXPENDITURES/USES</b>					
Legislative	0	0	0	0	0
Office of City Manager	0	0	0	0	0
Office of City Attorney	0	0	0	0	0
Procurement	0	0	0	0	0
Finance	0	0	0	0	0
Information Technology	0	0	0	0	0
Human Resources	0	0	0	0	0
Building	0	0	0	0	0
Growth Management	0	0	0	0	0
Community & Economic Development	0	0	0	0	0
Parks & Recreation	0	0	0	0	0
Recreation	0	0	0	0	0
Parks & Facilities	0	0	0	0	0
Police	0	0	0	0	0
Fire	0	0	0	0	0
Public Works	0	50	385,397	385,695	0
Utilities	0	0	0	0	0
Transfers	0	0	0	0	0
Non-Departmental	0	0	0	0	0
<b>TOTAL EXPENDITURES/USES</b>	<b>0</b>	<b>50</b>	<b>385,397</b>	<b>385,695</b>	<b>0</b>
Revenues Over/(Under)Expenditures	0	(50)	(385,397)	(385,398)	0
<b>FUND BALANCE USAGE</b>					
Reserves/Designated (Restricted)	0	0	204,702	204,702	0
Undesignated	0	50	180,695	180,695	0
<b>TOTAL ENDING BALANCE</b>	<b>198,401</b>	<b>241,064</b>	<b>(186,996)</b>	<b>(186,997)</b>	<b>(186,997)</b>

## ANALYSIS

The I-95 Interchange Fund was created in FY 15 to account for the costs of establishing an interchange in the southern area of the City. Along with Federal and State funding, the City incurred expenditures associated with environmental permits and mitigation impacts. The St. Johns Heritage Parkway (SJHP) interchange connecting to Interstate-95 was funded to begin construction in FY 16 and officially opened in FY 20.

### Revenue/Sources

In 2015, the City issued a Franchise Fee Revenue Note, Series 2015 in the sum of \$4,744,000. This note provided funding for the construction of an interchange connecting the City to Interstate-95 in the southern area of Palm Bay. The note was secured through franchise fee revenues and proceeds were received in FY 15. Interest earnings on investments have historically provided additional revenue each fiscal year. With the opening of the SJHP Interchange, the only revenue stream recorded in the I-95 Interchange Fund is derived from minimal interest earnings on previous bond proceeds.

### Expenditures/Uses

FY 23 year-end projected total expenditures/uses for the SJHP Interchange are \$385,695 including \$180,646 dedicated to the project, \$204,999 transferred out for Debt Service payments, and \$50 towards Bank Service Fees. The FY 24 Approved Budget includes \$0 in anticipated expenditure/uses for the fiscal year.

### Change in Fund Balance

The projected FY 24 Year-end Fund Balance of \$(186,997) reflects no change from the FY 23 Year-end Estimated Fund Balance of \$(186,997).

# Road Maintenance CIP Fund Summary

## Revenue & Expenditure Summary

	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET
<b>BEGINNING BALANCE</b>	4,577,482	(316,522)	6,050,755	6,050,755	4,980,723
<b>REVENUES/SOURCES</b>					
Property Taxes	0	0	0	0	0
Sales, Use & Fuel Taxes	0	0	0	0	0
Franchise Fees	0	0	0	0	0
Utility Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Charges for Service	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Miscellaneous	35,865	0	0	139,245	0
Transfers	2,447,200	1,000,000	1,020,153	1,000,000	2,750,000
<b>TOTAL REVENUES/SOURCES</b>	<b>2,483,065</b>	<b>1,000,000</b>	<b>1,020,153</b>	<b>1,139,245</b>	<b>2,750,000</b>
<b>EXPENDITURES/USES</b>					
Legislative	0	0	0	0	0
Office of City Manager	0	0	0	0	0
Office of City Attorney	0	0	0	0	0
Procurement	0	0	0	0	0
Finance	0	0	0	0	0
Information Technology	0	0	0	0	0
Human Resources	0	0	0	0	0
Building	0	0	0	0	0
Growth Management	0	0	0	0	0
Community & Economic Development	0	0	0	0	0
Parks & Recreation	0	0	0	0	0
Recreation	0	0	0	0	0
Parks & Facilities	0	0	0	0	0
Police	0	0	0	0	0
Fire	0	0	0	0	0
Public Works	1,009,791	1,000,000	2,402,000	2,209,277	3,200,000
Utilities	0	0	0	0	0
Transfers	0	0	0	0	0
Non-Departmental	0	0	0	0	0
<b>TOTAL EXPENDITURES/USES</b>	<b>1,009,791</b>	<b>1,000,000</b>	<b>2,402,000</b>	<b>2,209,277</b>	<b>3,200,000</b>
Revenues Over/(Under)Expenditures	1,473,274	0	(1,381,847)	(1,070,032)	(450,000)
<b>FUND BALANCE USAGE</b>					
Reserves/Designated (Restricted)	0	0	0	0	0
Undesignated	0	0	1,381,847	1,402,000	450,000
<b>TOTAL ENDING BALANCE</b>	<b>6,050,755</b>	<b>(316,522)</b>	<b>4,668,908</b>	<b>4,980,723</b>	<b>4,530,723</b>

## ANALYSIS

The Road Maintenance CIP Fund, established in FY 15, accounts for revenues and expenditures dedicated by City Council to the maintenance of roads within the City of Palm Bay. This CIP Fund was established to account for all funds transferred from the General Fund to support the Road Maintenance Program including initial annual funding and property sales revenues. In addition, starting in FY 22, any unspent dollars within the Bayfront Community Redevelopment Agency/BCRA Fund (Fund 181) to be reimbursed to the General Fund have been redirected to the Road Maintenance CIP Fund; the final amount is determined post financial statement close-outs and is done annually via a quarterly Budget Amendment.

### Revenue/Sources

Total Revenues/Sources budgeted for FY 24 of \$2,750,000 are \$1,610,755, or 141.4%, higher than FY 23 projected receipts of \$1,139,245. The FY 23 projected receipts are \$(1,343,820), or (54.1)%, lower than the FY 22 Actuals of \$2,483,065.

Budgeted revenues/sources for FY 24 include the following:

- An initial \$2,750,000 transfer from the General Fund to support the program

Pending revenues/sources for FY 23, not reflected in the amounts listed above, include the following:

- BCRA Fund reimbursements, redirected from the General Fund, totaling \$1,002,311

Please note that this analysis is based on revenue data generated as of Budget Amendment #3; any property sales completed between after the month of April will be reflected in the Actuals data in the next fiscal year budget document. The charts below illustrate three-year historical city-owned property sales revenue/sources generated through interfund transfers (from the General Fund).

Revenue/Source Type	FY 2022 Actuals	FY 2023 Year-End Estimates*	FY 2024 Approved Budget
Initial Annual Funding	1,000,000	1,000,000	2,750,000
Property Sales	107,189	0	0
BCRA Fund Reimbursement	1,340,011	0	0
Miscellaneous (Interest Income)	35,865	139,245	0
<b>TOTAL</b>	<b>2,483,065</b>	<b>1,139,245</b>	<b>2,750,000</b>

\*Pending BCRA Fund reimbursements totaling \$1,002,311

### Expenditures/Uses

Total Expenditures/Uses budgeted for FY 24 of \$3,200,000 are \$990,723, or 44.8%, higher compared to FY 23 estimated year-end projections of \$2,209,277. FY 23 projected total Expenditures/Uses are \$1,199,486, or 118.8%, higher than the FY 22 Actuals.

### Change in Fund Balance

The projected FY 24 Year-end Fund Balance of \$4,530,723 is \$(450,000), or (9.0)%, lower than the FY 23 Year-end Estimated Fund Balance of \$4,980,723.

# Connector Road I-95 Summary

## Revenue & Expenditure Summary

	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET
BEGINNING BALANCE	34,590	110,450	26,969	26,969	(149,673)
<b>REVENUES/SOURCES</b>					
Property Taxes	0	0	0	0	0
Sales, Use & Fuel Taxes	0	0	0	0	0
Franchise Fees	0	0	0	0	0
Utility Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Charges for Service	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Miscellaneous	1,379	0	0	3,589	0
Transfers	0	0	0	0	0
<b>TOTAL REVENUES/SOURCES</b>	<b>1,379</b>	<b>0</b>	<b>0</b>	<b>3,589</b>	<b>0</b>
<b>EXPENDITURES/USES</b>					
Legislative	0	0	0	0	0
Office of City Manager	0	0	0	0	0
Office of City Attorney	0	0	0	0	0
Procurement	0	0	0	0	0
Finance	0	0	0	0	0
Information Technology	0	0	0	0	0
Human Resources	0	0	0	0	0
Building	0	0	0	0	0
Growth Management	0	0	0	0	0
Community & Economic Development	0	0	0	0	0
Parks & Recreation	0	0	0	0	0
Recreation	0	0	0	0	0
Parks & Facilities	0	0	0	0	0
Police	0	0	0	0	0
Fire	0	0	0	0	0
Public Works	8,999	50	309,658	180,231	0
Utilities	0	0	0	0	0
Transfers	0	0	0	0	0
Non-Departmental	0	0	0	0	0
<b>TOTAL EXPENDITURES/USES</b>	<b>8,999</b>	<b>50</b>	<b>309,658</b>	<b>180,231</b>	<b>0</b>
Revenues Over/(Under)Expenditures	(7,620)	(50)	(309,658)	(176,642)	0
<b>FUND BALANCE USAGE</b>					
Reserves/Designated (Restricted)	0	50	50	50	0
Undesignated	0	0	309,608	309,608	0
<b>TOTAL ENDING BALANCE</b>	<b>26,969</b>	<b>110,400</b>	<b>(282,689)</b>	<b>(149,673)</b>	<b>(149,673)</b>

## ANALYSIS

The Connector Road I-95 Fund was created in FY 18 to account for the acquisition and construction costs of a new connector road to the I-95 Interchange exit and the intersection of Babcock Street. After State and Federal funding allocated towards the construction of the St. Johns Heritage Parkway (SJHP) itself, the City committed to the Federal Department of Transportation (FDOT) that needed properties for the connecting portions of the SJHP would be acquired. The St. Johns Heritage Parkway (SJHP) interchange connecting to Interstate-95 began construction in FY 16 and officially opened in FY 20.

### Revenue/Sources

In 2018, the City issued a Local Option Gas Tax (LOGT) Revenue Note, Series 2018 in the sum of \$8,977,500. This note provided funding for the construction of this connector road. The note is secured through local option gas tax revenues and proceeds were received in FY 18. Minimal interest earnings on investments have provided additional revenue each fiscal year.

### Expenditures/Uses

Continued land development expenditures related to the connector road project and interdepartmental chargebacks for staff services provided towards the project are budgeted within this Fund. FY 22 Actuals total \$8,999 and FY 23 Year-End Estimates total \$180,231. The FY 24 Approved Budget does not include any funding related to the project.

### Change in Fund Balance

The projected FY 24 Year-end Fund Balance of \$(149,673) reflects no change from the FY 23 Year-end Estimated Fund Balance of \$(149,673).

# 2019 G.O. Road Maintenance Fund Summary

## Revenue & Expenditure Summary

	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET
BEGINNING BALANCE	6,412,743	54,700,415	(644,401)	(644,401)	(27,165,299)
<b>REVENUES/SOURCES</b>					
Property Taxes	0	0	0	0	0
Sales, Use & Fuel Taxes	0	0	0	0	0
Franchise Fees	0	0	0	0	0
Utility Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Charges for Service	0	0	0	2,400	0
Fines and Forfeitures	0	0	0	0	0
Miscellaneous	32,689	0	57,035,000	251,579	0
Transfers	0	0	57,035,000	0	0
<b>TOTAL REVENUES/SOURCES</b>	<b>32,689</b>	<b>0</b>	<b>114,070,000</b>	<b>253,979</b>	<b>0</b>
<b>EXPENDITURES/USES</b>					
Legislative	0	0	0	0	0
Office of City Manager	0	0	0	0	0
Office of City Attorney	0	0	0	0	0
Procurement	0	0	0	0	0
Finance	0	0	0	0	0
Information Technology	0	0	0	0	0
Human Resources	0	0	0	0	0
Building	0	0	0	0	0
Growth Management	0	0	0	0	0
Community & Economic Development	0	0	0	0	0
Parks & Recreation	0	0	0	0	0
Recreation	0	0	0	0	0
Parks & Facilities	0	0	0	0	0
Police	0	0	0	0	0
Fire	0	0	0	0	0
Public Works	7,089,832	11,194,184	78,458,160	26,774,877	40,905,067
Utilities	0	0	0	0	0
Transfers	0	0	0	0	0
Non-Departmental	0	0	0	0	0
<b>TOTAL REVENUES/SOURCES</b>	<b>7,089,832</b>	<b>11,194,184</b>	<b>78,458,160</b>	<b>26,774,877</b>	<b>40,905,067</b>
Revenues Over/(Under)Expenditures	(7,057,143)	(11,194,184)	35,611,840	(26,520,898)	(40,905,067)
<b>FUND BALANCE USAGE</b>					
Reserves/Designated (Restricted)	0	0	0	0	0
Undesignated	0	11,194,184	21,423,160	15,823,160	40,905,067
<b>TOTAL ENDING BALANCE</b>	<b>(644,401)</b>	<b>43,506,231</b>	<b>34,967,439</b>	<b>(27,165,299)</b>	<b>(68,070,366)</b>

## ANALYSIS

The 2019 G.O. Road Bond Fund was created in FY 19 to account for costs associated with funding road improvements and ancillary facilities throughout City limits. In November 2018, the City electorate voted to approve a \$150,000,000 bond referendum and in July 2019, the City issued bonds in the sum of \$50,000,000 for the *first tranche* to fund roadway improvement projects and costs of issuance. The bonds are secured through a separate ad valorem tax (taxing authority debt levy).

### Revenue/Sources

In July 2019, the City issued General Obligation Bonds, Series 2019 in the sum of \$50,000,000 providing funding for these road improvements and ancillary facilities. Interest earnings on investments have provided additional revenue each fiscal year. In comparison to FY 22 Actuals of \$32,689, the FY 23 estimated year-end receipts of \$253,979 are \$221,290, or 677.0%, higher. The FY 24 Approved Budget does not include any revenues at this time.

In FY 23, on quarterly Budget Amendment #1, an incoming cash balance transfer from the 2021 G.O. Road Bond Fund (housing the *second tranche* to fund roadway improvement projects through the City issued General Obligation Bonds, Series 2021) occurred. Due to active projects sourcing funds through both General Obligation Bonds (2019 and 2021), it was determined to maintain all cash in one Fund location once recorded in the financial system. The *final tranche*, General Obligation Bonds, Series 2023, will be recorded as an incoming cash balance transfer in FY 24.

### Expenditures/Uses

FY 23 projected year-end expenditures/uses total \$26,774,877; this reflects a increase of \$19,685,045, or 277.7%, from FY 22 Actuals totaling \$7,089,832. Any unexpended funding related to these road improvement CIP projects will be rolled to FY 24 via a Budget Amendment. The FY 24 Approved Budget includes \$40,905,067 in funding nine (9) new road improvement CIP projects.

### Change in Fund Balance

The projected FY 24 Year-end Fund Balance of \$(68,070,366) is \$(40,905,067), or (150.6)%, lower than the FY 23 Year-end Estimated Fund Balance of \$(27,165,299).

The FY 23 estimated year-end revenue/sources projections do not include the previously outlined incoming cash balance transfer from the 2021 G.O. Road Bond Fund, recorded on FY 23 quarterly Budget Amendment #1, totaling \$57,035,000. If included in year-end estimates, the FY 23 estimated year-end revenue/sources projections would total \$29,869,701.

# 2021 G.O. Road Maintenance Fund Summary

## Revenue & Expenditure Summary

	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET
BEGINNING BALANCE	56,122,541	0	56,412,643	56,412,643	(1)
<b>REVENUES/SOURCES</b>					
Property Taxes	0	0	0	0	0
Sales, Use & Fuel Taxes	0	0	0	0	0
Franchise Fees	0	0	0	0	0
Utility Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Charges for Service	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Miscellaneous	301,408	0	0	570,136	0
Transfers	0	0	0	0	0
<b>TOTAL REVENUES/SOURCES</b>	<b>301,408</b>	<b>0</b>	<b>0</b>	<b>570,136</b>	<b>0</b>
<b>EXPENDITURES/USES</b>					
Legislative	0	0	0	0	0
Office of City Manager	0	0	0	0	0
Office of City Attorney	0	0	0	0	0
Procurement	0	0	0	0	0
Finance	0	0	0	0	0
Information Technology	0	0	0	0	0
Human Resources	0	0	0	0	0
Building	0	0	0	0	0
Growth Management	0	0	0	0	0
Community & Economic Development	0	0	0	0	0
Parks & Recreation	0	0	0	0	0
Recreation	0	0	0	0	0
Parks & Facilities	0	0	0	0	0
Police	0	0	0	0	0
Fire	0	0	0	0	0
Public Works	11,306	0	57,043,799	56,982,780	0
Utilities	0	0	0	0	0
Transfers	0	0	0	0	0
Non-Departmental	0	0	0	0	0
<b>TOTAL REVENUES/SOURCES</b>	<b>11,306</b>	<b>0</b>	<b>57,043,799</b>	<b>56,982,780</b>	<b>0</b>
Revenues Over/(Under)Expenditures					
<b>FUND BALANCE USAGE</b>					
Reserves/Designated (Restricted)	0	0	0	0	0
Undesignated	0	0	57,043,799	57,043,799	0
<b>TOTAL ENDING BALANCE</b>	<b>56,412,643</b>	<b>0</b>	<b>(631,156)</b>	<b>(1)</b>	<b>(1)</b>

## ANALYSIS

The 2021 G.O. Road Bond Fund was created in FY 21 to account for costs associated with funding road improvements and ancillary facilities throughout City limits. In November 2018, the City electorate voted to approve a \$150,000,000 bond referendum and in January 2021, the City issued bonds in the sum of \$50,000,000 for the *second tranche* to fund roadway improvement projects and costs of issuance. The bonds are secured through a separate ad valorem tax (taxing authority debt levy).

### Revenue/Sources

In January 2021, the City issued General Obligation Bonds, Series 2021 in the sum of \$50,000,000 providing funding for these road improvements and ancillary facilities. Interest earnings on investments have provided additional revenue for the fiscal year.

### Expenditures/Uses

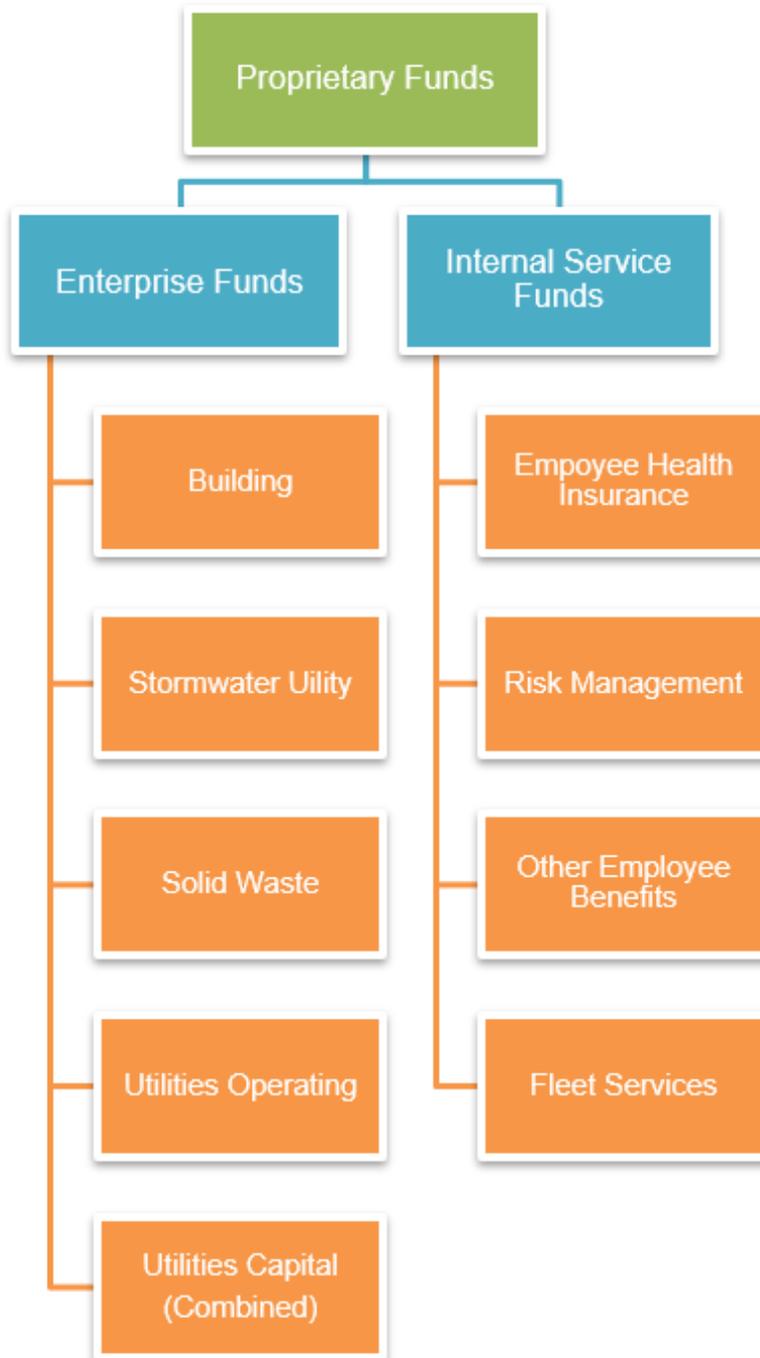
FY 22 Actuals, totaling \$11,306, include expenditures related to the closing costs of the General Obligation Bond. FY 23 activity includes the previously mentioned cash balance transfer to the 2019 G.O. Road Bond Fund (Fund 309) on quarterly Budget Amendment #1 totaling \$57,035,000. FY 24 has no expenditures/uses budgeted.

### Change in Fund Balance

The projected FY 24 Year-end Fund Balance of \$(1) reflects no change from FY 23 Year-end Estimated Fund Balance of \$(1).

## PROPRIETARY FUNDS

The following section will provide a financial overview of the Proprietary Funds reflected below, including Enterprise Funds and Internal Service Funds.



# Utilities Operating Fund

## Revenue & Expenditure Summary

	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 PROPOSED BUDGET
BEGINNING BALANCE	159,001,536	8,631,051	166,571,964	166,571,964	158,330,783
<b>REVENUES/SOURCES</b>					
Property Taxes	0	0	0	0	0
Sales, Use & Fuel Taxes	0	0	0	0	0
Franchise Fees	0	0	0	0	0
Utility Taxes	0	0	0	0	0
Licenses & Permits	0	293	293	586	0
Intergovernmental	339,393	0	11,365	31,600	0
Charges for Service	35,341,327	35,481,030	35,481,030	36,360,043	37,592,945
Fines and Forfeitures	0	0	0	0	0
Miscellaneous	(31,240)	202,430	202,430	1,271,529	176,857
Transfers	1,518,000	0	445	445	602,093
Developer Contributions	<b>3,442,272</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES/SOURCES</b>	<b>40,609,752</b>	<b>35,683,753</b>	<b>35,695,563</b>	<b>37,664,203</b>	<b>38,371,895</b>
<b>EXPENDITURES/USES</b>					
Legislative	0	0	0	0	0
Office of City Manager	0	0	0	0	0
Office of City Attorney	0	0	0	0	0
Procurement	0	0	0	0	0
Finance	0	0	0	0	0
Information Technology	0	0	0	0	0
Human Resources	0	0	0	0	0
Building	0	0	0	0	0
Growth Management	0	0	0	0	0
Community & Economic Development	0	0	0	0	0
Parks & Recreation	0	0	0	0	0
Recreation	0	0	0	0	0
Parks & Facilities	0	0	0	0	0
Police	0	0	0	0	0
Fire	0	0	0	0	0
Public Works	0	0	0	0	0
Utilities	24,379,645	27,461,915	33,168,546	29,865,955	32,693,588
Debt Service	400,377	0	0	614	0
Transfers	8,259,305	14,385,592	16,042,592	16,038,815	5,207,051
Non-Departmental	0	0	0	0	0
<b>TOTAL EXPENDITURES/USES</b>	<b>33,039,327</b>	<b>41,847,507</b>	<b>49,211,138</b>	<b>45,905,384</b>	<b>37,900,639</b>
Revenues Over/(Under)Expenditures	7,570,425	(6,163,754)	(13,515,575)	(8,241,181)	471,256
<b>FUND BALANCE USAGE</b>					
Reserves/Designated (Restricted)	(1,901,291)	0	4,214,691	4,214,691	471,256
Undesignated	0	6,163,754	9,300,884	8,952,707	0
<b>TOTAL ENDING BALANCE</b>	<b>166,571,964</b>	<b>2,467,297</b>	<b>153,056,389</b>	<b>158,330,783</b>	<b>158,802,039</b>

The Utilities Operating Fund, classified an Enterprise Fund, is used to account for utility service activities provided by the City and fully supports its operations. Associated operating revenues/sources, including water/sewer monthly usage, base facility charges, other charges for services, and miscellaneous income, are budgeted within the fund and are subject to an annual index adjustment as defined in the Code of Ordinances. Associated expenditures/uses include debt service, personnel services, departmental operating and capital expenditures, allowance for the Renewal and Replacement Fund (Fund 424), and bonded debt service coverage as needed.

### Revenue/Sources

Total FY 24 budgeted revenues/sources of \$38,371,895 (including transfers) are \$707,692, or 1.9%, higher than FY 23 estimated year-end receipts. FY 23 projected year-end receipts of \$37,664,203 are \$(2,945,549), or (7.3)%, lower than the FY 22 Actuals of \$40,609,752.

In the following analysis, the major Utilities Operating Fund revenue groups are listed in order of size for the FY 24 Budget. All revenue groups, unless otherwise noted, are projected by the Utilities Department in conjunction with the Finance Department and reviewed by the City Manager. Projections are based on the FY 23 Year-end Estimates rather than the FY 23 Approved Budget levels.

Comparison of FY 24 Approved Budget to FY 23 Estimated Year-End Receipts

Revenue/Source Type	FY 23 Estimated	FY 24 Approved Budget	Revenue Increase/(Decrease)	Percentage Increase/(Decrease)
Licenses & Permits	0	0	0	N/A
Intergovernmental	31,600	0	(31,600)	(100.0)%
Charges for Service	36,360,043	37,592,945	1,232,902	3.4 %
Fines and Forfeitures	0	0	0	N/A
Miscellaneous	1,271,529	176,857	(1,094,672)	(86.1)%
Capital Contributions	0	0	0	N/A
Transfers	445	602,093	601,648	135201.8 %
<b>TOTAL</b>	<b>37,663,617</b>	<b>38,371,895</b>	<b>708,278</b>	<b>1.9 %</b>

Comparison of FY 23 Estimated Year-End Receipts to FY 22 Actuals

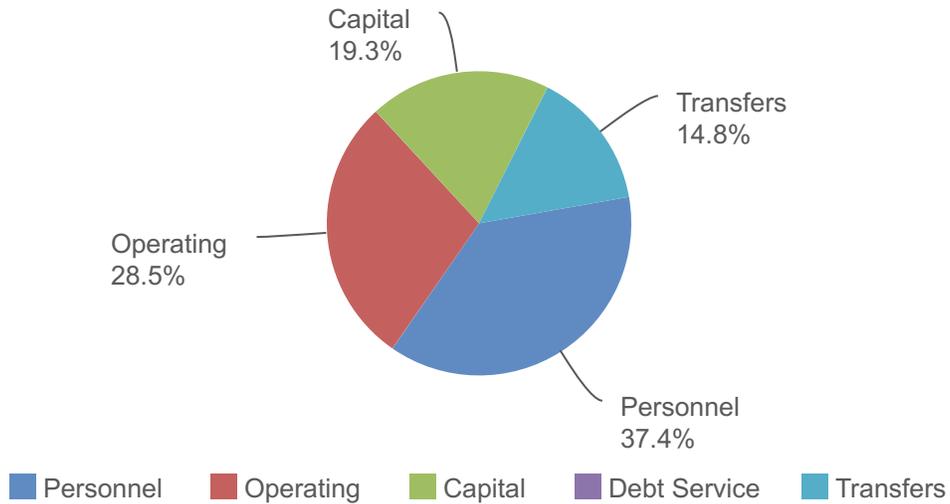
Revenue/Source Type	FY 22 Actual	FY 23 Estimated	Revenue Increase/(Decrease)	Percentage Increase/(Decrease)
Licenses & Permits	0	0	0	N/A
Intergovernmental	339,393	586	(338,807)	(99.8)%
Charges for Service	35,341,327	31,600	(35,309,727)	(99.9)%
Fines and Forfeitures	0	36,360,043	36,360,043	N/A
Miscellaneous	(31,240)	1,271,529	1,302,769	(4170.2)%
Capital Contributions	3,442,272	0	(3,442,272)	(100.0)%
Transfers	1,518,000	445	(1,517,555)	(100.0)%
<b>TOTAL</b>	<b>40,609,752</b>	<b>37,663,617</b>	<b>(2,946,135)</b>	<b>(7.3)%</b>

- Charges for Services – Account for 98.0% of total revenues/sources. Future assumptions, based on historical trends and local economic and demographic forecasts include Annual Index Adjustments for water and sewer rates.
- Miscellaneous Revenue (includes Licenses & Permits) – Account for 0.5% of total revenues/sources. Future growth is dependent on varied sources of revenue within the group and the unknown timing of receiving developer contributions.
- Transfers (includes Intergovernmental) – Transfers from the Stormwater and Solid Waste Funds are for billing services; future payments are estimated using proformas and expansion certificate guidelines.

### Expenditures/Uses

Total Expenditures/Uses budgeted for FY 24 of \$37,900,639 are \$(8,004,745), or (17.4)%, lower compared to FY 23 estimated year-end projections of \$45,905,384. FY 23 projected total Expenditures/Uses are \$12,866,057, or 38.9%, higher than the FY 22 Actuals.

The pie chart below reflects the FY 24 Expenditure/Uses breakdown by type (less Reserves totaling \$471,256):



### Change in Fund Balance

The projected FY 24 Year-end Fund Balance of \$158,802,039 is \$471,256, or 0.30%, higher than the FY 23 Year-end Estimated Fund Balance of \$158,330,783. The minimum fund balance policy of 90 days of operating reserves for FY 24 for the Utilities Operating Fund is \$6,238,732.

# Utilities Capital Fund Summary (combined)

## Revenue & Expenditure Summary

	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET
BEGINNING BALANCE	136,618,983	11,299,047	139,193,570	139,193,570	12,012,929
<b>REVENUES/SOURCES</b>					
Property Taxes	0	0	0	0	0
Sales, Use & Fuel Taxes	0	0	0	0	0
Franchise Fees	0	0	0	0	0
Utility Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Charges for Service	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Miscellaneous	205,775	236,001	80,234	1,515,371	173,549
Capital Contributions	15,350,738	9,516,190	9,516,190	4,136,377	3,782,782
Transfers	10,551,848	18,415,128	20,072,128	20,090,128	7,292,567
<b>TOTAL REVENUES/SOURCES</b>	<b>26,108,361</b>	<b>28,167,319</b>	<b>29,668,552</b>	<b>25,741,876</b>	<b>11,248,898</b>
<b>EXPENDITURES/USES</b>					
Legislative	0	0	0	0	0
Office of City Manager	0	0	0	0	0
Office of City Attorney	0	0	0	0	0
Procurement	0	0	0	0	0
Finance	0	0	0	0	0
Information Technology	0	0	0	0	0
Human Resources	0	0	0	0	0
Growth Management	0	0	0	0	0
Community & Economic Development	0	0	0	0	0
Parks and Recreation	0	0	0	0	0
Parks & Facilities	0	0	0	0	0
Police	0	0	0	0	0
Fire	0	0	0	0	0
Public Works	0	0	0	0	0
Utilities	17,074,039	14,215,641	51,944,038	47,976,443	10,802,543
Debt Service	1,239,487	7,733,004	7,449,815	7,733,004	3,377,504
Transfers	5,220,248	5,504,792	5,504,792	5,504,792	2,890,180
Non-Departmental	0	0	0	0	0
<b>TOTAL EXPENDITURES/USES</b>	<b>23,533,774</b>	<b>27,453,437</b>	<b>64,898,645</b>	<b>61,214,239</b>	<b>17,070,227</b>
Revenues Over/(Under)Expenditures	2,574,587	713,882	(35,230,093)	(35,472,363)	(5,821,329)
<b>FUND BALANCE USAGE</b>					
Reserves/Designated (Restricted)	(16,141,359)	5,734,719	44,042,732	44,042,732	269,321
Undesignated	0	5,020,837	5,970,799	5,771,174	6,090,650
<b>TOTAL ENDING BALANCE</b>	<b>139,193,570</b>	<b>12,012,929</b>	<b>103,963,477</b>	<b>103,721,207</b>	<b>6,191,600</b>

## ANALYSIS

The Utilities Capital (Combined) Fund accounts for financial resources from dedicated revenue streams, capital improvements to the City's Water and Wastewater systems, and the principal and interest payments of various bond debt service.

- **Utilities Connection Fee Fund (423)** is used to collect connection fees on both water and sewer services and is restricted to utilities capacity-related expansion projects. Revenues and expenditures are budgeted in the Utilities Connection Fee Fund (Fund 423). Revenues in this fund are recorded as capital contributions in that they represent charges to new customers for their fair share of the capacity-related cost necessary to meet the demands put on the system by growth. The current fees were adopted by Council in August 2007 with Ordinance #2007-54 to be effective October 30, 2007, updated in 2012 by Ordinance #2012-24 and are adjusted annually by ordinance. This fund includes "pay-as-you-go" growth-related projects as approved in the 5-Year CIP.
- **Utilities Renewal and Replacement (UTRR) Fund (424)** accounts for the receipt of 5.0% of the Utilities Operating Fund revenues to be used to repair and replace existing water and sewer facilities. Revenues are derived from Utilities Operating Fund (Fund 421) based on two factors. First, and most importantly, the 1998 Bond Issue established criteria to transfer 5.0% of gross operating revenues for renewal and replacement. Secondly, funds are transferred from the Utilities Operating Fund to address needs determined to be qualifying UTRR projects.
- **Main Line Extension Fee Fund (425)** is used to collect main line extension fees on both water and sewer services and is restricted to utilities expansion projects. In FY 99, a portion of the main line extension fees were pledged to ensure payment of the 1998 Utility Expansion Revenue Bonds and subsequently the 2005B Refunding Bond. Revenues and expenditures are budgeted in the Utilities MLE Fund (Fund 425). Revenues in this fund cover the cost of the water distribution and sewer collection infrastructure expansion programs. The fees were established in 1995 by Ordinance #95-23, updated in 2004 by Ordinance #2004-78 and in 2013 by Ordinance #2013-34. This fund includes "pay-as-you-go" line extension projects and infrastructure expansion programs as approved by Council.
- **16 Utilities Revenue Refunding Bond Fund (426)** - In 1998, the City issued the 1998 Utility System Capital Improvement Revenue Bonds in the amount of \$24,160,000 to make certain improvements to the City's water and wastewater utility infrastructure. In 2005, the 2005B Utility System Refunding Bonds were issued to refund the 1998 Utility System Capital Improvement Revenue Bonds. Main line extension fee revenue, together with water and sewer operating revenues are pledged for the payment of the bonds. In 2016, the City issued the Utility System Refunding Revenue Note, Series 2016, to refund the Series 2005 B bonds and cover the cost of issuance.
- **01 Bond Construction Fund (427)** is used to account for the Series 2001 revenue bond proceeds of \$21,311,958.45 to make certain improvements to the water portion of the City's water and wastewater utilities system (specifically the South Regional Water Treatment Facility - SRWTF). The project consists of construction of exploratory wells, development of the production well field, construction of the initial phase of the water treatment plant, deep injection well system, and various general improvements to the transmission system.
- **14 Bond Construction Fund (428)** - in conjunction with Fund 421 is used to account for the Series 2014 Refunding bond to acquire and construct improvements to the City's utility system. In 2014, the City issued a note in the sum of \$28,800,000 for the principal purpose of current refunding of the Refunded Series 2002 Bonds and the Refunded Series 2003 Bonds, and the advance refunding of the Refunded Series 2004 Bonds. Additionally, the City terminated its forward agreement related to the refunded bonds. Net operating revenues of the City's water and sewer system are pledged for

payment of the bonds. Original bonds were to provide funds to acquire existing water distribution and wastewater collection treatment and disposal facilities and acquire and construction constructing improvements to the City's utility system.

- **USA-1 Special Assessment Fund (431)** is used to account for the special assessments including \$3,535,000 to finance the cost of designing and installing certain potable water transmission, localized distribution and wastewater collection facilities together with necessary road and drainage restoration within the portion of the City designated as USA-1 (specifically Unit 38/40). This assessment was the result of a favorable response to balloting property owners in the "USA-1" area for a special assessment program. *This fund is not longer active and does not have a budget for FY 24.*
- **USA-31 Special Assessment Fund (Fund 432)** is used to account for the special assessments including \$3,935,000 to finance the cost of designing and installing certain potable water transmission and localized distribution within the portion of the City designated as USA-31 (specifically Unit 31). This assessment was the result of a favorable response to balloting property owners in the "USA-31" area for a special assessment program. *This fund is not longer active and does not have a budget for FY 24.*
- **Utility SRF Loan Fund (Fund 433)** is used to account for the water and wastewater infrastructure projects funded by low-interest loans through the State Revolving Fund Loan Program. The program is a federal-state partnership administered by the Florida Department of Environmental Protection.
- **Utility Bond Construction Fund (Fund 434)** is used to account for the project expenditures/uses tied to the expansion and rehabilitation of the South Regional Water Treatment Plant (SRWTP). Funding for this expansion was secured through debt issuance of the Utility System Revenue Note, Series 2020 totaling \$11,507,000 in FY 21.

### Revenue/Sources

FY 23 estimated year-end receipts of \$25,741,876 are \$(366,485), or (1.4)%, lower than the FY 22 Actuals totaling \$26,108,361. In comparison to the FY 23 estimated year-end receipts, the FY 24 Budget of \$11,248,898 is \$(14,492,978), or (56.3)%, lower. The variances can be attributed to unexpended projected roll overs from FY 22 to FY 23.

Unless otherwise noted, all revenue groups in the Utilities Capital (Combined) Fund are projected by the Utilities Department in consultation with the Finance Department and reviewed by the City Manager. Projections are developed from the FY 23 projected year-end estimated receipts rather than the FY 23 Approved Budget levels. Comparisons to the estimated year-end receipts are provided in the following detailed analysis.

Comparison of FY 24 Approved Budget to FY 23 Estimated Year-End Receipts

Revenue/Source Type	FY 23 Estimated	FY 24 Approved Budget	Revenue Increase/(Decrease)	Percentage Increase/(Decrease)
Miscellaneous	1,515,371	173,549	(1,341,822)	(88.5)%
Capital Contributions	4,136,377	3,782,782	(353,595)	(8.5)%
Transfers	20,090,128	7,292,567	(12,797,561)	(63.7)%
<b>TOTAL</b>	<b>25,741,876</b>	<b>11,248,898</b>	<b>(14,492,978)</b>	<b>(56.3)%</b>

Comparison of FY 23 Estimated Year-End Receipts to FY 22 Actuals

Revenue/Source Type	FY 22 Actual	FY 23 Estimated	Revenue Increase/(Decrease)	Percentage Increase/(Decrease)
Miscellaneous	205,775	1,515,371	1,309,596	636.4 %
Capital Contributions	15,350,738	4,136,377	(11,214,361)	(73.1)%
Transfers	10,551,848	20,090,128	9,538,280	90.4 %
<b>TOTAL</b>	<b>26,108,361</b>	<b>25,741,876</b>	<b>(366,485)</b>	<b>(1.4)%</b>

Miscellaneous – Account for 1.6% of total revenues/sources. Revenues derived from:

- Interest Income – Revenue earned on investment of cash.

Capital Contributions – Account for 33.6% of total revenues/sources. Revenues derived from:

- Water Connection Fees – Charge to new water customers for their fair share of the capital costs of the existing system or the cost of increasing the capacity of the system to meet additional demand created by connections of new customers.
- Sewer Connection Fees – Charge to new sewer customers for their fair share of the capital costs of the existing system or the cost of increasing the capacity of the system to meet additional demand created by connections of new customers
- Capital Charge Recovery – Water – Charge to water customers who did not pay water connection fees and are not specifically exempt from paying.
- Capital Charge Recovery – Sewer – Charge to sewer customers who did not pay sewer connection fees and are not specifically exempt from paying.
- Main Line Extension Fee - Water – Charge to new water customers to cover the costs associated with installing water distribution infrastructure.
- Main Line Extension Fee – Sewer – Charge to new wastewater customers to cover the costs associated with installing wastewater collection infrastructure.

(Interfund) Transfers – Account for 64.8% of total revenues/sources. Revenues derived from transfers among Utilities funds for the following purposes:

- Interest earnings on debt service reserves carried in the Utilities Operating Fund which were originally funded by connection fees are transferred back annually to the Utilities Connection Fee Fund.
- Shifting a portion of the debt service payment from the Main Line Extension Fee Fund to the Utilities Operating Fund.
- Funding a debt service reserve due to the bond insurer downgrading off-set by an increase in the debt service payment.
- Transfer to fund debt service payments.

**Expenditures/Uses**

Total Expenditures/Uses budgeted for FY 24 of \$17,070,227 are \$(44,144,012), or (72.1)%, lower compared to FY 23 estimated year-end projections of \$61,214,239. FY 23 projected total Expenditures/Uses are \$37,680,465, or 160.1%, higher than the FY 22 Actuals.

The variances can be attributed to unexpended projected roll overs from FY 22 to FY 23, and thereafter to FY 24.

The FY 24 capital category is comprised of the following funding (excluding Fund 421/Utilities Operating Fund):

5-Year Capital Improvement Plan Schedule of Estimated Expenditures

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total Project Cost
<b>Utilities</b>	9,613,233	42,601,554	49,353,702	25,682,440	2,998,742	<b>130,249,671</b>

Utility Funding Source Details

Funding Source		FY 24
<b>Connection Fee Fund (423)</b>	Utilities	4,310,000
<b>Renewal &amp; Replacement Fund (424)</b>	Utilities	5,303,233
	<b>Total Utility Department</b>	<b>9,613,233</b>

### Change in Fund Balance

The FY 24 projected Year-end Fund Balance of \$6,191,600, is \$(97,529,607), or (94.0)%, lower than the FY 23 Year-end estimated Fund Balance of \$103,721,207.

Projected declines in Fund Balances are anticipated in FY 23 and FY 24 due to the continued focus on construction of the South Regional Water Reclamation Facility budgeted within the Utilities SRF Loan Fund (Fund 433) and funded by low-interest loans through the State Revolving Fund Loan Program. Funding is attached to the project and unexpended funds are rolled over from FY 22 to FY 23, and thereafter to FY 24.

# Building Fund

## Revenue & Expenditure Summary

	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET
BEGINNING BALANCE	10,178,085	(4,382,084)	13,754,067	13,754,067	7,023,942
<b>REVENUES/SOURCES</b>					
Property Taxes	0	0	0	0	0
Sales, Use & Fuel Taxes	0	0	0	0	0
Franchise Fees	0	0	0	0	0
Utility Taxes	0	0	0	0	0
Licenses & Permits	7,283,622	4,530,000	4,530,000	4,465,939	7,045,000
Intergovernmental	1,699	0	0	0	0
Charges for Service	396,268	391,000	391,000	324,767	451,500
Fines and Forfeitures	0	0	0	0	0
Miscellaneous	152,446	0	0	453,000	0
Transfers	6,440	0	125	0	135,874
<b>TOTAL REVENUES/SOURCES</b>	<b>7,840,475</b>	<b>4,921,000</b>	<b>4,921,125</b>	<b>5,243,706</b>	<b>7,632,374</b>
<b>EXPENDITURES/USES</b>					
Legislative	0	0	0	0	0
Office of City Manager	0	0	0	0	0
Office of City Attorney	0	0	0	0	0
Procurement	0	0	0	0	0
Finance	0	0	0	0	0
Information Technology	0	0	0	0	0
Human Resources	0	0	0	0	0
Building	4,193,808	5,516,984	12,572,357	11,973,831	7,632,374
Growth Management	70,688	0	0	0	0
Community & Economic Development	0	0	0	0	0
Parks & Recreation	0	0	0	0	0
Recreation	0	0	0	0	0
Parks & Facilities	0	0	0	0	0
Police	0	0	0	0	0
Fire	0	0	0	0	0
Public Works	0	0	0	0	0
Utilities	0	0	0	0	0
Debt Service	0	0	0	0	0
Transfers	0	0	0	0	0
Non-Departmental	0	0	0	0	0
<b>TOTAL EXPENDITURES/USES</b>	<b>4,264,496</b>	<b>5,516,984</b>	<b>12,572,357</b>	<b>11,973,831</b>	<b>7,632,374</b>
Revenues Over/(Under)Expenditures	3,575,979	(595,984)	(7,651,232)	(6,730,125)	0
<b>FUND BALANCE USAGE</b>					
Reserves/Designated (Restricted)	(440,054)	0	6,635,671	6,635,671	1,641,632
Undesignated	0	595,984	1,015,561	1,008,037	0
<b>TOTAL ENDING BALANCE</b>	<b>13,754,067</b>	<b>(4,978,068)</b>	<b>6,102,835</b>	<b>7,023,942</b>	<b>7,023,942</b>

## ANALYSIS

The Building Fund, established in FY 04, accounts for all building-related activities within the City. The Fund is prepared on the modified accrual basis where cash transactions are included in the budget presentation in lieu of non-cash transactions such as depreciation. The focus is on the net change in fund balance (i.e. working capital).

### Revenue/Sources

Total Revenue/Sources budgeted for FY 24 of \$7,632,374 are \$2,388,668, or 45.6%, higher compared to FY 23 estimated year-end receipts of \$5,243,706. FY 23 estimated year-end receipts are \$(2,596,769), or (33.1)%, lower than FY 22 Actuals totaling \$7,840,475.

Revenues generated through building-related activities include the following:

- Licenses & Permits - Building permits, recall inspections and plan check fees.
- Charges for Services - Engineering plan fees and administrative fees.
- Miscellaneous Revenues and Interfund Transfers – Interest earnings on pooled cash investments, city auction proceeds, applied forfeitures and other miscellaneous revenues.

### Expenditures/Uses

Total Expenditures/Uses budgeted for FY 24 of \$7,632,374 are \$(4,341,457), or (36.3)%, lower compared to FY 23 estimated year-end projections of \$11,973,831. FY 23 projected total Expenditures/Uses are \$7,709,335, or 180.8%, higher than the FY 22 Actuals.

### Change in Fund Balance

The projected FY 24 Year-end Fund Balance of \$7,023,942 reflects no change from the FY 23 Year-end Estimated Fund Balance of \$7,023,942.

# Stormwater Fund Summary

## Revenue & Expenditure Summary

	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET
<b>BEGINNING BALANCE</b>	21,303,340	2,276,965	22,258,227	22,258,227	19,641,883
<b>REVENUES/SOURCES</b>					
Property Taxes	0	0	0	0	0
Sales, Use & Fuel Taxes	0	0	0	0	0
Franchise Fees	0	0	0	0	0
Utility Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Charges for Service	8,877,010	9,320,786	9,320,786	8,853,342	9,340,786
Fines and Forfeitures	0	0	0	0	0
Miscellaneous	36,860	19,000	73,022	154,818	19,000
Transfers	283,000	0	46,905	0	145,365
<b>TOTAL REVENUES/SOURCES</b>	<b>9,196,870</b>	<b>9,339,786</b>	<b>9,440,713</b>	<b>9,008,160</b>	<b>9,505,151</b>
<b>EXPENDITURES/USES</b>					
Legislative	0	0	0	0	0
Office of City Manager	0	0	0	0	0
Office of City Attorney	0	0	0	0	0
Procurement	0	0	0	0	0
Finance	0	0	0	0	0
Information Technology	0	0	0	0	0
Human Resources	0	0	0	0	0
Building	0	0	0	0	0
Growth Management	0	0	0	0	0
Community & Economic Development	0	0	0	0	0
Parks & Recreation	0	0	0	0	0
Recreation	0	0	0	0	0
Parks & Facilities	0	0	0	0	0
Police	0	0	0	0	0
Fire	0	0	0	0	0
Public Works	8,153,983	15,057,354	24,375,201	11,624,504	14,243,087
Utilities	0	0	0	0	0
Debt Service	0	0	0	0	0
Transfers	88,000	0	0	0	0
Non-Departmental	0	0	0	0	0
<b>TOTAL EXPENDITURES/USES</b>	<b>8,241,983</b>	<b>15,057,354</b>	<b>24,375,201</b>	<b>11,624,504</b>	<b>14,243,087</b>
Revenues Over/(Under)Expenditures	954,887	(5,717,568)	(14,934,488)	(2,616,344)	(4,737,936)
<b>FUND BALANCE USAGE</b>					
Reserves/Designated (Restricted)	(3,060,804)	0	6,564,224	6,564,224	0
Undesignated	0	5,849,507	8,502,203	8,062,323	4,890,334
<b>TOTAL ENDING BALANCE</b>	<b>22,258,227</b>	<b>(3,440,603)</b>	<b>7,323,739</b>	<b>19,641,883</b>	<b>14,903,947</b>

## ANALYSIS

The establishment of the Stormwater Utility Fund in FY 11 provided dedicated funding for stormwater related activities and separate tracking of revenues and expenditures that were historically a part of the General Fund. Revenues to the Stormwater Utility are based upon a rate of \$131.00/annually per equivalent residential unit (ERU) (as set in CoO Chapter 174, Floodplain and Stormwater Management) and a fee reconsidered each year by ordinance. Vacant land is charged a reduced rate compared to developed land. In addition, funding is included to address failed drainage structures within the City.

A referendum item, approved by the electorate in November 2016, granted City Council the power to levy special assessments for (1) construction, repair, and maintenance of roadways and all appurtenant facilities and infrastructure, and (2) construction, repair, and maintenance of Stormwater and wastewater management facilities, water supply and distribution systems, canals, and all appurtenant infrastructure.

The Fund is prepared on the modified accrual basis where cash transactions are included in the budget presentation in lieu of non-cash transactions such as depreciation. The focus is on the net change in fund balance (i.e. working capital).

### Revenue/Sources

Total Revenue/Sources budgeted for FY 24 of \$9,505,151 are \$496,991, or 5.5%, higher compared to FY 23 estimated year-end receipts of \$9,008,160. FY 23 estimated year-end receipts are \$(188,710), or (2.1)%, lower than FY 22 Actuals.

The largest revenue stream within the FY 24 Budget is Stormwater Assessments. Other revenue sources include Charges for Services-Engineering Plan Fees and Applied Forfeitures. Revenue derived from Interest Income is not budgeted; however, will be added as receipts are recognized. FY 24 revenues were projected by the Public Works Department and are reviewed by the City Manager.

### Expenditures/Uses

Total Expenditures/Uses budgeted for FY 24 of \$14,243,087 are \$2,618,583, or 22.5%, higher compared to FY 23 estimated year-end projections of \$11,624,504. FY 23 projected total Expenditures/Uses are \$3,382,521, or 41.0%, higher than the FY 22 Actuals.

### Change in Fund Balance

The projected FY 24 Year-end Fund Balance of \$14,903,947 is \$(4,737,936), or (24.12)%, lower than the FY 23 Year-end Estimated Fund Balance of \$19,641,883.

A decrease in projected fund balance for FY 24 can be attributed to capital investments into seven (7) Stormwater projects, totaling \$6,000,000, and an additional \$2,137,175 investment in needed operating expenditure increases and capital asset/outlay including vehicle replacements, tractors and street sweepers.

# Solid Waste Fund

## Revenue & Expenditure Summary

	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET
<b>BEGINNING BALANCE</b>	758,136	57,079	503,648	503,648	(960,124)
<b>REVENUES/SOURCES</b>					
Property Taxes	0	0	0	0	0
Sales, Use & Fuel Taxes	0	0	0	0	0
Franchise Fees	0	0	0	0	0
Utility Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Charges for Service	12,863,295	12,414,600	12,414,600	11,793,870	12,789,090
Fines and Forfeitures	0	0	0	0	0
Miscellaneous	9,339	3,000	3,000	32,283	3,000
Transfers	0	0	0	0	0
<b>TOTAL REVENUES/SOURCES</b>	<b>12,872,634</b>	<b>12,417,600</b>	<b>12,417,600</b>	<b>11,826,153</b>	<b>12,792,090</b>
<b>EXPENDITURES/USES</b>					
Legislative	0	0	0	0	0
Office of City Manager	0	0	0	0	0
Office of City Attorney	0	0	0	0	0
Procurement	0	0	0	0	0
Finance	0	0	0	0	0
Information Technology	0	0	0	0	0
Human Resources	0	0	0	0	0
Building	0	0	0	0	0
Growth Management	0	0	0	0	0
Community & Economic Development	0	0	0	0	0
Parks & Recreation	0	0	0	0	0
Recreation	0	0	0	0	0
Parks & Facilities	0	0	0	0	0
Police	0	0	0	0	0
Fire	0	0	0	0	0
Public Works	13,007,692	13,482,670	13,288,202	13,289,925	13,874,497
Utilities	70,096	72,361	72,361	72,361	8,194
Debt Service	0	0	0	0	0
Transfers	119,430	0	0	0	0
Non-Departmental	0	0	0	0	0
<b>TOTAL EXPENDITURES/USES</b>	<b>13,127,122</b>	<b>13,482,670</b>	<b>13,288,202</b>	<b>13,289,925</b>	<b>13,874,497</b>
Revenues Over/(Under)Expenditures	(254,488)	(1,065,070)	(870,602)	(1,463,772)	(1,082,407)
<b>FUND BALANCE USAGE</b>					
Reserves/Designated (Restricted)	0	0	0	0	0
Undesignated	0	1,065,070	870,602	870,602	1,082,407
<b>TOTAL ENDING BALANCE</b>	<b>503,648</b>	<b>(1,007,991)</b>	<b>(366,954)</b>	<b>(960,124)</b>	<b>(2,042,531)</b>

## ANALYSIS

The establishment of the Solid Waste Fund (formerly known as the Sanitation Fund) in FY 11 created a residential solid waste collection system administered by the City in partnership with Waste Management. Waste Management (WM) provided solid waste services for the City for approximately thirty years. On September 30, 2020 the franchise agreement expired, which required the City to conduct a competitive procurement solicitation for solid waste services. The City received three (3) proposals and one statement of no proposal by Waste Management. At the April 22, 2020 Special Council Meeting, the Public Works Department and Procurement requested Council's permission to negotiate with the top rank collector (Republic) for either Base Proposal providing for twice weekly residential service or Alternate Proposal providing for once a week residential service. Council approved to negotiate the Base Proposal providing for twice weekly residential service. After a month of successful negotiations, at the Special Council Meeting held May 28, 2020, City Council voted to award the City's ten-year Solid Waste and Recycling Services contract to Republic Services of Florida, Inc.

Through the Republic Services Franchise Agreement, the City will pay Republic Services of Florida, Inc. \$23.50/month per residential unit served. Rates for solid waste collection service are set at the prevailing rate as established pursuant the resolution (CoO Section 150.53).

The Fund is prepared on the modified accrual basis where cash transactions are included in the budget presentation in lieu of non-cash transactions such as depreciation. The focus is on the net change in fund balance (i.e. working capital).

### Revenue/Sources

Total Revenue/Sources budgeted for FY 24 of \$12,792,090 are \$965,937, or 8.2%, higher compared to FY 23 estimated year-end receipts of \$11,826,153. FY 23 estimated year-end receipts are \$(1,046,481), or (8.1%), lower than FY 22 Actuals.

### Expenditures/Uses

Total Expenditures/Uses budgeted for FY 24 of \$13,874,497 are \$584,572, or 4.4%, higher compared to FY 23 estimated year-end projections of \$13,289,925. FY 23 projected total Expenditures/Uses are \$162,803, or 1.2%, higher than the FY 22 Actuals.

### Change in Fund Balance

The projected FY 24 Year-end Fund Balance of \$(2,042,531) is \$(476,204), or 112.7%, higher than the FY 23 Year-end Estimated Fund Balance of \$(960,124).

Contractual service costs, based on average active accounts held with Republic Services of Florida, has increased from FY 23 to FY 24 by a total \$584,572, while projected revenue (charges for services) has decreased by a total of \$995,220.

# Employee Health Insurance Fund

## Revenue & Expenditure Summary

	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET
BEGINNING BALANCE	8,533,282	(416,579)	12,027,110	12,027,110	11,854,372
<b>REVENUES/SOURCES</b>					
Property Taxes	0	0	0	0	0
Sales, Use & Fuel Taxes	0	0	0	0	0
Franchise Fees	0	0	0	0	0
Utility Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Charges for Service	15,819,344	16,116,539	16,116,539	16,116,539	15,807,743
Fines and Forfeitures	0	0	0	0	0
Miscellaneous	360,112	0	0	497,996	75,000
Transfers	4,797	0	0	0	0
<b>TOTAL REVENUES/SOURCES</b>	<b>16,184,253</b>	<b>16,116,539</b>	<b>16,116,539</b>	<b>16,614,535</b>	<b>15,882,743</b>
<b>EXPENDITURES/USES</b>					
Legislative	0	0	0	0	0
Office of City Manager	0	0	0	0	0
Office of City Attorney	0	0	0	0	0
Procurement	0	0	0	0	0
Finance	0	0	0	0	0
Information Technology	0	0	0	0	0
Human Resources	12,690,425	16,786,307	14,673,597	16,787,273	14,378,563
Building	0	0	0	0	0
Growth Management	0	0	0	0	0
Community & Economic Development	0	0	0	0	0
Parks & Recreation	0	0	0	0	0
Recreation	0	0	0	0	0
Parks & Facilities	0	0	0	0	0
Police	0	0	0	0	0
Fire	0	0	0	0	0
Public Works	0	0	0	0	0
Utilities	0	0	0	0	0
Debt Service	0	0	0	0	0
Transfers	0	0	0	0	3,691,780
Non-Departmental	0	0	0	0	0
<b>TOTAL EXPENDITURES/USES</b>	<b>12,690,425</b>	<b>16,786,307</b>	<b>14,673,597</b>	<b>16,787,273</b>	<b>18,070,343</b>
Revenues Over/(Under)Expenditures	3,493,828	(669,768)	1,442,942	(172,738)	(2,187,600)
<b>FUND BALANCE USAGE</b>					
Reserves/Designated (Restricted)	0	0	1,559,319	1,559,319	0
Undesignated	0	669,768	116,377	116,377	2,187,600
<b>TOTAL ENDING BALANCE</b>	<b>12,027,110</b>	<b>(1,086,347)</b>	<b>13,470,052</b>	<b>11,854,372</b>	<b>9,666,772</b>

## ANALYSIS

The Employee Benefits Fund, which accounted for expenses incurred for the insured and self-insured benefits under the City's Section 125 "cafeteria" benefits plan for City employees, was split into two separate Funds in FY 11. The Employee Health Insurance Fund accounts for the City's self-insured employee health insurance program, while the Other Employees Benefits Fund (513) accounts for all other benefits. Revenues are generated by charges to the various departments and funds based on experience and actuarial estimates. The minimum Fund Balance Policy is set by the actuarial projected cost of two-months of claims.

### Revenue/Sources

Total FY 24 budgeted revenues/sources of \$15,882,743 are \$(731,792), or (4.4)%, lower from the FY 23 estimated year-end receipts. FY 23 projected year-end receipts of \$16,614,535 are \$430,282, or 2.7%, higher than the FY 22 Actuals. All revenue streams, unless otherwise noted, in the Employee Health Insurance Fund are projected by the Human Resource Office and reviewed by the City Manager. Projections are based off the FY 23 Year-end Estimates rather than the FY 22 Budget levels.

It is important to note that most revenues/sources utilized by the Fund are generated through health insurance premium charges to the departments. A total of \$15,807,743, or 99.5%, of the total FY 24 budgeted revenues/sources are derived from these premiums.

Premiums from Departments – Revenues derived from:

- Interfund Charges to departments with full-time employees. The amount charged to each department is usually based upon the amount needed to balance the fund to desired fund balance level and then divided by the number of employees.

Charges for Services – Revenues derived from:

- Voluntary employee paycheck deductions in exchange for elected benefits, such as family coverage or premium employee and/or family health insurance. Revenues are also derived from former employees, payments for continuation of health insurance benefits generally for 18 months for qualifying events due to employment termination or reduction of hours of work.
- Future growth patterns in this revenue stream are difficult to forecast due to the volatility of employees' health insurance elections and the number of eligible employees.

Transfers – Revenues derived from:

- Interfund transfers occurring as a Revenue Source.

### Expenditures/Uses

Total Expenditures/Uses budgeted for FY 24 of \$18,070,343 are \$1,283,070, or 7.6%, higher compared to FY 23 estimated year-end projections of \$16,787,273. FY 23 projected total Expenditures/Uses are \$4,096,848, or 32.3%, higher than the FY 22 Actuals.

### Change in Fund Balance

The projected FY 24 Year-end Fund Balance of \$9,666,772 is \$(2,187,600), or (18.5)%, lower than the FY 23 Year-end Estimated Fund Balance of \$11,854,372. The minimum Fund Balance Policy, set by the actuarial projected cost of two-months of claims, for FY 24 is estimated at \$2,303,332.

In FY 24, a refunding of the Employee Health Insurance Fund is budgeted as the FY 22 Fund Balance (Retained Earnings) totaling \$6,733,282 exceeds both the FY 23 projected two-months claims total of \$2,351,888 and the FY 24 estimate totaling \$2,303,332. Budgeted as an outgoing transfer (expense/use) totaling \$3,691,780, the cash is returned to the originating funding sources based on FY 23 contribution percentages into the Employee Health Insurance Fund.

# Risk Management Fund

## Revenue & Expenditure Summary

	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET
BEGINNING BALANCE	4,221,982	444,735	5,909,579	5,909,579	6,251,397
<b>REVENUES/SOURCES</b>					
Property Taxes	0	0	0	0	0
Sales, Use & Fuel Taxes	0	0	0	0	0
Franchise Fees	0	0	0	0	0
Utility Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Intergovernmental	90	0	0	0	0
Charges for Service	4,889,526	5,105,867	5,105,867	5,105,867	5,834,512
Fines and Forfeitures	0	0	0	0	0
Miscellaneous	101,492	0	32,706	345,330	195,000
Transfers	2,277	0	0	0	42,218
<b>TOTAL REVENUES/SOURCES</b>	<b>4,993,385</b>	<b>5,105,867</b>	<b>5,138,573</b>	<b>5,451,197</b>	<b>6,071,730</b>
<b>EXPENDITURES/USES</b>					
Legislative	0	0	0	0	0
Office of City Manager	0	0	0	0	0
Office of City Attorney	3,305,790	5,052,379	5,183,553	5,109,379	5,769,276
Procurement	0	0	0	0	0
Finance	0	0	0	0	0
Information Technology	0	0	0	0	0
Human Resources	0	0	0	0	0
Building	0	0	0	0	0
Growth Management	0	0	0	0	0
Community & Economic Development	0	0	0	0	0
Parks & Recreation	0	0	0	0	0
Recreation	0	0	0	0	0
Parks & Facilities	0	0	0	0	0
Police	0	0	0	0	0
Fire	0	0	0	0	0
Public Works	0	0	0	0	0
Utilities	0	0	0	0	0
Debt Service	0	0	0	0	0
Transfers	0	0	0	0	0
Non-Departmental	0	0	0	0	0
<b>TOTAL EXPENDITURES/USES</b>	<b>3,305,790</b>	<b>5,052,379</b>	<b>5,183,553</b>	<b>5,109,379</b>	<b>5,769,276</b>
Revenues Over/(Under)Expenditures	1,687,595	53,488	(44,980)	341,818	302,454
<b>FUND BALANCE USAGE</b>					
Reserves/Designated (Restricted)	0	53,488	0	0	302,454
Undesignated	0	0	44,980	50,769	0
<b>TOTAL ENDING BALANCE</b>	<b>5,909,579</b>	<b>498,223</b>	<b>5,864,599</b>	<b>6,251,397</b>	<b>6,553,851</b>

## ANALYSIS

The Risk Management Fund accounts for the expenses incurred for workers' compensation claims, general and auto liability claims, property claims, cyber liability claims, and the related administrative expenses to operate the City's Risk Management program. Revenues are generated by charges to the various departments and funds based on experience and actuarial estimates. Beginning in FY 07, the Fund Balance was set based upon actual costs of past claims experience and excess insurance coverage costs. In 2015 the oversight of the Risk Management Fund transitioned from the Human Resource Department to the Office of the City Attorney.

As of October 1, 2015, the City of Palm Bay is self-insured. The City maintains a sovereign immunity cap for general liability claims of \$200,000 per claimant/\$300,000 per incident, the aforementioned figures also represent the City's self-insured retention (SIR) levels for each general liability claim reported. Workers' compensation does not have a sovereign immunity cap. The City has a self-insured retention (SIR) of \$350,000 for each workers' compensation claim reported. For all claims from October 1, 2010 to September 30, 2015, the City was fully insured with Florida Municipal Insurance Trust. For general liability claims that arose during that time, the self-insured retention (SIR) was \$100,000. All Workers' Compensation claims that arose during that time period are fully insured from first dollar.

### Revenue/Sources

Total Revenue/Sources budgeted for FY 24 of \$6,071,730 are \$620,533, or 11.4%, higher compared to FY 23 estimated year-end receipts of \$5,451,197. FY 23 estimated year-end receipts are \$457,812, or 9.2%, higher than FY 22 Actuals. All revenue streams, unless otherwise noted, in the Risk Management Fund are projected by the Office of the City Attorney and reviewed by the City Manager. Projections are based on the FY 23 Year-end Estimates rather than the FY 23 Approved Budget levels.

Premiums – Revenues derived from:

- Premiums for self-insured lines of property, auto, general liability and workers' compensation.

Other Revenues – Revenues derived from:

- Interest earnings on pooled cash investments.
- The purchase of "excess" insurance to limit the adverse financial impact to the City because of an unusually large loss or an unexpectedly long series of small losses. The City has elected to retain a portion of the total risk exposure (self-insured retention – SIR) to reduce the overall cost of the insurance program.
- The pursuit of subrogation and recovery for property and vehicle damage as well as workers' compensation expenses that result from the negligence of another party.

### Expenditures/Uses

Total Expenditures/Uses budgeted for FY 24 of \$5,769,276 are \$659,897, or 12.9%, higher compared to FY 23 estimated year-end projections of \$5,109,379. FY 23 projected total Expenditures/Uses are \$1,803,589, or 54.6%, higher than the FY 22 Actuals.

### Change in Fund Balance

The projected FY 24 Year-end Fund Balance of \$6,553,851 is \$302,454, or 4.8%, higher than the FY 23 Year-end Estimated Fund Balance of \$6,251,397.

# Other Employee Benefits Fund

## Revenue & Expenditure Summary

	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET
BEGINNING BALANCE	2,821,716	(1,201,883)	2,914,335	2,914,335	3,155,813
<b>REVENUES/SOURCES</b>					
Property Taxes	0	0	0	0	0
Sales, Use & Fuel Taxes	0	0	0	0	0
Franchise Fees	0	0	0	0	0
Utility Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Charges for Service	4,083,132	4,280,960	4,280,960	4,281,199	4,572,733
Fines and Forfeitures	0	0	0	0	0
Miscellaneous	70,918	0	0	70,125	30,000
Transfers	0	0	0	0	8,220
<b>TOTAL REVENUES/SOURCES</b>	<b>4,154,050</b>	<b>4,280,960</b>	<b>4,280,960</b>	<b>4,351,324</b>	<b>4,610,953</b>
<b>EXPENDITURES/USES</b>					
Legislative	0	0	0	0	0
Office of City Manager	0	0	0	0	0
Office of City Attorney	0	0	0	0	0
Procurement	0	0	0	0	0
Finance	0	0	0	0	0
Information Technology	0	0	0	0	0
Human Resources	3,066,228	4,098,961	4,215,438	4,109,846	4,415,038
Building	0	0	0	0	0
Growth Management	0	0	0	0	0
Community & Economic Development	0	0	0	0	0
Parks & Recreation	0	0	0	0	0
Recreation	0	0	0	0	0
Parks & Facilities	0	0	0	0	0
Police	0	0	0	0	0
Fire	0	0	0	0	0
Public Works	0	0	0	0	0
Utilities	0	0	0	0	0
Debt Service	0	0	0	0	0
Transfers	995,203	0	0	0	0
Non-Departmental	0	0	0	0	0
<b>TOTAL EXPENDITURES/USES</b>	<b>4,061,431</b>	<b>4,098,961</b>	<b>4,215,438</b>	<b>4,109,846</b>	<b>4,415,038</b>
Revenues Over/(Under)Expenditure	92,619	181,999	65,522	241,478	195,915
<b>FUND BALANCE USAGE</b>					
Reserves/Designated (Restricted)	0	181,999	65,522	65,522	195,915
Undesignated	0	0	0	0	0
<b>TOTAL ENDING BALANCE</b>	<b>2,914,335</b>	<b>(1,019,884)</b>	<b>2,979,857</b>	<b>3,155,813</b>	<b>3,351,728</b>

## ANALYSIS

Created in FY 11, the Other Employee Benefits Fund accounts for expenses incurred for the insured and self-insured benefits under the City's Section 125 "cafeteria" benefits plan maintained for City employees. Benefits paid from this fund include the following:

- Vacation and Sick Payouts
- Employee Assistance Program
- Life Insurance
- Short-term and Long-term Disability
- Dental and Vision Insurance

Revenues are generated by charges to various departments and funds based on experience and actuarial estimates, plus paycheck deductions from employees.

### Revenue/Sources

Total Revenue/Sources budgeted for FY 24 of \$4,610,953 are \$259,629, or 6.0%, higher compared to FY 23 estimated year-end receipts of \$4,351,324. FY 23 estimated year-end receipts are \$197,274, or 4.7%, higher than FY 22 Actuals. All revenue, unless otherwise noted, in the Other Employee Benefits Fund are projected by the Human Resource Department and reviewed by the City Manager. Projections are based on FY 23 Year-end Estimates rather than the FY 23 Approved Budget levels.

Most revenues/sources received by this Fund are generated through departmental premiums; the amounts are determined based on whether the departmental funding sources are an Enterprise or Non-Enterprise Fund. Additional funding sources are generated through employee deductions and interfund transfers.

Employee Deductions – Revenues derived from:

- Voluntary employee paycheck deductions in exchange for elective benefits such as vision insurance, enhanced life insurance, dental insurance and other miscellaneous options
- Revenues derived from former employee payments for continuation of health insurance benefits.

Future growth of this revenue stream is dependent upon the cost of insurance policies provided by outside vendors and the number of employees electing specific coverage.

Premiums from Departments – Revenues derived from:

- Interfund charges to departments with full-time employees.
  - A calculation is completed to determine the specific interfund charge; taking into consideration the required amount needed to balance the fund, the fund-type (enterprise versus non- enterprise) and the total number of full-time employees.

Transfers – Revenues derived from:

- Interfund transfers occurring as a Revenue Source.

### Expenditures/Uses

Total Expenditures/Uses budgeted for FY 24 of \$4,415,038 are \$305,192, or 7.4%, higher compared to FY 23 estimated year-end projections of \$4,109,846. FY 23 projected total Expenditures/Uses are \$48,415, or 1.2%, higher than the FY 22 Actuals.

### **Change in Fund Balance**

The projected FY 24 Year-end Fund Balance of \$3,351,728 has increased by \$195,915, or 6.2%, from the FY 23 estimated year-end projections of \$3,155,813.

# Fleet Services Fund

## Revenue & Expenditure Summary

	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET
BEGINNING BALANCE	6,555,384	(2,298,221)	6,448,700	6,448,700	3,597,571
<b>REVENUES/SOURCES</b>					
Property Taxes	0	0	0	0	0
Sales, Use & Fuel Taxes	0	0	0	0	0
Franchise Fees	0	0	0	0	0
Utility Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Intergovernmental	25,716	60,000	60,000	24,000	48,000
Charges for Service	4,302,740	4,496,195	4,496,195	4,496,195	5,262,907
Fines and Forfeitures	0	0	0	0	0
Capital Contributions	109,806	9,000	45,261	182,351	40,000
Miscellaneous	0	0	0	0	0
Transfers	3,119,941	10,000	40,000	10,000	71,974
<b>TOTAL REVENUES/SOURCES</b>	<b>7,558,203</b>	<b>4,575,195</b>	<b>4,641,456</b>	<b>4,712,546</b>	<b>5,422,881</b>
<b>EXPENDITURES/USES</b>					
Legislative	0	0	0	0	0
Office of City Manager	0	0	0	0	0
Office of City Attorney	0	0	0	0	0
Procurement	0	0	0	0	0
Finance	0	0	0	0	0
Information Technology	0	0	0	0	0
Human Resources	0	0	0	0	0
Growth Management	0	0	0	0	0
Community & Economic Development	0	0	0	0	0
Parks & Recreation	0	0	0	0	0
Recreation	0	0	0	0	0
Parks & Facilities	0	0	0	0	0
Police	0	0	0	0	0
Fire	0	0	0	0	0
Public Works	7,604,887	4,590,687	7,436,780	7,294,454	5,239,941
Utilities	0	0	0	0	0
Bayfront Community Red. Agency	0	0	0	0	0
Debt Service	0	0	0	0	0
Transfers	60,000	0	269,221	269,221	0
Non-Departmental	0	0	0	0	0
<b>TOTAL EXPENDITURES/USES</b>	<b>7,664,887</b>	<b>4,590,687</b>	<b>7,706,001</b>	<b>7,563,675</b>	<b>5,239,941</b>
Revenues Over/(Under)Expenditures	(106,684)	(15,492)	(3,064,545)	(2,851,129)	182,940
<b>FUND BALANCE USAGE</b>					
Reserves/Designated (Restricted)	0	0	2,574,338	2,574,338	182,940
Undesignated	0	15,492	490,207	520,511	0
<b>TOTAL ENDING BALANCE</b>	<b>6,448,700</b>	<b>(2,313,713)</b>	<b>3,384,155</b>	<b>3,597,571</b>	<b>3,780,511</b>

## ANALYSIS

The Fleet Services Funds, established in FY 04, accounts for operations and repairs of the City's vehicular and major fleet equipment. Revenues are generated by separate user charges to various General Fund and Non-General Fund departments for operational costs.

### Revenue/Sources

Charges for Services comprise most Fleet Services Fund revenues/sources. Fleet Operating Charges to user departments are based on anticipated maintenance and fuel costs. Fleet Vehicle Charges are based on an annual analysis of historic operating and maintenance costs, plus anticipated changes for the new fiscal year. These charges are aggregated at the user-division level in the General Fund and Fleet Services Fund.

All revenue streams in the Fleet Services Fund are projected by Public Works Fleet Services Manager and reviewed by the City Manager. Projections are based on historic trends, future operational needs and surveys of economic indicators. The total revenues/sources budgeted for FY 24 of \$5,422,881 are \$710,335, or 15.1%, higher than the FY 23 estimated year-end receipts of \$4,712,546. FY 23 projected receipts are \$(2,845,657), or (37.6)%, lower than the FY 22 Actuals.

Fleet Operating & Maintenance Charges – Revenues derived from:

- Operating and maintenance charges to user departments.

Town of Malabar – Revenue derived from:

- Anticipated maintenance and repair of vehicles owned/operated by the Town of Malabar; performed by City personnel.

City of Melbourne Beach – Revenue derived from:

- Anticipated maintenance and repair of vehicles owned/operated by the City of Melbourne Beach; performed by City personnel

Miscellaneous Revenues – Revenues derived from:

- Motor Fuel Tax Rebates received by the City for previously purchased diesel fuel in which a state fuel tax was paid
- Interest Income
- City Auction Proceeds
- Gains (Losses) on Fuel Hedging

Interfund Transfers – Revenues derived from:

- Transfers from other City Funds (outside of Fleet Charges).

### Expenditures/Uses

Total Expenditures/Uses budgeted for FY 24 of \$5,239,941 are \$(2,323,734), or (30.7)%, lower compared to FY 23 estimated year-end projections of \$7,563,675. FY 23 projected total Expenditures/Uses are \$(101,212), or (1.3)%, lower than the FY 22 Actuals.

### Change in Fund Balance

The projected FY 24 Year-end Fund Balance of \$3,780,511 is \$182,940, or 5.1%, higher than the FY 23 Year-end Estimated Fund Balance of \$3,597,571.

# LEGISLATIVE

## Departmental Summary

### Mission

The City Council determines the direction through which the City of Palm Bay is to progress. The City Clerk manages the Council's business records and actions and provides comprehensive information to the community and the internal organization.

### Administration & Public Information

- City Council enacts law.
- City Council establishes policies and procedures.
- City Clerk provides administrative support for the City Council.
- City Clerk coordinates local elections with the County Supervisor of Elections.
- City Clerk administers a city-wide records management program for the retention, disposal, and preservation of public records.

### FY 2023 Achievements

ACHIEVEMENTS	GOAL		STRATEGIC INITIATIVES
Staff training of public records request software is currently in process and in final stages to going live. This will allow public access to all requested records and to easily request, pay and retrieve records online through the portal.	Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using “smart city” strategies.
Audio/Microphone system upgrades in Council Chambers has been completed - replacement of all wired/ wireless microphones, interior speakers. Replacement of outside speakers is in process.	Goal A	Develop sustainable and innovative infrastructure	A1 - Annually assess current and future infrastructure (roads, stormwater, parks, utilities, public safety) and technology needs and update the Capital Improvement Plan, as needed.
Implementation of new agenda software (OneMeeting) is currently in process and should be going live in a few weeks. The current system, NovusAgenda, is being phased out by Granicus.	Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using “smart city” strategies.

## FY 2024 Objectives

OBJECTIVES	GOAL	STRATEGIC INITIATIVES
Train key personnel on processing of public records requests through GovService Essentials portal	Goal A	Develop sustainable and innovative infrastructure A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using “smart city” strategies.
Seating (audience area) for Council Chambers	Goal A	Develop sustainable and innovative infrastructure A2 - Create a plan to regularly evaluate current and future staffing and facilities needs for city departments.
"Next speaker" lighting system at the dais for councilmembers	Goal A	Develop sustainable and innovative infrastructure A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using “smart city” strategies.
Campaign portal for municipal candidates	Goal A	Develop sustainable and innovative infrastructure A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using “smart city” strategies.
Implementation of agenda software - OneMeeting	Goal A	Develop sustainable and innovative infrastructure A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using “smart city” strategies.

## Performance Measures

GOAL	STRATEGY	OBJ/ MEASURE	FY 22 Target	FY 22 Actual	FY 23 Target	FY 23 Actual	FY 24 Target	
Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using “smart city” strategies.	Legislative; PD; Building staff to receive training prior to going live	N/A	N/A	New	PD has taken training	Leg & Building to receive training
Goal A	Develop sustainable and innovative infrastructure	A2 - Create a plan to regularly evaluate current and future staffing and facilities needs for city departments.	Plan to order sample chairs before final decision	New	Chairs purchased; used throughout Depts	New	No purchase has been made	Procure 150 chairs for Council Chamb.

GOAL		STRATEGY	OBJ/ MEASURE	FY 22 Target	FY 22 Actual	FY 23 Target	FY 23 Actual	FY 24 Target
Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.	Purchase system and implement for council members	N/A	N/A	New	No responses from vendors	Procure lighting system
Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.	Secure a campaign finance system utilized by the State for Palm Bay candidates	N/A	N/A	New	Seeking demos from vendors	Procure campaign finance system
Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.	Implement and training key personnel on use of agenda software	New	Software obtained	Admin Staff training	Admin Staff training cont.	Go live with software in early 2024

## Expenditure Analysis

The following tables provides a comparison of the FY 2024 Approved Budget data to prior fiscal years:

DIVISION	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET	Approved to Amended \$ Change	Approved to Amended % Change
<b><u>Divisions</u></b>							
Administration	985,893	852,942	915,387	950,436	975,062	59,675	6.5 %
<b>Total Expenditures</b>	<b>985,893</b>	<b>852,942</b>	<b>915,387</b>	<b>950,436</b>	<b>975,062</b>	<b>59,675</b>	<b>6.5 %</b>
<b><u>Category</u></b>							
Personnel Services	621,480	657,426	699,926	708,073	740,696	40,770	5.8 %
Operating Expenses	364,413	195,516	215,461	242,363	234,366	18,905	8.8 %
Capital Outlay	0	0	0	0	0	0	0.0 %
Debt Service	0	0	0	0	0	0	0.0 %
Contributions	0	0	0	0	0	0	0.0 %
Transfers	0	0	0	0	0	0	0.0 %

DIVISION	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET	Approved to Amended \$ Change	Approved to Amended % Change
Reserves	0	0	0	0	0	0	0.0 %
<b>Total Expenditures</b>	985,893	852,942	915,387	950,436	975,062	59,675	6.5 %
<b>Funding Source</b>							
General Fund	985,893	852,942	915,387	950,436	975,062	59,675	6.5 %

## Personnel Comparison

AUTHORIZED PERSONNEL				
DIVISION	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2024 APPROVED BUDGET	Approved to Amended Change
Administration Division-FT	5.00	5.00	5.00	0.00
Administration Division-PT	0.00	0.00	0.00	0.00
Administration Division-Elected Officials	5.00	5.00	5.00	0.00
<b>Legislative Total</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>0.00</b>

For additional historical authorized personnel data, please refer to the [Appendix C: Classification & Pay Plan](#) section.

## Explanation of Expenditure Changes of 10% or More

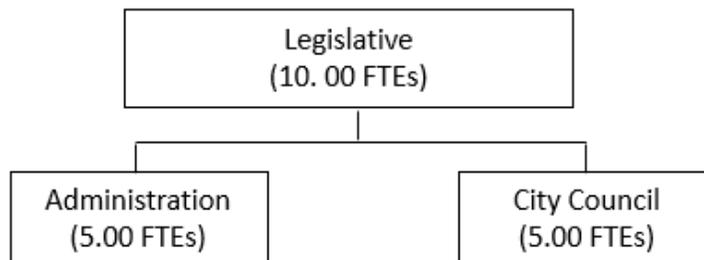
### Operating Expenditures

The Legislative Department expenditure analysis reflects a change of 6.5% from the total FY 2023 Amended Budget to the total FY 2024 Approved Budget.

### Personnel Changes

There have not been any changes in staffing levels from FY 2023 Amended to FY 2024 Approved Budget.

## FY 2024 ORGANIZATIONAL CHART



# OFFICE OF THE CITY MANAGER

## Departmental Summary

### Mission

Ensure that the City government provides services and infrastructure that meets a public purpose and provides a high quality of life for all our citizens.

### Core Services

#### *Administration & Public Information*

- Support and implement the policies set by City Council and set direction for City staff.
- Support the City Council and Departments in proactively and responsively addressing citizen requests and issues.
- Prepare City Council agenda and supporting information for regular meetings, special meetings and executive sessions.
- Support the City Council in media relations and local, state and federal advocacy.
- Facilitate economic development activities that bring stability and recognition to Palm Bay.
- Monitor the City's short and long term financial stability.
- Assist Departments as needed.

### FY 2023 Achievements

ACHIEVEMENTS	GOAL		STRATEGIC INITIATIVES
Goal: Incorporate a program to efficiently track certificates of insurance for contracted services. Achievement: Currently working with Procurement on incorporating a certificate of insurance tracking feature within the new Bonfire Software set to launch FY24.	Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using “smart city” strategies.

ACHIEVEMENTS	GOAL		STRATEGIC INITIATIVES
Goal: Develop more Safety initiatives and incorporate more departmental training. Achievement: Disaster Preparedness & Emergency Response Training presented to over 100 COPB employees at \$0 cost to the City. Training was funded through grant money which saved the City over \$25,000. Coordinated OSHA10 training for department safety coordinators and numerous City employees. Currently refining the AED stations by including "stop the bleed kits" at each station.	Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.
The City Successfully settled Desiree Reynolds vs. COPB, Jessica Parmenter vs. COPB, and Jewel Rhea Keene	Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.

### FY 2024 Objectives

OBJECTIVES	GOAL		STRATEGIC INITIATIVES
Increase the amount of grants and appropriations received for City projects.	Goal B	Grow the community in a well-balanced manner	B4 - Identify available funding sources to expand utilities, transportation, stormwater, parks, and public safety infrastructure.
Increase commercial tax base.	Goal D	Increase commercial and industrial growth	D1 - Identify areas for commercial and industrial growth.
Implement new or expanded strategies to improve communication with the community.	Goal E	Improve community engagement and feedback	TBD

### Performance Measures

GOAL		STRATEGY	OBJ/ MEASURE	FY 22 Target	FY 22 Actual	FY 23 Target	FY 23 Actual	FY 24 Target
Goal B	Grow the community in a well-balanced manner	B4 - Identify available funding sources to expand utilities, transportation, stormwater, parks, and public safety infrastructure.	Amount of funding received through appropriations and grant awards annually.	100,000	1,891,647	150,000	2,375,778	2,000,000

GOAL		STRATEGY	OBJ/ MEASURE	FY 22 Target	FY 22 Actual	FY 23 Target	FY 23 Actual	FY 24 Target
Goal D	Increase commercial and industrial growth	D1 - Identify areas for commercial and industrial growth.	Increase in ad valorem gross taxable value over prior year	10.0 %	10.9 %	5.0 %	23.1 %	10.0 %
Goal D	Increase commercial and industrial growth	D1 - Identify areas for commercial and industrial growth.	Number of Certificates of Occupancy issued for commercial projects (prior measure was % of increase; changed to actual #)	10	6	8	9	8
Goal E	Improve community engagement and feedback	E3 - Identify strategies to further communicate City news and information with primary target audiences, including homeowner associations, professional and business organizations, and other community groups.	Percentage of FY budget requests tied to a Strategic Plan Priority as outlined in the citywide Strategic Plan.	75.0 %	*plan not yet completed	50.0 %	100.0 %	100.0 %
Goal E	Improve community engagement and feedback	E2 - Increase opportunities for public engagement by convening workshops and special meetings within various quadrants of the City, where possible.	Increase in community engagement opportunities (town halls, City-led public engagement workshops, newsletters, press releases, participation at community events)	80	196	90	115	100

## Expenditure Analysis

The following tables provides a comparison of the FY 2024 Approved Budget data to prior fiscal years:

DIVISION	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET	Approved to Amended Change	Approved to Amended % Change
<b>Divisions</b>							
Administration	858,772	1,184,669	1,525,167	1,198,484	1,317,961	(207,206)	(13.6)%
Public Information	249,950	416,623	443,258	368,907	457,328	14,070	3.2 %
<b>Total Expenditures</b>	<b>1,108,722</b>	<b>1,601,292</b>	<b>1,968,425</b>	<b>1,567,391</b>	<b>1,775,289</b>	<b>(193,136)</b>	<b>(9.8)%</b>
<b>Category</b>							
Personnel Services	875,419	1,218,301	1,331,917	1,235,576	1,392,638	60,721	4.6 %
Operating Expenses	233,303	382,991	636,508	331,815	382,651	(253,857)	(39.9)%
Capital Outlay	0	0	0	0	0	0	0.0 %
Debt Service	0	0	0	0	0	0	0.0 %
Contributions	0	0	0	0	0	0	0.0 %
Transfers	0	0	0	0	0	0	0.0 %
Reserves	0	0	0	0	0	0	0.0 %
<b>Total Expenditures</b>	<b>1,108,722</b>	<b>1,601,292</b>	<b>1,968,425</b>	<b>1,567,391</b>	<b>1,775,289</b>	<b>(193,136)</b>	<b>(9.8)%</b>
<b>Funding Source</b>							
General Fund	1,108,722	1,601,292	1,968,425	1,567,391	1,775,289	(193,136)	(9.8)%

## Personnel Comparison

AUTHORIZED PERSONNEL				
DIVISION	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2024 APPROVED BUDGET	Approved to Amended Change
Administration Division-FT	6.00	6.00	6.00	0.00
Administration Division-PT	1.70	1.70	1.70	0.00
Public Information Division-FT	3.00	3.00	3.00	0.00
Public Information Division-PT	0.00	0.00	0.00	0.00
Office of the City Manager Total	10.70	10.70	10.70	0.00

For additional historical authorized personnel data, please refer to the [Appendix C: Classification & Pay Plan](#) section.

## Explanation of Expenditure Changes of 10% or More

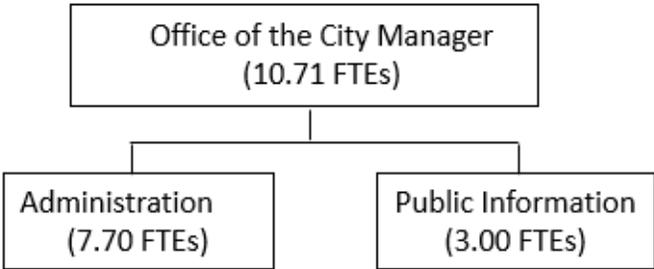
### Operating Expenditures

The Office of the City Manager expenditure analysis reflects a change of (9.8)% from the total FY 2023 Amended Budget to the total FY 2024 Approved Budget.

### Personnel Changes

There have not been any changes in staffing levels from FY 2023 Amended to FY 2024 Approved Budget.

**FY 2024 ORGANIZATIONAL CHART**



# OFFICE OF THE CITY ATTORNEY

## Departmental Summary

### Mission

Provide proactive, ethical, professional legal advice and zealous legal representation to the City Council, City Manager, City boards, and staff members of the City of Palm Bay in a responsive and cost-effective manner.

### Core Services

#### *Administration*

Legal Oversight – Advocate, defend and prosecute on behalf of the City, Officials and the interests of its employees. Pursue litigation to abate nuisances and eliminate unfair business practices to ensure public safety. Provide legal representation before State, Federal and Appellate Courts and a variety of Agencies and Boards.

Litigation – Provide oral and written advice on civil cases. Provide pre-litigation advice and counsel to avoid litigation and protect the City’s interests should litigation occur and retain, coordinate, and supervise outside legal counsel.

Ordinances and Resolution – Provide oral and written advice on relevant laws for the preparation of Ordinances, Resolutions, Permits, and the development of administrative documents implementing policies in accordance with the City of Palm Bay’s process and procedures.

Contracts and other Legal Documents – Draft and review documents to which the City is a party. Prepare documents related to all City’s land needs, including acquisition, leasing, or disposition of property.

### FY 2023 Achievements

ACHIEVEMENTS	GOAL		STRATEGIC INITIATIVES
Goal: Incorporate a program to efficiently track certificates of insurance for contracted services. Achievement: Currently working with Procurement on incorporating a certificate of insurance tracking feature within the new Bonfire Software set to launch FY24.	Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using “smart city” strategies.

ACHIEVEMENTS	GOAL		STRATEGIC INITIATIVES
<p>Goal: Develop more Safety initiatives and incorporate more departmental training.                      Achievement: Disaster Preparedness &amp; Emergency Response Training presented to over 100 COPB employees at \$0 cost to the City. Training was funded through grant money which saved the City over \$25,000. Coordinated OSHA10 training for department safety coordinators and numerous City employees. Currently refining the AED stations by including "stop the bleed kits" at each station.</p>	Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.
<p>The City Successfully settled Desiree Reynolds vs. COPB, Jessica Parameter vs. COPB, and Jewel Rhea Keene</p>	Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.

### FY 2024 Objectives

OBJECTIVES	GOAL		STRATEGIC INITIATIVES
<p>Risk will work to procure a certificate of insurance tracking solution software to streamline the approval of vendor and contractor certificates of insurance.</p>	Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.
<p>Risk and Safety will work with City departments to development trainings that are relevant to promote safe environments for employees and citizens throughout the City of Palm Bay</p>	Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.

OBJECTIVES	GOAL		STRATEGIC INITIATIVES
<p>CAO will work to understand the pressure points, strategy and objectives of government and effectively communicate the risks and legal issues involved in any decision to council. This enables council to make informed strategic choices within an acceptable legal risk profile.</p>	<p>Goal E</p>	<p>Improve community engagement and feedback</p>	<p>E1 - Enhance communication with advisory boards in the decision-making process, by including regular progress updates to City Council.</p>

### Performance Measures

GOAL		STRATEGY	OBJ/ MEASURE	FY 22 Target	FY 22 Actual	FY 23 Target	FY 23 Actual	FY 24 Target
<p>Goal A</p>	<p>Develop sustainable and innovative infrastructure</p>	<p>A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using “smart city” strategies.</p>	<p>Currently 0% of the Certificates of Insurance are processed through a certificate tracking software system. Risk will work towards having 85% of all vendor and contractor COIs approved through a tracking system for consistency and accuracy.</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>	<p>0 %</p>	<p>85 %</p>

GOAL		STRATEGY	OBJ/ MEASURE	FY 22 Target	FY 22 Actual	FY 23 Target	FY 23 Actual	FY 24 Target
Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.	Currently the City has several training platforms. The goal is to work with the departments to have one main training platform for consistency and tracking purposes.	N/A	N/A	N/A	5	2

## Expenditure Analysis

The following tables provides a comparison of the FY 2024 Approved Budget data to prior fiscal years:

DIVISION	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET	Approved to Amended Change	Approved to Amended % Change
<b>Divisions</b>							
Administration	226,602	235,762	263,032	260,988	250,486	(12,546)	(4.8)%
Legal Counsel	157,477	275,000	269,232	269,232	275,000	5,768	2.1 %
Liability Insurance	2,142,745	3,567,854	3,594,771	3,622,854	4,166,313	571,542	15.9 %
City Attorney (Risk)	1,163,045	1,538,013	1,588,782	1,486,525	1,905,417	316,635	19.9 %
<b>Total Expenditures</b>	<b>3,689,869</b>	<b>5,616,629</b>	<b>5,715,817</b>	<b>5,639,599</b>	<b>6,597,216</b>	<b>881,399</b>	<b>15.4 %</b>
<b>Category</b>							
Personnel Services	1,277,847	1,454,203	1,606,845	1,526,270	1,626,992	20,147	1.3 %
Operating Expenses	2,412,022	4,108,938	4,108,972	4,113,329	4,667,770	558,798	13.6 %
Capital Outlay	0	0	0	0	0	0	0.0 %
Debt Service	0	0	0	0	0	0	0.0 %
Contributions	0	0	0	0	0	0	0.0 %
Transfers	0	0	0	0	0	0	0.0 %
Reserves	0	53,488	0	0	302,454	302,454	0.0 %
<b>Total Expenditures</b>	<b>3,689,869</b>	<b>5,616,629</b>	<b>5,715,817</b>	<b>5,639,599</b>	<b>6,597,216</b>	<b>881,399</b>	<b>15.4 %</b>
<b>Funding Source</b>							
General Fund	384,079	510,762	532,264	530,220	525,486	(6,778)	(1.3)%
Risk Management Fund	3,305,790	5,105,867	5,183,553	5,109,379	6,071,730	888,177	17.1 %
<b>Total Funding Source</b>	<b>3,689,869</b>	<b>5,616,629</b>	<b>5,715,817</b>	<b>5,639,599</b>	<b>6,597,216</b>	<b>881,399</b>	<b>15.4 %</b>

## Personnel Comparison

AUTHORIZED PERSONNEL				
DIVISION	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2024 APPROVED BUDGET	Approved to Amended Change
Administration Division-FT	0.75	0.75	0.75	0.00
Administration Division-PT	0.96	0.96	0.96	0.00
Risk Management Division-FT	10.25	10.25	10.25	0.00
Risk Management Division-PT	0.00	0.00	0.00	0.00
Office of the City Attorney Total	11.96	11.96	11.96	0.00

For additional historical authorized personnel data, please refer to the [Appendix C: Classification & Pay Plan](#) section.

## Explanation of Expenditure Changes of 10% or More

### Operating Expenditures

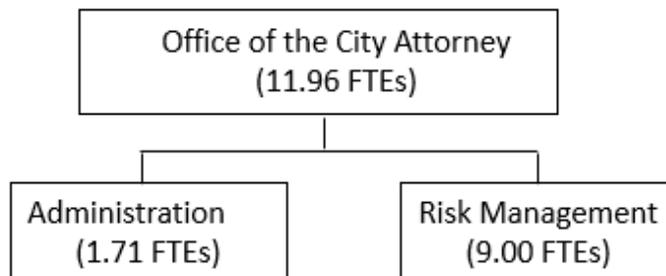
The Office of the City Attorney expenditure analysis reflects a change of 15.4% from the total FY 2023 Amended Budget to the total FY 2024 Approved Budget. The following are expenditure highlights contributing to the variance:

- The [Risk Management Fund](#), which accounts for the expenses incurred for workers' compensation claims, general and auto liability claims, property claims, cyber liability claims, and the related administrative expenses to operate the City's Risk Management program, reflects an overall 17.1% increase.
  - Liability premiums, including vehicle, property and general, has a projected increase of \$559,232, or 14.6%, from the FY 2023 Amended Budget amount totaling \$3,831,410 to the FY 2024 Approved Budget amount totaling \$4,390,642.

### Personnel Changes

There have not been any changes in staffing levels from FY 2023 Amended to FY 2024 Approved Budget.

### FY 2024 ORGANIZATIONAL CHART



# PROCUREMENT

## Departmental Summary

### Mission

The mission of the Procurement Department is to be responsible and provide for the centralized procurement of quality materials and services at the best possible price and value, ensuring fairness and integrity for the City of Palm Bay government leaders and citizens.

### Core Services

#### Administration

Provide for the fair and equitable treatment of all persons interested in the City's procurement practices. Maximize the purchasing value of public funds through various methods of procurement. Assure adherence to all laws, regulations, processes and procedures related to City procurement. Obtain goods and services at the best possible price and value in a timely manner to meet departmental needs.

### FY 2023 Achievements

ACHIEVEMENTS	GOAL		STRATEGIC INITIATIVES
Implemented a new e-procurement software that replaced the obsolete contract database. The platform also provides for increased visibility to all City contracts and solicited projects. The software will increase efficiency by allowing collaboration with an in-document editor, intake mechanism, autoremind function, and complete sourcing component.	Goal D	Increase commercial and industrial growth	D2 - Identify incentives and inducements to attract new commercial and industrial development.
Added an Administrative Assistant position to the Team. This role will function as the admin support for the entire Department. The processing of purchase orders, the facilitation of meetings, and maintaining all repositories will be an invaluable contribution to the overall function of the Department.	Goal A	Develop sustainable and innovative infrastructure	A2 - Create a plan to regularly evaluate current and future staffing and facilities needs for city departments.

## FY 2024 Objectives

OBJECTIVES	GOAL		STRATEGIC INITIATIVES
Vendor Training: Furthering our mission of competition, fairness, and integrity, Procurement will continue to engage the vendor community by hosting one in person and one virtual "Doing Business with the City" event.	Goal E	Improve community engagement and feedback	E3 - Identify strategies to further communicate City news and information with primary target audiences, including homeowner associations, professional and business organizations, and other community groups.
Engagement and outreach: Furthering our mission of competition, fairness, and integrity, Procurement will continue to engage the vendor community by speaking at one professional business organization event on doing business with the City.	Goal E	Improve community engagement and feedback	E3 - Identify strategies to further communicate City news and information with primary target audiences, including homeowner associations, professional and business organizations, and other community groups.
Department Training: Procurement has a robust annual training schedule for end user departments. This year, Procurement will continue to ensure fairness, integrity, transparency and competition by hosting a Vendorlink Training class for our departments.	Goal E	Improve community engagement and feedback	E3 - Identify strategies to further communicate City news and information with primary target audiences, including homeowner associations, professional and business organizations, and other community groups.
E-Procurement: Transitioning from paper to digital processes will not only increase efficiency, it will also promote environmentally friendly practices. Implementing software will also streamline the procurement and departmental intake processes.	Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.
Accreditation/Award: Applying for accreditation and awards will highlight the departmental success and foster relationships within surrounding agencies. Receiving the accreditation and/or award will promote the City of Palm Bay's brand recognition.	Goal E	Improve community engagement and feedback	E4 - Establish stronger relationships with media partners, locally and regionally, to communicate positive news and messaging about Palm Bay.

## Performance Measures

GOAL		STRATEGY	OBJ/ MEASURE	FY 22 Target	FY 22 Actual	FY 23 Target	FY 23 Actual	FY 24 Target
Goal E	Improve community engagement and feedback	E3 - Identify strategies to further communicate City news and information with primary target audiences, including homeowner associations, professional and business organizations, and other community groups.	Number of end-user Procurement training sessions	6	23	10	13	10
Goal E	Improve community engagement and feedback	E2 - Increase opportunities for public engagement by convening workshops and special meetings within various quadrants of the City, where possible.	Number of vendor Procurement training sessions	2	2	1	2	1
Goal E	Improve community engagement and feedback	E2 - Increase opportunities for public engagement by convening workshops and special meetings within various quadrants of the City, where possible.	Number of Purchase Orders issued	2,000	2,071	2,000	2,310	2,000
Goal E	Improve community engagement and feedback	E2 - Increase opportunities for public engagement by convening workshops and special meetings within various quadrants of the City, where possible.	Number of formal solicitations issued	70	68	65	60	60

GOAL		STRATEGY	OBJ/ MEASURE	FY 22 Target	FY 22 Actual	FY 23 Target	FY 23 Actual	FY 24 Target
Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.	Average number of days to process formal bids (release to award)	55	62	60	50	60
Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.	Average number of days to process formal quotes (release to award)	45	39	45	53	45
Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.	Average number of days to process RFPs/RFQs (release to award)	80	78	80	54	80
Goal E	Improve community engagement and feedback	E3 - Identify strategies to further communicate City news and information with primary target audiences, including homeowner associations, professional and business organizations, and other community groups.	Average number of days to prepare a solicitation (draft from dept. to release date)	12	12	12	12	12

GOAL		STRATEGY	OBJ/ MEASURE	FY 22 Target	FY 22 Actual	FY 23 Target	FY 23 Actual	FY 24 Target
Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.	Percentage of operating budget spent on postage	4.50 %	2.25 %	N/A	1.70 %	2.00 %
Goal D	Increase commercial and industrial growth	D2 - Identify incentives and inducements to attract new commercial and industrial development.	Cost savings of competitive formal quotes (Avg % increase from awarded quote to high quote)	45 %	42 %	40 %	15 %	40 %
Goal D	Increase commercial and industrial growth	D2 - Identify incentives and inducements to attract new commercial and industrial development.	Cost savings of competitive formal bids (Avg % increase from awarded bid to high bid)	45 %	39 %	40 %	58 %	40 %
Goal E	Improve community engagement and feedback	E4 - Establish stronger relationships with media partners, locally and regionally, to communicate positive news and messaging about Palm Bay.	Satisfaction rating from Customer Service Survey, scale of 1-5	4.5 %	4.75 %	4.5 %	5 %	4.5 %

## Expenditure Analysis

The following tables provides a comparison of the FY 2024 Approved Budget data to prior fiscal years:

DIVISION	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET	Approved to Amended Change	Approved to Amended % Change
<b>Divisions</b>							
Administration	640,213	695,229	758,949	545,491	711,138	(47,811)	(6.3)%
<b>Total Expenditures</b>	640,213	695,229	758,949	545,491	711,138	(47,811)	(6.3)%
<b>Category</b>							

DIVISION	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET	Approved to Amended Change	Approved to Amended % Change
Personnel Services	632,292	680,114	743,817	531,980	696,023	(47,794)	(6.4)%
Operating Expenses	7,921	15,115	15,132	13,511	15,115	(17)	(0.1)%
Capital Outlay	0	0	0	0	0	0	0.0 %
Debt Service	0	0	0	0	0	0	0.0 %
Contributions	0	0	0	0	0	0	0.0 %
Transfers	0	0	0	0	0	0	0.0 %
Reserves	0	0	0	0	0	0	0.0 %
<b>Total Expenditures</b>	<b>640,213</b>	<b>695,229</b>	<b>758,949</b>	<b>545,491</b>	<b>711,138</b>	<b>(47,811)</b>	<b>(6.3)%</b>
<b>Funding Source</b>							
General Fund	640,213	695,229	758,949	545,491	711,138	(47,811)	(6.3)%

## Personnel Comparison

AUTHORIZED PERSONNEL				
DEPARTMENT DIVISION	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2024 APPROVED BUDGET	Approved to Amended Change
Administration Division-FT	7.00	7.00	7.00	0.00
Administration Division-PT	0.00	0.00	0.00	0.00
<b>Procurement Total</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>0.00</b>

For additional historical authorized personnel data, please refer to the [Appendix C: Classification & Pay Plan](#) section.

## Explanation of Expenditure Changes of 10% or More

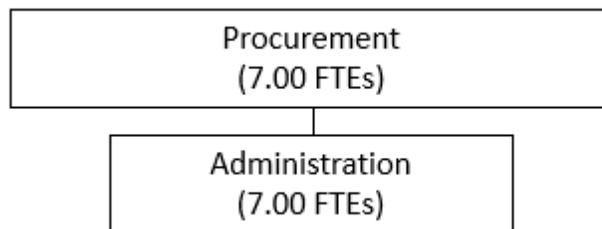
### Operating Expenditures

The Procurement Department expenditure analysis reflects a change of (6.3)% from the total FY 2023 Amended Budget to the total FY 2024 Approved Budget.

### Personnel Changes

There have not been any changes in staffing levels from FY 2023 Amended to FY 2024 Approved Budget.

## FY 2024 ORGANIZATIONAL CHART



# FINANCE

## Departmental Summary

### Mission

To provide fiscal and financial support and service to City Council, City departments, customers, and citizens. The Department is committed to providing timely, accurate, and complete information.

### Core Services

#### Administration

Provides oversight and attention to the City's overall finances and budget process. Safeguards the City's assets and executes its financial affairs. Monitors the receipt and disbursement City funds and oversees the City's investment portfolio. Oversees the debt management and revenue tracking functions. Division also works with the City Manager Office in preparing the Annual Budget. Responsible for submitting Annual Budget Document to FGFOA for certification.

#### Accounting

Maintains an accurate and reliable accounting and reporting system. Ensures that financial transactions are properly recorded in accordance of Generally Accepted Accounting Principles. Disburses employee and vendor payments. Responsible for maintaining fixed asset records and preparation of the Comprehensive Annual Financial Report.

### FY 2023 Achievements

ACHIEVEMENTS	GOAL		STRATEGIC INITIATIVES
Issuance of \$50,000,000 of General Obligation Bonds, Series 2023, for road improvement projects	Goal B	Grow the community in a well-balanced manner	B4 - Identify available funding sources to expand utilities, transportation, stormwater, parks, and public safety infrastructure.
Received GFOA Distinguished Budget Presentation Award for the Budget and ACFR	Goal E	Improve community engagement and feedback	E4 - Establish stronger relationships with media partners, locally and regionally, to communicate positive news and messaging about Palm Bay.
Received upgrades from S&P Global Ratings and Fitch Ratings on City's Bond ratings	Goal B	Grow the community in a well-balanced manner	B4 - Identify available funding sources to expand utilities, transportation, stormwater, parks, and public safety infrastructure.

## FY 2024 Objectives

OBJECTIVES	GOAL		STRATEGIC INITIATIVES
Provide citizens with education classes on municipal budgeting	Goal E	Improve community engagement and feedback	E3 - Identify strategies to further communicate City news and information with primary target audiences, including homeowner associations, professional and business organizations, and other community groups.
Continue to develop a comprehensive "Capital Improvement Plan" utilizing department inputs to accurately project the City's future capital needs	Goal A	Develop sustainable and innovative infrastructure	A1 - Annually assess current and future infrastructure (roads, stormwater, parks, utilities, public safety) and technology needs and update the Capital Improvement Plan, as needed.
Complete ACFR process with Council approval by May 31. Three year goal of approval being accomplished by March 31	Goal E	Improve community engagement and feedback	E4 - Establish stronger relationships with media partners, locally and regionally, to communicate positive news and messaging about Palm Bay.

## Performance Measures

GOAL		STRATEGY	OBJ/ MEASURE	FY 22 Target	FY 22 Actual	FY 23 Target	FY 23 Actual	FY 24 Target
Goal E	Improve community engagement and feedback	E3 - Identify strategies to further communicate City news and information with primary target audiences, including homeowner associations, professional and business organizations, and other community groups.	Provide citizens with education classes on municipal budgeting	5	0	5	1	5
Goal A	Develop sustainable and innovative infrastructure	A1 - Annually assess current and future infrastructure (roads, stormwater, parks, utilities, public safety) and technology needs and update the Capital Improvement Plan, as needed.	Continue to develop a comprehensive "Capital Improvement Plan" utilizing department inputs to accurately project the City's future capital needs	N/A	N/A	N/A	N/A	Yes

GOAL		STRATEGY	OBJ/ MEASURE	FY 22 Target	FY 22 Actual	FY 23 Target	FY 23 Actual	FY 24 Target
Goal E	Improve community engagement and feedback	E4 - Establish stronger relationships with media partners, locally and regionally, to communicate positive news and messaging about Palm Bay.	Complete ACFR process with Council approval by May 31. Three year goal of approval being accomplished by March 31	22-May	22-Jun	23-May	23-Jun	24-May

### Expenditure Analysis

The tables on the following page provide a comparison of the FY 2024 Approved Budget data to prior fiscal years:

DIVISION	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET	Approved to Amended Change	Approved to Amended % Change
<b>Divisions</b>							
Administration	643,171	737,313	807,353	774,859	893,299	85,946	10.6 %
Accounting	744,038	751,189	832,518	849,821	922,289	89,771	10.8 %
Revenue	(18)	0	0	0	0	0	0.0 %
<b>Total Expenditures</b>	<b>1,387,191</b>	<b>1,488,502</b>	<b>1,639,871</b>	<b>1,624,680</b>	<b>1,815,588</b>	<b>175,717</b>	<b>10.7 %</b>
<b>Category</b>							
Personnel Services	1,354,266	1,449,140	1,600,458	1,582,696	1,776,226	175,768	11.0 %
Operating Expenses	32,925	39,362	39,413	41,984	39,362	(51)	(0.1)%
Capital Outlay	0	0	0	0	0	0	0.0 %
Debt Service	0	0	0	0	0	0	0.0 %
Contributions	0	0	0	0	0	0	0.0 %
Transfers	0	0	0	0	0	0	0.0 %
Reserves	0	0	0	0	0	0	0.0 %
<b>Total Expenditures</b>	<b>1,387,191</b>	<b>1,488,502</b>	<b>1,639,871</b>	<b>1,624,680</b>	<b>1,815,588</b>	<b>175,717</b>	<b>10.7 %</b>
<b>Funding Source</b>							
General Fund	1,387,191	1,488,502	1,639,871	1,624,680	1,815,588	175,717	10.7 %

### Personnel Comparison

AUTHORIZED PERSONNEL				
DIVISION	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2024 APPROVED BUDGET	Approved to Amended Change
Administration Division-FT	6.00	7.00	7.00	0.00
Administration Division-PT	0.00	0.00	0.00	0.00
Accounting Division-FT	9.00	9.00	9.00	0.00

AUTHORIZED PERSONNEL				
DIVISION	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2024 APPROVED BUDGET	Approved to Amended Change
Accounting Division-PT	0.00	0.00	0.00	0.00
Revenue Division-FT	0.00	0.00	0.00	0.00
Revenue Division-PT	0.00	0.00	0.00	0.00
Finance Total	15.00	16.00	16.00	0.00

For additional historical authorized personnel data, please refer to the [Appendix C: Classification & Pay Plan](#) section.

## Explanation of Expenditure Changes of 10% or More

### Operating Expenditures

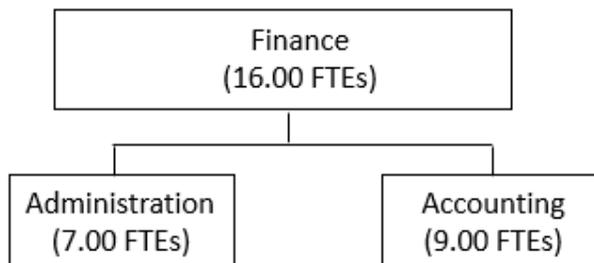
The Finance Department expenditure analysis reflects a change of 10.7% from the total FY 2023 Amended Budget to the total FY 2024 Approved Budget. The following are expenditure highlights contributing to the variance:

- Personnel Service costs across both Divisions housed under the Finance Department realized an overall 11.0% increase.
  - Employee Health Insurance premiums increased by \$33,361, or 19.4%, from the FY 2023 Amended Budget amount totaling \$171,751 to the FY 2024 Approved Budget amount totaling \$205,112.
  - Longevity, totaling \$7,000 for FY 2024, is a newly budgeted Personnel Service cost for FY 2024.

### Personnel Changes

There have not been any changes in staffing levels from FY 2023 Amended to FY 2024 Approved Budget.

## FY 2024 ORGANIZATIONAL CHART



# INFORMATION TECHNOLOGY

## Departmental Summary

### Mission

To provide and support an enterprise information technology platform that meets or exceeds end-user needs and expands e-government services to citizens.

### Core Services

Provide a service-oriented attitude of cooperation and teamwork to all of our customers. Maintain flexibility to meet the needs of the City of Palm Bay employees and its constituents. Develop and support the City networks, telephones, applications, web services, computing devices, and fiber optic utility. Create and maintain partnerships between the Communications and Information Technology

### FY 2023 Achievements

ACHIEVEMENTS	GOAL	STRATEGIC INITIATIVES
Phase 2 implementation of the new online permitting software was completed to assist developers, contractors, and residents in paying permit fees online, submitting plans, and reviewing comments and inspections. In addition, the new application will alleviate the need for paper submittals, thus decreasing review timeframes. The new platform also creates a platform for inter-department collaboration to streamline the permit process and create efficiencies.	Goal A	Develop sustainable and innovative infrastructure
Accessibility to information is paramount to serving the community; therefore, several strategies were implemented to enhance online information to serve constituents.	Goal A	Develop sustainable and innovative infrastructure
The City's multi-year Disaster Recovery site project is 100% completed. The established Disaster Recovery site will support the City's initiative to maintain critical City operations during a network outage.	Goal A	Develop sustainable and innovative infrastructure

ACHIEVEMENTS	GOAL		STRATEGIC INITIATIVES
The City is 90% completed with procuring a Citywide financial system to replace the existing City's legacy system. The new system will provide improved financial controls, data consistency, efficiency, responsiveness, and real-time insight into business processes for strategic decision-making.	Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.
The City completed phase 2 of implementing several security solutions to enhance the City's security posture. The updated security products will enhance login protocols and increase visibility to monitor and manage the City's network infrastructure.	Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.

### FY 2024 Objectives

OBJECTIVES	GOAL		STRATEGIC INITIATIVES
Procure and implement a Citywide financial system to replace the existing City's legacy system. The new system will provide improved financial controls, data consistency, efficiency, responsiveness, and real-time insight into business processes for strategic decision-making.	Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.
Implement a new utility billing payment and presentment platform. The new solution will provide enhanced security, a simple-to-use interface, paperless billing, multiple payment options, and a robust platform to increase citizen engagement.	Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.
Implement a special event application to create a streaming review process and approval process. The new application will enhance citizen engagement through a simple-to-use interface.	Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.

OBJECTIVES	GOAL		STRATEGIC INITIATIVES
<p>Implement several security solutions to enhance the City's security posture. The updated security products will provide advanced login protocols and increase visibility to monitor and manage the City's network infrastructure.</p>	Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.
<p>Expand underground fiber optic cabling from City Hall to various City buildings to increase bandwidth, reliability, and redundancy. Fiber optics is impervious to lightning damage, providing a significant advantage over wireless technology. Establishing fiber connectivity between City buildings provides cost savings and continuous data communication during a disaster.</p>	Goal A	Develop sustainable and innovative infrastructure	A3 - Expand two-way fiber infrastructure between all city buildings.
<p>Implement an e-Procurement solution to enhance the solicitation process. The application will streamline the intake and approval process, automate scoring and evaluations, set milestone and vendor performance, along with advance reporting capabilities. An e-procurement solution allow vendors to complete the bid process online.</p>	Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.
<p>Implement a new plan review application within the City's e-Permit solution to enhances the document review intake process, and automate plan validations while providing end-to-end document management for plan review workflows, from intake to approval. The integration standardizes and automates the plan review process, ensuring that staff always looks at the most updated documentation, saving time and increasing efficiency.</p>	Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.

## Performance Measures

GOAL		STRATEGY	OBJ/ MEASURE	FY 22 Target	FY 22 Actual	FY 23 Target	FY 23 Actual	FY 24 Target
Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.	Uptime availability of technology infrastructure: network and application servers, network services and circuits; serving the City and its constituents.	100.0%	99.5%	100.0%	99.9%	100.0%
Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.	Unique visitors to the City's primary public facing website.	350,000	516,392	400,000	710,086	400,000
Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.	Total opened technical support requests citywide.	N/A	15,889	17,000	20,474	17,000
Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.	Technical Response: Compares the number of service requests generated versus completed service requests within the fiscal year.	N/A	94%	90%	95%	90%

GOAL		STRATEGY	OBJ/ MEASURE	FY 22 Target	FY 22 Actual	FY 23 Target	FY 23 Actual	FY 24 Target
Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.	Technical Response: Service requests closed within 24 hours.	N/A	66%	50%	53%	50%
Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.	Annual customer service survey results for requests resolved on the initial request.	100%	94.59%	100%	98%	100%
Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.	Annual customer service survey results for overall rating of support received.	100%	98.44%	100%	99%	100%

## Expenditure Analysis

The following tables provides a comparison of the FY 2024 Approved Budget data to prior fiscal years:

DIVISION	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET	Approved to Amended Change	Approved to Amended % Change
<b>Divisions</b>							
Administration	3,579,480	4,442,046	7,127,902	6,968,749	5,249,127	(1,878,775)	(26.4)%
<b>Total Expenditures</b>	<b>3,579,480</b>	<b>4,442,046</b>	<b>7,127,902</b>	<b>6,968,749</b>	<b>5,249,127</b>	<b>(1,878,775)</b>	<b>(26.4)%</b>
<b>Category</b>							
Personnel Services	1,383,986	1,737,165	1,906,088	1,767,656	2,170,134	264,046	13.9 %
Operating Expenses	2,180,140	2,583,381	3,043,244	3,061,625	3,033,993	(9,251)	(0.3)%
Capital Outlay	15,354	121,500	2,178,570	2,139,468	45,000	(2,133,570)	(97.9)%
Debt Service	0	0	0	0	0	0	0.0 %
Contributions	0	0	0	0	0	0	0.0 %

DIVISION	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET	Approved to Amended Change	Approved to Amended % Change
Transfers	0	0	0	0	0	0	0.0 %
Reserves	0	0	0	0	0	0	0.0 %
<b>Total Expenditures</b>	3,579,480	4,442,046	7,127,902	6,968,749	5,249,127	(1,878,775)	(26.4)%
<b>Funding Source</b>							
General Fund	3,579,480	4,442,046	7,127,902	6,968,749	5,249,127	(1,878,775)	(26.4)%

## Personnel Comparison

AUTHORIZED PERSONNEL				
DIVISION	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2024 APPROVED BUDGET	Approved to Amended Change
Administration Division-FT	18.00	18.00	20.00	2.00
Administration Division-PT	0.00	0.00	0.00	0.00
Information Technology Total	18.00	18.00	20.00	2.00

For additional historical authorized personnel data, please refer to the [Appendix C: Classification & Pay Plan](#) section.

## Explanation of Expenditure Changes of 10% or More

### Operating Expenditures

The Information Technology Department expenditure analysis reflects a change of (26.4)% from the total FY 2023 Amended Budget to the total FY 2024 Approved Budget. The following are expenditure highlights contributing to the variance:

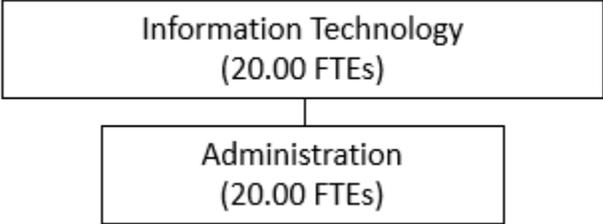
- Personnel Service costs increased by 13.9% due to the on-boarding of two (2) additional full time positions listed below.
- Capital Outlay reflects a (97.9)% decrease tied to the Financial System Replacement project (22IT01) accounted for in the FY 2023 Amended Budget.
  - A \$2,000,000 budget is assigned to project 22IT01 under the Information Technology Department; any unexpended funds will roll forward from FY 2023 to FY 2024 at year-end closeout.

### Personnel Changes

The following personnel changes highlights impacted the change from the FY 2023 Amended Budget to the FY 2024 Approved Budget:

- Administration Division on-boarded one (1) Communication Technician and one (1) Project Manager full time positions.

**FY 2024 ORGANIZATIONAL CHART**



# HUMAN RESOURCES

## Departmental Summary

### Mission

To attract, identify, select, evaluate, develop, and retain a competent, dynamic, and responsive workforce. To provide prompt, professional customer service/support to administration, employees, and the public in a cost-effect manner while representing public interest in the administration of the City's Human Resources programs.

### Core Services

#### *Administration*

Manage daily personnel interactions, new hire and separation process. Conduct labor relations, to include negotiations, grievances and discipline. Provide support City wide on all human capital issues, such as training, recognition, personal enhancements and professional growth. Administers adherence to all statutory changes (i.e. FLSA, DOL).

#### *Health Insurance*

Provides Health Insurance to all eligible City employees; supports Wellness Initiatives, Broker consulting and COBRA Administration.

#### *Employee Payouts*

Provides General Fund vacation, sick and termination payout bank to include tax match and retirement portion of payout.

#### *Other Insurance Benefits*

Provides all other standard and elective benefits for eligible employees encompassing both City paid and employee paid. Acts as a conduit for revenues and expenses. Provides support and counseling City-wide on all personal benefits and wellness matters.

### FY 2023 Achievements

ACHIEVEMENTS	GOAL		STRATEGIC INITIATIVES
By utilizing the City's high technology sector as a magnet to attract new talent, businesses and capital investment the City was able to attract Rogue Valley Microdevices, and the expansion of L3 Harris with Project LEO and Project SAMT.	Goal D	Increase commercial and industrial growth	D4 - Establish a marketing campaign to leverage economic assets of the City and region to recruit new and diverse industry.

ACHIEVEMENTS	GOAL		STRATEGIC INITIATIVES
The City contracted with ECFRPC to conduct an Analysis to identify current conditions, existing land uses, case studies and steps for generating new private capital investment and development within the area know as "the compound".	Goal D	Increase commercial and industrial growth	D3 - Craft a plan of action for marketing underdeveloped areas of the City, to include leveraging municipally owned parcels within the area known as 'the compound.'
In order to strengthen the City's commercial corridors, staff coordinated with the commercial real estate broker to actively market and sell CRA and City-owned surplus properties. During FY23, 1582 Water Drive was sold.	Goal D	Increase commercial and industrial growth	D2 - Identify incentives and inducements to attract new commercial and industrial development.
During FY23 CDBG funds were used for crime prevention/awareness activities to increase the number of interactions and engagement opportunities between the low-income community and public safety staff. 58 youth were served.	Goal C	Increase public safety for residents, businesses and visitors	C3 - Identify strategies to increase the number of interactions and engagement opportunities between residents and public safety staff.
During FY23 CDBG funds were used to make improvements at Liberty, Liberia and Veterans Parks.	Goal B	Grow the community in a well-balanced manner	B4 - Identify available funding sources to expand utilities, transportation, stormwater, parks, and public safety infrastructure.
During FY23 CDBG funds were expended to complete a public works drainage project in the Driskell Heights neighborhood.	Goal B	Grow the community in a well-balanced manner	B6 - Implement placemaking and complete streets strategies that create a sense of place and promote equitable development.

## FY 2024 Objectives

OBJECTIVES	GOAL		STRATEGIC INITIATIVES
Have all employees complete FY24 annual training and have availability to access various courses for professional development and growth through our KnowledgeCity training program.	Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.
Continue to decrease chronic illness citywide through awareness, education and training.	Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.

OBJECTIVES	GOAL		STRATEGIC INITIATIVES
Update the New Hire Orientation process to provide a welcoming, interactive and informative orientation experience for newly hired employees.	Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using “smart city” strategies.
Increase New Hire Orientation satisfaction rate.	Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using “smart city” strategies.
Increase employee retention and reduce employee turnover rate.	Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using “smart city” strategies.
Create an internal NEOGOV OHC (Online Hiring Center) user training for department users who participate in the hiring process.	Goal A	Develop sustainable and innovative infrastructure	A2 - Create a plan to regularly evaluate current and future staffing and facilities needs for city departments.
Create and implement annual training to departments regarding employee performance evaluations, employee discipline, interviewing/hiring processes, etc. to ensure departments have the proper tools needed to stay in compliance administrative codes, contracts and federal/state laws.	Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using “smart city” strategies.
Comprehensive training session; number of employees attended.	Goal A	Develop sustainable and innovative infrastructure	Select a Strategy
Continue to work with departments to ensure job descriptions remain current.	Goal A	Develop sustainable and innovative infrastructure	A2 - Create a plan to regularly evaluate current and future staffing and facilities needs for city departments.

## Performance Measures

GOAL		STRATEGY	OBJ/ MEASURE	FY 22 Target	FY 22 Actual	FY 23 Target	FY 23 Actual	FY 24 Target
Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.	Have all employees complete FY24 annual training and have availability to access various courses for professional development and growth through our Knowledge City training program. (Yes/No)	N/A	N/A	N/A	Yes	Yes
Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.	Total number of all on-line training courses successfully completed in Knowledge City (#'s)	N/A	N/A	N/A	N/A	4,500
Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.	Total number of on-line training courses successfully completed in Knowledge City (#'s) Replaced for FY24, see above	750	756	800	4,043	N/A
Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.	Continue to decrease chronic illness citywide through awareness, education and training. (Yes/No)	N/A	N/A	N/A	Yes	Yes

GOAL		STRATEGY	OBJ/ MEASURE	FY 22 Target	FY 22 Actual	FY 23 Target	FY 23 Actual	FY 24 Target
Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.	Update the New Hire Orientation process to provide a welcoming, interactive and informative orientation experience for newly hired employees. (Yes/No)	N/A	N/A	N/A	Yes	Yes
Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.	New Hire Orientation, satisfaction rate of attendees (%)	100%	97%	100%	100%	100%
Goal A	Develop sustainable and innovative infrastructure	A2 - Create a plan to regularly evaluate current and future staffing and facilities needs for city departments.	Employee retention; increase employee retention/ reduce employee turnover (% turnover rate)	12%	14%	12%	11%	12%
Goal A	Develop sustainable and innovative infrastructure	A2 - Create a plan to regularly evaluate current and future staffing and facilities needs for city departments.	Create an internal NEOGOV OHC (Online Hiring Center) user training for department users who participate in the hiring process. (Yes/No)	N/A	N/A	N/A	No	Yes

GOAL		STRATEGY	OBJ/ MEASURE	FY 22 Target	FY 22 Actual	FY 23 Target	FY 23 Actual	FY 24 Target
Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.	Create and implement annual training to departments regarding employee performance evaluations, employee discipline, interviewing/hiring processes, etc. to ensure departments have the proper tools needed to stay in compliance administrative codes, contracts and federal/state laws. (# of employees)	N/A	N/A	N/A	N/A	48
Goal A	Develop sustainable and innovative infrastructure	A2 - Create a plan to regularly evaluate current and future staffing and facilities needs for city departments.	Comprehensive in-person training sessions; number of employees attended.	N/A	N/A	N/A	N/A	300
Goal A	Develop sustainable and innovative infrastructure	A2 - Create a plan to regularly evaluate current and future staffing and facilities needs for city departments.	Comprehensive training session (# number of employees attended). FY23 actuals reflect in person attendance only, all other captured under Knowledge City above. Replaced for FY24, see above	600	800	700	239	750

GOAL		STRATEGY	OBJ/ MEASURE	FY 22 Target	FY 22 Actual	FY 23 Target	FY 23 Actual	FY 24 Target
Goal A	Develop sustainable and innovative infrastructure	A2 - Create a plan to regularly evaluate current and future staffing and facilities needs for city departments.	Continue to work with department to ensure job descriptions remain current. (Yes/No)	n/a	n/a	n/a	Yes	Yes
Goal A	Develop sustainable and innovative infrastructure	A2 - Create a plan to regularly evaluate current and future staffing and facilities needs for city departments.	Create and implement a Mental Health Awareness Program and Training. (Yes/No) New for FY24	N/A	N/A	N/A	N/A	Yes

## Expenditure Analysis

The following tables provides a comparison of the FY 2024 Approved Budget data to prior fiscal years:

DIVISION	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET	Approved to Amended Change	Approved to Amended % Change
<b>Divisions</b>							
Administration	530,343	746,388	862,802	770,459	842,797	(20,005)	(2.3)%
Health Insurance	401,408	445,891	2,121,587	2,006,176	4,250,350	2,128,763	100.3 %
Health Insurance Claims	12,289,017	16,340,416	14,111,329	16,340,416	13,819,993	(291,336)	(2.1)%
Employee Payouts	1,572,124	2,445,934	2,446,034	2,445,199	2,369,650	(76,384)	(3.1)%
Other Insurance Benefits	2,489,307	1,835,026	1,834,926	1,730,169	2,241,303	406,377	22.1 %
<b>Total Expenditures</b>	<b>17,282,199</b>	<b>21,813,655</b>	<b>21,376,678</b>	<b>23,292,419</b>	<b>23,524,093</b>	<b>2,147,415</b>	<b>10.0 %</b>
<b>Category</b>							
Personnel Services	2,355,325	3,509,695	3,858,826	3,511,630	3,692,306	(166,520)	(4.3)%
Operating Expenses	13,931,671	18,121,961	15,893,011	18,155,948	15,944,092	51,081	0.3 %
Capital Outlay	0	0	0	0	0	0	0.0 %
Debt Service	0	0	0	0	0	0	0.0 %
Contributions	0	0	0	0	0	0	0.0 %
Transfers	995,203	0	0	0	3,691,780	3,691,780	0.0 %
Reserves	0	181,999	1,624,841	1,624,841	195,915	(1,428,926)	(87.9)%
<b>Total Expenditures</b>	<b>17,282,199</b>	<b>21,813,655</b>	<b>21,376,678</b>	<b>23,292,419</b>	<b>23,524,093</b>	<b>2,147,415</b>	<b>10.0 %</b>
<b>Funding Source</b>							
General Fund	530,343	746,388	862,802	770,459	842,797	(20,005)	(2.3)%
Employee Health Insurance Fund	12,690,425	16,786,307	16,232,916	18,346,592	18,070,343	1,837,427	11.3 %

DIVISION	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET	Approved to Amended Change	Approved to Amended % Change
<b>Divisions</b>							
Other Employee Benefits Fund	4,061,431	4,280,960	4,280,960	4,175,368	4,610,953	329,993	7.7 %
<b>Total Funding Source</b>	17,282,199	21,813,655	21,376,678	23,292,419	23,524,093	2,147,415	10.0 %

## Personnel Comparison

AUTHORIZED PERSONNEL				
DIVISION	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2024 APPROVED BUDGET	Approved to Amended Change
Administration Division-FT	5.75	5.75	5.75	0.00
Administration Division-PT	0.63	0.00	0.00	0.00
Employee Health Insurance Division-FT	3.00	3.50	3.50	0.00
Employee Health Insurance Division-PT	0.00	0.00	0.00	0.00
Other Employee Benefits Division-FT	3.25	3.75	3.75	0.00
Other Employee Benefits Division-PT	0.00	0.00	0.00	0.00
<b>Human Resources Total</b>	<b>12.63</b>	<b>13.00</b>	<b>13.00</b>	<b>0.00</b>

For additional historical authorized personnel data, please refer to the [Appendix C: Classification & Pay Plan](#) section.

## Explanation of Expenditure Changes of 10% or More

### Operating Expenditures

The Human Resource Department expenditure analysis reflects a change of 10.0% from the total FY 2023 Amended Budget to the total FY 2024 Approved Budget. The following are expenditure highlights contributing to the variance:

- The [Employee Health Insurance Fund](#), which accounts for the City’s self-insured employee health insurance program, reflects an overall 11.3% increase attributed to the \$3,691,780 expenditure/uses transfer budgeted for FY 2024.
  - A refunding of the Employee Health Insurance Fund is budgeted as the FY 2022 Fund Balance (Retained Earnings) totaling \$6,733,282 exceeds both the FY 2023 projected two-months claims total of \$2,351,888 and the FY 2024 estimate totaling \$2,303,332. Budgeted as an outgoing transfer (expense/use) totaling \$3,691,780, the cash is returned to the originating funding sources based on FY 2023 contribution percentages into the Employee Health Insurance Fund.

### Personnel Changes

There have not been any changes in staffing levels from FY 2023 Amended to FY 2024 Approved Budget.

**FY 2024 ORGANIZATIONAL CHART**



# BUILDING

## Departmental Summary

### Mission

Maintain and continually improve the quality of service we provide to all our customers. Implement current technology and practices to gain efficiencies in our processes to increase our opportunities for economic development. Fulfill all work to be fair, prompt, and consistent. Build and maintain stakeholder relationships.

### Core Services

#### Building

Provide plan review, inspections, permitting, and certificate of occupancy for both residential and nonresidential structural permitting. Provide educational training opportunities for our customers. Protect the health, safety, and welfare of citizens and business owners in structural reviews.

### FY 2023 Achievements

ACHIEVEMENTS	GOAL	STRATEGIC INITIATIVES
Continue to improve and track Building Department Efficiency. ISO Audit for Citizens Insurance Credit	Goal B	Grow the community in a well-balanced manner B5 - Prepare and maintain a master plan for maintenance, improvements and expansion of all infrastructure, including roads, stormwater, utilities, sidewalks, streetlights, parks, and public safety.
Received Building Department Accreditation from International Accreditation Services (IAS)	Goal A	Develop sustainable and innovative infrastructure A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.
Began our green initiative replaced 7 vehicles, 1) Electric F-150, (1) Hybrid F-150, (5)Maverick Hybrid pick-up trucks	Goal A	Develop sustainable and innovative infrastructure A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.
Began bid process for the construction of new Build E	Goal A	Develop sustainable and innovative infrastructure A2 - Create a plan to regularly evaluate current and future staffing and facilities needs for city departments.
Continue community outreach initiative meetings to inform and educate public on Building Codes	Goal E	Improve community engagement and feedback E2 - Increase opportunities for public engagement by convening workshops and special meetings within various quadrants of the City, where possible.
2 Plans Examiners/Inspectors in the Internship process	Goal A	Develop sustainable and innovative infrastructure A2 - Create a plan to regularly evaluate current and future staffing and facilities needs for city departments.
3 Permit Technicians have received their Certified Permit Technician Certifications	Goal A	Develop sustainable and innovative infrastructure A2 - Create a plan to regularly evaluate current and future staffing and facilities needs for city departments.

## FY 2024 Objectives

OBJECTIVES	GOAL		STRATEGIC INITIATIVES
Continue to improve and track Building Department Efficiency. ISO Audit for Citizens Insurance Credit.	Goal B	Grow the community in a well-balanced manner	B5 - Prepare and maintain a master plan for maintenance, improvements and expansion of all infrastructure, including roads, stormwater, utilities, sidewalks, streetlights, parks, and public safety.
Maintain International Accreditation Service Building Department Recognition	Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.
Continue process for Accreditation Service Building Department	Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.
Begin our going green initiative process by replacing Inspector's gas powered vehicle with electric powered vehicles	Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.
Begin Construction of new Building Department offices	Goal A	Develop sustainable and innovative infrastructure	A2 - Create a plan to regularly evaluate current and future staffing and facilities needs for city departments.
Continue community outreach initiative meetings to inform and educate public on Building Codes	Goal E	Improve community engagement and feedback	E2 - Increase opportunities for public engagement by convening workshops and special meetings within various quadrants of the City, where possible.
Hire new intern for Internship program to foster and retain inspection staff.	Goal A	Develop sustainable and innovative infrastructure	A2 - Create a plan to regularly evaluate current and future staffing and facilities needs for city departments.
Continue Permit Technician Certification	Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.

## Performance Measures

GOAL		STRATEGY	OBJ/ MEASURE	FY 22 Target	FY 22 Actual	FY 23 Target	FY 23 Actual	FY 24 Target
Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.	Single Family Building permits reviewed	2,288	2,539	2,300	2,700	2,800
Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.	All Building Permits	12,955	13,955	14,000	15,404	15,454
Goal D	Increase commercial and industrial growth	D1 - Identify areas for commercial and industrial growth.	Commercial Building Permits Reviewed	934	678	900	697	700
Goal B	Grow the community in a well-balanced manner	B5 - Prepare and maintain a master plan for maintenance, improvements and expansion of all infrastructure, including roads, stormwater, utilities, sidewalks, streetlights, parks, and public safety.	Maintain/ Improve the City's FEMA CRS Rating	7	7	7	7	6

GOAL		STRATEGY	OBJ/ MEASURE	FY 22 Target	FY 22 Actual	FY 23 Target	FY 23 Actual	FY 24 Target
Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.	Web-based software for external use in applying for permitting.	Program -ming new iMS Software	Imple-mented new iMS Software	Refine new iMS Software	Refining iMS Software began adding ePermit Hub	Refine iMS software by adding ePermit Hub to iMS Software for digital Plan Reviews and signatures
Goal E	Improve community engagement and feedback	E3 - Identify strategies to further communicate City news and information with primary target audiences, including homeowner associations, professional and business organizations, and other community groups.	Quarterly Stake Holder Meetings	3	2	6	6	6
Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.	International Accreditation Services Building Department Recognition	Yes	Yes	Yes	Recogn-ition now upgrade d to Accredited	Yes

GOAL		STRATEGY	OBJ/ MEASURE	FY 22 Target	FY 22 Actual	FY 23 Target	FY 23 Actual	FY 24 Target
Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using “smart city” strategies.	International Building Department Accreditation	No	No	Yes	Yes	Yes
Goal A	Develop sustainable and innovative infrastructure	A2 - Create a plan to regularly evaluate current and future staffing and facilities needs for city departments.	Certified Permit Technicians	2	3	8	3	8

### Expenditure Analysis

The Building Department was officially created as a stand-alone Department via Ordinance 2020-63, approved by City Council on October 1, 2020. Prior to this approval, the Building Department was a Division under the Growth Management Department.

The following tables provides a comparison of the FY 2024 Approved Budget data to prior fiscal years:

DIVISION	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET	Approved to Amended Change	Approved to Amended % Change
<b><u>Divisions</u></b>							
Building	4,264,496	5,516,984	12,572,357	11,973,831	7,632,374	(4,939,983)	(39.3)%
<b>Total Expenditures</b>	4,264,496	5,516,984	12,572,357	11,973,831	7,632,374	(4,939,983)	(39.3)%
<b><u>Category</u></b>							
Personnel Services	2,840,905	3,072,221	3,366,436	3,178,380	4,090,281	723,845	21.5 %
Operating Expenses	1,423,591	1,672,948	1,750,975	1,625,188	1,793,805	42,830	2.4 %
Capital Outlay	440,054	771,815	7,454,946	7,170,263	106,656	(7,348,290)	(98.6)%
Debt Service	0	0	0	0	0	0	0.0 %
Contributions	0	0	0	0	0	0	0.0 %
Transfers	0	0	0	0	0	0	0.0 %
Reserves	(440,054)	0	0	0	1,641,632	1,641,632	0.0 %
<b>Total Expenditures</b>	4,264,496	5,516,984	12,572,357	11,973,831	7,632,374	(4,939,983)	(39.3)%
<b><u>Funding Source</u></b>							
Building Fund	4,264,496	5,516,984	12,572,357	11,973,831	7,632,374	(4,939,983)	(39.3)%

## Personnel Comparison

AUTHORIZED PERSONNEL				
DIVISION	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2024 APPROVED BUDGET	Approved to Amended Change
Building-FT	34.00	35.00	39.00	4.00
Building-PT	1.68	1.18	1.18	0.00
Building Total	35.68	36.18	40.18	4.00

For additional historical authorized personnel data, please refer to the [Appendix C: Classification & Pay Plan](#) section.

## Explanation of Expenditure Changes of 10% or More

### Operating Expenditures

The Building Department expenditure analysis reflects a change of (39.3)% from the total FY 2023 Amended Budget to the total FY 2024 Approved Budget. The following are expenditure highlights contributing to the variance:

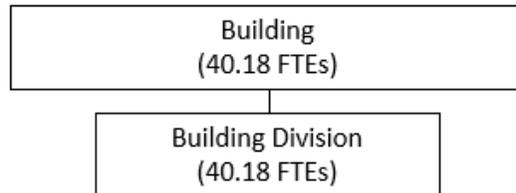
- Personnel Service costs increased by 21.5% due to the on-boarding of four (4) additional full time positions listed below.
- Capital Outlay reflects a (98.6)% decrease tied to the Building E Construction project (20BD01) accounted for in the FY 2023 Amended Budget.
  - A \$6,654,900 budget is assigned to project 20BD01 under the Building Fund; any unexpended funds will roll forward from FY 2023 to FY 2024 at year-end closeout.

### Personnel Changes

The following personnel changes highlights impacted the change from the FY 2023 Amended Budget to the FY 2024 Approved Budget:

- Building on-boarded two (2) Building Inspector Provisional full-time position and two (2) Building Code Compliance Inspectors full-time position.

## FY 2024 ORGANIZATIONAL CHART



# GROWTH MANAGEMENT

## Departmental Summary

### Mission

Maintain and continually improve the quality of service we provide to all our customers. Implement current technology and practices to gain efficiencies in our processes to increase our opportunities for economic development. Fulfill all work to be fair, prompt, and consistent. Build and maintain stakeholder relationships.

The following tables provides a comparison of the FY 2024 Proposed Budget data to prior fiscal years:

### Core Services

#### Administration

Administrative Division: Assure management and employees maintain quality requirements. Ensure staff has resources necessary to be efficient in their jobs. Provide leadership and guidance to staff to improve customer relations, both internal and external.

#### Land Development

Land Development Division: Assist people both internal and external with questions related to land use planning, development review, transportation planning, annexations, etc. Provide expert testimony at public hearings. Review development proposals for consistency with adopted City ordinances, comprehensive plan, and other pertinent regulatory documents. Provide educational training opportunities for our customers and advisory boards. Protect the health, safety, and welfare of citizens and business owners in land use planning reviews.

#### Code Compliance

Code Compliance Division: Educate the public about City codes and ordinances and aim to obtain voluntary compliance. Strive to perform duties in a fair, professional, and courteous manner in the City. Provide educational training opportunities for our customers. Protect the health, safety, and welfare of citizens and business owners in implementation of pertinent adopted laws, ordinances and regulations.

### FY 2023 Achievements

ACHIEVEMENTS	GOAL		STRATEGIC INITIATIVES
Kicked off the update to the Land Development Code and held a Public Workshop and Stakeholder Engagement Meetings.	Goal B	Grow the community in a well-balanced manner	B1 - Update the City's Land Development Code to align with the adopted comprehensive plan.
Adopted the Planning and Zoning Factors of Analysis for Comprehensive Plan Future Land use Map Amendments and Rezonings.	Goal B	Grow the community in a well-balanced manner	B2 - Establish criteria to assess potential annexation opportunities.

ACHIEVEMENTS	GOAL		STRATEGIC INITIATIVES
Amended the Comprehensive Plan and Land Development Code for Citizen Participation Meetings and other public engagement strategies.	Goal C	Increase public safety for residents, businesses and visitors	C3 - Identify strategies to increase the number of interactions and engagement opportunities between residents and public safety staff.
Amended the Bayfront Mixed use district to require a minimum amount of commercial.	Goal D	Increase commercial and industrial growth	D1 - Identify areas for commercial and industrial growth.
Amended the Planned Unit Development Code Section to require minimum amounts of commercial land in order to create more commercial opportunities in walkable distances.	Goal D	Increase commercial and industrial growth	D1 - Identify areas for commercial and industrial growth.

### FY 2024 Objectives

OBJECTIVES	GOAL		STRATEGIC INITIATIVES
Contract with a consultant to overhaul the Land Development Code by February of 2024. This is a 10 month process starting in May of 2023	Goal B	Grow the community in a well-balanced manner	B1 - Update the City's Land Development Code to align with the adopted comprehensive plan.
Create a heat map to identify potential areas for annexation, establishing a roadmap for the conversations to have with proper property owners. 1. Is it currently contiguous? 2. Is the land unincorporated county? 3. Provide the analysis/benefit to the property owner and City	Goal B	Grow the community in a well-balanced manner	B2 - Establish criteria to assess potential annexation opportunities.
Contract with a consultant to create new mixed use zoning district language that directly targets workability and the implementation of complete streets.	Goal B	Grow the community in a well-balanced manner	B6 - Implement placemaking and complete streets strategies that create a sense of place and promote equitable development.
Study pertinent corridors for potential use of administrative rezoning or overlay districts.	Goal D	Increase commercial and industrial growth	D1 - Identify areas for commercial and industrial growth.

## Performance Measures

GOAL		STRATEGY	OBJ/ MEASURE	FY 22 Target	FY 22 Actual	FY 23 Target	FY 23 Actual	FY 24 Target
Goal B	Grow the community in a well-balanced manner	B1 - Update the City's Land Development Code to align with the adopted comprehensive plan.	Contract with a consultant to overhaul the Land Development Code by February of 2024. This is a 10 month process starting in May of 2023	N/A	N/A	50 %	50 %	100 %
Goal B	Grow the community in a well-balanced manner	B2 - Establish criteria to assess potential annexation opportunities.	Create a heat map to identify potential areas for annexation, establishing a roadmap for the conversations to have with proper property owners. 1. Is it currently contiguous 2. Is the land unincorporated county? 3. Provide the analysis/benefit to the property owner and City	N/A	N/A	25 %	25 %	100 %

GOAL		STRATEGY	OBJ/ MEASURE	FY 22 Target	FY 22 Actual	FY 23 Target	FY 23 Actual	FY 24 Target
Goal B	Grow the community in a well-balanced manner	B6 - Implement placemaking and complete streets strategies that create a sense of place and promote equitable development.	Contract with a consultant to create new mixed use zoning district language that directly targets workability and the implementation of complete streets.	N/A	N/A	25 %	25 %	100 %
Goal C	Increase public safety for residents, businesses and visitors	C3 - Identify strategies to increase the number of interactions and engagement opportunities between residents and public safety staff.	Educate the public about city codes and ordinances and aim to obtain voluntary compliance. Provide educational training opportunities for our customers. Protect the health, safety, and welfare of citizens and business owners.	10,000	8,500	10,000	9,000	10,000

## Expenditure Analysis

The following tables provides a comparison of the FY 2024 Approved Budget data to prior fiscal years:

DIVISION	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET	Approved to Amended Change	Approved to Amended % Change
<b>Divisions</b>							
Administration	130,184	154,389	168,064	142,528	173,115	5,051	3.0 %
Land Development	916,190	1,223,199	1,471,906	1,116,778	1,581,231	109,325	7.4 %
Code Compliance	846,835	1,123,589	1,179,418	763,378	1,294,017	114,599	9.7 %
Environmental Fee	7,000	366,828	366,828	359,828	7,000	(359,828)	(98.1)%
Building*	70,688	0	0	0	0	0	0.0 %
General Administration	0	0	0	0	0	0	0.0 %
Special Projects	0	0	0	0	0	0	0.0 %
<b>Total Expenditures</b>	<b>1,970,897</b>	<b>2,868,005</b>	<b>3,186,216</b>	<b>2,382,512</b>	<b>3,055,363</b>	<b>(130,853)</b>	<b>(4.1)%</b>

DIVISION	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET	Approved to Amended Change	Approved to Amended % Change
<b>Divisions</b>							
<b>Category</b>							
Personnel Services	1,602,623	1,826,826	2,003,406	1,581,378	2,374,315	370,909	18.5 %
Operating Expenses	421,168	561,465	703,096	321,420	553,428	(149,668)	(21.3)%
Capital Outlay	0	0	0	0	0	0	0.0 %
Debt Service	0	0	0	0	0	0	0.0 %
Contributions	0	0	0	0	0	0	0.0 %
Transfers	0	0	0	0	0	0	0.0 %
Reserves	(52,894)	479,714	479,714	479,714	127,620	(352,094)	(73.4)%
<b>Total Expenditures</b>	<b>1,970,897</b>	<b>2,868,005</b>	<b>3,186,216</b>	<b>2,382,512</b>	<b>3,055,363</b>	<b>(130,853)</b>	<b>(4.1)%</b>
<b>Funding Source</b>							
General Fund	1,757,935	2,101,177	2,419,388	1,754,586	2,648,363	228,975	9.5 %
Nuisance Fund	135,274	400,000	400,000	268,098	400,000	0	0.0 %
Environmental Fee Fund	7,000	366,828	366,828	359,828	7,000	(359,828)	(98.1)%
Building Fund*	70,688	0	0	0	0	0	0.0 %
<b>Total Funding Source</b>	<b>1,970,897</b>	<b>2,868,005</b>	<b>3,186,216</b>	<b>2,382,512</b>	<b>3,055,363</b>	<b>(130,853)</b>	<b>(4.1)%</b>

\* On October 1, 2021, the Building Division (inclusive of the Building Fund and all personnel) was turned into a stand-alone Department via Ordinance 2020-63, approved by City Council on October 1, 2020. Due to timing of the approval, the FY 2021 Approved Budget for this Department was reflected under the Growth Management Department and all budgets were transferred to the Building Department via FY 2021 Budget Amendment #1, approved by City Council on January 21, 2021.

### Personnel Comparison

AUTHORIZED PERSONNEL				
DIVISION	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2024 APPROVED BUDGET	Approved to Amended Change
Administration Division-FT	1.00	1.00	1.00	0.00
Administration Division-PT	0.00	0.00	0.00	0.00
Land Development Division-FT	12.00	13.00	14.00	1.00
Land Development Division-PT	0.00	0.00	0.00	0.00
Code Compliance Division-FT	8.00	8.00	9.00	1.00
Code Compliance Division-PT	0.80	0.80	0.80	0.00
Building Fund-FT	0.00	0.00	0.00	0.00
Building Fund-PT	0.00	0.00	0.00	0.00
<b>Growth Management Total</b>	<b>21.80</b>	<b>22.80</b>	<b>24.80</b>	<b>2.00</b>

For additional historical authorized personnel data, please refer to the [Appendix C: Classification & Pay Plan](#) section.

## Explanation of Expenditure Changes of 10% or More

### Operating Expenditures

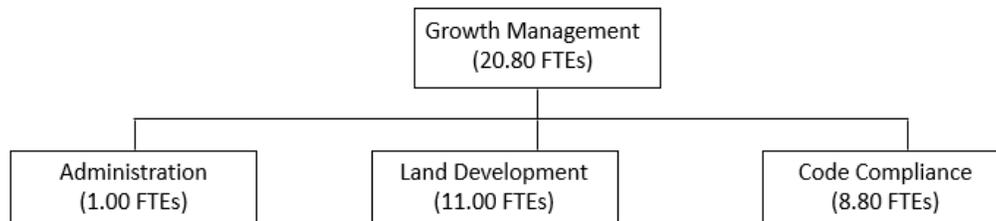
The Growth Management Department expenditure analysis reflects a change of (4.1)% from the total FY 2023 Amended Budget to the total FY 2024 Approved Budget.

### Personnel Changes

The following personnel changes highlights impacted the change from the FY 2023 Amended Budget to the FY 2024 Approved Budget:

- Land Development Division onboarded one (1) Planning Specialist full-time position.
- Code Compliance Division on-boarded one (1) Code Compliance Officer full-time position.

### FY 2024 ORGANIZATIONAL CHART



# COMMUNITY & ECONOMIC DEVELOPMENT

## Departmental Summary

### Mission

To effectively foster an open-for-business environment that will attract private development/redevelopment, investment opportunities, and the creation of high-skill/high-wage jobs as well as retain existing business, industry, and jobs.

The following tables provides a comparison of the FY 2024 Proposed Budget data to prior fiscal years:

### Core Services

#### Administration

Create, implement, manage and monitor economic development programs to attract private development/redevelopment, investment opportunities and the creation of high-skill/high-wage jobs as well as the retention of existing business, industry, and jobs. Develop initiatives and activities that promote the City of Palm Bay as a community in which to live, work and play; strategically market the City to attract key development projects; identify and facilitate private development opportunities; and oversee, market and leverage the sale of City surplus real estate for private investment.

#### Housing

Administer Federal and State housing and community development entitlement grants: Community Development Block Grant (CDBG); HOME Investment Partnerships Program (HOME); State Housing Initiatives Partnership Program (SHIP); Neighborhood Stabilization Program (NSP). Provide technical assistance and educational training opportunities to applicants.

### FY 2023 Achievements

ACHIEVEMENTS	GOAL		STRATEGIC INITIATIVES
By utilizing the City's high technology sector as a magnet to attract new talent, businesses and capital investment the City was able to attract Rogue Valley Microdevices, and the expansion of L3 Harris with Project LEO and Project SAMT.	Goal D	Increase commercial and industrial growth	D4 - Establish a marketing campaign to leverage economic assets of the City and region to recruit new and diverse industry.

ACHIEVEMENTS	GOAL		STRATEGIC INITIATIVES
The City contracted with ECFRPC to conduct an Analysis to identify current conditions, existing land uses, case studies and steps for generating new private capital investment and development within the area know as "the compound".	Goal D	Increase commercial and industrial growth	D3 - Craft a plan of action for marketing underdeveloped areas of the City, to include leveraging municipally owned parcels within the area known as 'the compound.'
In order to strengthen the City's commercial corridors, staff coordinated with the commercial real estate broker to actively market and sell CRA and City-owned surplus properties. During FY23, 1582 Water Drive was sold.	Goal D	Increase commercial and industrial growth	D2 - Identify incentives and inducements to attract new commercial and industrial development.
During FY23 CDBG funds were used for crime prevention/awareness activities to increase the number of interactions and engagement opportunities between the low-income community and public safety staff. 58 youth were served.	Goal C	Increase public safety for residents, businesses and visitors	C3 - Identify strategies to increase the number of interactions and engagement opportunities between residents and public safety staff.
During FY23 CDBG funds were used to make improvements at Liberty, Liberia and Veterans Parks.	Goal B	Grow the community in a well-balanced manner	B4 - Identify available funding sources to expand utilities, transportation, stormwater, parks, and public safety infrastructure.
During FY23 CDBG funds were expended to complete a public works drainage project in the Driskell Heights neighborhood.	Goal B	Grow the community in a well-balanced manner	B6 - Implement placemaking and complete streets strategies that create a sense of place and promote equitable development.

### FY 2024 Objectives

OBJECTIVES	GOAL		STRATEGIC INITIATIVES
Use the City's high technology sector as a magnet to attract new talent, businesses and capital investment to integrate residents into the city's civic life and to enhance the city's economic revenue base.	Goal D	Increase commercial and industrial growth	D4 - Establish a marketing campaign to leverage economic assets of the City and region to recruit new and diverse industry.
Complete an Analysis for the City to identify current conditions, existing land uses, case studies and steps for generating new private capital investment and development within the area know as "the compound".	Goal D	Increase commercial and industrial growth	D3 - Craft a plan of action for marketing underdeveloped areas of the City, to include leveraging municipally owned parcels within the area known as 'the compound.'

OBJECTIVES	GOAL		STRATEGIC INITIATIVES
Strengthen the City's commercial corridors and coordinate with commercial real estate broker to actively market and sell CRA and City-owned surplus properties.	Goal D	Increase commercial and industrial growth	D3 - Craft a plan of action for marketing underdeveloped areas of the City, to include leveraging municipally owned parcels within the area known as 'the compound.'
Diversify the city's economic base and develop economic development incentives and inducement programs to encourage private capital investment and jobs.	Goal D	Increase commercial and industrial growth	D2 - Identify incentives and inducements to attract new commercial and industrial development.
Develop spaces that further economic development and increase educational attainment by eliminating workforce barriers.	Goal D	Increase commercial and industrial growth	D4 - Establish a marketing campaign to leverage economic assets of the City and region to recruit new and diverse industry.
Induce industrial, commercial and/or mixed use development in undeveloped areas of the city, identifying potential growth corridors that could be rezoned for industrial or commercial development.	Goal D	Increase commercial and industrial growth	D1 - Identify areas for commercial and industrial growth.
Utilize CDBG funds for crime prevention/awareness activities to increase the number of interactions and engagement opportunities between the low-income community and public safety staff.	Goal C	Increase public safety for residents, businesses and visitors	C3 - Identify strategies to increase the number of interactions and engagement opportunities between residents and public safety staff.
Utilize CDBG funds to fund growth and expansion of police, fire, parks, and public works to meet the growing needs of the community.	Goal C	Increase public safety for residents, businesses and visitors	C4 - Identify strategies to fund growth and expansion of the police and fire departments to meet the growing needs of the community.
Complete public works drainage project in Driskell Heights neighborhood.	Goal B	Grow the community in a well-balanced manner	B4 - Identify available funding sources to expand utilities, transportation, stormwater, parks, and public safety infrastructure.
Complete HVAC renovations to Palm Bay Senior Center.	Goal B	Grow the community in a well-balanced manner	B4 - Identify available funding sources to expand utilities, transportation, stormwater, parks, and public safety infrastructure.
Expend all of HOME disbursement agreement and funds for new construction - homeownership and down payment assistance.	Goal B	Grow the community in a well-balanced manner	B6 - Implement placemaking and complete streets strategies that create a sense of place and promote equitable development.
Obtain FY 19-20, 20-21, and 21-22 HOME funds upon successful commitment of existing HOME funds.	Goal B	Grow the community in a well-balanced manner	B6 - Implement placemaking and complete streets strategies that create a sense of place and promote equitable development.
Complete expenditure of CDBG-CV funding.	Goal B	Grow the community in a well-balanced manner	B6 - Implement placemaking and complete streets strategies that create a sense of place and promote equitable development.

## Performance Measures

GOAL		STRATEGY	OBJ/ MEASURE	FY 22 Target	FY 22 Actual	FY 23 Target	FY 23 Actual	FY 24 Target
Goal D	Increase commercial and industrial growth	D4 - Establish a marketing campaign to leverage economic assets of the City and region to recruit new and diverse industry.	Use the City's high technology sector as a magnet to attract new talent, businesses and capital investment to integrate residents into the city's civic life and to enhance the city's economic revenue base.	NA	NA	YES	YES	YES
Goal D	Increase commercial and industrial growth	D3 - Craft a plan of action for marketing underdeveloped areas of the City, to include leveraging municipally owned parcels within the area known as 'the compound.'	Complete an Analysis for the City to identify current conditions, existing land uses, case studies and steps for generating new private capital investment and development within the area known as "the compound".	NA	NA	YES	YES	YES

GOAL		STRATEGY	OBJ/ MEASURE	FY 22 Target	FY 22 Actual	FY 23 Target	FY 23 Actual	FY 24 Target
Goal D	Increase commercial and industrial growth	D3 - Craft a plan of action for marketing underdeveloped areas of the City, to include leveraging municipally owned parcels within the area known as 'the compound' .	Strengthen the City's commercial corridors and coordinate with commercial real estate broker to actively market and sell CRA and City-owned surplus properties.	NA	NA	YES	YES	YES
Goal D	Increase commercial and industrial growth	D2 - Identify incentives and inducements to attract new commercial and industrial development.	Diversify the city's economic base and develop economic development incentives and inducement programs to encourage private capital investment and jobs.	NA	NA	YES	YES	YES
Goal D	Increase commercial and industrial growth	D4 - Establish a marketing campaign to leverage economic assets of the City and region to recruit new and diverse industry.	Develop spaces that further economic development and increase educational attainment by eliminating workforce barriers.	NA	NA	YES	YES	YES

GOAL		STRATEGY	OBJ/ MEASURE	FY 22 Target	FY 22 Actual	FY 23 Target	FY 23 Actual	FY 24 Target
Goal D	Increase commercial and industrial growth	D1 - Identify areas for commercial and industrial growth.	Induce industrial, commercial and/or mixed use development in undeveloped areas of the city, identifying potential growth corridors that could be rezoned for industrial or commercial development.	NA	NA	YES	YES	YES
Goal C	Increase public safety for residents, businesses and visitors	C3 - Identify strategies to increase the number of interactions and engagement opportunities between residents and public safety staff.	Utilize CDBG funds for crime prevention/awareness activities to increase the number of interactions and engagement opportunities between the low-income community and public safety staff.	NA	NA	YES	YES	YES
Goal C	Increase public safety for residents, businesses and visitors	C4 - Identify strategies to fund growth and expansion of the police and fire departments to meet the growing needs of the community.	Utilize CDBG funds to fund growth and expansion of police, fire, parks, and public works to meet the growing needs of the community.	NA	NA	YES	YES	YES

GOAL		STRATEGY	OBJ/ MEASURE	FY 22 Target	FY 22 Actual	FY 23 Target	FY 23 Actual	FY 24 Target
Goal B	Grow the community in a well-balanced manner	B4 - Identify available funding sources to expand utilities, transportation, storm-water, parks, and public safety infrastructure.	Complete public works drainage project in Driskell Heights neighborhood.	100%	7%	100%	80%	90%
Goal B	Grow the community in a well-balanced manner	B4 - Identify available funding sources to expand utilities, transportation, storm-water, parks, and public safety infrastructure.	Complete HVAC renovations to Palm Bay Senior Center.	100%	14%	100%	100%	100%
Goal B	Grow the community in a well-balanced manner	B6 - Implement placemaking and complete streets strategies that create a sense of place and promote equitable development.	Expend all of HOME disbursement agreement and funds for new construction - homeownership and down payment assistance.	100%	5%	100%	49%	90%

GOAL		STRATEGY	OBJ/ MEASURE	FY 22 Target	FY 22 Actual	FY 23 Target	FY 23 Actual	FY 24 Target
Goal B	Grow the community in a well-balanced manner	B6 - Implement place making and complete streets strategies that create a sense of place and promote equitable development.	Obtain FY 19-20, 20-21, and 21-22 HOME funds upon successful commitment of existing HOME funds.	100%	0%	66%	66%	90%
Goal B	Grow the community in a well-balanced manner	B6 - Implement place making and complete streets strategies that create a sense of place and promote equitable development.	Complete expenditure of CDBG-CV funding.	100%	40%	100%	77%	100%

## Expenditure Analysis

The following tables provides a comparison of the FY 2024 Approved Budget data to prior fiscal years:

DIVISION	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET	Approved to Amended Change	Approved to Amended % Change
<b>Divisions</b>							
Administration	639,163	878,740	995,811	839,601	953,082	(42,729)	(4.3)%
Housing & Community Development	168,409	83,210	121,881	383,383	98,255	(23,626)	(19.4)%
Communications	(1)	0	0	1	0	0	0.0 %
Grant Funds - Housing & Community Development	1,192,833	2,873,890	8,757,975	3,835,172	6,438,774	(2,319,201)	(26.5)%
<b>Total Expenditures</b>	<b>2,000,404</b>	<b>3,835,840</b>	<b>9,875,667</b>	<b>5,058,157</b>	<b>7,490,111</b>	<b>(2,385,556)</b>	<b>(24.2)%</b>
<b>Category</b>							
Personnel Services	752,137	932,148	1,182,951	1,131,409	1,184,691	1,740	0.1 %
Operating Expenses	574,332	1,338,412	2,825,071	1,195,240	3,810,403	985,332	34.9 %
Capital Outlay	106,743	580,027	3,401,259	2,138,529	482,379	(2,918,880)	(85.8)%

DIVISION	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET	Approved to Amended Change	Approved to Amended % Change
<b>Divisions</b>							
Debt Service	0	0	0	0	0	0	0.0 %
Contributions	534,964	892,627	2,326,386	530,986	1,574,058	(752,328)	(32.3)%
Transfers	32,228	0	140,000	0	0	(140,000)	(100.0)%
Reserves	0	92,626	0	61,993	438,580	438,580	0.0 %
<b>Total Expenditures</b>	<b>2,000,404</b>	<b>3,835,840</b>	<b>9,875,667</b>	<b>5,058,157</b>	<b>7,490,111</b>	<b>(2,385,556)</b>	<b>(24.2)%</b>
<b>Funding Source</b>							
General Fund	807,571	961,950	1,117,692	1,222,985	1,051,337	(66,355)	(5.9)%
State Housing Grant Fund	360,311	863,744	1,898,840	864,575	3,487,441	1,588,601	83.7 %
Comm. Dev. Block Grant Fund	325,427	1,013,936	3,850,376	2,430,765	1,334,098	(2,516,278)	(65.4)%
Home Investment Grant Fund	92,941	853,835	2,419,690	506,125	1,512,555	(907,135)	(37.5)%
NSP Fund	1,533	0	142,790	60	0	(142,790)	(100.0)%
Coronavirus Relief Fund	4,277	0	0	0	0	0	0.0 %
CDBG - Corona Virus Fund	408,344	142,375	446,279	33,647	104,680	(341,599)	(76.5)%
<b>Total Funding Source</b>	<b>2,000,404</b>	<b>3,835,840</b>	<b>9,875,667</b>	<b>5,058,157</b>	<b>7,490,111</b>	<b>(2,385,556)</b>	<b>(24.2)%</b>

## Personnel Comparison

AUTHORIZED PERSONNEL				
DIVISION	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2024 APPROVED BUDGET	Approved to Amended Change
Administration Division-FT	7.00	7.00	7.00	0.00
Administration Division-PT	0.00	0.00	0.00	0.00
Communications Division-FT	0.00	0.00	0.00	0.00
Communications Division-PT	0.00	0.00	0.00	0.00
Housing Division-FT	4.00	4.00	4.00	0.00
Housing Division-PT	0.00	0.00	0.00	0.00
Bayfront Comm. Redevelopment Agency Fund-FT	0.00	0.00	0.00	0.00
Bayfront Comm. Redevelopment Agency Fund-PT	0.00	0.00	0.00	0.00
Community & Economics Development Total	11.00	11.00	11.00	0.00

For additional historical authorized personnel data, please refer to the [Appendix C: Classification & Pay Plan](#) section.

## Explanation of Expenditure Changes of 10% or More

### Operating Expenditures

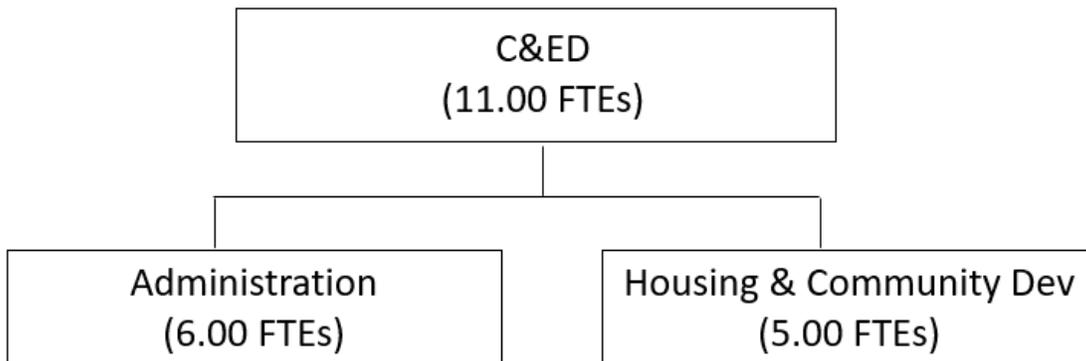
The Community & Economic Development Department expenditure analysis reflects a change of (24.2)% from the total FY 2023 Amended Budget to the total FY 2024 Approved Budget. The following are expenditure highlights contributing to the variance:

- The Housing Grants Funds, which fall under the Community & Economic Development Department and are managed by the Housing Division, have the largest impact on the reduction in expenditures. In FY 2023, a large portion of the Housing Grant Funds were funded via quarterly Budget Amendments versus through the Original (Approved) Budget. This process was modified with the FY 2024 Approved Budget creating a plan for future expenditure needs by incorporating future anticipated expenditures/uses into the the Original Budget version. Additional requests or substantial agreement changes will continue to be funded via quarterly Budget Amendments.
  - The expenditure/uses increased by \$5,884,085, or 204.7%, due to additional requests/substantial agreement changes from the total FY 2023 Approved Budget of \$2,873,890 to the total FY 2023 Amended Budget of \$8,757,975.
- Capital Outlay reflects a (97.9)% decrease tied to the following expenditures/uses accounted for in the FY 2023 Amended Budget.
  - \$1,347,737 towards the purchase of a Fire Quint Apparatus.
  - \$538,738 towards public safety equipment including vehicles, radios, and equipment for the Fire and Police Departments.
  - \$649,951 towards drainage projects.
  - \$787,404 towards parks/buildings improvements.

### Personnel Changes

There have not been any changes in staffing levels from FY 2023 Amended to FY 2024 Approved Budget.

**FY 2024 ORGANIZATIONAL CHART**



# BAYFRONT COMMUNITY REDEVELOPMENT AGENCY (BCRA)

## Departmental Summary

### Mission

To effectively foster redevelopment, community revitalization, increased social vitality and economic recovery by addressing areas of blight, inadequate infrastructure and housing, and facilitating private investment leading to the creation of new jobs and an improved quality of life for residents within the district.

The following tables provides a comparison of the FY 2024 Proposed Budget data to prior fiscal years:

### Core Services

The Bayfront CRA, a dependent special district of the City of Palm Bay, utilizes incremental tax revenues resulting from an increase in property values beyond the 1998 base year of the special district to facilitate redevelopment, private investment, infrastructure improvements, and job creation. The Bayfront redevelopment district represents approximately 1,070 acres of blighted and under-utilized land. The Bayfront CRA reinvests increased tax revenues back into the district to achieve the goals of a Redevelopment Plan in accordance with Chapter 163 Part III, Florida Statute and consistent with County and City policies. The goals within the Redevelopment Plan allow for mutually beneficial rehabilitation and redevelopment of the district through the facilitation of private investment and development.

### Expenditure Analysis

The following tables provides a comparison of the FY 2024 Approved Budget data to prior fiscal years:

DIVISION	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET	Approved to Amended Change	Approved to Amended % Change
<b>Divisions</b>							
Bayfront Comm. Redev. Agency	2,327,840	2,277,904	2,536,799	1,379,250	2,657,777	120,978	8.8 %
<b>Total Expenditures</b>	<b>2,327,840</b>	<b>2,277,904</b>	<b>2,536,799</b>	<b>1,379,250</b>	<b>2,657,777</b>	<b>120,978</b>	<b>8.8 %</b>
<b>Category</b>							
Personnel Services	0	0	0	0	0	0	0.0 %
Operating Expenses	638,662	836,479	839,479	485,981	482,974	(356,505)	(73.4)%
Capital Outlay	0	0	0	0	0	0	0.0 %
Debt Service	349,167	0	0	0	0	0	0.0 %
Contributions	0	0	0	0	0	0	0.0 %
Transfers	1,340,011	667,282	667,282	0	1,364,720	697,438	0.0 %
Reserves	0	774,143	1,030,038	893,269	810,083	(219,955)	(24.6)%
<b>Total Expenditures</b>	<b>2,327,840</b>	<b>2,277,904</b>	<b>2,536,799</b>	<b>1,379,250</b>	<b>2,657,777</b>	<b>120,978</b>	<b>8.8 %</b>

DIVISION	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET	Approved to Amended Change	Approved to Amended % Change
<b>Funding Source</b>							
BCRA Fund	2,327,840	2,277,904	2,536,799	1,379,250	2,657,777	120,978	8.8 %

## Personnel Comparison

The Bayfront CRA does not have any authorized positions with the budget.

AUTHORIZED PERSONNEL				
DIVISION	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2024 APPROVED BUDGET	Approved to Amended Change
Bayfront Comm. Redevelopment Agency Fund-FT	0.00	0.00	0.00	0.00
Bayfront Comm. Redevelopment Agency Fund-PT	0.00	0.00	0.00	0.00
<b>BCRA Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## Explanation of Expenditure Changes of 10% or More

### Operating Expenditures

Per the Brevard County Board of County Commissioners' adopted Resolution 2019-237, adopted on November 19, 2019, modifying the Bayfront CRA Board's delegation of authority following the Interlocal Agreement between Brevard County, the City of Palm Bay and the Bayfront CRA, the Agency's abilities to expend funds beyond existing debt and contractual obligations, legally required administrative expenses, and land acquisitions are limited.

The Bayfront CRA expenditure analysis reflects a change of 8.8% from the total FY 2023 Amended Budget to the total FY 2024 Approved Budget.

## PARKS & RECREATION

In FY 2021, the Parks & Recreation Department was eliminated via Ordinance 2021-38. Through the elimination, all Parks related activities were moved to the [Parks and Facilities Department](#) including Impact Fees and the Recreation related activities are now housed in the newly creation [Recreation Department](#).

### Expenditure Analysis

The below historical expenditure analysis is provided for informational purposes only.

DIVISION	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET	Approved to Amended Change	Approved to Amended % Change
<b>Divisions</b>							
Administration	(31)	0	0	0	0	0	0.0 %
Recreation	(20)	0	0	0	0	0	0.0 %
Parks	(1,590)	0	0	0	0	0	0.0 %
Fred Poppe Regional Park	0	0	0	0	0	0	0.0 %
Greater PB Senior Center	0	0	0	0	0	0	0.0 %
Palm Bay Aquatic Center	0	0	0	0	0	0	0.0 %
Whitlock Community Center	0	0	0	0	0	0	0.0 %
Parks Impact Fees	0	0	0	0	0	0	0.0 %
Parks CIP	0	0	0	0	0	0	0.0 %
<b>Total Expenditures</b>	<b>(1,641)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0 %</b>
<b>Category</b>							
Personnel Services	(1,617)	0	0	0	0	0	0.0 %
Operating Expenses	(24)	0	0	0	0	0	0.0 %
Capital Outlay	0	0	0	0	0	0	0.0 %
Debt Service	0	0	0	0	0	0	0.0 %
Contributions	0	0	0	0	0	0	0.0 %
Transfers	0	0	0	0	0	0	0.0 %
Reserves	0	0	0	0	0	0	0.0 %
<b>Total Expenditures</b>	<b>(1,641)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0 %</b>
<b>Funding Source</b>							
General Fund	(1,641)	0	0	0	0	0	0.0 %
Impact Fees	0	0	0	0	0	0	0.0 %
Parks CIP	0	0	0	0	0	0	0.0 %
<b>Total Funding Source</b>	<b>(1,641)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0 %</b>

# RECREATION

## Departmental Summary

### Mission

To provide recreational programs and special events for the community to learn and play and preserve the natural resources and beauty of Palm Bay.

### Core Services

#### Recreation

Provide special events and programs for the community. Manage a venue for swim instruction,

### FY 2023 Achievements

ACHIEVEMENTS	GOAL		STRATEGIC INITIATIVES
Turkey Creek Sanctuary had a goal of 82,000 visitors for FY 23 after having 70,000 visitors the previous fiscal year. The Sanctuary had 94,724 patrons visit. These visits included Ranger Led Tours, Park after Dark events, Master Naturalist class and more. That is a 35% increase in visitation.	Goal E	Improve community engagement and feedback	E2 - Increase opportunities for public engagement by convening workshops and special meetings within various quadrants of the City, where possible.
The total number of citizens that attended our programs, events, and leagues was 414,559, compared to 354,501 in fiscal year 22 which is a 14.5% increase in attendance.	Goal E	Improve community engagement and feedback	E2 - Increase opportunities for public engagement by convening workshops and special meetings within various quadrants of the City, where possible.
Aquatic safety instruction is the number one priority for the aquatic center. In FY23, we taught 580 people how to swim, an increase from 327 people the previous fiscal year, a 43.6% increase from FY22.	Goal E	Improve community engagement and feedback	E2 - Increase opportunities for public engagement by convening workshops and special meetings within various quadrants of the City, where possible.

ACHIEVEMENTS	GOAL		STRATEGIC INITIATIVES
The goal for sponsorship dollars was \$30,000, based off the FY22 total of \$27,567. The Recreation Department was able to collect \$37,304 in FY23. That represents a total increase of 26% from the FY22 total, and beat our goal by 20%.	Goal E	Improve community engagement and feedback	E2 - Increase opportunities for public engagement by convening workshops and special meetings within various quadrants of the City, where possible.
Winter, Spring, and Summer camps are one of our biggest offerings. In FY22 our total camp enrollment was 3,635 compared to 5,218 for FY23. Total percentage increase year over year for enrollment is 30.3% and we surpassed our goal of 5,000 enrolled by 218 or 4.2%	Goal E	Improve community engagement and feedback	E2 - Increase opportunities for public engagement by convening workshops and special meetings within various quadrants of the City, where possible.

### FY 2024 Objectives

OBJECTIVES	GOAL		STRATEGIC INITIATIVES
Increase program offerings at both Community Centers	Goal E	Improve community engagement and feedback	E2 - Increase opportunities for public engagement by convening workshops and special meetings within various quadrants of the City, where possible.
Conduct surveys of residents and students to determine new offerings	Goal E	Improve community engagement and feedback	E3 - Identify strategies to further communicate City news and information with primary target audiences, including homeowner associations, professional and business organizations, and other community groups.
Increase number of individual swimming lessons	Goal E	Improve community engagement and feedback	E2 - Increase opportunities for public engagement by convening workshops and special meetings within various quadrants of the City, where possible.
Reintroduce two new leagues and additional events	Goal E	Improve community engagement and feedback	E2 - Increase opportunities for public engagement by convening workshops and special meetings within various quadrants of the City, where possible.
Increase the number of sponsorships and donations to use toward Special Events and Recreation Programs	Goal E	Improve community engagement and feedback	E3 - Identify strategies to further communicate City news and information with primary target audiences, including homeowner associations, professional and business organizations, and other community groups.

## Performance Measures

GOAL		STRATEGY	OBJ/ MEASURE	FY 22 Target	FY 22 Actual	FY 23 Target	FY 23 Actual	FY 24 Target
Goal E	Improve community engagement and feedback	E3 - Identify strategies to further communicate City news and information with primary target audiences, including homeowner associations, professional and business organizations, and other community groups.	Send out at least five (5) surveys aiming for a total of 1,000 responses	New Measure	2 Surveys/ 305 responses	3 Surveys/ 500 responses	5 Surveys/ 1,185 responses	5 Surveys/ 1,000 responses
Goal E	Improve community engagement and feedback	E2 - Increase opportunities for public engagement by convening workshops and special meetings within various quadrants of the City, where possible.	Adjust scheduling of the pool and class structure to provide more individual swim lessons to patrons to bring the total number of lessons for the year to 185, an increase of 11 classes.	100	176	180	211	185

GOAL		STRATEGY	OBJ/ MEASURE	FY 22 Target	FY 22 Actual	FY 23 Target	FY 23 Actual	FY 24 Target
Goal E	Improve community engagement and feedback	E2 - Increase opportunities for public engagement by convening workshops and special meetings within various quadrants of the City, where possible.	Plan to reintroduce two leagues that went away during COVID. Flag Football and Soccer	New Measure	New Measure	New Measure	Leagues not formed	Two leagues: Flag Football/ Soccer
Goal E	Improve community engagement and feedback	E3 - Identify strategies to further communicate City news and information with primary target audiences, including homeowner associations, professional and business organizations, and other community groups.	Obtain 75 individual sponsors and collect \$40,000 in sponsorship/donations	60 sponsors/ 25,000	43 sponsors/ 27,567	70 sponsors/ 30,000	75 sponsors (monetary and in-kind)/ 37,304	75 sponsors/ 40,000

### Expenditure Analysis

In FY 2021, the Recreation Department was created via Ordinance 2021-38. Previously housed as a Division under the Parks & Recreation Department, effective in FY 2022 this newly created Department now houses all recreation-related activities.

The tables on the following page provide a comparison of the FY 2024 Approved Budget data to prior fiscal years:

DIVISION	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET	Approved to Amended Change	Approved to Amended % Change
<b>Divisions</b>							
Administration	424,129	450,067	482,423	435,588	492,139	9,716	2.0 %
Recreation	1,387,082	1,845,208	2,011,575	1,845,148	2,143,180	131,605	6.5 %
<b>Total Expenditures</b>	<b>1,811,211</b>	<b>2,295,275</b>	<b>2,493,998</b>	<b>2,280,736</b>	<b>2,635,319</b>	<b>141,321</b>	<b>5.7 %</b>
<b>Category</b>							
Personnel Services	1,157,661	1,409,157	1,582,447	1,405,482	1,745,381	162,934	10.3 %
Operating Expenses	637,219	770,618	769,501	733,204	889,938	120,437	15.7 %
Capital Outlay	16,331	115,500	142,050	142,050	0	(142,050)	(100.0)%
Debt Service	0	0	0	0	0	0	0.0 %
Contributions	0	0	0	0	0	0	0.0 %
Transfers	0	0	0	0	0	0	0.0 %

DIVISION	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET	Approved to Amended Change	Approved to Amended % Change
Reserves	0	0	0	0	0	0	0.0 %
<b>Total Expenditures</b>	1,811,211	2,295,275	2,493,998	2,280,736	2,635,319	141,321	5.7 %
<b>Funding Source</b>							
General Fund	1,811,211	2,295,275	2,493,998	2,280,736	2,635,319	141,321	5.7 %

## Personnel Comparison

AUTHORIZED PERSONNEL				
DIVISION	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2024 APPROVED BUDGET	Proposed to Amended Change
Administration Division-FT	4.00	4.00	4.00	0.00
Administration Division-PT	0.00	0.00	0.00	0.00
Recreation Division-FT	10.00	10.00	10.00	0.00
Recreation Division-PT	6.40	6.40	6.40	0.00
Recreation Total	20.40	20.40	20.40	0.00

For additional historical authorized personnel data, please refer to the [Appendix C: Classification & Pay Plan](#) section.

## Explanation of Expenditure Changes of 10% or More

### Operating Expenditures

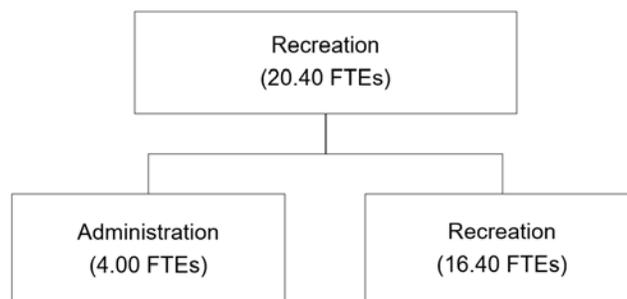
The Recreation Department was created via Ordinance 2021-38 in FY 2022.

The Recreation Department expenditure analysis reflects a change of 5.7% from the total FY 2023 Amended Budget to the total FY 2024 Approved Budget.

### Personnel Changes

There have not been any changes in staffing levels from FY 2023 Amended to FY 2024 Approved Budget.

## FY 2024 ORGANIZATIONAL CHART



# PARKS & FACILITIES

## Departmental Summary

### Mission

The mission of Parks & Facilities is to maintain parks and building infrastructure and to provide excellent support services to all departments within the City.

### Core Services

#### Administration

Providing complete maintenance, repair, project management, vendor contract management, and new and remodel construction services for all facilities owned and managed by the City.

#### Parks

Provide complete maintenance and repair of all parks and maintaining play ready ballfields.

#### Facilities

Provide new and remodel construction, maintenance and repair services for all facilities owned and managed by the City.

### FY 2023 Achievements

ACHIEVEMENTS	GOAL		STRATEGIC INITIATIVES
Implemented a process in the receiving of work order to respond to each one informing the client the work order was received and the W.O. number assigned to the work.	Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using “smart city” strategies.
Identified a POC for each department and push event schedules and contractor work schedules. This has help communicate our efforts and cut down on questions from uninformed clients	Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using “smart city” strategies.
Set bi weekly meeting with the Fire Department and Police Department to review current status and upcoming facility related needs.	Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using “smart city” strategies.
Met with several of our key contractors to review and discuss contract requirements and there implied role as a respective of the City of Palm Bay	Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using “smart city” strategies.

## FY 2024 Objectives

OBJECTIVES	GOAL		STRATEGIC INITIATIVES
Develop an in-house Assessment tool to help plan park and facilities infrastructure sustainment , this tool will be a living document that will be updated annually.	Goal A	Develop sustainable and innovative infrastructure	A1 - Annually assess current and future infrastructure (roads, stormwater, parks, utilities, public safety) and technology needs and update the Capital Improvement Plan, as needed.
Develop a list of standards to measure the facilities utilization, personal utilization, and sustainment funding support needs; based on industrial standards and adjusted to the City's unique needs.	Goal B	Grow the community in a well-balanced manner	B5 - Prepare and maintain a master plan for maintenance, improvements and expansion of all infrastructure, including roads, stormwater, utilities, sidewalks, streetlights, parks, and public safety.
Collect and consolidate parks and facilities system and fixture information to enable the development of an accurate and efficient capital planning tool.	Goal C	Increase public safety for residents, businesses and visitors	C2 - Prepare and maintain a master plan for maintenance, improvements and expansion of police and fire capital equipment, vehicles, and facilities.

## Performance Measures

GOAL		STRATEGY	OBJ/ MEASURE	FY 22 Target	FY 22 Actual	FY 23 Target	FY 23 Actual	FY 24 Target
Goal A	Develop sustainable and innovative infrastructure	A1 - Annually assess current and future infrastructure (roads, stormwater, parks, utilities, public safety) and technology needs and update the Capital Improvement Plan, as needed.	Development of infrastructure assessment tool	N/A	N/A	N/A	N/A	10 %

GOAL		STRATEGY	OBJ/ MEASURE	FY 22 Target	FY 22 Actual	FY 23 Target	FY 23 Actual	FY 24 Target
Goal B	Grow the community in a well-balanced manner	B5 - Prepare and maintain a master plan for maintenance, improvements and expansion of all infrastructure, including roads, stormwater, utilities, sidewalks, streetlights, parks, and public safety.	Development of a list of standards to measure utilization of facilities, personnel and sustainment funding support needs.	N/A	N/A	N/A	N/A	25 %
Goal C	Increase public safety for residents, businesses and visitors	C2 - Prepare and maintain a master plan for maintenance, improvements and expansion of police and fire capital equipment, vehicles, and facilities.	Collect and consolidate parks and facilities system and fixture information, to enable the development of an accurate and efficient capital planning tool.	N/A	N/A	N/A	N/A	25 %

## Expenditure Analysis

The following tables provides a comparison of the FY 2024 Approved Budget data to prior fiscal years:

In FY 2021, the Facilities Department was re-named to the Facilities and Parks Department via Ordinance 2021-38. Previously only housing the Facilities Maintenance Division, effective in FY 2022 the Department now houses the Administration Division, the Facilities Maintenance Division, and the Parks Division.

The following tables provides a comparison of the FY 2024 Approved Budget data to prior fiscal years:

DIVISION	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET	Approved to Amended Change	Approved to Amended % Change
<b>Divisions</b>							
Administration	606,871	608,628	667,747	646,179	681,181	13,434	2.0 %
Facilities Maintenance	2,726,597	3,188,296	4,032,103	4,013,655	3,797,158	(234,945)	(5.8)%
Parks	3,405,238	2,742,828	3,320,909	3,214,524	2,964,961	(355,948)	(10.7)%
Parks Impact Fees	26,645	2,421,600	3,775,518	2,581,242	3,491,000	(284,518)	(7.5)%
Parks Donations	0	0	0	0	0	0	0.0 %

DIVISION	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET	Approved to Amended Change	Approved to Amended % Change
<b>Divisions</b>							
Parks CIP	0	0	2,242,092	0	0	(2,242,092)	(100.0)%
<b>Total Expenditures</b>	<b>6,765,351</b>	<b>8,961,352</b>	<b>14,038,369</b>	<b>10,455,600</b>	<b>10,934,300</b>	<b>(3,104,069)</b>	<b>(22.1)%</b>
<b>Category</b>							
Personnel Services	3,317,673	3,647,351	3,949,923	3,938,780	4,360,808	410,885	10.4 %
Operating Expenses	2,360,460	2,623,742	2,723,471	2,718,656	2,796,647	73,176	2.7 %
Capital Outlay	1,087,218	271,059	4,945,775	1,378,964	290,432	(4,655,343)	(94.1)%
Debt Service	0	0	0	0	0	0	0.0 %
Contributions	0	0	0	0	0	0	0.0 %
Transfers	0	0	0	0	0	0	0.0 %
Reserves	0	2,419,200	2,419,200	2,419,200	3,486,413	1,067,213	44.1 %
<b>Total Expenditures</b>	<b>6,765,351</b>	<b>8,961,352</b>	<b>14,038,369</b>	<b>10,455,600</b>	<b>10,934,300</b>	<b>(3,104,069)</b>	<b>(22.1)%</b>
<b>Funding Source</b>							
General Fund	6,738,706	6,539,752	8,020,759	7,874,358	7,443,300	(577,459)	(7.2)%
Impact Fees	26,645	2,421,600	3,775,518	2,581,242	3,491,000	(284,518)	(7.5)%
Parks CIP	0	0	2,242,092	0	0	(2,242,092)	(100.0)%
<b>Total Funding Source</b>	<b>6,765,351</b>	<b>8,961,352</b>	<b>14,038,369</b>	<b>10,455,600</b>	<b>10,934,300</b>	<b>(3,104,069)</b>	<b>(22.1)%</b>

## Personnel Comparison

AUTHORIZED PERSONNEL				
DIVISION	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2024 APPROVED BUDGET	Proposed to Amended Change
Administration Division-FT	5.00	6.00	6.00	0.00
Administration Division-PT	0.00	0.00	0.00	0.00
Facility Maintenance Division-FT	14.00	14.00	17.00	3.00
Facility Maintenance Division-PT	1.40	1.40	1.40	0.00
Parks Division-FT	32.00	31.00	31.00	0.00
Parks Division-PT	0.00	0.00	0.00	0.00
<b>Facilities &amp; Parks Total</b>	<b>52.40</b>	<b>52.40</b>	<b>55.40</b>	<b>3.00</b>

For additional historical authorized personnel data, please refer to the [Appendix C: Classification & Pay Plan](#) section.

## Explanation of Expenditure Changes of 10% or More

### Operating Expenditures

The Parks & Facilities Department was created via Ordinance 2021-38, and became effective with the FY 2022 Approved Budget. Previously only housing Facilities Maintenance, the Parks & Facilities Department now includes the Parks Division previously housed under the [Parks & Recreation Department](#).

The Parks & Facilities Department expenditure analysis reflects a change of (22.1)% from the total FY 2023 Amended Budget to the total FY 2024 Approved Budget. The following are expenditure highlights contributing to the variance:

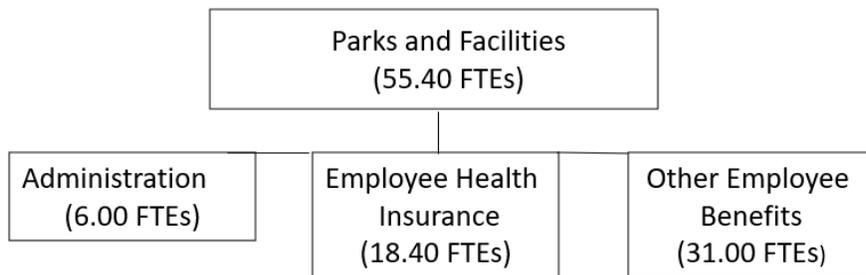
- Personnel Service costs increased by 10.4% due to the on-boarding of three (3) additional full time positions listed below.
- Capital Outlay reflects a (94.1)% decrease tied to the following expenditures/uses accounted for in the FY 2023 Amended Budget; any unexpended funds will roll forward from FY 2023 to FY 2024 at year-end closeout.
  - General Fund expenditure/uses including building security upgrades \$200,016; citywide signage \$83,100; machinery/equipment/vehicles \$691,057; and parks improvements \$390,282.
  - Impact Fee expenditure/uses totaling \$1,339,228 including parks improvements \$348,665 and the construction of the Campgrounds at Palm Bay Regional Park \$990,563.
  - Community Investment/Parks CIP expenditure/uses totaling \$2,242,092 for the construction of the Campgrounds at Palm Bay Regional Park.

**Personnel Changes**

The following personnel changes highlights impacted the change from the FY 2023 Amended Budget to the FY 2024 Approved Budget:

- Facilities Maintenance Division onboarded one (1) Facilities Tradesworker full-time position and two (2) Facilities Maintenance Worker II full time positions.

**FY 2024 ORGANIZATIONAL CHART**



# POLICE

## Mission

Provides services directly to support the needs of the Chief of Police and Administration office.

## Core Services

### *Executive Division*

Provides services directly to support the needs of the Chief of Police and Administration office.

### *Support Services*

Provides vital services to the operational policies and goals of the agency.

### *Uniform Services*

Provides 24 hour response to calls for service, preventive patrol, tactical response to critical incidents, investigation of crimes, and certain specific offenses as assigned. It also provides aid to citizens, protection of the public and arrests of alleged violators when appropriate.

### *Investigations*

Is responsible for inquiries into several types of investigations including but not limited to violent persons crimes, property crimes, fraud, narcotics offenses, and juvenile crimes.

### *Communications Center*

Provides toll free access to police services in the City via the 911 emergency telephone system, both hard line and cellular, 24 hours a day, seven days a week thru the Communications Center. Calls handled through the Communications Center will be efficiently processed and dispatched via the police radio so a timely response will be provided to emergency and urgent calls, reasonable response to non-urgent calls, and alternative handling of calls not requiring a police presence at the scene.

### *Victim's Services Unit*

Provides follow up and additional services for crime victims.

### *Asset Forfeiture Program*

Provides the agency with a tool to effectively and significantly impact upon crime while protecting property interest of innocent owners and lien holders.

## FY 2023 Achievements

ACHIEVEMENTS	GOAL		STRATEGIC INITIATIVES
Awarded funding for the acquisition of 46 capital vehicles which included 28 Marked Patrol Vehicles, and specialty unit vehicles such as an Armored Personnel Carrier for SWAT and a Crisis Negotiation Team Van for use during critical incidents.	Goal C	Increase public safety for residents, businesses and visitors	C2 - Prepare and maintain a master plan for maintenance, improvements and expansion of police and fire capital equipment, vehicles, and facilities.
Obtained \$1.25 million in State Appropriation funding through the Florida Department of Law Enforcement for the addition of a Multi-purpose training facility at the Police Department Range.	Goal C	Increase public safety for residents, businesses and visitors	C4 - Identify strategies to fund growth and expansion of the police and fire departments to meet the growing needs of the community.
Prioritized the filling positions within the Community Resource Unit which is now staffed with 6 full-time officers who engage with the community through city sponsored events, at HOA meetings, and in daily interactions citizens through non-enforcement related activities.	Goal C	Increase public safety for residents, businesses and visitors	C3 - Identify strategies to increase the number of interactions and engagement opportunities between residents and public safety staff.
Re-organization within the Communication Center to remove Shift Supervisors from manning radio positions in order to provide direct oversight during shifts with the goal of reducing the dispatch delay for response times in future fiscal years.	Goal C	Increase public safety for residents, businesses and visitors	C1 - Identify strategies to reduce emergency response times.

## FY 2024 Objectives

OBJECTIVES	GOAL		STRATEGIC INITIATIVES
Developing a vehicle replacement program that indicates the life of the vehicles set by industry standards and a plan for each year to replace vehicles to keep the department's fleet in a satisfactory condition.	Goal C	Increase public safety for residents, businesses and visitors	C2 - Prepare and maintain a master plan for maintenance, improvements and expansion of police and fire capital equipment, vehicles, and facilities.
Increase staffing in the Uniform Services Division to allow for the re-implementation of zone integrity assignments in an effort to aid the overall goal of reducing response times for in-progress priority calls.	Goal C	Increase public safety for residents, businesses and visitors	C1 - Identify strategies to reduce emergency response times.
Maximize recruiting efforts to reach and maintain a single digit vacancy total for sworn positions.	Goal C	Increase public safety for residents, businesses and visitors	C4 - Identify strategies to fund growth and expansion of the police and fire departments to meet the growing needs of the community.

OBJECTIVES	GOAL		STRATEGIC INITIATIVES
Secure funding for advanced training for detectives in the area of digital forensics and additional advanced technology equipment for the Investigations Division .	Goal C	Increase public safety for residents, businesses and visitors	C4 - Identify strategies to fund growth and expansion of the police and fire departments to meet the growing needs of the community.
Successful launch of the Community Services Division which will incorporate a focus on Community Relations, Youth Services, and Traffic Enforcement for the City of Palm Bay.	Goal C	Increase public safety for residents, businesses and visitors	C3 - Identify strategies to increase the number of interactions and engagement opportunities between residents and public safety staff.
Expansion of the department's Wellness Program with a focus on providing mental health services and physical fitness opportunities to personnel with an overall goal of strengthening our personnel to serve the community to the best of their ability.	Goal C	Increase public safety for residents, businesses and visitors	C3 - Identify strategies to increase the number of interactions and engagement opportunities between residents and public safety staff.
Identify alternative funding sources for additional facilities and office space to meet the expansion needs of the Police Department.	Goal C	Increase public safety for residents, businesses and visitors	C4 - Identify strategies to fund growth and expansion of the police and fire departments to meet the growing needs of the community.

### Performance Measures

GOAL		STRATEGY	OBJ/MEASURE	FY 22 Target	FY 22 Actual	FY 23 Target	FY 23 Actual	FY 24 Target
Goal C	Increase public safety for residents, businesses and visitors	C1 - Identify strategies to reduce emergency response times.	Average response time for high priority calls for service	0:06:47	0:07:39	0:07:00	0:07:58	0:07:45
Goal C	Increase public safety for residents, businesses and visitors	C2 - Prepare and maintain a master plan for maintenance, improvements and expansion of police and fire capital equipment, vehicles, and facilities.	Maintain a Master Fleet listing of Police Vehicles and Assignments with a projected listing of vehicles requiring replacement in future fiscal years	YES	YES	YES	YES	YES

GOAL		STRATEGY	OBJ/MEASURE	FY 22 Target	FY 22 Actual	FY 23 Target	FY 23 Actual	FY 24 Target
Goal C	Increase public safety for residents, businesses and visitors	C3 - Identify strategies to increase the number of interactions and engagement opportunities between residents and public safety staff.	Host or support 8 major Community Events aimed at providing positive engagement between law enforcement and citizens	YES	YES	YES	YES	YES
Goal C	Increase public safety for residents, businesses and visitors	C4 - Identify strategies to fund growth and expansion of the police and fire departments to meet the growing needs of the community.	Number of Police Academy Sponsorships successfully awarded	10	22	10	16	10
Goal C	Increase public safety for residents, businesses and visitors	C3 - Identify strategies to increase the number of interactions and engagement opportunities between residents and public safety staff.	Percentage of the year where zone integrity was implemented by Patrol Shifts	N/A	N/A	N/A	N/A	0.5
Goal E	Improve community engagement and feedback	E3 - Identify strategies to further communicate City news and information with primary target audiences, including homeowner associations, professional and business organizations, and other community groups.	Provide Monthly Social Media Announcements including crime prevention tips, notice of community engagement opportunities, and recognition of department initiatives.	YES	YES	YES	YES	YES

## Expenditure Analysis

The following tables provides a comparison of the FY 2024 Approved Budget data to prior fiscal years:

DIVISION	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET	Approved to Amended Change	Approved to Amended % Change
<b>Divisions</b>							
Executive	2,899,702	2,616,513	2,685,335	2,794,023	4,087,310	1,401,975	52.2 %
Support Services	2,971,482	4,494,297	7,374,077	6,885,347	3,976,807	(3,397,270)	(46.1)%
Uniform Services	11,782,932	14,056,546	14,305,154	13,235,314	12,734,971	(1,570,183)	(11.0)%
Investigations	3,434,401	3,954,470	4,093,620	3,639,132	4,852,472	758,852	18.5 %
Specialty Units	64,756	0	0	0	0	0	0.0 %
Community Services	0	0	0	0	2,819,503	2,819,503	0.0 %
Communications Center	2,408,427	3,021,372	3,308,525	2,666,154	3,369,446	60,921	1.8 %
Victim Services Unit	152,396	156,346	168,959	168,720	187,944	18,985	11.2 %
Law Enforcement Trust	112,083	0	74,158	13,816	0	(74,158)	(100.0)%
Police CIP	17,649	0	929,256	38,546	360,000	(569,256)	(61.3)%
Police Impact Fees	225,538	773,650	1,019,708	833,610	1,174,000	154,292	15.1 %
Police Donations Fund	21,287	0	0	0	0	0	0.0 %
<b>Total Expenditures</b>	<b>24,090,653</b>	<b>29,073,194</b>	<b>33,958,792</b>	<b>30,274,662</b>	<b>33,562,453</b>	<b>(396,339)</b>	<b>(1.2)%</b>
<b>Category</b>							
Personnel Services	22,403,234	25,486,639	26,441,969	24,121,685	29,680,457	3,238,488	12.2 %
Operating Expenses	1,488,431	1,752,405	2,196,629	1,986,146	1,919,696	(276,933)	(12.6)%
Capital Outlay	178,638	1,062,150	4,696,544	3,501,320	788,300	(3,908,244)	(83.2)%
Debt Service	0	0	0	0	0	0	0.0 %
Contributions	20,350	0	10,500	10,658	0	(10,500)	(100.0)%
Transfers	0	0	0	0	0	0	0.0 %
Reserves	0	772,000	613,150	654,853	1,174,000	560,850	91.5 %
<b>Total Expenditures</b>	<b>24,090,653</b>	<b>29,073,194</b>	<b>33,958,792</b>	<b>30,274,662</b>	<b>33,562,453</b>	<b>(396,339)</b>	<b>(1.2)%</b>
<b>Funding Source</b>							
General Fund	23,714,096	28,299,544	31,935,670	29,388,690	32,028,453	92,783	0.3 %
Impact Fees	225,538	773,650	1,019,708	833,610	1,174,000	154,292	15.1 %
Law Enforcement Trust Fund	112,083	0	74,158	13,816	0	(74,158)	(100.0)%
Donations Fund	21,287	0	0	0	0	0	0.0 %
Community Investment Fund	17,649	0	929,256	38,546	360,000	(569,256)	(61.3)%
<b>Total Funding Source</b>	<b>24,090,653</b>	<b>29,073,194</b>	<b>33,958,792</b>	<b>30,274,662</b>	<b>33,562,453</b>	<b>(396,339)</b>	<b>(1.2)%</b>

## Personnel Comparison

AUTHORIZED PERSONNEL				
DIVISION	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2024 APPROVED BUDGET	Proposed to Amended Change
Executive Division-FT	6.00	7.00	7.00	0.00
Executive Division-PT	0.00	0.66	0.66	0.00
Support Services Division-FT	25.00	28.00	28.00	0.00
Support Services Division-PT	9.51	8.85	8.85	0.00
Uniform Services Division-FT	148.00	146.00	128.00	(18.00)
Investigations Division-FT	36.00	38.00	39.00	1.00
Community Service Division-FT	0.00	0.00	24.00	24.00
Communications Center-FT	41.00	37.00	37.00	0.00
Communications Center-PT	0.50	0.50	0.50	0.00
Victim Services Unit Division-FT	2.00	2.00	2.00	0.00
Police Total	268.01	268.01	275.01	7.00

For additional historical authorized personnel data, please refer to the [Appendix C: Classification & Pay Plan](#) section.

## Explanation of Expenditure Changes of 10% or More

### **Operating Expenditures**

The Police Department expenditure analysis reflects a change of (1.2)% from the total FY 2023 Amended Budget to the total FY 2024 Approved Budget.

### **Personnel Changes**

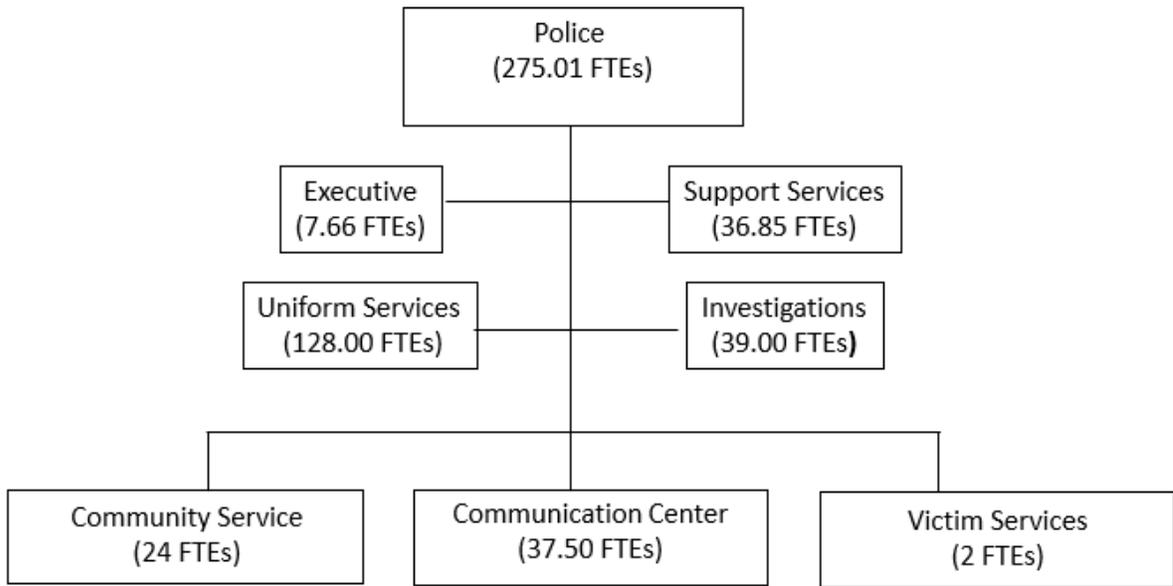
The following personnel changes highlights impacted the change from the FY 2023 Amended Budget to the FY 2024 Approved Budget:

- Onboarded the Following eight full-time positions:
  - Six (6) full-time Police Officers for the Patrol Section.
  - One (1) full-time Police Officer for the Support Service Division (Training Section)
  - One (1) full-time Police Officer for the Community Service Division (Traffic Section)\*
  -
- Reclassified the following full-time positions:
  - Full-time Section Supervisor position to a full-time Materials Management Section Supervisor position.
  - Full-time Material Management Section Supervisor position to a full-time Crime Scene and Evidence Supervisor
- Transitioned the following full-time positions:

- Patrol Division transitioned 18 police officers, (3) Police Sergeants, one (1) Police Lieutenant and one (1) Police Commander to the Community Service Division
- Support Service Division transitioned one (1) Crime Scene & Evidence Supervisor to the Investigations Divisions.

\*This Position was approved as part of the FY24 Approved Budget, however, it was not reflected in the FY24 Position Control Plan. A Budget Correction to adjust the FY24 Position Control Plan with be complete on the 1<sup>st</sup> Amendment scheduled for January 2024.

**FY 2024 ORGANIZATIONAL CHART**



# FIRE

## Departmental Summary

### Mission

The Palm Bay Fire Department provides a variety of services to protect the lives and property of the community.

The following tables provides a comparison of the FY 2024 Proposed Budget data to prior fiscal years:

### Core Services

#### Emergency Services

Provide proactive and reactive fire-rescue services to the community. Promote a safe community through public education and fire prevention. Maintain a high standard of training and education for our employees. Encourage our employees to serve as role models and participate in the community.

### FY 2023 Achievements

ACHIEVEMENTS	GOAL	STRATEGIC INITIATIVES
Increased the service to the citizens in station 2' s area by adding Squad 2. Which decrease overall response times.	Goal C	Increase public safety for residents, businesses and visitors C1 - Identify strategies to reduce emergency response times.
Received and equipped E-2	Goal C	Increase public safety for residents, businesses and visitors C2 - Prepare and maintain a master plan for maintenance, improvements and expansion of police and fire capital equipment, vehicles, and facilities.
Received and equipped E-3	Goal C	Increase public safety for residents, businesses and visitors C2 - Prepare and maintain a master plan for maintenance, improvements and expansion of police and fire capital equipment, vehicles, and facilities.
Received and equipped L-7	Goal C	Increase public safety for residents, businesses and visitors C2 - Prepare and maintain a master plan for maintenance, improvements and expansion of police and fire capital equipment, vehicles, and facilities.
All stations updated to new dispatch system (MACH Alert)	Goal C	Increase public safety for residents, businesses and visitors C2 - Prepare and maintain a master plan for maintenance, improvements and expansion of police and fire capital equipment, vehicles, and facilities.
Identified the need to build fire station 12	Goal C	Increase public safety for residents, businesses and visitors C4 - Identify strategies to fund growth and expansion of the police and fire departments to meet the growing needs of the community.
Identified the need to build fire station 8	Goal C	Increase public safety for residents, businesses and visitors C4 - Identify strategies to fund growth and expansion of the police and fire departments to meet the growing needs of the community.

## FY 2024 Objectives

OBJECTIVES	GOAL	STRATEGIC INITIATIVES
Break Ground on Fire Station 7.	Goal C	Increase public safety for residents, businesses and visitors C4 - Identify strategies to fund growth and expansion of the police and fire departments to meet the growing needs of the community.
Plan for station 8	Goal C	Increase public safety for residents, businesses and visitors C4 - Identify strategies to fund growth and expansion of the police and fire departments to meet the growing needs of the community.
Purchase Squad 3	Goal C	Increase public safety for residents, businesses and visitors C2 - Prepare and maintain a master plan for maintenance, improvements and expansion of police and fire capital equipment, vehicles, and facilities.
Purchase Squad 7	Goal C	Increase public safety for residents, businesses and visitors C2 - Prepare and maintain a master plan for maintenance, improvements and expansion of police and fire capital equipment, vehicles, and facilities.
Purchase Squad 2	Goal C	Increase public safety for residents, businesses and visitors C2 - Prepare and maintain a master plan for maintenance, improvements and expansion of police and fire capital equipment, vehicles, and facilities.

## Performance Measures

GOAL	STRATEGY	OBJ/ MEASURE	FY 22 Target	FY 22 Actual	FY 23 Target	FY 23 Actual	FY 24 Target	
Goal C	Increase public safety for residents, businesses and visitors	C1 - Identify strategies to reduce emergency response times.	NFPA 1710 Total response time first unit on scene within 5-minutes.	100 %	32 %	100 %	51 %	100 %
Goal C	Increase public safety for residents, businesses and visitors	C3 - Identify strategies to increase the number of interactions and engagement opportunities between residents and public safety staff.	Complete fire safety inspections for businesses.	3,900	3,525	4,600	3,417	100 %

GOAL		STRATEGY	OBJ/ MEASURE	FY 22 Target	FY 22 Actual	FY 23 Target	FY 23 Actual	FY 24 Target
Goal C	Increase public safety for residents, businesses and visitors	C3 - Identify strategies to increase the number of interactions and engagement opportunities between residents and public safety staff.	Respond to all fires and extinguish all fires.	100 %	100 %	100 %	100 %	100 %
Goal C	Increase public safety for residents, businesses and visitors	C3 - Identify strategies to increase the number of interactions and engagement opportunities between residents and public safety staff.	Respond to all medical emergencies and mitigate calls received.	100 %	100 %	100 %	100 %	100 %

## Expenditure Analysis

The tables on the following pages provide a comparison of the FY 2024 Approved Budget data to prior fiscal years:

DIVISION	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET	Approved to Amended Change	Approved to Amended % Change
<b>Divisions</b>							
Emergency Services	17,395,544	18,712,070	22,898,100	20,631,990	22,948,279	50,179	0.2 %
Donations	4,248	0	0	750	0	0	0.0 %
Impact Fees	566,832	1,261,800	1,807,577	1,418,920	1,831,000	23,423	1.3 %
Fire CIP	0	0	0	0	0	0	0.0 %
<b>Total Expenditures</b>	<b>17,966,624</b>	<b>19,973,870</b>	<b>24,705,677</b>	<b>22,051,660</b>	<b>24,779,279</b>	<b>73,602</b>	<b>0.3 %</b>
<b>Category</b>							
Personnel Services	16,580,709	17,460,584	17,577,264	17,818,335	19,264,533	1,687,269	9.6 %
Operating Expenses	866,112	712,294	971,611	800,316	745,710	(225,901)	(23.3)%
Capital Outlay	519,803	541,842	5,032,392	2,308,599	2,938,036	(2,094,356)	(41.6)%
Debt Service	0	0	0	0	0	0	0.0 %
Contributions	0	0	0	0	0	0	0.0 %
Transfers	0	0	0	0	0	0	0.0 %
Reserves	0	1,259,150	1,124,410	1,124,410	1,831,000	706,590	62.8 %
<b>Total Expenditures</b>	<b>17,966,624</b>	<b>19,973,870</b>	<b>24,705,677</b>	<b>22,051,660</b>	<b>24,779,279</b>	<b>73,602</b>	<b>0.3 %</b>
<b>Funding Source</b>							

DIVISION	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET	Approved to Amended Change	Approved to Amended % Change
General Fund	17,395,544	18,712,070	22,898,100	20,631,990	22,948,279	50,179	0.2 %
Impact Fees	566,832	1,261,800	1,807,577	1,418,920	1,831,000	23,423	1.3 %
Donations Fund	4,248	0	0	750	0	0	0.0 %
Community Investment Fund	0	0	0	0	0	0	0.0 %
<b>Total Funding Source</b>	17,966,624	19,973,870	24,705,677	22,051,660	24,779,279	73,602	0.3 %

## Personnel Comparison

AUTHORIZED PERSONNEL				
DIVISION	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2024 APPROVED BUDGET	Proposed to Amended Change
Emergency Services Division-FT	141.00	141.00	151.00	10.00
Emergency Services Division-PT	0.60	0.60	0.60	0.00
<b>Fire Total</b>	141.60	141.60	151.60	10.00

For additional historical authorized personnel data, please refer to the [Appendix C: Classification & Pay Plan](#) section.

## Explanation of Expenditure Changes of 10% or More

### Operating Expenditures

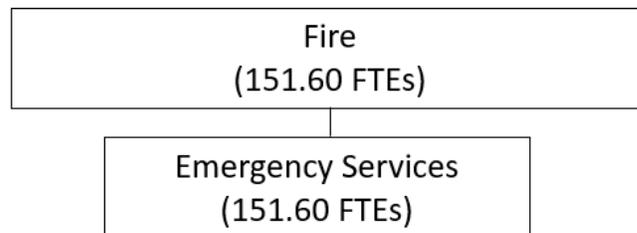
The Fire Department expenditure analysis reflects a change of 0.3% from the total FY 2023 Amended Budget to the total FY 2024 Approved Budget.

### Personnel Changes

The following personnel changes highlights impacted the change from the FY 2023 Amended Budget to the FY 2024 Approved Budget:

- Onboarded 9 full-time Firefighters positions and one (1) full-time Budget Officer position.

## FY 2024 ORGANIZATIONAL CHART



# PUBLIC WORKS

## Mission

Provide essential services to the citizens of Palm Bay in a prompt, courteous, safe, efficient, and cost-effective manner. Public Works, through its dedicated employees, strive to plan, design, build, maintain, and operate public infrastructure in a manner that respects the environment and cultivates a genuine, transparent relationship with citizens, visitors, and stakeholders, to adequately preserve these assets for succeeding generations.

The following tables provides a comparison of the FY 2024 Proposed Budget data to prior fiscal years:

## Core Services

### *Administration*

Provides support to all areas of the Public Works Department and the City.

### *Engineering & Surveying*

Provides engineering, design, surveying, inspections and project management for a variety of projects to include Road Maintenance, Road Paving Design and Inspection.

### *ROW Beautification*

Provides landscape maintenance for rights-of-way (ROW) and medians throughout the City.

### *Traffic Operations*

Provides maintenance, repair and emergency service for all traffic control devices, signage, pavement markings, traffic signals and traffic safety needs throughout the City.

### *Infrastructure*

Provides maintenance and repair to include potholes, sidewalks, and bridges and appurtenances.

### *Stormwater Utility (SWU) Engineering & Surveying*

Provide engineering, design, survey, inspection and project management of the stormwater system.

### *Stormwater Utility (SWU) Customer Service*

Provides customer service to include incoming citizen call coverage, and work order entry for Public Works.

### *Stormwater Utility (SWU) Physical Environment*

Provides maintenance to all city owned canals, swales and retention systems.

### *Stormwater Utility (SWU) Infrastructure*

Provides maintenance and repair for stormwater control devices throughout the City.

**Solid Waste Customer Service**

Provides contract management which includes customer service to address Frequently Asked Questions (FAQ), with account detail and resolution.

**Fleet Services**

Provides complete preventative maintenance, scheduled and unscheduled repairs, and life cycle management of vehicles owned and managed by the City.

**FY 2023 Achievements**

ACHIEVEMENTS	GOAL		STRATEGIC INITIATIVES
Driveway and Drainage - Completion time for Driveway & Lot Drainage reviews from 40 day turn around to 10 day turn around.	Goal A	Develop sustainable and innovative infrastructure	A1 - Annually assess current and future infrastructure (roads, stormwater, parks, utilities, public safety) and technology needs and update the Capital Improvement Plan, as needed.
Fleet - Reduce Indirect Labor by 54%.	Goal C	Increase public safety for residents, businesses and visitors	C2 - Prepare and maintain a master plan for maintenance, improvements and expansion of police and fire capital equipment, vehicles, and facilities.
Fleet - Increase number of PM's/SA's completed on time and early. Down time percentages less than 24 hours currently 51.62% has increased to 60%	Goal C	Increase public safety for residents, businesses and visitors	C2 - Prepare and maintain a master plan for maintenance, improvements and expansion of police and fire capital equipment, vehicles, and facilities.
Engineering - Repair and/or Replace infrastructure with Road and Drainage projects. 17 open projects.	Goal A	Develop sustainable and innovative infrastructure	A1 - Annually assess current and future infrastructure (roads, stormwater, parks, utilities, public safety) and technology needs and update the Capital Improvement Plan, as needed.
Traffic - Zero upgrade in existing loop vehicle detection to Miovision video detection.	Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.
Traffic - Zero installation of an Econolite Centracs Mobility system at key intersections.	Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.
Traffic - 1 re-spna/re-wire of signalized intersections	Goal A	Develop sustainable and innovative infrastructure	A1 - Annually assess current and future infrastructure (roads, stormwater, parks, utilities, public safety) and technology needs and update the Capital Improvement Plan, as needed.
Traffic - Added 62 streetlights along main roads and at crosswalks and citizen requests	Goal A	Develop sustainable and innovative infrastructure	A1 - Annually assess current and future infrastructure (roads, stormwater, parks, utilities, public safety) and technology needs and update the Capital Improvement Plan, as needed.
Traffic - Creating the Traffic Technician 1, 2 and 3 positions not approved for FY23.	Goal A	Develop sustainable and innovative infrastructure	A2 - Create a plan to regularly evaluate current and future staffing and facilities needs for city departments.

ACHIEVEMENTS	GOAL		STRATEGIC INITIATIVES
Traffic - 750 Fabricate, replace, install new traffic signs	Goal A	Develop sustainable and innovative infrastructure	A1 - Annually assess current and future infrastructure (roads, stormwater, parks, utilities, public safety) and technology needs and update the Capital Improvement Plan, as needed.
Traffic - Zero replacement- of outdated TS1 signal Cabinets with Econolite TS2 signal Cabinets	Goal A	Develop sustainable and innovative infrastructure	A1 - Annually assess current and future infrastructure (roads, stormwater, parks, utilities, public safety) and technology needs and update the Capital Improvement Plan, as needed.
OPS - 28 Replace current failed infrastructure under city roadways, (cross drains, outfall, lot lines & wing pipe) across the City of Palm Bay to help maintain the integrity of the drainage system.	Goal A	Develop sustainable and innovative infrastructure	A1 - Annually assess current and future infrastructure (roads, stormwater, parks, utilities, public safety) and technology needs and update the Capital Improvement Plan, as needed.
OPS - Zero acquisition of HEOL, Crew Leader, HEOL and two maintenance workers to regularly maintain the City of Palm Bay's 27 pedestrian bridges.	Goal A	Develop sustainable and innovative infrastructure	A2 - Create a plan to regularly evaluate current and future staffing and facilities needs for city departments.
OPS - Improve maintenance cleaning of inlet structures and BMPs, accomplished 88 BMPs cleaned monthly with our current contract.	Goal B	Grow the community in a well-balanced manner	B5 - Prepare and maintain a master plan for maintenance, improvements and expansion of all infrastructure, including roads, stormwater, utilities, sidewalks, streetlights, parks, and public safety.
OPS - Provide a higher quality road repair to newly paved roads completed in average of 1.4 business days	Goal B	Grow the community in a well-balanced manner	B5 - Prepare and maintain a master plan for maintenance, improvements and expansion of all infrastructure, including roads, stormwater, utilities, sidewalks, streetlights, parks, and public safety.
Land Development - Completed 2 stormwater management master plans for the southeast and northwest quadrants of the City.	Goal B	Grow the community in a well-balanced manner	B5 - Prepare and maintain a master plan for maintenance, improvements and expansion of all infrastructure, including roads, stormwater, utilities, sidewalks, streetlights, parks, and public safety.
Land Development - Completed study, implement recommended restoration project master plan, and continue to gather data as recommended. Grant application submitted.	Goal B	Grow the community in a well-balanced manner	B5 - Prepare and maintain a master plan for maintenance, improvements and expansion of all infrastructure, including roads, stormwater, utilities, sidewalks, streetlights, parks, and public safety.

ACHIEVEMENTS	GOAL		STRATEGIC INITIATIVES
Land Development - 22CD01- PW Drainage Project Drikell Heights- CDBG- grant funded low impact development retrofit project to alleviate flooding and provide additional water pollution treatment. Phase I Completed, Phase II in design.	Goal A	Develop sustainable and innovative infrastructure	A1 - Annually assess current and future infrastructure (roads, stormwater, parks, utilities, public safety) and technology needs and update the Capital Improvement Plan, as needed.
Land Development - LID Manual Draft, accepted by Council and Engineers educated about City incentives to LID implementation	Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using “smart city” strategies.

### FY 2024 Objectives

OBJECTIVES	GOAL		STRATEGIC INITIATIVES
Driveway & Drainage-To have completion time for Driveway & Lot Drainage reviews from 40 day turn around to 10 day turn around	Goal A	Develop sustainable and innovative infrastructure	A1 - Annually assess current and future infrastructure (roads, stormwater, parks, utilities, public safety) and technology needs and update the Capital Improvement Plan, as needed.
Fleet - Reduce Indirect Labor.	Goal C	Increase public safety for residents, businesses and visitors	C2 - Prepare and maintain a master plan for maintenance, improvements and expansion of police and fire capital equipment, vehicles, and facilities.
Fleet - Reduce average downtime for repairs.	Goal C	Increase public safety for residents, businesses and visitors	C2 - Prepare and maintain a master plan for maintenance, improvements and expansion of police and fire capital equipment, vehicles, and facilities.
Fleet - Increase number of PM's/SA's completed on time and early	Goal C	Increase public safety for residents, businesses and visitors	C2 - Prepare and maintain a master plan for maintenance, improvements and expansion of police and fire capital equipment, vehicles, and facilities.
Engineering - Repair and/or Replace infrastructure with Road and Drainage projects	Goal A	Develop sustainable and innovative infrastructure	A1 - Annually assess current and future infrastructure (roads, stormwater, parks, utilities, public safety) and technology needs and update the Capital Improvement Plan, as needed.
Traffic - Upgrade existing loop vehicle detection to Miovision video detection	Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using “smart city” strategies.
Traffic - Deploy Econolite Centracs Mobility central signal system	Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using “smart city” strategies.
Traffic - Re-span/Re-wire signalized intersections	Goal A	Develop sustainable and innovative infrastructure	A1 - Annually assess current and future infrastructure (roads, stormwater, parks, utilities, public safety) and technology needs and update the Capital Improvement Plan, as needed.

OBJECTIVES	GOAL		STRATEGIC INITIATIVES
Traffic - Install additional streetlights throughout the city	Goal A	Develop sustainable and innovative infrastructure	A1 - Annually assess current and future infrastructure (roads, stormwater, parks, utilities, public safety) and technology needs and update the Capital Improvement Plan, as needed.
Traffic - Reclassify Sign and Traffic Technicians and create a step progression program for staff development	Goal A	Develop sustainable and innovative infrastructure	A2 - Create a plan to regularly evaluate current and future staffing and facilities needs for city departments.
Traffic - Fabricate, replace out dated traffic signs	Goal A	Develop sustainable and innovative infrastructure	A1 - Annually assess current and future infrastructure (roads, stormwater, parks, utilities, public safety) and technology needs and update the Capital Improvement Plan, as needed.
Traffic - Replace out dated TS-1 signal cabinets	Goal A	Develop sustainable and innovative infrastructure	A1 - Annually assess current and future infrastructure (roads, stormwater, parks, utilities, public safety) and technology needs and update the Capital Improvement Plan, as needed.
Operations - Improve the drainage stormwater infrastructure throughout Palm Bay	Goal A	Develop sustainable and innovative infrastructure	A1 - Annually assess current and future infrastructure (roads, stormwater, parks, utilities, public safety) and technology needs and update the Capital Improvement Plan, as needed.
Operations - Provide routine maintenance to all the bridges	Goal A	Develop sustainable and innovative infrastructure	A2 - Create a plan to regularly evaluate current and future staffing and facilities needs for city departments.
Operations - Improve maintenance cleaning of inlet structures and BMPs	Goal A	Develop sustainable and innovative infrastructure	A2 - Create a plan to regularly evaluate current and future staffing and facilities needs for city departments.
Operations - Provide a higher quality road repair to newly paved roads	Goal A	Develop sustainable and innovative infrastructure	A1 - Annually assess current and future infrastructure (roads, stormwater, parks, utilities, public safety) and technology needs and update the Capital Improvement Plan, as needed.
Operations - Improve inventory control and maintenance supply of operational assets	Goal A	Develop sustainable and innovative infrastructure	A2 - Create a plan to regularly evaluate current and future staffing and facilities needs for city departments.
Land Development - Complete 2 stormwater management master plans for the southeast and northwest quadrants of the City.	Goal B	Grow the community in a well-balanced manner	B5 - Prepare and maintain a master plan for maintenance, improvements and expansion of all infrastructure, including roads, stormwater, utilities, sidewalks, streetlights, parks, and public safety.
Land Development - Utilize the SE and NW stormwater master plan to implement recommendations that promote effectiveness of the City's stormwater management system to reduce pollution to receiving water bodies and prevent flooding of the St. John's Heritage Parkway and surrounding private property.	Goal A	Develop sustainable and innovative infrastructure	A1 - Annually assess current and future infrastructure (roads, stormwater, parks, utilities, public safety) and technology needs and update the Capital Improvement Plan, as needed.

OBJECTIVES	GOAL		STRATEGIC INITIATIVES
Land Development - Utilize the SE and NW stormwater master plan to implement recommendations that promote effectiveness of the City's stormwater management system to reduce pollution to receiving water bodies and prevent flooding of the St. John's Heritage Parkway and surrounding private property.	Goal B	Grow the community in a well-balanced manner	B5 - Prepare and maintain a master plan for maintenance, improvements and expansion of all infrastructure, including roads, stormwater, utilities, sidewalks, streetlights, parks, and public safety.
Land Development - Consult with SJRWMD (IRL water quality project grants), FDEP (cost-share on innovative nutrient removal projects), and the local legislative delegation (water project funding opportunities) on muck removal, seagrass restoration, nutrient baffle boxes and treatment trains (\$300,000 to Palm Bay in FY 21/22), and drainage improvements.	Goal B	Grow the community in a well-balanced manner	B4 - Identify available funding sources to expand utilities, transportation, stormwater, parks, and public safety infrastructure.
Land Development - Apply for and obtain FDEP State Water-quality Assistance Grant	Goal B	Grow the community in a well-balanced manner	B5 - Prepare and maintain a master plan for maintenance, improvements and expansion of all infrastructure, including roads, stormwater, utilities, sidewalks, streetlights, parks, and public safety.
Land Development - Construct priority ranked #1 of the NE master plan to enhance water quality in Turkey Creek and reduce sediment loads- Base flow Improvement 1 - Modification of a city-owned wet detention pond on Charles J. Herbert Dr. that treats runoff from a subbasin of 75.3 ac. Increase flow length and residence time, add wetland enhanced with media filter and use a solar pump to recycle flow at outfall to substantially decrease/ eliminate sediments, nutrients and other pollutants discharging to Turkey Creek.	Goal B	Grow the community in a well-balanced manner	B5 - Prepare and maintain a master plan for maintenance, improvements and expansion of all infrastructure, including roads, stormwater, utilities, sidewalks, streetlights, parks, and public safety.
Land Development - Apply for and obtain FDEP '319' grant	Goal B	Grow the community in a well-balanced manner	B5 - Prepare and maintain a master plan for maintenance, improvements and expansion of all infrastructure, including roads, stormwater, utilities, sidewalks, streetlights, parks, and public safety.
Land Development - Outlaw Island Ecological Restoration- Re-vegetation with indigenous wetland species	Goal B	Grow the community in a well-balanced manner	B5 - Prepare and maintain a master plan for maintenance, improvements and expansion of all infrastructure, including roads, stormwater, utilities, sidewalks, streetlights, parks, and public safety.

OBJECTIVES	GOAL		STRATEGIC INITIATIVES
Land Development - Dredge and Maintain existing 10 foot sumps east of the MS1 structure and in Palm Bay	Goal B	Grow the community in a well-balanced manner	B5 - Prepare and maintain a master plan for maintenance, improvements and expansion of all infrastructure, including roads, stormwater, utilities, sidewalks, streetlights, parks, and public safety.
Land Development - Apply and obtain SOIRL grant	Goal B	Grow the community in a well-balanced manner	B5 - Prepare and maintain a master plan for maintenance, improvements and expansion of all infrastructure, including roads, stormwater, utilities, sidewalks, streetlights, parks, and public safety.
Land Development - Use SOIRL grant to procure a mechanical aquatic vegetation harvester, staff, training, and program, or appropriate a contractor to implement mechanical aquatic harvesting	Goal B	Grow the community in a well-balanced manner	B5 - Prepare and maintain a master plan for maintenance, improvements and expansion of all infrastructure, including roads, stormwater, utilities, sidewalks, streetlights, parks, and public safety.
Land Development - Apply and obtain Resilient Florida Grant	Goal B	Grow the community in a well-balanced manner	B5 - Prepare and maintain a master plan for maintenance, improvements and expansion of all infrastructure, including roads, stormwater, utilities, sidewalks, streetlights, parks, and public safety.
Land Development - Use Resilient Florida Grant grant to engineer shoreline stabilization projects from the Turkey Creek Sanctuary along the Creek and the city's shoreline along the Indian River Lagoon	Goal B	Choose from the drop down list to the left to auto-populate this cell	B5 - Prepare and maintain a master plan for maintenance, improvements and expansion of all infrastructure, including roads, stormwater, utilities, sidewalks, streetlights, parks, and public safety.

### Performance Measures

GOAL		STRATEGY	OBJ/ MEASURE	FY 22 Target	FY 22 Actual	FY 23 Target	FY 23 Actual	FY 24 Target
Goal A	Develop sustainable and innovative infrastructure	A1 - Annually assess current and future infrastructure (roads, stormwater, parks, utilities, public safety) and technology needs and update the Capital Improvement Plan, as needed.	Driveway & Drainage - Develop sustainable and innovative infrastructure	N/A	N/A	100 %	100 %	100 %

GOAL		STRATEGY	OBJ/ MEASURE	FY 22 Target	FY 22 Actual	FY 23 Target	FY 23 Actual	FY 24 Target
Goal C	Increase public safety for residents, businesses and visitors	C2 - Prepare and maintain a master plan for maintenance, improvements and expansion of police and fire capital equipment, vehicles, and facilities.	Fleet - Indirect labor percentage vs direct labor	N/A	N/A	75 %	54 %	60 %
Goal C	Increase public safety for residents, businesses and visitors	C2 - Prepare and maintain a master plan for maintenance, improvements and expansion of police and fire capital equipment, vehicles, and facilities.	Fleet - Down time percentages less than 24 hours. Current 51.62%	N/A	N/A	65 %	60 %	65 %
Goal C	Increase public safety for residents, businesses and visitors	C2 - Prepare and maintain a master plan for maintenance, improvements and expansion of police and fire capital equipment, vehicles, and facilities.	Fleet - Percentage of PM's/SA's completed on time or early. Current 20%	N/A	N/A	80 %	63 %	80 %
Goal A	Develop sustainable and innovative infrastructure	A1 - Annually assess current and future infrastructure (roads, stormwater, parks, utilities, public safety) and technology needs and update the Capital Improvement Plan, as needed.	Engineering - Number of Road and Drainage Projects	57	65	16	17	24
Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.	Traffic - Upgrade existing loop vehicle detection to Miovision video detection	N/A	N/A	100 %	0 %	100 %

GOAL		STRATEGY	OBJ/ MEASURE	FY 22 Target	FY 22 Actual	FY 23 Target	FY 23 Actual	FY 24 Target
Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.	Traffic - Installation of Econolite Centracas Mobility system at key intersections	0	0	0	0	0
Goal A	Develop sustainable and innovative infrastructure	A1 - Annually assess current and future infrastructure (roads, stormwater, parks, utilities, public safety) and technology needs and update the Capital Improvement Plan, as needed.	Traffic -Re-spn/re-wire of signalized intersections	2	2	2	1	5
Goal A	Develop sustainable and innovative infrastructure	A1 - Annually assess current and future infrastructure (roads, stormwater, parks, utilities, public safety) and technology needs and update the Capital Improvement Plan, as needed.	Traffic - Add streetlights along main roads and crosswalks	N/A	0	65	62	30
Goal A	Develop sustainable and innovative infrastructure	A2 - Create a plan to regularly evaluate current and future staffing and facilities needs for city departments.	Traffic - Traffic Technicain 1, 2 and 3 positions	3	0	3	0	0

GOAL		STRATEGY	OBJ/ MEASURE	FY 22 Target	FY 22 Actual	FY 23 Target	FY 23 Actual	FY 24 Target
Goal A	Develop sustainable and innovative infrastructure	A1 - Annually assess current and future infrastructure (roads, stormwater, parks, utilities, public safety) and technology needs and update the Capital Improvement Plan, as needed.	Traffic - Fabricate, replace, install new traffic signs	N/A	N/A	750	750	1,000
Goal A	Develop sustainable and innovative infrastructure	A1 - Annually assess current and future infrastructure (roads, stormwater, parks, utilities, public safety) and technology needs and update the Capital Improvement Plan, as needed.	Traffic - Replace outdated TS1 signal Cabinets with Econolite TS2 signal Cabinets	N/A	N/A	4	0	4
Goal A	Develop sustainable and innovative infrastructure	A1 - Annually assess current and future infrastructure (roads, stormwater, parks, utilities, public safety) and technology needs and update the Capital Improvement Plan, as needed.	OPS - Replace current failed infrastructure under city roadways.	40	37	40	28	50
Goal A	Develop sustainable and innovative infrastructure	A2 - Create a plan to regularly evaluate current and future staffing and facilities needs for city departments.	OPS - Maintain the City of Palm Bay's 27 pedestrian bridges.	0	0	0	0	27

GOAL		STRATEGY	OBJ/ MEASURE	FY 22 Target	FY 22 Actual	FY 23 Target	FY 23 Actual	FY 24 Target
Goal B	Grow the community in a well-balanced manner	A2 - Create a plan to regularly evaluate current and future staffing and facilities needs for city departments.	OPS - Stormwater system BMP cleaning utilizing existing Vac Truck	88 BMPs cleaned monthly	88 BMPs cleaned monthly	88 BMPs cleaned monthly	88 BMPs cleaned monthly	88 BMPs cleaned monthly Maintain 2,000 other stormwater infrastructures citywide
Goal B	Grow the community in a well-balanced manner	A1 - Annually assess current and future infrastructure (roads, stormwater, parks, utilities, public safety) and technology needs and update the Capital Improvement Plan, as needed.	OPS - Road paving mainten. utilizing existing Asphalt Rollers	5 business days	5 business days	Completed in business days	Avg. of 1.4 business days	Avg. of 5 business days
Goal B	Grow the community in a well-balanced manner	A2 - Create a plan to regularly evaluate current and future staffing and facilities needs for city departments.	OPS - Establish Inventory System and maintain inventory files of fixed assets, supplies and materials; oversee distribution of inventory to staff personnel	Incomplete	Incomplete	Incomplete	Incomplete	100% complete
Goal B	Grow the community in a well-balanced manner	B5 - Prepare and maintain a master plan for maintenance, improvements and expansion of all infrastructure, including roads, stormwater, utilities, sidewalks, streetlights, parks, and public safety.	Land Develop - Turkey Creek Restoration Feasibility Study	N/A	N/A	Complete Study. Submit for FDEP Non-point source Water quality enhancement grants	Study completed. Grant funding applications submitted	Apply for grants for Water quality enhancement projects

GOAL		STRATEGY	OBJ/ MEASURE	FY 22 Target	FY 22 Actual	FY 23 Target	FY 23 Actual	FY 24 Target
Goal A	Develop sustainable and innovative infrastructure	A1 - Annually assess current and future infrastructure (roads, stormwater, parks, utilities, public safety) and technology needs and update the Capital Improvement Plan, as needed.	Land Develop - Drikell Heights Drainage Project	N/A	N/A	Complete by 08/30/23	Phase I Completed, Phase II in design	Construct Phase II
Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.	Land Develop - Low Impact Development (LID) Guidance Manual to support the Voluntary Low Impact Ordinance	N/A	N/A	Complete Draft Receive Council approval	Draft accepted by Council and Engineers	New City-owned capital projects to implement green infrastructure or LID practices.
Goal B	Grow the community in a well-balanced manner	B4 - Identify available funding sources to expand utilities, transportation, stormwater, parks, and public safety infrastructure.	Land Develop - FDEP State Water-quality Assistance Grant	N/A	N/A	N/A	N/A	\$920,000
Goal B	Grow the community in a well-balanced manner	B1 - Update the City's Land Development Code to align with the adopted comprehensive plan.	Land Develop - Construct Baseflow Improvement #1 of the NE master plan to enhance water quality in Turkey Creek and reduce sediment loads.	N/A	N/A	N/A	N/A	Engineering & construction

GOAL		STRATEGY	OBJ/ MEASURE	FY 22 Target	FY 22 Actual	FY 23 Target	FY 23 Actual	FY 24 Target
Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.	Land Develop - FDEP '319' grant	N/A	N/A	N/A	N/A	\$1,000,000
Goal B	Grow the community in a well-balanced manner	B5 - Prepare and maintain a master plan for maintenance, improvements and expansion of all infrastructure, including roads, stormwater, utilities, sidewalks, streetlights, parks, and public safety.	Land Develop - Outlaw Island Ecological Restoration	N/A	N/A	N/A	N/A	Restore Re-vegetate Monitor
Goal B	Grow the community in a well-balanced manner	B5 - Prepare and maintain a master plan for maintenance, improvements and expansion of all infrastructure, including roads, stormwater, utilities, sidewalks, streetlights, parks, and public safety.	Land Develop - Dredge and maintain existing 10 foot sumps east of the MS1 structure	N/A	N/A	N/A	N/A	Permit, dredge and maintain 10 foot sumps in Turkey Creek

GOAL		STRATEGY	OBJ/ MEASURE	FY 22 Target	FY 22 Actual	FY 23 Target	FY 23 Actual	FY 24 Target
Goal B	Grow the community in a well-balanced manner	B4 - Identify available funding sources to expand utilities, transportation, stormwater, parks, and public safety infrastructure.	Land Develop - SOIRL grant	N/A	N/A	N/A	N/A	\$1,000,000
Goal A	Develop sustainable and innovative infrastructure	A2 - Create a plan to regularly evaluate current and future staffing and facilities needs for city departments.	Land Develop - Use SOIRL grant to create mechanical aquatic vegetation harvesting	N/A	N/A	N/A	N/A	Implement

## Expenditure Analysis

DIVISION	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET	Approved to Amended Change	Approved to Amended % Change
<b>Divisions</b>							
Administration Services	963,017	1,205,024	1,474,752	1,228,060	1,560,316	85,564	5.8 %
Engineering & Surveying Svcs	903,848	1,145,158	1,237,687	1,123,368	1,095,195	(142,492)	(11.5)%
ROW Beautification	1,633,643	2,247,182	2,321,860	2,093,510	2,311,940	(9,920)	(0.4)%
Traffic Operations	1,325,841	1,788,011	2,075,863	1,972,307	1,899,227	(176,636)	(8.5)%
Infrastructure	1,385,114	1,444,627	2,402,972	1,570,383	1,718,242	(684,730)	(28.5)%
PW Impact Fees	1,654,740	8,975,200	22,612,197	15,495,085	12,710,000	(9,902,197)	(43.8)%
PW Community Investment	188,604	2,500	1,845,845	555,814	0	(1,845,845)	(100.0)%
PW I-95 Interchange	0	50	385,397	385,695	0	(385,397)	(100.0)%
PW Road Maint. CIP	1,009,791	1,000,000	2,402,000	2,209,277	3,200,000	798,000	33.2 %
PW I-95 Connector	8,999	50	309,658	180,231	0	(309,658)	(100.0)%
PW GO Road Bond, 2019	7,089,832	11,194,184	78,458,160	26,774,877	40,905,067	(37,553,093)	(47.9)%
PW GO Road Bond, 2021	11,306	0	57,043,799	56,982,780	0	(57,043,799)	(100.0)%
Stormwater	138,752	0	0	0	0	0	0.0 %
SWU Engineering & Surveying	861,983	863,273	974,473	892,205	1,043,968	69,495	7.1 %
SWU Customer Service	2,031,032	2,496,904	2,746,216	2,536,403	2,794,769	48,553	1.8 %
SWU Physical Environment	1,253,994	1,355,742	1,816,231	1,391,208	3,148,710	1,332,479	73.4 %

DIVISION	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET	Approved to Amended Change	Approved to Amended % Change
<b>Divisions</b>							
SWU Infrastructure	1,018,806	10,473,374	18,970,220	6,936,627	7,408,038	(11,562,182)	(60.9)%
Solid Waste Operations	134,737	194,568	100	323	0	(100)	(100.0)%
Solid Waste Cust Service	12,992,385	13,288,102	13,288,102	13,289,602	13,874,497	586,395	4.4 %
Fleet Services	4,875,718	4,590,687	7,706,001	8,638,675	5,422,881	(2,283,120)	(29.6)%
<b>Total Expenditures</b>	<b>39,482,142</b>	<b>62,264,636</b>	<b>218,071,533</b>	<b>144,256,430</b>	<b>99,092,850</b>	<b>(118,978,683)</b>	<b>(54.6)%</b>
<b>Category</b>							
Personnel Services	8,156,694	9,460,936	10,431,362	9,480,481	11,053,685	622,323	6.0 %
Operating Expenses	21,093,567	21,723,772	22,593,941	22,534,268	23,342,681	748,740	3.3 %
Capital Outlay	14,802,044	21,111,328	118,904,788	45,012,522	51,812,567	(67,092,221)	(56.4)%
Debt Service	0	0	0	0	0	0	0.0 %
Contributions	0	0	0	0	0	0	0.0 %
Transfers	1,273,356	995,206	57,932,309	57,880,386	995,142	(56,937,167)	(98.3)%
Reserves	(5,843,519)	8,973,394	8,209,133	9,348,773	11,888,775	3,679,642	44.8 %
<b>Total Expenditures</b>	<b>39,482,142</b>	<b>62,264,636</b>	<b>218,071,533</b>	<b>144,256,430</b>	<b>99,092,850</b>	<b>(118,978,683)</b>	<b>(54.6)%</b>
<b>Funding Source</b>							
General Fund	6,211,463	7,830,002	9,513,134	7,987,628	8,584,920	(928,214)	(9.8)%
Impact Fees	1,654,740	8,975,200	22,612,197	15,495,085	12,710,000	(9,902,197)	(43.8)%
CIP	188,604	2,500	1,845,845	555,814	0	(1,845,845)	(100.0)%
I-95 Interchange Fund	0	50	385,397	385,695	0	(385,397)	(100.0)%
Road Maintenance CIP Fund	1,009,791	1,000,000	2,402,000	2,209,277	3,200,000	798,000	33.2 %
Connector Road I-95 Fund	8,999	50	309,658	180,231	0	(309,658)	(100.0)%
GO Road Program Fund, 2019	7,089,832	11,194,184	78,458,160	26,774,877	40,905,067	(37,553,093)	(47.9)%
GO Road Program Fund, 2021	11,306	0	57,043,799	56,982,780	0	(57,043,799)	(100.0)%
Stormwater Utility Fund	5,304,567	15,189,293	24,507,140	11,756,443	14,395,485	(10,111,655)	(41.3)%
Solid Waste Fund	13,127,122	13,482,670	13,288,202	13,289,925	13,874,497	586,295	4.4 %
Fleet Services Fund	4,875,718	4,590,687	7,706,001	8,638,675	5,422,881	(2,283,120)	(29.6)%
<b>Total Funding Source</b>	<b>39,482,142</b>	<b>62,264,636</b>	<b>218,071,533</b>	<b>144,256,430</b>	<b>99,092,850</b>	<b>(118,978,683)</b>	<b>(54.6)%</b>

## Personnel Comparison

AUTHORIZED PERSONNEL				
DIVISION	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2024 APPROVED BUDGET	Approved to Amended Change
Administrative Services Division-FT	12.00	15.00	15.00	0.00
Administrative Services Division-PT	0.00	0.00	0.00	0.00

<b>AUTHORIZED PERSONNEL</b>				
<b>DIVISION</b>	<b>FY 2023 ORIGINAL BUDGET</b>	<b>FY 2023 AMENDED BUDGET</b>	<b>FY 2024 APPROVED BUDGET</b>	<b>Approved to Amended Change</b>
Engineering & Surveying Svcs Division-FT	11.00	12.00	11.00	(1.00)
Engineering & Surveying Svcs Division-PT	0.40	0.40	0.40	0.00
ROW Beautification Division-FT	25.00	26.00	26.00	0.00
ROW Beautification Division-PT	0.63	0.00	0.00	0.00
Traffic Operations Division-FT	5.00	5.00	5.00	0.00
Traffic Operations Division-PT	0.63	0.63	0.63	0.00
Infrastructure Division-FT	18.19	18.19	18.19	0.00
Infrastructure Division-PT	0.53	0.00	0.00	0.00
Solid Waste Operations Division-FT	0.00	0.00	0.00	0.00
Solid Waste Operations Division-PT	0.00	0.00	0.00	0.00
Solid Waste Customer Service-FT	0.00	0.00	0.00	0.00
Solid Waste Customer Service-PT	0.00	0.00	0.00	0.00
Fleet Services Fund-FT	17.00	17.00	17.00	0.00
Fleet Services Fund-PT	0.50	0.50	0.50	0.00
SWU Engineering & Surveying -FT	10.00	11.00	11.00	0.00
SWU Engineering & Surveying -PT	0.60	0.00	0.00	0.00
SWU Customer Services-FT	6.00	8.00	8.00	0.00
SWU Customer Services-PT	0.00	0.00	0.00	0.00
SWU Physical Environment-FT	8.00	8.00	8.00	0.00
SWU Physical Environment-PT	0.00	0.00	0.00	0.00
SWU Infrastructure-FT	10.81	10.81	10.81	0.00
SWU Infrastructure-PT	0.00	0.00	0.00	0.00
<b>Public Works Total</b>	<b>126.29</b>	<b>132.53</b>	<b>131.53</b>	<b>(1.00)</b>

For additional historical authorized personnel data, please refer to the [Appendix C: Classification & Pay Plan](#) section.

## Explanation of Expenditure Changes of 10% or More

### **Operating Expenditures**

The Public Works Department expenditure analysis reflects a change of (54.6)% from the total FY 2023 Amended Budget to the total FY 2024 Approved Budget.

Capital outlay expenditures within the Public Works Department account for 54.5%, or \$118,904,788, of the FY 2023 Amended Budget. Capital project balances, and associated encumbrances, within all funds that fall under the Public Works Department will roll forward to the following fiscal year if incomplete and are accounted for under the “Amended Budget” data reflected above. The largest capital impacts are recorded with the 2019 G.O. Road Program Fund and the Stormwater Utility Fund.

- Within the 2019 G.O. Road Program Fund, the FY 2023 Amended Budget, totaling \$78,458,110 in capital expenditures and \$50 in operating/bank service fees, accounts for 36.0% of the total Public Works amended budget of \$218,071,533. Of this amount, \$11,194,184 is funding dedicated to new

projects for FY 2023 (included in the Original Budget), while the remaining \$67,263,976 is a combination of FY 2022 roll forward balances and additional funding added throughout the fiscal year via a quarterly Budget Amendment.

- For FY 2024, the 2019 G.O. Road Program Fund reflects a total of \$40,905,067 in dedicated funding towards nine (9) new projects. While this is a reduction totaling \$(37,553,093) from the FY 2023 Amended Budget, when comparing Original/Approved Budgets it reflects an increase of \$29,710,883 from FY 2023 to FY 2024.
- Within the Stormwater Utility Fund Infrastructure Division's FY 2023 Amended Budget totaling \$18,970,220, a total of \$17,795,894, or 93.8%, is dedicated to capital funding including drainage projects, construction vehicles and machinery/equipment. Of this amount, \$9,400,818 is funding dedicated to new capital projects and assets for FY 2023 (included in the Original Budget), while the remaining \$8,395,076 is a combination of FY 2022 roll forward balances and additional funding added throughout the fiscal year via a quarterly Budget Amendment.
  - For FY 2024, the Stormwater Utility Fund's Infrastructure Division reflects a total budget of \$7,408,038, of which \$6,000,000 is dedicated to funding seven (7) new drainage projects. While this is a reduction totaling \$(11,562,182) from the FY 2023 Amended Budget, when comparing Original/Approved Budgets it reflects a decrease of (\$3,065,336) from FY 2023 to FY 2024.

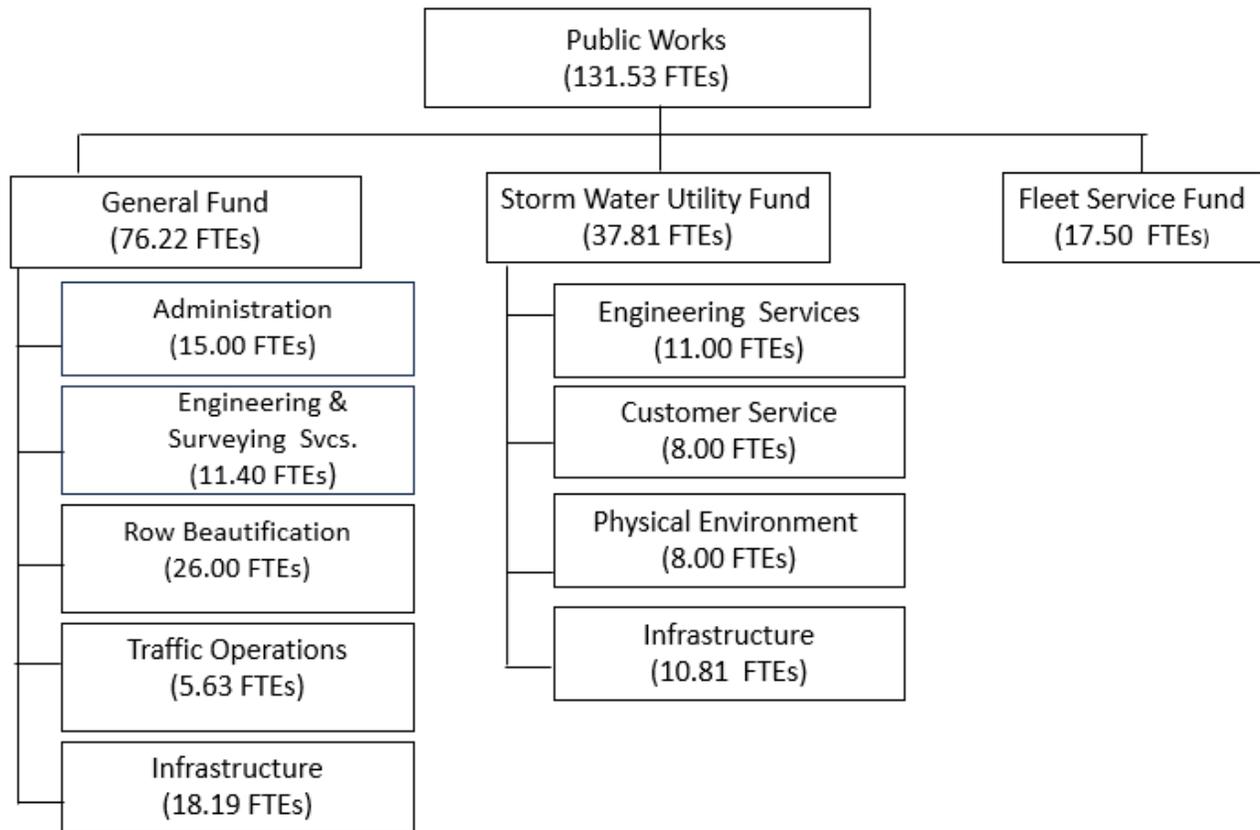
Transfer expenditures within the Public Works Department account for 26.6%, or \$57,932,309 of the FY 2023 Amended Budget. \$57,043,799 of this amount is due to the cash balance transfer from the 2021 G.O. Road Program Fund to the 2019 G.O. Road Program Fund on the first quarterly Budget Amendment in FY 2023. Originally recorded in FY 2021 on the first quarterly Budget Amendment, the [2021 G.O. Road Program \(Fund 310\)](#) is the *second tranche* to fund roadway improvement projects and costs of issuance. The transfer of cash occurred in FY 2023 as funding of the first tranche issuance (2019 G.O. Road Program Fund 309) was being depleted; in an effort to minimize project delays, it was concluded to transfer the available cash from the second tranche issuance to the first tranche issuance for funding of roadway improvement projects.

### **Personnel Changes**

The following personnel changes highlights impacted the change from the FY 2023 Amended Budget to the FY 2024 Approved Budget:

- Engineering & Surveying Services Division transitioned and re-classed the Engineering Technician II full-time position to the Land Development Division as a Planning Specialist full time position.

**FY 2024 ORGANIZATIONAL CHART**



# UTILITIES

## Mission

Provide essential services to the citizens of Palm Bay in a prompt, courteous, safe, efficient, and cost-effective manner. Public Works, through its dedicated employees, strive to plan, design, build, maintain, and operate public infrastructure in a manner that respects the environment and cultivates a genuine, transparent relationship with citizens, visitors, and stakeholders, to adequately preserve these assets for succeeding generations.

## Core Services

### *Administration*

Plans, organizes, and directs departmental activity to ensure service of current and anticipated water, wastewater, and reuse water needs of the City and extended service areas.

- *Customer Service Section*

Provides prompt and courteous service to Palm Bay citizens, residents, and businesses in person, by email, or by phone. Monthly bills, late notices, and collection efforts are also handled.

### *Business Operations*

Coordinates the development of financial and operating plans and performance standards for the department to ensure compatibility with departmental assumptions, plans, and objectives.

### *Engineering & Construction*

Provides technical guidance, engineering services, inspection, and project coordination for water, sewer, and reclaimed utility projects.

- *Maintenance Section*

Note that this section as a group was eliminated in mid-fiscal year 2020 and the personnel performing maintenance of facilities and equipment were assigned to the various plants. For accounting purposes, the maintenance personnel costs and department-wide operating

- *Field Service Section*

Responsible for collecting monthly meter readings and service connection/termination functions.

### *Compliance*

Responsible for the implementation and the management of multiple programs to maintain regulatory compliance, improve operational efficiencies, and ensure best management practices for safety in the utilities department.

- *Water Distribution Section*

Operates and maintains the raw water mains, water distribution and transmission mains, fire hydrants, valves and all appertenances.

• *Water Plant South Regional Section*

Produces and supplies up to 4 million gallons of potable water per day through the reverse osmosis process.

• *Water Plant North Regional Section*

Produces and supplies up to 10 million gallons of potable water per day through the lime softening process.

• *Wastewater Collections Section*

Produces and supplies up to 10 million gallons of potable water per day through the lime softening process.

• *Wastewater Plant North Regional Section*

Treats up to 5.2 million gallons of wastewater per day. Also provides 2.3 million gallons per day of reclaimed water.

The following tables provides a comparison of the FY 2024 Proposed Budget data to prior fiscal years:

## FY 2023 Achievements

ACHIEVEMENTS	GOAL		STRATEGIC INITIATIVES
Increased customer utilization of online application through InvoiceCloud to 25% (goal was 20%)	Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using “smart city” strategies.
Began site plan design services for new North Regional Administrative Building	Goal A	Develop sustainable and innovative infrastructure	A2 - Create a plan to regularly evaluate current and future staffing and facilities needs for city departments.
Continued construction of the new South Regional Water Reclamation Facility. Substantial completion anticipated in the 4th Quarter of 2024.	Goal B	Grow the community in a well-balanced manner	B3 - Establish a phased approach to expand the wastewater collection system, provide for mandatory water connection, and assist households with funding as available (i.e., grants).
Water and Wastewater Master Plan Technical Memos submitted for 5, 10, and 20 year Future Conditions Model Development	Goal B	Grow the community in a well-balanced manner	B5 - Prepare and maintain a master plan for maintenance, improvements and expansion of all infrastructure, including roads, stormwater, utilities, sidewalks, streetlights, parks, and public safety.
Expansion and rehabilitation of the South Regional Water Treatment Plant scheduled for completion in October 2023.	Goal B	Grow the community in a well-balanced manner	B5 - Prepare and maintain a master plan for maintenance, improvements and expansion of all infrastructure, including roads, stormwater, utilities, sidewalks, streetlights, parks, and public safety.
Completion of the North Regional Water Reclamation Facility - Nutrient Removal Project	Goal B	Grow the community in a well-balanced manner	B5 - Prepare and maintain a master plan for maintenance, improvements and expansion of all infrastructure, including roads, stormwater, utilities, sidewalks, streetlights, parks, and public safety.

ACHIEVEMENTS	GOAL		STRATEGIC INITIATIVES
Rehabilitated drinking water wells to improve the volume and quality available for the City	Goal B	Grow the community in a well-balanced manner	B5 - Prepare and maintain a master plan for maintenance, improvements and expansion of all infrastructure, including roads, stormwater, utilities, sidewalks, streetlights, parks, and public safety.
Over 80,000 ft of City sewer piping was cleaned and inspected; 13,736 feet were lined	Goal B	Grow the community in a well-balanced manner	B5 - Prepare and maintain a master plan for maintenance, improvements and expansion of all infrastructure, including roads, stormwater, utilities, sidewalks, streetlights, parks, and public safety.
Collaborated with the Sustainability Advisory Board to host Palm Bay's First Annual Sustainability Fair to increase residential awareness within the City.	Goal E	Improve community engagement and feedback	E1 - Enhance communication with advisory boards in the decision-making process, by including regular progress updates to City Council.

### FY 2024 Objectives

OBJECTIVES	GOAL		STRATEGIC INITIATIVES
Prioritize and complete four sewer lift station rehabilitation projects as part of a Capital Improvement Plan.	Goal A	Develop sustainable and innovative infrastructure	A1 - Annually assess current and future infrastructure (roads, stormwater, parks, utilities, public safety) and technology needs and update the Capital Improvement Plan, as needed.
Assess piping within the acquired Town of Malabar's water distribution system.	Goal A	Develop sustainable and innovative infrastructure	A1 - Annually assess current and future infrastructure (roads, stormwater, parks, utilities, public safety) and technology needs and update the Capital Improvement Plan, as needed.
Complete the final design for new North Regional Administrative Building.	Goal A	Develop sustainable and innovative infrastructure	A2 - Create a plan to regularly evaluate current and future staffing and facilities needs for city departments.
Increase customer utilization of online application through InvoiceCloud to 35%.	Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using "smart city" strategies.
Continue construction of the new South Regional Water Reclamation Facility. Substantial completion anticipated in the 4th Quarter of 2024.	Goal B	Grow the community in a well-balanced manner	B3 - Establish a phased approach to expand the wastewater collection system, provide for mandatory water connection, and assist households with funding as available (i.e., grants).
Increase South Regional Water Treatment Plant capacity from 4 to 6 million gallons per day and complete the design for an expansion from 6 to 8 million gallons per day.	Goal B	Grow the community in a well-balanced manner	B5 - Prepare and maintain a master plan for maintenance, improvements and expansion of all infrastructure, including roads, stormwater, utilities, sidewalks, streetlights, parks, and public safety.

OBJECTIVES	GOAL		STRATEGIC INITIATIVES
Develop project to address new wastewater effluent requirements per the Florida Department of Environmental Protection Indian River Lagoon Basin Management Action Plan.	Goal B	Grow the community in a well-balanced manner	B5 - Prepare and maintain a master plan for maintenance, improvements and expansion of all infrastructure, including roads, stormwater, utilities, sidewalks, streetlights, parks, and public safety.
Clean and inspect 80,000 ft of City sewer piping.	Goal B	Grow the community in a well-balanced manner	B5 - Prepare and maintain a master plan for maintenance, improvements and expansion of all infrastructure, including roads, stormwater, utilities, sidewalks, streetlights, parks, and public safety.
Replace 64 water distribution main isolation valves.	Goal B	Grow the community in a well-balanced manner	B5 - Prepare and maintain a master plan for maintenance, improvements and expansion of all infrastructure, including roads, stormwater, utilities, sidewalks, streetlights, parks, and public safety.
Complete Water and Wastewater Master Plans.	Goal B	Grow the community in a well-balanced manner	B5 - Prepare and maintain a master plan for maintenance, improvements and expansion of all infrastructure, including roads, stormwater, utilities, sidewalks, streetlights, parks, and public safety.
Collaborate with the City's Public Information Office and Disaster Relief Committee to create and assemble a storm and natural disaster-related campaign for water services and conservation.	Goal E	Improve community engagement and feedback	E1 - Enhance communication with advisory boards in the decision-making process, by including regular progress updates to City Council.
Hold quarterly workshops within the community and educate about our Fats, Oils, and Grease (FOG) program	Goal E	Improve community engagement and feedback	E2 - Increase opportunities for public engagement by convening workshops and special meetings within various quadrants of the City, where possible.
Implement standard operating procedure to improve the veracity of information reported for sanitary sewer overflow incidents	Goal E	Improve community engagement and feedback	E3 - Identify strategies to further communicate City news and information with primary target audiences, including homeowner associations, professional and business organizations, and other community groups.
Select a software to provide the public with a comprehensive potable water service line material inventory map, per the Environmental Protection Agency's Lead and Copper Rule Revision.	Goal E	Improve community engagement and feedback	E3 - Identify strategies to further communicate City news and information with primary target audiences, including homeowner associations, professional and business organizations, and other community groups.

## Performance Measures

GOAL		STRATEGY	OBJ/ MEASURE	FY 22 Target	FY 22 Actual	FY 23 Target	FY 23 Actual	FY 24 Target
Goal B	Grow the community in a well-balanced manner	B5 - Prepare and maintain a master plan for maintenance, improvements and expansion of all infrastructure, including roads, stormwater, utilities, sidewalks, streetlights, parks, and public safety.	Clean and inspect targeted amount of gravity sewer mains (Linear Feet = LF). This measure is combining previous measures relating to CCTV and gravity sewer main inspections.	75,000 LF	11,270 LF	75,000 LF	80,000 LF	80,000 LF
Goal B	Grow the community in a well-balanced manner	B5 - Prepare and maintain a master plan for maintenance, improvements and expansion of all infrastructure, including roads, stormwater, utilities, sidewalks, streetlights, parks, and public safety.	Replace 2% of the existing water distribution system isolation valves.	128	9	64	3	64
Goal B	Grow the community in a well-balanced manner	B5 - Prepare and maintain a master plan for maintenance, improvements and expansion of all infrastructure, including roads, stormwater, utilities, sidewalks, streetlights, parks, and public safety.	Gravity sewer lining. This will no longer be a measurable objective. This goal will now be targeting more operational-specific lining projects rather than an overall distance.	14,000 LF	14,458 LF	15,000 LF	13,736 LF	NA

GOAL		STRATEGY	OBJ/ MEASURE	FY 22 Target	FY 22 Actual	FY 23 Target	FY 23 Actual	FY 24 Target
Goal B	Grow the community in a well-balanced manner	B5 - Prepare and maintain a master plan for maintenance, improvements and expansion of all infrastructure, including roads, stormwater, utilities, sidewalks, streetlights, parks, and public safety.	Percentage of accuracy achieved in warehouse end of year inventory reconciliation. Annual reporting will cease due to static measures.	100 %	99 %	100 %	99 %	NA
Goal B	Grow the community in a well-balanced manner	B5 - Prepare and maintain a master plan for maintenance, improvements and expansion of all infrastructure, including roads, stormwater, utilities, sidewalks, streetlights, parks, and public safety.	Perform preventative maintenance on one-third of the fire hydrants.	2,900	1,106	1,500	1,731	1,583
Goal B	Grow the community in a well-balanced manner	B5 - Prepare and maintain a master plan for maintenance, improvements and expansion of all infrastructure, including roads, stormwater, utilities, sidewalks, streetlights, parks, and public safety.	Perform preventative maintenance on one-third of the water distribution system isolation valves. This goal will now be targeting deficient areas rather than an overall number.	2,325	3,000	1,984	2,028	NA

GOAL		STRATEGY	OBJ/ MEASURE	FY 22 Target	FY 22 Actual	FY 23 Target	FY 23 Actual	FY 24 Target
Goal B	Grow the community in a well-balanced manner	B5 - Prepare and maintain a master plan for maintenance, improvements and expansion of all infrastructure, including roads, stormwater, utilities, sidewalks, streetlights, parks, and public safety.	Personnel hours spent on meter reading collections less than 60 hours per billing cycle	Yes	No	Yes	No	Yes
Goal A	Develop sustainable and innovative infrastructure	A2 - Create a plan to regularly evaluate current and future staffing and facilities needs for city departments.	Utilization of Cityworks (CMMS) to document assets and production of department activities. Measures for this objective are going to be re-structured as not all Department activities.	100 %	58 %	100 %	NA	100 %
Goal A	Develop sustainable and innovative infrastructure	A1 - Annually assess current and future infrastructure (roads, stormwater, parks, utilities, public safety) and technology needs and update the Capital Improvement Plan, as needed.	Rehabilitate sewer lift stations as part of a Capital Improvement Plan	NA	NA	NA	NA	4

GOAL		STRATEGY	OBJ/ MEASURE	FY 22 Target	FY 22 Actual	FY 23 Target	FY 23 Actual	FY 24 Target
Goal A	Develop sustainable and innovative infrastructure	A1 - Annually assess current and future infrastructure (roads, stormwater, parks, utilities, public safety) and technology needs and update the Capital Improvement Plan, as needed.	Assess specific piping condition within the water distribution system.	NA	NA	NA	NA	Yes
Goal A	Develop sustainable and innovative infrastructure	A4 - Identify and implement innovative technologies and solutions to improve City service delivery and the overall resident experience using “smart city” strategies.	Increase customer utilization of online application through Invoice Cloud.	NA	NA	20 %	25 %	35 %
Goal E	Improve community engagement and feedback	E2 - Increase opportunities for public engagement by convening workshops and special meetings within various quadrants of the City, where possible.	Hold quarterly workshops within the community and educate about our Fats, Oils, and Grease (FOG) program.	NA	NA	NA	NA	4

GOAL		STRATEGY	OBJ/ MEASURE	FY 22 Target	FY 22 Actual	FY 23 Target	FY 23 Actual	FY 24 Target
Goal E	Improve community engagement and feedback	E3 - Identify strategies to further communicate City news and information with primary target audiences, including homeowner associations, professional and business organizations, and other community groups.	Implement standard operating procedure to improve Department operations	NA	NA	NA	NA	Yes
Goal B	Grow the community in a well-balanced manner	B3 - Establish a phased approach to expand the wastewater collection system, provide for mandatory water connection, and assist households with funding as available (i.e., grants).	Expand the wastewater collection system through projects and Capital Improvement Plans.	NA	NA	NA	NA	Yes

The following tables provides a comparison of the FY 2024 Proposed Budget data to prior fiscal years:

### Expenditure Analysis

DIVISION	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET	Approved to Amended Change	Approved to Amended % Change
<b>Divisions</b>							
Administration	16,640,751	17,966,697	19,651,891	19,560,124	12,406,352	(7,245,539)	(36.9)%
Customer Service	1,654,881	1,857,484	2,065,470	2,027,030	2,215,583	150,113	7.3 %
Business Operations	606,290	678,321	793,543	734,438	905,691	112,148	14.1 %
Engineering & Plant Operations	1,201,485	1,520,274	1,973,660	1,157,114	1,810,796	(162,864)	(8.3)%
Maintenance	1,325,322	1,624,234	1,895,004	1,673,875	2,131,368	236,364	12.5 %
Field Services	658,449	955,231	1,047,993	982,843	1,108,909	60,916	5.8 %
Integrated Systems Management	713,068	1,092,484	1,264,135	1,201,691	1,444,918	180,783	14.3 %
Water Distribution	2,352,853	3,194,371	4,006,326	3,842,224	3,498,786	(507,540)	(12.7)%
Water Plant-SRWTF	1,339,311	1,536,945	1,955,987	1,864,834	2,059,866	103,879	5.3 %

FY 2024 Approved Budget - City of Palm Bay, Florida

DIVISION	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET	Approved to Amended Change	Approved to Amended % Change
Water Plant-North Regional	1,690,743	2,427,033	2,924,468	2,621,503	2,793,312	(131,156)	(4.5)%
Wastewater Collections	223,086	3,532,657	5,188,624	5,072,777	3,990,572	(1,198,052)	(23.1)%
Wastewater Plant-North Regional	2,701,310	3,966,148	5,532,372	5,136,551	3,043,240	(2,489,132)	(45.0)%
Wastewater Plant-South Regional	30,487	1,495,628	911,665	30,380	962,502	50,837	5.6 %
Water Projects	3,442,751	3,302,232	5,735,900	4,735,900	7,443,990	1,708,090	29.8 %
Water Services	1,806,989	5,180,799	12,496,592	11,335,340	3,995,588	(8,501,004)	(68.0)%
Wastewater Projects	1,410,973	6,618,378	27,623,674	27,623,674	124,168	(27,499,506)	(99.6)%
Wastewater Services	1,472,347	6,668,297	13,623,645	11,836,055	2,303,500	(11,320,145)	(83.1)%
Combined Water/Wastewater	(740,645)	11,418,450	12,810,553	13,074,989	3,472,302	(9,338,251)	(72.9)%
<b>Total Expenditures</b>	<b>38,530,451</b>	<b>75,035,663</b>	<b>121,501,502</b>	<b>114,511,342</b>	<b>55,711,443</b>	<b>(65,790,059)</b>	<b>(54.1)%</b>
<b>Category</b>							
Personnel Services	9,926,690	11,476,880	12,724,626	11,239,646	14,357,654	1,633,028	12.8 %
Operating Expenses	13,484,345	10,651,792	11,634,925	10,574,971	12,133,181	498,256	4.3 %
Capital Outlay	18,042,649	19,548,884	60,753,033	56,027,781	17,005,296	(43,747,737)	(72.0)%
Debt Service	1,639,864	7,733,004	7,449,815	7,733,618	3,377,504	(4,072,311)	(54.7)%
Contributions	0	0	0	0	0	0	0.0 %
Transfers	13,479,553	19,890,384	21,547,384	21,543,607	8,097,231	(13,450,153)	(62.4)%
Reserves	(18,042,650)	5,734,719	7,391,719	7,391,719	740,577	(6,651,142)	(90.0)%
<b>Total Expenditures</b>	<b>38,530,451</b>	<b>75,035,663</b>	<b>121,501,502</b>	<b>114,511,342</b>	<b>55,711,443</b>	<b>(65,790,059)</b>	<b>(54.1)%</b>
<b>Funding Source</b>							
Utilities Operating Fund	31,138,036	41,847,507	49,211,138	45,905,384	38,371,895	(10,839,243)	(22.0)%
Utilities Connection Fee Fund	3,703,324	8,261,085	8,785,578	8,785,578	6,652,250	(2,133,328)	(24.3)%
Utilities Renewal/Replace Fund	759,678	11,981,574	27,937,249	24,962,407	6,463,225	(21,474,024)	(76.9)%
Main Line Ext Fee Fund	1,527,250	5,178,464	6,105,894	6,105,894	822,797	(5,283,097)	(86.5)%
2016 Util Rev Ref Bd Fund	231,177	5,313,170	5,314,170	5,314,170	564,100	(4,750,070)	(89.4)%
Bond Construction Fund	818,793	1,930,600	1,930,600	1,930,600	1,926,028	(4,572)	(0.2)%
USA 1 Assessment Fund	(118)	0	2,000	2,001	0	(2,000)	(100.0)%
Unit 31 Assessment Fund	165,704	297,731	2,300	292,735	0	(2,300)	(100.0)%
Utility SRF Loan Fund	3,196	3,777	20,878,814	20,878,814	3,072	(20,875,742)	(100.0)%

DIVISION	FY 2022 ACTUALS	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2023 YEAR-END ESTIMATES	FY 2024 APPROVED BUDGET	Approved to Amended Change	Approved to Amended % Change
2020 Bond Construction Fund	183,411	221,755	1,333,759	333,759	908,076	(425,683)	(31.9)%
<b>Total Funding Source</b>	38,530,451	75,035,663	121,501,502	114,511,342	55,711,443	(65,790,059)	(54.1)%

## Personnel Comparison

AUTHORIZED PERSONNEL				
DIVISION	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2024 APPROVED BUDGET	Approved to Amended Change
Administration Division-FT	7.00	6.00	7.00	1.00
Administration Division-PT	0.00	0.00	0.50	0.50
Customer Service Division-FT	21.00	21.00	21.00	0.00
Customer Service Division-PT	0.75	0.75	0.75	0.00
Business Operations Division-FT	7.00	7.00	7.00	0.00
Business Operations Division-PT	0.00	0.00	0.00	0.00
Engineering & Construction Division-FT	12.00	11.00	11.00	0.00
Engineering & Construction Division-PT	0.00	0.00	0.00	0.00
Maintenance Division-FT	18.34	20.00	20.00	0.00
Maintenance Division-PT	0.00	0.00	0.00	0.00
Field Services Division-FT	11.00	11.00	11.00	0.00
Field Services Division-PT	0.00	0.00	0.00	0.00
Integrated Systems Management-FT	0.00	0.00	0.00	0.00
Integrated Systems Management-PT	0.00	0.00	0.00	0.00
Compliance-FT	9.00	11.00	11.00	0.00
Compliance-PT	0.44	0.44	1.19	0.75
Laboratory-FT	0.00	0.00	0.00	0.00
Laboratory-PT	0.00	0.00	0.00	0.00
Water Distribution-FT	25.33	25.50	26.50	1.00
Water Distribution-PT	0.00	0.00	0.00	0.00
Water Plant-South Regional WTF Division-FT	7.00	8.00	9.00	1.00
Water Plant-South Regional WTF Division-PT	0.00	0.00	0.00	0.00
Water Plant-North Regional Division-FT	9.00	9.00	10.00	1.00
Water Plant-North Regional Division-PT	0.00	0.00	0.00	0.00
Wastewater Collections-FT	24.33	24.50	30.50	6.00
Wastewater Collections-PT	0.00	0.00	0.00	0.00
South Regional Water Reclamation	7.00	7.00	8.00	1.00
Wastewater Plant-North Regional Division-FT	10.00	10.00	11.00	1.00
<b>Utilities Total</b>	<b>169.19</b>	<b>172.19</b>	<b>185.44</b>	<b>13.25</b>

For additional historical authorized personnel data, please refer to the [Appendix C: Classification & Pay Plan](#) section.

## Explanation of Expenditure Changes of 10% or More

### **Operating Expenditures**

The Utilities Department expenditure analysis reflects a change of (54.1)% from the total FY 2023 Amended Budget to the total FY 2024 Approved Budget.

Personnel Service costs increased by 12.8% due to the on-boarding of 12 additional full time positions listed below.

Capital outlay expenditures within the Utilities Department accounted for 50.0% of the FY 2023 Amended Budget. Capital projects within all funds that fall under the Utilities Department will roll forward to the following fiscal year if incomplete; project and encumbrance balances roll forward to the next fiscal year and are accounted for under the "Amended Budget" data reflected above.

- The Utilities Renewal/Replacement Fund accounts for the largest variance between the total FY 2023 Amended Budget and the FY 2024 Approved Budget.
  - The Fund's FY 2023 Amended Budget, totaling \$27,937,249 in expenditures, accounts for 23.0% of the total amended budget. Of this amount, \$25,873,381 is budgeted for capital needs. This reflects an increase of \$14,265,162 from the FY 2023 Approved Budget of which an estimated 6.9% are new funding allocations (the remaining amended increases are associated with roll forward balances).
  - The Fund's FY 2024 Approved Budget, totaling \$6,463,225, includes \$5,303,233 in new capital funding and \$1,159,992 in operational needs including repair/maintenance service fees and investment service contributions; any incomplete projects from FY 2023 will roll forward to be reflected in the FY 2024 Amended Budget.
- The Utility SRF Loan Fund accounts for the second large variance between the total FY 2023 Amended Budget and FY 2024 Approved Budget.
  - The Fund's FY 2023 Amended Budget, totaling \$20,878,814 in expenditures, accounts for 17.2% of the total amended budget.
  - The full amended budget amount is attributed to the South Regional Water Reclamation Facility construction project rolled forward from the previous fiscal year.
  - The Fund's FY 2024 Approved Budget, totaling \$3,072, includes administrative service fee charges to the General Fund as outlined in the Cost Allocation Plan; any incomplete projects from FY 2023 will roll forward to be reflected in the FY 2024 Amended Budget.

### **Personnel Changes**

The following personnel changes highlights impacted the change from the FY 2023 Amended Budget to the total FY 2024 Approved Budget.

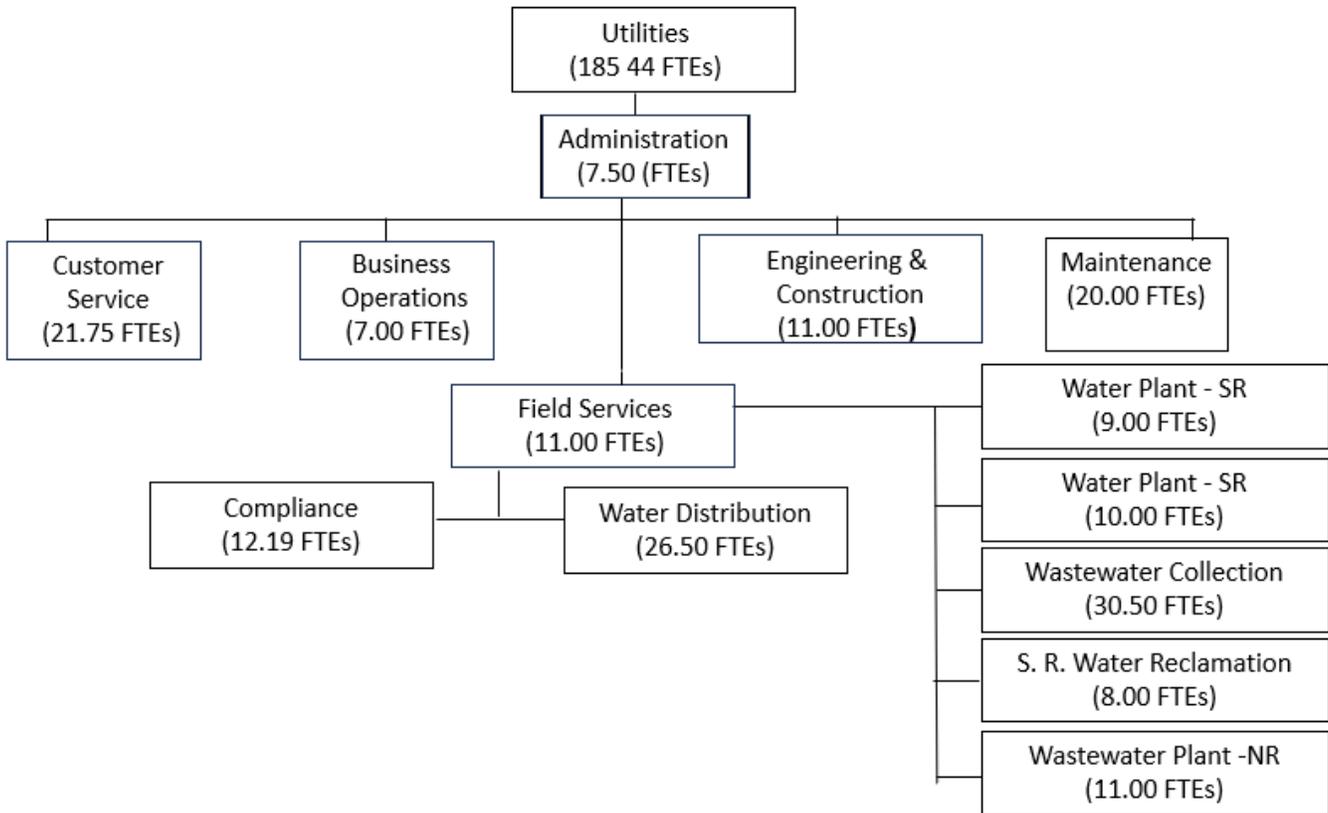
Onboarded the following 12.00 full-time positions and 1.25 part-time positions:

- One (1) Part-Time Community Outreach Coordinator Intern
- One (1) Part-Time Line Locate Technician
- Two (2) Full-time HEO II
- One (1) Full-time Industrial Pre-Treatment Coordinator
- Four (4) Full-time Lead Operators
- Two (2) Full-time Maintenance Mechanics
- Three (3) Full-time Utilities Technicians

Transitioned the following position:

- Utilities Compliance Division transitioned one (1) full-time Utilities Community Outreach Coordinator position to the Administration Division.

**FY 2024 ORGANIZATIONAL CHART**



## DEBT MANAGEMENT

### Appendix A

#### Authorization & Debt Limits

Pursuant to Florida Statutes Chapter 166 and the City Charter, the City is authorized to borrow funds for any governmental purpose. There is no legal debt limit established by the State of Florida for its municipalities, counties, and independent taxing districts. However, the City complies with all bond covenants and the City's debt policies.

#### Bond Rating

The City of Palm Bay's underlying bond issue ratings as of September 30, 2023 are as follows:

***Palm Bay, Florida***

***Underlying Bond Issue Rating***

<b><i>As of September 30, 2023</i></b>	<b>Moody's</b>	<b>S &amp; P</b>	<b>Fitch</b>
Long-Term Issuer Rating	Aa3	AA-	AA
General Obligation Bonds, Series 2019	—	AA-	AA
General Obligation Bonds, Series 2021	—	AA-	AA
General Obligation Bonds, Series 2023	—	AA-	AA
Taxable Special Obligation Refunding Bonds, Series 2019	—	AA-	AA
Sales Tax Revenue Refunding Bonds, Series 2015	—	AA	—
Taxable Special Obligation Refunding Bonds, Series 2013	—	AA-	AA
Utility System Improvement Revenue Bonds, Series 2001	Aa3	AA-	—

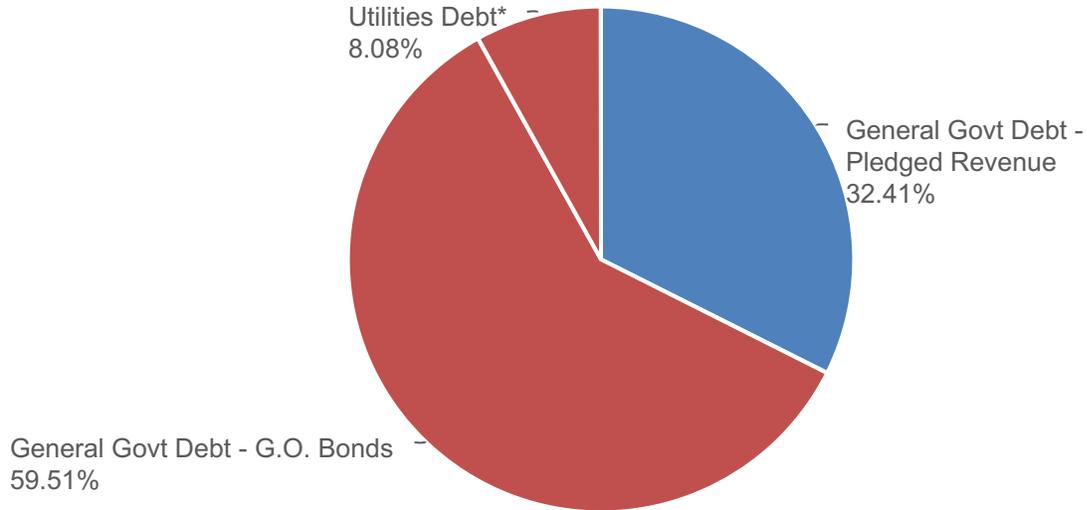
#### Debt Administration

In FY 2024, the City will have fourteen bond debt issues and three capital leases outstanding totaling \$334,415,032 (\$238,509,040 principal and \$95,905,992 interest).

<b>Total Outstanding Debt - By Type</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL DUE</b>
General Govt Debt - Pledged Revenue	84,138,123	24,226,982	108,365,105
General Govt Debt - G.O. Bonds	140,080,000	58,946,682	199,026,682
Utilities Debt*	14,290,917	12,732,327	27,023,245
<b>TOTAL CITY DEBT</b>	<b>\$238,509,040</b>	<b>\$95,905,991</b>	<b>\$334,415,032</b>

Approximately 8.08% of the total outstanding debt is from pledged water and sewer revenue bonds, not including drawdowns from the State Revolving Loan. The remainder of the debt is general government issued debt, with 32.40% secured by pledged revenues while 59.51% is general obligation debt.

### Outstanding Debt by Category



\*Not including Utilities State Revolving Loan

FY 2024 Debt Service Requirements	PRINCIPAL	INTEREST	TOTAL DUE
Taxable Special Obligation Revenue Bonds, Series 2004	68,286	141,714	210,000
Pension Obligation Bonds, Series 2013	1,310,000	95,030	1,405,030
Franchise Fee Revenue Note, Series 2015	499,000	26,848	525,848
Comm. Investment Revenue Bonds, Series 2015 - Sales Tax	501,760	312,194	813,954
Comm. Investment Revenue Bonds, Series 2015 - Impact Fee	138,240	86,013	224,253
Franchise Fee Revenue Note, Series 2016	225,000	117,928	342,928
Local Option Gas Tax Revenue Note, Series 2018	588,000	172,221	760,221
General Obligation Bonds, Series 2019	1,920,000	1,606,250	3,526,250
Pension Obligation Bonds, Series 2019	640,000	1,561,470	2,201,470
Special Obligation Note, Series 2020	258,000	68,206	326,206
General Obligation Bonds, Series 2021	1,970,000	1,476,150	3,446,150
General Obligation Bonds, Series 2023*	—	1,830,007	1,830,007
Utility System Capital Improvement Rev. Bonds, Series 2001	521,064	1,396,464	1,917,528
Utility System Refunding Revenue Note, Series 2016	550,000	12,100	562,100
Utility System Revenue Note, Series 2020	726,000	171,876	897,876
Capital Leases/Purchases	431,787	113,613	545,399
<b>TOTAL DEBT SERVICE REQUIREMENTS</b>	<b>\$10,347,137</b>	<b>\$9,188,084</b>	<b>\$19,535,221</b>

\* General Obligation Bonds, Series 2023 issuance occurred after first public hearing for the FY 2024 Approved Budget

**Taxable Special Obligation Revenues Bonds, Series 2004 (Fund 214):** The City of Palm Bay issued \$5,376,447 of limited, special obligations bonds in 2004 to 1) fund a deposit to the Police and Firefighter's Retirement Pension Plan to discharge the City's unfunded actuarial liability at that time, and 2) to pay the costs of issuing the Series 2004 Bonds.

**Taxable Special Obligation Refunding Bonds, Series 2013 (Fund 221):** The City of Palm Bay issued \$50,855,000 for the purposes of 1) refunding the Taxable Special Obligation (Pension Funding Project) Bonds, Series 2008, 2) terminating an interest rate hedge agreement (swap agreement), and 3) pay the costs of issuing the Series 2013 Bonds. The Series 2013 Bonds are payable from the Pledged Funds, which consists primarily of the Designated Revenues consisting of the Communications Services Tax Revenues and the Public Service Tax Revenues subject to the prior lien of the Senior Lien Bonds, with an additional pledge, if needed, of Non-Ad Valorem Revenues budgeted, appropriated and deposited in the Sinking Fund for the Series 2013 Bonds.

**Franchise Fee Revenue Note, Series 2015 (Fund 223):** In 2015, the City issued a note in the sum of \$4,744,000 in relation to the construction of an interchange on I-95 in south Palm Bay. The project necessitated the purchase of mitigation credits or shares in a mitigation bank. The note is secured through franchise fee revenues.

**Community Investment Revenue Refunding Bonds, Series 2015 (Sales Tax) (Fund 224):** In 2006, the City of Palm Bay issued debt to fund \$14,395,000 worth of capital investment projects, which included building a new joint Police/Fire District Station in the southwestern section of the City, rebuilding Fire Station #90, and to pay for 50-60 miles of road reconstruction and paving. In 2015 the City issued the Sales Tax Revenue Refunding Bonds, Series 2015, to refund the 2006 bonds and cover costs of issuance.

**Community Investment Revenue Refunding Bonds, Series 2015 (Impact Fees) (Fund 225):** In 2006, the City of Palm Bay issued debt to fund \$3,970,000 for road capacity/bridge replacement project at the intersection of Jupiter Blvd/Minton Road. In 2015 the City issued the Sales Tax Revenue Refunding Bonds, Series 2015, to refund the 2006 bonds and cover costs of issuance.

**Franchise Fee Revenue Note, Series 2016 (Fund 226):** In December 2016, the City issued a note in the sum of \$3,983,000 to partially refund the Taxable Special Obligation Bonds, Series 2004, and to cover costs of issuance.

**Local Option Gas Tax Note, Series 2018 (Fund 227):** In February 2018, the City issued a note in the sum of \$9,000,000 to fund a new connector road to the new I-95 interchange and pay costs of issuance.

**Taxable Special Obligation Refunding Bonds, Series 2019 (Fund 229):** In December 2019, the City issued \$51,670,000 in bonds to partially refund the Taxable Special Obligation Refunding Bonds, Series 2013, and to cover costs of issuance. The bonds are secured by a lien on designated revenues, composed in part of Communications Services Tax Revenues and Public Service Tax Revenues. Net present value savings were calculated at over \$7.2 million.

**Special Obligation Revenue Refunding Note, Series 2020 (Fund 230):** In 2010, the City issued Bonds to fund the construction of the City Hall Annex. In October 2020, the City issued the Series 2020 Refunding Note in the amount of \$4,258,000 to refund the Series 2010 Bonds and cover costs of issuance. In addition, the City contributed \$490,111.17 from the funds held in the bond debt service reserve account to be used for Refunding Escrow.

**General Obligation Bonds, Series 2019 (Fund 228):** In November 2018, the City electorate voted to approve a \$150,000,000 bond referendum for the purpose of funding road improvements and ancillary facilities. In July 2019, the City issued bonds in the sum of \$50,000,000 for the first tranche to fund roadway improvement projects and costs of issuance. The bonds are secured through a separate ad valorem tax imposed specifically to fund debt service costs on GO Bonds.

**General Obligation Bonds, Series 2021 (Fund 231):** In February 2021, the City issued bonds in the amount of \$50,000,000 for the second tranche of the voter-approved bond referendum to fund roadway

improvement projects and costs of issuance. The bonds are secured through a separate ad valorem tax imposed specifically to fund debt service costs on GO Bonds.

**General Obligation Bonds, Series 2023 (Fund 232):** In September 2023, the City issued the final tranche of voter-approved general obligation bonds in the par amount of \$50,000,000 to fund roadway improvement projects, capitalized interest through July 1, 2024, and costs of issuance. The bonds are secured through a separate ad valorem tax imposed specifically to fund debt service costs on GO Bonds. *Note that the issuance of the General Obligation Bonds, Series 2023 occurred after the first public hearing for the FY 2024 Approved Budget.*

**Utility System Capital Improvement Revenue Bonds, Series 2001 (Fund 427):** In FY 2001, the City issued the 2001 Utility System Capital Improvement Revenue Bonds in the amount of \$21,311,958 for expanding the utility system. Revenue pledged for payment of the bonds are net operating revenues of the City's water and sewer system, including water connection fees.

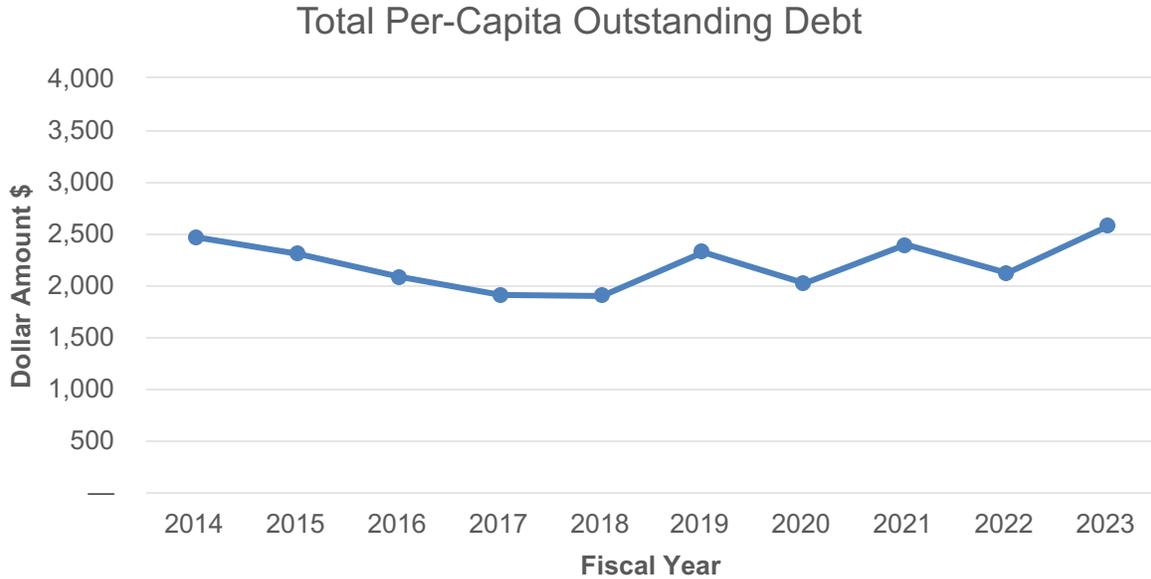
**Utility System Refunding Revenue Note, Series 2016 (Fund 426):** In 1998, the City issued the 1998 Utility System Capital Improvement Revenue Bonds in the amount of \$24,160,000 to make certain improvements to the City's water and wastewater utility infrastructure. In 2005, the 2005B Utility System Refunding Bonds were issued to refund the 1998 Utility System Capital Improvement Revenue Bonds. Main line extension fee revenue, together with water and sewer operating revenues are pledged for the payment of the bonds. In 2016, the City issued the Utility System Refunding Revenue Note, Series 2016, to refund the Series 2005B bonds and cover the costs of issuance.

**Utility System Revenue Note, Series 2020 (Fund 434):** In October 2020, the City issued a note in the amount of \$11,507,000 to fund the expansion and rehabilitation of the South Regional Water Treatment Plant (SRWTP) and cover issuance costs. This Series 2020 Note is a special, limited obligation of the City, secured solely by a lien upon and pledge of (a) the Net Revenues, (b) the Pledged Water Connection Fees, and (c) moneys in the applicable Funds and Accounts, on a parity with the other Bonds and, with respect to the Water Connection Fees, other Water Connection Fee Bond, in the manner and to the extent provided in the Resolution.

**Capital Lease Obligations:** Capital lease obligations consist of energy savings equipment, fire apparatus, and Police vehicles. The combined cost of these assets was capitalized in the General Fixed Assets Account Group in the year of purchase.

## Per-Capita Debt Level

As illustrated below, the City's total per-capita outstanding debt declined over the years 2014-2018. This trend was partly attributed to the population growth of the City, but also from savings from refunding the Utility Revenue Bonds, Series 2005B, the Sales Tax Bonds, Series 2006, and the Special Assessment Bonds, Series 2009, and the partial refunding of the Taxable Special Obligation Bonds, Series 2004, and the partial redemption of the Special Assessment Bonds, Series 2003, the per-capita debt level decreased in fiscal years 2015 through 2018. Since 2018, the per-capita debt has increased, mainly as a result of issuance of voter-approved general obligation bonds, series 2019, 2021, and 2023, for roads.



### Changes in Outstanding Debt

Since the beginning of FY 2023 (10/01/2022), the City has issued the final tranche of the voter-approved General Obligation Bonds for roadway improvements. The City continues to draw down loan proceeds as per the State Revolving Fund loan agreement while construction of the new treatment facility project continues.

## DEBT SERVICE SCHEDULES

On the following pages the aggregate and individual debt service schedules for the bonds and debt obligations previously detailed are presented.

#### TAXABLE SPECIAL OBLIGATION REVENUE BONDS, SERIES 2004

MATURITY	PRINCIPAL	INTEREST	TOTAL DUE
2024	68,286	141,714	210,000
2025	70,221	159,779	230,000
2026	71,640	178,360	250,000
<b>TOTAL</b>	<b>210,147</b>	<b>479,853</b>	<b>690,000</b>

TAXABLE SPECIAL OBLIGATION REVENUE BONDS, SERIES 2013

MATURITY	PRINCIPAL	INTEREST	TOTAL DUE
2024	1,310,000	95,030	1,405,030
2025	1,350,000	32,434	1,382,434
<b>TOTAL</b>	<b>2,660,000</b>	<b>127,464</b>	<b>2,787,464</b>

FRANCHISE FEE REVENUE NOTE, SERIES 2015

MATURITY	PRINCIPAL	INTEREST	TOTAL DUE
2024	499,000	26,848	525,848
2025	509,000	16,265	525,265
2026	520,000	5,460	525,460
<b>TOTAL</b>	<b>1,528,000</b>	<b>48,573</b>	<b>1,576,573</b>

COMMUNITY INVESTMENT REVENUE BONDS, SERIES 2015 (SALES TAX PORTION)

MATURITY	PRINCIPAL	INTEREST	TOTAL DUE
2024	501,760	312,194	813,954
2025	521,360	291,731	813,091
2026	540,960	270,485	811,445
2027	564,480	248,376	812,856
2028	584,080	225,405	809,485
2029	611,520	204,551	816,071
2030	627,200	185,578	812,778
2031	650,720	165,204	815,924
2032	670,320	143,318	813,638
2033	693,840	120,297	814,137
2034	717,360	96,035	813,395
2035	740,880	70,516	811,396
2036	764,400	43,696	808,096
2037	795,760	14,921	810,681
<b>TOTAL</b>	<b>8,984,640</b>	<b>2,392,307</b>	<b>11,376,947</b>

COMMUNITY INVESTMENT REVENUE BONDS, SERIES 2015 (IMPACT FEE PORTION)

MATURITY	PRINCIPAL	INTEREST	TOTAL DUE
2024	138,240	86,013	224,253
2025	143,640	80,375	224,015
2026	149,040	74,521	223,561
2027	155,520	68,430	223,950
2028	160,920	62,101	223,021
2029	168,480	56,356	224,836

MATURITY	PRINCIPAL	INTEREST	TOTAL DUE
2030	172,800	51,129	223,929
2031	179,280	45,515	224,795
2032	184,680	39,485	224,165
2033	191,160	33,143	224,303
2034	197,640	26,459	224,099
2035	204,120	19,428	223,548
2036	210,600	12,039	222,639
2037	219,240	4,111	223,351
<b>TOTAL</b>	<b>2,475,360</b>	<b>659,105</b>	<b>3,134,465</b>

TAXABLE FRANCHISE FEE REVENUE REFUNDING NOTE, SERIES 2016

MATURITY	PRINCIPAL	INTEREST	TOTAL DUE
2024	225,000	117,928	342,928
2025	237,000	108,527	345,527
2026	255,000	98,514	353,514
2027	552,000	82,092	634,092
2028	609,000	58,466	667,466
2029	666,000	32,519	698,519
2030	220,000	14,489	234,489
2031	246,000	5,006	251,006
<b>TOTAL</b>	<b>3,010,000</b>	<b>517,541</b>	<b>3,527,541</b>

LOCAL OPTION GAS TAX REVENUE NOTE, SERIES 2018

MATURITY	PRINCIPAL	INTEREST	TOTAL DUE
2024	588,000	172,221	760,221
2025	604,000	156,069	760,069
2026	620,000	139,484	759,484
2027	637,000	122,451	759,451
2028	654,000	104,958	758,958
2029	672,000	86,991	758,991
2030	690,000	68,536	758,536
2031	709,000	49,580	758,580
2032	728,000	30,108	758,108
2033	747,000	10,122	757,122
<b>TOTAL</b>	<b>6,649,000</b>	<b>940,520</b>	<b>7,589,520</b>

GENERAL OBLIGATION BONDS, SERIES 2019

MATURITY	PRINCIPAL	INTEREST	TOTAL DUE
2024	1,920,000	1,606,250	3,526,250
2025	2,015,000	1,510,250	3,525,250
2026	2,120,000	1,409,500	3,529,500
2027	2,225,000	1,303,500	3,528,500
2028	2,335,000	1,192,250	3,527,250
2029	2,450,000	1,075,500	3,525,500
2030	2,575,000	953,000	3,528,000
2031	2,705,000	824,250	3,529,250
2032	2,785,000	743,100	3,528,100
2033	2,870,000	659,550	3,529,550
2034	2,955,000	573,450	3,528,450
2035	3,045,000	484,800	3,529,800
2036	3,135,000	393,450	3,528,450
2037	3,230,000	299,400	3,529,400
2038	3,325,000	202,500	3,527,500
2039	3,425,000	102,750	3,527,750
<b>TOTAL</b>	<b>43,115,000</b>	<b>13,333,500</b>	<b>56,448,500</b>

TAXABLE SPECIAL OBLIGATION BONDS, SERIES 2019

MATURITY	PRINCIPAL	INTEREST	TOTAL DUE
2024	640,000	1,561,470	2,201,470
2025	655,000	1,546,568	2,201,568
2026	2,055,000	1,514,126	3,569,126
2027	2,065,000	1,463,489	3,528,489
2028	2,085,000	1,410,238	3,495,238
2029	2,105,000	1,354,213	3,459,213
2030	2,635,000	1,288,996	3,923,996
2031	2,690,000	1,213,793	3,903,793
2032	2,955,000	1,131,197	4,086,197
2033	3,145,000	1,038,917	4,183,917
2034	3,235,000	940,048	4,175,048
2035	3,335,000	836,591	4,171,591
2036	3,450,000	723,703	4,173,703
2037	3,565,000	601,783	4,166,783
2038	3,685,000	475,778	4,160,778
2039	3,815,000	345,428	4,160,428
2040	3,950,000	210,472	4,160,472

<b>MATURITY</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL DUE</b>
2041	4,080,000	70,910	4,150,910
<b>TOTAL</b>	<b>50,145,000</b>	<b>17,727,720</b>	<b>67,872,720</b>

SPECIAL OBLIGATION REVENUE REFUNDING NOTE, SERIES 2020

<b>MATURITY</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL DUE</b>
2024	258,000	68,206	326,206
2025	263,000	63,309	326,309
2026	268,000	58,318	326,318
2027	273,000	53,232	326,232
2028	278,000	48,053	326,053
2029	283,000	42,779	325,779
2030	288,000	37,412	325,412
2031	294,000	31,941	325,941
2032	299,000	26,367	325,367
2033	305,000	20,689	325,689
2034	310,000	14,908	324,908
2035	316,000	9,024	325,024
2036	322,000	3,027	325,027
<b>TOTAL</b>	<b>3,757,000</b>	<b>477,265</b>	<b>4,234,265</b>

GENERAL OBLIGATION BONDS, SERIES 2021

<b>MATURITY</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL DUE</b>
2024	1,970,000	1,476,150	3,446,150
2025	2,070,000	1,377,650	3,447,650
2026	2,175,000	1,274,150	3,449,150
2027	2,280,000	1,165,400	3,445,400
2028	2,395,000	1,051,400	3,446,400
2029	2,515,000	931,650	3,446,650
2030	2,640,000	805,900	3,445,900
2031	2,775,000	673,900	3,448,900
2032	2,885,000	562,900	3,447,900
2033	2,945,000	505,200	3,450,200
2034	3,000,000	446,300	3,446,300
2035	3,060,000	386,300	3,446,300
2036	3,125,000	325,100	3,450,100
2037	3,185,000	262,600	3,447,600
2038	3,250,000	198,900	3,448,900
2039	3,315,000	133,900	3,448,900

MATURITY	PRINCIPAL	INTEREST	TOTAL DUE
2040	3,380,000	67,600	3,447,600
<b>TOTAL</b>	<b>46,965,000</b>	<b>11,645,000</b>	<b>58,610,000</b>

GENERAL OBLIGATION BONDS, SERIES 2023

*Note that the issuance of the General Obligation Bonds, Series 2023 occurred after the first budget for the FY 2024 Approved Budget.*

MATURITY	PRINCIPAL	INTEREST	TOTAL DUE
2024	0	1,830,007	1,830,007
2025	800,000	2,240,825	3,040,825
2026	835,000	2,200,825	3,035,825
2027	880,000	2,159,075	3,039,075
2028	925,000	2,115,075	3,040,075
2029	970,000	2,068,825	3,038,825
2030	1,015,000	2,020,325	3,035,325
2031	1,065,000	1,969,575	3,034,575
2032	1,120,000	1,916,325	3,036,325
2033	1,170,000	1,860,325	3,030,325
2034	1,235,000	1,801,825	3,036,825
2035	1,295,000	1,740,075	3,035,075
2036	1,360,000	1,675,325	3,035,325
2037	1,425,000	1,607,325	3,032,325
2038	1,500,000	1,536,075	3,036,075
2039	1,575,000	1,461,075	3,036,075
2040	5,180,000	1,382,325	6,562,325
2041	8,835,000	1,175,125	10,010,125
2042	9,210,000	799,638	10,009,638
2043	9,605,000	408,213	10,013,213
<b>TOTAL</b>	<b>50,000,000</b>	<b>33,968,183</b>	<b>83,968,183</b>

UTILITY SYSTEM CAPITAL IMPROVEMENT REVENUE BONDS, SERIES 2001

MATURITY	PRINCIPAL	INTEREST	TOTAL DUE
2024	521,064	1,396,464	1,917,528
2025	492,840	1,425,492	1,918,332
2026	465,701	1,451,607	1,917,308
2027	440,733	1,478,490	1,919,223
2028	416,851	1,503,149	1,920,000
2029	391,248	1,525,310	1,916,558
2030	370,272	1,548,585	1,918,857

MATURITY	PRINCIPAL	INTEREST	TOTAL DUE
2031	350,208	1,569,792	1,920,000
<b>TOTAL</b>	<b>3,448,917</b>	<b>11,898,889</b>	<b>15,347,806</b>

UTILITY SYSTEM REFUNDING REVENUE NOTE, SERIES 2016

MATURITY	PRINCIPAL	INTEREST	TOTAL DUE
2024	550,000	12,100	562,100
<b>TOTAL</b>	<b>550,000</b>	<b>12,100</b>	<b>562,100</b>

UTILITY SYSTEM REVENUE NOTE, SERIES 2020

MATURITY	PRINCIPAL	INTEREST	TOTAL DUE
2024	726,000	171,876	897,876
2025	1,300,000	159,752	1,459,752
2026	1,323,000	138,042	1,461,042
2027	1,343,000	115,948	1,458,948
2028	1,364,000	93,520	1,457,520
2029	1,391,000	70,741	1,461,741
2030	1,411,000	47,512	1,458,512
2031	1,434,000	23,948	1,457,948
<b>TOTAL</b>	<b>10,292,000</b>	<b>821,339</b>	<b>11,113,339</b>

CAPITAL LEASE/PURCHASE SCHEDULES - ENERGY SAVINGS

MATURITY	PRINCIPAL	INTEREST
2024	173,168	97,007
2025	186,577	92,592
2026	200,607	87,834
2027	215,279	82,718
2028	230,619	77,229
2029	257,982	71,348
2030	275,254	64,769
2031	293,292	57,751
2032	312,126	50,272
2033	331,790	42,312
2034	352,309	33,852
2035	373,722	24,868
2036	396,059	15,338
2037	205,428	5,238
<b>TOTAL</b>	<b>3,804,212</b>	<b>803,128</b>

CAPITAL LEASE/PURCHASE SCHEDULES - APPARATUS

MATURITY	PRINCIPAL	INTEREST
2024	124,157	14,453
2025	126,457	12,153
2026	128,799	9,811
2027	131,185	7,425
2028	133,615	4,995
2029	136,089	2,521
<b>TOTAL</b>	<b>780,302</b>	<b>51,358</b>

CAPITAL LEASE/PURCHASE SCHEDULES - POLICE VEHICLES

MATURITY	PRINCIPAL	INTEREST
2024	134,462	2,152
<b>TOTAL</b>	<b>134,462</b>	<b>2,152</b>

CAPITAL LEASE/PURCHASE SCHEDULES - TOTAL

MATURITY	PRINCIPAL	INTEREST
2024	431,787	113,613
2025	313,034	104,745
2026	329,406	97,645
2027	346,463	90,144
2028	364,234	82,224
2029	394,071	73,869
2030	275,254	64,769
2031	293,292	57,751
2032	312,126	50,272
2033	331,790	42,312
2034	352,309	33,852
2035	373,722	24,868
2036	396,059	15,338
2037	205,428	5,238
<b>TOTAL</b>	<b>4,718,975</b>	<b>856,640</b>

TOTAL OUTSTANDING DEBT BY TYPE

TYPE	PRINCIPAL	INTEREST	TOTAL DUE
Total General Govt. Debt	224,218,123	83,173,664	307,391,787
Total Utilities Debt	14,290,917	12,732,327	27,023,244
<b>TOTAL</b>	<b>238,509,040</b>	<b>95,905,991</b>	<b>334,415,031</b>

TOTAL CITY DEBT COMBINED PAYMENT SCHEDULE

<b>MATURITY</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL DUE</b>
2024	10,347,137	9,188,084	19,535,221
2025	11,344,095	9,273,770	20,617,865
2026	11,727,747	8,911,037	20,638,784
2027	11,762,197	8,350,626	20,112,823
2028	12,171,085	7,946,840	20,117,925
2029	12,617,319	7,523,303	20,140,622
2030	12,919,526	7,086,230	20,005,755
2031	13,391,500	6,630,254	20,021,754
2032	11,939,126	4,643,071	16,582,198
2033	12,398,790	4,290,556	16,689,346
2034	12,002,309	3,932,877	15,935,186
2035	12,369,722	3,571,601	15,941,323
2036	12,763,059	3,191,677	15,954,736
2037	12,625,428	2,795,377	15,420,805
2038	11,760,000	2,413,253	14,173,253
2039	12,130,000	2,043,153	14,173,153
2040	12,510,000	1,660,397	14,170,397
2041	12,915,000	1,246,035	14,161,035
2042	9,210,000	799,638	10,009,638
2043	9,605,000	408,213	10,013,213
<b>TOTAL</b>	<b>238,509,040</b>	<b>95,905,992</b>	<b>334,415,032</b>

## FISCAL YEAR 2024 – 2028 MASTER CAPITAL IMPROVEMENTS PROGRAM

### Appendix B

The Master Capital Improvements Program (CIP) represents a schedule of major public improvement projects and capital asset/outlay expenditures for the next five-year timeframe. Led by the Finance Department’s Budget Office, the Master CIP is developed in collaboration with citywide Departments mid-year to determine the future funding needs for public improvements and capital asset/outlay replacements. Projects and capital assets/outlay from the first year of the Plan are recommended by the City Manager as part of the annual budget for the next fiscal year.

Starting in Fiscal Year 2023, all future capital requests require the completion of either a “Capital Outlay Detail Listing Worksheet,” utilized for budget requests associated with capital assets and/or outlay (i.e. vehicles, equipment or heavy machinery), or a “Project Detail Listing Worksheet,” utilized for long-term investment projects with a purpose to build upon, add, or improve capital investments. Impacting Internal Service Departments (i.e. Information Technology, Parks & Facilities, and Public Works/Fleet Services) review each request for accurateness prior to submittal. If recommended for funding in the annual budget for the next fiscal year, the Budget Office uses the information disclosed in the worksheets to open the project in the system and/or add all associated capital expenditures to the budget.

The Fiscal Year 2024 – 2028 Master CIP outlined in this document includes both funded and unfunded requests, regardless of the Fiscal Year. Funded requests for Fiscal Year 2024 are presented to the City Council for adoption via Resolution at the second public hearing, scheduled for Wednesday, September 20, 2023.

### Citywide Master Capital Improvements Program Funding Summary

The Fiscal Year 2024 – 2028 Master Capital Improvements Program (CIP) across all Departments and Funds totals \$392,997,852. Fiscal Year 2023 capital costs associated with all future requests total an additional \$19,834,500; these costs are generally associated with existing projects requiring future funding.

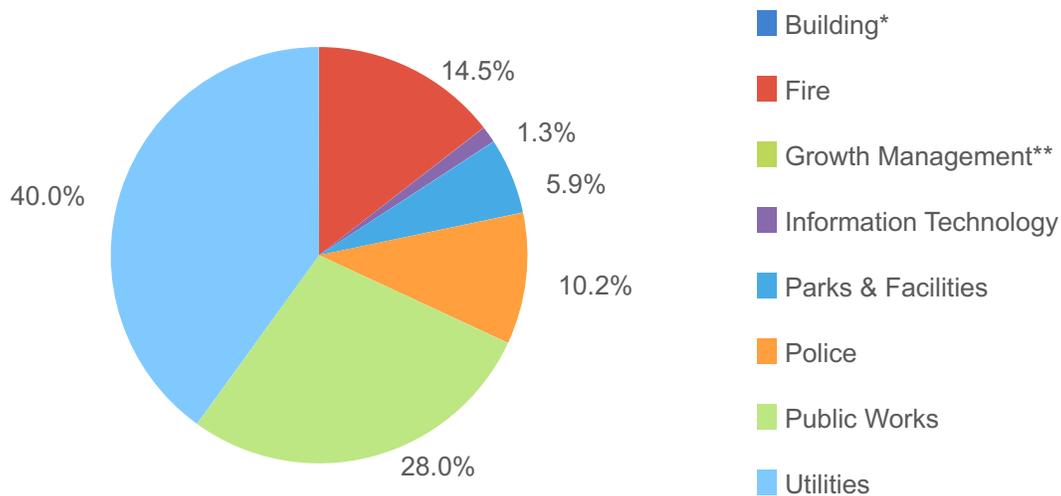
The chart below reflects a breakdown between capital asset/outlay and capital project funding requests for the Fiscal Year 2024 – 2028 timeframe. Capital assets/outlay account for 13.1% of the total funding, while capital project funding accounts for 86.9%.

Schedule of 5-Year Capital Expenditures								
Type	2023/Prior	2024	2025	2026	2027	2028	TOTAL	2024-2028 TOTAL
Capital Asset/Outlay	3,509,240	14,378,760	8,688,407	11,969,552	8,877,725	7,652,029	55,075,713	51,566,473
Capital Projects	16,325,260	76,241,732	112,529,785	90,005,479	52,659,907	9,994,476	357,756,639	341,431,379
<b>TOTAL</b>	<b>19,834,500</b>	<b>90,620,492</b>	<b>121,218,192</b>	<b>101,975,031</b>	<b>61,537,632</b>	<b>17,646,505</b>	<b>412,832,352</b>	<b>392,997,852</b>

Of the 16 existing City of Palm Bay Departments, eight (8) Departments submitted future capital requests to be added to the Fiscal Year 2024 – 2028 Master CIP. The chart below reflects a breakdown of Department funding requests for that timeframe.

Schedule of 5-Year Capital Expenditures								
Department	2023/Prior	2024	2025	2026	2027	2028	TOTAL	2024-2028 TOTAL
Building	0	106,656	0	0	0	0	106,656	106,656
Fire	3,958,316	5,849,374	17,044,574	22,499,032	11,534,062	226,000	61,111,358	57,153,042
Growth Management	0	20,900	25,000	25,000	25,000	25,000	120,900	120,900
Information Technology	0	1,073,200	1,618,550	926,700	1,317,900	214,068	5,150,418	5,150,418
Parks & Facilities	100,000	6,087,866	5,485,741	3,175,695	4,364,005	4,171,734	23,385,041	23,285,041
Police	3,542,693	6,395,470	3,844,293	8,660,340	14,602,480	6,388,775	43,434,051	39,891,358
Public Works	0	54,081,730	34,645,550	15,179,562	3,161,745	2,922,186	109,990,773	109,990,773
Utilities	12,233,491	17,005,296	58,554,484	51,508,702	26,532,440	3,698,742	169,533,155	157,299,664
<b>TOTAL</b>	<b>19,834,500</b>	<b>90,620,492</b>	<b>121,218,192</b>	<b>101,975,031</b>	<b>61,537,632</b>	<b>17,646,505</b>	<b>412,832,352</b>	<b>392,997,852</b>

The Utilities Department accounts for the largest portion of capital funding requests with a total of 40.0%, or \$157,299,664.



\*Building accounts for approximately 0.03% of the total (rounded to 0.0% in the pie chart above); due to the small ratio, the pie chart does not reflect the portion.

\*\*Growth Management accounts for approximately 0.03% of the total (rounded to 0.0% in the pie chart above); due to the small ratio, the pie chart does not reflect the portion.

All future capital requests were broken down into the following three (3) categories:

1. Health & Safety
2. Asset Preservation or Replacement
3. Service/Asset Expansion/Addition

The chart below reflects the breakdown of category funding types for the Fiscal Year 2024 – 2028 timeframe. Of the types listed above, the expansion and/or addition of services and/or assets accounts for the largest portion of capital funding requests with a total of 42.5%, or \$166,853,685.

Schedule of 5-Year Capital Expenditures								
Category	2023/Prior	2024	2025	2026	2027	2028	TOTAL	2024-2028 TOTAL
1 - Health & Safety	4,208,316	7,339,033	17,379,574	22,814,032	11,849,062	301,000	63,891,017	59,682,701
2 - Asset Preservation or Replacement	11,688,284	66,014,838	47,836,240	20,924,394	15,891,790	16,186,423	178,541,969	166,853,685
3 - Service/Asset Expansion/Addition	3,937,900	17,266,621	56,002,378	58,236,605	33,796,780	1,159,082	170,399,366	166,461,466
<b>TOTAL</b>	<b>19,834,500</b>	<b>90,620,492</b>	<b>121,218,192</b>	<b>101,975,031</b>	<b>61,537,632</b>	<b>17,646,505</b>	<b>412,832,352</b>	<b>392,997,852</b>

A total of 12 funding sources were identified for the Fiscal Year 2024 – 2028 timeframe. The chart below reflects the breakdown of funding sources for the Fiscal Year 2024 – 2028 timeframe.

Schedule of 5-Year Capital Expenditures								
Funding Source	2023/Prior	2024	2025	2026	2027	2028	TOTAL	2024-2028 TOTAL
General Fund	6,608,449	14,277,115	26,960,136	34,210,528	29,661,296	12,742,763	124,460,287	117,851,838
Housing Funds	0	1,395,745	0	0	0	0	1,395,745	1,395,745
ARPA Fund	0	280,000	205,000	46,000	0	0	531,000	531,000
Impact Fee Funds	0	4,018,785	2,020,000	10,222,000	2,444,200	0	18,704,985	18,704,985
Community Investment Fund	0	360,000	0	0	0	0	360,000	360,000
Road Maintenance CIP Fund	0	3,200,000	3,200,000	3,100,000	100,000	100,000	9,700,000	9,700,000
G.O. Road Program Funds	0	40,905,067	27,268,338	0	0	0	68,173,405	68,173,405
Utilities Operating Fund	2,537,900	7,392,063	15,952,930	2,327,050	1,180,150	700,000	30,090,093	27,552,193
Utilities - Capital Funds	9,695,591	9,613,233	42,601,554	49,353,702	25,682,440	2,998,742	139,945,262	130,249,671
Building Fund	0	160,984	0	0	30,795	0	191,779	191,779
Stormwater Utility Fund	0	7,707,500	2,630,456	2,715,751	2,438,751	1,105,000	16,597,458	16,597,458
Grants - To Be Determined	992,560	1,310,000	379,778	0	0	0	2,682,338	1,689,778
<b>TOTAL</b>	<b>19,834,500</b>	<b>90,620,492</b>	<b>121,218,192</b>	<b>101,975,031</b>	<b>61,537,632</b>	<b>17,646,505</b>	<b>412,832,352</b>	<b>392,997,852</b>

The Utilities Department’s Capital Funds account for the largest portion of capital funding requests with a total of 33.1%, or \$130,249,671. Funds included are Connection Fees, Renewal/Replacement, Main Line Extension Fees, and the SRF Loan.

The General Fund accounts for the second to largest portion with a total of 30.0%, or \$117,851,838.

## General Fund Master Capital Improvements Program Funding Summary

Of the Fiscal Year 2024 – 2028 Master Capital Improvements Program (CIP) total of \$378,670,267, the General Fund capital requests account for 30.0%, or \$117,851,838.

The chart below reflects a breakdown between General Fund capital asset/outlay and capital project funding requests for the Fiscal Year 2024 – 2028 timeframe. Capital assets/outlay account for 29.5% of the total funding, while capital project funding accounts for 70.5%.

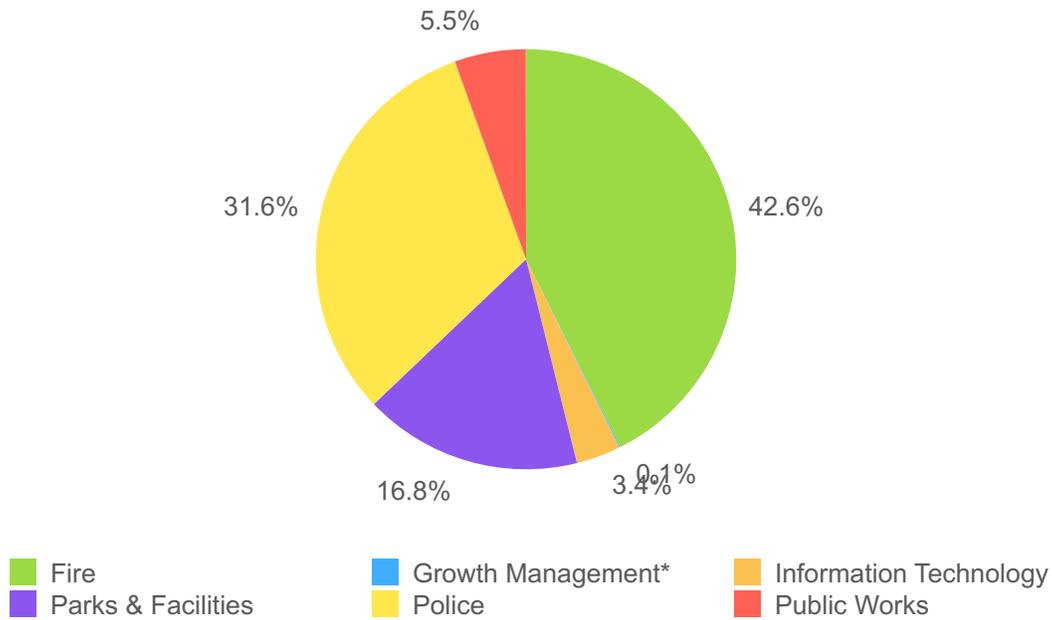
Schedule of 5-Year Capital Expenditures								
Type	2023/Prior	2024	2025	2026	2027	2028	TOTAL	2024-2028 TOTAL
Capital Asset/Outlay	2,444,240	8,486,524	5,602,371	8,737,801	5,186,274	6,727,029	37,184,239	34,739,999
Capital Projects	4,164,209	5,790,591	21,357,765	25,472,727	24,475,022	6,015,734	87,276,048	83,111,839
<b>TOTAL</b>	<b>6,608,449</b>	<b>14,277,115</b>	<b>26,960,136</b>	<b>34,210,528</b>	<b>29,661,296</b>	<b>12,742,763</b>	<b>124,460,287</b>	<b>117,851,838</b>

Six (6) of the eight (8) previously discussed Departments submitted future capital requests using General Fund dollars to be added to the Fiscal Year 2024 – 2028 Master CIP. The chart below reflects a breakdown of Department funding requests for that timeframe.

Schedule of 5-Year Capital Expenditures								
Department	2023/Prior	2024	2025	2026	2027	2028	TOTAL	2024-2028 TOTAL
Fire	3,958,316	5,599,374	15,024,574	20,277,032	9,089,862	226,000	54,175,158	50,216,842
Growth Management	0	20,900	25,000	25,000	25,000	25,000	120,900	120,900
Information Technology	0	738,872	1,413,550	708,650	956,955	214,068	4,032,095	4,032,095
Parks & Facilities	100,000	2,569,621	5,485,741	3,175,695	4,364,005	4,171,734	19,866,796	19,766,796
Police	2,550,133	4,079,185	3,464,515	8,660,340	14,602,480	6,388,775	39,745,428	37,195,295
Public Works	0	1,269,163	1,546,756	1,363,811	622,994	1,717,186	6,519,910	6,519,910
<b>TOTAL</b>	<b>6,608,449</b>	<b>14,277,115</b>	<b>26,960,136</b>	<b>34,210,528</b>	<b>29,661,296</b>	<b>12,742,763</b>	<b>124,460,287</b>	<b>117,851,838</b>

The Fire Department accounts for the largest portion of capital funding requests with a total of 42.6%, or \$50,216,842.

Refer to the following page for a pie chart reflecting percentage breakdowns for all six (6) Departments listed in the table above.



\*Growth Management accounts for 0.01% of the total; due to the small ratio, the pie chart does not reflect the portion.

All future General Fund capital requests were broken down into the following three (3) categories:

1. Health & Safety
2. Asset Preservation or Replacement
3. Service/Asset Expansion/Addition

Schedule of 5-Year Capital Expenditures								2024-2028 TOTAL
Department	2023/Prior	2024	2025	2026	2027	2028	TOTAL	
1 - Health & Safety	4,058,316	6,119,567	15,209,574	20,442,032	9,254,862	301,000	55,385,351	51,327,035
2 - Asset Preservation or Replacement	2,510,133	6,860,659	10,040,252	7,904,941	8,543,099	12,082,681	47,941,765	45,431,632
3 - Service/Asset Expansion/Addition	40,000	1,296,889	1,710,310	5,863,555	11,863,335	359,082	21,133,171	21,093,171
<b>TOTAL</b>	<b>6,608,449</b>	<b>14,277,115</b>	<b>26,960,136</b>	<b>34,210,528</b>	<b>29,661,296</b>	<b>12,742,763</b>	<b>124,460,287</b>	<b>117,851,838</b>

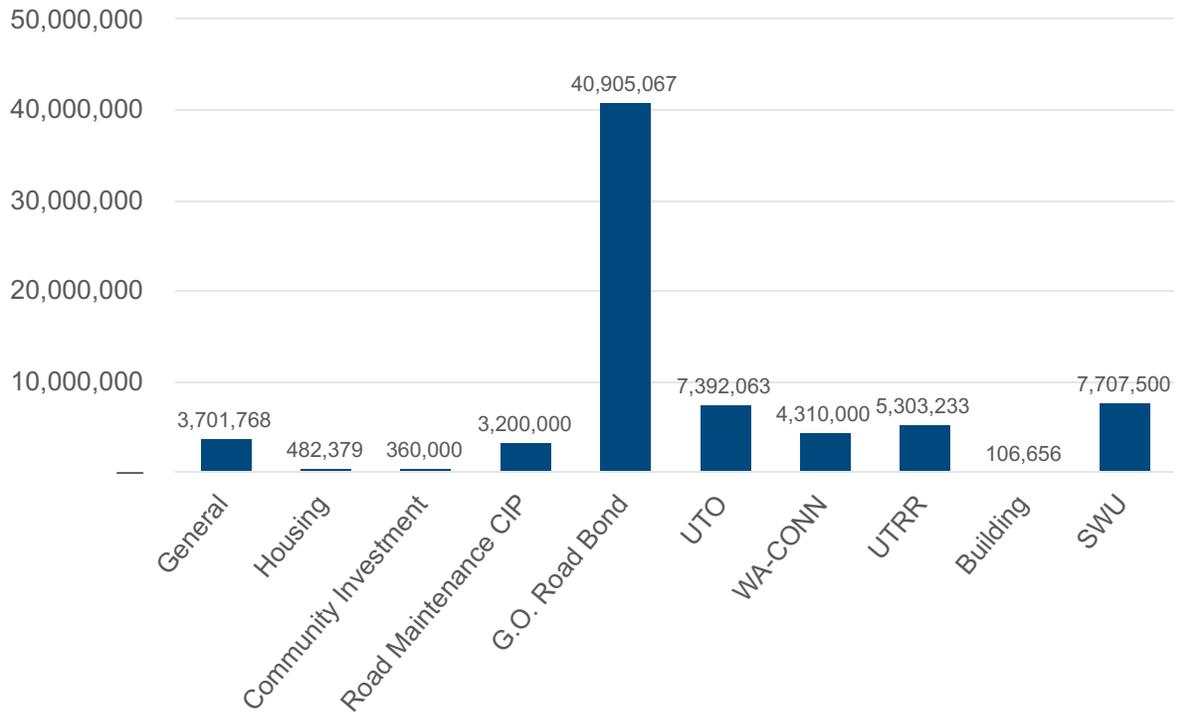
## FY 2024 Approved Capital Program Funding

### Citywide Capital Program Funding

As outlined in the [Citywide Capital Program Funding Summary](#) section, the total citywide capital requests for FY 2024 (for all Departments across all Funds) are \$90,620,492. While future years are included in the Program Funding Summaries, for the upcoming fiscal year approved budget, only the first year of the

Five-Year Master CIP Plan is included. The Five-Year Capital Improvements Program (CIP) for Fiscal Years 2023-2024 through 2027-2028 was adopted via Resolution 2023-36.

A total of \$73,468,666, or 81.1% of all requests, in capital funding is included in the FY 2024 Approved Budget. The chart below reflects the total funded requests by funding source. The G.O. Road Program accounts for 55.7% of the funded FY 2024 capital requests.



Funding source details are as follows:

**General Fund (General/001)** - the City's main operating fund with 50.0% of revenue generated through property taxation.

**Housing Funds (HANDS)** - housing and neighborhood development grants including SHIP (111), CDBG (112), HOME (114), and NSP (123) funding.

**Road Maintenance CIP Fund (307)** - funding the maintenance of roads within the City of Palm Bay; General Fund supported transfer.

**G.O. Road Program Funds (309/310)** - funding road improvements and ancillary facilities through bonds issues up to \$150,000,000.

**Utilities Operating Fund (UTO/421)** – construction and/or acquisition of water and sewer utility improvement projects.

**Utilities Connection Fee Fund (WA-CONN/423)** – collection of connection fees for water/sewer services.

**Utilities Renewal and Replacement Fund (UTRR/424)** – receipt of 5.0% of the Utilities Operating Fund revenues used to repair and replace existing water and sewer facilities.

**Building Fund (BLDG/451)** – collection of building permits, charges for services and miscellaneous revenues; dedicated for the use of Building Fund projects only.

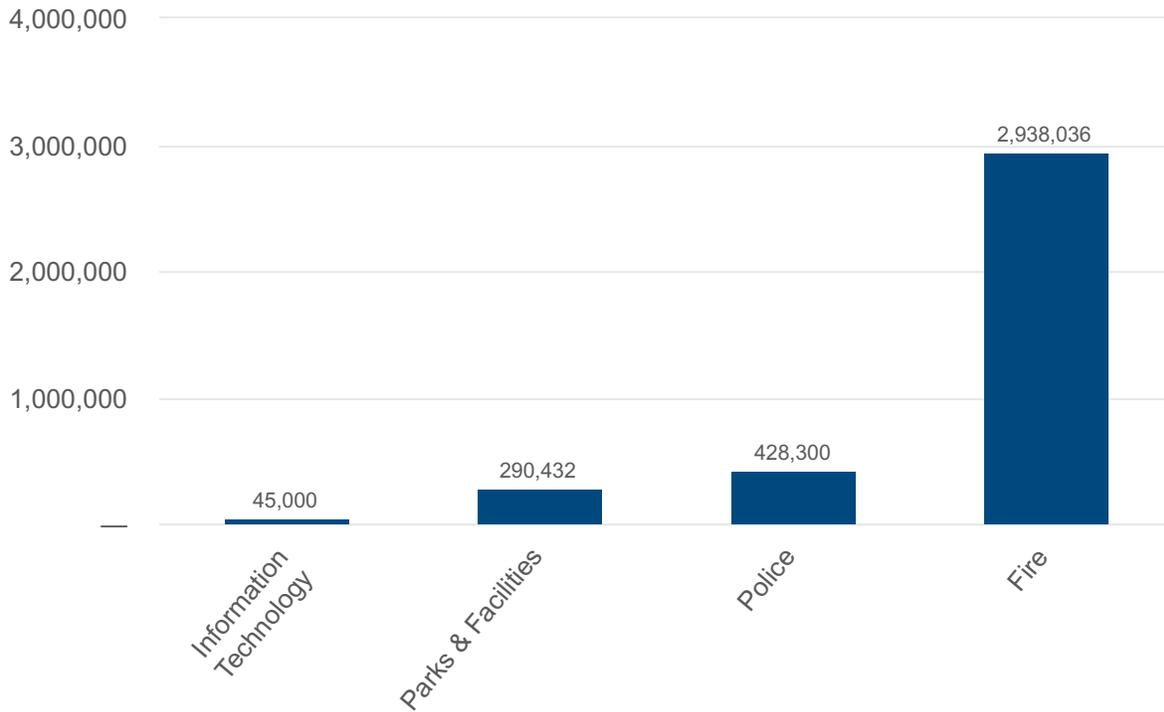
**Stormwater Utilities Fund (SWU/461)** – fees charged for services; dedicated for the use of various aspects of stormwater management.

### General Fund Capital Program Funding

As outlined in the [General Fund Capital Program Funding Summary](#) section, the total capital requests for FY 2024 (for all Departments within the General Fund) are \$14,277,115. While future years are included in the Program Funding Summaries, for the upcoming fiscal year approved budget, only the first year of the Five-Year Master CIP Plan is included.

A total of \$3,701,768, or 25.9% of all General Fund requests, in capital funding is included in the FY 2024 Approved Budget. The chart below reflects the total funded requests by Department.

Public Safety, including the Fire Department and Police Department, accounts for 90.9% of the funded FY 2024 capital requests.



## FY 2024 - 2028 Master Capital Improvements Program Funding Schedules

Master Capital Improvements Program (CIP) Funding Schedules, along with Capital Outlay Detail Listing Worksheets and Project Detail Listing Worksheets for all major public improvement projects and capital asset/outlay expenditures, can be accessed through the City of Palm Bay's website by clicking on the following link below:

<https://www.palmbayflorida.org/government/city-departments-f-to-z/finance/budget/5-year-master-capital-improvements-cip-program>

To support the link above, the information can also be accessed following the steps below:

1. Visit the City of Palm Bay website at <https://www.palmbayflorida.org/home>
2. Select the "Government" tab on the top of your screen
3. Select "Finance" from the City of Departments (F to Z) list
4. Select the "Budget" tab on the left side of your screen
5. Select the "5-Year Master Capital Improvements (CIP) Program" tab on the left side of the screen

## CLASSIFICATION & PAY PLAN

### Appendix C

#### Employee Representation

The City of Palm Bay has a diverse workforce represented by seven collective bargaining units and three categorized “groups” of general employees. The National Association of Government Employees (NAGE) represents “blue” collar positions and “white” collar employees; the Fraternal Order of Police Florida State Lodge (FOP) represents Police Officers, Sergeants, and Lieutenants, and the International Association of Fire Fighters (IAFF) represents the Fire Fighters and Fire Supervisors.

Employees, not covered by collective-bargaining agreements, are categorized into one of three “groups,” which determine the level of benefits and percentage of annual merit increases. The General 1 Group consists of City Management and Department Directors. The number of employees covered by each collective bargaining unit and/or “group” is listed in the following table:

Contract	Contract Dates	FY 20	FY 21	FY 22	FY 23	FY 24
NAGE Blue	10/01/22 - 9/30/25	192.00	194.00	210.00	225.00	239.00
NAGE White	10/01/22 - 9/30/25	143.00	147.00	150.00	148.00	153.00
Police Officer	10/1/21 - 9/30/2024	133.00	139.00	141.00	146.00	153.00
Police Sergeant	10/1/21 - 9/30/2024	19.00	19.00	21.00	21.00	21.00
Police Lieutenant	10/1/21 - 9/30/2024	8.00	8.00	8.00	9.00	9.00
Police Commander	10/1/21 - 9/30/2024	N/A	N/A	5.00	5.00	5.00
Fire Rank & File	10/1/21 - 9/30/2024	108.00	109.00	113.00	119.00	128.00
Fire Supervisors	10/1/21 - 9/30/2024	13.00	12.00	10.00	10.00	10.00
General 1	N/A	21.00	23.00	23.00	24.00	24.00
General 2	N/A	37.00	34.00	34.00	37.00	37.00
General 3	N/A	156.00	156.00	158.00	169.00	173.00
Part-Time/Council*	N/A	38.50	39.07	34.29	30.77	32.02
	<b>Total FTEs</b>	<b>868.50</b>	<b>880.07</b>	<b>907.29</b>	<b>943.77</b>	<b>984.02</b>

\*Includes Council members - FT/PT Citywide includes them in FT for benefits reasons.

Historically, the number of positions within an organization was typically listed in terms of positions. Although this terminology was the easiest to understand, counting part-time positions in the same manner as full-time positions often misinterpreted the true amount of human resources available to the organization. Consequently, the term “Full-Time Equivalent” (FTE) arose to illustrate the number of total employees as comparable to full-time employees. Under this methodology, part-time positions are counted per their estimated number of hours worked per year divided by 2,080 (the number of hours a full-time position is scheduled each year). An example of how a position’s FTE count is calculated is listed on the following page.

FTE Calculation Example	
25	Hours/Week
52	Weeks/Year
1,300	Hours/Year
	Divided by
2,080	Maximum Hours/Year (1.0 FTE)
<b>0.63</b>	<b>FTE</b>

## FY 2024 Approved Full-Time Equivalent (FTEs) per Fund

As reflected in the table below, the General Fund contains the largest number of FTEs within the City. The Utilities Operating Fund is the second largest employer within the City due to the labor-intensive nature of operating modern water and wastewater utility functions.

Funding Source	FTEs	Percentage of Total
General Fund (001)	680.59	69.16 %
Housing Funds/HANDS (111/114/123)	5.00	0.51 %
Utilities Operating Fund (421)	185.44	18.85 %
Building Fund (451)	40.18	4.08 %
Stormwater Fund (461)	37.81	3.84 %
Employee Health - Combined Funds (511/513)	7.25	0.74 %
Risk Management Fund (512)	10.25	1.04 %
Fleet Services Fund (521)	17.50	1.78 %
<b>Total FTEs</b>	<b>984.02</b>	<b>100.0%</b>

Funding Source (General Fund Specific)	FTEs	Percentage of Total
Legislative	10.00	1.47 %
City Manager's Office	10.70	1.57 %
City Attorney's Office	1.71	0.25 %
Procurement	7.00	1.03 %
Finance	16.00	2.35 %
Information Technology	20.00	2.94 %
Human Resources	5.75	0.84 %
Growth Management	24.80	3.64 %
Community & Economic Development	6.00	0.88 %
Recreation	20.40	3.00 %
Park & Facilities	55.40	8.14 %
Police	275.01	40.41 %
Fire	151.60	22.27 %
Public Works	76.22	11.20 %
<b>Total FTEs</b>	<b>680.59</b>	<b>100.0%</b>

City Council members, while recorded as part-time employees due to the number of hours worked per year, are considered FTEs as they received benefits options in the same manner as regular FTEs. The elected City Council is comprised of one Mayor, one Deputy Mayor and three Council Members.

## FY 2024 Approved Full-Time Equivalent (FTEs) per Department

The table below supports the previous discussion that approximately 27.95% of City-wide FTEs are staffed within the Police department; thereafter, the Utilities and Fire departments account for approximately 18.85% and 15.41% of city-wide FTEs. Public Works ranks fourth with approximately 13.37% of city-wide FTEs.

Department (All Funding Sources)	FTEs	Percentage of Total
Legislative	10.00	1.0 %
City Manager's Office	10.70	1.1 %
City Attorney's Office	11.96	1.2 %
Procurement	7.00	0.7 %
Finance	16.00	1.6 %
Information Technology	20.00	2.0 %
Human Resources	13.00	1.32 %
Building	40.18	4.08 %
Growth Management	24.80	2.52 %
Community & Economic Development	11.00	1.12 %
Recreation	20.40	2.07 %
Park & Facilities	55.40	5.63 %
Police	275.01	27.95 %
Fire	151.60	15.41 %
Public Works	131.53	13.37 %
Utilities	185.44	18.85 %
<b>Total FTEs</b>	<b>984.02</b>	<b>100.0 %</b>

## FY 2024 Citywide Position Control Plan Overview & Changes

Below is a summary of Exhibit A/B, outlining Position Control Authorized Citywide Personnel, as adopted by Resolution 2023-35:

DEPARTMENT	FY 2022 AMENDED BUDGET	FY 2023 APPROVED BUDGET	FY 2023 AMENDED BUDGET	FY 2024 APPROVED BUDGET	Approved to Amended Change	Change YES/NO
LEGISLATIVE	9.00	10.00	10.00	10.00	0.00	NO
OFFICE OF THE CITY MANAGER	9.70	10.70	10.70	10.70	0.00	NO
OFFICE OF THE CITY ATTORNEY	11.96	11.96	11.96	11.96	0.00	NO
PROCUREMENT	7.00	7.00	7.00	7.00	0.00	NO
FINANCE	14.00	15.00	16.00	16.00	0.00	NO

DEPARTMENT	FY 2022 AMENDED BUDGET	FY 2023 APPROVED BUDGET	FY 2023 AMENDED BUDGET	FY 2024 APPROVED BUDGET	Approved to Amended Change	Change YES/NO
INFORMATION TECHNOLOGY	16.00	18.00	18.00	20.00	2.00	YES
HUMAN RESOURCES	12.63	12.63	13.00	13.00	0.00	NO
BUILDING	34.00	35.68	36.18	40.18	4.00	YES
GROWTH MANAGEMENT	21.80	21.80	22.80	24.80	2.00	YES
COMMUNITY & ECONOMIC DEVELOPMENT	11.00	11.00	11.00	11.00	0.00	NO
RECREATION	18.03	20.40	20.40	20.40	0.00	NO
PARKS & FACILITIES	51.40	52.40	52.40	55.40	3.00	YES
POLICE	262.01	268.01	268.01	275.01	7.00	YES
FIRE	137.60	141.60	141.60	151.60	10.00	YES
PUBLIC WORKS	123.29	126.29	132.53	131.53	(1.00)	YES
UTILITIES	164.19	169.19	172.19	185.44	13.25	YES
<b>CITYWIDE TOTAL</b>	<b>903.61</b>	<b>931.66</b>	<b>943.77</b>	<b>984.02</b>	<b>40.25</b>	

The following Departments experienced changes from the FY 2023 Amended Budget to the FY 2024 Approved Budget. For details, please select the departmental links below to be directed to the Performance Measures section:

[Information Technology](#)

[Building](#)

[Growth Management](#)

[Parks & Facilities](#)

[Police](#)

[Fire](#)

[Public Works](#)

[Utilities](#)

The FY 2024 Classification/Pay and Position Control Plan was adopted via Resolution 2023-35 on September 20, 2023. The full document, which includes detailed listings of positions within each Fund/ Department/Division, along with additional fiscal year amendments can be found on the City of Palm Bay website by clicking on the following link below:

<https://www.palmbayflorida.org/government/city-departments-f-to-z/finance/budget/fy-2023-position-control>

To support the link above, the information can also be accessed following the steps below:

1. Visit the City of Palm Bay website at <https://www.palmbayflorida.org/home>
2. Select the "Government" tab on the top of your screen
3. Select "Finance" from the City of Departments (F to Z) list
4. Select the "Budget" tab on the left side of your screen

5. Select the "FY 2024 Position Control" tab on the left side of the screen

## RATES, CHARGES AND FEES

### Appendix D

Pursuant to the City of Palm Bay Code of Ordinances, rates, charges and fees are adopted on an annual basis by the City Council and established via resolution of ordinance.

During the second public hearing for the FY 2024 budget adoption, the following resolutions were passed:

- Resolution 2023-29, establishing fees, rates, and charges pursuant to the Code of Ordinances, Title III, Administration, Chapter 33, Fire Department.
- Resolution 2023-30, establishing fees, rates, and charges pursuant to the Code of Ordinances, Title III, Administration, Chapter 36, Recreation Department.
- Resolution 2023-31, establishing fees, rates, and charges pursuant to the Code of Ordinances, Title IX, General Regulations, Chapter 96, Florida Building Code.
- Resolution 2023-32, establishing fees, rates, and charges pursuant to the Code of Ordinances, Title XVII, Land Development Code.
- Resolution 2023-33, establishing fees, rates, and charges pursuant to the Code of Ordinances, Title XVII, Land Development Code, Chapter 171, Fair Share Impact Fees.
- Resolution 2023-34, establishing fees, rates, and charges pursuant to the Code of Ordinances, for specified chapters and sections therein.

Citizens are able to access the most current rates, charges and fees through the City of Palm Bay website by clicking on the following link below:

<https://www.palmbayflorida.org/government/city-departments-f-to-z/legislative/rates-charges-and-fees>

To support the link above, rates, charges and fees can also be accessed following the steps below:

1. Visit the City of Palm Bay website at <https://www.palmbayflorida.org/home>
2. Select the “Business” tab on the top of your screen
3. Select the “Business Resources” tab on the left side of your screen
4. Select “Rate and Fee Schedules”

## Long-Range Financial Planning

### Appendix E

Long-range financial planning provides a forward-looking view of the General Fund operating budget. The General Fund is the largest fund within the City's fiscal budget and serves as the primary operating fund.

In FY 2023, the Finance Department, through the assistance of Stantec Consulting Services, completed an updated General Fund Financial Sustainability Analysis (FSA) featuring a 10-year forecast summary and detailed analysis. Projections were based on FY 2021 Year-End Estimates and FY 2022 Approved Budget data. For disclosure, the first FSA report was generated throughout FY 2018 and FY 2019 based on FY 2018 Year-End Estimates and FY 2019 Approved Budget data.

The FSA baseline source data provided shows how certain assumptions may/may not impact the long-term financial status of the General Fund. These assumptions were presented to the Palm Bay City Council at the Regular Council Meeting #2022-22 on August 18, 2022.

The FSA report is presented in the following pages including an Executive Summary and Analysis, and Baselines and Supporting Schedules. A recording of the presentation can be viewed by clicking on the following link below:

<https://palmbayfl.new.swagit.com/videos/179192>

To support the link above, the information can also be accessed following the steps below:

1. Visit the City of Palm Bay website at <https://www.palmbayflorida.org/home>
2. Select the "Government" tab on the top of your screen
3. Select "Finance" from the City of Departments (F to Z) list
4. Select the "Budget" tab on the left side of your screen
5. Select the "Long-Range Financial Planning" tab on the left side of the screen



City of Palm Bay, FL

# FY 2023 General Fund Financial Sustainability Analysis – Final Report

November 17, 2022





November 17, 2022

Suzanne Sherman  
City Manager  
City of Palm Bay  
120 Malabar Road  
Palm Bay, FL 32907

Re: FY 2023 General Fund  
Financial Sustainability Analysis  
– Final Report

Dear Ms. Sherman,

Stantec Consulting Services Inc. is pleased to present this Final Report of the FY 2023 General Fund Financial Sustainability Analysis that we performed for the City of Palm Bay, Florida. We appreciate the fine assistance provided by you and all of the members of the City staff who participated in the study.

If you or others at the City have any questions, please do not hesitate to call me at (904) 671-0117 or email me at [peter.napoli@stantec.com](mailto:peter.napoli@stantec.com). We appreciate the opportunity to be of service to the City, and look forward to the possibility of doing so again in the near future.

Sincerely,

A handwritten signature in black ink, appearing to read "Peter Napoli".

Peter Napoli  
Managing Consultant

777 S Harbour Island Blvd #600  
Tampa, FL 33602  
(904) 671-0117  
[peter.napoli@stantec.com](mailto:peter.napoli@stantec.com)

Enclosure

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## 1. EXECUTIVE SUMMARY

### 1.1 INTRODUCTION

Stantec Consulting Services Inc. (Stantec) has conducted a Financial Sustainability Analysis (FSA) for the General Fund of the City of Palm Bay, FL (City). The following sections of this report describe in detail the assumptions, procedures, and results of the analysis, as well as the conclusions and recommendations gathered from the analysis. This Executive Summary presents an overview of the results of the study.

### 1.2 OBJECTIVES

The principal objectives or components of the FSA are as follows:

**General Fund Financial Sustainability Analysis** – Conduct an analysis that evaluates the current and projected financial condition of the City's General Fund and identifies financial adjustments that will provide a sustainable future for the City over a multi-year projection period.

### 1.3 GENERAL FUND FINANCIAL SUSTAINABILITY ANALYSIS

The objective of this analysis was to evaluate the current and projected financial condition of the City's General Fund, using the FY 2022 Year-End Estimates as of October 1, 2021, and the FY 2023 Proposed Budget, and to identify potential revenue enhancements and other financial adjustments, that will enable the City to meet all its fiscal obligations over a multi-year projection period.

Using the City's taxable property values, historical and budgeted financial information, current debt obligations, and required transfers to other funds, we populated our proprietary General Fund Financial Analysis and Management System (FAMS) interactive model.

During interactive work sessions with City staff, we discussed other assumptions and policies that would affect the financial performance of the City, such as economic growth, property development and redevelopment, additional expenses outside of the City's budgets, required levels of operating and capital reserves, earnings on invested funds, escalation rates for operating costs, etc. We then evaluated the General Fund's financial management plan by examining how various scenarios, such as potential changes in property development and values, assumed cost escalations, and other variables would affect the General Fund's ability to provide sufficient revenues to fund its cost requirements.

Based upon the analysis presented herein, we have reached the following conclusions regarding the General Fund over the projection period:

- The City is one of the fastest growing Cities within the State of Florida. While growth comes with expanded revenue from new construction and a rising economic tide, it also will require additional investment in capital improvements and personnel services to maintain the City's existing level of service as provided by the activities within the General Fund.

1. Executive Summary

- The City has identified a significant amount of capital improvement projects (\$102 million) as part of the 5-year capital improvement schedule. For the remainder of the projection period, FY 2027 – FY 2032, an average of \$6.2 million a year was projected for unspecified capital funding. The total 10-year projected capital funding needs equals \$133 million.
- The City's current millage rate of 7.5995 is projected to produce sufficient revenues to fund approximately 69% of the capital improvement funding needs over the 10-year projection period. The 69% execution of the capital plan results in total deferred capital projects of approximately \$40M.
- However, the City's policy limiting annual Ad Valorem revenue growth to 3% over the previous fiscal year, plus the value of new construction, does not allow the City to capitalize financially on projected growth. If the Ad Valorem cap policy is enacted in each year of the projection period, the City would only afford to execute approximately 52% of the identified capital projects and unspecified future funding. A 52% execution of the projected capital plan results in approximately \$63M in total deferred capital projects.

After identifying and discussing with City staff any potential scenarios the General Fund could face during the projection period, we prepared workbooks of the diagnostic results to aid the FY 2023 budget process.

2. General Fund Financial Sustainability Analysis

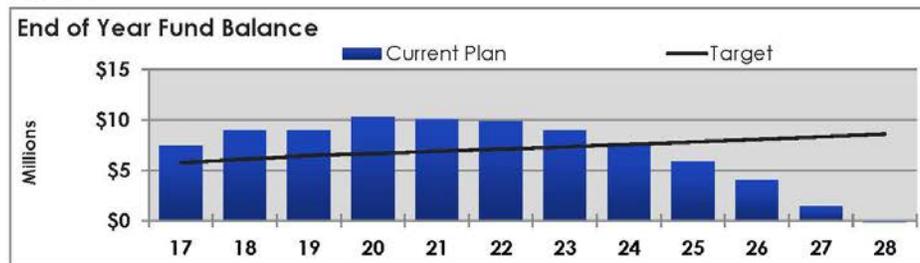
## 2. GENERAL FUND FINANCIAL SUSTAINABILITY ANALYSIS (FSA)

The City retained the services of Stantec to evaluate the current and projected financial condition of the City's General Fund (Fund) and identify revenue enhancements and other financial adjustments that will provide a sustainable future for the City, over a multi-year projection period. This report describes in detail the approach taken to complete the assessment, as well as the results of the analysis, our concluding observations, and future considerations.

### 2.1 BACKGROUND

In FY 2018, the City of Palm Bay retained Stantec to develop a financial model to project the General Fund's condition under a "status quo" evaluation, or without any significant changes to revenues, expenses, policy or operating levels. That Study concluded that the City's policy limiting annual Ad Valorem revenue growth resulted in deficit spending by FY 2021, depleting reserves below the minimum target by FY 2025, and ultimately depleting all available reserves by FY 2028. Figure 1 shows our projected fund balance for the City's General Fund per the analysis performed in FY 2018.

Figure 1



The City has retained Stantec to update the financial model we created in FY 2018 with the most current financial data and assumptions to re-evaluate the City's General Fund financial sustainability. This process also serves to support the City's FY 2023 budget preparation and assist decision-makers in evaluating alternative scenarios.

### 2.2 SOURCE DATA

The analysis used both historical and projected information. The following presents the key source data utilized in the FSA:

2. General Fund Financial Sustainability Analysis

**2.2.1 Fund Balance**

City staff provided the historical, audited financial information used to establish the beginning FY 2022 balances as of October 1, 2021 for the General Fund. Any funds reserved or encumbered for specific capital projects were included in the beginning fund balances, while the associated capital project costs were included in the CIP.

**2.2.2 Revenues**

The revenue utilized in the FSA consists of ad valorem taxes, assessments, franchise fees, charges for services, licensing and permitting fees, intergovernmental revenues, state shared revenues, fines and forfeitures, federal grants and donations, interest earnings, and other minor miscellaneous revenues from various service charges.

Ad valorem, or property tax, revenues are budgeted to contribute approximately 49.7% of the revenues to the General Fund in FY 2023. These revenues are a function of the taxable value of all properties in the City (assessed value less exemptions) and the City's proposed millage rate of 7.5995. Beyond FY 2023, the millage rate is calculated utilizing the City's adopted policy of restricting ad valorem revenue growth to 3% above the prior year's value, plus the value of new construction. The revenue growth restriction is accomplished by adjusting the millage rate annually to achieve the revenue specified revenue limitation. Taxable property valuations obtained from the Brevard County Property Appraiser show an estimated 25.2% increase in taxable value for FY 2023. These valuations provide the basis for ad valorem tax revenues in FY 2023.

Ad valorem tax revenues are projected in the multi-year projection period by applying an assumed increase (or decrease) in overall taxable property values to the base assessed values in each year. After discussions with City staff regarding development expectations and evaluation of recent trends in the region, it was assumed that property value increases would begin to stabilize over the ten-year projection period. FY 2024 property values are projected to increase by 8.0%, followed by 6.0% in FY 2025 through FY 2027, and then 4.0% for the rest of the projection period. It should be noted that the City budgets 96.0% collection of estimated ad valorem tax revenues, which are reflected in the analysis herein.

Interest earnings were calculated annually based upon average fund balances and assumed annual interest earnings rates. All other FY 2022 and FY 2023 revenues were based upon FY 2022 Year-Ed Estimates and the FY 2023 Proposed Budget, respectively. Beginning in FY 2024, revenue escalation factors for each revenue line item were identified during reviews with City staff and applied where appropriate, resulting in an overall average annual increase in non-ad valorem revenues of approximately 0.6% throughout the projection period. The revenue escalation factors are reflected in detail in Schedule 8 of the Appendix. Schedule 10 of the Appendix details the revenue projections by account through FY 2032.

2. General Fund Financial Sustainability Analysis

**2.2.3 Operating Expenditures**

The FY 2022 and FY 2023 operating expenditures were based upon the FY 2022 Year-End Estimates and the FY 2023 Proposed Budget, respectively, and include all operations and maintenance (O&M) expenses, debt service requirements, transfers out, and capital outlay. Each year thereafter, O&M expenses were projected based upon the FY 2023 Proposed Budget, adjusted by cost escalation factors identified through reviews with City staff, resulting in an overall average annual increase in O&M costs of approximately 3.1% throughout the projection period. The cost escalation factors are reflected in detail in Schedule 9 of the Appendix. Schedule 11 of the Appendix details the expense projections by account through FY 2032.

**2.2.4 Capital Improvement Program**

The capital plan in this analysis is based on the 5-year capital improvement schedule provided by City staff. Based upon discussions with staff, beginning in FY 2028, the analysis assumes an average level of unspecified capital spending consistent with historical trends, or approximately \$5 million in annual spending. After FY 2023, all projected capital spending is escalated to current dollars based off the inflation rate extracted from the 10-year average ENR Construction Cost Index.

Major facilities identified in the 5-year capital plan such as fire stations, IT buildings, and a police station expansion are assumed to be funded with long-term debt. The long-term debt was assumed to reflect a 20-year term at 4.25% interest rate. The rest of the capital plan is assumed to be cash-funded.

**2.3 ASSUMPTIONS**

The following presents the key assumptions utilized in the FSA.

**2.3.1 Cost Escalation**

Annual cost escalation factors for the various types of operating expenses were discussed with City staff and applied in each year of the projection period, beginning in FY 2024. The specific escalation factors assumed for each category of expense are presented in Schedule 9 of the Appendix in this report and reflect recent historical trends, current industry observations, and City staff expectations.

**2.3.2 Minimum Working Capital Reserve**

The current required minimum balance for unrestricted reserves assumed in the Study is equal to 16.7%, or 2 months of total annual O&M expense, as adopted by the City. It should be noted that this policy is consistent with the Florida Government Financial Officer's Association (FGFOA) recommendation for operating reserves for General Funds within the state.

**2.4 BASELINE RESULTS**

The screenshot of the model control panel below features the baseline 10-year forecast summary for the City's General Fund. The baseline analysis demonstrates that beyond FY 2023, if the Ad Valorem cap

2. General Fund Financial Sustainability Analysis

policy is enacted in each year of the projection period, the City would only be able to execute the projected capital funding plan at 52% overall. It should be noted that this scenario, under the direction of City staff and management, does not assume any further hiring of FTEs within the General Fund, including Public Safety staff.



Under this scenario, the City would not only be unable to sufficiently fund capital investment to maintain its existing level of service but would also be unable to meet the demands of new growth. The detailed schedules of the baseline analysis are shown in Appendix A.

2.5 ALTERNATIVE RESULTS

While the baseline analysis shows a projection by maintaining the 3% cap on Ad Valorem revenue growth by reducing the millage rate in each year pursuant to the adopted formula; we have also prepared an alternative projection showing the same financial dynamics with the current Ad Valorem Millage rate of 7.5995 maintained throughout the projection period.

The screenshot of the model control panel on the following page features the alternative 10-year forecast summary for the City's General Fund, with the baseline analysis shown for comparison in the green bars and numbers. The alternative analysis demonstrates that beyond FY 2023, if the Ad Valorem millage rate of 7.5995 is maintained, cash flow would provide additional revenues to afford approximately 69% overall execution of the capital plan.

The City is growing at a rapid pace, and the need for additional investment to maintain level of service will be necessary. If sufficient new investment in capital does not occur as the City grows, the level of service provided by the City will decrease. It is our conclusion that if the millage rate is maintained and not reduced by the cap policy, the City will be able to better sustain its level of service through additional capital investment.

2. General Fund Financial Sustainability Analysis



2.6 CONCLUSIONS & RECOMMENDATIONS

Based upon the analysis presented herein and the results presented in the prior subsection, we have reached the following conclusions and recommendations for the General Fund over the projection period:

- The City is one of the fastest growing Cities within the State of Florida. While growth comes with expanded revenue from new construction and a rising economic tide, it also will require additional investment in capital improvements and personnel services to maintain the City’s existing level of service as provided by the General Fund.
- The City has identified a significant amount of capital improvements as part of the 5-year capital improvement schedule, a total of \$102 million in capital projects. For the rest of the projection period, FY 2027 – FY 2032, an average of \$6.2 million a year was projected for average unspecified capital funding. The total 10-year projected capital funding including the 5-year plan and average unspecified capital equals \$133 million.
- The City’s current millage rate of 7.5995 is projected to produce sufficient revenues to fund approximately 69% of the capital improvement funding needs over the 10-year projection period. The 69% execution of the capital plan results in total deferred capital projects of approximately \$40M.
- However, the City’s policy limiting annual Ad Valorem revenue growth to 3% over the previous fiscal year, plus the value of new construction, does not allow the City to capitalize financially on projected growth. If the Ad Valorem cap policy is enacted in each year of the projection period, the City would only afford to execute approximately 52% of the identified capital projects and unspecified future funding. A 52% execution of the projected capital plan results in approximately \$63M in total deferred capital projects.

## APPENDIX

### Baseline Supporting Schedules

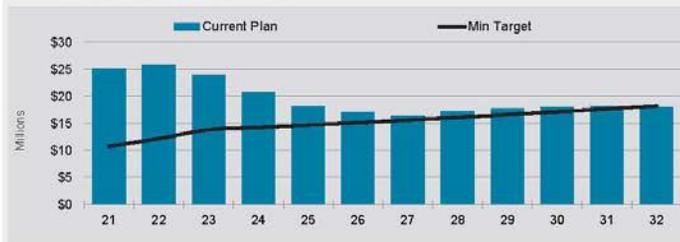
- Schedule 1 General Fund Control Panel
- Schedule 2 Projection of Cash Flows
- Schedule 3 Beginning Fund Balance
- Schedule 4 Revenue Projection Summary
- Schedule 5 Expense Projection Summary
- Schedule 6 Revenue Escalation Factors
- Schedule 7 Capital Improvement Plan
- Schedule 8 Revenue Escalation Factors
- Schedule 9 Cost Escalation Factors
- Schedule 10 Detailed Revenue Projections
- Schedule 11 Detailed Expense Projections

General Fund Control Panel

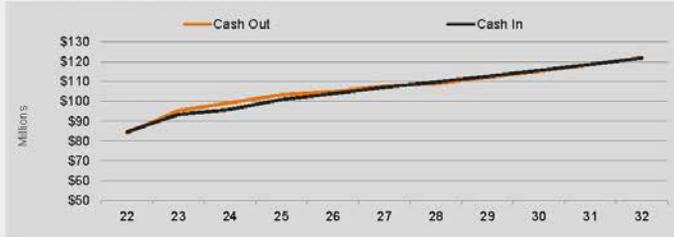
Schedule 1

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Property Tax Rate <sup>1</sup>	7.5995	7.5995	7.4935	7.4296	7.3638	7.2986	7.2986	7.2986	7.2986	7.2986	7.2986
Total Taxable Value Increase	12.7%	25.2%	8.0%	6.0%	6.0%	6.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Cash Flow Surplus/(Deficit) \$M	\$ 0.59	\$ (1.86)	\$ (3.31)	\$ (2.47)	\$ (1.07)	\$ (0.69)	\$ 0.79	\$ 0.49	\$ 0.34	\$ 0.06	\$ (0.16)
End of Year Fund Balance \$M	\$ 25.81	\$ 23.95	\$ 20.64	\$ 18.17	\$ 17.11	\$ 16.41	\$ 17.20	\$ 17.69	\$ 18.03	\$ 18.09	\$ 17.93
Max Target Fund Balance \$M	\$ 14.01	\$ 15.87	\$ 16.64	\$ 17.21	\$ 17.48	\$ 17.95	\$ 18.16	\$ 18.68	\$ 19.20	\$ 19.75	\$ 20.32
Balance % of Expenses	35.34%	28.91%	24.16%	20.63%	18.84%	17.53%	17.82%	17.77%	17.56%	17.08%	16.42%
Minimum Reserve Target %	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%
CIP Execution %	100.0%	50.0%	50.0%	50.0%	50.0%	40.0%	70.0%	70.0%	70.0%	70.0%	70.0%

End of Year Fund Balance



Revenues vs. Expenses



CIP Spending



CIP Funding



<sup>1</sup> Property Tax Rate is recalculated beginning in FY 2024 as part of the City policy to cap Property Tax Revenue growth at 3%, excluding new construction.

Projection of Cash Flows

Schedule 2

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
<b>PROPERTY TAX REVENUES <sup>1</sup></b>											
1 Property Tax Rate	7.5995	7.5995	7.4935	7.4298	7.3838	7.2986	7.2986	7.2986	7.2986	7.2986	7.2986
2 Adjusted Taxable Value (000's)	\$ 5,249,251	\$ 6,231,950	\$ 6,901,844	\$ 7,372,147	\$ 7,810,587	\$ 8,276,351	\$ 8,685,540	\$ 9,031,353	\$ 9,391,754	\$ 9,766,530	\$ 10,156,261
3 New Construction Taxable Value (000's)	\$ 208,131	\$ 341,045	\$ 186,959	\$ 138,033	\$ 147,443	\$ 156,212	\$ 82,764	\$ 86,855	\$ 90,314	\$ 93,918	\$ 97,665
4 Applied Property Tax Revenues	\$ 39,891,682	\$ 47,359,704	\$ 51,717,225	\$ 54,771,862	\$ 57,515,320	\$ 60,405,683	\$ 63,392,183	\$ 65,916,127	\$ 68,546,550	\$ 71,281,883	\$ 74,126,269
5 % Budgetary Adjustment	96.0%	96.0%	96.0%	96.0%	96.0%	96.0%	96.0%	96.0%	96.0%	96.0%	96.0%
6 <b>SUBTOTAL PROPERTY TAX REVENUES</b>	<b>\$ 38,296,015</b>	<b>\$ 45,465,316</b>	<b>\$ 49,648,536</b>	<b>\$ 52,580,988</b>	<b>\$ 55,214,708</b>	<b>\$ 57,989,456</b>	<b>\$ 60,856,495</b>	<b>\$ 63,279,482</b>	<b>\$ 65,804,688</b>	<b>\$ 68,430,607</b>	<b>\$ 71,161,314</b>
7 Less: CRA <sup>2</sup>	\$ (1,114,437)	\$ (1,675,404)	\$ (1,875,404)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8 <b>MAX PROPERTY TAX REVENUES</b>	<b>\$ 37,181,578</b>	<b>\$ 43,789,912</b>	<b>\$ 47,773,132</b>	<b>\$ 52,580,988</b>	<b>\$ 55,214,708</b>	<b>\$ 57,989,456</b>	<b>\$ 60,856,495</b>	<b>\$ 63,279,482</b>	<b>\$ 65,804,688</b>	<b>\$ 68,430,607</b>	<b>\$ 71,161,314</b>
9 Plus: New Construction	\$ 1,581,690	\$ 2,591,789	\$ 1,400,987	\$ 1,025,525	\$ 1,085,735	\$ 1,140,125	\$ 604,057	\$ 633,922	\$ 659,161	\$ 685,465	\$ 712,819
10 <b>TOTAL TAX REVENUES</b>	<b>\$ 38,700,000</b>	<b>\$ 46,381,681</b>	<b>\$ 49,174,099</b>	<b>\$ 53,606,512</b>	<b>\$ 56,300,443</b>	<b>\$ 59,129,581</b>	<b>\$ 61,460,552</b>	<b>\$ 63,913,403</b>	<b>\$ 66,463,849</b>	<b>\$ 69,116,073</b>	<b>\$ 71,874,133</b>
11 % Change by year		19.89%	6.02%	9.01%	5.03%	5.03%	3.94%	3.99%	3.99%	3.99%	3.99%
<b>EXECUTED OTHER REVENUES</b>											
13 Taxes	\$ 16,339,340	\$ 16,795,900	\$ 16,955,118	\$ 17,116,227	\$ 17,242,422	\$ 17,369,777	\$ 17,498,301	\$ 17,628,005	\$ 17,758,902	\$ 17,891,001	\$ 18,024,314
14 Other Fees And Permits	\$ 6,289,787	\$ 6,407,850	\$ 6,475,814	\$ 6,544,786	\$ 6,598,812	\$ 6,653,335	\$ 6,708,358	\$ 6,763,886	\$ 6,819,924	\$ 6,876,477	\$ 6,933,550
15 Intergovernmental Revenue	\$ 13,403,878	\$ 14,315,629	\$ 14,479,393	\$ 14,645,100	\$ 14,774,898	\$ 14,905,888	\$ 15,038,081	\$ 15,171,489	\$ 15,306,123	\$ 15,441,993	\$ 15,579,111
16 Charges For Services	\$ 5,978,628	\$ 5,876,418	\$ 5,878,398	\$ 6,084,581	\$ 6,195,142	\$ 6,310,258	\$ 6,430,120	\$ 6,554,922	\$ 6,684,868	\$ 6,820,170	\$ 6,961,048
17 Fines And Forfeits	\$ 493,896	\$ 493,500	\$ 493,500	\$ 493,500	\$ 493,500	\$ 493,500	\$ 493,500	\$ 493,500	\$ 493,500	\$ 493,500	\$ 493,500
18 Miscellaneous Revenues	\$ 888,573	\$ 961,900	\$ 961,900	\$ 961,900	\$ 961,900	\$ 961,900	\$ 961,900	\$ 961,900	\$ 961,900	\$ 961,900	\$ 961,900
19 Other Sources	\$ 2,571,688	\$ 2,142,538	\$ 1,401,493	\$ 1,331,418	\$ 1,264,847	\$ 1,201,605	\$ 1,141,525	\$ 1,084,449	\$ 1,030,227	\$ 978,716	\$ 929,780
20 <b>SUBTOTAL EXECUTED OTHER REVENUES</b>	<b>\$ 45,945,790</b>	<b>\$ 46,933,535</b>	<b>\$ 46,745,616</b>	<b>\$ 47,177,512</b>	<b>\$ 47,531,521</b>	<b>\$ 47,896,263</b>	<b>\$ 48,271,785</b>	<b>\$ 48,656,151</b>	<b>\$ 49,055,444</b>	<b>\$ 49,463,757</b>	<b>\$ 49,883,203</b>
21 % Change by year		2.3%	-0.5%	0.9%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%
22 <b>SUBTOTAL GENERAL FUND REVENUES</b>	<b>\$ 84,645,790</b>	<b>\$ 93,375,216</b>	<b>\$ 95,919,714</b>	<b>\$ 100,784,024</b>	<b>\$ 103,831,964</b>	<b>\$ 107,025,844</b>	<b>\$ 109,732,337</b>	<b>\$ 112,571,554</b>	<b>\$ 115,519,293</b>	<b>\$ 118,579,830</b>	<b>\$ 121,757,336</b>
23 Plus/Less: Adjustment (From Panel)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24 <b>TOTAL ADJUSTED GENERAL FUND REVENUES</b>	<b>\$ 84,645,790</b>	<b>\$ 93,375,216</b>	<b>\$ 95,919,714</b>	<b>\$ 100,784,024</b>	<b>\$ 103,831,964</b>	<b>\$ 107,025,844</b>	<b>\$ 109,732,337</b>	<b>\$ 112,571,554</b>	<b>\$ 115,519,293</b>	<b>\$ 118,579,830</b>	<b>\$ 121,757,336</b>
25 % Change by year		10.3%	2.7%	5.1%	3.0%	3.1%	2.6%	2.6%	2.6%	2.6%	2.7%
<b>EXPENSES</b>											
26 Personnel Services	\$ 54,663,418	\$ 62,138,983	\$ 64,266,390	\$ 66,468,436	\$ 68,747,822	\$ 71,107,352	\$ 73,549,935	\$ 76,078,591	\$ 78,696,453	\$ 81,406,773	\$ 84,212,926
27 Operating Expenses	\$ 18,364,022	\$ 20,723,856	\$ 21,159,084	\$ 21,603,840	\$ 22,057,728	\$ 22,521,558	\$ 22,995,345	\$ 23,479,309	\$ 23,973,673	\$ 24,478,668	\$ 24,994,528
28 Capital Outlay	\$ 184,896	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29 Transfers <sup>3</sup>	\$ 10,843,491	\$ 7,799,509	\$ 7,411,478	\$ 7,259,393	\$ 7,250,811	\$ 6,977,243	\$ 6,973,470	\$ 6,974,792	\$ 6,838,143	\$ 6,835,147	\$ 6,771,138
30 <b>SUBTOTAL OPERATING EXPENSES</b>	<b>\$ 84,055,627</b>	<b>\$ 90,662,348</b>	<b>\$ 92,836,962</b>	<b>\$ 95,331,469</b>	<b>\$ 98,066,361</b>	<b>\$ 100,606,163</b>	<b>\$ 103,518,761</b>	<b>\$ 106,532,692</b>	<b>\$ 109,508,269</b>	<b>\$ 112,720,688</b>	<b>\$ 116,978,693</b>
31 Cash-Funded Capital	\$ -	\$ 4,508,647	\$ 6,101,094	\$ 7,414,944	\$ 8,091,096	\$ 8,946,180	\$ 9,546,500	\$ 10,179,000	\$ 10,805,000	\$ 11,424,500	\$ 12,045,500
32 Calculated Long Term Debt Service <sup>4</sup>	\$ -	\$ 61,958	\$ 298,309	\$ 503,776	\$ 752,392	\$ 1,166,770	\$ 1,367,531	\$ 1,367,531	\$ 1,367,531	\$ 1,367,531	\$ 1,367,531
33 Plus/Less: Adjustment (From Panel)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34 <b>TOTAL EXPENSES</b>	<b>\$ 84,055,627</b>	<b>\$ 95,230,952</b>	<b>\$ 99,234,365</b>	<b>\$ 103,260,188</b>	<b>\$ 104,899,848</b>	<b>\$ 107,719,083</b>	<b>\$ 109,942,782</b>	<b>\$ 112,079,223</b>	<b>\$ 115,180,801</b>	<b>\$ 118,522,620</b>	<b>\$ 121,913,625</b>
35 Total Operating Expense % Change	N/A	13.2%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%
36 Total Expense % Change by year		13.3%	4.2%	4.0%	1.6%	2.7%	1.1%	2.9%	2.8%	2.9%	2.9%
37 <b>NET INCOME</b>	<b>\$ 590,163</b>	<b>\$ (1,855,736)</b>	<b>\$ (3,314,641)</b>	<b>\$ (2,466,164)</b>	<b>\$ (1,067,886)</b>	<b>\$ (693,239)</b>	<b>\$ 789,655</b>	<b>\$ 492,331</b>	<b>\$ 338,493</b>	<b>\$ 67,210</b>	<b>\$ (166,289)</b>

Projection of Cash Flows

Schedule 2

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
39 <b>NET CHANGE IN FUND BALANCE</b>											
40 Unrestricted General Fund Balance - Beginning Year	\$ 25,219,434	\$ 25,809,597	\$ 23,953,861	\$ 20,639,220	\$ 18,173,056	\$ 17,105,171	\$ 16,411,932	\$ 17,201,487	\$ 17,693,819	\$ 18,032,311	\$ 18,089,521
41 Plus/(Less) Net Income	\$ 590,163	\$ (1,855,736)	\$ (3,314,641)	\$ (2,466,164)	\$ (1,067,885)	\$ (693,239)	\$ 789,555	\$ 492,331	\$ 338,493	\$ 57,210	\$ (156,289)
42 <b>Unrestricted General Fund Balance - End Year</b>	<b>\$ 26,809,597</b>	<b>\$ 23,953,861</b>	<b>\$ 20,639,220</b>	<b>\$ 18,173,056</b>	<b>\$ 17,105,171</b>	<b>\$ 16,411,932</b>	<b>\$ 17,201,487</b>	<b>\$ 17,693,819</b>	<b>\$ 18,032,311</b>	<b>\$ 18,089,521</b>	<b>\$ 17,933,232</b>
43 <b>Minimum Fund Balance Reserve Target</b>											
44 Minimum Reserve Target % of Expenses	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%
45 Minimum Reserve Target	\$ 12,171,240	\$ 13,810,473	\$ 14,237,579	\$ 14,678,679	\$ 15,134,258	\$ 15,604,818	\$ 16,090,880	\$ 16,592,983	\$ 17,111,688	\$ 17,647,574	\$ 18,201,242
46 <b>Total Reserve Balance Requirement</b>	<b>\$ 12,171,240</b>	<b>\$ 13,810,473</b>	<b>\$ 14,237,579</b>	<b>\$ 14,678,679</b>	<b>\$ 15,134,258</b>	<b>\$ 15,604,818</b>	<b>\$ 16,090,880</b>	<b>\$ 16,592,983</b>	<b>\$ 17,111,689</b>	<b>\$ 17,647,674</b>	<b>\$ 19,201,242</b>
47 Fund Balance in Excess/(Deficiency) of Min Reserve	\$ 13,638,357	\$ 10,143,388	\$ 6,401,641	\$ 3,494,377	\$ 1,970,913	\$ 807,114	\$ 1,110,607	\$ 1,100,835	\$ 920,623	\$ 441,948	\$ (268,010)
48 <i>Actual Fund Balance % of Expenses</i>	33.3%	28.9%	24.2%	20.6%	18.8%	17.5%	17.8%	17.8%	17.6%	17.1%	16.4%

<sup>1</sup> Property Tax revenues are calculated in each year in accordance with the City's policy to cap revenue growth at 3%. The 3% cap excludes new construction.

<sup>2</sup> The allocation to the CRA is deducted from the City's Property Tax revenues. The CRA expires in FY 2025 and is not expected to be renewed.

<sup>3</sup> Existing General Fund debt service expenses are included in the Transfers and shown in detail on Schedule 6.

<sup>4</sup> Calculated Long Term Debt Service is associated with the debt-funded future capital shown on Schedule 7.

**Beginning Fund Balance**

**Schedule 3**

Type	Balance as of 10/1/2021	% Included <sup>1</sup>	Available Balances Included in Model
1 Nonspendable	\$ 8,746	0.0%	\$ -
2 Restricted	\$ 800,000	0.0%	\$ -
3 Committed	\$ 1,395,860	0.0%	\$ -
4 Assigned	\$ 363,110	0.0%	\$ -
5 Unassigned	\$ 26,165,774	96.4%	\$ 25,219,434
<b>6 Total Fund Balances</b>	<b>\$ 28,733,490</b>		<b>\$ 25,219,434</b>

<sup>1</sup> The Emergency Reserve of \$946,340 was subtracted from the available Unassigned balance.

Revenue Projection Summary											Schedule 4
Revenue Type	FY 2022 YE Estimate	FY 2023 Proposed	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected
1 Property Taxes	\$ 38,700,000	\$ 46,381,681	\$ 49,174,098	\$ 53,606,512	\$ 56,300,443	\$ 59,129,581	\$ 61,460,552	\$ 63,913,403	\$ 66,463,849	\$ 69,116,073	\$ 71,874,133
2 Taxes	\$ 16,339,340	\$ 16,795,900	\$ 16,955,118	\$ 17,116,227	\$ 17,242,422	\$ 17,369,777	\$ 17,498,301	\$ 17,628,005	\$ 17,758,902	\$ 17,891,001	\$ 18,024,314
3 Other Fees And Permits	\$ 6,289,787	\$ 6,407,650	\$ 6,475,814	\$ 6,544,786	\$ 6,598,812	\$ 6,653,335	\$ 6,708,358	\$ 6,763,886	\$ 6,819,924	\$ 6,876,477	\$ 6,933,550
4 Intergovernmental Revenue	\$ 13,403,878	\$ 14,315,629	\$ 14,479,393	\$ 14,645,100	\$ 14,774,898	\$ 14,905,888	\$ 15,038,081	\$ 15,171,489	\$ 15,306,123	\$ 15,441,993	\$ 15,579,111
5 Charges For Services	\$ 5,976,628	\$ 5,876,418	\$ 5,976,398	\$ 6,084,581	\$ 6,195,142	\$ 6,310,258	\$ 6,430,120	\$ 6,554,922	\$ 6,684,868	\$ 6,820,170	\$ 6,961,048
6 Fines And Forfeits	\$ 493,896	\$ 493,500	\$ 493,500	\$ 493,500	\$ 493,500	\$ 493,500	\$ 493,500	\$ 493,500	\$ 493,500	\$ 493,500	\$ 493,500
7 Other Sources	\$ 2,571,688	\$ 2,142,538	\$ 1,401,493	\$ 1,331,418	\$ 1,264,847	\$ 1,201,605	\$ 1,141,525	\$ 1,084,449	\$ 1,030,227	\$ 978,716	\$ 929,780
<b>8 Total Revenue</b>	<b>\$ 84,645,790</b>	<b>\$ 93,376,216</b>	<b>\$ 96,919,714</b>	<b>\$ 100,784,024</b>	<b>\$ 103,831,964</b>	<b>\$ 107,026,844</b>	<b>\$ 109,732,337</b>	<b>\$ 112,571,564</b>	<b>\$ 116,519,293</b>	<b>\$ 118,579,830</b>	<b>\$ 121,757,336</b>

Expense Projection Summary

Schedule 5

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Expenses by Department	YE Estimate	Proposed	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
1 Legislative Department	\$ 1,007,522	\$ 852,842	\$ 879,194	\$ 906,300	\$ 934,289	\$ 963,191	\$ 993,039	\$ 1,023,864	\$ 1,055,700	\$ 1,088,582	\$ 1,122,546
2 City Attorney Department	\$ 753,457	\$ 510,762	\$ 524,247	\$ 536,118	\$ 552,385	\$ 567,062	\$ 582,161	\$ 597,694	\$ 613,676	\$ 630,121	\$ 647,042
3 Procurement Dept	\$ 665,191	\$ 695,229	\$ 718,326	\$ 742,206	\$ 766,895	\$ 792,423	\$ 818,818	\$ 846,110	\$ 874,331	\$ 903,513	\$ 933,690
4 Finance Dept	\$ 1,347,578	\$ 1,488,502	\$ 1,538,320	\$ 1,589,837	\$ 1,643,112	\$ 1,698,206	\$ 1,755,183	\$ 1,814,108	\$ 1,875,051	\$ 1,938,082	\$ 2,003,274
5 Comm And Info Technology	\$ 4,073,845	\$ 4,313,470	\$ 4,429,147	\$ 4,548,130	\$ 4,670,517	\$ 4,796,413	\$ 4,925,925	\$ 5,059,164	\$ 5,196,243	\$ 5,337,280	\$ 5,482,386
6 Human Resources Dept	\$ 756,542	\$ 746,388	\$ 768,295	\$ 780,883	\$ 814,176	\$ 838,195	\$ 862,966	\$ 888,512	\$ 914,859	\$ 942,035	\$ 970,066
7 Growth Management Dept	\$ 1,556,778	\$ 2,101,177	\$ 2,167,619	\$ 2,236,234	\$ 2,307,098	\$ 2,380,286	\$ 2,455,877	\$ 2,533,852	\$ 2,614,596	\$ 2,697,897	\$ 2,783,944
8 Economic Development	\$ 815,387	\$ 961,950	\$ 993,493	\$ 1,026,084	\$ 1,059,791	\$ 1,094,620	\$ 1,130,622	\$ 1,167,836	\$ 1,206,304	\$ 1,246,070	\$ 1,287,179
9 Parks And Recreation Dept	\$ 2,198,897	\$ 2,179,775	\$ 2,242,435	\$ 2,307,003	\$ 2,373,540	\$ 2,442,109	\$ 2,512,774	\$ 2,585,605	\$ 2,660,670	\$ 2,738,041	\$ 2,817,794
10 Police Department	\$ 22,348,913	\$ 27,237,394	\$ 29,138,069	\$ 29,089,509	\$ 30,032,739	\$ 31,029,905	\$ 32,059,172	\$ 33,124,749	\$ 34,226,898	\$ 35,368,890	\$ 36,546,102
11 Fire Department	\$ 17,716,206	\$ 18,170,228	\$ 18,804,962	\$ 19,482,894	\$ 20,144,918	\$ 20,851,892	\$ 21,594,443	\$ 22,344,093	\$ 23,131,888	\$ 23,949,243	\$ 24,794,937
12 Public Works Department	\$ 6,701,724	\$ 7,399,377	\$ 7,617,760	\$ 7,943,962	\$ 8,077,266	\$ 8,317,942	\$ 8,565,949	\$ 8,821,835	\$ 9,085,753	\$ 9,357,967	\$ 9,639,752
13 General Government	\$ 16,898,842	\$ 16,298,285	\$ 16,080,825	\$ 16,102,331	\$ 16,271,028	\$ 16,178,297	\$ 16,359,980	\$ 16,548,491	\$ 16,803,779	\$ 16,798,592	\$ 16,932,304
14 Cash-Funded Capital	\$ -	\$ 4,506,647	\$ 6,101,094	\$ 7,414,944	\$ 6,091,096	\$ 5,946,160	\$ 4,056,500	\$ 4,179,000	\$ 4,305,000	\$ 4,434,500	\$ 4,567,500
15 Calculated Long Term Debt Service <sup>3</sup>	\$ -	\$ 61,958	\$ 298,308	\$ 593,776	\$ 752,392	\$ 1,166,770	\$ 1,367,531	\$ 1,367,531	\$ 1,367,531	\$ 1,367,531	\$ 1,367,531
16 <b>TOTAL BY DEPARTMENT</b>	<b>\$ 84,055,827</b>	<b>\$ 95,230,952</b>	<b>\$ 99,234,355</b>	<b>\$ 103,250,166</b>	<b>\$ 104,899,848</b>	<b>\$ 107,719,083</b>	<b>\$ 109,942,782</b>	<b>\$ 112,079,223</b>	<b>\$ 115,180,801</b>	<b>\$ 118,522,620</b>	<b>\$ 121,913,625</b>
17 <b>Expenses By Category</b>											
18 Personnel Services	\$ 54,683,418	\$ 62,138,983	\$ 64,208,390	\$ 66,468,436	\$ 68,747,822	\$ 71,107,352	\$ 73,549,935	\$ 76,076,591	\$ 78,696,453	\$ 81,406,773	\$ 84,212,926
19 Operating Expenses	\$ 18,384,022	\$ 20,723,856	\$ 21,158,084	\$ 21,603,640	\$ 22,057,728	\$ 22,521,556	\$ 22,995,345	\$ 23,479,309	\$ 23,973,873	\$ 24,478,868	\$ 24,994,528
20 Capital Outlay	\$ 184,898	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21 Transfers <sup>1</sup>	\$ 10,843,491	\$ 7,789,509	\$ 7,411,478	\$ 7,259,393	\$ 7,250,811	\$ 6,977,243	\$ 6,973,470	\$ 6,974,782	\$ 6,838,143	\$ 6,835,147	\$ 6,771,138
22 Cash-Funded Capital <sup>2</sup>	\$ -	\$ 4,506,647	\$ 6,101,094	\$ 7,414,944	\$ 6,091,096	\$ 5,946,160	\$ 4,056,500	\$ 4,179,000	\$ 4,305,000	\$ 4,434,500	\$ 4,567,500
23 Calculated Long Term Debt Service <sup>3</sup>	\$ -	\$ 61,958	\$ 298,308	\$ 593,776	\$ 752,392	\$ 1,166,770	\$ 1,367,531	\$ 1,367,531	\$ 1,367,531	\$ 1,367,531	\$ 1,367,531
24 <b>TOTAL BY CATEGORY</b>	<b>\$ 84,055,827</b>	<b>\$ 95,230,952</b>	<b>\$ 99,234,355</b>	<b>\$ 103,250,166</b>	<b>\$ 104,899,848</b>	<b>\$ 107,719,083</b>	<b>\$ 109,942,782</b>	<b>\$ 112,079,223</b>	<b>\$ 115,180,801</b>	<b>\$ 118,522,620</b>	<b>\$ 121,913,625</b>

<sup>1</sup> Existing General Fund debt service expenses are included in the Transfers and shown in detail on Schedule 6.

<sup>2</sup> Cash-funded capital is shown in more detail on Schedule 7.

<sup>3</sup> Calculated Long Term Debt Service is associated with the debt-funded future capital shown on Schedule 7.

Existing Debt Service											Schedule 6	
Description	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	
1 2015 Sales Tax Ref Bonds (Sales Tax Portion)	\$ 817,325	\$ 814,032	\$ 813,954	\$ 813,091	\$ 811,445	\$ 812,856	\$ 809,485	\$ 816,071	\$ 812,778	\$ 812,778	\$ 815,924	
2 2013 Tax Spec Oblig Ref Bonds	\$ 1,458,079	\$ 1,438,495	\$ 1,405,030	\$ 1,382,434	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3 2016 Tax Spec Oblig Bonds	\$ 327,819	\$ 332,699	\$ 342,928	\$ 345,527	\$ 353,514	\$ 634,092	\$ 667,466	\$ 698,519	\$ 234,489	\$ 251,006	\$ -	
4 2015 Franchise Fee Note	\$ 525,376	\$ 526,223	\$ 525,848	\$ 525,265	\$ 525,460	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5 2018 LOGT Revenue Note (I-95 Interchange)	\$ 760,236	\$ 759,939	\$ 760,221	\$ 760,069	\$ 759,484	\$ 759,451	\$ 758,958	\$ 758,991	\$ 758,536	\$ 758,580	\$ 758,108	
6 2019 GO Bond	\$ 3,524,750	\$ 3,527,750	\$ 3,526,250	\$ 3,525,250	\$ 3,529,500	\$ 3,528,500	\$ 3,527,250	\$ 3,525,500	\$ 3,528,000	\$ 3,529,250	\$ 3,528,100	
7 2019 Tax Spec Oblig Bond	\$ 2,203,295	\$ 2,200,289	\$ 2,201,470	\$ 2,201,568	\$ 3,569,126	\$ 3,528,489	\$ 3,495,238	\$ 3,459,213	\$ 3,923,996	\$ 3,903,793	\$ 4,086,197	
8 2020 Spec Oblig Rev Refunding Note	\$ 325,719	\$ 326,010	\$ 326,206	\$ 326,309	\$ 326,318	\$ 326,232	\$ 326,053	\$ 325,779	\$ 325,412	\$ 325,941	\$ 325,367	
9 2021 GO Bond	\$ 3,447,626	\$ 3,450,150	\$ 3,446,150	\$ 3,447,650	\$ 3,448,150	\$ 3,445,400	\$ 3,446,400	\$ 3,446,650	\$ 3,445,900	\$ 3,448,900	\$ 3,447,900	
10 Fire Apparatus Lease	\$ 138,610	\$ 138,610	\$ 138,610	\$ 138,610	\$ 138,610	\$ 138,610	\$ 138,610	\$ 138,610	\$ -	\$ -	\$ -	
11 Police Vehicles Lease	\$ 136,614	\$ 136,614	\$ 136,614	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>12 Total Debt Service</b>	<b>\$ 13,885,449</b>	<b>\$ 13,660,812</b>	<b>\$ 13,623,282</b>	<b>\$ 13,466,772</b>	<b>\$ 13,462,606</b>	<b>\$ 13,173,630</b>	<b>\$ 13,169,460</b>	<b>\$ 13,169,333</b>	<b>\$ 13,029,110</b>	<b>\$ 13,030,248</b>	<b>\$ 12,961,695</b>	
13 Less: GO Bonds	\$ (6,972,376)	\$ (6,977,900)	\$ (6,972,400)	\$ (6,972,900)	\$ (6,978,650)	\$ (6,973,900)	\$ (6,973,650)	\$ (6,972,150)	\$ (6,973,900)	\$ (6,978,150)	\$ (6,976,000)	
<b>14 Total General Fund Debt Service</b>	<b>\$ 6,893,073</b>	<b>\$ 6,672,912</b>	<b>\$ 6,650,882</b>	<b>\$ 6,492,872</b>	<b>\$ 6,483,966</b>	<b>\$ 6,199,730</b>	<b>\$ 6,196,810</b>	<b>\$ 6,197,183</b>	<b>\$ 6,056,210</b>	<b>\$ 6,052,098</b>	<b>\$ 5,985,695</b>	
15 Calculated Funding Liability	95.8%	96.3%	96.3%	96.3%	96.3%	96.3%	96.3%	96.3%	96.3%	96.3%	96.3%	
<b>16 Executed General Fund Debt Service<sup>1</sup></b>	<b>\$ 6,413,145</b>	<b>\$ 6,422,681</b>	<b>\$ 6,401,478</b>	<b>\$ 6,249,393</b>	<b>\$ 6,240,811</b>	<b>\$ 5,967,243</b>	<b>\$ 5,963,470</b>	<b>\$ 5,964,792</b>	<b>\$ 5,828,143</b>	<b>\$ 5,825,147</b>	<b>\$ 5,761,138</b>	

<sup>1</sup> Executed General Fund debt service can be found on Line 840 on Schedule 10

Capital Improvement Plan

Schedule 7

Project Description	Funding	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Mitel Phone System (Disaster Recovery/DR)	Cash	\$ 128,607	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building for IT Office/Data Center	Borrowing	\$ -	\$ 5,042,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fiber Expansion	Cash	\$ -	\$ 1,210,000	\$ 1,000,000	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Station 7	Borrowing	\$ 2,886,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Station 2	Borrowing	\$ -	\$ 3,400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Station 6	Borrowing	\$ -	\$ -	\$ 2,800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Station 9	Borrowing	\$ -	\$ -	\$ -	\$ 3,504,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Station 10	Borrowing	\$ -	\$ -	\$ -	\$ -	\$ 3,486,700	\$ -	\$ -	\$ -	\$ -	\$ -
Citywide Infrastructure and Commissioning Study	Cash	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building Security	Cash	\$ 415,888	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building remodel due to excessive moisture	Cash	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Aquatic Center - Security Cameras	Cash	\$ 8,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRCC Security Cameras	Cash	\$ 8,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FS#3 - Replace Solar Panels	Cash	\$ 15,620	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pubic Works - Generator Building G	Cash	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works- Generator - Entire Building F	Cash	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Nungesser - Demolition/Reconstruct Four (4) Tennis	Cash	\$ 215,380	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fred Lee - Demo & Reconstruct Four (4) Tennis Cou	Cash	\$ 210,360	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Castaway Pk Dock and Pier Repairs	Cash	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Castaway Pk Dock and Pier Repairs	Cash	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Police Department - Crime Center	Cash	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Police Department - Evidence Expansion	Cash	\$ 58,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Knecht Park - New Element playground Sun Shade	Cash	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Driskell Park Tennis Court Replacement	Cash	\$ 78,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Liberia Park ADA Upgrades	Cash	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Driskell Park ADA Improvements	Cash	\$ 69,466	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Police Department - Generator	Cash	\$ 604,251	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Police Department - Roof and Windows	Cash	\$ 672,420	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Police Department - East - Generator and Windows	Cash	\$ 162,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Veterans Park- New Element playground Sun Shade	Cash	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Oakwood Park BB Resurface	Cash	\$ -	\$ 16,560	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
New Traffic Ops Building	Cash	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Upgrade Pool Deck Lighting	Cash	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchase of Fuel Tanks for Equipment	Cash	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inspiration Park - New Element playground Sun Shac	Cash	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Liberty Park - Musco Lighting	Cash	\$ -	\$ 1,170,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Liberty Park - New Light poles	Cash	\$ -	\$ 975,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replacement of Bleachers at Knecht Park (6 sets)	Cash	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lynn Nungesser Park	Cash	\$ -	\$ -	\$ 385,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Knecht Park - New Element playground Sun shade	Cash	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fred Poppe Regional Park-Soccer-Musco Lighting	Cash	\$ -	\$ -	\$ 876,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demolition and Reconstruct of Tennis Court	Cash	\$ -	\$ -	\$ 89,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lynbrook Park- New Element playgroundSun Shade	Cash	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TWCC Accoustic Treatment for Gymnasium	Cash	\$ -	\$ -	\$ 71,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Nungesser Park- Musco Lighting	Cash	\$ -	\$ -	\$ 385,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Knecht Park-New Light Poles	Cash	\$ -	\$ -	\$ 950,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Liberty Park- New Element playground Sun Shade	Cash	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Schedule 7

Project Description	Funding	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Fred Poppe Regional Park-Softball- Musco Lighting	Cash	\$ -	\$ -	\$ 924,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fred Lee Park- Add Light poles	Cash	\$ -	\$ -	\$ 950,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fred Lee Park- Musco Lighting	Cash	\$ -	\$ -	\$ -	\$ 1,140,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Veterans Park-Add Light poles	Cash	\$ -	\$ -	\$ -	\$ 890,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Riviera Park-New Element playground Sun Shade	Cash	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Oakwood Park- New Element playground Sun shade	Cash	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ballfield Drainage Improvements	Cash	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Arc Park Parking Lot Renovation	Cash	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FPRP-New Football field Park-Musco Lighting	Cash	\$ -	\$ -	\$ -	\$ 588,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Riviera Park Parking Lot	Cash	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fred Poppe Regional Park-Baseball Field- Musco Lig	Cash	\$ -	\$ -	\$ -	\$ 732,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grapefruit Park	Cash	\$ -	\$ -	\$ -	\$ 66,675	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FPRP- New Soccer Field Musco Lighting	Cash	\$ -	\$ -	\$ -	\$ -	\$ 468,000	\$ -	\$ -	\$ -	\$ -	\$ -
FPRP-Replace playground equip.	Cash	\$ -	\$ -	\$ -	\$ -	\$ 495,550	\$ -	\$ -	\$ -	\$ -	\$ -
Lynbrook Park- Add Light Poles	Cash	\$ -	\$ -	\$ -	\$ -	\$ 385,000	\$ -	\$ -	\$ -	\$ -	\$ -
Lynbrook Park- Musco Lighting	Cash	\$ -	\$ -	\$ -	\$ -	\$ 462,000	\$ -	\$ -	\$ -	\$ -	\$ -
Fred Poppe Park- Add/Replace light poles	Cash	\$ -	\$ -	\$ -	\$ -	\$ 2,110,000	\$ -	\$ -	\$ -	\$ -	\$ -
Knecht Park- Musco Lighting	Cash	\$ -	\$ -	\$ -	\$ -	\$ 1,140,000	\$ -	\$ -	\$ -	\$ -	\$ -
FPRP- Neew Cricket field- Musco Lighting	Cash	\$ -	\$ -	\$ -	\$ -	\$ 1,188,000	\$ -	\$ -	\$ -	\$ -	\$ -
Victoria Park- Playground Equip. Replacement	Cash	\$ -	\$ -	\$ -	\$ -	\$ 111,184	\$ -	\$ -	\$ -	\$ -	\$ -
FPRP- Repave Main Drive	Cash	\$ -	\$ -	\$ -	\$ -	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ -
Tony Rosa Main Building Roof	Cash	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -
HMGP Main Station Roof and Hurricane Shutters	Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CDBG-MIT CFHP Main Station Generator	Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CDBG-MIT CFHP Substation Generator	Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Range - Multipurpose Training Facility	Cash	\$ -	\$ 1,250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Main Station - Vehicle Shelters (Carports) for Special	Cash	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Substation - Repair and Repave Access Road & Parl	Cash	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Main Station - Communications Center Expansion	Cash	\$ -	\$ 30,000	\$ 420,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Range - Repair and Re-paint Range Tower	Cash	\$ -	\$ -	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Range - Armory Building	Cash	\$ -	\$ 50,000	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Range - K9 Training Area and Shed	Cash	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Range - Equipment Carport and Slab	Cash	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Range - Parking Lot	Cash	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Range - Range Security & Power Improvements	Cash	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Southern Expansion Police Station	Borrowing	\$ -	\$ -	\$ -	\$ 5,000,000	\$ 10,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
Range - Pave all Service and Access Roads	Cash	\$ -	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TS2 Signal Cabinet	Cash	\$ 61,816	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TS1 Signal Cabinets	Cash	\$ 35,546	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Video Detection Systems	Cash	\$ 40,940	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Signal Respan (locations TBD)	Cash	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Jupiter and Eldron SE Respan	Cash	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Jupiter and Emerson SE Re-span	Cash	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Jupiter and San Filippo SE Re-span	Cash	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
San Filippo and Community College Re-span	Cash	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sidewalk Gap Infill	Cash	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Traffic Calming Program	Cash	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Schedule 7

Project Description	Funding	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
San Filippo and Foundation Re-span	Cash	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
San Filippo and Waco Re-Span	Cash	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Emerson and Waco Re-Span	Cash	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Emerson and Pepper Re-Span	Cash	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sidewalk Gap Infill	Cash	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Emerson and Culver Re-Span	Cash	\$ -	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Malabar and Plaza Re-Span	Cash	\$ -	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Robert J Conlon and Kirby Re-span	Cash	\$ -	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Malabar and Fire Station 2 Respan	Cash	\$ -	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sidewalk Gap Infill	Cash	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Traffic Calming Program	Cash	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
San Filippo and Wyoming Re-Span	Cash	\$ -	\$ -	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -
Bayside Lakes and Bayside High Bus Loop Re-Span	Cash	\$ -	\$ -	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -
Re-Span Riviera and Riviera Elementary	Cash	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -
Re-Span Emerson and Fred Lee Park	Cash	\$ -	\$ -	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -
Traffic Calming Program	Cash	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -
Sidewalk Gap Infill	Cash	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -
Air Packs	Cash	\$ 263,830	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Regulators for Air Packs	Cash	\$ 149,175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Washer/Extractor	Cash	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Side-by-side/Utility Vehicle	Cash	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
800 Mhz Radios (Mobiles, Portables and Base)	Cash	\$ -	\$ 187,154	\$ 187,154	\$ 187,154	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Life Pack Cardiac Monitors	Cash	\$ -	\$ 186,500	\$ 186,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vehicle 5198 (2007 Chevy Trailblazer) Replacement	Cash	\$ -	\$ 53,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Extrication Tool Set	Cash	\$ -	\$ 132,000	\$ 132,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Engine Replacement (5189)	Cash	\$ -	\$ -	\$ -	\$ 608,467	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Brush Truck - New Stations 7, 8, 9,& 10	Cash	\$ -	\$ -	\$ -	\$ 660,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Engine Replacement (5186)	Cash	\$ -	\$ -	\$ -	\$ -	\$ 608,467	\$ -	\$ -	\$ -	\$ -	\$ -
Lucas Chest Compression Device - Replacement	Cash	\$ -	\$ -	\$ -	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -
Bunker Gear Replacement	Cash	\$ -	\$ -	\$ -	\$ -	\$ 445,680	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Engine (St. 10)	Cash	\$ -	\$ -	\$ -	\$ -	\$ 617,000	\$ -	\$ -	\$ -	\$ -	\$ -
Network Core Switch	Cash	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
APC Silcon UPS	Cash	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hybrid Ford Maverick	Cash	\$ 22,270	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
VDI Cloud Solution - Split Funding	Cash	\$ -	\$ 457,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Edge Switch Replacements	Cash	\$ -	\$ 473,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Domain Controllers	Cash	\$ -	\$ 56,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cisco Security EA	Cash	\$ -	\$ -	\$ 688,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Nimble SAN & Storage Server	Cash	\$ -	\$ -	\$ 368,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cisco Hyperflex EA - Split Funding	Cash	\$ -	\$ -	\$ -	\$ 22,000	\$ 544,000	\$ -	\$ -	\$ -	\$ -	\$ -
UPS Battery Replacements	Cash	\$ -	\$ -	\$ -	\$ 30,000	\$ 11,000	\$ -	\$ -	\$ -	\$ -	\$ -
Truck #4240 Replacement	Cash	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Truck #4245 Replacement	Cash	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Truck #4253 Replacement	Cash	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tractor #4228 Replacement	Cash	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Truck #4223 Replacement	Cash	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Schedule 7

Project Description	Funding	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Truck #4227 Replacement	Cash	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Truck #4277 Replacement	Cash	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Work Van for Plumber (FTE)	Cash	\$ 45,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trailer for Bobcat Transport	Cash	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Truck #4246	Cash	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Truck #4269	Cash	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Generator #4270	Cash	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Truck #4275	Cash	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Truck #4276	Cash	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Genie Lift	Cash	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Truck #6902	Cash	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Truck #2500 (1)	Cash	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Truck #2500 (2)	Cash	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Truck #6395	Cash	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Truck #5194	Cash	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Truck #6011	Cash	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Truck #6121	Cash	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Toro Groundmaster, Model 4500D	Cash	\$ -	\$ -	\$ 96,680	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Zero Mower, Model 74283	Cash	\$ -	\$ -	\$ 14,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
John Deer Z Turn Mower	Cash	\$ -	\$ -	\$ 14,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SandPro, Model 5040 (1)	Cash	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SandPro, Model 5040 (2)	Cash	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SandPro, Model 5040 (3)	Cash	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stump Grinder	Cash	\$ -	\$ -	\$ -	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tractor #4281	Cash	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -
Forestry Mulcher	Cash	\$ -	\$ -	\$ -	\$ -	\$ 53,013	\$ -	\$ -	\$ -	\$ -	\$ -
Tow Behind Press Wsher	Cash	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -
Truck #4285	Cash	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -
Truck #4286	Cash	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -
Truck #4287	Cash	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -
P25 Compliant Desktop Base Stations	Cash	\$ 23,700	\$ 26,100	\$ 28,800	\$ 42,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
P25 Compliant Mobile Radios	Cash	\$ 145,000	\$ 101,400	\$ 103,200	\$ 95,000	\$ 156,750	\$ -	\$ -	\$ -	\$ -	\$ -
P25 Compliant Pacset Radios	Cash	\$ 67,500	\$ 60,000	\$ 66,000	\$ 60,000	\$ 132,000	\$ -	\$ -	\$ -	\$ -	\$ -
Patrol & Investigations (CID) Drones	Cash	\$ 58,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
New Hire Police Officer Marked SUVs	Cash	\$ 334,050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Marked Patrol SUV	Cash	\$ 445,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Marked Patrol SUV	Cash	\$ 222,700	\$ 1,653,750	\$ 1,752,400	\$ 1,927,900	\$ 2,200,500	\$ -	\$ -	\$ -	\$ -	\$ -
Marked K9 SUV	Cash	\$ 59,200	\$ 65,120	\$ 71,650	\$ 78,800	\$ 173,350	\$ -	\$ -	\$ -	\$ -	\$ -
Crime Scene Van	Cash	\$ 105,510	\$ -	\$ 63,835	\$ 70,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unmarked Sedans	Cash	\$ 730,550	\$ 211,725	\$ 232,750	\$ 306,990	\$ 281,250	\$ -	\$ -	\$ -	\$ -	\$ -
Range Utility Vehicles	Cash	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Crisis Negotiations Phone (CNT) System	Cash	\$ 35,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Crisis Negotiations Team (CNT) Van	Cash	\$ 110,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Crisis Negotiations Team (CNT) Van	Cash	\$ 13,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Traffic Unit Laser Mapping Equipment	Cash	\$ 32,200	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ -	\$ -	\$ -	\$ -	\$ -
Traffic Truck	Cash	\$ 46,570	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Marked Patrol Sgt SUV	Cash	\$ 108,350	\$ 178,800	\$ 196,650	\$ 288,400	\$ 237,960	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Schedule 7

Project Description	Funding	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
VSU Sedans	Cash	\$ 46,100	\$ 51,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prisoner Transport Van	Cash	\$ 75,485	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SWAT BearCat	Cash	\$ -	\$ 375,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LiveScan Fingerprinting Machine	Cash	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Events CanAm Side by Side	Cash	\$ -	\$ 18,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Range - Replace Milo Simulator	Cash	\$ -	\$ 155,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Marked Motorcycle Units	Cash	\$ -	\$ -	\$ 68,780	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Zero-Turn Mower	Cash	\$ 28,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
F150 Crew Cab	Cash	\$ 65,462	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
F450 Dump Truck	Cash	\$ 57,847	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
F350 Pickup Truck	Cash	\$ 35,870	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Crash Attenuator	Cash	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GPS Rover Receiver	Cash	\$ 11,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
F150 4x4 4 Door Pick Up Truck	Cash	\$ 40,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
F350 with Crew Cab w/ Utility Bed	Cash	\$ 40,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Install DEF Tank & Pump - Malabar	Cash	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Install DEF Tank & Pump - Main St	Cash	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Graphtec FC9000 64" vinyl cutter and auto take up s	Cash	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Decorative Streetlight pole replacements Type A	Cash	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Decorative Streetlight pole replacements Type B	Cash	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered storage building with Awnings to park bucke	Cash	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30' x 30' Covered storage for Bucket Trucks	Cash	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Very Large Fan - Back Shop	Cash	\$ 19,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replace Ceiling Mounted Exhaust Fans	Cash	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Set of 6 Heavy Duty Column Lifts	Cash	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replace Hose Reels	Cash	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ to have building inspected/designed by structural E	Cash	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mezzanine for parts Department	Cash	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Remodel Fleet Supervisor Office	Cash	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replacement of two Data Collectors with software	Cash	\$ -	\$ 14,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TS2 Type 1 Traffic Signal Cabinet size 6 with Cobalt	Cash	\$ -	\$ 61,816	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miovision SPECTRUM SMARTLINK 1B AVI 1 YEAR	Cash	\$ -	\$ 35,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Emergency Trailer	Cash	\$ -	\$ 17,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
F150 with Crew Cab	Cash	\$ -	\$ 65,462	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 Ton Asphalt Roller	Cash	\$ -	\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
F550 Flatbed Dump Truck	Cash	\$ -	\$ 65,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Zero-Turn Mower	Cash	\$ -	\$ 28,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
F450 Truck, with Goose Neck	Cash	\$ -	\$ 57,847	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tire Shed	Cash	\$ -	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Diesel Pumps - Malabar	Cash	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unleaded Fuel Pumps - Malabar	Cash	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tire Machine	Cash	\$ -	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tire Balancer	Cash	\$ -	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Service Truck F550	Cash	\$ -	\$ 160,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Nissan Forklift	Cash	\$ -	\$ -	\$ 28,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Traffic Signal Cabinet	Cash	\$ -	\$ -	\$ 61,816	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miovision Smartlink 1B AVI Comm& software (1yr)	Cash	\$ -	\$ -	\$ 35,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Schedule 7

Project Description	Funding	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Ford F450 Dump Truck	Cash	\$ -	\$ -	\$ 57,847	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Zero-Turn Mower	Cash	\$ -	\$ -	\$ 28,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ford F150 Crew Cab Truck	Cash	\$ -	\$ -	\$ 65,462	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ford F550 Flatbed Dump Truck	Cash	\$ -	\$ -	\$ 65,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Traffic Calming Program	Cash	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Diesel Fuel Tank Replacement Main St	Cash	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
F250 Service Truck Replacement	Cash	\$ -	\$ -	\$ 30,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
F550 Flatbed-Toolb	Cash	\$ -	\$ -	\$ -	\$ 98,113	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Traffic Signal Cabinet	Cash	\$ -	\$ -	\$ -	\$ 61,816	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miovision Smartlink 1B Comm & Software (1yr)	Cash	\$ -	\$ -	\$ -	\$ 35,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 Ton Asphalt Roller	Cash	\$ -	\$ -	\$ -	\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Zero-Turn Mower	Cash	\$ -	\$ -	\$ -	\$ 28,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ford F150 Crew Cab Truck	Cash	\$ -	\$ -	\$ -	\$ 32,881	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Traffic Calming Program	Cash	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Diesel Fuel Pump replacements Main St	Cash	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unleaded Fuel Pump replacements Main St	Cash	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unspecified Capital <sup>1</sup>	Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000
<b>Total Capital Spending</b>		<b>\$11,899,793</b>	<b>\$20,289,284</b>	<b>\$16,777,274</b>	<b>\$19,650,146</b>	<b>\$26,688,654</b>	<b>\$ 5,000,000</b>				
Cumulative Inflation Factor <sup>2</sup>		1.00	1.03	1.06	1.09	1.13	1.16	1.19	1.23	1.27	1.31
<b>Total Capital Spending with Inflation</b>		<b>\$11,899,793</b>	<b>\$20,897,963</b>	<b>\$17,800,688</b>	<b>\$21,477,610</b>	<b>\$30,051,424</b>	<b>\$ 5,795,000</b>	<b>\$ 5,970,000</b>	<b>\$ 6,150,000</b>	<b>\$ 6,335,000</b>	<b>\$ 6,525,000</b>
Execution Factor <sup>3</sup>		50.0%	50.0%	50.0%	50.0%	40.0%	70.0%	70.0%	70.0%	70.0%	70.0%
<b>Total Capital Spending with Inflation</b>		<b>\$ 5,949,897</b>	<b>\$10,448,981</b>	<b>\$ 8,900,344</b>	<b>\$10,738,805</b>	<b>\$12,020,570</b>	<b>\$ 4,056,500</b>	<b>\$ 4,179,000</b>	<b>\$ 4,305,000</b>	<b>\$ 4,434,500</b>	<b>\$ 4,567,500</b>

<sup>1</sup> Unspecified cash funded capital spending reflects the anticipated future capital spending demands for the City.

<sup>2</sup> Project costs are escalated by 3.0% beginning in FY 2024.

<sup>3</sup> Execution factors were used to solve the maximum amount of capital the City could afford under the active scenario.

Revenue Escalation Factors

Schedule 8

Description	Escalation Factor	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1 OPERATING MILLAGE	Property Value	8.00%	6.00%	6.00%	6.00%	4.00%	4.00%	4.00%	4.0%	4.0%
2 DELINQUENT OPERATING	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
3 ROAD IMPR DEBT DELINQUENT	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
4 1ST LOCAL OPTION FUEL TAX	Growth	1.19%	1.19%	0.92%	0.92%	0.92%	0.92%	0.92%	0.9%	0.9%
5 FLORIDA POWER & LIGHT	Growth	1.19%	1.19%	0.92%	0.92%	0.92%	0.92%	0.92%	0.9%	0.9%
6 PALM BAY WATER	Growth	1.19%	1.19%	0.92%	0.92%	0.92%	0.92%	0.92%	0.9%	0.9%
7 CITY GAS	Growth	1.19%	1.19%	0.92%	0.92%	0.92%	0.92%	0.92%	0.9%	0.9%
8 MISC GAS COMPANIES	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
9 COMMUNICATION SVC TAX	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
10 BUSINESS TAX RECEIPTS	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
11 BUSINESS TAX PENALTIES	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
12 BUSINESS TAX TRANSFERS	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
13 BUSINESS TAX APPLICATIONS	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
14 FLORIDA POWER & LIGHT	Growth	1.19%	1.19%	0.92%	0.92%	0.92%	0.92%	0.92%	0.9%	0.9%
15 CITY GAS	Growth	1.19%	1.19%	0.92%	0.92%	0.92%	0.92%	0.92%	0.9%	0.9%
16 WASTE MANAGEMENT	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
17 ROLL-OFF CONTAINER FEE	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
18 BRD OF ADJUST VARIANCES	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
19 DRIVEWAY PERMITS	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
20 FLOOD PLAIN PERMITS	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
21 TREE PERMITS	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
22 MOBILE FOOD VENDOR PERMIT	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
23 DEPT OF JUSTICE	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
24 HOMELAND SECURI	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
25 FEMA REIMBURSEM	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
26 DEPT OF JUSTICE	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
27 FDOT GRANT	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
28 FEMA REIMBURSEM	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
29 STATE REVENUE SHARING	Growth	1.19%	1.19%	0.92%	0.92%	0.92%	0.92%	0.92%	0.9%	0.9%
30 MOBILE HOME LICENSES	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
31 ALCOHOLIC BEVERAGE LICENS	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
32 HALF CENT SALES TAX	Growth	1.19%	1.19%	0.92%	0.92%	0.92%	0.92%	0.92%	0.9%	0.9%
33 FIREFIGHTER SUPPLEMNT CMP	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
34 BREVARD CNTY SCHOOL BOARD	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
35 BREVARD COUNTY/CARES ACT	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
36 COUNTY OCCUP LICENSE	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
37 COMPREHENSIVE PLAN AMEND	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
38 ZONING FEES	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
39 ENGINEERING PLAN FEES	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
40 SALE OF MAPS & PUBLICATN	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
41 CERTIFICATIONS/COPYING	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
42 COLLECTION ALLOWANCE	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
43 ADMINISTRATIVE FEES	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
44 LIEN RESEARCH FEES	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
45 PASSPORT SERVICE FEES	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
46 SITE PLAN REVIEW FEE	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
47 FORECLOSURE APP FEES	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
48 APPLICANT TESTING FEES	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
49 ZONING VERIFICATION FEES	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%

Revenue Escalation Factors

Schedule 8

Description	Escalation Factor	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
50 PRE-APP-SITE/SUBDIV FEES	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
51 LOBBYIST REGISTRATION FEE	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
52 CITY CHARGEBACKS	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
53 POLICE SERVICES	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
54 SPECIAL DETAIL	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
55 FIRE INSPECTION FEES	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
56 POLICE RANGE FEES	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
57 ALARM REGISTRATION FEES	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
58 COLLECTION & DISPOSAL FEE	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
59 MOWING SERVICES	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
60 CITY CHARGEBACKS	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
61 RIGHT-OF-WAY FEES	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
62 OTHER TRANS CHARGES	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
63 MEMBERSHIP FEES	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
64 IN-HOUSE LABOR	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
65 RECREATION PROG	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
66 SPECIAL EVENTS	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
67 MEETING ROOMS RENTAL	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
68 CAPTAIN'S HOUSE RENTAL	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
69 GYMNASIUM RENTAL	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
70 BALLFIELD RENTAL	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
71 BALLFIELD LIGHT FEES	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
72 SKATING RINK RENTALS	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
73 PAVILLION RENTAL	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
74 TENNIS COURT RENTALS	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
75 STAGE RENTALS	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
76 KITCHEN RENTALS	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
77 PAVILION LIGHT	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
78 CRICKET FIELD R	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
79 SOCCER FIELD RE	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
80 PBAC RENTALS	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
81 MISC SALES	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
82 MISC INCOME	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
83 PBAC - STAFF FE	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
84 MILITARY TRIBUTE BANNERS	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
85 UTILITIES FUND ALLOCATION	Composite O&M	4.12%	4.12%	4.12%	4.12%	4.12%	4.12%	4.12%	4.1%	4.1%
86 BUILDING FUND ALLOCATION	Composite O&M	4.12%	4.12%	4.12%	4.12%	4.12%	4.12%	4.12%	4.1%	4.1%
87 SWU FUND ALLOCATION	Composite O&M	4.12%	4.12%	4.12%	4.12%	4.12%	4.12%	4.12%	4.1%	4.1%
88 SOLID WASTE FUND ALLOCATI	Composite O&M	4.12%	4.12%	4.12%	4.12%	4.12%	4.12%	4.12%	4.1%	4.1%
89 CODE NUISANCE FUND	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
90 UTILITIES CONN FEE FUND	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
91 UTILITIES RENEWAL/REPLACE	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
92 UTILITIES MAIN LINE EXT.	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
93 USA 1 ASSESSMENT FUND	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
94 UNIT 31 ASSESSMENT FUND	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
95 RISK FUND	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
96 FLEET FUND	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
97 HEALTH INSURANCE FUND	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
98 OTHER EMPLOYEE BENFS FUND	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Revenue Escalation Factors

Schedule 8

Description	Escalation Factor	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
99 SRF LOAN FUND	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
100 ABANDONED PROPERTY	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
101 COURT FINES	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
102 SECOND DOLLAR REVENUE	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
103 INVESTIGATIVE COST RECVRY	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
104 CODE COMPLIANCE FINES	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
105 FALSE ALARM FINES	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
106 FIRE INSPECTION	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
107 INTEREST INCOME	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
108 INT ON TAX COLL	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
109 INTEREST ON RES	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
110 PROPERTY LEASE	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
111 CITY AUCTION PR	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
112 SALES OF SURPLU	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
113 MISC CONTRIBUTI	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
114 PARKS SPONSORSH	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
115 APPLIED FORFEIT	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
116 CASH OVER/SHORT	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
117 RECOVERIES/REFUNDS	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
118 OTHER MISC REVENUES	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
119 P-CARD REBATE	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
120 ELECTRONIC CITATION	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
121 FIRST FRIDAY-VENDOR FEES	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
122 PW RISK/DAMAGE	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
123 VENDING MACHINES	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
124 FROM NSP FUND	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
125 FROM CRA	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
126 FROM BUILDING FUND	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
127 FROM UTILITIES OPER	-5.00%	-5.00%	-5.00%	-5.00%	-5.00%	-5.00%	-5.00%	-5.00%	-5.0%	-5.0%
128 FROM EMPL BENEFIT FUND	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
129 FROM OTHER EE B	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
130 SALES PROCEEDS	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
131 UNDESIGNATED	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%
132 DESIGNATED	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.0%	0.0%

Cost Escalation Factors

Schedule 9

	Description	Description	Escalation Factor	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1	Personnel Services	Full-Time Salaries/Wages	Salaries	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%
2	Personnel Services	Full-Time Salaries/Wages	Salaries	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%
3	Personnel Services	Comp Time Used	Salaries	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%
4	Personnel Services	Part-Time Wages	Salaries	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%
5	Personnel Services	Overtime	Salaries	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%
6	Personnel Services	Flsa / Premium Pay	Salaries	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%
7	Personnel Services	Special Pay	Salaries	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%
8	Personnel Services	Insurance Benefits Credit	Salaries	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%
9	Personnel Services	Acting Pay	Salaries	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%
10	Personnel Services	Trainer/Leader	Salaries	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%
11	Personnel Services	Admin Differential Pay	Salaries	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%
12	Personnel Services	State Incentive Pay	Salaries	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%
13	Personnel Services	Technical Rescue Team	Salaries	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%
14	Personnel Services	Certificate / L	Salaries	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%
15	Personnel Services	Education-Degre	Salaries	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%
16	Personnel Services	Para Solo / Emt	Salaries	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%
17	Personnel Services	Career Pay	Salaries	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%
18	Personnel Services	Holiday Pay	Salaries	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%
19	Personnel Services	Vehicle Allowance	Salaries	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%
20	Personnel Services	Clothing Allowance	Salaries	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%
21	Personnel Services	Social Security/Medicare	Salaries	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%
22	Personnel Services	Retirement - Icma	Pension	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
23	Personnel Services	Retirement - Pension Fund	Pension	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
24	Personnel Services	Retirement - Frs	Pension	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
25	Personnel Services	Life & Health Insurance	Salaries	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%
26	Personnel Services	Cancer Benefit Program	Salaries	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%
27	Personnel Services	Emp Health Ins Premiums	Health Insurance	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
28	Personnel Services	Other Emp Ins Premiums	Health Insurance	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
29	Personnel Services	Workers Compensation	Salaries	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%	3.33%
30	Operating Expenses	Code Compliance Attorney	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
31	Operating Expenses	Other Attorney Cost	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
32	Operating Expenses	Consultant Services	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
33	Operating Expenses	Investment Services	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
34	Operating Expenses	Physicals/Drug Screens	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
35	Operating Expenses	Medical Directo	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
36	Operating Expenses	Veterinary Services	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
37	Operating Expenses	Other Medical Services	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
38	Operating Expenses	Polygraphs	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
39	Operating Expenses	Psychological Testing	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
40	Operating Expenses	Engineering Services	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
41	Operating Expenses	Testing Services	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
42	Operating Expenses	In-House Training	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
43	Operating Expenses	Other Professional Svc	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
44	Operating Expenses	Audit Costs	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
45	Operating Expenses	Tree Trimming	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
46	Operating Expenses	Mowing Contract	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%

Cost Escalation Factors

Schedule 9

	Description	Description	Escalation Factor	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
47	Operating Expenses	Nuisance Violations	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
48	Operating Expenses	Street Sweeping	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
49	Operating Expenses	Railroad Crossing Maint	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
50	Operating Expenses	Temp Employment Services	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
51	Operating Expenses	Other Contractual Service	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
52	Operating Expenses	Janitorial Serv	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
53	Operating Expenses	Pest Control Se	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
54	Operating Expenses	Security Alarm Monitoring	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
55	Operating Expenses	Real Estate Costs	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
56	Operating Expenses	Investigative Funds	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
57	Operating Expenses	Special Events	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
58	Operating Expenses	Recreation Programs	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
59	Operating Expenses	Travel M&le	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
60	Operating Expenses	Business Travel	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
61	Operating Expenses	Council Travel M&le	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
62	Operating Expenses	Misc Reimbursements	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
63	Operating Expenses	Telephone Services	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
64	Operating Expenses	Cellular Services	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
65	Operating Expenses	Computer/Phone Link Svcs	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
66	Operating Expenses	Air Cards	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
67	Operating Expenses	Other Communica	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
68	Operating Expenses	Postage/Freight/Other	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
69	Operating Expenses	Electric Servc	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
70	Operating Expenses	Water & Sewer S	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
71	Operating Expenses	Standby Water	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
72	Operating Expenses	County Disposal	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
73	Operating Expenses	Street/Traffic Lights	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
74	Operating Expenses	Lp Gas	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
75	Operating Expenses	Equipment Renta	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
76	Operating Expenses	Copier Lease	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
77	Operating Expenses	Vehicle Lease	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
78	Operating Expenses	Land Lease	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
79	Operating Expenses	Other Rentals/Leases	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
80	Operating Expenses	Liability/Property Insur	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
81	Operating Expenses	Computer Hardware Maint	Repair & Maintenance	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
82	Operating Expenses	Computer Software Maint	Repair & Maintenance	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
83	Operating Expenses	Telephone Maintenance	Repair & Maintenance	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
84	Operating Expenses	Other Office Equip Maint	Repair & Maintenance	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
85	Operating Expenses	A/C Maintenance	Repair & Maintenance	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
86	Operating Expenses	Generator Maint	Repair & Maintenance	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
87	Operating Expenses	Halon Inspectio	Repair & Maintenance	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
88	Operating Expenses	Elevator Mainte	Repair & Maintenance	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
89	Operating Expenses	Fire Protect Devices Mntc	Repair & Maintenance	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
90	Operating Expenses	Radio Maintenance	Repair & Maintenance	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
91	Operating Expenses	Overhead Door M	Repair & Maintenance	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
92	Operating Expenses	Other Mach/Equip Maint	Repair & Maintenance	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
93	Operating Expenses	Vehicle Repair	Repair & Maintenance	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%

Cost Escalation Factors

Schedule 9

Description	Description	Escalation Factor	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
94	Operating Expenses Building Repairs	Repair & Maintenance	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
95	Operating Expenses Machinery/Equip Repair	Repair & Maintenance	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
96	Operating Expenses Equipment Recal	Repair & Maintenance	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
97	Operating Expenses Parks Area Maintenance	Repair & Maintenance	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
98	Operating Expenses Signal Maintenance	Repair & Maintenance	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
99	Operating Expenses Street Light Maintenance	Repair & Maintenance	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
100	Operating Expenses Other Repair/Maintenance	Repair & Maintenance	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
101	Operating Expenses Gun Range Maintenance	Repair & Maintenance	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
102	Operating Expenses Pavement Markings	Repair & Maintenance	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
103	Operating Expenses Marine Waterfront Solut.	Repair & Maintenance	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
104	Operating Expenses Bridges & Appurtenances	Repair & Maintenance	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
105	Operating Expenses Control Access	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
106	Operating Expenses Printing & Binding	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
107	Operating Expenses Economic Development	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
108	Operating Expenses Special Events	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
109	Operating Expenses Advertising (Excl Legal)	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
110	Operating Expenses Volunteer Programs	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
111	Operating Expenses Employee Recognition	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
112	Operating Expenses Recruitment	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
113	Operating Expenses Other Promo Activities	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
114	Operating Expenses Legal Advertisements	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
115	Operating Expenses Election Expenses	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
116	Operating Expenses Tags/Titles/Per	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
117	Operating Expenses Other Current Charges	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
118	Operating Expenses Debt Service Fees	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
119	Operating Expenses Pay Stub Fees	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
120	Operating Expenses Credit Card Process Fees	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
121	Operating Expenses Bank Service Fees	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
122	Operating Expenses Office Supplies	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
123	Operating Expenses Copier Supplies	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
124	Operating Expenses Computer Supplies	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
125	Operating Expenses Software <\$5,000	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
126	Operating Expenses Furniture/Equip <\$5,000	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
127	Operating Expenses Pc Replacement Hardware	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
128	Operating Expenses Computer Hardware	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
129	Operating Expenses Misc Operating	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
130	Operating Expenses Chemicals	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
131	Operating Expenses Lab Supplies	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
132	Operating Expenses Uniforms/Clothing	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
133	Operating Expenses Janitorial Supplies	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
134	Operating Expenses Tools/Equipment	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
135	Operating Expenses Vehicle Supplies	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
136	Operating Expenses Fuels/Lubricant	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
137	Operating Expenses Traffic Control Supplies	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
138	Operating Expenses Oxygen/Medical Supplies	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
139	Operating Expenses Safety Equipmen	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
140	Operating Expenses Training Supplies	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%

Cost Escalation Factors

Schedule 9

Description	Description	Escalation Factor	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
141	Operating Expenses Ammo & Range Supplies	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
142	Operating Expenses Equipment <\$5,000	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
143	Operating Expenses Fleet Operating Charges	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
144	Operating Expenses Bunker Gear	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
145	Operating Expenses Landscaping	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
146	Operating Expenses Marina Janitori	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
147	Operating Expenses Athletic Field	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
148	Operating Expenses City Training/Events Food	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
149	Operating Expenses Road Structure Materials	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
150	Operating Expenses Dues & Memberships	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
151	Operating Expenses Books/Subscript	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
152	Operating Expenses Licenses/Certificates	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
153	Operating Expenses Training & Education Cost	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
154	Operating Expenses Council Training & Educ	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
155	Operating Expenses Contingency	Default Operating	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
156	Transfers To Debt Service Fund	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
157	Transfers To Util Operating Fund	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
158	Transfers To Stormwater F	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
159	Transfers To Fleet Services	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
160	Transfers To Road Maintenance Cip	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
161	Transfers Environmental Fee Fund	No Escalation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		<b>Default Operating</b>	<b>2.00%</b>								
		<b>Average Total Expense Escalation</b>	<b>4.12%</b>								

Detailed Revenue Projections

Schedule 10

Type	Description	FY 2022 YE Estimate	FY 2023 Proposed	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected
1	PROPERTY TAXES											
2	TAXES	\$ 38,700,000	\$ 46,381,681	\$ 49,174,098	\$ 53,606,512	\$ 56,300,443	\$ 59,129,581	\$ 61,480,552	\$ 63,913,403	\$ 66,463,849	\$ 69,116,073	\$ 71,874,133
3	TAXES	\$ 120,400	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
4	TAXES	\$ 140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	TAXES	\$ 3,500,000	\$ 3,800,000	\$ 3,845,094	\$ 3,890,724	\$ 3,926,465	\$ 3,962,535	\$ 3,998,936	\$ 4,035,671	\$ 4,072,744	\$ 4,110,158	\$ 4,147,915
6	TAXES	\$ 7,781,000	\$ 7,800,000	\$ 7,892,562	\$ 7,986,223	\$ 8,059,587	\$ 8,133,625	\$ 8,208,343	\$ 8,283,747	\$ 8,359,844	\$ 8,436,640	\$ 8,514,142
7	TAXES	\$ 1,639,000	\$ 1,780,000	\$ 1,780,886	\$ 1,802,020	\$ 1,818,574	\$ 1,835,280	\$ 1,852,139	\$ 1,869,153	\$ 1,886,324	\$ 1,903,652	\$ 1,921,140
8	TAXES	\$ 55,900	\$ 57,000	\$ 57,676	\$ 58,360	\$ 58,996	\$ 59,437	\$ 59,983	\$ 60,534	\$ 61,090	\$ 61,651	\$ 62,217
9	TAXES	\$ 81,000	\$ 82,000	\$ 82,000	\$ 82,000	\$ 82,000	\$ 82,000	\$ 82,000	\$ 82,000	\$ 82,000	\$ 82,000	\$ 82,000
10	TAXES	\$ 2,617,000	\$ 2,635,000	\$ 2,635,000	\$ 2,635,000	\$ 2,635,000	\$ 2,635,000	\$ 2,635,000	\$ 2,635,000	\$ 2,635,000	\$ 2,635,000	\$ 2,635,000
11	TAXES	\$ 520,000	\$ 520,000	\$ 520,000	\$ 520,000	\$ 520,000	\$ 520,000	\$ 520,000	\$ 520,000	\$ 520,000	\$ 520,000	\$ 520,000
12	TAXES	\$ 13,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
13	TAXES	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900
14	TAXES	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000
15	OTHER FEES AND PERMITS	\$ 5,590,000	\$ 5,700,000	\$ 5,767,642	\$ 5,836,086	\$ 5,889,698	\$ 5,943,803	\$ 5,998,405	\$ 6,053,508	\$ 6,109,117	\$ 6,165,237	\$ 6,221,873
16	OTHER FEES AND PERMITS	\$ 44,000	\$ 44,000	\$ 44,522	\$ 45,056	\$ 45,464	\$ 45,882	\$ 46,303	\$ 46,728	\$ 47,157	\$ 47,590	\$ 48,027
17	OTHER FEES AND PERMITS	\$ 474,200	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
18	OTHER FEES AND PERMITS	\$ 4,250	\$ 4,250	\$ 4,250	\$ 4,250	\$ 4,250	\$ 4,250	\$ 4,250	\$ 4,250	\$ 4,250	\$ 4,250	\$ 4,250
19	OTHER FEES AND PERMITS	\$ 3,000	\$ 6,400	\$ 6,400	\$ 6,400	\$ 6,400	\$ 6,400	\$ 6,400	\$ 6,400	\$ 6,400	\$ 6,400	\$ 6,400
20	OTHER FEES AND PERMITS	\$ 126,337	\$ 98,000	\$ 98,000	\$ 98,000	\$ 98,000	\$ 98,000	\$ 98,000	\$ 98,000	\$ 98,000	\$ 98,000	\$ 98,000
21	OTHER FEES AND PERMITS	\$ 48,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
22	INTERGOVERNMENTAL REVENUE	\$ 142,220	\$ 214,129	\$ 214,129	\$ 214,129	\$ 214,129	\$ 214,129	\$ 214,129	\$ 214,129	\$ 214,129	\$ 214,129	\$ 214,129
23	INTERGOVERNMENTAL REVENUE	\$ 14,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	INTERGOVERNMENTAL REVENUE	\$ 32,278	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	INTERGOVERNMENTAL REVENUE	\$ 44,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	INTERGOVERNMENTAL REVENUE	\$ 5,380	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	INTERGOVERNMENTAL REVENUE	\$ 5,600,000	\$ 5,900,000	\$ 5,970,015	\$ 6,040,861	\$ 6,096,354	\$ 6,152,357	\$ 6,208,874	\$ 6,265,911	\$ 6,323,472	\$ 6,381,561	\$ 6,440,184
28	INTERGOVERNMENTAL REVENUE	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
29	INTERGOVERNMENTAL REVENUE	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
30	INTERGOVERNMENTAL REVENUE	\$ 7,300,000	\$ 7,900,000	\$ 7,993,749	\$ 8,088,610	\$ 8,162,915	\$ 8,237,902	\$ 8,313,578	\$ 8,389,949	\$ 8,467,022	\$ 8,544,803	\$ 8,623,298
31	INTERGOVERNMENTAL REVENUE	\$ 33,700	\$ 37,000	\$ 37,000	\$ 37,000	\$ 37,000	\$ 37,000	\$ 37,000	\$ 37,000	\$ 37,000	\$ 37,000	\$ 37,000
32	INTERGOVERNMENTAL REVENUE	\$ 158,000	\$ 186,000	\$ 186,000	\$ 186,000	\$ 186,000	\$ 186,000	\$ 186,000	\$ 186,000	\$ 186,000	\$ 186,000	\$ 186,000
33	INTERGOVERNMENTAL REVENUE	\$ 40,300	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
34	CHARGES FOR SERVICES	\$ 45,800	\$ 38,000	\$ 38,000	\$ 38,000	\$ 38,000	\$ 38,000	\$ 38,000	\$ 38,000	\$ 38,000	\$ 38,000	\$ 38,000
35	CHARGES FOR SERVICES	\$ 48,300	\$ 43,000	\$ 43,000	\$ 43,000	\$ 43,000	\$ 43,000	\$ 43,000	\$ 43,000	\$ 43,000	\$ 43,000	\$ 43,000
36	CHARGES FOR SERVICES	\$ 574,515	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
37	CHARGES FOR SERVICES	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20
38	CHARGES FOR SERVICES	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
39	CHARGES FOR SERVICES	\$ 9,791	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
40	CHARGES FOR SERVICES	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400
41	CHARGES FOR SERVICES	\$ 271,000	\$ 271,000	\$ 271,000	\$ 271,000	\$ 271,000	\$ 271,000	\$ 271,000	\$ 271,000	\$ 271,000	\$ 271,000	\$ 271,000
42	CHARGES FOR SERVICES	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500
43	CHARGES FOR SERVICES	\$ 45,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
44	CHARGES FOR SERVICES	\$ 15,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
45	CHARGES FOR SERVICES	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
46	CHARGES FOR SERVICES	\$ 1,800	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400
47	CHARGES FOR SERVICES	\$ 16,500	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
48	CHARGES FOR SERVICES	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150
49	CHARGES FOR SERVICES	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
50	CHARGES FOR SERVICES	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
51	CHARGES FOR SERVICES	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
52	CHARGES FOR SERVICES	\$ 72,820	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
53	CHARGES FOR SERVICES	\$ 20,500	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
54	CHARGES FOR SERVICES	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000
55	CHARGES FOR SERVICES	\$ 531,100	\$ 678,000	\$ 678,000	\$ 678,000	\$ 678,000	\$ 678,000	\$ 678,000	\$ 678,000	\$ 678,000	\$ 678,000	\$ 678,000
56	CHARGES FOR SERVICES	\$ 114,176	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000

Detailed Revenue Projections

Schedule 10

Type	Description	FY 2022 YE Estimate	FY 2023 Proposed	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected
56	CHARGES FOR SERVICES	QTY CHARGEBACKS	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
57	CHARGES FOR SERVICES	RIGHT-OF-WAY FEES	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
58	CHARGES FOR SERVICES	OTHER TRANS CHARGES	\$ 122,114	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
59	CHARGES FOR SERVICES	MEMBERSHIP FEES	\$ 40,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
60	CHARGES FOR SERVICES	IN-HOUSE LABOR	\$ 7,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
61	CHARGES FOR SERVICES	RECREATION PROG	\$ 160,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
62	CHARGES FOR SERVICES	SPECIAL EVENTS	\$ 12,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
63	CHARGES FOR SERVICES	MEETING ROOMS RENTAL	\$ 10,096	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
64	CHARGES FOR SERVICES	CAPTAIN'S HOUSE RENTAL	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
65	CHARGES FOR SERVICES	GYMNASIUM RENTAL	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
66	CHARGES FOR SERVICES	BALLFIELD RENTAL	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
67	CHARGES FOR SERVICES	BALLFIELD LIGHT FEES	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
68	CHARGES FOR SERVICES	PAVILLION RENTAL	\$ 22,000	\$ 21,200	\$ 21,200	\$ 21,200	\$ 21,200	\$ 21,200	\$ 21,200	\$ 21,200	\$ 21,200	\$ 21,200
69	CHARGES FOR SERVICES	TENNIS COURT RENTALS	\$ 600	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
70	CHARGES FOR SERVICES	STAGE RENTALS	\$ 935	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	CHARGES FOR SERVICES	KITCHEN RENTALS	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
72	CHARGES FOR SERVICES	PAVILLION LIGHT	\$ 3,500	\$ 3,400	\$ 3,400	\$ 3,400	\$ 3,400	\$ 3,400	\$ 3,400	\$ 3,400	\$ 3,400	\$ 3,400
73	CHARGES FOR SERVICES	SOCCER FIELD RE	\$ 1,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
74	CHARGES FOR SERVICES	MISC SALES	\$ -	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700
75	CHARGES FOR SERVICES	MISC INCOME	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
76	CHARGES FOR SERVICES	MILITARY TRIBUTE BANNERS	\$ 1,210	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400
77	CHARGES FOR SERVICES	TREE MITIGATION REPL FEE	\$ 4,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78	CHARGES FOR SERVICES	UTILITIES FUND ALLOCAT	\$ 1,377,698	\$ 1,321,468	\$ 1,375,933	\$ 1,432,643	\$ 1,491,691	\$ 1,553,172	\$ 1,617,187	\$ 1,683,841	\$ 1,753,242	\$ 1,825,503
79	CHARGES FOR SERVICES	BUILDING FUND ALLOCATION	\$ 319,963	\$ 481,223	\$ 501,057	\$ 521,708	\$ 543,211	\$ 565,600	\$ 588,912	\$ 613,185	\$ 638,458	\$ 664,773
80	CHARGES FOR SERVICES	SWU FUND ALLOCATION	\$ 686,743	\$ 663,973	\$ 691,339	\$ 719,833	\$ 749,502	\$ 780,393	\$ 812,558	\$ 846,048	\$ 880,919	\$ 917,227
81	CHARGES FOR SERVICES	SOLID WASTE FUND ALLOCATI	\$ 105,033	\$ 7,637	\$ 7,952	\$ 8,280	\$ 8,621	\$ 8,976	\$ 9,346	\$ 9,731	\$ 10,132	\$ 10,550
82	CHARGES FOR SERVICES	CODE NUISANCE FUND	\$ 13,257	\$ 12,614	\$ 12,614	\$ 12,614	\$ 12,614	\$ 12,614	\$ 12,614	\$ 12,614	\$ 12,614	\$ 12,614
83	CHARGES FOR SERVICES	UTILITIES CONN FEE FUND	\$ 5,220	\$ 5,784	\$ 5,784	\$ 5,784	\$ 5,784	\$ 5,784	\$ 5,784	\$ 5,784	\$ 5,784	\$ 5,784
84	CHARGES FOR SERVICES	UTILITIES RENEWAL/REPLACE	\$ 42,958	\$ 44,978	\$ 44,978	\$ 44,978	\$ 44,978	\$ 44,978	\$ 44,978	\$ 44,978	\$ 44,978	\$ 44,978
85	CHARGES FOR SERVICES	UTILITIES MAIN LINE EXT.	\$ 1,807	\$ 3,071	\$ 3,071	\$ 3,071	\$ 3,071	\$ 3,071	\$ 3,071	\$ 3,071	\$ 3,071	\$ 3,071
86	CHARGES FOR SERVICES	UNIT 31 ASSESSMENT FUND	\$ 8,238	\$ 5,242	\$ 5,242	\$ 5,242	\$ 5,242	\$ 5,242	\$ 5,242	\$ 5,242	\$ 5,242	\$ 5,242
87	CHARGES FOR SERVICES	RISK FUND	\$ 138,873	\$ 151,234	\$ 151,234	\$ 151,234	\$ 151,234	\$ 151,234	\$ 151,234	\$ 151,234	\$ 151,234	\$ 151,234
88	CHARGES FOR SERVICES	FLEET FUND	\$ 533,941	\$ 503,246	\$ 503,246	\$ 503,246	\$ 503,246	\$ 503,246	\$ 503,246	\$ 503,246	\$ 503,246	\$ 503,246
89	CHARGES FOR SERVICES	HEALTH INSURANCE FUND	\$ 40,313	\$ 36,011	\$ 36,011	\$ 36,011	\$ 36,011	\$ 36,011	\$ 36,011	\$ 36,011	\$ 36,011	\$ 36,011
90	CHARGES FOR SERVICES	OTHER EMPLOYEE BENFS FUND	\$ 41,311	\$ 38,490	\$ 38,490	\$ 38,490	\$ 38,490	\$ 38,490	\$ 38,490	\$ 38,490	\$ 38,490	\$ 38,490
91	CHARGES FOR SERVICES	SRF LOAN FUND	\$ 3,196	\$ 3,777	\$ 3,777	\$ 3,777	\$ 3,777	\$ 3,777	\$ 3,777	\$ 3,777	\$ 3,777	\$ 3,777
92	FINES AND FORFEITS	ABANDONED PROPERTY	\$ 2,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
93	FINES AND FORFEITS	COURT FINES	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000
94	FINES AND FORFEITS	SECOND DOLLAR REVENUE	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
95	FINES AND FORFEITS	INVESTIGATIVE COST RECVR	\$ 170,000	\$ 170,000	\$ 170,000	\$ 170,000	\$ 170,000	\$ 170,000	\$ 170,000	\$ 170,000	\$ 170,000	\$ 170,000
96	FINES AND FORFEITS	CODE COMPLIANCE FINES	\$ 256,374	\$ 251,000	\$ 251,000	\$ 251,000	\$ 251,000	\$ 251,000	\$ 251,000	\$ 251,000	\$ 251,000	\$ 251,000
97	FINES AND FORFEITS	FALSE ALARM FINES	\$ 15,600	\$ 15,600	\$ 15,600	\$ 15,600	\$ 15,600	\$ 15,600	\$ 15,600	\$ 15,600	\$ 15,600	\$ 15,600
98	FINES AND FORFEITS	FIRE INSPECTION	\$ 1,922	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900
99	MISCELLANEOUS REVENUES	INTEREST INCOME	\$ 219,600	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
100	MISCELLANEOUS REVENUES	INT ON TAX COLL	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
101	MISCELLANEOUS REVENUES	INTEREST ON RES	\$ 28,700	\$ 53,000	\$ 53,000	\$ 53,000	\$ 53,000	\$ 53,000	\$ 53,000	\$ 53,000	\$ 53,000	\$ 53,000
102	MISCELLANEOUS REVENUES	PROPERTY LEASE	\$ 303,000	\$ 303,000	\$ 303,000	\$ 303,000	\$ 303,000	\$ 303,000	\$ 303,000	\$ 303,000	\$ 303,000	\$ 303,000
103	MISCELLANEOUS REVENUES	GAINLOSS ON DISPOSAL	\$ 2,231	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
104	MISCELLANEOUS REVENUES	CITY AUCTION PR	\$ 93,876	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
105	MISCELLANEOUS REVENUES	SALES OF SURPLU	\$ 6,331	\$ 5,700	\$ 5,700	\$ 5,700	\$ 5,700	\$ 5,700	\$ 5,700	\$ 5,700	\$ 5,700	\$ 5,700
106	MISCELLANEOUS REVENUES	MISC CONTRIBUTI	\$ 834	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
107	MISCELLANEOUS REVENUES	PARKS SPONSORSH	\$ 21,671	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
108	MISCELLANEOUS REVENUES	APPLIED FORFEIT	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
109	MISCELLANEOUS REVENUES	RECOVERIES/REFUNDS	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
110	MISCELLANEOUS REVENUES	OTHER MISC REVENUES	\$ 41,300	\$ 51,000	\$ 51,000	\$ 51,000	\$ 51,000	\$ 51,000	\$ 51,000	\$ 51,000	\$ 51,000	\$ 51,000

Detailed Revenue Projections

Schedule 10

Type	Description	FY 2022 YE Estimate	FY 2023 Proposed	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected
111	MISCELLANEOUS REVENUES P-CARD REBATE	\$ 19,011	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000
112	MISCELLANEOUS REVENUES ELECTRONIC CITATION	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
113	MISCELLANEOUS REVENUES PW RISK/DAMAGE	\$ 14,519	\$ 7,700	\$ 7,700	\$ 7,700	\$ 7,700	\$ 7,700	\$ 7,700	\$ 7,700	\$ 7,700	\$ 7,700	\$ 7,700
114	MISCELLANEOUS REVENUES VENDING MACHINES	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
115	OTHER SOURCES FROM NSP FUND	\$ 1,533	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
116	OTHER SOURCES FROM CRA	\$ -	\$ 667,282	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
117	OTHER SOURCES FROM UTILITIES OPER	\$ 1,438,883	\$ 1,475,256	\$ 1,401,493	\$ 1,331,418	\$ 1,264,847	\$ 1,201,605	\$ 1,141,525	\$ 1,084,449	\$ 1,030,227	\$ 978,716	\$ 929,780
118	OTHER SOURCES FROM OTHER EE B	\$ 943,295	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
119	OTHER SOURCES SALES PROCEEDS	\$ 187,977	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total:</b>		<b>\$ 84,645,790</b>	<b>\$ 93,375,216</b>	<b>\$ 95,919,714</b>	<b>\$ 100,784,024</b>	<b>\$ 103,831,964</b>	<b>\$ 107,025,844</b>	<b>\$ 109,732,337</b>	<b>\$ 112,571,554</b>	<b>\$ 115,519,293</b>	<b>\$ 118,579,830</b>	<b>\$ 121,757,336</b>

Detailed Expense Projections

Schedule 11

Department	Type	Description	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
			YE Estimate	Proposed	Projected								
1	LEGISLATIVE DEPARTMENT	Personnel Services	\$ 254,763	\$ 248,256	\$ 256,513	\$ 265,044	\$ 273,659	\$ 282,967	\$ 292,379	\$ 302,103	\$ 312,150	\$ 322,532	\$ 333,259
2	LEGISLATIVE DEPARTMENT	Personnel Services	\$ 112,414	\$ 139,859	\$ 144,490	\$ 149,296	\$ 154,261	\$ 159,991	\$ 164,693	\$ 170,170	\$ 175,830	\$ 181,678	\$ 187,720
3	LEGISLATIVE DEPARTMENT	Personnel Services	\$ 138	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	LEGISLATIVE DEPARTMENT	Personnel Services	\$ 7,775	\$ 8,008	\$ 8,274	\$ 8,550	\$ 8,834	\$ 9,128	\$ 9,431	\$ 9,745	\$ 10,069	\$ 10,404	\$ 10,750
5	LEGISLATIVE DEPARTMENT	Personnel Services	\$ 5,961	\$ 7,501	\$ 7,750	\$ 8,008	\$ 8,275	\$ 8,550	\$ 8,834	\$ 9,128	\$ 9,432	\$ 9,745	\$ 10,069
6	LEGISLATIVE DEPARTMENT	Personnel Services	\$ 9,720	\$ 9,720	\$ 10,043	\$ 10,377	\$ 10,722	\$ 11,079	\$ 11,448	\$ 11,828	\$ 12,222	\$ 12,628	\$ 13,048
7	LEGISLATIVE DEPARTMENT	Personnel Services	\$ 100	\$ 100	\$ 103	\$ 107	\$ 110	\$ 114	\$ 118	\$ 122	\$ 126	\$ 130	\$ 134
8	LEGISLATIVE DEPARTMENT	Personnel Services	\$ 30,003	\$ 31,026	\$ 32,068	\$ 33,135	\$ 34,237	\$ 35,375	\$ 36,552	\$ 37,769	\$ 39,024	\$ 40,322	\$ 41,663
9	LEGISLATIVE DEPARTMENT	Personnel Services	\$ 25,993	\$ 27,859	\$ 29,251	\$ 30,713	\$ 32,249	\$ 33,862	\$ 35,555	\$ 37,332	\$ 39,199	\$ 41,159	\$ 43,217
10	LEGISLATIVE DEPARTMENT	Personnel Services	\$ 20,869	\$ 27,258	\$ 28,621	\$ 30,052	\$ 31,555	\$ 33,132	\$ 34,789	\$ 36,528	\$ 38,355	\$ 40,272	\$ 42,286
11	LEGISLATIVE DEPARTMENT	Personnel Services	\$ 114,119	\$ 92,731	\$ 95,513	\$ 98,370	\$ 101,330	\$ 104,370	\$ 107,501	\$ 110,726	\$ 114,047	\$ 117,469	\$ 120,999
12	LEGISLATIVE DEPARTMENT	Personnel Services	\$ 46,888	\$ 47,270	\$ 48,688	\$ 50,149	\$ 51,653	\$ 53,203	\$ 54,799	\$ 56,443	\$ 58,136	\$ 59,880	\$ 61,677
13	LEGISLATIVE DEPARTMENT	Personnel Services	\$ 17,019	\$ 17,849	\$ 18,643	\$ 19,506	\$ 19,980	\$ 20,345	\$ 21,021	\$ 21,720	\$ 22,443	\$ 23,189	\$ 23,961
14	LEGISLATIVE DEPARTMENT	Operating Expenses	\$ 52,470	\$ 52,470	\$ 53,519	\$ 54,590	\$ 55,682	\$ 56,795	\$ 57,931	\$ 59,090	\$ 60,272	\$ 61,477	\$ 62,707
15	LEGISLATIVE DEPARTMENT	Operating Expenses	\$ 23,000	\$ 25,000	\$ 25,500	\$ 26,010	\$ 26,530	\$ 27,061	\$ 27,602	\$ 28,154	\$ 28,717	\$ 29,291	\$ 29,877
16	LEGISLATIVE DEPARTMENT	Operating Expenses	\$ 1,500	\$ 2,000	\$ 2,040	\$ 2,081	\$ 2,122	\$ 2,165	\$ 2,208	\$ 2,252	\$ 2,297	\$ 2,343	\$ 2,390
17	LEGISLATIVE DEPARTMENT	Operating Expenses	\$ 9,929	\$ 10,000	\$ 10,200	\$ 10,401	\$ 10,612	\$ 10,824	\$ 11,041	\$ 11,262	\$ 11,487	\$ 11,717	\$ 11,951
18	LEGISLATIVE DEPARTMENT	Operating Expenses	\$ 7,800	\$ 7,800	\$ 7,956	\$ 8,115	\$ 8,277	\$ 8,443	\$ 8,612	\$ 8,784	\$ 8,960	\$ 9,139	\$ 9,322
19	LEGISLATIVE DEPARTMENT	Operating Expenses	\$ 950	\$ 900	\$ 918	\$ 936	\$ 955	\$ 974	\$ 994	\$ 1,014	\$ 1,034	\$ 1,054	\$ 1,074
20	LEGISLATIVE DEPARTMENT	Operating Expenses	\$ 1,800	\$ 1,806	\$ 1,842	\$ 1,879	\$ 1,917	\$ 1,955	\$ 1,994	\$ 2,034	\$ 2,075	\$ 2,116	\$ 2,158
21	LEGISLATIVE DEPARTMENT	Operating Expenses	\$ 900	\$ 1,000	\$ 1,030	\$ 1,061	\$ 1,093	\$ 1,126	\$ 1,159	\$ 1,194	\$ 1,230	\$ 1,267	\$ 1,305
22	LEGISLATIVE DEPARTMENT	Operating Expenses	\$ 8,000	\$ 8,000	\$ 8,160	\$ 8,323	\$ 8,490	\$ 8,659	\$ 8,833	\$ 9,009	\$ 9,189	\$ 9,373	\$ 9,561
23	LEGISLATIVE DEPARTMENT	Operating Expenses	\$ 1,100	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172	\$ 1,195
24	LEGISLATIVE DEPARTMENT	Operating Expenses	\$ 20,623	\$ 25,000	\$ 25,500	\$ 26,010	\$ 26,530	\$ 27,061	\$ 27,602	\$ 28,154	\$ 28,717	\$ 29,291	\$ 29,877
25	LEGISLATIVE DEPARTMENT	Operating Expenses	\$ 169,150	\$ 15,000	\$ 15,300	\$ 15,606	\$ 15,918	\$ 16,236	\$ 16,561	\$ 16,892	\$ 17,230	\$ 17,575	\$ 17,926
26	LEGISLATIVE DEPARTMENT	Operating Expenses	\$ 5,400	\$ 3,000	\$ 3,060	\$ 3,121	\$ 3,184	\$ 3,247	\$ 3,312	\$ 3,378	\$ 3,446	\$ 3,515	\$ 3,585
27	LEGISLATIVE DEPARTMENT	Operating Expenses	\$ 3,900	\$ 4,000	\$ 4,080	\$ 4,162	\$ 4,245	\$ 4,330	\$ 4,416	\$ 4,505	\$ 4,595	\$ 4,687	\$ 4,780
28	LEGISLATIVE DEPARTMENT	Operating Expenses	\$ 17,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	LEGISLATIVE DEPARTMENT	Operating Expenses	\$ 71	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	LEGISLATIVE DEPARTMENT	Operating Expenses	\$ 29,603	\$ 31,540	\$ 32,171	\$ 32,814	\$ 33,471	\$ 34,140	\$ 34,823	\$ 35,519	\$ 36,230	\$ 36,954	\$ 37,693
31	LEGISLATIVE DEPARTMENT	Operating Expenses	\$ 2,000	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172	\$ 1,195
32	LEGISLATIVE DEPARTMENT	Operating Expenses	\$ 5,750	\$ 6,000	\$ 6,120	\$ 6,242	\$ 6,367	\$ 6,495	\$ 6,624	\$ 6,757	\$ 6,892	\$ 7,030	\$ 7,171
33	OFFICE OF CITY MANAGER	Personnel Services	\$ 324,038	\$ 316,273	\$ 326,792	\$ 337,657	\$ 348,891	\$ 360,495	\$ 372,484	\$ 384,873	\$ 397,673	\$ 410,899	\$ 424,565
34	OFFICE OF CITY MANAGER	Personnel Services	\$ 182,074	\$ 295,780	\$ 284,287	\$ 273,077	\$ 282,159	\$ 291,543	\$ 301,240	\$ 311,259	\$ 321,611	\$ 332,307	\$ 343,359
35	OFFICE OF CITY MANAGER	Personnel Services	\$ 38,000	\$ 50,957	\$ 52,652	\$ 54,403	\$ 56,212	\$ 58,082	\$ 60,014	\$ 62,010	\$ 64,072	\$ 66,203	\$ 68,405
36	OFFICE OF CITY MANAGER	Personnel Services	\$ 520	\$ 600	\$ 620	\$ 641	\$ 662	\$ 684	\$ 707	\$ 730	\$ 754	\$ 780	\$ 806
37	OFFICE OF CITY MANAGER	Personnel Services	\$ 12,340	\$ 13,157	\$ 13,995	\$ 14,857	\$ 15,744	\$ 16,657	\$ 17,595	\$ 18,557	\$ 19,543	\$ 20,553	\$ 21,587
38	OFFICE OF CITY MANAGER	Personnel Services	\$ 2,735	\$ 4,009	\$ 4,142	\$ 4,280	\$ 4,422	\$ 4,570	\$ 4,722	\$ 4,879	\$ 5,041	\$ 5,208	\$ 5,382
39	OFFICE OF CITY MANAGER	Personnel Services	\$ 4,960	\$ 4,960	\$ 5,022	\$ 5,189	\$ 5,361	\$ 5,540	\$ 5,724	\$ 5,914	\$ 6,111	\$ 6,314	\$ 6,524
40	OFFICE OF CITY MANAGER	Personnel Services	\$ 50	\$ 50	\$ 52	\$ 53	\$ 55	\$ 57	\$ 59	\$ 61	\$ 63	\$ 65	\$ 67
41	OFFICE OF CITY MANAGER	Personnel Services	\$ 40,242	\$ 48,480	\$ 50,092	\$ 51,750	\$ 53,460	\$ 55,229	\$ 57,056	\$ 58,945	\$ 60,897	\$ 62,925	\$ 65,030
42	OFFICE OF CITY MANAGER	Personnel Services	\$ 49,645	\$ 51,391	\$ 53,961	\$ 56,659	\$ 59,492	\$ 62,466	\$ 65,589	\$ 68,869	\$ 72,312	\$ 75,928	\$ 79,724
43	OFFICE OF CITY MANAGER	Personnel Services	\$ 66,000	\$ 80,997	\$ 83,427	\$ 85,930	\$ 88,508	\$ 91,163	\$ 93,898	\$ 96,715	\$ 99,616	\$ 102,605	\$ 105,683
44	OFFICE OF CITY MANAGER	Personnel Services	\$ 24,250	\$ 28,362	\$ 29,213	\$ 30,089	\$ 30,992	\$ 31,922	\$ 32,879	\$ 33,866	\$ 34,882	\$ 35,928	\$ 37,006
45	OFFICE OF CITY MANAGER	Personnel Services	\$ 9,600	\$ 10,709	\$ 11,065	\$ 11,433	\$ 11,813	\$ 12,206	\$ 12,612	\$ 13,032	\$ 13,465	\$ 13,913	\$ 14,376
46	OFFICE OF CITY MANAGER	Operating Expenses	\$ 50,000	\$ 60,000	\$ 61,200	\$ 62,424	\$ 63,672	\$ 64,946	\$ 66,245	\$ 67,570	\$ 68,921	\$ 70,300	\$ 71,706
47	OFFICE OF CITY MANAGER	Operating Expenses	\$ 127,500	\$ 132,000	\$ 134,640	\$ 137,333	\$ 140,079	\$ 142,881	\$ 145,739	\$ 148,653	\$ 151,627	\$ 154,659	\$ 157,752
48	OFFICE OF CITY MANAGER	Operating Expenses	\$ -	\$ 2,000	\$ 2,040	\$ 2,081	\$ 2,122	\$ 2,165	\$ 2,208	\$ 2,252	\$ 2,297	\$ 2,343	\$ 2,390
49	OFFICE OF CITY MANAGER	Operating Expenses	\$ 700	\$ 700	\$ 714	\$ 728	\$ 743	\$ 758	\$ 773	\$ 788	\$ 804	\$ 820	\$ 837
50	OFFICE OF CITY MANAGER	Operating Expenses	\$ 4,500	\$ 8,075	\$ 8,237	\$ 8,401	\$ 8,569	\$ 8,741	\$ 8,915	\$ 9,094	\$ 9,276	\$ 9,461	\$ 9,650
51	OFFICE OF CITY MANAGER	Operating Expenses	\$ 600	\$ 888	\$ 908	\$ 924	\$ 942	\$ 961	\$ 980	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061
52	OFFICE OF CITY MANAGER	Operating Expenses	\$ 2,128	\$ 2,128	\$ 2,171	\$ 2,214	\$ 2,258	\$ 2,303	\$ 2,349	\$ 2,396	\$ 2,444	\$ 2,493	\$ 2,543
53	OFFICE OF CITY MANAGER	Operating Expenses	\$ 300	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586	\$ 598
54	OFFICE OF CITY MANAGER	Operating Expenses	\$ 828	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172	\$ 1,195
55	OFFICE OF CITY MANAGER	Operating Expenses	\$ 882	\$ 1,100	\$ 1,122	\$ 1,144	\$ 1,167	\$ 1,191	\$ 1,214	\$ 1,239	\$ 1,264	\$ 1,289	\$ 1,315
56	OFFICE OF CITY MANAGER	Operating Expenses	\$ -	\$ 100	\$ 102	\$ 104	\$ 106	\$ 108	\$ 110	\$ 112	\$ 115	\$ 117	\$ 120
57	OFFICE OF CITY MANAGER	Operating Expenses	\$ -	\$ 100	\$ 102	\$ 104	\$ 106	\$ 108	\$ 110	\$ 113	\$ 115	\$ 117	\$ 120
58	OFFICE OF CITY MANAGER	Operating Expenses	\$ -	\$ 2,000	\$ 2,040	\$ 2,081	\$ 2,122	\$ 2,165	\$ 2,208	\$ 2,252	\$ 2,297	\$ 2,343	\$ 2,390
59	OFFICE OF CITY MANAGER	Operating Expenses	\$ 300	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586	\$ 598
60	OFFICE OF CITY MANAGER	Operating Expenses	\$ 100	\$ 13,992	\$ 14,722	\$ 14,257	\$ 14,848	\$ 15,145	\$ 15,448	\$ 15,757	\$ 16,072	\$ 16,394	\$ 16,722
61	OFFICE OF CITY MANAGER	Operating Expenses	\$ 21,000	\$ 21,208	\$ 21,632	\$ 22,065	\$ 22,506	\$ 22,956	\$ 23,415	\$ 23,884	\$ 24,361	\$ 24,849	\$ 25,346
62	OFFICE OF CITY MANAGER	Operating Expenses	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63	OFFICE OF CITY MANAGER	Operating Expenses	\$ 4,300	\$ 4,800	\$ 4,896	\$ 4,994	\$ 5,094	\$ 5,196	\$ 5,300	\$ 5,406	\$ 5,514	\$ 5,624	\$ 5,736
64	OFFICE OF CITY MANAGER	Personnel Services	\$ 127,337	\$ 138,776	\$ 138,225	\$ 142,822	\$ 147,573	\$ 152,481	\$ 157,552	\$ 162,792	\$ 168,206	\$ 173,801	\$ 179,581
65	OFFICE OF CITY MANAGER	Personnel Services	\$ 1,366	\$ 1,336	\$ 1,380	\$ 1,426	\$ 1,474	\$ 1,523	\$ 1,573	\$ 1,624	\$ 1,676	\$ 1,730	\$ 1,793
66	OFFICE OF CITY MANAGER	Personnel Services	\$ 9,527	\$ 9,975	\$ 10,307	\$ 10,650	\$ 11,004	\$ 11,370	\$ 11,748	\$ 12,139	\$ 12,542	\$ 12,959	\$ 13,380

Detailed Expense Projections

Schedule 11

Department	Type	Description	FY 2022 YE Estimate	FY 2023 Proposed	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected
67 OFFICE OF CITY MANAGER	Personnel Services	RETIREMENT - ICMA	\$ 11,462	\$ 12,040	\$ 12,642	\$ 13,274	\$ 13,930	\$ 14,635	\$ 15,366	\$ 16,135	\$ 16,941	\$ 17,789	\$ 18,678
68 OFFICE OF CITY MANAGER	Personnel Services	EMP HEALTH INS PREMIUMS	\$ 23,097	\$ 24,792	\$ 25,936	\$ 26,302	\$ 27,091	\$ 27,904	\$ 28,741	\$ 29,603	\$ 30,491	\$ 31,406	\$ 32,348
69 OFFICE OF CITY MANAGER	Personnel Services	OTHER EMP INS PREMIUMS	\$ 9,609	\$ 9,454	\$ 9,738	\$ 10,030	\$ 10,331	\$ 10,641	\$ 10,960	\$ 11,289	\$ 11,627	\$ 11,976	\$ 12,335
70 OFFICE OF CITY MANAGER	Personnel Services	WORKERS COMPENSATION	\$ 3,540	\$ 3,570	\$ 3,689	\$ 3,811	\$ 3,938	\$ 4,069	\$ 4,204	\$ 4,344	\$ 4,489	\$ 4,638	\$ 4,792
71 OFFICE OF CITY MANAGER	Operating Expenses	TRAVEL/MBIE	\$ -	\$ 2,500	\$ 2,500	\$ 2,601	\$ 2,653	\$ 2,706	\$ 2,760	\$ 2,815	\$ 2,872	\$ 2,929	\$ 2,988
72 OFFICE OF CITY MANAGER	Operating Expenses	PRINTING & BINDING	\$ 1,000	\$ 3,500	\$ 3,570	\$ 3,641	\$ 3,714	\$ 3,789	\$ 3,864	\$ 3,942	\$ 4,020	\$ 4,101	\$ 4,183
73 OFFICE OF CITY MANAGER	Operating Expenses	ADVERTISING (EXCL LEGAL)	\$ 87,240	\$ 92,000	\$ 93,840	\$ 95,717	\$ 97,631	\$ 99,584	\$ 101,575	\$ 103,607	\$ 105,679	\$ 107,793	\$ 109,949
74 OFFICE OF CITY MANAGER	Operating Expenses	OTHER PROMO ACTIVITIES	\$ 13,560	\$ 21,000	\$ 21,420	\$ 21,840	\$ 22,285	\$ 22,731	\$ 23,186	\$ 23,649	\$ 24,122	\$ 24,605	\$ 25,097
75 OFFICE OF CITY MANAGER	Operating Expenses	FURNITURE/EQUIP -\$5,000	\$ 11,600	\$ 8,500	\$ 8,670	\$ 8,843	\$ 9,020	\$ 9,201	\$ 9,385	\$ 9,572	\$ 9,764	\$ 9,969	\$ 10,158
76 OFFICE OF CITY MANAGER	Operating Expenses	MSC OPERATING SUPPLIES	\$ -	\$ 250	\$ 255	\$ 260	\$ 265	\$ 271	\$ 276	\$ 282	\$ 287	\$ 293	\$ 299
77 OFFICE OF CITY MANAGER	Operating Expenses	DUES & MEMBERSHIPS	\$ -	\$ 1,600	\$ 1,714	\$ 1,740	\$ 1,760	\$ 1,810	\$ 1,855	\$ 1,892	\$ 1,930	\$ 1,968	\$ 2,009
78 OFFICE OF CITY MANAGER	Operating Expenses	BOOKS/SUBSCRIPTIONS	\$ 120	\$ 120	\$ 122	\$ 125	\$ 127	\$ 130	\$ 132	\$ 135	\$ 138	\$ 141	\$ 143
79 OFFICE OF CITY MANAGER	Operating Expenses	TRAINING & EDUCATION COST	\$ 600	\$ 2,500	\$ 2,500	\$ 2,601	\$ 2,653	\$ 2,706	\$ 2,760	\$ 2,815	\$ 2,872	\$ 2,929	\$ 2,988
80 CITY ATTORNEY DEPARTMENT	Personnel Services	FULL-TIME SALARIES/WAGES	\$ 142,658	\$ 146,958	\$ 151,825	\$ 156,875	\$ 162,092	\$ 167,483	\$ 173,053	\$ 178,809	\$ 184,756	\$ 190,901	\$ 197,250
81 CITY ATTORNEY DEPARTMENT	Personnel Services	PART-TIME WAGES	\$ 23,000	\$ 23,000	\$ 23,765	\$ 24,555	\$ 25,372	\$ 26,216	\$ 27,089	\$ 27,989	\$ 28,920	\$ 29,881	\$ 30,875
82 CITY ATTORNEY DEPARTMENT	Personnel Services	SPECIAL PAY	\$ 9,986	\$ 10,286	\$ 10,628	\$ 10,952	\$ 11,347	\$ 11,734	\$ 12,114	\$ 12,517	\$ 12,933	\$ 13,363	\$ 13,808
83 CITY ATTORNEY DEPARTMENT	Personnel Services	INSURANCE BENEFITS CREDIT	\$ 598	\$ 598	\$ 618	\$ 639	\$ 660	\$ 682	\$ 704	\$ 728	\$ 752	\$ 777	\$ 803
84 CITY ATTORNEY DEPARTMENT	Personnel Services	VEHICLE ALLOWANCE	\$ 9,645	\$ 3,645	\$ 3,766	\$ 3,891	\$ 4,021	\$ 4,155	\$ 4,293	\$ 4,436	\$ 4,583	\$ 4,736	\$ 4,893
85 CITY ATTORNEY DEPARTMENT	Personnel Services	SOCIAL SECURITY/MEDICARE	\$ 11,957	\$ 14,067	\$ 14,535	\$ 15,018	\$ 15,518	\$ 16,034	\$ 16,567	\$ 17,118	\$ 17,687	\$ 18,276	\$ 18,884
86 CITY ATTORNEY DEPARTMENT	Personnel Services	RETIREMENT - ICMA	\$ 13,909	\$ 14,326	\$ 15,042	\$ 15,794	\$ 16,584	\$ 17,413	\$ 18,284	\$ 19,198	\$ 20,158	\$ 21,166	\$ 22,224
87 CITY ATTORNEY DEPARTMENT	Personnel Services	EMP HEALTH INS PREMIUMS	\$ 14,444	\$ 15,490	\$ 15,955	\$ 16,433	\$ 16,926	\$ 17,434	\$ 17,967	\$ 18,496	\$ 19,051	\$ 19,622	\$ 20,211
88 CITY ATTORNEY DEPARTMENT	Personnel Services	OTHER EMP INS PREMIUMS	\$ 3,603	\$ 3,545	\$ 3,651	\$ 3,761	\$ 3,874	\$ 3,990	\$ 4,110	\$ 4,233	\$ 4,360	\$ 4,491	\$ 4,625
89 CITY ATTORNEY DEPARTMENT	Personnel Services	WORKERS COMPENSATION	\$ 1,328	\$ 1,339	\$ 1,304	\$ 1,430	\$ 1,477	\$ 1,526	\$ 1,577	\$ 1,629	\$ 1,684	\$ 1,740	\$ 1,797
90 CITY ATTORNEY DEPARTMENT	Operating Expenses	OTHER PROFESSIONAL SVC	\$ 609	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91 CITY ATTORNEY DEPARTMENT	Operating Expenses	TRAVEL/MBIE	\$ 1,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92 CITY ATTORNEY DEPARTMENT	Operating Expenses	POSTAGE/FREIGHT/OTHER	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93 CITY ATTORNEY DEPARTMENT	Operating Expenses	COPPER LEASE	\$ 2,528	\$ 2,528	\$ 2,579	\$ 2,630	\$ 2,683	\$ 2,736	\$ 2,791	\$ 2,847	\$ 2,904	\$ 2,962	\$ 3,021
94 CITY ATTORNEY DEPARTMENT	Operating Expenses	CITY TRAINING/EVENTS/FOOD	\$ 90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95 CITY ATTORNEY DEPARTMENT	Operating Expenses	DUES & MEMBERSH	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96 CITY ATTORNEY DEPARTMENT	Operating Expenses	TRAINING & EDUCATION COST	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97 CITY ATTORNEY DEPARTMENT	Operating Expenses	OTHER ATTORNEY COST	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98 CITY ATTORNEY DEPARTMENT	Operating Expenses	OTHER PROFESSIONAL SVC	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99 CITY ATTORNEY DEPARTMENT	Operating Expenses	OTHER ATTORNEY COST	\$ 110,263	\$ 225,000	\$ 229,500	\$ 234,090	\$ 239,772	\$ 245,547	\$ 249,419	\$ 253,387	\$ 259,454	\$ 263,623	\$ 269,696
100 CITY ATTORNEY DEPARTMENT	Operating Expenses	OTHER PROFESSIONAL SVC	\$ 75,591	\$ 50,000	\$ 51,000	\$ 52,000	\$ 53,060	\$ 54,122	\$ 55,204	\$ 56,308	\$ 57,434	\$ 58,583	\$ 59,755
101 CITY ATTORNEY DEPARTMENT	Operating Expenses	COURT CASES	\$ 58	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102 PROCUREMENT DEPT	Personnel Services	FULL-TIME SALARIES/WAGES	\$ 108,150	\$ 111,395	\$ 115,100	\$ 118,928	\$ 122,883	\$ 126,970	\$ 131,193	\$ 135,557	\$ 140,065	\$ 144,723	\$ 149,537
103 PROCUREMENT DEPT	Personnel Services	FULL-TIME SALARIES/WAGES	\$ 290,000	\$ 323,221	\$ 333,971	\$ 345,078	\$ 356,555	\$ 368,414	\$ 380,667	\$ 393,328	\$ 406,409	\$ 419,926	\$ 433,892
104 PROCUREMENT DEPT	Personnel Services	COMP TIME USED	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105 PROCUREMENT DEPT	Personnel Services	INSURANCE BENEFITS CREDIT	\$ 4,300	\$ 5,584	\$ 5,770	\$ 5,962	\$ 6,160	\$ 6,365	\$ 6,576	\$ 6,795	\$ 7,021	\$ 7,255	\$ 7,496
106 PROCUREMENT DEPT	Personnel Services	VEHICLE ALLOWANCE	\$ 4,860	\$ 4,860	\$ 5,022	\$ 5,189	\$ 5,361	\$ 5,540	\$ 5,724	\$ 5,914	\$ 6,111	\$ 6,314	\$ 6,524
107 PROCUREMENT DEPT	Personnel Services	CLOTHING ALLOWANCE	\$ 150	\$ 100	\$ 103	\$ 107	\$ 110	\$ 114	\$ 118	\$ 122	\$ 126	\$ 130	\$ 134
108 PROCUREMENT DEPT	Personnel Services	SOCIAL SECURITY/MEDICARE	\$ 29,728	\$ 31,793	\$ 32,850	\$ 33,943	\$ 35,072	\$ 36,238	\$ 37,444	\$ 38,689	\$ 39,976	\$ 41,305	\$ 42,679
109 PROCUREMENT DEPT	Personnel Services	RETIREMENT - ICMA	\$ 38,216	\$ 39,808	\$ 41,798	\$ 43,888	\$ 46,083	\$ 48,387	\$ 50,806	\$ 53,347	\$ 56,014	\$ 58,815	\$ 61,759
110 PROCUREMENT DEPT	Personnel Services	EMP HEALTH INS PREMIUMS	\$ 130,575	\$ 117,071	\$ 120,983	\$ 124,201	\$ 127,927	\$ 131,764	\$ 135,717	\$ 139,789	\$ 143,983	\$ 148,202	\$ 152,751
111 PROCUREMENT DEPT	Personnel Services	OTHER EMP INS PREMIUMS	\$ 30,631	\$ 33,788	\$ 34,002	\$ 35,846	\$ 36,921	\$ 38,029	\$ 39,170	\$ 40,345	\$ 41,555	\$ 42,802	\$ 44,086
112 PROCUREMENT DEPT	Personnel Services	WORKERS COMPENSATION	\$ 12,390	\$ 12,454	\$ 12,910	\$ 13,339	\$ 13,783	\$ 14,241	\$ 14,715	\$ 15,204	\$ 15,708	\$ 16,232	\$ 16,772
113 PROCUREMENT DEPT	Operating Expenses	TRAVEL/MBIE	\$ 1,926	\$ 3,056	\$ 3,667	\$ 3,740	\$ 3,815	\$ 3,891	\$ 3,969	\$ 4,049	\$ 4,130	\$ 4,212	\$ 4,296
114 PROCUREMENT DEPT	Operating Expenses	POSTAGE/FREIGHT/OTHER	\$ 500	\$ 400	\$ 408	\$ 416	\$ 424	\$ 433	\$ 442	\$ 450	\$ 459	\$ 469	\$ 478
115 PROCUREMENT DEPT	Operating Expenses	PRINTING & BINDING	\$ 500	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586	\$ 598
116 PROCUREMENT DEPT	Operating Expenses	OTHER PROMO ACTIVITIES	\$ 240	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
117 PROCUREMENT DEPT	Operating Expenses	OFFICE SUPPLIES	\$ 850	\$ 825	\$ 842	\$ 858	\$ 875	\$ 893	\$ 911	\$ 929	\$ 948	\$ 967	\$ 986
118 PROCUREMENT DEPT	Operating Expenses	SOFTWARE <\$5,000	\$ -	\$ 425	\$ 434	\$ 442	\$ 451	\$ 460	\$ 469	\$ 479	\$ 488	\$ 498	\$ 508
119 PROCUREMENT DEPT	Operating Expenses	FURNITURE/EQUIP -\$5,000	\$ 460	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120 PROCUREMENT DEPT	Operating Expenses	COMPUTER HARDWARE	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
121 PROCUREMENT DEPT	Operating Expenses	UNIFORMS/CLOTHING	\$ 350	\$ 350	\$ 357	\$ 364	\$ 371	\$ 379	\$ 386	\$ 394	\$ 402	\$ 410	\$ 418
122 PROCUREMENT DEPT	Operating Expenses	CITY TRAINING/EVENTS/FOOD	\$ 304	\$ 250	\$ 255	\$ 260	\$ 265	\$ 271	\$ 276	\$ 282	\$ 287	\$ 293	\$ 299
123 PROCUREMENT DEPT	Operating Expenses	DUES & MEMBERSHIPS	\$ 1,100	\$ 1,270	\$ 1,295	\$ 1,321	\$ 1,348	\$ 1,375	\$ 1,402	\$ 1,430	\$ 1,459	\$ 1,488	\$ 1,518
124 PROCUREMENT DEPT	Operating Expenses	LICENSES/CERTIFICATES	\$ 600	\$ 215	\$ 219	\$ 224	\$ 229	\$ 233	\$ 237	\$ 242	\$ 247	\$ 252	\$ 257
125 PROCUREMENT DEPT	Operating Expenses	TRAINING & EDUCATION COST	\$ 5,271	\$ 7,250	\$ 7,431	\$ 7,579	\$ 7,731	\$ 7,886	\$ 8,043	\$ 8,204	\$ 8,368	\$ 8,536	\$ 8,706
126 FINANCE DEPT	Personnel Services	LABOR DISTRIBUTION	\$ (4,000)	\$ (14,163)	\$ (14,446)	\$ (14,735)	\$ (15,030)	\$ (15,333)	\$ (15,637)	\$ (15,950)	\$ (16,269)	\$ (16,594)	\$ (16,926)
127 FINANCE DEPT	Personnel Services	FULL-TIME SALARIES/WAGES	\$ 113,156	\$ 116,560	\$ 120,426	\$ 124,432	\$ 128,570	\$ 132,846	\$ 137,264	\$ 141,830	\$ 146,547	\$ 151,421	\$ 156,457
128 FINANCE DEPT	Personnel Services	FULL-TIME SALARIES/WAGES	\$ 293,015	\$ 391,121	\$ 404,129	\$ 417,570	\$ 431,458	\$ 445,808	\$ 460,635	\$ 475,956	\$ 491,785	\$ 508,141	\$ 525,041
129 FINANCE DEPT	Personnel Services	INSURANCE BENEFITS CREDIT	\$ 3,600	\$ 4,845	\$ 5,109	\$ 5,279	\$ 5,455	\$ 5,636	\$ 5,824	\$ 6,018	\$ 6,218	\$ 6,425	\$ 6,638
130 FINANCE DEPT	Personnel Services	SOCIAL SECURITY/MEDICARE	\$ 29,864	\$ 38,313	\$ 39,587	\$ 40,904	\$ 42,264	\$ 43,670	\$ 45,122	\$ 46,623	\$ 48,174	\$ 49,776	\$ 51,481
131 FINANCE DEPT	Personnel Services	RETIREMENT - ICMA	\$ 34,864	\$ 44,288	\$ 46,502	\$ 48,828	\$ 51,269	\$ 53,832	\$ 56,524	\$ 59,350	\$ 62,318	\$ 65,434	\$ 68,705
132 FINANCE DEPT	Personnel Services	EMP HEALTH INS PREMIUMS	\$ 77,654	\$ 91,524	\$ 94,270	\$ 97,098	\$ 100,011	\$ 103,011	\$ 106,101	\$ 109,284	\$ 112,563	\$ 115,940	\$ 119,418

Detailed Expense Projections

Schedule 11

Department	Type	Description	FY 2022 YE Estimate	FY 2023 Proposed	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected
133	FINANCE DEPT	Personnel Services	OTHER EMP INS PREMIUMS	\$ 20,027	\$ 33,089	\$ 34,082	\$ 35,104	\$ 36,157	\$ 37,242	\$ 38,359	\$ 39,510	\$ 40,695	\$ 41,916
134	FINANCE DEPT	Personnel Services	WORKERS COMPENSATION	\$ 9,032	\$ 12,494	\$ 12,910	\$ 13,339	\$ 13,783	\$ 14,241	\$ 14,715	\$ 15,204	\$ 15,710	\$ 16,232
135	FINANCE DEPT	Operating Expenses	TRAVEL/M&IE	\$ 995	\$ 1,659	\$ 1,692	\$ 1,726	\$ 1,761	\$ 1,796	\$ 1,832	\$ 1,868	\$ 1,906	\$ 1,944
136	FINANCE DEPT	Operating Expenses	POSTAGE/FREIGHT/OTHER	\$ 360	\$ 450	\$ 459	\$ 468	\$ 478	\$ 487	\$ 497	\$ 507	\$ 517	\$ 527
137	FINANCE DEPT	Operating Expenses	COPIER LEASE	\$ 2,509	\$ 2,206	\$ 2,250	\$ 2,295	\$ 2,341	\$ 2,388	\$ 2,436	\$ 2,484	\$ 2,534	\$ 2,585
138	FINANCE DEPT	Operating Expenses	PRINTING & BINDING	\$ 300	\$ 400	\$ 408	\$ 416	\$ 424	\$ 433	\$ 442	\$ 450	\$ 459	\$ 468
139	FINANCE DEPT	Operating Expenses	LEGAL ADVERTISEMENTS	\$ 2,940	\$ 2,100	\$ 2,142	\$ 2,185	\$ 2,229	\$ 2,273	\$ 2,319	\$ 2,365	\$ 2,412	\$ 2,460
140	FINANCE DEPT	Operating Expenses	OTHER CURRENT CHARGES	\$ 5,615	\$ 5,500	\$ 5,610	\$ 5,722	\$ 5,837	\$ 5,953	\$ 6,072	\$ 6,194	\$ 6,318	\$ 6,444
141	FINANCE DEPT	Operating Expenses	OFFICE SUPPLIES	\$ 1,300	\$ 1,700	\$ 1,734	\$ 1,769	\$ 1,804	\$ 1,840	\$ 1,877	\$ 1,914	\$ 1,953	\$ 1,992
142	FINANCE DEPT	Operating Expenses	FURNITURE/EQUIP <\$5,000	\$ -	\$ 400	\$ 408	\$ 416	\$ 424	\$ 433	\$ 442	\$ 450	\$ 459	\$ 468
143	FINANCE DEPT	Operating Expenses	UNIFORMS/CLOTHING	\$ 250	\$ 300	\$ 306	\$ 312	\$ 318	\$ 325	\$ 331	\$ 338	\$ 345	\$ 351
144	FINANCE DEPT	Operating Expenses	CITY TRAINING/EVENTS/FOOD	\$ -	\$ 50	\$ 51	\$ 52	\$ 53	\$ 54	\$ 55	\$ 56	\$ 57	\$ 59
145	FINANCE DEPT	Operating Expenses	DUES & MEMBERSHIPS	\$ 1,278	\$ 1,300	\$ 1,326	\$ 1,353	\$ 1,380	\$ 1,407	\$ 1,435	\$ 1,464	\$ 1,493	\$ 1,523
146	FINANCE DEPT	Operating Expenses	BOOKS/SUBSCRIPTIONS	\$ 50	\$ 50	\$ 51	\$ 52	\$ 53	\$ 54	\$ 55	\$ 56	\$ 57	\$ 59
147	FINANCE DEPT	Operating Expenses	LICENSES/CERTIFICATES	\$ 1,125	\$ 750	\$ 765	\$ 780	\$ 796	\$ 812	\$ 828	\$ 845	\$ 862	\$ 879
148	FINANCE DEPT	Operating Expenses	TRAINING & EDUCATION COST	\$ 2,000	\$ 2,387	\$ 2,333	\$ 2,379	\$ 2,427	\$ 2,476	\$ 2,525	\$ 2,576	\$ 2,627	\$ 2,680
149	FINANCE DEPT	Personnel Services	FULL-TIME SALARIES/WAGES	\$ 482,230	\$ 504,348	\$ 521,122	\$ 538,454	\$ 556,362	\$ 574,866	\$ 593,906	\$ 613,741	\$ 634,153	\$ 655,245
150	FINANCE DEPT	Personnel Services	OVERTIME	\$ 1,657	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
151	FINANCE DEPT	Personnel Services	INSURANCE BENEFITS CREDIT	\$ 4,760	\$ 7,421	\$ 7,868	\$ 8,293	\$ 8,186	\$ 8,459	\$ 8,740	\$ 9,031	\$ 9,331	\$ 9,641
152	FINANCE DEPT	Personnel Services	CLOTHING ALLOWANCE	\$ 240	\$ 100	\$ 103	\$ 107	\$ 110	\$ 114	\$ 118	\$ 122	\$ 126	\$ 130
153	FINANCE DEPT	Personnel Services	SOCIAL SECURITY/MEDICARE	\$ 39,387	\$ 37,799	\$ 39,056	\$ 40,355	\$ 41,697	\$ 43,084	\$ 44,517	\$ 45,998	\$ 47,527	\$ 49,108
154	FINANCE DEPT	Personnel Services	RETIREMENT - ICMA	\$ 40,011	\$ 42,477	\$ 44,601	\$ 46,831	\$ 49,172	\$ 51,631	\$ 54,213	\$ 56,923	\$ 59,769	\$ 62,758
155	FINANCE DEPT	Personnel Services	EMP HEALTH INS PREMIUMS	\$ 106,705	\$ 80,227	\$ 82,634	\$ 85,113	\$ 87,664	\$ 90,296	\$ 93,005	\$ 95,795	\$ 98,668	\$ 101,629
156	FINANCE DEPT	Personnel Services	OTHER EMP INS PREMIUMS	\$ 41,510	\$ 42,543	\$ 43,919	\$ 45,134	\$ 46,488	\$ 47,883	\$ 49,319	\$ 50,799	\$ 52,323	\$ 53,892
157	FINANCE DEPT	Personnel Services	WORKERS COMPENSATION	\$ 15,293	\$ 16,064	\$ 16,598	\$ 17,150	\$ 17,721	\$ 18,310	\$ 18,919	\$ 19,548	\$ 20,198	\$ 20,870
158	FINANCE DEPT	Operating Expenses	TRAVEL/M&IE	\$ 950	\$ 1,200	\$ 1,224	\$ 1,248	\$ 1,273	\$ 1,299	\$ 1,325	\$ 1,351	\$ 1,378	\$ 1,406
159	FINANCE DEPT	Operating Expenses	POSTAGE/FREIGHT/OTHER	\$ 3,000	\$ 2,500	\$ 2,550	\$ 2,601	\$ 2,653	\$ 2,706	\$ 2,760	\$ 2,815	\$ 2,872	\$ 2,929
160	FINANCE DEPT	Operating Expenses	COPIER LEASE	\$ 2,308	\$ 2,506	\$ 2,556	\$ 2,607	\$ 2,659	\$ 2,713	\$ 2,767	\$ 2,822	\$ 2,879	\$ 2,936
161	FINANCE DEPT	Operating Expenses	PRINTING & BINDING	\$ 1,470	\$ 1,800	\$ 1,836	\$ 1,873	\$ 1,910	\$ 1,948	\$ 1,987	\$ 2,027	\$ 2,068	\$ 2,109
162	FINANCE DEPT	Operating Expenses	OTHER CURRENT CHARGES	\$ 850	\$ 850	\$ 867	\$ 884	\$ 902	\$ 920	\$ 938	\$ 957	\$ 976	\$ 996
163	FINANCE DEPT	Operating Expenses	PAY/STUB FEES	\$ 2,500	\$ 2,500	\$ 2,550	\$ 2,601	\$ 2,653	\$ 2,706	\$ 2,760	\$ 2,815	\$ 2,872	\$ 2,929
164	FINANCE DEPT	Operating Expenses	OFFICE SUPPLIES	\$ 3,200	\$ 3,200	\$ 3,264	\$ 3,329	\$ 3,396	\$ 3,464	\$ 3,533	\$ 3,604	\$ 3,676	\$ 3,749
165	FINANCE DEPT	Operating Expenses	FURNITURE/EQUIP <\$5,000	\$ 320	\$ 900	\$ 918	\$ 936	\$ 955	\$ 974	\$ 994	\$ 1,014	\$ 1,034	\$ 1,054
166	FINANCE DEPT	Operating Expenses	UNIFORMS/CLOTHING	\$ 400	\$ 450	\$ 459	\$ 468	\$ 478	\$ 487	\$ 497	\$ 507	\$ 517	\$ 527
167	FINANCE DEPT	Operating Expenses	DUES & MEMBERSHIPS	\$ 620	\$ 840	\$ 857	\$ 874	\$ 891	\$ 909	\$ 927	\$ 946	\$ 965	\$ 984
168	FINANCE DEPT	Operating Expenses	BOOKS/SUBSCRIPTIONS	\$ 115	\$ 150	\$ 153	\$ 156	\$ 159	\$ 162	\$ 166	\$ 169	\$ 172	\$ 176
169	FINANCE DEPT	Operating Expenses	LICENSES/CERTIFICATES	\$ 760	\$ 760	\$ 775	\$ 791	\$ 807	\$ 823	\$ 839	\$ 856	\$ 873	\$ 890
170	FINANCE DEPT	Operating Expenses	TRAINING & EDUCATION COST	\$ 1,420	\$ 2,554	\$ 2,505	\$ 2,557	\$ 2,710	\$ 2,765	\$ 2,820	\$ 2,876	\$ 2,934	\$ 2,992
171	COMM AND INFO TECHNOLOGY	Personnel Services	FULL-TIME SALARIES/WAGES	\$ 108,150	\$ 111,395	\$ 115,100	\$ 118,928	\$ 122,883	\$ 126,970	\$ 131,189	\$ 135,557	\$ 140,065	\$ 144,723
172	COMM AND INFO TECHNOLOGY	Personnel Services	FULL-TIME SALARIES/WAGES	\$ 787,603	\$ 879,743	\$ 1,012,320	\$ 1,045,997	\$ 1,080,786	\$ 1,116,731	\$ 1,153,873	\$ 1,192,249	\$ 1,231,902	\$ 1,272,874
173	COMM AND INFO TECHNOLOGY	Personnel Services	INSURANCE BENEFITS CREDIT	\$ 11,932	\$ 12,238	\$ 12,645	\$ 13,066	\$ 13,500	\$ 13,949	\$ 14,413	\$ 14,892	\$ 15,388	\$ 15,900
174	COMM AND INFO TECHNOLOGY	Personnel Services	VEHICLE ALLOWANCE	\$ 4,860	\$ 4,860	\$ 5,022	\$ 5,189	\$ 5,361	\$ 5,540	\$ 5,724	\$ 5,914	\$ 6,111	\$ 6,314
175	COMM AND INFO TECHNOLOGY	Personnel Services	CLOTHING ALLOWANCE	\$ 50	\$ 50	\$ 52	\$ 53	\$ 55	\$ 57	\$ 59	\$ 61	\$ 63	
176	COMM AND INFO TECHNOLOGY	Personnel Services	SOCIAL SECURITY/MEDICARE	\$ 60,935	\$ 79,122	\$ 81,754	\$ 84,473	\$ 87,282	\$ 90,185	\$ 93,184	\$ 96,284	\$ 99,486	\$ 102,795
177	COMM AND INFO TECHNOLOGY	Personnel Services	RETIREMENT - ICMA	\$ 80,736	\$ 93,927	\$ 98,623	\$ 103,555	\$ 108,732	\$ 114,169	\$ 119,877	\$ 125,871	\$ 132,165	\$ 138,773
178	COMM AND INFO TECHNOLOGY	Personnel Services	EMP HEALTH INS PREMIUMS	\$ 276,491	\$ 337,217	\$ 347,334	\$ 357,754	\$ 368,486	\$ 379,541	\$ 390,927	\$ 402,655	\$ 414,734	\$ 427,176
179	COMM AND INFO TECHNOLOGY	Personnel Services	OTHER EMP INS PREMIUMS	\$ 75,714	\$ 86,485	\$ 89,080	\$ 91,752	\$ 94,504	\$ 97,340	\$ 100,260	\$ 103,268	\$ 106,366	\$ 109,557
180	COMM AND INFO TECHNOLOGY	Personnel Services	WORKERS COMPENSATION	\$ 27,639	\$ 32,128	\$ 33,197	\$ 34,301	\$ 35,441	\$ 36,620	\$ 37,838	\$ 39,097	\$ 40,397	\$ 41,740
181	COMM AND INFO TECHNOLOGY	Operating Expenses	CONSULTANT SERVICES	\$ 4,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
182	COMM AND INFO TECHNOLOGY	Operating Expenses	OTHER PROFESSIONAL SVC	\$ 208,222	\$ 17,800	\$ 17,850	\$ 18,207	\$ 18,571	\$ 18,943	\$ 19,321	\$ 19,708	\$ 20,102	\$ 20,504
183	COMM AND INFO TECHNOLOGY	Operating Expenses	TRAVEL/M&IE	\$ 10,050	\$ 21,050	\$ 21,471	\$ 21,900	\$ 22,338	\$ 22,785	\$ 23,241	\$ 23,706	\$ 24,180	\$ 24,663
184	COMM AND INFO TECHNOLOGY	Operating Expenses	TELEPHONE SERVICES	\$ 92,760	\$ 97,560	\$ 99,511	\$ 101,501	\$ 103,531	\$ 105,602	\$ 107,714	\$ 109,868	\$ 112,066	\$ 114,307
185	COMM AND INFO TECHNOLOGY	Operating Expenses	CELLULAR SERVICES	\$ 134,552	\$ 187,972	\$ 191,731	\$ 195,566	\$ 199,477	\$ 203,467	\$ 207,536	\$ 211,687	\$ 215,921	\$ 220,238
186	COMM AND INFO TECHNOLOGY	Operating Expenses	AIR CARDS	\$ 129,416	\$ 132,104	\$ 134,746	\$ 137,441	\$ 140,190	\$ 142,994	\$ 145,853	\$ 148,771	\$ 151,746	\$ 154,781
187	COMM AND INFO TECHNOLOGY	Operating Expenses	OTHER COMMUNICATION SVCS	\$ 1,200	\$ 1,520	\$ 1,550	\$ 1,581	\$ 1,613	\$ 1,645	\$ 1,678	\$ 1,712	\$ 1,746	\$ 1,781
188	COMM AND INFO TECHNOLOGY	Operating Expenses	POSTAGE/FREIGHT/OTHER	\$ 700	\$ 700	\$ 714	\$ 728	\$ 743	\$ 758	\$ 773	\$ 788	\$ 804	\$ 820
189	COMM AND INFO TECHNOLOGY	Operating Expenses	COPIER LEASE	\$ 1,692	\$ 1,700	\$ 1,734	\$ 1,769	\$ 1,804	\$ 1,840	\$ 1,877	\$ 1,914	\$ 1,953	\$ 1,992
190	COMM AND INFO TECHNOLOGY	Operating Expenses	COPIER LEASE	\$ 1,335	\$ 1,385	\$ 1,413	\$ 1,441	\$ 1,470	\$ 1,499	\$ 1,529	\$ 1,560	\$ 1,591	\$ 1,623
191	COMM AND INFO TECHNOLOGY	Operating Expenses	COMPUTER HARDWARE MAINT	\$ 176,842	\$ 120,045	\$ 123,646	\$ 127,356	\$ 131,176	\$ 135,112	\$ 139,165	\$ 143,340	\$ 147,640	\$ 152,068
192	COMM AND INFO TECHNOLOGY	Operating Expenses	COMPUTER SOFTWARE MAINT	\$ 443,437	\$ 493,000	\$ 507,790	\$ 523,034	\$ 538,714	\$ 554,876	\$ 571,522	\$ 588,668	\$ 606,328	\$ 624,518
193	COMM AND INFO TECHNOLOGY	Operating Expenses	TELEPHONE MAINTENANCE	\$ 8,300	\$ 5,000	\$ 5,150	\$ 5,305	\$ 5,464	\$ 5,628	\$ 5,796	\$ 5,970	\$ 6,149	\$ 6,334
194	COMM AND INFO TECHNOLOGY	Operating Expenses	OTHER REPAIR/MAINTENANCE	\$ 300	\$ 300	\$ 309	\$ 318	\$ 328	\$ 338	\$ 348	\$ 358	\$ 369	\$ 380
195	COMM AND INFO TECHNOLOGY	Operating Expenses	PRINTING & BINDING	\$ 300	\$ 300	\$ 306	\$ 312	\$ 318	\$ 325	\$ 331	\$ 338	\$ 345	\$ 351
196	COMM AND INFO TECHNOLOGY	Operating Expenses	OFFICE SUPPLIES	\$ 3,000	\$ 3,000	\$ 3,060	\$ 3,121	\$ 3,184	\$ 3,247	\$ 3,312	\$ 3,378	\$ 3,446	\$ 3,515
197	COMM AND INFO TECHNOLOGY	Operating Expenses	COMPUTER SUPPLIES	\$ 66,120	\$ 62,084	\$ 63,326	\$ 64,592	\$ 65,884	\$ 67,202	\$ 68,546	\$ 69,917	\$ 71,315	\$ 72,741
198	COMM AND INFO TECHNOLOGY	Operating Expenses	SOFTWARE <\$5,000	\$ 3,048	\$ 5,500	\$ 5,610	\$ 5,722	\$ 5,837	\$ 5,953	\$ 6,072	\$ 6,194	\$ 6,318	\$ 6,444

Detailed Expense Projections

Schedule 11

Department	Type	Description	FY 2022 YE Estimate	FY 2023 Proposed	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected
189	COMM AND INFO TECHNOLOGY	Operating Expenses	FURNITURE/EQUIP -<5,000	\$ 20,000	\$ 16,000	\$ 16,320	\$ 16,646	\$ 16,979	\$ 17,319	\$ 17,655	\$ 18,019	\$ 18,379	\$ 18,747
200	COMM AND INFO TECHNOLOGY	Operating Expenses	PC REPLACEMENT HARDWARE	\$ 195,556	\$ 174,000	\$ 177,480	\$ 181,030	\$ 184,660	\$ 188,343	\$ 192,110	\$ 195,952	\$ 199,871	\$ 203,869
201	COMM AND INFO TECHNOLOGY	Operating Expenses	COMPUTER HARDWARE	\$ 57,143	\$ 21,850	\$ 22,287	\$ 22,733	\$ 23,187	\$ 23,651	\$ 24,124	\$ 24,607	\$ 25,099	\$ 25,601
202	COMM AND INFO TECHNOLOGY	Operating Expenses	UNIFORMS/CLOTHING	\$ 400	\$ 800	\$ 816	\$ 832	\$ 849	\$ 866	\$ 883	\$ 901	\$ 919	\$ 937
203	COMM AND INFO TECHNOLOGY	Operating Expenses	TOOLS/EQUIPMENT	\$ 1,000	\$ 1,770	\$ 1,805	\$ 1,842	\$ 1,878	\$ 1,916	\$ 1,954	\$ 1,993	\$ 2,033	\$ 2,074
204	COMM AND INFO TECHNOLOGY	Operating Expenses	EQUIPMENT -<5,000	\$ 10,000	\$ 28,000	\$ 28,560	\$ 29,131	\$ 29,714	\$ 30,308	\$ 30,914	\$ 31,533	\$ 32,163	\$ 32,806
205	COMM AND INFO TECHNOLOGY	Operating Expenses	CITY TRAINING/EVENTS FOOD	\$ 95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
206	COMM AND INFO TECHNOLOGY	Operating Expenses	DUES & MEMBERSHIPS	\$ 200	\$ 250	\$ 255	\$ 260	\$ 265	\$ 271	\$ 276	\$ 282	\$ 287	\$ 293
207	COMM AND INFO TECHNOLOGY	Operating Expenses	LICENSES/CERTIFICATES	\$ 1,016,741	\$ 1,152,490	\$ 1,175,540	\$ 1,199,051	\$ 1,223,032	\$ 1,247,492	\$ 1,272,442	\$ 1,297,891	\$ 1,323,849	\$ 1,350,326
208	COMM AND INFO TECHNOLOGY	Operating Expenses	TRAINING & EDUCATION COST	\$ 18,000	\$ 30,425	\$ 31,034	\$ 31,654	\$ 32,287	\$ 32,933	\$ 33,592	\$ 34,263	\$ 34,949	\$ 35,648
209	COMM AND INFO TECHNOLOGY	Capital Outlay	NETWORK/EQUIPMENT	\$ 39,826	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
210	HUMAN RESOURCES DEPT	Personnel Services	FULL-TIME SALAR	\$ 56,275	\$ 57,964	\$ 59,892	\$ 61,884	\$ 63,942	\$ 66,069	\$ 68,266	\$ 70,536	\$ 72,882	\$ 75,306
211	HUMAN RESOURCES DEPT	Personnel Services	FULL-TIME SALARIES/WAGES	\$ 275,000	\$ 267,039	\$ 275,920	\$ 285,097	\$ 294,579	\$ 304,377	\$ 314,500	\$ 324,960	\$ 335,767	\$ 346,935
212	HUMAN RESOURCES DEPT	Personnel Services	PART-TIME WAGES	\$ 19,700	\$ 23,000	\$ 23,765	\$ 24,555	\$ 25,372	\$ 26,216	\$ 27,088	\$ 27,989	\$ 28,920	\$ 29,881
213	HUMAN RESOURCES DEPT	Personnel Services	INSURANCE BENEFITS CREDIT	\$ 3,900	\$ 4,846	\$ 5,007	\$ 5,174	\$ 5,346	\$ 5,524	\$ 5,707	\$ 5,897	\$ 6,093	\$ 6,296
214	HUMAN RESOURCES DEPT	Personnel Services	VEHICLE ALLOWANCE	\$ 2,430	\$ 2,430	\$ 2,511	\$ 2,594	\$ 2,681	\$ 2,770	\$ 2,862	\$ 2,957	\$ 3,055	\$ 3,157
215	HUMAN RESOURCES DEPT	Personnel Services	CLOTHING ALLOWANCE	\$ 100	\$ 25	\$ 26	\$ 27	\$ 28	\$ 29	\$ 30	\$ 31	\$ 32	\$ 34
216	HUMAN RESOURCES DEPT	Personnel Services	SOCIAL SECURITY/MEDICARE	\$ 24,200	\$ 25,529	\$ 27,411	\$ 29,323	\$ 29,265	\$ 30,238	\$ 31,244	\$ 32,283	\$ 33,357	\$ 34,466
217	HUMAN RESOURCES DEPT	Personnel Services	RETIREMENT - ICMA	\$ 29,800	\$ 28,556	\$ 29,984	\$ 31,483	\$ 33,057	\$ 34,710	\$ 36,445	\$ 38,268	\$ 40,181	\$ 42,190
218	HUMAN RESOURCES DEPT	Personnel Services	BMP HEALTH INS PREMIUMS	\$ 79,100	\$ 63,441	\$ 65,344	\$ 67,305	\$ 69,324	\$ 71,403	\$ 73,546	\$ 75,752	\$ 78,024	\$ 80,365
219	HUMAN RESOURCES DEPT	Personnel Services	OTHER EMP INS PREMIUMS	\$ 30,000	\$ 29,928	\$ 29,796	\$ 29,609	\$ 29,361	\$ 29,156	\$ 28,943	\$ 28,723	\$ 28,497	\$ 28,266
220	HUMAN RESOURCES DEPT	Personnel Services	WORKERS COMPENSATION	\$ 10,800	\$ 10,263	\$ 10,604	\$ 10,957	\$ 11,321	\$ 11,696	\$ 12,087	\$ 12,489	\$ 12,904	\$ 13,334
221	HUMAN RESOURCES DEPT	Operating Expenses	CONSULTANT SERVICES	\$ 28,000	\$ 50,000	\$ 51,000	\$ 52,000	\$ 53,000	\$ 54,122	\$ 55,204	\$ 56,308	\$ 57,434	\$ 58,583
222	HUMAN RESOURCES DEPT	Operating Expenses	PHYSICALS/DURO SCREENS	\$ 75,700	\$ 76,740	\$ 78,275	\$ 79,840	\$ 81,437	\$ 83,066	\$ 84,727	\$ 86,422	\$ 88,150	\$ 89,913
223	HUMAN RESOURCES DEPT	Operating Expenses	POLYGRAPHS	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,601	\$ 2,693	\$ 2,786	\$ 2,881	\$ 2,977	\$ 3,075	\$ 3,175
224	HUMAN RESOURCES DEPT	Operating Expenses	PSYCHOLOGICAL TESTING	\$ 3,200	\$ 3,500	\$ 3,570	\$ 3,641	\$ 3,714	\$ 3,789	\$ 3,864	\$ 3,942	\$ 4,020	\$ 4,101
225	HUMAN RESOURCES DEPT	Operating Expenses	IN-HOUSE TRAINING	\$ 7,800	\$ 8,000	\$ 8,160	\$ 8,323	\$ 8,490	\$ 8,659	\$ 8,833	\$ 9,009	\$ 9,189	\$ 9,373
226	HUMAN RESOURCES DEPT	Operating Expenses	TEMP EMPLOYMENT SERVICES	\$ 26,015	\$ 29,020	\$ 28,560	\$ 29,131	\$ 29,714	\$ 30,308	\$ 30,914	\$ 31,533	\$ 32,163	\$ 32,806
227	HUMAN RESOURCES DEPT	Operating Expenses	TRAVEL/M&IE	\$ 6,965	\$ 7,000	\$ 7,140	\$ 7,283	\$ 7,428	\$ 7,577	\$ 7,729	\$ 7,883	\$ 8,041	\$ 8,202
228	HUMAN RESOURCES DEPT	Operating Expenses	POSTAGE/FREIGHT/OTHER	\$ 1,300	\$ 2,000	\$ 2,040	\$ 2,081	\$ 2,122	\$ 2,165	\$ 2,208	\$ 2,252	\$ 2,297	\$ 2,343
229	HUMAN RESOURCES DEPT	Operating Expenses	COPPER LEASE	\$ 2,506	\$ 3,106	\$ 3,168	\$ 3,231	\$ 3,296	\$ 3,362	\$ 3,429	\$ 3,498	\$ 3,568	\$ 3,639
230	HUMAN RESOURCES DEPT	Operating Expenses	PRINTING & BINDING	\$ 500	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586
231	HUMAN RESOURCES DEPT	Operating Expenses	EMPLOYEE RECOGNITION	\$ 1,350	\$ 2,000	\$ 2,040	\$ 2,081	\$ 2,122	\$ 2,165	\$ 2,208	\$ 2,252	\$ 2,297	\$ 2,343
232	HUMAN RESOURCES DEPT	Operating Expenses	RECRUITMENT	\$ 7,500	\$ 7,325	\$ 7,472	\$ 7,621	\$ 7,773	\$ 7,929	\$ 8,087	\$ 8,249	\$ 8,414	\$ 8,582
233	HUMAN RESOURCES DEPT	Operating Expenses	OFFICE SUPPLIES	\$ 5,500	\$ 5,500	\$ 5,610	\$ 5,722	\$ 5,837	\$ 5,953	\$ 6,072	\$ 6,194	\$ 6,318	\$ 6,444
234	HUMAN RESOURCES DEPT	Operating Expenses	UNIFORMS/CLOTHING	\$ 1,500	\$ 1,500	\$ 1,530	\$ 1,561	\$ 1,592	\$ 1,624	\$ 1,656	\$ 1,689	\$ 1,723	\$ 1,757
235	HUMAN RESOURCES DEPT	Operating Expenses	TRAINING SUPPLIES	\$ 200	\$ 200	\$ 204	\$ 209	\$ 212	\$ 216	\$ 221	\$ 225	\$ 230	\$ 234
236	HUMAN RESOURCES DEPT	Operating Expenses	CITY TRAINING/EVENTS FOOD	\$ 1,570	\$ 1,500	\$ 1,530	\$ 1,561	\$ 1,592	\$ 1,624	\$ 1,656	\$ 1,689	\$ 1,723	\$ 1,757
237	HUMAN RESOURCES DEPT	Operating Expenses	DUES & MEMBERSHIPS	\$ 3,882	\$ 3,882	\$ 3,960	\$ 4,039	\$ 4,120	\$ 4,202	\$ 4,286	\$ 4,372	\$ 4,459	\$ 4,548
238	HUMAN RESOURCES DEPT	Operating Expenses	BOOKS/SUBSCRIPTIONS	\$ 300	\$ 650	\$ 653	\$ 676	\$ 690	\$ 704	\$ 718	\$ 732	\$ 747	\$ 762
239	HUMAN RESOURCES DEPT	Operating Expenses	LICENSES/CERTIFICATES	\$ 47,635	\$ 33,650	\$ 24,129	\$ 24,605	\$ 25,098	\$ 25,600	\$ 26,112	\$ 26,634	\$ 27,166	\$ 27,710
240	HUMAN RESOURCES DEPT	Operating Expenses	TRAINING & EDUCATION COST	\$ 9,814	\$ 5,814	\$ 5,930	\$ 6,049	\$ 6,170	\$ 6,293	\$ 6,419	\$ 6,548	\$ 6,678	\$ 6,812
241	GROWTH MANAGEMENT DEPT	Personnel Services	FULL-TIME SALARIES/WAGES	\$ 59,846	\$ 103,000	\$ 106,426	\$ 109,965	\$ 113,623	\$ 117,402	\$ 121,306	\$ 125,341	\$ 129,509	\$ 133,817
242	GROWTH MANAGEMENT DEPT	Personnel Services	INSURANCE BENEFITS CREDIT	\$ 490	\$ 797	\$ 824	\$ 851	\$ 879	\$ 908	\$ 939	\$ 970	\$ 1,002	\$ 1,035
243	GROWTH MANAGEMENT DEPT	Personnel Services	VEHICLE ALLOWANCE	\$ 3,110	\$ 4,860	\$ 5,022	\$ 5,189	\$ 5,361	\$ 5,540	\$ 5,724	\$ 5,914	\$ 6,111	\$ 6,314
244	GROWTH MANAGEMENT DEPT	Personnel Services	SOCIAL SECURITY/MEDICARE	\$ 3,992	\$ 7,723	\$ 7,980	\$ 8,245	\$ 8,519	\$ 8,803	\$ 9,096	\$ 9,398	\$ 9,711	\$ 10,034
245	GROWTH MANAGEMENT DEPT	Personnel Services	RETIREMENT - ICMA	\$ 5,250	\$ 10,043	\$ 10,545	\$ 11,072	\$ 11,626	\$ 12,207	\$ 12,819	\$ 13,463	\$ 14,139	\$ 14,838
246	GROWTH MANAGEMENT DEPT	Personnel Services	BMP HEALTH INS PREMIUMS	\$ 21,232	\$ 20,654	\$ 21,274	\$ 21,912	\$ 22,559	\$ 23,246	\$ 23,944	\$ 24,662	\$ 25,402	\$ 26,164
247	GROWTH MANAGEMENT DEPT	Personnel Services	OTHER EMP INS PREMIUMS	\$ 4,804	\$ 4,727	\$ 4,869	\$ 5,015	\$ 5,165	\$ 5,320	\$ 5,480	\$ 5,644	\$ 5,814	\$ 5,988
248	GROWTH MANAGEMENT DEPT	Personnel Services	WORKERS COMPENSATION	\$ 1,770	\$ 1,786	\$ 1,844	\$ 1,906	\$ 1,969	\$ 2,035	\$ 2,102	\$ 2,172	\$ 2,244	\$ 2,319
249	GROWTH MANAGEMENT DEPT	Operating Expenses	DUES & MEMBERSHIPS	\$ 800	\$ 800	\$ 816	\$ 832	\$ 849	\$ 866	\$ 883	\$ 901	\$ 919	\$ 937
250	GROWTH MANAGEMENT DEPT	Personnel Services	FULL-TIME SALARIES/WAGES	\$ 296,666	\$ 613,848	\$ 634,264	\$ 655,359	\$ 677,195	\$ 699,677	\$ 722,947	\$ 746,992	\$ 771,836	\$ 797,506
251	GROWTH MANAGEMENT DEPT	Personnel Services	COMP TIME USED	\$ 326	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
252	GROWTH MANAGEMENT DEPT	Personnel Services	OVERTIME	\$ 5,054	\$ 4,000	\$ 4,133	\$ 4,270	\$ 4,413	\$ 4,559	\$ 4,711	\$ 4,868	\$ 5,029	\$ 5,197
253	GROWTH MANAGEMENT DEPT	Personnel Services	INSURANCE BENEFITS CREDIT	\$ 3,428	\$ 8,295	\$ 8,571	\$ 8,856	\$ 9,150	\$ 9,455	\$ 9,769	\$ 10,094	\$ 10,430	\$ 10,777
254	GROWTH MANAGEMENT DEPT	Personnel Services	CLOTHING ALLOWANCE	\$ 350	\$ 950	\$ 978	\$ 997	\$ 1,017	\$ 1,038	\$ 1,059	\$ 1,081	\$ 1,104	\$ 1,141
255	GROWTH MANAGEMENT DEPT	Personnel Services	SOCIAL SECURITY/MEDICARE	\$ 21,568	\$ 44,778	\$ 46,267	\$ 47,806	\$ 49,396	\$ 51,039	\$ 52,736	\$ 54,490	\$ 56,303	\$ 58,175
256	GROWTH MANAGEMENT DEPT	Personnel Services	RETIREMENT - ICMA	\$ 24,332	\$ 52,148	\$ 54,755	\$ 57,493	\$ 60,368	\$ 63,386	\$ 66,556	\$ 69,883	\$ 73,377	\$ 77,046
257	GROWTH MANAGEMENT DEPT	Personnel Services	BMP HEALTH INS PREMIUMS	\$ 172,152	\$ 209,198	\$ 209,284	\$ 215,573	\$ 222,040	\$ 228,701	\$ 235,562	\$ 242,629	\$ 249,908	\$ 257,405
258	GROWTH MANAGEMENT DEPT	Personnel Services	OTHER EMP INS PREMIUMS	\$ 43,240	\$ 38,821	\$ 40,596	\$ 42,403	\$ 44,245	\$ 46,124	\$ 48,041	\$ 50,000	\$ 52,000	\$ 54,041
259	GROWTH MANAGEMENT DEPT	Personnel Services	WORKERS COMPENSATION	\$ 15,930	\$ 21,419	\$ 22,131	\$ 22,867	\$ 23,628	\$ 24,414	\$ 25,226	\$ 26,065	\$ 26,932	\$ 27,827
260	GROWTH MANAGEMENT DEPT	Operating Expenses	OTHER PROFESSIONAL SVC	\$ 105,737	\$ 141,615	\$ 144,447	\$ 147,336	\$ 150,283	\$ 153,289	\$ 156,354	\$ 159,481	\$ 162,671	\$ 165,925
261	GROWTH MANAGEMENT DEPT	Operating Expenses	TRAVEL/M&IE	\$ 1,965	\$ 2,000	\$ 2,040	\$ 2,081	\$ 2,122	\$ 2,165	\$ 2,208	\$ 2,252	\$ 2,297	\$ 2,343
262	GROWTH MANAGEMENT DEPT	Operating Expenses	POSTAGE/FREIGHT/OTHER	\$ 4,248	\$ 9,500	\$ 9,690	\$ 9,884	\$ 10,081	\$ 10,283	\$ 10,489	\$ 10,699	\$ 10,913	\$ 11,131
263	GROWTH MANAGEMENT DEPT	Operating Expenses	COPPER LEASE	\$ 2,972	\$ 2,712	\$ 2,766	\$ 2,822	\$ 2,878	\$ 2,936	\$ 2,994	\$ 3,054	\$ 3,115	\$ 3,178
264	GROWTH MANAGEMENT DEPT	Operating Expenses	COMPUTER SOFTWARE MAINT	\$ 2,990	\$ 2,990	\$ 3,080	\$ 3,172	\$ 3,267	\$ 3,365	\$ 3,466	\$ 3,570	\$ 3,677	\$ 3,788

Detailed Expense Projections

Schedule 11

Department	Type	Description	FY 2022 YE Estimate	FY 2023 Proposed	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected
265	GROWTH MANAGEMENT DEPT	Operating Expenses	\$ 875	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
266	GROWTH MANAGEMENT DEPT	Operating Expenses	\$ 36,000	\$ 45,000	\$ 45,900	\$ 46,818	\$ 47,754	\$ 48,709	\$ 49,684	\$ 50,677	\$ 51,691	\$ 52,725	\$ 53,779
267	GROWTH MANAGEMENT DEPT	Operating Expenses	\$ 416	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172	\$ 1,195
268	GROWTH MANAGEMENT DEPT	Operating Expenses	\$ 995	\$ 4,000	\$ 4,080	\$ 4,162	\$ 4,245	\$ 4,330	\$ 4,416	\$ 4,505	\$ 4,595	\$ 4,687	\$ 4,780
269	GROWTH MANAGEMENT DEPT	Operating Expenses	\$ 848	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
270	GROWTH MANAGEMENT DEPT	Operating Expenses	\$ 2,700	\$ 2,700	\$ 2,754	\$ 2,809	\$ 2,865	\$ 2,923	\$ 2,981	\$ 3,041	\$ 3,101	\$ 3,163	\$ 3,227
271	GROWTH MANAGEMENT DEPT	Operating Expenses	\$ 454	\$ 2,425	\$ 2,474	\$ 2,523	\$ 2,573	\$ 2,625	\$ 2,677	\$ 2,731	\$ 2,786	\$ 2,841	\$ 2,898
272	GROWTH MANAGEMENT DEPT	Operating Expenses	\$ 2,951	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
273	GROWTH MANAGEMENT DEPT	Operating Expenses	\$ 892	\$ 1,900	\$ 1,938	\$ 1,977	\$ 2,016	\$ 2,057	\$ 2,098	\$ 2,140	\$ 2,183	\$ 2,226	\$ 2,271
274	GROWTH MANAGEMENT DEPT	Personnel Services	\$ 380,000	\$ 398,116	\$ 411,357	\$ 425,038	\$ 439,174	\$ 453,781	\$ 468,873	\$ 484,467	\$ 500,580	\$ 517,229	\$ 534,431
275	GROWTH MANAGEMENT DEPT	Personnel Services	\$ 24,000	\$ 26,500	\$ 27,081	\$ 28,292	\$ 29,233	\$ 30,205	\$ 31,210	\$ 32,248	\$ 33,320	\$ 34,429	\$ 35,574
276	GROWTH MANAGEMENT DEPT	Personnel Services	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
277	GROWTH MANAGEMENT DEPT	Personnel Services	\$ 4,845	\$ 5,805	\$ 6,001	\$ 6,203	\$ 6,492	\$ 6,708	\$ 6,931	\$ 7,161	\$ 7,400	\$ 7,646	\$ 7,900
278	GROWTH MANAGEMENT DEPT	Personnel Services	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
279	GROWTH MANAGEMENT DEPT	Personnel Services	\$ 1,000	\$ 875	\$ 904	\$ 931	\$ 965	\$ 997	\$ 1,031	\$ 1,065	\$ 1,100	\$ 1,137	\$ 1,175
280	GROWTH MANAGEMENT DEPT	Personnel Services	\$ 700	\$ 700	\$ 723	\$ 747	\$ 772	\$ 798	\$ 824	\$ 852	\$ 880	\$ 909	\$ 940
281	GROWTH MANAGEMENT DEPT	Personnel Services	\$ 20,000	\$ 30,262	\$ 31,208	\$ 32,308	\$ 33,283	\$ 34,490	\$ 35,640	\$ 36,826	\$ 38,051	\$ 39,316	\$ 40,624
282	GROWTH MANAGEMENT DEPT	Personnel Services	\$ 30,100	\$ 33,296	\$ 35,000	\$ 36,753	\$ 38,591	\$ 40,520	\$ 42,545	\$ 44,673	\$ 46,907	\$ 49,252	\$ 51,715
283	GROWTH MANAGEMENT DEPT	Personnel Services	\$ 148,000	\$ 118,111	\$ 121,654	\$ 125,304	\$ 129,063	\$ 132,935	\$ 136,928	\$ 141,031	\$ 145,262	\$ 149,619	\$ 154,108
284	GROWTH MANAGEMENT DEPT	Personnel Services	\$ 40,000	\$ 37,816	\$ 38,950	\$ 40,119	\$ 41,323	\$ 42,562	\$ 43,839	\$ 45,154	\$ 46,509	\$ 47,904	\$ 49,341
285	GROWTH MANAGEMENT DEPT	Personnel Services	\$ 14,500	\$ 14,279	\$ 14,754	\$ 15,245	\$ 15,752	\$ 16,276	\$ 16,817	\$ 17,376	\$ 17,954	\$ 18,551	\$ 19,168
286	GROWTH MANAGEMENT DEPT	Operating Expenses	\$ 11,000	\$ 20,000	\$ 20,400	\$ 20,808	\$ 21,224	\$ 21,649	\$ 22,082	\$ 22,523	\$ 22,974	\$ 23,433	\$ 23,902
287	GROWTH MANAGEMENT DEPT	Operating Expenses	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
288	GROWTH MANAGEMENT DEPT	Operating Expenses	\$ 2,000	\$ 4,000	\$ 4,080	\$ 4,162	\$ 4,245	\$ 4,330	\$ 4,416	\$ 4,505	\$ 4,595	\$ 4,687	\$ 4,780
289	GROWTH MANAGEMENT DEPT	Operating Expenses	\$ 11,000	\$ 15,000	\$ 15,300	\$ 15,606	\$ 15,918	\$ 16,236	\$ 16,561	\$ 16,892	\$ 17,230	\$ 17,575	\$ 17,926
290	GROWTH MANAGEMENT DEPT	Operating Expenses	\$ 2,300	\$ 2,709	\$ 2,763	\$ 2,818	\$ 2,875	\$ 2,932	\$ 2,991	\$ 3,051	\$ 3,112	\$ 3,174	\$ 3,239
291	GROWTH MANAGEMENT DEPT	Operating Expenses	\$ 800	\$ 1,200	\$ 1,236	\$ 1,273	\$ 1,311	\$ 1,351	\$ 1,391	\$ 1,433	\$ 1,476	\$ 1,520	\$ 1,566
292	GROWTH MANAGEMENT DEPT	Operating Expenses	\$ 1,000	\$ 1,200	\$ 1,224	\$ 1,248	\$ 1,273	\$ 1,299	\$ 1,325	\$ 1,351	\$ 1,378	\$ 1,406	\$ 1,434
293	GROWTH MANAGEMENT DEPT	Operating Expenses	\$ 2,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
294	GROWTH MANAGEMENT DEPT	Operating Expenses	\$ 2,000	\$ 3,500	\$ 3,570	\$ 3,641	\$ 3,714	\$ 3,789	\$ 3,864	\$ 3,942	\$ 4,020	\$ 4,101	\$ 4,183
295	GROWTH MANAGEMENT DEPT	Operating Expenses	\$ 700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
296	GROWTH MANAGEMENT DEPT	Operating Expenses	\$ 400	\$ 600	\$ 612	\$ 624	\$ 637	\$ 649	\$ 662	\$ 676	\$ 689	\$ 703	\$ 717
297	GROWTH MANAGEMENT DEPT	Operating Expenses	\$ 1,000	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172	\$ 1,195
298	GROWTH MANAGEMENT DEPT	Operating Expenses	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
299	GROWTH MANAGEMENT DEPT	Operating Expenses	\$ 1,000	\$ 1,500	\$ 1,830	\$ 1,961	\$ 1,992	\$ 1,624	\$ 1,656	\$ 1,689	\$ 1,723	\$ 1,757	\$ 1,793
300	GROWTH MANAGEMENT DEPT	Operating Expenses	\$ 1,500	\$ 2,000	\$ 2,040	\$ 2,081	\$ 2,122	\$ 2,165	\$ 2,208	\$ 2,252	\$ 2,297	\$ 2,343	\$ 2,390
301	GROWTH MANAGEMENT DEPT	Operating Expenses	\$ 600	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172	\$ 1,195
302	GROWTH MANAGEMENT DEPT	Operating Expenses	\$ 3,000	\$ 4,000	\$ 4,080	\$ 4,162	\$ 4,245	\$ 4,330	\$ 4,416	\$ 4,505	\$ 4,595	\$ 4,687	\$ 4,780
303	ECONOMIC DEVELOPMENT	Personnel Services	\$ 119,551	\$ 116,593	\$ 120,471	\$ 124,477	\$ 128,617	\$ 132,895	\$ 137,315	\$ 141,882	\$ 146,601	\$ 151,477	\$ 156,515
304	ECONOMIC DEVELOPMENT	Personnel Services	\$ 181,928	\$ 237,885	\$ 245,797	\$ 253,972	\$ 262,419	\$ 271,146	\$ 280,164	\$ 289,482	\$ 299,110	\$ 309,058	\$ 319,337
305	ECONOMIC DEVELOPMENT	Personnel Services	\$ 2,020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
306	ECONOMIC DEVELOPMENT	Personnel Services	\$ 4,696	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
307	ECONOMIC DEVELOPMENT	Personnel Services	\$ 1,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
308	ECONOMIC DEVELOPMENT	Personnel Services	\$ 3,516	\$ 4,237	\$ 4,378	\$ 4,524	\$ 4,674	\$ 4,829	\$ 4,990	\$ 5,156	\$ 5,327	\$ 5,505	\$ 5,688
309	ECONOMIC DEVELOPMENT	Personnel Services	\$ 4,860	\$ 4,860	\$ 5,022	\$ 5,189	\$ 5,361	\$ 5,540	\$ 5,724	\$ 5,914	\$ 6,111	\$ 6,314	\$ 6,524
310	ECONOMIC DEVELOPMENT	Personnel Services	\$ 200	\$ 300	\$ 310	\$ 320	\$ 331	\$ 342	\$ 353	\$ 365	\$ 377	\$ 390	\$ 403
311	ECONOMIC DEVELOPMENT	Personnel Services	\$ 22,313	\$ 25,226	\$ 26,375	\$ 27,252	\$ 28,159	\$ 29,095	\$ 30,063	\$ 31,063	\$ 32,096	\$ 33,163	\$ 34,266
312	ECONOMIC DEVELOPMENT	Personnel Services	\$ 28,159	\$ 32,777	\$ 34,416	\$ 36,137	\$ 37,943	\$ 39,841	\$ 41,833	\$ 43,924	\$ 46,121	\$ 48,427	\$ 50,849
313	ECONOMIC DEVELOPMENT	Personnel Services	\$ 84,946	\$ 110,301	\$ 119,610	\$ 117,018	\$ 120,529	\$ 124,145	\$ 127,869	\$ 131,705	\$ 135,656	\$ 139,726	\$ 143,918
314	ECONOMIC DEVELOPMENT	Personnel Services	\$ 28,827	\$ 29,061	\$ 29,933	\$ 30,851	\$ 31,796	\$ 32,708	\$ 33,690	\$ 34,700	\$ 35,741	\$ 36,814	\$ 37,918
315	ECONOMIC DEVELOPMENT	Personnel Services	\$ 10,620	\$ 10,709	\$ 11,065	\$ 11,433	\$ 11,813	\$ 12,206	\$ 12,612	\$ 13,032	\$ 13,465	\$ 13,913	\$ 14,376
316	ECONOMIC DEVELOPMENT	Operating Expenses	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
317	ECONOMIC DEVELOPMENT	Operating Expenses	\$ 50,000	\$ 50,000	\$ 51,000	\$ 52,000	\$ 53,000	\$ 54,122	\$ 55,204	\$ 56,300	\$ 57,434	\$ 58,603	\$ 59,765
318	ECONOMIC DEVELOPMENT	Operating Expenses	\$ 11,027	\$ 28,200	\$ 28,764	\$ 29,339	\$ 29,926	\$ 30,525	\$ 31,135	\$ 31,758	\$ 32,393	\$ 33,041	\$ 33,702
319	ECONOMIC DEVELOPMENT	Operating Expenses	\$ 5,420	\$ 8,300	\$ 9,078	\$ 9,260	\$ 9,445	\$ 9,634	\$ 9,826	\$ 10,023	\$ 10,223	\$ 10,428	\$ 10,636
320	ECONOMIC DEVELOPMENT	Operating Expenses	\$ 13,000	\$ 9,000	\$ 9,180	\$ 9,364	\$ 9,551	\$ 9,742	\$ 9,937	\$ 10,135	\$ 10,338	\$ 10,545	\$ 10,756
321	ECONOMIC DEVELOPMENT	Operating Expenses	\$ 1,900	\$ 2,206	\$ 2,250	\$ 2,295	\$ 2,341	\$ 2,388	\$ 2,436	\$ 2,484	\$ 2,534	\$ 2,585	\$ 2,636
322	ECONOMIC DEVELOPMENT	Operating Expenses	\$ 7,500	\$ 5,300	\$ 5,406	\$ 5,514	\$ 5,624	\$ 5,737	\$ 5,852	\$ 5,969	\$ 6,088	\$ 6,210	\$ 6,334
323	ECONOMIC DEVELOPMENT	Operating Expenses	\$ 50,000	\$ 150,000	\$ 153,000	\$ 156,080	\$ 159,151	\$ 162,265	\$ 165,412	\$ 168,594	\$ 171,824	\$ 175,109	\$ 178,449
324	ECONOMIC DEVELOPMENT	Operating Expenses	\$ 700	\$ 700	\$ 714	\$ 728	\$ 743	\$ 758	\$ 773	\$ 788	\$ 804	\$ 820	\$ 837
325	ECONOMIC DEVELOPMENT	Operating Expenses	\$ 200	\$ 300	\$ 306	\$ 312	\$ 318	\$ 325	\$ 331	\$ 338	\$ 345	\$ 351	\$ 359
326	ECONOMIC DEVELOPMENT	Operating Expenses	\$ 13,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
327	ECONOMIC DEVELOPMENT	Operating Expenses	\$ 10,800	\$ 10,800	\$ 11,016	\$ 11,236	\$ 11,461	\$ 11,690	\$ 11,924	\$ 12,163	\$ 12,406	\$ 12,654	\$ 12,907
328	ECONOMIC DEVELOPMENT	Operating Expenses	\$ 4,000	\$ 4,000	\$ 4,080	\$ 4,162	\$ 4,245	\$ 4,330	\$ 4,416	\$ 4,505	\$ 4,595	\$ 4,687	\$ 4,780
329	ECONOMIC DEVELOPMENT	Operating Expenses	\$ 1,390	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
330	ECONOMIC DEVELOPMENT	Operating Expenses	\$ 794	\$ 395	\$ 403	\$ 411	\$ 419	\$ 428	\$ 436	\$ 445	\$ 454	\$ 463	\$ 472

Detailed Expense Projections

Schedule 11

Department	Type	Description	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
			YE Estimate	Proposed	Projected								
331	ECONOMIC DEVELOPMENT	Operating Expenses	FURNITURE/EQUIP - \$5,000	\$ 2,000	\$ 3,900	\$ 3,978	\$ 4,058	\$ 4,139	\$ 4,221	\$ 4,306	\$ 4,392	\$ 4,480	\$ 4,569
332	ECONOMIC DEVELOPMENT	Operating Expenses	MISC OPERATING SUPPLIES	\$ 1,000	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172
333	ECONOMIC DEVELOPMENT	Operating Expenses	CITY TRAINING/EVENTS FOOD	\$ 500	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586
334	ECONOMIC DEVELOPMENT	Operating Expenses	DUES & MEMBERSHIPS	\$ 10,935	\$ 11,660	\$ 11,893	\$ 12,131	\$ 12,374	\$ 12,621	\$ 12,874	\$ 13,131	\$ 13,394	\$ 13,662
335	ECONOMIC DEVELOPMENT	Operating Expenses	BOOKS/SUBSCRIPTIONS	\$ 10,130	\$ 11,105	\$ 11,327	\$ 11,554	\$ 11,785	\$ 12,020	\$ 12,261	\$ 12,506	\$ 12,756	\$ 13,011
336	ECONOMIC DEVELOPMENT	Operating Expenses	LICENSES/CERTIFICATES	\$ 540	\$ 3,200	\$ 3,264	\$ 3,329	\$ 3,396	\$ 3,464	\$ 3,533	\$ 3,604	\$ 3,676	\$ 3,749
337	ECONOMIC DEVELOPMENT	Operating Expenses	TRAINING & EDUCATION COST	\$ 5,000	\$ 5,325	\$ 5,432	\$ 5,540	\$ 5,651	\$ 5,764	\$ 5,879	\$ 5,997	\$ 6,117	\$ 6,239
338	ECONOMIC DEVELOPMENT	Personnel Services	LABOR DISTRIBUTION	\$ (204,876)	\$ (278,023)	\$ (283,583)	\$ (289,255)	\$ (295,040)	\$ (300,941)	\$ (306,960)	\$ (313,099)	\$ (319,361)	\$ (325,748)
339	ECONOMIC DEVELOPMENT	Personnel Services	FULL-TIME SALARIES/WAGES	\$ 197,570	\$ 216,090	\$ 223,277	\$ 230,703	\$ 238,376	\$ 246,304	\$ 254,496	\$ 262,960	\$ 271,706	\$ 280,742
340	ECONOMIC DEVELOPMENT	Personnel Services	COMP TIME USED	\$ 1,004	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
341	ECONOMIC DEVELOPMENT	Personnel Services	OVERTIME	\$ 56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
342	ECONOMIC DEVELOPMENT	Personnel Services	INSURANCE BENEFITS CREDIT	\$ 3,188	\$ 3,708	\$ 3,831	\$ 3,959	\$ 4,090	\$ 4,226	\$ 4,367	\$ 4,512	\$ 4,662	\$ 4,817
343	ECONOMIC DEVELOPMENT	Personnel Services	CLOTHING ALLOWANCE	\$ 50	\$ 100	\$ 103	\$ 107	\$ 110	\$ 114	\$ 118	\$ 122	\$ 126	\$ 130
344	ECONOMIC DEVELOPMENT	Personnel Services	SOCIAL SECURITY/MEDICARE	\$ 14,231	\$ 15,480	\$ 15,996	\$ 16,527	\$ 17,076	\$ 17,644	\$ 18,231	\$ 18,838	\$ 19,464	\$ 20,111
345	ECONOMIC DEVELOPMENT	Personnel Services	RETIREMENT - ICMA	\$ 17,785	\$ 18,710	\$ 19,646	\$ 20,620	\$ 21,659	\$ 22,742	\$ 23,879	\$ 25,073	\$ 26,327	\$ 27,643
346	ECONOMIC DEVELOPMENT	Personnel Services	EMP HEALTH INS PREMIUMS	\$ 49,710	\$ 64,301	\$ 66,848	\$ 69,553	\$ 72,419	\$ 75,447	\$ 78,638	\$ 81,995	\$ 85,520	\$ 89,215
347	ECONOMIC DEVELOPMENT	Personnel Services	OTHER EMP INS PREMIUMS	\$ 19,217	\$ 19,607	\$ 20,195	\$ 20,801	\$ 21,425	\$ 22,068	\$ 22,730	\$ 23,412	\$ 24,114	\$ 24,838
348	ECONOMIC DEVELOPMENT	Personnel Services	WORKERS COMPENSATION	\$ 7,000	\$ 7,140	\$ 7,371	\$ 7,623	\$ 7,876	\$ 8,138	\$ 8,409	\$ 8,689	\$ 8,978	\$ 9,276
349	ECONOMIC DEVELOPMENT	Operating Expenses	CONSULTANT SERVICES	\$ 1,000	\$ 10,000	\$ 10,200	\$ 10,404	\$ 10,612	\$ 10,824	\$ 11,041	\$ 11,262	\$ 11,487	\$ 11,717
350	ECONOMIC DEVELOPMENT	Operating Expenses	OTHER PROFESSIONAL SVC	\$ 11,533	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
351	ECONOMIC DEVELOPMENT	Operating Expenses	AUDIT COSTS	\$ 163	\$ 197	\$ 201	\$ 205	\$ 209	\$ 213	\$ 218	\$ 222	\$ 226	\$ 231
352	ECONOMIC DEVELOPMENT	Operating Expenses	TRAVEL/MBIE	\$ 2,000	\$ 2,000	\$ 2,040	\$ 2,081	\$ 2,122	\$ 2,165	\$ 2,208	\$ 2,252	\$ 2,297	\$ 2,343
353	ECONOMIC DEVELOPMENT	Operating Expenses	POSTAGE/FREIGHT/OTHER	\$ 1,000	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172
354	ECONOMIC DEVELOPMENT	Operating Expenses	PRINTING & BINDING	\$ -	\$ 100	\$ 102	\$ 104	\$ 106	\$ 108	\$ 110	\$ 113	\$ 115	\$ 117
355	ECONOMIC DEVELOPMENT	Operating Expenses	LEGAL ADVERTISEMENTS	\$ 500	\$ 100	\$ 102	\$ 104	\$ 106	\$ 108	\$ 110	\$ 113	\$ 115	\$ 117
356	ECONOMIC DEVELOPMENT	Operating Expenses	OTHER CURRENT CHARGES	\$ 5,205	\$ 100	\$ 102	\$ 104	\$ 106	\$ 108	\$ 110	\$ 113	\$ 115	\$ 117
357	ECONOMIC DEVELOPMENT	Operating Expenses	OFFICE SUPPLIES	\$ 2,000	\$ 2,000	\$ 2,040	\$ 2,081	\$ 2,122	\$ 2,165	\$ 2,208	\$ 2,252	\$ 2,297	\$ 2,343
358	ECONOMIC DEVELOPMENT	Operating Expenses	FURNITURE/EQUIP - \$5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
359	ECONOMIC DEVELOPMENT	Operating Expenses	DUES & MEMBERSHIPS	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
360	ECONOMIC DEVELOPMENT	Operating Expenses	TRAINING & EDUCATION COST	\$ 1,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
361	ECONOMIC DEVELOPMENT	Capital Outlay	BUILDINGS	\$ 19,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
362	PARKS AND RECREATION DEPT	Personnel Services	FULL-TIME SALARIES/WAGES	\$ 114,364	\$ 117,795	\$ 121,713	\$ 126,761	\$ 129,943	\$ 134,265	\$ 138,731	\$ 143,345	\$ 148,112	\$ 153,036
363	PARKS AND RECREATION DEPT	Personnel Services	FULL-TIME SALARIES/WAGES	\$ 143,699	\$ 134,953	\$ 139,441	\$ 144,079	\$ 148,871	\$ 153,822	\$ 158,938	\$ 164,224	\$ 169,686	\$ 175,330
364	PARKS AND RECREATION DEPT	Personnel Services	COMP TIME USED	\$ 104	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
365	PARKS AND RECREATION DEPT	Personnel Services	OVERTIME	\$ 396	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
366	PARKS AND RECREATION DEPT	Personnel Services	INSURANCE BENEFITS CREDIT	\$ 2,931	\$ 3,188	\$ 3,294	\$ 3,404	\$ 3,517	\$ 3,634	\$ 3,755	\$ 3,879	\$ 4,009	\$ 4,142
367	PARKS AND RECREATION DEPT	Personnel Services	VEHICLE ALLOWANCE	\$ 4,860	\$ 4,860	\$ 5,022	\$ 5,189	\$ 5,361	\$ 5,540	\$ 5,724	\$ 5,914	\$ 6,111	\$ 6,314
368	PARKS AND RECREATION DEPT	Personnel Services	CLOTHING ALLOWANCE	\$ 50	\$ 50	\$ 52	\$ 53	\$ 55	\$ 57	\$ 59	\$ 61	\$ 63	\$ 65
369	PARKS AND RECREATION DEPT	Personnel Services	SOCIAL SECURITY/MEDICARE	\$ 17,350	\$ 18,425	\$ 19,048	\$ 19,882	\$ 20,936	\$ 21,013	\$ 21,711	\$ 22,434	\$ 23,180	\$ 23,951
370	PARKS AND RECREATION DEPT	Personnel Services	RETIREMENT - ICMA	\$ 21,896	\$ 21,781	\$ 22,870	\$ 24,014	\$ 25,214	\$ 26,475	\$ 27,799	\$ 29,189	\$ 30,648	\$ 32,180
371	PARKS AND RECREATION DEPT	Personnel Services	EMP HEALTH INS PREMIUMS	\$ 71,471	\$ 66,596	\$ 68,594	\$ 70,641	\$ 72,760	\$ 74,943	\$ 77,191	\$ 79,507	\$ 81,892	\$ 84,349
372	PARKS AND RECREATION DEPT	Personnel Services	OTHER EMP INS PREMIUMS	\$ 19,218	\$ 18,908	\$ 19,475	\$ 20,069	\$ 20,661	\$ 21,261	\$ 21,900	\$ 22,577	\$ 23,294	\$ 23,962
373	PARKS AND RECREATION DEPT	Personnel Services	WORKERS COMPENSATION	\$ 7,080	\$ 7,140	\$ 7,377	\$ 7,623	\$ 7,876	\$ 8,138	\$ 8,409	\$ 8,689	\$ 8,978	\$ 9,276
374	PARKS AND RECREATION DEPT	Operating Expenses	TRAVEL/MBIE	\$ 8,770	\$ 8,770	\$ 8,945	\$ 9,124	\$ 9,307	\$ 9,493	\$ 9,683	\$ 9,876	\$ 10,074	\$ 10,275
375	PARKS AND RECREATION DEPT	Operating Expenses	POSTAGE/FREIGHT/OTHER	\$ 500	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586
376	PARKS AND RECREATION DEPT	Operating Expenses	COPIER LEASE	\$ 1,765	\$ 762	\$ 777	\$ 793	\$ 809	\$ 825	\$ 841	\$ 856	\$ 875	\$ 893
377	PARKS AND RECREATION DEPT	Operating Expenses	LAND LEASE	\$ 5,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
378	PARKS AND RECREATION DEPT	Operating Expenses	COMPUTER SOFTWARE MAINT	\$ 29,404	\$ 21,904	\$ 22,561	\$ 23,220	\$ 23,995	\$ 24,650	\$ 25,399	\$ 26,155	\$ 26,939	\$ 27,747
379	PARKS AND RECREATION DEPT	Operating Expenses	PRINTING & BINDING	\$ 4,200	\$ 4,200	\$ 4,284	\$ 4,370	\$ 4,457	\$ 4,546	\$ 4,637	\$ 4,730	\$ 4,824	\$ 4,921
380	PARKS AND RECREATION DEPT	Operating Expenses	ADVERTISING (EXCL LEGAL)	\$ 5,900	\$ 5,900	\$ 6,018	\$ 6,138	\$ 6,261	\$ 6,386	\$ 6,514	\$ 6,644	\$ 6,777	\$ 6,913
381	PARKS AND RECREATION DEPT	Operating Expenses	OTHER PROMO ACTIVITIES	\$ 5,500	\$ 5,500	\$ 5,610	\$ 5,722	\$ 5,837	\$ 5,953	\$ 6,072	\$ 6,194	\$ 6,318	\$ 6,444
382	PARKS AND RECREATION DEPT	Operating Expenses	OFFICE SUPPLIES	\$ 2,800	\$ 2,800	\$ 2,856	\$ 2,913	\$ 2,971	\$ 3,031	\$ 3,091	\$ 3,153	\$ 3,216	\$ 3,281
383	PARKS AND RECREATION DEPT	Operating Expenses	UNIFORMS/CLOTHING	\$ 250	\$ 250	\$ 255	\$ 260	\$ 265	\$ 271	\$ 276	\$ 282	\$ 287	\$ 293
384	PARKS AND RECREATION DEPT	Operating Expenses	CITY TRAINING/EVENTS FOOD	\$ 791	\$ 600	\$ 612	\$ 624	\$ 637	\$ 649	\$ 662	\$ 676	\$ 689	\$ 703
385	PARKS AND RECREATION DEPT	Operating Expenses	DUES & MEMBERSHIPS	\$ 3,180	\$ 3,180	\$ 3,254	\$ 3,319	\$ 3,385	\$ 3,453	\$ 3,522	\$ 3,592	\$ 3,664	\$ 3,738
386	PARKS AND RECREATION DEPT	Operating Expenses	LICENSES/CERTIFICATES	\$ 1,895	\$ 1,895	\$ 1,933	\$ 1,972	\$ 2,011	\$ 2,051	\$ 2,092	\$ 2,134	\$ 2,177	\$ 2,220
387	PARKS AND RECREATION DEPT	Operating Expenses	TRAINING & EDUCATION COST	\$ 140	\$ 100	\$ 102	\$ 104	\$ 106	\$ 108	\$ 110	\$ 113	\$ 115	\$ 117
388	PARKS AND RECREATION DEPT	Personnel Services	FULL-TIME SALARIES/WAGES	\$ 340,000	\$ 446,276	\$ 461,119	\$ 476,455	\$ 492,301	\$ 508,675	\$ 525,593	\$ 543,073	\$ 561,130	\$ 579,798
389	PARKS AND RECREATION DEPT	Personnel Services	COMP TIME USED	\$ 295	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
390	PARKS AND RECREATION DEPT	Personnel Services	PART-TIME WAGES	\$ 308,594	\$ 277,511	\$ 286,741	\$ 296,277	\$ 306,131	\$ 316,313	\$ 326,833	\$ 337,703	\$ 348,935	\$ 360,540
391	PARKS AND RECREATION DEPT	Personnel Services	OVERTIME	\$ 7,500	\$ 8,000	\$ 8,266	\$ 8,541	\$ 8,825	\$ 9,119	\$ 9,422	\$ 9,735	\$ 10,059	\$ 10,394
392	PARKS AND RECREATION DEPT	Personnel Services	INSURANCE BENEFITS CREDIT	\$ 4,518	\$ 5,596	\$ 5,792	\$ 5,974	\$ 6,173	\$ 6,378	\$ 6,591	\$ 6,810	\$ 7,036	\$ 7,270
393	PARKS AND RECREATION DEPT	Personnel Services	CLOTHING ALLOWANCE	\$ 350	\$ 150	\$ 155	\$ 160	\$ 165	\$ 171	\$ 177	\$ 183	\$ 189	\$ 195
394	PARKS AND RECREATION DEPT	Personnel Services	SOCIAL SECURITY/MEDICARE	\$ 40,000	\$ 26,537	\$ 27,420	\$ 28,332	\$ 29,274	\$ 30,247	\$ 31,253	\$ 32,293	\$ 33,367	\$ 34,477
395	PARKS AND RECREATION DEPT	Personnel Services	RETIREMENT - ICMA	\$ 32,394	\$ 38,622	\$ 40,583	\$ 42,581	\$ 44,710	\$ 46,945	\$ 49,293	\$ 51,757	\$ 54,345	\$ 57,061
396	PARKS AND RECREATION DEPT	Personnel Services	EMP HEALTH INS PREMIUMS	\$ 145,797	\$ 148,951	\$ 151,360	\$ 155,900	\$ 160,577	\$ 165,395	\$ 170,356	\$ 175,467	\$ 180,731	\$ 186,153

Detailed Expense Projections

Schedule 11

Department	Type	Description	FY 2022 YE Estimate	FY 2023 Proposed	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected
397	PARKS AND RECREATION DEPT	Personnel Services	OTHER EMP INS PREMIUMS	\$ 30,436	\$ 47,969	\$ 49,400	\$ 50,890	\$ 52,417	\$ 53,990	\$ 55,609	\$ 57,277	\$ 58,996	\$ 60,766
398	PARKS AND RECREATION DEPT	Personnel Services	WORKERS COMPENSATION	\$ 14,160	\$ 17,849	\$ 18,443	\$ 19,056	\$ 19,690	\$ 20,345	\$ 21,021	\$ 21,720	\$ 22,443	\$ 23,189
399	PARKS AND RECREATION DEPT	Operating Expenses	TEMP EMPLOYMENT SERVICES	\$ 300,000	\$ 336,000	\$ 342,720	\$ 349,574	\$ 356,566	\$ 363,697	\$ 370,971	\$ 378,391	\$ 385,950	\$ 393,670
400	PARKS AND RECREATION DEPT	Operating Expenses	SPECIAL EVENTS	\$ 96,380	\$ 96,380	\$ 98,308	\$ 100,274	\$ 102,279	\$ 104,325	\$ 106,411	\$ 108,540	\$ 110,710	\$ 112,925
401	PARKS AND RECREATION DEPT	Operating Expenses	RECREATION PROGRAMS	\$ 190,234	\$ 190,234	\$ 194,039	\$ 197,919	\$ 201,878	\$ 205,915	\$ 210,034	\$ 214,234	\$ 218,519	\$ 222,889
402	PARKS AND RECREATION DEPT	Operating Expenses	COPIER LEASE	\$ 5,980	\$ 6,034	\$ 6,175	\$ 6,299	\$ 6,425	\$ 6,553	\$ 6,684	\$ 6,818	\$ 6,954	\$ 7,093
403	PARKS AND RECREATION DEPT	Operating Expenses	OTHER MACH/EQUIP MAINT	\$ 1,700	\$ 1,700	\$ 1,751	\$ 1,804	\$ 1,858	\$ 1,913	\$ 1,971	\$ 2,030	\$ 2,091	\$ 2,154
404	PARKS AND RECREATION DEPT	Operating Expenses	MACHINERY/EQUIP REPAIR	\$ 50,596	\$ 4,770	\$ 4,913	\$ 5,060	\$ 5,212	\$ 5,369	\$ 5,530	\$ 5,696	\$ 5,866	\$ 6,042
405	PARKS AND RECREATION DEPT	Operating Expenses	TAGS/TITLES/PERMITS	\$ 350	\$ 350	\$ 357	\$ 364	\$ 371	\$ 379	\$ 388	\$ 394	\$ 402	\$ 410
406	PARKS AND RECREATION DEPT	Operating Expenses	OTHER CURRENT CHARGES	\$ 5,350	\$ 5,350	\$ 5,467	\$ 5,586	\$ 5,707	\$ 5,791	\$ 5,907	\$ 6,026	\$ 6,148	\$ 6,283
407	PARKS AND RECREATION DEPT	Operating Expenses	CREDIT CARD PROCESS FEES	\$ 7,800	\$ 7,800	\$ 7,956	\$ 8,115	\$ 8,277	\$ 8,443	\$ 8,612	\$ 8,784	\$ 8,960	\$ 9,139
408	PARKS AND RECREATION DEPT	Operating Expenses	OFFICE SUPPLIES	\$ 3,600	\$ 3,600	\$ 3,672	\$ 3,745	\$ 3,820	\$ 3,897	\$ 3,975	\$ 4,054	\$ 4,135	\$ 4,218
409	PARKS AND RECREATION DEPT	Operating Expenses	FURNITURE/EQUIP <35,000	\$ 9,000	\$ 7,000	\$ 7,140	\$ 7,283	\$ 7,428	\$ 7,577	\$ 7,729	\$ 7,883	\$ 8,041	\$ 8,202
410	PARKS AND RECREATION DEPT	Operating Expenses	CHEMICALS	\$ 31,000	\$ 22,814	\$ 23,270	\$ 23,736	\$ 24,210	\$ 24,695	\$ 25,188	\$ 25,692	\$ 26,206	\$ 26,730
411	PARKS AND RECREATION DEPT	Operating Expenses	UNIFORMS/CLOTHING	\$ 1,550	\$ 1,850	\$ 1,887	\$ 1,925	\$ 1,963	\$ 2,002	\$ 2,043	\$ 2,083	\$ 2,125	\$ 2,168
412	PARKS AND RECREATION DEPT	Operating Expenses	JANITORIAL SUPPLIES	\$ 8,250	\$ 8,250	\$ 8,415	\$ 8,583	\$ 8,755	\$ 8,930	\$ 9,109	\$ 9,291	\$ 9,477	\$ 9,666
413	PARKS AND RECREATION DEPT	Operating Expenses	TOOL EQUIPMENT	\$ 4,500	\$ 4,500	\$ 4,590	\$ 4,682	\$ 4,775	\$ 4,871	\$ 4,968	\$ 5,068	\$ 5,169	\$ 5,272
414	PARKS AND RECREATION DEPT	Operating Expenses	EQUIPMENT <35,000	\$ 4,200	\$ 4,150	\$ 4,233	\$ 4,318	\$ 4,404	\$ 4,492	\$ 4,582	\$ 4,674	\$ 4,767	\$ 4,862
415	PARKS AND RECREATION DEPT	Operating Expenses	LICENSES/CERTIFICATES	\$ 13,445	\$ 13,445	\$ 13,714	\$ 13,988	\$ 14,268	\$ 14,553	\$ 14,844	\$ 15,141	\$ 15,444	\$ 15,753
416	PARKS AND RECREATION DEPT	Capital Outlay	IMPR OTHER THAN BUILDINGS	\$ 50,110	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
417	PARKS AND RECREATION DEPT	Capital Outlay	MACHINERY AND EQUIPMENT	\$ 7,904	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
418	FACILITIES DEPARTMENT	Personnel Services	FULL-TIME SALARIES/WAGES	\$ 114,737	\$ 118,179	\$ 122,109	\$ 126,171	\$ 130,367	\$ 134,703	\$ 139,183	\$ 143,812	\$ 148,595	\$ 153,537
419	FACILITIES DEPARTMENT	Personnel Services	FULL-TIME SALARIES/WAGES	\$ 262,557	\$ 270,442	\$ 279,437	\$ 288,730	\$ 298,333	\$ 308,255	\$ 318,500	\$ 329,101	\$ 340,046	\$ 351,256
420	FACILITIES DEPARTMENT	Personnel Services	COMP TIME USED	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
421	FACILITIES DEPARTMENT	Personnel Services	PART-TIME WAGES	\$ 26,229	\$ 26,229	\$ 27,101	\$ 28,003	\$ 28,934	\$ 29,896	\$ 30,891	\$ 31,918	\$ 32,980	\$ 34,076
422	FACILITIES DEPARTMENT	Personnel Services	OVERTIME	\$ 518	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
423	FACILITIES DEPARTMENT	Personnel Services	INSURANCE BENEFITS CREDIT	\$ 4,009	\$ 4,768	\$ 4,927	\$ 5,090	\$ 5,260	\$ 5,436	\$ 5,618	\$ 5,807	\$ 5,999	\$ 6,195
424	FACILITIES DEPARTMENT	Personnel Services	HOLIDAY PAY	\$ 820	\$ 850	\$ 878	\$ 907	\$ 938	\$ 969	\$ 1,001	\$ 1,034	\$ 1,069	\$ 1,104
425	FACILITIES DEPARTMENT	Personnel Services	VEHICLE ALLOWANCE	\$ 4,860	\$ 4,860	\$ 5,022	\$ 5,189	\$ 5,361	\$ 5,540	\$ 5,724	\$ 5,914	\$ 6,111	\$ 6,314
426	FACILITIES DEPARTMENT	Personnel Services	CLOTHING ALLOWANCE	\$ 150	\$ 150	\$ 155	\$ 160	\$ 165	\$ 171	\$ 177	\$ 183	\$ 189	\$ 195
427	FACILITIES DEPARTMENT	Personnel Services	SOCIAL SECURITY/MEDICARE	\$ 26,190	\$ 30,652	\$ 31,671	\$ 32,725	\$ 33,813	\$ 34,930	\$ 36,100	\$ 37,300	\$ 38,541	\$ 39,823
428	FACILITIES DEPARTMENT	Personnel Services	RETIREMENT - ICMA	\$ 34,823	\$ 39,871	\$ 37,665	\$ 39,548	\$ 41,525	\$ 43,601	\$ 45,781	\$ 48,071	\$ 50,474	\$ 52,999
429	FACILITIES DEPARTMENT	Personnel Services	EMP HEALTH INS PREMIUMS	\$ 66,819	\$ 64,274	\$ 66,202	\$ 68,189	\$ 70,234	\$ 72,341	\$ 74,511	\$ 76,747	\$ 79,049	\$ 81,420
430	FACILITIES DEPARTMENT	Personnel Services	OTHER EMP INS PREMIUMS	\$ 28,827	\$ 28,362	\$ 29,213	\$ 30,089	\$ 30,992	\$ 31,922	\$ 32,879	\$ 33,866	\$ 34,882	\$ 35,928
431	FACILITIES DEPARTMENT	Personnel Services	WORKERS COMPENSATION	\$ 10,620	\$ 10,709	\$ 11,068	\$ 11,433	\$ 11,813	\$ 12,206	\$ 12,612	\$ 13,032	\$ 13,465	\$ 13,913
432	FACILITIES DEPARTMENT	Operating Expenses	POSTAGE/FREIGHT/OTHER	\$ 91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
433	FACILITIES DEPARTMENT	Operating Expenses	OFFICE SUPPLIES	\$ -	\$ 3,500	\$ 3,570	\$ 3,641	\$ 3,714	\$ 3,789	\$ 3,864	\$ 3,942	\$ 4,020	\$ 4,101
434	FACILITIES DEPARTMENT	Operating Expenses	SOFTWARE <35,000	\$ 447	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
435	FACILITIES DEPARTMENT	Operating Expenses	FURNITURE/EQUIP <35,000	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
436	FACILITIES DEPARTMENT	Operating Expenses	COMPUTER HARDWARE	\$ 40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
437	FACILITIES DEPARTMENT	Operating Expenses	UNIFORMS/CLOTHING	\$ 1,099	\$ 2,992	\$ 3,052	\$ 3,113	\$ 3,175	\$ 3,239	\$ 3,303	\$ 3,369	\$ 3,437	\$ 3,506
438	FACILITIES DEPARTMENT	Operating Expenses	CITY TRAINING/EVENTS FOOD	\$ 232	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
439	FACILITIES DEPARTMENT	Operating Expenses	DUES & MEMBERSHIPS	\$ 90	\$ 6,790	\$ 6,926	\$ 7,064	\$ 7,206	\$ 7,350	\$ 7,497	\$ 7,647	\$ 7,800	\$ 7,966
440	FACILITIES DEPARTMENT	Personnel Services	FULL-TIME SALARIES/WAGES	\$ 520,485	\$ 588,042	\$ 602,433	\$ 622,470	\$ 643,172	\$ 664,563	\$ 686,666	\$ 709,504	\$ 733,101	\$ 757,483
441	FACILITIES DEPARTMENT	Personnel Services	COMP TIME USED	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
442	FACILITIES DEPARTMENT	Personnel Services	PART-TIME WAGES	\$ 25,699	\$ 25,699	\$ 26,554	\$ 27,437	\$ 28,349	\$ 29,292	\$ 30,266	\$ 31,273	\$ 32,313	\$ 33,388
443	FACILITIES DEPARTMENT	Personnel Services	OVERTIME	\$ 22,354	\$ 25,000	\$ 25,931	\$ 26,891	\$ 27,878	\$ 28,896	\$ 29,943	\$ 31,022	\$ 32,134	\$ 33,280
444	FACILITIES DEPARTMENT	Personnel Services	INSURANCE BENEFITS CREDIT	\$ 6,532	\$ 8,111	\$ 8,381	\$ 8,659	\$ 8,948	\$ 9,245	\$ 9,553	\$ 9,870	\$ 10,199	\$ 10,538
445	FACILITIES DEPARTMENT	Personnel Services	HOLIDAY PAY	\$ 720	\$ 1,000	\$ 1,033	\$ 1,068	\$ 1,103	\$ 1,140	\$ 1,178	\$ 1,217	\$ 1,257	\$ 1,299
446	FACILITIES DEPARTMENT	Personnel Services	SOCIAL SECURITY/MEDICARE	\$ 38,770	\$ 42,988	\$ 44,418	\$ 45,895	\$ 47,421	\$ 48,999	\$ 50,628	\$ 52,312	\$ 54,052	\$ 55,850
447	FACILITIES DEPARTMENT	Personnel Services	RETIREMENT - ICMA	\$ 42,878	\$ 48,256	\$ 50,689	\$ 53,202	\$ 55,862	\$ 58,655	\$ 61,588	\$ 64,668	\$ 67,901	\$ 71,296
448	FACILITIES DEPARTMENT	Personnel Services	EMP HEALTH INS PREMIUMS	\$ 194,456	\$ 201,313	\$ 207,352	\$ 213,573	\$ 219,980	\$ 226,580	\$ 233,377	\$ 240,378	\$ 247,590	\$ 255,017
449	FACILITIES DEPARTMENT	Personnel Services	OTHER EMP INS PREMIUMS	\$ 57,653	\$ 57,423	\$ 58,146	\$ 58,920	\$ 59,748	\$ 60,630	\$ 61,569	\$ 62,556	\$ 63,592	\$ 64,674
450	FACILITIES DEPARTMENT	Personnel Services	WORKERS COMPENSATION	\$ 21,240	\$ 23,204	\$ 23,976	\$ 24,773	\$ 25,597	\$ 26,448	\$ 27,328	\$ 28,237	\$ 29,176	\$ 30,146
451	FACILITIES DEPARTMENT	Operating Expenses	OTHER PROFESSIONAL SVC	\$ 20,367	\$ 10,000	\$ 10,200	\$ 10,404	\$ 10,612	\$ 10,824	\$ 11,041	\$ 11,262	\$ 11,487	\$ 11,717
452	FACILITIES DEPARTMENT	Operating Expenses	MOWING CONTRACTS	\$ 31,761	\$ 31,761	\$ 32,396	\$ 33,044	\$ 33,705	\$ 34,379	\$ 35,067	\$ 35,769	\$ 36,483	\$ 37,213
453	FACILITIES DEPARTMENT	Operating Expenses	OTHER CONTRACTUAL SERVICE	\$ 47,161	\$ 49,035	\$ 50,016	\$ 51,016	\$ 52,036	\$ 53,077	\$ 54,139	\$ 55,221	\$ 56,326	\$ 57,452
454	FACILITIES DEPARTMENT	Operating Expenses	JANITORIAL SERVICES	\$ 135,685	\$ 140,705	\$ 143,219	\$ 146,389	\$ 149,317	\$ 152,204	\$ 155,350	\$ 158,457	\$ 161,626	\$ 164,858
455	FACILITIES DEPARTMENT	Operating Expenses	PEST CONTROL SERVICES	\$ 5,308	\$ 5,308	\$ 5,414	\$ 5,522	\$ 5,633	\$ 5,746	\$ 5,860	\$ 5,978	\$ 6,097	\$ 6,219
456	FACILITIES DEPARTMENT	Operating Expenses	SECURITY ALARM MONITORING	\$ 1,679	\$ 1,679	\$ 1,713	\$ 1,747	\$ 1,782	\$ 1,817	\$ 1,854	\$ 1,891	\$ 1,929	\$ 1,967
457	FACILITIES DEPARTMENT	Operating Expenses	ELECTRIC SERVICES	\$ 563,180	\$ 654,180	\$ 708,064	\$ 722,225	\$ 736,669	\$ 751,403	\$ 766,431	\$ 781,759	\$ 797,395	\$ 813,343
458	FACILITIES DEPARTMENT	Operating Expenses	WATER & SEWER SERVICES	\$ 146,880	\$ 159,416	\$ 162,804	\$ 166,856	\$ 169,174	\$ 172,557	\$ 176,008	\$ 179,528	\$ 183,119	\$ 186,781
459	FACILITIES DEPARTMENT	Operating Expenses	STANDBY WATER	\$ 5,012	\$ 5,286	\$ 5,394	\$ 5,502	\$ 5,612	\$ 5,724	\$ 5,838	\$ 5,954	\$ 6,074	\$ 6,196
460	FACILITIES DEPARTMENT	Operating Expenses	COUNTY DISPOSAL	\$ 46,700	\$ 46,700	\$ 47,634	\$ 48,587	\$ 49,558	\$ 50,550	\$ 51,561	\$ 52,592	\$ 53,644	\$ 54,716
461	FACILITIES DEPARTMENT	Operating Expenses	LP GAS	\$ 7,318	\$ 6,500	\$ 6,630	\$ 6,763	\$ 6,900	\$ 7,036	\$ 7,177	\$ 7,320	\$ 7,466	\$ 7,616
462	FACILITIES DEPARTMENT	Operating Expenses	EQUIPMENT RENTAL	\$ 12,800	\$ 9,400	\$ 9,588	\$ 9,780	\$ 9,975	\$ 10,175	\$ 10,378	\$ 10,586	\$ 10,798	\$ 11,014

Detailed Expense Projections

Schedule 11

Department	Type	Description	FY 2022 YE Estimate	FY 2023 Proposed	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected
453	FACILITIES DEPARTMENT	Operating Expenses	COPIER LEASE	\$ 2,056	\$ 2,245	\$ 2,290	\$ 2,336	\$ 2,382	\$ 2,430	\$ 2,479	\$ 2,520	\$ 2,579	\$ 2,630
464	FACILITIES DEPARTMENT	Operating Expenses	AVC MAINTENANCE	\$ 66,910	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
465	FACILITIES DEPARTMENT	Operating Expenses	GENERATOR MAINTENANCE	\$ 7,395	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
466	FACILITIES DEPARTMENT	Operating Expenses	HALON INSPECTIONS	\$ 1,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
467	FACILITIES DEPARTMENT	Operating Expenses	ELEVATOR MAINTENANCE	\$ 10,436	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
468	FACILITIES DEPARTMENT	Operating Expenses	FIRE PROTECT DEVICES MNTC	\$ 15,023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
469	FACILITIES DEPARTMENT	Operating Expenses	OVERHEAD DOOR MAINTENANCE	\$ 3,105	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
470	FACILITIES DEPARTMENT	Operating Expenses	BUILDING REPAIRS	\$ 368,041	\$ 640,590	\$ 659,800	\$ 679,602	\$ 699,990	\$ 720,990	\$ 742,619	\$ 764,898	\$ 787,045	\$ 811,480
471	FACILITIES DEPARTMENT	Operating Expenses	MACHINERY/EQUIP REPAIR	\$ 18,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
472	FACILITIES DEPARTMENT	Operating Expenses	CONTROL ACCESS	\$ 17,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
473	FACILITIES DEPARTMENT	Operating Expenses	OFFICE SUPPLIES	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
474	FACILITIES DEPARTMENT	Operating Expenses	COMPUTER SUPPLIES	\$ 23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
475	FACILITIES DEPARTMENT	Operating Expenses	SOFTWARE <\$5,000	\$ 1,000	\$ 400	\$ 408	\$ 416	\$ 424	\$ 433	\$ 442	\$ 450	\$ 459	\$ 469
476	FACILITIES DEPARTMENT	Operating Expenses	COMPUTER HARDWARE	\$ 5,820	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
477	FACILITIES DEPARTMENT	Operating Expenses	CHEMICALS	\$ -	\$ 8,166	\$ 8,350	\$ 8,517	\$ 8,687	\$ 8,861	\$ 9,038	\$ 9,219	\$ 9,403	\$ 9,591
478	FACILITIES DEPARTMENT	Operating Expenses	UNIFORMS/CLOTHING	\$ 9,351	\$ 9,950	\$ 10,149	\$ 10,352	\$ 10,559	\$ 10,770	\$ 10,986	\$ 11,205	\$ 11,429	\$ 11,658
479	FACILITIES DEPARTMENT	Operating Expenses	JANITORIAL SUPPLIES	\$ 1,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
480	FACILITIES DEPARTMENT	Operating Expenses	TOOLS/EQUIPMENT	\$ 19,000	\$ 1,500	\$ 1,500	\$ 1,561	\$ 1,592	\$ 1,624	\$ 1,656	\$ 1,689	\$ 1,723	\$ 1,757
481	FACILITIES DEPARTMENT	Operating Expenses	FUELS/LUBRICANTS	\$ 52,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
482	FACILITIES DEPARTMENT	Operating Expenses	SAFETY EQUIPMENT	\$ 4,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
483	FACILITIES DEPARTMENT	Operating Expenses	OPR SUPPLIES/EQUIP <\$5,000	\$ 60,000	\$ 66,500	\$ 67,830	\$ 69,187	\$ 70,570	\$ 71,982	\$ 73,421	\$ 74,890	\$ 76,388	
484	FACILITIES DEPARTMENT	Operating Expenses	BOOKS/SUBSCRIPTIONS	\$ 1,500	\$ 2,500	\$ 2,500	\$ 2,601	\$ 2,653	\$ 2,706	\$ 2,760	\$ 2,815	\$ 2,872	
485	FACILITIES DEPARTMENT	Operating Expenses	LICENSES/CERTIFICATES	\$ 1,675	\$ 1,955	\$ 1,994	\$ 2,034	\$ 2,075	\$ 2,116	\$ 2,158	\$ 2,202	\$ 2,246	
486	FACILITIES DEPARTMENT	Operating Expenses	TRAINING & EDUCATION COST	\$ 3,200	\$ 3,200	\$ 3,264	\$ 3,329	\$ 3,396	\$ 3,464	\$ 3,533	\$ 3,604	\$ 3,676	
487	FACILITIES DEPARTMENT	Personnel Services	FULL-TIME SALARIES/WAGES	\$ 1,107,774	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
488	FACILITIES DEPARTMENT	Personnel Services	COMP TIME USED	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
489	FACILITIES DEPARTMENT	Personnel Services	PART-TIME WAGES	\$ 22,561	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
490	FACILITIES DEPARTMENT	Personnel Services	OVERTIME	\$ 21,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
491	FACILITIES DEPARTMENT	Personnel Services	INSURANCE BENEFITS CREDIT	\$ 14,732	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
492	FACILITIES DEPARTMENT	Personnel Services	EDUCATION-DEGREE	\$ 37	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
493	FACILITIES DEPARTMENT	Personnel Services	HOLIDAY PAY	\$ 4,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
494	FACILITIES DEPARTMENT	Personnel Services	CLOTHING ALLOWANCE	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
495	FACILITIES DEPARTMENT	Personnel Services	SOCIAL SECURITY/MEDICARE	\$ 80,409	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
496	FACILITIES DEPARTMENT	Personnel Services	RETIREMENT - ICMA	\$ 99,705	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
497	FACILITIES DEPARTMENT	Personnel Services	EMP HEALTH INS PREMIUMS	\$ 423,919	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
498	FACILITIES DEPARTMENT	Personnel Services	OTHER EMP INS PREMIUMS	\$ 148,938	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
499	FACILITIES DEPARTMENT	Personnel Services	WORKERS COMPENSATION	\$ 54,870	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	FACILITIES DEPARTMENT	Operating Expenses	MOWING CONTRACTS	\$ 167,485	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
501	FACILITIES DEPARTMENT	Operating Expenses	COUNTY DISPOSAL	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
502	FACILITIES DEPARTMENT	Operating Expenses	EQUIPMENT RENTAL	\$ 2,150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
503	FACILITIES DEPARTMENT	Operating Expenses	OTHER RENTALS/LEASES	\$ 7,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
504	FACILITIES DEPARTMENT	Operating Expenses	FIRE PROTECT DEVICES MNTC	\$ 1,016	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
505	FACILITIES DEPARTMENT	Operating Expenses	MACHINERY/EQUIP REPAIR	\$ 63,709	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
506	FACILITIES DEPARTMENT	Operating Expenses	PARKS AREA MAINTENANCE	\$ 287,517	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
507	FACILITIES DEPARTMENT	Operating Expenses	OFFICE SUPPLIES	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
508	FACILITIES DEPARTMENT	Operating Expenses	CHEMICALS	\$ 59,134	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
509	FACILITIES DEPARTMENT	Operating Expenses	UNIFORMS/CLOTHING	\$ 11,145	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
510	FACILITIES DEPARTMENT	Operating Expenses	JANITORIAL SUPPLIES	\$ 25,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
511	FACILITIES DEPARTMENT	Operating Expenses	TOOLS/EQUIPMENT	\$ 17,171	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
512	FACILITIES DEPARTMENT	Operating Expenses	SAFETY EQUIPMENT	\$ 3,775	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
513	FACILITIES DEPARTMENT	Operating Expenses	EQUIPMENT <\$5,000	\$ 9,160	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
514	FACILITIES DEPARTMENT	Operating Expenses	LANDSCAPING	\$ 10,550	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
515	FACILITIES DEPARTMENT	Operating Expenses	ATHLETIC FIELD	\$ 51,128	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
516	FACILITIES DEPARTMENT	Operating Expenses	DUES & MEMBERSHIPS	\$ 820	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
517	FACILITIES DEPARTMENT	Operating Expenses	LICENSES/CERTIFICATES	\$ 224	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
518	FACILITIES DEPARTMENT	Operating Expenses	TRAINING & EDUCATION COST	\$ 3,450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
519	FACILITIES DEPARTMENT	Personnel Services	FULL-TIME SALARIES/WAGES	\$ -	\$ 1,108,462	\$ 1,145,326	\$ 1,183,620	\$ 1,222,780	\$ 1,263,448	\$ 1,305,469	\$ 1,348,887	\$ 1,393,760	\$ 1,440,104
520	FACILITIES DEPARTMENT	Personnel Services	PART-TIME WAGES	\$ -	\$ 23,244	\$ 24,017	\$ 24,816	\$ 25,641	\$ 26,494	\$ 27,375	\$ 28,286	\$ 29,226	\$ 30,198
521	FACILITIES DEPARTMENT	Personnel Services	OVERTIME	\$ -	\$ 27,000	\$ 27,898	\$ 28,826	\$ 29,785	\$ 30,775	\$ 31,799	\$ 32,856	\$ 33,949	\$ 35,078
522	FACILITIES DEPARTMENT	Personnel Services	INSURANCE BENEFITS CREDIT	\$ -	\$ 18,514	\$ 19,130	\$ 19,766	\$ 20,423	\$ 21,103	\$ 21,804	\$ 22,530	\$ 23,279	\$ 24,053
523	FACILITIES DEPARTMENT	Personnel Services	HOLIDAY PAY	\$ -	\$ 4,271	\$ 4,413	\$ 4,560	\$ 4,711	\$ 4,868	\$ 5,030	\$ 5,197	\$ 5,370	\$ 5,549
524	FACILITIES DEPARTMENT	Personnel Services	CLOTHING ALLOWANCE	\$ -	\$ 200	\$ 207	\$ 214	\$ 221	\$ 228	\$ 236	\$ 243	\$ 251	\$ 260
525	FACILITIES DEPARTMENT	Personnel Services	SOCIAL SECURITY/MEDICARE	\$ -	\$ 81,566	\$ 84,279	\$ 87,002	\$ 89,978	\$ 92,971	\$ 96,063	\$ 99,258	\$ 102,559	\$ 105,970
526	FACILITIES DEPARTMENT	Personnel Services	RETIREMENT - ICMA	\$ -	\$ 99,646	\$ 104,628	\$ 109,860	\$ 115,353	\$ 121,120	\$ 127,176	\$ 133,555	\$ 140,212	\$ 147,223
527	FACILITIES DEPARTMENT	Personnel Services	EMP HEALTH INS PREMIUMS	\$ -	\$ 489,099	\$ 483,172	\$ 497,667	\$ 512,597	\$ 527,975	\$ 543,814	\$ 560,129	\$ 576,933	\$ 594,241
528	FACILITIES DEPARTMENT	Personnel Services	OTHER EMP INS PREMIUMS	\$ -	\$ 148,635	\$ 153,084	\$ 157,687	\$ 162,417	\$ 167,290	\$ 172,309	\$ 177,478	\$ 182,802	\$ 188,286

Detailed Expense Projections

Schedule 11

Department	Type	Description	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	
			YE Estimate	Proposed	Projected									
529	FACILITIES DEPARTMENT	Personnel Services	WORKERS COMPENSATION	\$ -	\$ 55,332	\$ 57,172	\$ 59,074	\$ 61,030	\$ 63,069	\$ 65,166	\$ 67,333	\$ 69,573	\$ 71,887	\$ 74,278
530	FACILITIES DEPARTMENT	Operating Expenses	MOWING CONTRACTS	\$ -	\$ 190,040	\$ 193,841	\$ 197,718	\$ 201,672	\$ 205,705	\$ 209,820	\$ 214,016	\$ 218,296	\$ 222,662	\$ 227,115
531	FACILITIES DEPARTMENT	Operating Expenses	COUNTY DISPOSAL	\$ -	\$ 2,000	\$ 2,040	\$ 2,081	\$ 2,122	\$ 2,165	\$ 2,209	\$ 2,252	\$ 2,297	\$ 2,343	\$ 2,390
532	FACILITIES DEPARTMENT	Operating Expenses	EQUIPMENT RENTAL	\$ -	\$ 2,150	\$ 2,193	\$ 2,237	\$ 2,282	\$ 2,327	\$ 2,374	\$ 2,421	\$ 2,470	\$ 2,519	\$ 2,569
533	FACILITIES DEPARTMENT	Operating Expenses	OTHER RENTALS/LEASES	\$ -	\$ 7,100	\$ 7,242	\$ 7,387	\$ 7,535	\$ 7,685	\$ 7,839	\$ 7,996	\$ 8,156	\$ 8,319	\$ 8,485
534	FACILITIES DEPARTMENT	Operating Expenses	PARKS AREA MAINTENANCE	\$ -	\$ 304,490	\$ 319,625	\$ 332,033	\$ 332,724	\$ 342,706	\$ 352,967	\$ 363,577	\$ 374,484	\$ 385,719	\$ 397,290
535	FACILITIES DEPARTMENT	Operating Expenses	UNIFORMS/CLOTHING	\$ -	\$ 11,145	\$ 11,368	\$ 11,595	\$ 11,827	\$ 12,064	\$ 12,305	\$ 12,551	\$ 12,802	\$ 13,058	\$ 13,319
536	FACILITIES DEPARTMENT	Operating Expenses	OPR SUPPLIES/EQUIP -45,000	\$ -	\$ 186,060	\$ 189,602	\$ 193,598	\$ 197,470	\$ 201,419	\$ 205,447	\$ 209,556	\$ 213,747	\$ 218,022	\$ 222,383
537	FACILITIES DEPARTMENT	Operating Expenses	LICENSES/CERTIFICATES	\$ -	\$ 224	\$ 228	\$ 233	\$ 238	\$ 242	\$ 247	\$ 252	\$ 257	\$ 262	\$ 268
538	FACILITIES DEPARTMENT	Operating Expenses	TRAINING & EDUCATION COST	\$ -	\$ 3,450	\$ 3,519	\$ 3,589	\$ 3,661	\$ 3,734	\$ 3,809	\$ 3,885	\$ 3,963	\$ 4,042	\$ 4,123
539	POLICE DEPARTMENT	Personnel Services	FULL-TIME SALARIES/WAGES	\$ 104,000	\$ 123,600	\$ 127,711	\$ 131,950	\$ 136,347	\$ 140,882	\$ 145,567	\$ 150,409	\$ 155,411	\$ 160,590	\$ 165,921
540	POLICE DEPARTMENT	Personnel Services	FULL-TIME SALARIES/WAGES	\$ 303,615	\$ 344,609	\$ 386,070	\$ 367,913	\$ 380,149	\$ 392,792	\$ 405,856	\$ 419,365	\$ 433,302	\$ 447,713	\$ 462,603
541	POLICE DEPARTMENT	Personnel Services	COMP TIME USED	\$ 1,200	\$ 2,000	\$ 2,067	\$ 2,135	\$ 2,206	\$ 2,280	\$ 2,355	\$ 2,434	\$ 2,515	\$ 2,598	\$ 2,685
542	POLICE DEPARTMENT	Personnel Services	OVERTIME	\$ 500	\$ 3,400	\$ 3,513	\$ 3,630	\$ 3,751	\$ 3,875	\$ 4,004	\$ 4,137	\$ 4,275	\$ 4,417	\$ 4,564
543	POLICE DEPARTMENT	Personnel Services	COMP TIME	\$ -	\$ 1,500	\$ 1,300	\$ 1,561	\$ 1,592	\$ 1,624	\$ 1,656	\$ 1,689	\$ 1,723	\$ 1,757	\$ 1,793
544	POLICE DEPARTMENT	Personnel Services	INSURANCE BENEFITS CREDIT	\$ 3,646	\$ 5,106	\$ 5,276	\$ 5,451	\$ 5,630	\$ 5,820	\$ 6,013	\$ 6,213	\$ 6,420	\$ 6,634	\$ 6,854
545	POLICE DEPARTMENT	Personnel Services	ADMIN DIFFERENTIAL PAY	\$ 2,652	\$ 3,198	\$ 3,304	\$ 3,414	\$ 3,528	\$ 3,646	\$ 3,766	\$ 3,892	\$ 4,021	\$ 4,156	\$ 4,293
546	POLICE DEPARTMENT	Personnel Services	LONGEVITY	\$ 1,000	\$ 6,000	\$ 6,120	\$ 6,242	\$ 6,367	\$ 6,495	\$ 6,624	\$ 6,757	\$ 6,892	\$ 7,030	\$ 7,171
547	POLICE DEPARTMENT	Personnel Services	STATE INCENTIVE PAY	\$ 4,827	\$ 4,860	\$ 5,022	\$ 5,189	\$ 5,361	\$ 5,540	\$ 5,724	\$ 5,914	\$ 6,111	\$ 6,314	\$ 6,524
548	POLICE DEPARTMENT	Personnel Services	EDUCATION-DEGREE	\$ 650	\$ 1,498	\$ 1,548	\$ 1,599	\$ 1,652	\$ 1,707	\$ 1,764	\$ 1,823	\$ 1,884	\$ 1,946	\$ 2,011
549	POLICE DEPARTMENT	Personnel Services	HOLIDAY PAY	\$ 290	\$ 3,400	\$ 3,513	\$ 3,630	\$ 3,751	\$ 3,875	\$ 4,004	\$ 4,137	\$ 4,275	\$ 4,417	\$ 4,564
550	POLICE DEPARTMENT	Personnel Services	CLOTHING ALLOWANCE	\$ 3,630	\$ 3,065	\$ 3,167	\$ 3,272	\$ 3,381	\$ 3,494	\$ 3,610	\$ 3,730	\$ 3,854	\$ 3,982	\$ 4,114
551	POLICE DEPARTMENT	Personnel Services	SOCIAL SECURITY/MEDICARE	\$ 39,362	\$ 34,995	\$ 36,159	\$ 37,361	\$ 38,604	\$ 39,888	\$ 41,215	\$ 42,585	\$ 44,002	\$ 45,465	\$ 46,977
552	POLICE DEPARTMENT	Personnel Services	RETIREMENT - ICMA	\$ 12,507	\$ 14,410	\$ 15,131	\$ 15,887	\$ 16,681	\$ 17,515	\$ 18,391	\$ 19,311	\$ 20,276	\$ 21,290	\$ 22,365
553	POLICE DEPARTMENT	Personnel Services	RETIREMENT - PENSION FUND	\$ 2,161,322	\$ 1,826,096	\$ 1,917,401	\$ 2,013,271	\$ 2,113,934	\$ 2,219,631	\$ 2,330,613	\$ 2,447,143	\$ 2,569,500	\$ 2,697,975	\$ 2,832,874
554	POLICE DEPARTMENT	Personnel Services	LIFE & HEALTH INSURANCE	\$ 7,320	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
555	POLICE DEPARTMENT	Personnel Services	EMP HEALTH INS PREMIUMS	\$ 126,041	\$ 154,782	\$ 159,425	\$ 164,288	\$ 169,184	\$ 174,209	\$ 179,436	\$ 184,818	\$ 190,362	\$ 196,078	\$ 201,966
556	POLICE DEPARTMENT	Personnel Services	OTHER EMP INS PREMIUMS	\$ 28,023	\$ 28,362	\$ 29,213	\$ 30,089	\$ 30,992	\$ 31,922	\$ 32,879	\$ 33,868	\$ 34,882	\$ 35,928	\$ 37,006
557	POLICE DEPARTMENT	Personnel Services	WORKERS COMPENSATION	\$ 10,620	\$ 10,710	\$ 11,066	\$ 11,434	\$ 11,815	\$ 12,207	\$ 12,613	\$ 13,033	\$ 13,466	\$ 13,914	\$ 14,377
558	POLICE DEPARTMENT	Operating Expenses	OTHER PROFESSIO	\$ 600	\$ 600	\$ 612	\$ 624	\$ 637	\$ 649	\$ 662	\$ 676	\$ 689	\$ 703	\$ 717
559	POLICE DEPARTMENT	Operating Expenses	TRAINING AND TRAVEL	\$ 9,428	\$ 15,010	\$ 15,310	\$ 15,616	\$ 15,929	\$ 16,247	\$ 16,572	\$ 16,904	\$ 17,242	\$ 17,587	\$ 17,938
560	POLICE DEPARTMENT	Operating Expenses	BUSINESS TRAVEL	\$ 1,200	\$ 1,200	\$ 1,224	\$ 1,248	\$ 1,273	\$ 1,299	\$ 1,325	\$ 1,351	\$ 1,378	\$ 1,406	\$ 1,434
561	POLICE DEPARTMENT	Operating Expenses	POSTAGE/FREIGHT/OTHER	\$ 3,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
562	POLICE DEPARTMENT	Operating Expenses	COPER LEASE	\$ 16,500	\$ 12,687	\$ 12,941	\$ 13,200	\$ 13,464	\$ 13,733	\$ 14,007	\$ 14,288	\$ 14,573	\$ 14,865	\$ 15,162
563	POLICE DEPARTMENT	Operating Expenses	OTHER CURRENT CHARGES	\$ 300	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586	\$ 598
564	POLICE DEPARTMENT	Operating Expenses	MISC OPERATING SUPPLIES	\$ 200	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586	\$ 598
565	POLICE DEPARTMENT	Operating Expenses	UNIFORMS/CLOTHING	\$ 200	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172	\$ 1,195
566	POLICE DEPARTMENT	Operating Expenses	TOOLS/EQUIPMENT	\$ 300	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172	\$ 1,195
567	POLICE DEPARTMENT	Operating Expenses	CITY TRAINING/EVENTS/FOOD	\$ 2,544	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172	\$ 1,195
568	POLICE DEPARTMENT	Operating Expenses	DUES & MEMBERSHIPS	\$ 5,820	\$ 5,445	\$ 5,554	\$ 5,665	\$ 5,778	\$ 5,894	\$ 6,012	\$ 6,132	\$ 6,255	\$ 6,380	\$ 6,507
569	POLICE DEPARTMENT	Operating Expenses	BOOKS/SUBSCRIPTIONS	\$ 800	\$ 1,200	\$ 1,224	\$ 1,248	\$ 1,273	\$ 1,299	\$ 1,325	\$ 1,351	\$ 1,378	\$ 1,406	\$ 1,434
570	POLICE DEPARTMENT	Operating Expenses	LICENSES/CERTIFICATES	\$ 390	\$ 390	\$ 397	\$ 364	\$ 371	\$ 379	\$ 386	\$ 394	\$ 402	\$ 410	\$ 418
571	POLICE DEPARTMENT	Operating Expenses	TRAINING & EDUCATION COST	\$ 900	\$ 4,430	\$ 4,519	\$ 4,609	\$ 4,701	\$ 4,795	\$ 4,891	\$ 4,989	\$ 5,089	\$ 5,190	\$ 5,294
572	POLICE DEPARTMENT	Personnel Services	FULL-TIME SALARIES/WAGES	\$ 1,049,620	\$ 1,342,055	\$ 1,386,690	\$ 1,432,810	\$ 1,480,464	\$ 1,529,702	\$ 1,580,578	\$ 1,633,146	\$ 1,687,463	\$ 1,743,586	\$ 1,801,576
573	POLICE DEPARTMENT	Personnel Services	COMP TIME USED	\$ 350	\$ 500	\$ 517	\$ 534	\$ 552	\$ 570	\$ 589	\$ 609	\$ 629	\$ 650	\$ 671
574	POLICE DEPARTMENT	Personnel Services	PART-TIME WAGES	\$ 223,332	\$ 385,560	\$ 398,383	\$ 411,633	\$ 425,324	\$ 439,469	\$ 454,086	\$ 469,188	\$ 484,793	\$ 500,916	\$ 517,676
575	POLICE DEPARTMENT	Personnel Services	OVERTIME	\$ 21,752	\$ 30,000	\$ 30,996	\$ 32,029	\$ 33,094	\$ 34,195	\$ 35,332	\$ 36,507	\$ 37,721	\$ 38,976	\$ 40,272
576	POLICE DEPARTMENT	Personnel Services	INSURANCE BENEFITS CREDIT	\$ 10,246	\$ 15,233	\$ 15,740	\$ 16,263	\$ 16,804	\$ 17,363	\$ 17,940	\$ 18,537	\$ 19,154	\$ 19,791	\$ 20,449
577	POLICE DEPARTMENT	Personnel Services	TRAINERS/LEADER	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
578	POLICE DEPARTMENT	Personnel Services	ADMIN DIFFERENTIAL PAY	\$ 14,479	\$ 18,050	\$ 18,650	\$ 19,271	\$ 19,912	\$ 20,574	\$ 21,258	\$ 21,965	\$ 22,696	\$ 23,450	\$ 24,228
579	POLICE DEPARTMENT	Personnel Services	LONGEVITY	\$ 6,000	\$ 15,000	\$ 15,300	\$ 15,606	\$ 15,918	\$ 16,236	\$ 16,561	\$ 16,892	\$ 17,230	\$ 17,575	\$ 17,926
580	POLICE DEPARTMENT	Personnel Services	STATE INCENTIVE PAY	\$ 7,600	\$ 7,200	\$ 7,439	\$ 7,687	\$ 7,943	\$ 8,207	\$ 8,480	\$ 8,762	\$ 9,053	\$ 9,354	\$ 9,665
581	POLICE DEPARTMENT	Personnel Services	EDUCATION-DEGREE	\$ 2,382	\$ 2,750	\$ 2,841	\$ 2,936	\$ 3,034	\$ 3,135	\$ 3,239	\$ 3,346	\$ 3,458	\$ 3,573	\$ 3,692
582	POLICE DEPARTMENT	Personnel Services	CAREER PAY	\$ 1,800	\$ 1,550	\$ 1,602	\$ 1,655	\$ 1,710	\$ 1,767	\$ 1,825	\$ 1,886	\$ 1,949	\$ 2,014	\$ 2,081
583	POLICE DEPARTMENT	Personnel Services	HOLIDAY PAY	\$ 14,400	\$ 18,637	\$ 19,257	\$ 19,897	\$ 20,559	\$ 21,243	\$ 21,949	\$ 22,679	\$ 23,434	\$ 24,213	\$ 25,018
584	POLICE DEPARTMENT	Personnel Services	CLOTHING ALLOWANCE	\$ 4,284	\$ 3,745	\$ 3,870	\$ 3,999	\$ 4,131	\$ 4,269	\$ 4,411	\$ 4,557	\$ 4,709	\$ 4,865	\$ 5,027
585	POLICE DEPARTMENT	Personnel Services	SOCIAL SECURITY/MEDICARE	\$ 96,661	\$ 130,867	\$ 135,209	\$ 139,706	\$ 144,363	\$ 149,184	\$ 154,114	\$ 159,240	\$ 164,536	\$ 170,098	\$ 176,663
586	POLICE DEPARTMENT	Personnel Services	RETIREMENT - ICMA	\$ 53,003	\$ 59,171	\$ 62,630	\$ 66,261	\$ 70,074	\$ 74,078	\$ 78,282	\$ 82,695	\$ 87,319	\$ 92,157	\$ 97,207
587	POLICE DEPARTMENT	Personnel Services	EMP HEALTH INS PREMIUMS	\$ 322,544	\$ 391,259	\$ 392,985	\$ 404,735	\$ 418,918	\$ 434,226	\$ 442,308	\$ 455,578	\$ 469,245	\$ 483,322	\$ 497,822
588	POLICE DEPARTMENT	Personnel Services	OTHER EMP INS PREMIUMS	\$ 120,110	\$ 118,875	\$ 122,641	\$ 126,114	\$ 129,886	\$ 133,795	\$ 137,809	\$ 141,943	\$ 146,201	\$ 150,587	\$ 155,105
589	POLICE DEPARTMENT	Personnel Services	WORKERS COMPENSATION	\$ 44,250	\$ 44,623	\$ 46,107	\$ 47,641	\$ 49,225	\$ 50,862	\$ 52,554	\$ 54,302	\$ 56,108	\$ 57,974	\$ 59,902
590	POLICE DEPARTMENT	Operating Expenses	PHYSICALS/DORG SCREENS	\$ 6,000	\$ 6,075	\$ 6,197	\$ 6,320	\$ 6,447	\$ 6,576	\$ 6,707	\$ 6,841	\$ 6,978	\$ 7,118	\$ 7,260
591	POLICE DEPARTMENT	Operating Expenses	POLYGRAPHS	\$ 2,430	\$ 2,835	\$ 2,892	\$ 2,950	\$ 3,009	\$ 3,069	\$ 3,130	\$ 3,193	\$ 3,257	\$ 3,322	\$ 3,388
592	POLICE DEPARTMENT	Operating Expenses	PSYCHOLOGICAL TESTING	\$ 3,440	\$ 4,140	\$ 4,223	\$ 4,307	\$ 4,393	\$ 4,481	\$ 4,571	\$ 4,662	\$ 4,756	\$ 4,851	\$ 4,948
593	POLICE DEPARTMENT	Operating Expenses	TESTING SERVICES	\$ 8,950	\$ 10,075	\$ 10,277	\$ 10,482	\$ 10,692	\$ 10,906	\$ 11,124	\$ 11,346	\$ 11,573	\$ 11,804	\$ 12,041
594	POLICE DEPARTMENT	Operating Expenses	OTHER PROFESSIONAL SVC	\$ 13,650	\$ 10,500	\$ 10,710	\$ 10,924	\$ 11,143	\$ 11,366	\$ 11,593	\$ 11,825	\$ 12,061	\$ 12,302	\$ 12,548

Detailed Expense Projections

Schedule 11

Department	Type	Description	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
			YE Estimate	Proposed	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
595	POLICE DEPARTMENT	Operating Expenses	7,000	6,950	7,089	7,251	7,375	7,523	7,673	7,827	7,983	8,143	8,306
596	POLICE DEPARTMENT	Operating Expenses	1,623	1,650	1,883	1,717	1,751	1,786	1,822	1,858	1,895	1,933	1,972
597	POLICE DEPARTMENT	Operating Expenses	-	3,200	3,264	3,329	3,396	3,464	3,533	3,604	3,676	3,749	3,824
598	POLICE DEPARTMENT	Operating Expenses	35,100	35,100	35,802	36,518	37,248	37,993	38,753	39,528	40,319	41,125	41,948
599	POLICE DEPARTMENT	Operating Expenses	3,700	3,700	3,811	3,925	4,043	4,164	4,289	4,418	4,551	4,687	4,828
600	POLICE DEPARTMENT	Operating Expenses	148,911	149,953	154,431	159,064	163,896	168,751	173,813	179,028	184,399	189,931	195,629
601	POLICE DEPARTMENT	Operating Expenses	4,400	(1,200)	(1,263)	(1,273)	(1,311)	(1,351)	(1,391)	(1,433)	(1,476)	(1,520)	(1,566)
602	POLICE DEPARTMENT	Operating Expenses	16,000	18,550	19,107	19,680	20,270	20,878	21,505	22,150	22,814	23,499	24,204
603	POLICE DEPARTMENT	Operating Expenses	4,800	4,600	4,798	4,880	5,027	5,177	5,333	5,495	5,667	5,827	6,002
604	POLICE DEPARTMENT	Operating Expenses	2,500	3,000	3,090	3,183	3,278	3,377	3,478	3,582	3,690	3,800	3,914
605	POLICE DEPARTMENT	Operating Expenses	6,305	6,305	6,494	6,669	6,890	7,096	7,309	7,520	7,754	7,987	8,227
606	POLICE DEPARTMENT	Operating Expenses	11,000	11,000	11,330	11,670	12,020	12,381	12,752	13,135	13,529	13,934	14,363
607	POLICE DEPARTMENT	Operating Expenses	4,960	4,900	4,988	5,098	5,200	5,304	5,410	5,518	5,629	5,741	5,856
608	POLICE DEPARTMENT	Operating Expenses	4,000	4,000	4,080	4,162	4,245	4,330	4,416	4,505	4,595	4,687	4,780
609	POLICE DEPARTMENT	Operating Expenses	14,718	11,500	11,730	11,965	12,204	12,448	12,697	12,951	13,210	13,474	13,744
610	POLICE DEPARTMENT	Operating Expenses	400	600	612	624	637	649	662	676	690	703	717
611	POLICE DEPARTMENT	Operating Expenses	1,100	1,100	1,122	1,144	1,167	1,191	1,214	1,239	1,264	1,289	1,315
612	POLICE DEPARTMENT	Operating Expenses	18,000	20,000	20,400	20,800	21,248	21,649	22,082	22,523	22,974	23,433	23,902
613	POLICE DEPARTMENT	Operating Expenses	4,800	-	-	-	-	-	-	-	-	-	-
614	POLICE DEPARTMENT	Operating Expenses	12,000	49,800	50,490	51,800	52,530	53,580	54,850	56,345	58,060	59,997	61,957
615	POLICE DEPARTMENT	Operating Expenses	21,171	25,000	25,500	26,010	26,530	27,061	27,602	28,154	28,717	29,291	29,877
616	POLICE DEPARTMENT	Operating Expenses	13,560	14,636	14,990	15,250	15,556	15,907	16,226	16,550	16,881	17,219	17,563
617	POLICE DEPARTMENT	Operating Expenses	1,000	1,500	1,500	1,561	1,592	1,624	1,656	1,689	1,723	1,757	1,793
618	POLICE DEPARTMENT	Operating Expenses	450,000	375,816	383,332	390,999	398,819	406,795	414,931	423,230	431,694	440,328	449,136
619	POLICE DEPARTMENT	Operating Expenses	3,450	3,450	3,519	3,589	3,661	3,734	3,809	3,886	3,963	4,042	4,123
620	POLICE DEPARTMENT	Operating Expenses	100	100	102	104	106	108	110	113	115	117	120
621	POLICE DEPARTMENT	Operating Expenses	2,000	-	-	2,393	2,441	2,490	2,539	2,590	2,642	2,695	2,749
622	POLICE DEPARTMENT	Operating Expenses	40,000	30,537	31,148	31,771	32,408	33,054	33,715	34,389	35,077	35,779	36,495
623	POLICE DEPARTMENT	Operating Expenses	1,600	6,600	6,732	6,867	7,004	7,144	7,287	7,433	7,581	7,733	7,888
624	POLICE DEPARTMENT	Operating Expenses	1,500	2,100	2,142	2,185	2,229	2,273	2,319	2,366	2,412	2,460	2,510
625	POLICE DEPARTMENT	Operating Expenses	250	-	-	-	-	-	-	-	-	-	-
626	POLICE DEPARTMENT	Operating Expenses	51,539	63,190	64,454	66,743	67,059	68,999	69,767	71,162	72,585	74,037	75,519
627	POLICE DEPARTMENT	Personnel Services	5,904,676	8,289,979	8,564,661	8,849,512	9,143,836	9,447,950	9,762,178	10,096,057	10,422,334	10,769,969	11,127,139
628	POLICE DEPARTMENT	Personnel Services	1,828	-	-	-	-	-	-	-	-	-	-
629	POLICE DEPARTMENT	Personnel Services	90,000	-	-	-	-	-	-	-	-	-	
630	POLICE DEPARTMENT	Personnel Services	540,000	465,000	480,465	496,445	512,956	530,017	547,644	565,858	584,678	604,134	624,216
631	POLICE DEPARTMENT	Personnel Services	5,750	-	-	-	-	-	-	-	-	-	
632	POLICE DEPARTMENT	Personnel Services	58,445	85,516	88,360	91,299	94,335	97,473	100,715	104,064	107,525	111,102	114,797
633	POLICE DEPARTMENT	Personnel Services	23,400	23,400	24,178	24,982	25,813	26,672	27,559	28,475	29,422	30,401	31,412
634	POLICE DEPARTMENT	Personnel Services	28,500	22,500	23,248	24,022	24,820	25,646	26,499	27,380	28,291	29,222	30,204
635	POLICE DEPARTMENT	Personnel Services	90,000	95,000	96,900	98,838	100,815	102,831	104,888	106,985	109,125	111,306	113,534
636	POLICE DEPARTMENT	Personnel Services	84,467	89,400	92,373	95,446	98,620	101,900	105,289	108,791	112,409	116,148	120,011
637	POLICE DEPARTMENT	Personnel Services	51,285	66,875	69,099	71,397	73,772	76,226	78,761	81,380	84,087	86,883	89,773
638	POLICE DEPARTMENT	Personnel Services	15,401	14,350	14,827	15,320	15,830	16,356	16,900	17,463	18,043	18,643	19,263
639	POLICE DEPARTMENT	Personnel Services	224,805	406,602	420,125	434,098	448,506	463,453	478,867	494,794	511,250	528,254	545,823
640	POLICE DEPARTMENT	Personnel Services	20,236	14,325	15,421	15,934	16,464	17,012	17,578	18,162	18,766	19,390	20,035
641	POLICE DEPARTMENT	Personnel Services	523,091	635,001	716,049	799,864	764,471	789,897	816,188	843,313	871,360	900,341	930,285
642	POLICE DEPARTMENT	Personnel Services	15,127	17,515	18,391	19,310	20,276	21,290	22,354	23,472	24,645	25,878	27,172
643	POLICE DEPARTMENT	Personnel Services	2,015,227	2,361,627	2,432,414	2,505,385	2,580,549	2,657,954	2,737,703	2,819,834	2,904,430	2,991,562	3,081,309
644	POLICE DEPARTMENT	Personnel Services	606,597	680,893	701,114	722,147	743,812	766,126	789,110	812,763	837,167	862,382	888,150
645	POLICE DEPARTMENT	Personnel Services	221,274	267,737	276,842	285,842	295,349	305,172	315,322	325,809	336,645	347,842	359,410
646	POLICE DEPARTMENT	Operating Expenses	2,500	4,750	4,845	4,942	5,041	5,142	5,244	5,349	5,456	5,565	5,677
647	POLICE DEPARTMENT	Operating Expenses	-	21,000	21,420	21,840	22,265	22,731	23,166	23,649	24,122	24,605	25,097
648	POLICE DEPARTMENT	Operating Expenses	4,400	32,602	33,254	33,919	34,598	35,289	35,995	36,715	37,449	38,198	38,962
649	POLICE DEPARTMENT	Operating Expenses	-	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305
650	POLICE DEPARTMENT	Operating Expenses	500	900	924	949	974	999	1,024	1,049	1,074	1,101	1,144
651	POLICE DEPARTMENT	Operating Expenses	2,500	4,000	4,080	4,162	4,245	4,330	4,416	4,505	4,595	4,687	4,780
652	POLICE DEPARTMENT	Operating Expenses	5,000	5,000	5,100	5,202	5,306	5,412	5,520	5,631	5,743	5,858	5,975
653	POLICE DEPARTMENT	Operating Expenses	1,650	1,750	1,785	1,821	1,857	1,894	1,932	1,971	2,010	2,050	2,091
654	POLICE DEPARTMENT	Operating Expenses	15,400	19,100	19,462	19,872	20,269	20,674	21,088	21,510	21,940	22,379	22,826
655	POLICE DEPARTMENT	Operating Expenses	111,972	117,678	120,032	122,432	124,881	127,378	129,926	132,525	135,175	137,879	140,636
656	POLICE DEPARTMENT	Operating Expenses	103,944	159,800	156,876	160,014	163,214	166,478	169,808	173,204	176,668	180,201	183,805
657	POLICE DEPARTMENT	Operating Expenses	1,600	2,100	2,142	2,185	2,229	2,273	2,319	2,366	2,412	2,460	2,510
658	POLICE DEPARTMENT	Operating Expenses	-	8,000	8,160	8,323	8,490	8,659	8,833	9,009	9,189	9,373	9,561
659	POLICE DEPARTMENT	Operating Expenses	9,830	60,906	62,134	63,367	64,634	65,927	67,245	68,589	69,962	71,361	72,788
660	POLICE DEPARTMENT	Personnel Services	1,479,665	2,063,798	2,132,438	2,203,360	2,276,641	2,352,360	2,430,597	2,511,435	2,594,963	2,681,268	2,770,444

Detailed Expense Projections

Schedule 11

Department	Type	Description	FY 2022 YE Estimate	FY 2023 Proposed	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected
661	POLICE DEPARTMENT	Personnel Services	COMP TIME USED	\$ 30,000	\$ 30,000	\$ 30,996	\$ 32,029	\$ 33,094	\$ 34,195	\$ 35,332	\$ 36,507	\$ 37,721	\$ 38,976
662	POLICE DEPARTMENT	Personnel Services	OVERTIME	\$ 183,292	\$ 230,000	\$ 237,650	\$ 245,553	\$ 253,720	\$ 262,159	\$ 270,878	\$ 279,887	\$ 289,196	\$ 298,814
663	POLICE DEPARTMENT	Personnel Services	INSURANCE BENEFITS CREDIT	\$ 14,407	\$ 20,115	\$ 20,784	\$ 21,475	\$ 22,189	\$ 22,927	\$ 23,690	\$ 24,478	\$ 25,292	\$ 26,133
664	POLICE DEPARTMENT	Personnel Services	ACTING PAY	\$ 7,200	\$ 7,200	\$ 7,439	\$ 7,687	\$ 7,943	\$ 8,207	\$ 8,480	\$ 8,762	\$ 9,053	\$ 9,354
665	POLICE DEPARTMENT	Personnel Services	TRAINER/LEADER	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
666	POLICE DEPARTMENT	Personnel Services	LONGEVITY	\$ 25,000	\$ 21,000	\$ 21,420	\$ 21,848	\$ 22,285	\$ 22,731	\$ 23,186	\$ 23,649	\$ 24,122	\$ 24,605
667	POLICE DEPARTMENT	Personnel Services	STATE INCENTIVE PAY	\$ 23,251	\$ 20,520	\$ 21,202	\$ 21,900	\$ 22,636	\$ 23,389	\$ 24,167	\$ 24,971	\$ 25,801	\$ 26,659
668	POLICE DEPARTMENT	Personnel Services	EDUCATION-DEGREE	\$ 15,345	\$ 13,500	\$ 13,949	\$ 14,413	\$ 14,892	\$ 15,388	\$ 15,899	\$ 16,428	\$ 16,975	\$ 17,539
669	POLICE DEPARTMENT	Personnel Services	CAREER PAY	\$ 4,408	\$ 3,100	\$ 3,203	\$ 3,310	\$ 3,420	\$ 3,533	\$ 3,651	\$ 3,772	\$ 3,898	\$ 4,027
670	POLICE DEPARTMENT	Personnel Services	HOLIDAY PAY	\$ 29,700	\$ 41,653	\$ 42,945	\$ 44,374	\$ 45,849	\$ 47,374	\$ 48,950	\$ 50,578	\$ 52,260	\$ 53,998
671	POLICE DEPARTMENT	Personnel Services	CLOTHING ALLOWANCE	\$ 43,154	\$ 37,100	\$ 38,334	\$ 39,609	\$ 40,926	\$ 42,287	\$ 43,694	\$ 45,147	\$ 46,649	\$ 48,200
672	POLICE DEPARTMENT	Personnel Services	SOCIAL SECURITY/MEDICARE	\$ 139,677	\$ 179,095	\$ 185,051	\$ 191,206	\$ 197,565	\$ 204,136	\$ 210,926	\$ 217,941	\$ 225,189	\$ 232,679
673	POLICE DEPARTMENT	Personnel Services	RETIREMENT - ICMA	\$ 16,734	\$ 20,983	\$ 22,032	\$ 23,134	\$ 24,290	\$ 25,505	\$ 26,780	\$ 28,119	\$ 29,525	\$ 31,001
674	POLICE DEPARTMENT	Personnel Services	EMP HEALTH INS PREMIUMS	\$ 721,442	\$ 648,561	\$ 666,430	\$ 686,483	\$ 709,137	\$ 730,411	\$ 752,324	\$ 774,893	\$ 798,140	\$ 822,084
675	POLICE DEPARTMENT	Personnel Services	OTHER EMP INS PREMIUMS	\$ 201,787	\$ 170,173	\$ 175,278	\$ 180,537	\$ 185,953	\$ 191,531	\$ 197,277	\$ 203,195	\$ 209,291	\$ 215,570
676	POLICE DEPARTMENT	Personnel Services	WORKERS COMPENSATION	\$ 74,340	\$ 64,257	\$ 66,394	\$ 68,602	\$ 70,884	\$ 73,241	\$ 75,677	\$ 78,194	\$ 80,795	\$ 83,482
677	POLICE DEPARTMENT	Operating Expenses	OTHER PROFESSIONAL SVC	\$ 62,000	\$ 67,420	\$ 68,788	\$ 70,144	\$ 71,547	\$ 72,978	\$ 74,437	\$ 75,926	\$ 77,444	\$ 78,993
678	POLICE DEPARTMENT	Operating Expenses	INVESTIGATIVE FUNDS	\$ 34,100	\$ 36,100	\$ 36,922	\$ 37,558	\$ 38,210	\$ 38,976	\$ 39,867	\$ 40,854	\$ 41,869	\$ 42,917
679	POLICE DEPARTMENT	Operating Expenses	TRAINING AND TRAVEL	\$ 12,000	\$ 17,460	\$ 17,809	\$ 18,165	\$ 18,529	\$ 18,899	\$ 19,277	\$ 19,663	\$ 20,056	\$ 20,457
680	POLICE DEPARTMENT	Operating Expenses	CELLULAR SERVICE	\$ 8,040	\$ 8,520	\$ 8,690	\$ 8,864	\$ 9,041	\$ 9,222	\$ 9,407	\$ 9,596	\$ 9,787	\$ 9,983
681	POLICE DEPARTMENT	Operating Expenses	COMPUTER/PHONE LINK SVCS	\$ 1,320	\$ 1,500	\$ 1,530	\$ 1,561	\$ 1,592	\$ 1,624	\$ 1,656	\$ 1,689	\$ 1,723	\$ 1,757
682	POLICE DEPARTMENT	Operating Expenses	OTHER COMMUNICA	\$ 660	\$ 1,140	\$ 1,163	\$ 1,186	\$ 1,210	\$ 1,234	\$ 1,259	\$ 1,284	\$ 1,310	\$ 1,336
683	POLICE DEPARTMENT	Operating Expenses	VEHICLE LEASE	\$ 54,100	\$ 60,000	\$ 61,200	\$ 62,424	\$ 63,672	\$ 64,946	\$ 66,245	\$ 67,570	\$ 68,932	\$ 70,300
684	POLICE DEPARTMENT	Operating Expenses	OTHER RENTALS/LEASES	\$ -	\$ 4,200	\$ 4,284	\$ 4,370	\$ 4,457	\$ 4,546	\$ 4,637	\$ 4,730	\$ 4,824	\$ 4,921
685	POLICE DEPARTMENT	Operating Expenses	MACHINERY/EQUIP REPAIR	\$ -	\$ 300	\$ 309	\$ 318	\$ 328	\$ 338	\$ 348	\$ 358	\$ 369	\$ 380
686	POLICE DEPARTMENT	Operating Expenses	MISC OPERATING SUPPLIES	\$ 2,000	\$ 3,000	\$ 3,060	\$ 3,121	\$ 3,184	\$ 3,247	\$ 3,312	\$ 3,378	\$ 3,446	\$ 3,515
687	POLICE DEPARTMENT	Operating Expenses	LAB SUPPLIES	\$ 3,724	\$ 6,000	\$ 6,120	\$ 6,242	\$ 6,367	\$ 6,495	\$ 6,626	\$ 6,759	\$ 6,892	\$ 7,030
688	POLICE DEPARTMENT	Operating Expenses	UNIFORMS/CLOTHING	\$ 3,300	\$ 48,000	\$ 47,156	\$ 46,428	\$ 45,819	\$ 45,233	\$ 44,669	\$ 44,128	\$ 43,609	\$ 43,113
689	POLICE DEPARTMENT	Operating Expenses	TOOLS/EQUIPMENT	\$ 10,000	\$ 29,400	\$ 29,988	\$ 30,568	\$ 31,200	\$ 31,824	\$ 32,460	\$ 33,109	\$ 33,771	\$ 34,447
690	POLICE DEPARTMENT	Operating Expenses	AMMO & RANGE SUPPLIES	\$ -	\$ 16,000	\$ 16,320	\$ 16,646	\$ 16,979	\$ 17,319	\$ 17,665	\$ 18,019	\$ 18,379	\$ 18,747
691	POLICE DEPARTMENT	Operating Expenses	CITY TRAINING/EVENTS FOOD	\$ 200	\$ 200	\$ 204	\$ 208	\$ 212	\$ 216	\$ 221	\$ 225	\$ 230	\$ 234
692	POLICE DEPARTMENT	Operating Expenses	BOOKS/SUBSCRIPTIONS	\$ 14,730	\$ 3,930	\$ 3,997	\$ 4,066	\$ 4,136	\$ 4,207	\$ 4,279	\$ 4,352	\$ 4,426	\$ 4,501
693	POLICE DEPARTMENT	Operating Expenses	LICENSES/CERTIFICATES	\$ 5,015	\$ 51,815	\$ 52,951	\$ 53,900	\$ 54,866	\$ 55,846	\$ 56,839	\$ 57,845	\$ 58,865	\$ 59,899
694	POLICE DEPARTMENT	Operating Expenses	TRAINING & EDUCATION COST	\$ 9,000	\$ 14,960	\$ 15,259	\$ 15,564	\$ 15,876	\$ 16,193	\$ 16,517	\$ 16,847	\$ 17,181	\$ 17,528
695	POLICE DEPARTMENT	Operating Expenses	PSYCHOLOGICAL TESTING	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
696	POLICE DEPARTMENT	Operating Expenses	TRAVEL/MBIE	\$ 7,850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
697	POLICE DEPARTMENT	Operating Expenses	OTHER RENTALS/LEASES	\$ 4,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
698	POLICE DEPARTMENT	Operating Expenses	OTHER MACH/EQUIP MAINT	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
699	POLICE DEPARTMENT	Operating Expenses	MISC OPERATING SUPPLIES	\$ 2,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
700	POLICE DEPARTMENT	Operating Expenses	UNIFORMS/CLOTHING	\$ 81,903	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
701	POLICE DEPARTMENT	Operating Expenses	TOOLS/EQUIPMENT	\$ 14,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
702	POLICE DEPARTMENT	Operating Expenses	AMMO & RANGE SUPPLIES	\$ 19,380	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
703	POLICE DEPARTMENT	Operating Expenses	TRAINING & EDUCATION COST	\$ 7,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
704	POLICE DEPARTMENT	Personnel Services	FULL-TIME SALARIES/WAGES	\$ 1,031,013	\$ 1,623,659	\$ 1,677,660	\$ 1,733,457	\$ 1,791,110	\$ 1,850,680	\$ 1,912,232	\$ 1,975,830	\$ 2,041,544	\$ 2,109,444
705	POLICE DEPARTMENT	Personnel Services	COMP TIME USED	\$ 40,000	\$ 40,000	\$ 41,330	\$ 42,705	\$ 44,125	\$ 45,593	\$ 47,109	\$ 48,676	\$ 50,298	\$ 51,968
706	POLICE DEPARTMENT	Personnel Services	PART-TIME WAGES	\$ 30,000	\$ 30,000	\$ 30,996	\$ 32,029	\$ 33,094	\$ 34,195	\$ 35,332	\$ 36,507	\$ 37,721	\$ 38,976
707	POLICE DEPARTMENT	Personnel Services	OVERTIME	\$ 160,000	\$ 155,000	\$ 160,155	\$ 165,492	\$ 170,965	\$ 176,672	\$ 182,548	\$ 188,619	\$ 194,893	\$ 201,375
708	POLICE DEPARTMENT	Personnel Services	INSURANCE BENEFITS CREDIT	\$ 11,510	\$ 21,142	\$ 21,945	\$ 22,572	\$ 23,232	\$ 23,926	\$ 24,656	\$ 25,423	\$ 26,228	\$ 27,069
709	POLICE DEPARTMENT	Personnel Services	TRAINER/LEADER	\$ 4,000	\$ 6,000	\$ 6,200	\$ 6,406	\$ 6,619	\$ 6,839	\$ 7,065	\$ 7,301	\$ 7,544	\$ 7,795
710	POLICE DEPARTMENT	Personnel Services	EDUCATION-DEGREE	\$ 2,594	\$ 1,790	\$ 1,808	\$ 1,828	\$ 1,850	\$ 1,874	\$ 1,901	\$ 1,930	\$ 1,961	\$ 1,994
711	POLICE DEPARTMENT	Personnel Services	HOLIDAY PAY	\$ 89,842	\$ 88,842	\$ 91,132	\$ 93,477	\$ 95,874	\$ 98,322	\$ 100,821	\$ 103,371	\$ 105,972	\$ 108,624
712	POLICE DEPARTMENT	Personnel Services	CLOTHING ALLOWANCE	\$ 2,700	\$ 3,800	\$ 3,926	\$ 4,057	\$ 4,192	\$ 4,331	\$ 4,474	\$ 4,621	\$ 4,772	\$ 4,927
713	POLICE DEPARTMENT	Personnel Services	SOCIAL SECURITY/MEDICARE	\$ 86,776	\$ 147,012	\$ 151,901	\$ 156,954	\$ 162,174	\$ 167,567	\$ 173,136	\$ 178,899	\$ 184,849	\$ 190,997
714	POLICE DEPARTMENT	Personnel Services	RETIREMENT - ICMA	\$ 89,681	\$ 140,318	\$ 147,334	\$ 154,701	\$ 162,436	\$ 170,557	\$ 179,085	\$ 188,040	\$ 197,442	\$ 207,314
715	POLICE DEPARTMENT	Personnel Services	EMP HEALTH INS PREMIUMS	\$ 400,368	\$ 506,719	\$ 521,921	\$ 537,578	\$ 553,706	\$ 570,317	\$ 587,426	\$ 605,049	\$ 623,200	\$ 641,896
716	POLICE DEPARTMENT	Personnel Services	OTHER EMP INS PREMIUMS	\$ 196,981	\$ 193,909	\$ 199,623	\$ 205,612	\$ 211,700	\$ 218,124	\$ 224,678	\$ 231,418	\$ 238,361	\$ 245,511
717	POLICE DEPARTMENT	Personnel Services	WORKERS COMPENSATION	\$ 72,570	\$ 73,181	\$ 75,615	\$ 78,130	\$ 80,728	\$ 83,413	\$ 86,187	\$ 89,054	\$ 92,016	\$ 95,076
718	POLICE DEPARTMENT	Operating Expenses	TRAINING AND TRAVEL	\$ 200	\$ 350	\$ 357	\$ 364	\$ 371	\$ 379	\$ 386	\$ 394	\$ 402	\$ 410
719	POLICE DEPARTMENT	Operating Expenses	MISC OPERATING SUPPLIES	\$ 1,500	\$ 2,100	\$ 2,142	\$ 2,185	\$ 2,229	\$ 2,273	\$ 2,319	\$ 2,365	\$ 2,412	\$ 2,460
720	POLICE DEPARTMENT	Operating Expenses	UNIFORMS/CLOTHING	\$ 700	\$ 700	\$ 714	\$ 728	\$ 743	\$ 758	\$ 773	\$ 788	\$ 804	\$ 820
721	POLICE DEPARTMENT	Operating Expenses	CITY TRAINING/EVENTS FOOD	\$ -	\$ 350	\$ 357	\$ 364	\$ 371	\$ 379	\$ 386	\$ 394	\$ 402	\$ 410
722	POLICE DEPARTMENT	Operating Expenses	LICENSES/CERTIFICATES	\$ 1,000	\$ 1,350	\$ 1,377	\$ 1,405	\$ 1,433	\$ 1,461	\$ 1,491	\$ 1,520	\$ 1,551	\$ 1,582
723	POLICE DEPARTMENT	Operating Expenses	TRAINING & EDUCATION COST	\$ 4,000	\$ 5,290	\$ 5,396	\$ 5,504	\$ 5,614	\$ 5,726	\$ 5,841	\$ 5,957	\$ 6,077	\$ 6,198
724	POLICE DEPARTMENT	Personnel Services	FULL-TIME SALARIES/WAGES	\$ 97,214	\$ 100,130	\$ 103,460	\$ 106,901	\$ 110,457	\$ 114,130	\$ 117,926	\$ 121,848	\$ 125,901	\$ 130,088
725	POLICE DEPARTMENT	Personnel Services	OVERTIME	\$ 30	\$ 100	\$ 103	\$ 107	\$ 110	\$ 114	\$ 118	\$ 122	\$ 126	\$ 130
726	POLICE DEPARTMENT	Personnel Services	INSURANCE BENEFITS CREDIT	\$ 1,336	\$ 1,336	\$ 1,380	\$ 1,426	\$ 1,474	\$ 1,523	\$ 1,573	\$ 1,626	\$ 1,680	\$ 1,736

Detailed Expense Projections

Schedule 11

Department	Type	Description	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	
			YE Estimate	Proposed	Projected	Projected	Projected							
727	POLICE DEPARTMENT	Personnel Services	CLOTHING ALLOWANCE	\$ 100	\$ 100	\$ 103	\$ 107	\$ 110	\$ 114	\$ 118	\$ 122	\$ 126	\$ 130	\$ 134
728	POLICE DEPARTMENT	Personnel Services	SOCIAL SECURITY/MEDICARE	\$ 7,363	\$ 7,346	\$ 7,590	\$ 7,843	\$ 8,104	\$ 8,373	\$ 8,652	\$ 8,939	\$ 9,237	\$ 9,544	\$ 9,861
729	POLICE DEPARTMENT	Personnel Services	RETIREMENT - ICMA	\$ 7,253	\$ 7,210	\$ 7,579	\$ 7,950	\$ 8,356	\$ 8,774	\$ 9,212	\$ 9,673	\$ 10,156	\$ 10,664	\$ 11,197
730	POLICE DEPARTMENT	Personnel Services	EMP HEALTH INS PREMIUMS	\$ 25,196	\$ 24,792	\$ 25,536	\$ 26,302	\$ 27,091	\$ 27,904	\$ 28,741	\$ 29,603	\$ 30,491	\$ 31,406	\$ 32,348
731	POLICE DEPARTMENT	Personnel Services	OTHER EMP INS PREMIUMS	\$ 9,609	\$ 9,454	\$ 9,738	\$ 10,030	\$ 10,331	\$ 10,641	\$ 10,960	\$ 11,289	\$ 11,627	\$ 11,976	\$ 12,335
732	POLICE DEPARTMENT	Personnel Services	WORKERS COMPENSATION	\$ 3,540	\$ 3,570	\$ 3,689	\$ 3,811	\$ 3,938	\$ 4,069	\$ 4,204	\$ 4,344	\$ 4,489	\$ 4,638	\$ 4,792
733	POLICE DEPARTMENT	Operating Expenses	TRAINING AND TRAVEL	\$ 900	\$ 900	\$ 918	\$ 936	\$ 955	\$ 974	\$ 994	\$ 1,014	\$ 1,034	\$ 1,054	\$ 1,076
734	POLICE DEPARTMENT	Operating Expenses	MSC OPERATING SUPPLIES	\$ 100	\$ 600	\$ 612	\$ 624	\$ 637	\$ 649	\$ 662	\$ 676	\$ 689	\$ 703	\$ 717
735	POLICE DEPARTMENT	Operating Expenses	TRAINING & EDUCATION COST	\$ 800	\$ 800	\$ 816	\$ 832	\$ 849	\$ 866	\$ 883	\$ 901	\$ 919	\$ 937	\$ 956
736	FIRE DEPARTMENT	Personnel Services	FULL-TIME SALARIES/WAGES	\$ 112,551	\$ 115,927	\$ 119,783	\$ 123,766	\$ 127,883	\$ 132,136	\$ 136,531	\$ 141,072	\$ 145,763	\$ 150,611	\$ 155,621
737	FIRE DEPARTMENT	Personnel Services	FULL-TIME SALARIES/WAGES	\$ 7,599,576	\$ 8,084,104	\$ 8,352,972	\$ 8,630,702	\$ 8,917,832	\$ 9,214,429	\$ 9,520,891	\$ 9,837,545	\$ 10,164,730	\$ 10,502,797	\$ 10,852,108
738	FIRE DEPARTMENT	Personnel Services	COMP TIME USED	\$ 110,000	\$ 116,400	\$ 120,478	\$ 124,488	\$ 128,625	\$ 132,903	\$ 137,323	\$ 141,891	\$ 146,610	\$ 151,486	\$ 156,524
739	FIRE DEPARTMENT	Personnel Services	PART-TIME WAGES	\$ -	\$ 40,000	\$ 41,330	\$ 42,705	\$ 44,125	\$ 45,593	\$ 47,109	\$ 48,676	\$ 50,295	\$ 51,968	\$ 53,696
740	FIRE DEPARTMENT	Personnel Services	OVERTIME	\$ 590,000	\$ 620,000	\$ 637,295	\$ 655,164	\$ 673,629	\$ 692,707	\$ 712,420	\$ 732,788	\$ 753,834	\$ 775,579	\$ 798,048
741	FIRE DEPARTMENT	Personnel Services	FLSA / PREMIUM PAY	\$ 155,000	\$ 164,300	\$ 169,764	\$ 175,411	\$ 181,245	\$ 187,273	\$ 193,501	\$ 199,937	\$ 206,586	\$ 213,457	\$ 220,556
742	FIRE DEPARTMENT	Personnel Services	INSURANCE BENEFITS CREDIT	\$ 73,005	\$ 78,216	\$ 80,617	\$ 83,505	\$ 86,203	\$ 89,152	\$ 92,117	\$ 95,181	\$ 98,347	\$ 101,618	\$ 104,997
743	FIRE DEPARTMENT	Personnel Services	LONGEVITY	\$ 99,200	\$ 99,200	\$ 101,184	\$ 103,208	\$ 105,272	\$ 107,377	\$ 109,525	\$ 111,715	\$ 113,950	\$ 116,229	\$ 118,553
744	FIRE DEPARTMENT	Personnel Services	STATE INCENTIVE PAY	\$ 36,840	\$ 34,200	\$ 35,937	\$ 36,513	\$ 37,727	\$ 38,992	\$ 40,278	\$ 41,519	\$ 42,802	\$ 44,132	\$ 45,510
745	FIRE DEPARTMENT	Personnel Services	TECHNICAL RESCUE TEAM	\$ 12,750	\$ 7,020	\$ 7,253	\$ 7,495	\$ 7,744	\$ 8,002	\$ 8,268	\$ 8,543	\$ 8,827	\$ 9,120	\$ 9,424
746	FIRE DEPARTMENT	Personnel Services	CERTIFICATE /LICENSE	\$ 40,040	\$ 42,120	\$ 43,521	\$ 44,968	\$ 46,464	\$ 48,009	\$ 49,606	\$ 51,256	\$ 52,961	\$ 54,722	\$ 56,542
747	FIRE DEPARTMENT	Personnel Services	EDUCATION DEGREE	\$ 24,000	\$ 24,500	\$ 25,315	\$ 26,157	\$ 27,027	\$ 27,926	\$ 28,854	\$ 29,814	\$ 30,806	\$ 31,830	\$ 32,889
748	FIRE DEPARTMENT	Personnel Services	PARA SOLO / EMT	\$ 398,249	\$ 406,500	\$ 420,020	\$ 433,989	\$ 448,423	\$ 463,337	\$ 478,747	\$ 494,670	\$ 511,122	\$ 528,121	\$ 545,686
749	FIRE DEPARTMENT	Personnel Services	HOLIDAY PAY	\$ 292,000	\$ 309,520	\$ 319,814	\$ 330,451	\$ 341,441	\$ 352,797	\$ 364,531	\$ 376,655	\$ 389,182	\$ 402,126	\$ 415,500
750	FIRE DEPARTMENT	Personnel Services	CLOTHING ALLOWANCE	\$ 7,210	\$ 3,630	\$ 3,751	\$ 3,875	\$ 4,004	\$ 4,138	\$ 4,276	\$ 4,417	\$ 4,564	\$ 4,716	\$ 4,873
751	FIRE DEPARTMENT	Personnel Services	SOCIAL SECURITY/MEDICARE	\$ 595,680	\$ 628,422	\$ 649,923	\$ 670,918	\$ 692,324	\$ 716,288	\$ 740,111	\$ 764,727	\$ 790,161	\$ 816,440	\$ 843,594
752	FIRE DEPARTMENT	Personnel Services	RETIREMENT - ICMA	\$ 39,951	\$ 62,693	\$ 65,628	\$ 69,119	\$ 72,755	\$ 76,204	\$ 80,014	\$ 84,015	\$ 88,215	\$ 92,626	\$ 97,257
753	FIRE DEPARTMENT	Personnel Services	RETIREMENT - PENSION FUND	\$ 3,203,126	\$ 2,994,026	\$ 3,143,727	\$ 3,300,844	\$ 3,465,959	\$ 3,639,257	\$ 3,821,220	\$ 4,012,281	\$ 4,212,895	\$ 4,423,540	\$ 4,644,717
754	FIRE DEPARTMENT	Personnel Services	LIFE & HEALTH INSURANCE	\$ 4,081	\$ 4,680	\$ 4,849	\$ 5,010	\$ 5,177	\$ 5,349	\$ 5,523	\$ 5,711	\$ 5,921	\$ 6,151	\$ 6,403
755	FIRE DEPARTMENT	Personnel Services	CANCER BENEFIT PROGRAM	\$ 11,567	\$ 9,300	\$ 9,609	\$ 9,929	\$ 10,259	\$ 10,600	\$ 10,953	\$ 11,317	\$ 11,694	\$ 12,082	\$ 12,484
756	FIRE DEPARTMENT	Personnel Services	EMP HEALTH INS PREMIUMS	\$ 2,595,325	\$ 2,799,198	\$ 2,883,174	\$ 2,969,669	\$ 3,059,758	\$ 3,153,522	\$ 3,245,038	\$ 3,342,309	\$ 3,442,660	\$ 3,545,940	\$ 3,652,318
757	FIRE DEPARTMENT	Personnel Services	OTHER EMP INS PREMIUMS	\$ 643,792	\$ 666,589	\$ 686,587	\$ 707,164	\$ 728,400	\$ 750,252	\$ 772,759	\$ 795,942	\$ 819,820	\$ 844,415	\$ 869,747
758	FIRE DEPARTMENT	Personnel Services	WORKERS COMPENSATION	\$ 237,180	\$ 249,826	\$ 258,135	\$ 266,720	\$ 276,591	\$ 284,757	\$ 294,228	\$ 304,013	\$ 314,124	\$ 324,572	\$ 335,367
759	FIRE DEPARTMENT	Operating Expenses	MEDICAL DIRECTOR	\$ 32,690	\$ 39,000	\$ 39,780	\$ 40,576	\$ 41,387	\$ 42,215	\$ 43,059	\$ 43,920	\$ 44,799	\$ 45,695	\$ 46,609
760	FIRE DEPARTMENT	Operating Expenses	TESTING SERVICES	\$ 9,531	\$ 8,052	\$ 8,213	\$ 8,377	\$ 8,545	\$ 8,716	\$ 8,890	\$ 9,068	\$ 9,249	\$ 9,434	\$ 9,623
761	FIRE DEPARTMENT	Operating Expenses	IN-HOUSE TRAINING	\$ 1,500	\$ 1,500	\$ 1,830	\$ 1,561	\$ 1,592	\$ 1,624	\$ 1,656	\$ 1,689	\$ 1,723	\$ 1,757	\$ 1,793
762	FIRE DEPARTMENT	Operating Expenses	OTHER CONTRACTUAL SERVICE	\$ 27,580	\$ 22,650	\$ 23,103	\$ 23,565	\$ 24,036	\$ 24,517	\$ 25,007	\$ 25,508	\$ 26,018	\$ 26,538	\$ 27,069
763	FIRE DEPARTMENT	Operating Expenses	TRAINING AND TRAVEL	\$ 4,720	\$ 7,025	\$ 7,166	\$ 7,309	\$ 7,455	\$ 7,604	\$ 7,756	\$ 7,911	\$ 8,070	\$ 8,231	\$ 8,396
764	FIRE DEPARTMENT	Operating Expenses	BUSINESS TRAVEL	\$ 650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
765	FIRE DEPARTMENT	Operating Expenses	POSTAGE/FREIGHT/OTHER	\$ 1,500	\$ 1,500	\$ 1,830	\$ 1,561	\$ 1,592	\$ 1,624	\$ 1,656	\$ 1,689	\$ 1,723	\$ 1,757	\$ 1,793
766	FIRE DEPARTMENT	Operating Expenses	COPPER LEASE	\$ 4,760	\$ 5,280	\$ 5,366	\$ 5,483	\$ 5,603	\$ 5,715	\$ 5,830	\$ 5,946	\$ 6,065	\$ 6,186	\$ 6,310
767	FIRE DEPARTMENT	Operating Expenses	OTHER RENTALS/LEASES	\$ 4,763	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
768	FIRE DEPARTMENT	Operating Expenses	COMPUTER SOFTWARE MAINT	\$ 29,338	\$ 29,338	\$ 24,038	\$ 24,759	\$ 25,502	\$ 26,267	\$ 27,055	\$ 27,867	\$ 28,703	\$ 29,564	\$ 30,451
769	FIRE DEPARTMENT	Operating Expenses	RADIO MAINTENANCE	\$ 39,072	\$ 41,112	\$ 42,345	\$ 43,616	\$ 44,924	\$ 46,272	\$ 47,660	\$ 49,090	\$ 50,563	\$ 52,079	\$ 53,642
770	FIRE DEPARTMENT	Operating Expenses	BUILDING REPAIRS	\$ -	\$ 17,112	\$ 17,625	\$ 18,154	\$ 18,699	\$ 19,260	\$ 19,837	\$ 20,433	\$ 21,046	\$ 21,677	\$ 22,327
771	FIRE DEPARTMENT	Operating Expenses	MACHINERY/EQUIP REPAIR	\$ 29,000	\$ 29,000	\$ 29,070	\$ 30,766	\$ 31,689	\$ 32,640	\$ 33,619	\$ 34,628	\$ 35,666	\$ 36,736	\$ 37,838
772	FIRE DEPARTMENT	Operating Expenses	EQUIPMENT RECALIBRATION	\$ 17,300	\$ 18,300	\$ 18,843	\$ 19,414	\$ 19,997	\$ 20,597	\$ 21,215	\$ 21,851	\$ 22,507	\$ 23,182	\$ 23,877
773	FIRE DEPARTMENT	Operating Expenses	PRINTING & BINDING	\$ 400	\$ 400	\$ 408	\$ 416	\$ 424	\$ 433	\$ 442	\$ 450	\$ 459	\$ 469	\$ 478
774	FIRE DEPARTMENT	Operating Expenses	ADVERTISING (EXCL LEGAL)	\$ 475	\$ 475	\$ 485	\$ 494	\$ 504	\$ 514	\$ 524	\$ 535	\$ 546	\$ 557	\$ 568
775	FIRE DEPARTMENT	Operating Expenses	OTHER PROMO ACTIVITIES	\$ 2,980	\$ 2,980	\$ 3,040	\$ 3,100	\$ 3,162	\$ 3,226	\$ 3,290	\$ 3,356	\$ 3,423	\$ 3,492	\$ 3,561
776	FIRE DEPARTMENT	Operating Expenses	TAGS/TITLES/PERMITS	\$ 4,250	\$ 1,880	\$ 1,918	\$ 1,956	\$ 1,996	\$ 2,038	\$ 2,078	\$ 2,117	\$ 2,160	\$ 2,203	\$ 2,247
777	FIRE DEPARTMENT	Operating Expenses	OFFICE SUPPLIES	\$ 2,183	\$ 1,780	\$ 1,816	\$ 1,852	\$ 1,889	\$ 1,927	\$ 1,965	\$ 2,005	\$ 2,045	\$ 2,086	\$ 2,127
778	FIRE DEPARTMENT	Operating Expenses	COPPER SUPPLIES	\$ 780	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
779	FIRE DEPARTMENT	Operating Expenses	FURNITURE/EQUIP -\$5,000	\$ 1,400	\$ 1,400	\$ 1,428	\$ 1,457	\$ 1,486	\$ 1,515	\$ 1,546	\$ 1,577	\$ 1,608	\$ 1,640	\$ 1,673
780	FIRE DEPARTMENT	Operating Expenses	MSC OPERATING SUPPLIES	\$ 35,585	\$ 23,200	\$ 23,664	\$ 24,137	\$ 24,620	\$ 25,112	\$ 25,615	\$ 26,127	\$ 26,650	\$ 27,182	\$ 27,726
781	FIRE DEPARTMENT	Operating Expenses	UNIFORMS/CLOTHING	\$ 30,640	\$ 30,750	\$ 31,365	\$ 31,992	\$ 32,633	\$ 33,286	\$ 33,950	\$ 34,629	\$ 35,322	\$ 36,029	\$ 36,749
782	FIRE DEPARTMENT	Operating Expenses	JANITORIAL SUPPLIES	\$ 18,000	\$ 18,000	\$ 18,360	\$ 18,727	\$ 19,102	\$ 19,484	\$ 19,873	\$ 20,271	\$ 20,676	\$ 21,090	\$ 21,512
783	FIRE DEPARTMENT	Operating Expenses	TOOLS/EQUIPMENT	\$ 44,969	\$ 52,500	\$ 53,550	\$ 54,621	\$ 55,713	\$ 56,826	\$ 57,964	\$ 59,124	\$ 60,306	\$ 61,512	\$ 62,742
784	FIRE DEPARTMENT	Operating Expenses	VEHICLE SUPPLIES	\$ 3,700	\$ 3,700	\$ 3,774	\$ 3,849	\$ 3,926	\$ 4,005	\$ 4,085	\$ 4,167	\$ 4,250	\$ 4,335	\$ 4,422
785	FIRE DEPARTMENT	Operating Expenses	OXYGEN/MEDICAL SUPPLIES	\$ 84,065	\$ 87,000	\$ 88,740	\$ 90,515	\$ 92,325	\$ 94,172	\$ 96,055	\$ 97,976	\$ 99,936	\$ 101,934	\$ 103,973
786	FIRE DEPARTMENT	Operating Expenses	EQUIPMENT <\$5,000	\$ 100,647	\$ 104,600	\$ 106,692	\$ 108,826	\$ 111,002	\$ 113,222	\$ 115,487	\$ 117,797	\$ 120,153	\$ 122,556	\$ 125,007
787	FIRE DEPARTMENT	Operating Expenses	BUNKER GEAR	\$ 261,594	\$ 72,230	\$ 73,675	\$ 75,148	\$ 76,651	\$ 78,184	\$ 79,748	\$ 81,343	\$ 82,970	\$ 84,629	\$ 86,322
788	FIRE DEPARTMENT	Operating Expenses	MEDICAL SUPPLIES/SWAT	\$ 500	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586	\$ 598
789	FIRE DEPARTMENT	Operating Expenses	CITY TRAINING/EVENTS FOOD	\$ 1,987	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172	\$ 1,195
790	FIRE DEPARTMENT	Operating Expenses	DUES & MEMBERSHIPS	\$ 510	\$ 700	\$ 714	\$ 728	\$ 743	\$ 758	\$ 773	\$ 788	\$ 804	\$ 820	\$ 837
791	FIRE DEPARTMENT	Operating Expenses	BOOKS/SUBSCRIPTIONS	\$ 1,884	\$ 1,495	\$ 1,525	\$ 1,555	\$ 1,587	\$ 1,618	\$ 1,651	\$ 1,684	\$ 1,717	\$ 1,752	\$ 1,787
792	FIRE DEPARTMENT	Operating Expenses	LICENSES/CERTIFICATES	\$ -	\$ 4,085	\$ 4,167	\$ 4,250	\$ 4,335	\$ 4,422	\$ 4,				

Detailed Expense Projections

Schedule 11

Department	Type	Description	FY 2022 YE Estimate	FY 2023 Proposed	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected
783	FIRE DEPARTMENT	Operating Expenses	53,000	87,100	88,842	90,619	92,431	94,200	96,165	98,089	100,051	102,052	104,050
784	PUBLIC WORKS DEPARTMENT	Personnel Services	87,040	82,775	85,626	88,373	91,212	94,349	97,487	100,729	104,079	107,541	111,117
795	PUBLIC WORKS DEPARTMENT	Personnel Services	459,493	509,429	526,272	543,079	561,967	580,650	599,970	619,524	640,542	661,846	683,050
786	PUBLIC WORKS DEPARTMENT	Personnel Services	500	750	775	801	827	855	883	913	943	974	1,007
787	PUBLIC WORKS DEPARTMENT	Personnel Services	48,703	50,164	51,032	53,556	55,338	57,178	59,080	61,045	63,075	65,173	67,340
788	PUBLIC WORKS DEPARTMENT	Personnel Services	7,168	8,503	8,786	9,078	9,380	9,692	10,014	10,347	10,691	11,047	11,414
799	PUBLIC WORKS DEPARTMENT	Personnel Services	375	375	387	400	414	427	442	456	472	487	503
800	PUBLIC WORKS DEPARTMENT	Personnel Services	2,500	2,500	2,503	2,669	2,788	2,850	2,944	3,042	3,143	3,248	3,356
801	PUBLIC WORKS DEPARTMENT	Personnel Services	-	4,880	5,022	5,189	5,361	5,540	5,724	5,914	6,111	6,314	6,524
802	PUBLIC WORKS DEPARTMENT	Personnel Services	450	580	568	587	607	627	648	669	692	715	738
803	PUBLIC WORKS DEPARTMENT	Personnel Services	42,465	44,422	45,899	47,426	49,003	50,633	52,317	54,057	55,855	57,713	59,632
804	PUBLIC WORKS DEPARTMENT	Personnel Services	50,707	47,833	50,015	52,515	55,141	57,898	60,793	63,833	67,024	70,376	73,894
805	PUBLIC WORKS DEPARTMENT	Personnel Services	164,849	203,465	209,569	215,056	222,332	229,002	235,872	242,940	250,236	257,743	265,476
806	PUBLIC WORKS DEPARTMENT	Personnel Services	52,849	56,724	56,426	60,178	61,984	63,843	65,759	67,731	69,763	71,856	74,012
807	PUBLIC WORKS DEPARTMENT	Personnel Services	19,470	21,419	22,131	22,867	23,628	24,414	25,226	26,065	26,932	27,827	28,753
808	PUBLIC WORKS DEPARTMENT	Operating Expenses	2,280	3,000	3,060	3,121	3,184	3,247	3,312	3,378	3,446	3,515	3,585
809	PUBLIC WORKS DEPARTMENT	Operating Expenses	60,000	45,960	46,879	47,817	48,773	49,749	50,744	51,759	52,794	53,849	54,926
810	PUBLIC WORKS DEPARTMENT	Operating Expenses	500	-	-	-	-	-	-	-	-	-	-
811	PUBLIC WORKS DEPARTMENT	Operating Expenses	500	500	510	520	531	541	552	563	574	586	598
812	PUBLIC WORKS DEPARTMENT	Operating Expenses	6,216	7,423	7,571	7,723	7,877	8,035	8,196	8,360	8,527	8,697	8,871
813	PUBLIC WORKS DEPARTMENT	Operating Expenses	68,377	37,792	38,926	40,084	41,296	42,535	43,811	45,126	46,479	47,874	49,310
814	PUBLIC WORKS DEPARTMENT	Operating Expenses	1,079	1,200	1,236	1,273	1,311	1,351	1,391	1,433	1,476	1,520	1,566
815	PUBLIC WORKS DEPARTMENT	Operating Expenses	250	500	510	520	531	541	552	563	574	586	598
816	PUBLIC WORKS DEPARTMENT	Operating Expenses	-	1,500	1,200	1,261	1,592	1,624	1,656	1,689	1,723	1,757	1,793
817	PUBLIC WORKS DEPARTMENT	Operating Expenses	400	400	408	416	424	433	442	450	459	469	478
818	PUBLIC WORKS DEPARTMENT	Operating Expenses	1,170	1,170	1,193	1,217	1,242	1,266	1,292	1,318	1,344	1,371	1,399
819	PUBLIC WORKS DEPARTMENT	Operating Expenses	1,200	1,200	1,224	1,248	1,273	1,299	1,325	1,351	1,378	1,406	1,434
820	PUBLIC WORKS DEPARTMENT	Operating Expenses	3,600	8,300	8,466	8,635	8,808	8,984	9,164	9,347	9,534	9,725	9,919
821	PUBLIC WORKS DEPARTMENT	Operating Expenses	1,850	-	-	-	-	-	-	-	-	-	-
822	PUBLIC WORKS DEPARTMENT	Operating Expenses	1,255	-	-	-	-	-	-	-	-	-	-
823	PUBLIC WORKS DEPARTMENT	Operating Expenses	850	803	850	867	884	902	920	938	957	976	996
824	PUBLIC WORKS DEPARTMENT	Operating Expenses	2,950	4,000	4,080	4,162	4,245	4,330	4,416	4,506	4,595	4,687	4,780
825	PUBLIC WORKS DEPARTMENT	Operating Expenses	500	-	-	-	-	-	-	-	-	-	-
826	PUBLIC WORKS DEPARTMENT	Operating Expenses	23,077	25,000	25,500	26,010	26,530	27,061	27,602	28,154	28,717	29,291	29,877
827	PUBLIC WORKS DEPARTMENT	Operating Expenses	-	500	510	520	531	541	552	563	574	586	598
828	PUBLIC WORKS DEPARTMENT	Operating Expenses	4,000	6,000	6,120	6,242	6,367	6,495	6,624	6,757	6,892	7,030	7,171
829	PUBLIC WORKS DEPARTMENT	Operating Expenses	4,138	3,350	3,417	3,485	3,555	3,626	3,699	3,773	3,848	3,925	4,004
830	PUBLIC WORKS DEPARTMENT	Operating Expenses	1,286	1,700	1,734	1,769	1,804	1,840	1,877	1,914	1,953	1,992	2,032
831	PUBLIC WORKS DEPARTMENT	Operating Expenses	150	300	306	312	318	325	331	338	345	351	359
832	PUBLIC WORKS DEPARTMENT	Operating Expenses	260	1,680	1,714	1,748	1,783	1,818	1,855	1,892	1,930	1,968	2,008
833	PUBLIC WORKS DEPARTMENT	Operating Expenses	3,000	19,147	19,530	19,921	20,319	20,725	21,140	21,563	21,994	22,434	22,882
834	PUBLIC WORKS DEPARTMENT	Personnel Services	99,637	110,749	114,432	118,238	122,171	126,234	130,432	134,770	139,253	143,884	148,670
835	PUBLIC WORKS DEPARTMENT	Personnel Services	325,746	469,992	485,623	501,775	518,463	535,707	553,524	571,933	590,955	610,610	630,918
836	PUBLIC WORKS DEPARTMENT	Personnel Services	1,543	2,500	2,083	2,689	2,798	2,800	2,844	3,042	3,143	3,248	3,356
837	PUBLIC WORKS DEPARTMENT	Personnel Services	22,704	27,797	28,721	29,677	30,664	31,684	32,737	33,826	34,951	36,114	37,315
838	PUBLIC WORKS DEPARTMENT	Personnel Services	57,078	63,343	65,450	67,626	69,876	72,200	74,601	77,082	79,646	82,295	85,032
839	PUBLIC WORKS DEPARTMENT	Personnel Services	4,855	6,889	7,112	7,348	7,593	7,845	8,106	8,376	8,654	8,942	9,240
840	PUBLIC WORKS DEPARTMENT	Personnel Services	1,959	-	-	-	-	-	-	-	-	-	-
841	PUBLIC WORKS DEPARTMENT	Personnel Services	500	700	729	747	772	798	824	852	880	909	940
842	PUBLIC WORKS DEPARTMENT	Personnel Services	37,787	42,993	44,382	45,868	47,383	48,959	50,587	52,269	54,008	55,804	57,660
843	PUBLIC WORKS DEPARTMENT	Personnel Services	37,739	51,872	54,466	57,189	60,048	63,051	66,203	69,513	72,989	76,639	80,470
844	PUBLIC WORKS DEPARTMENT	Personnel Services	155,362	159,145	163,919	168,837	173,902	179,119	184,493	190,027	195,726	201,600	207,649
845	PUBLIC WORKS DEPARTMENT	Personnel Services	52,849	51,997	53,557	55,164	56,819	58,523	60,279	62,087	63,950	65,868	67,844
846	PUBLIC WORKS DEPARTMENT	Personnel Services	19,470	19,634	20,287	20,962	21,659	22,379	23,124	23,893	24,687	25,508	26,357
847	PUBLIC WORKS DEPARTMENT	Operating Expenses	6,000	7,000	7,140	7,283	7,428	7,577	7,729	7,883	8,041	8,202	8,366
848	PUBLIC WORKS DEPARTMENT	Operating Expenses	1,050	1,268	1,293	1,319	1,346	1,373	1,400	1,428	1,457	1,486	1,515
849	PUBLIC WORKS DEPARTMENT	Operating Expenses	865	-	-	-	-	-	-	-	-	-	-
850	PUBLIC WORKS DEPARTMENT	Operating Expenses	30	-	-	-	-	-	-	-	-	-	-
851	PUBLIC WORKS DEPARTMENT	Operating Expenses	850	1,025	1,056	1,087	1,120	1,154	1,188	1,224	1,261	1,298	1,337
852	PUBLIC WORKS DEPARTMENT	Operating Expenses	-	500	510	520	531	541	552	563	574	586	598
853	PUBLIC WORKS DEPARTMENT	Operating Expenses	750	800	816	832	849	866	883	901	919	937	956
854	PUBLIC WORKS DEPARTMENT	Operating Expenses	867	-	-	-	-	-	-	-	-	-	-
855	PUBLIC WORKS DEPARTMENT	Operating Expenses	2,000	2,500	2,550	2,601	2,653	2,706	2,760	2,815	2,872	2,929	2,988
856	PUBLIC WORKS DEPARTMENT	Operating Expenses	450	1,150	1,173	1,196	1,220	1,245	1,270	1,295	1,321	1,347	1,374
857	PUBLIC WORKS DEPARTMENT	Operating Expenses	295	360	367	375	382	390	397	405	414	422	430
858	PUBLIC WORKS DEPARTMENT	Operating Expenses	200	400	408	416	424	433	442	450	459	469	478

Detailed Expense Projections

Schedule 11

Department	Type	Description	FY 2022 YE Estimate	FY 2023 Proposed	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected
859	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ 325	\$ 1,090	\$ 1,112	\$ 1,134	\$ 1,157	\$ 1,180	\$ 1,203	\$ 1,220	\$ 1,252	\$ 1,277	\$ 1,303
860	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ 1,275	\$ 1,500	\$ 1,530	\$ 1,561	\$ 1,592	\$ 1,624	\$ 1,656	\$ 1,689	\$ 1,723	\$ 1,757	\$ 1,793
861	PUBLIC WORKS DEPARTMENT	Personnel Services	\$ 603,710	\$ 874,399	\$ 903,419	\$ 933,456	\$ 964,511	\$ 995,590	\$ 1,029,735	\$ 1,063,903	\$ 1,099,070	\$ 1,135,934	\$ 1,173,713
862	PUBLIC WORKS DEPARTMENT	Personnel Services	\$ 5,228	\$ 5,000	\$ 5,166	\$ 5,338	\$ 5,516	\$ 5,699	\$ 5,889	\$ 6,084	\$ 6,287	\$ 6,496	\$ 6,712
863	PUBLIC WORKS DEPARTMENT	Personnel Services	\$ 23,819	\$ 18,200	\$ 18,805	\$ 19,431	\$ 20,077	\$ 20,745	\$ 21,435	\$ 22,148	\$ 22,894	\$ 23,645	\$ 24,432
864	PUBLIC WORKS DEPARTMENT	Personnel Services	\$ 7,573	\$ 12,993	\$ 13,425	\$ 13,872	\$ 14,333	\$ 14,810	\$ 15,302	\$ 15,811	\$ 16,337	\$ 16,880	\$ 17,442
865	PUBLIC WORKS DEPARTMENT	Personnel Services	\$ 13,747	\$ 15,600	\$ 16,119	\$ 16,655	\$ 17,209	\$ 17,781	\$ 18,373	\$ 18,984	\$ 19,615	\$ 20,257	\$ 20,941
866	PUBLIC WORKS DEPARTMENT	Personnel Services	\$ 1,691	\$ 3,144	\$ 3,249	\$ 3,357	\$ 3,468	\$ 3,584	\$ 3,703	\$ 3,825	\$ 3,953	\$ 4,085	\$ 4,221
867	PUBLIC WORKS DEPARTMENT	Personnel Services	\$ 10,323	\$ 14,300	\$ 14,776	\$ 15,267	\$ 15,775	\$ 16,299	\$ 16,842	\$ 17,402	\$ 17,980	\$ 18,578	\$ 19,196
868	PUBLIC WORKS DEPARTMENT	Personnel Services	\$ 100	\$ 100	\$ 103	\$ 107	\$ 110	\$ 114	\$ 118	\$ 122	\$ 126	\$ 130	\$ 134
869	PUBLIC WORKS DEPARTMENT	Personnel Services	\$ 49,442	\$ 65,140	\$ 67,306	\$ 69,545	\$ 71,859	\$ 74,248	\$ 76,717	\$ 79,269	\$ 81,905	\$ 84,629	\$ 87,444
870	PUBLIC WORKS DEPARTMENT	Personnel Services	\$ 53,549	\$ 76,487	\$ 80,311	\$ 84,327	\$ 88,543	\$ 92,970	\$ 97,619	\$ 102,500	\$ 107,625	\$ 113,006	\$ 118,656
871	PUBLIC WORKS DEPARTMENT	Personnel Services	\$ 374,004	\$ 363,757	\$ 374,670	\$ 385,910	\$ 397,407	\$ 409,142	\$ 421,694	\$ 434,345	\$ 447,375	\$ 460,796	\$ 474,620
872	PUBLIC WORKS DEPARTMENT	Personnel Services	\$ 120,111	\$ 118,176	\$ 121,721	\$ 125,373	\$ 129,134	\$ 133,008	\$ 136,998	\$ 141,108	\$ 145,342	\$ 149,702	\$ 154,193
873	PUBLIC WORKS DEPARTMENT	Personnel Services	\$ 44,250	\$ 44,623	\$ 46,107	\$ 47,641	\$ 49,225	\$ 50,862	\$ 52,554	\$ 54,302	\$ 56,108	\$ 57,974	\$ 59,902
874	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ 5,000	\$ 10,000	\$ 10,200	\$ 10,404	\$ 10,612	\$ 10,824	\$ 11,041	\$ 11,262	\$ 11,487	\$ 11,717	\$ 11,951
875	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ 200,000	\$ 320,000	\$ 326,400	\$ 332,928	\$ 339,587	\$ 346,378	\$ 353,306	\$ 360,372	\$ 367,579	\$ 374,921	\$ 382,430
876	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ 60,000	\$ 82,200	\$ 83,844	\$ 85,521	\$ 87,231	\$ 88,976	\$ 90,755	\$ 92,571	\$ 94,422	\$ 96,310	\$ 98,237
877	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ 11,101	\$ 11,246	\$ 11,471	\$ 11,700	\$ 11,934	\$ 12,173	\$ 12,416	\$ 12,665	\$ 12,918	\$ 13,176	\$ 13,440
878	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ 32,200	\$ 33,000	\$ 33,660	\$ 34,333	\$ 35,020	\$ 35,720	\$ 36,435	\$ 37,163	\$ 37,907	\$ 38,665	\$ 39,438
879	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ 70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
880	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ 6,000	\$ 6,720	\$ 6,854	\$ 6,991	\$ 7,131	\$ 7,274	\$ 7,419	\$ 7,568	\$ 7,719	\$ 7,874	\$ 8,031
881	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ 3,500	\$ 3,500	\$ 3,570	\$ 3,641	\$ 3,714	\$ 3,789	\$ 3,864	\$ 3,942	\$ 4,020	\$ 4,101	\$ 4,183
882	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ 9,000	\$ 10,000	\$ 10,200	\$ 10,404	\$ 10,612	\$ 10,824	\$ 11,041	\$ 11,262	\$ 11,487	\$ 11,717	\$ 11,951
883	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ 8,000	\$ 5,000	\$ 5,150	\$ 5,305	\$ 5,464	\$ 5,628	\$ 5,796	\$ 5,970	\$ 6,149	\$ 6,334	\$ 6,524
884	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ -	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172	\$ 1,195
885	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ 3,000	\$ 6,000	\$ 6,120	\$ 6,242	\$ 6,367	\$ 6,496	\$ 6,628	\$ 6,767	\$ 6,912	\$ 7,060	\$ 7,211
886	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ 2,500	\$ 3,000	\$ 3,060	\$ 3,121	\$ 3,184	\$ 3,247	\$ 3,313	\$ 3,378	\$ 3,446	\$ 3,515	\$ 3,585
887	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ 10,000	\$ 10,000	\$ 10,200	\$ 10,404	\$ 10,612	\$ 10,824	\$ 11,041	\$ 11,262	\$ 11,487	\$ 11,717	\$ 11,951
888	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ 500	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586	\$ 598
889	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ -	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975
890	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ 2,500	\$ 3,000	\$ 3,060	\$ 3,121	\$ 3,184	\$ 3,247	\$ 3,312	\$ 3,378	\$ 3,446	\$ 3,515	\$ 3,585
891	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ 10,000	\$ 14,000	\$ 14,280	\$ 14,566	\$ 14,857	\$ 15,154	\$ 15,457	\$ 15,766	\$ 16,082	\$ 16,403	\$ 16,731
892	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ -	\$ 768	\$ 783	\$ 799	\$ 815	\$ 831	\$ 848	\$ 865	\$ 882	\$ 900	\$ 918
893	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ 2,160	\$ 17,927	\$ 18,286	\$ 18,651	\$ 19,024	\$ 19,405	\$ 19,793	\$ 20,189	\$ 20,592	\$ 21,004	\$ 21,424
894	PUBLIC WORKS DEPARTMENT	Personnel Services	\$ 197,014	\$ 224,596	\$ 232,066	\$ 239,784	\$ 247,759	\$ 255,999	\$ 264,513	\$ 273,311	\$ 282,401	\$ 291,793	\$ 301,498
895	PUBLIC WORKS DEPARTMENT	Personnel Services	\$ 1,571	\$ 3,000	\$ 3,100	\$ 3,203	\$ 3,309	\$ 3,419	\$ 3,533	\$ 3,651	\$ 3,772	\$ 3,898	\$ 4,027
896	PUBLIC WORKS DEPARTMENT	Personnel Services	\$ 10,759	\$ 24,977	\$ 25,928	\$ 26,807	\$ 27,715	\$ 28,652	\$ 29,620	\$ 30,619	\$ 31,651	\$ 32,716	\$ 33,815
897	PUBLIC WORKS DEPARTMENT	Personnel Services	\$ 5,598	\$ 6,000	\$ 6,200	\$ 6,406	\$ 6,619	\$ 6,839	\$ 7,066	\$ 7,301	\$ 7,544	\$ 7,795	\$ 8,054
898	PUBLIC WORKS DEPARTMENT	Personnel Services	\$ 1,991	\$ 2,999	\$ 3,099	\$ 3,202	\$ 3,308	\$ 3,418	\$ 3,532	\$ 3,649	\$ 3,771	\$ 3,896	\$ 4,026
899	PUBLIC WORKS DEPARTMENT	Personnel Services	\$ 3,436	\$ 3,500	\$ 3,616	\$ 3,737	\$ 3,861	\$ 3,989	\$ 4,122	\$ 4,259	\$ 4,401	\$ 4,547	\$ 4,699
900	PUBLIC WORKS DEPARTMENT	Personnel Services	\$ 16,674	\$ 15,811	\$ 16,337	\$ 16,880	\$ 17,442	\$ 18,022	\$ 18,621	\$ 19,240	\$ 19,880	\$ 20,542	\$ 21,229
901	PUBLIC WORKS DEPARTMENT	Personnel Services	\$ 13,483	\$ 18,129	\$ 18,935	\$ 19,867	\$ 20,887	\$ 22,036	\$ 23,188	\$ 24,295	\$ 25,509	\$ 26,785	\$ 28,124
902	PUBLIC WORKS DEPARTMENT	Personnel Services	\$ 94,632	\$ 101,109	\$ 104,142	\$ 107,267	\$ 110,485	\$ 113,799	\$ 117,213	\$ 120,729	\$ 124,351	\$ 128,082	\$ 131,924
903	PUBLIC WORKS DEPARTMENT	Personnel Services	\$ 24,022	\$ 23,635	\$ 24,344	\$ 25,074	\$ 25,827	\$ 26,601	\$ 27,399	\$ 28,221	\$ 29,068	\$ 29,940	\$ 30,838
904	PUBLIC WORKS DEPARTMENT	Personnel Services	\$ 8,890	\$ 8,925	\$ 9,222	\$ 9,529	\$ 9,845	\$ 10,173	\$ 10,511	\$ 10,861	\$ 11,222	\$ 11,595	\$ 11,981
905	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ 2,000	\$ 4,000	\$ 4,080	\$ 4,162	\$ 4,245	\$ 4,330	\$ 4,416	\$ 4,505	\$ 4,595	\$ 4,687	\$ 4,780
906	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ -	\$ 1,106	\$ 1,128	\$ 1,151	\$ 1,174	\$ 1,197	\$ 1,221	\$ 1,246	\$ 1,270	\$ 1,296	\$ 1,322
907	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ -	\$ 39,300	\$ 40,086	\$ 40,888	\$ 41,704	\$ 42,540	\$ 43,399	\$ 44,269	\$ 45,148	\$ 46,046	\$ 46,967
908	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ 1,325	\$ 1,325	\$ 1,352	\$ 1,379	\$ 1,406	\$ 1,434	\$ 1,463	\$ 1,492	\$ 1,522	\$ 1,552	\$ 1,583
909	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ 827,000	\$ 998,283	\$ 1,013,149	\$ 1,033,412	\$ 1,054,080	\$ 1,075,161	\$ 1,096,665	\$ 1,118,598	\$ 1,140,970	\$ 1,163,789	\$ 1,187,065
910	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ -	\$ 800	\$ 816	\$ 832	\$ 849	\$ 866	\$ 883	\$ 901	\$ 919	\$ 937	\$ 956
911	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ 72	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
912	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ 1,500	\$ 1,500	\$ 1,545	\$ 1,591	\$ 1,638	\$ 1,688	\$ 1,739	\$ 1,791	\$ 1,845	\$ 1,900	\$ 1,957
913	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ 49,160	\$ 9,200	\$ 9,598	\$ 9,945	\$ 10,141	\$ 10,445	\$ 10,758	\$ 11,081	\$ 11,413	\$ 11,756	\$ 12,108
914	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ 44,122	\$ 50,000	\$ 51,500	\$ 53,045	\$ 54,636	\$ 56,275	\$ 57,964	\$ 59,703	\$ 61,494	\$ 63,339	\$ 65,239
915	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ 10,000	\$ 10,000	\$ 10,300	\$ 10,609	\$ 10,927	\$ 11,255	\$ 11,593	\$ 11,941	\$ 12,299	\$ 12,668	\$ 13,048
916	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ -	\$ 900	\$ 918	\$ 936	\$ 955	\$ 974	\$ 994	\$ 1,014	\$ 1,034	\$ 1,054	\$ 1,075
917	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ 5,000	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975
918	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ 2,000	\$ 1,500	\$ 1,530	\$ 1,561	\$ 1,592	\$ 1,624	\$ 1,656	\$ 1,689	\$ 1,723	\$ 1,757	\$ 1,793
919	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ 52,420	\$ 60,000	\$ 61,200	\$ 62,424	\$ 63,672	\$ 64,946	\$ 66,245	\$ 67,570	\$ 68,921	\$ 70,300	\$ 71,706
920	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ 3,000	\$ 10,000	\$ 10,200	\$ 10,404	\$ 10,612	\$ 10,824	\$ 11,041	\$ 11,262	\$ 11,487	\$ 11,717	\$ 11,951
921	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ -	\$ 4,000	\$ 4,080	\$ 4,162	\$ 4,245	\$ 4,330	\$ 4,416	\$ 4,505	\$ 4,595	\$ 4,687	\$ 4,780
922	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ 425	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586	\$ 598
923	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ 456	\$ 1,000	\$ 1,020	\$ 1,040	\$ 1,061	\$ 1,082	\$ 1,104	\$ 1,126	\$ 1,149	\$ 1,172	\$ 1,195
924	PUBLIC WORKS DEPARTMENT	Capital Outlay	\$ 71,896	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Detailed Expense Projections

Schedule 11

Department	Type	Description	FY 2022 YE Estimate	FY 2023 Proposed	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected
925	PUBLIC WORKS DEPARTMENT	Personnel Services	\$ 503,765	\$ 662,921	\$ 684,969	\$ 707,750	\$ 731,289	\$ 755,611	\$ 780,742	\$ 806,708	\$ 833,539	\$ 861,261	\$ 889,906
926	PUBLIC WORKS DEPARTMENT	Personnel Services	\$ 4,500	\$ 5,000	\$ 5,166	\$ 5,398	\$ 5,616	\$ 5,899	\$ 6,084	\$ 6,287	\$ 6,496	\$ 6,712	\$ 6,937
927	PUBLIC WORKS DEPARTMENT	Personnel Services	\$ 13,000	\$ 16,565	\$ 17,116	\$ 17,685	\$ 18,273	\$ 18,901	\$ 19,509	\$ 20,159	\$ 20,820	\$ 21,521	\$ 22,237
928	PUBLIC WORKS DEPARTMENT	Personnel Services	\$ 30,000	\$ 30,469	\$ 31,482	\$ 32,529	\$ 33,611	\$ 34,729	\$ 35,884	\$ 37,078	\$ 38,311	\$ 39,585	\$ 40,902
929	PUBLIC WORKS DEPARTMENT	Personnel Services	\$ 5,736	\$ 9,389	\$ 9,701	\$ 10,024	\$ 10,357	\$ 10,702	\$ 11,059	\$ 11,425	\$ 11,805	\$ 12,199	\$ 12,604
930	PUBLIC WORKS DEPARTMENT	Personnel Services	\$ 9,810	\$ 12,480	\$ 12,895	\$ 13,324	\$ 13,767	\$ 14,225	\$ 14,699	\$ 15,187	\$ 15,682	\$ 16,214	\$ 16,753
931	PUBLIC WORKS DEPARTMENT	Personnel Services	\$ 757	\$ 2,927	\$ 3,024	\$ 3,125	\$ 3,229	\$ 3,336	\$ 3,447	\$ 3,562	\$ 3,680	\$ 3,803	\$ 3,929
932	PUBLIC WORKS DEPARTMENT	Personnel Services	\$ 9,140	\$ 14,352	\$ 14,809	\$ 15,301	\$ 15,810	\$ 16,336	\$ 16,879	\$ 17,441	\$ 18,021	\$ 18,620	\$ 19,239
933	PUBLIC WORKS DEPARTMENT	Personnel Services	\$ 50	\$ 50	\$ 52	\$ 53	\$ 55	\$ 57	\$ 59	\$ 61	\$ 63	\$ 65	\$ 67
934	PUBLIC WORKS DEPARTMENT	Personnel Services	\$ 41,431	\$ 50,344	\$ 52,018	\$ 53,748	\$ 55,536	\$ 57,383	\$ 59,292	\$ 61,264	\$ 63,301	\$ 65,406	\$ 67,582
935	PUBLIC WORKS DEPARTMENT	Personnel Services	\$ 43,573	\$ 57,375	\$ 60,244	\$ 63,256	\$ 66,419	\$ 69,740	\$ 73,227	\$ 76,880	\$ 80,732	\$ 84,769	\$ 89,007
936	PUBLIC WORKS DEPARTMENT	Personnel Services	\$ 288,893	\$ 238,731	\$ 245,893	\$ 253,270	\$ 260,868	\$ 268,694	\$ 276,756	\$ 285,057	\$ 293,609	\$ 302,417	\$ 311,490
937	PUBLIC WORKS DEPARTMENT	Personnel Services	\$ 97,001	\$ 81,258	\$ 83,896	\$ 86,207	\$ 88,793	\$ 91,457	\$ 94,200	\$ 97,026	\$ 99,937	\$ 102,935	\$ 106,023
938	PUBLIC WORKS DEPARTMENT	Personnel Services	\$ 35,736	\$ 30,682	\$ 31,702	\$ 32,757	\$ 33,846	\$ 34,972	\$ 36,135	\$ 37,337	\$ 38,579	\$ 39,862	\$ 41,188
939	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ 460,176	\$ 50,000	\$ 51,000	\$ 52,000	\$ 53,060	\$ 54,122	\$ 55,204	\$ 56,308	\$ 57,434	\$ 58,583	\$ 59,755
940	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ 9,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,918	\$ 16,236	\$ 16,561	\$ 16,892	\$ 17,230	\$ 17,575	\$ 17,926
941	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,122	\$ 2,185	\$ 2,251	\$ 2,319	\$ 2,389	\$ 2,460	\$ 2,534	\$ 2,610
942	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ 26,000	\$ 30,000	\$ 30,300	\$ 31,027	\$ 32,782	\$ 33,765	\$ 34,779	\$ 35,822	\$ 36,896	\$ 38,003	\$ 39,143
943	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ 1,000	\$ 3,500	\$ 3,805	\$ 3,713	\$ 3,825	\$ 3,939	\$ 4,057	\$ 4,179	\$ 4,305	\$ 4,434	\$ 4,567
944	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ -	\$ 500	\$ 510	\$ 520	\$ 531	\$ 541	\$ 552	\$ 563	\$ 574	\$ 586	\$ 598
945	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ 9,000	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975
946	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ 1,600	\$ 3,400	\$ 3,468	\$ 3,537	\$ 3,608	\$ 3,680	\$ 3,754	\$ 3,829	\$ 3,906	\$ 3,984	\$ 4,063
947	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ 7,000	\$ 7,000	\$ 7,140	\$ 7,283	\$ 7,428	\$ 7,577	\$ 7,729	\$ 7,883	\$ 8,041	\$ 8,202	\$ 8,366
948	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ 10,000	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,520	\$ 5,631	\$ 5,743	\$ 5,858	\$ 5,975
949	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ 6,000	\$ 8,800	\$ 8,976	\$ 9,156	\$ 9,339	\$ 9,525	\$ 9,716	\$ 9,910	\$ 10,108	\$ 10,311	\$ 10,517
950	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ 20,000	\$ 40,000	\$ 40,900	\$ 41,616	\$ 42,449	\$ 43,297	\$ 44,163	\$ 45,046	\$ 45,947	\$ 46,866	\$ 47,804
951	PUBLIC WORKS DEPARTMENT	Operating Expenses	\$ 2,000	\$ 4,597	\$ 4,648	\$ 4,741	\$ 4,836	\$ 4,933	\$ 5,031	\$ 5,132	\$ 5,235	\$ 5,339	\$ 5,446
952	GENERAL GOVERNMENT	Personnel Services	\$ -	\$ 39,579	\$ 40,766	\$ 41,989	\$ 43,249	\$ 44,547	\$ 45,883	\$ 47,259	\$ 48,677	\$ 50,137	\$ 51,642
953	GENERAL GOVERNMENT	Operating Expenses	\$ 39,550	\$ 39,550	\$ 40,341	\$ 41,148	\$ 41,971	\$ 42,810	\$ 43,666	\$ 44,540	\$ 45,431	\$ 46,339	\$ 47,266
954	GENERAL GOVERNMENT	Operating Expenses	\$ 21,400	\$ 39,280	\$ 40,066	\$ 40,867	\$ 41,694	\$ 42,518	\$ 43,369	\$ 44,236	\$ 45,130	\$ 46,033	\$ 46,943
955	GENERAL GOVERNMENT	Operating Expenses	\$ 10,000	\$ 12,000	\$ 12,240	\$ 12,485	\$ 12,734	\$ 12,989	\$ 13,249	\$ 13,514	\$ 13,784	\$ 14,060	\$ 14,341
956	GENERAL GOVERNMENT	Operating Expenses	\$ 40,119	\$ 39,679	\$ 40,371	\$ 41,178	\$ 42,002	\$ 42,842	\$ 43,699	\$ 44,572	\$ 45,464	\$ 46,373	\$ 47,301
957	GENERAL GOVERNMENT	Operating Expenses	\$ 791	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
958	GENERAL GOVERNMENT	Operating Expenses	\$ 2,239,129	\$ 2,387,148	\$ 2,494,291	\$ 2,452,377	\$ 2,501,424	\$ 2,551,493	\$ 2,602,482	\$ 2,654,531	\$ 2,707,622	\$ 2,761,775	\$ 2,817,010
959	GENERAL GOVERNMENT	Operating Expenses	\$ 6,150	\$ 6,150	\$ 6,273	\$ 6,398	\$ 6,526	\$ 6,657	\$ 6,790	\$ 6,926	\$ 7,064	\$ 7,206	\$ 7,350
960	GENERAL GOVERNMENT	Operating Expenses	\$ 22,000	\$ 22,000	\$ 22,440	\$ 22,889	\$ 23,347	\$ 23,814	\$ 24,290	\$ 24,776	\$ 25,271	\$ 25,777	\$ 26,292
961	GENERAL GOVERNMENT	Operating Expenses	\$ 123,334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
962	GENERAL GOVERNMENT	Operating Expenses	\$ 8,200	\$ 5,000	\$ 5,916	\$ 6,034	\$ 6,155	\$ 6,278	\$ 6,404	\$ 6,532	\$ 6,662	\$ 6,796	\$ 6,932
963	GENERAL GOVERNMENT	Operating Expenses	\$ 3,169,108	\$ 3,437,890	\$ 3,506,444	\$ 3,576,573	\$ 3,648,104	\$ 3,721,066	\$ 3,795,488	\$ 3,871,397	\$ 3,948,825	\$ 4,027,802	\$ 4,108,258
964	GENERAL GOVERNMENT	Operating Expenses	\$ 59,467	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
965	GENERAL GOVERNMENT	Operating Expenses	\$ 317,029	\$ 2,500,000	\$ 2,550,000	\$ 2,601,000	\$ 2,653,020	\$ 2,706,000	\$ 2,760,202	\$ 2,815,406	\$ 2,871,714	\$ 2,929,148	\$ 2,987,731
966	GENERAL GOVERNMENT	Transfers	\$ 26,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
967	GENERAL GOVERNMENT	Transfers	\$ 6,413,145	\$ 6,422,681	\$ 6,401,478	\$ 6,249,393	\$ 6,240,811	\$ 5,987,243	\$ 5,983,470	\$ 5,964,792	\$ 5,828,143	\$ 5,825,147	\$ 5,761,138
968	GENERAL GOVERNMENT	Transfers	\$ 51,109	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
969	GENERAL GOVERNMENT	Transfers	\$ 275,697	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
970	GENERAL GOVERNMENT	Transfers	\$ 245	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
971	GENERAL GOVERNMENT	Transfers	\$ 3,109,021	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
972	GENERAL GOVERNMENT	Transfers	\$ 919,274	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
973	GENERAL GOVERNMENT	Transfers	\$ 60,000	\$ 389,999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Total:</b>	<b>\$ 84,059,827</b>	<b>\$ 90,662,348</b>	<b>\$ 92,836,902</b>	<b>\$ 95,301,469</b>	<b>\$ 98,056,361</b>	<b>\$ 100,606,153</b>	<b>\$ 103,218,751</b>	<b>\$ 106,832,852</b>	<b>\$ 109,208,289</b>	<b>\$ 112,720,888</b>	<b>\$ 115,978,993</b>

## GLOSSARY

-A -

**Abbreviations/Acronyms** - List of abbreviations and acronyms follow Glossary.

**Accrual Basis of Accounting** - a method of bookkeeping in which income and expenses are allocated to periods to which they apply, regardless of when they are actually received or paid. For example, when an invoice is rendered, its value is added to income immediately, even though it has not been paid.

**Actuarial** – An adjective that describes statistical elements, assumptions, and techniques used by actuaries. An "actuary" is an expert who computes insurance or pension risks and plan costs based upon plan membership, experience, and other factors. Actuaries determine the level of funding required to provide the benefits.

**Ad Valorem Taxes** - Property taxes computed by applying the approved millage rate to the taxable assessed value of real or personal property.

**Amortization** - The reduction of debt by regular payments of principal and interest sufficient to pay off a loan by maturity.

**Annual Budget** - Budget applicable to a single fiscal year.

**Appropriation** - A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.

**Arbitrage Rebate** - Difference between interest earned and interest paid on a tax exempt bond that must be paid to the federal government.

**Assessed Valuation** - The County Property Appraiser's estimation of the Fair Market Value of real estate or other property. This valuation is used to determine taxes levied upon the property.

**Asset** - Resources owned or held by a government which has monetary value.

- B -

**Balance Budget** – A budget in which estimated

revenues and other receipts are equal to appropriations. Florida Statutes require that budgets be balanced including balances brought forward from prior fiscal years.

**Base Budget** - The amount programmed in the budget year for conducting the same program and performing the same services as are planned for the current year. Normally, the only differences between the current-year budget and the base budget are costs that cannot be avoided such as salary increases for existing personnel. All other costs are budgeted as Service Level Adjustments.

**Bond** - A written promise to pay a sum of money on a specific date at a specified interest rate. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings, streets, and water and sewer systems.

**Brevard County School Board** - The Board is a body corporate for providing a system of public education within the Brevard County area. The system was created by, and is governed by, State statutes. Members of a Board are, therefore, State officers chosen by citizens to represent them and the State in the legislative management of the local schools.

**Budget** - A statement of the financial position of an administration for a definite period of time based on estimates of expenditures during the period and proposals for financing them

**Budget Amendment** - The process by which unanticipated changes in revenue or expenditures are made a part of the budget, thereby amending it. These changes may be between funds or departments and require City Council approval.

**Budget Calendar** - The schedule of key dates or milestones that the City follows in the preparation, adoption, and administration of the budget.

**Budget Document** – Is the official written statement prepared in order to present a comprehensive financial program of an organization. A budget document serves as 1) a policy document; 2) an operations guide; 3) a financial plan; and 4) as a communications device.

**Budget Message** - The opening section of the budget that provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and recommendations regarding the financial policy for the upcoming period.

**Budget Transfer** - The process, by which approved budgeted dollars may be reallocated between line item expenditures within the same fund and department to cover unforeseen expenses, requires City Manager or designee approval. Transfers between departments or funds require City Council approval.

- C -

**Capital Outlay** - Expenditures resulting in the acquisition of or addition to fixed assets. The City's threshold for capital purchases is \$1,000.

**Cash Basis** - Method that recognizes revenues when cash is received and recognizes expenses when cash is paid out. In contrast, the Accrual method recognizes revenues when goods or services are sold and recognizes expenses when obligations are incurred.

**Chargebacks** - A mechanism by which services performed by one City Department for another is charged and paid across funds.

**Community Investment Program (Formally called Capital Improvement Program)** - A five-year plan for capital expenditures to be incurred each year to meet capital needs arising from the long-term work program or other capital needs. These expenditures are related to the acquisition, expansion or rehabilitation of an element of the City's physical plant. A capital project must have a life of at least seven years and a cost of at least \$25,000.

**Connection Fees** - Fees charged to join or to extend an existing utility system.

**Contingency** - A budgetary reserve set aside for emergencies, unforeseen expenditures, or as directed by City Council.

- D -

**Debt Millage** - The portion of the millage required to pay principal and interest on voter approved bonds. This millage fluctuates annually based on the property values and debt payable.

**Debt Service** - The amount of interest and principal that a City must pay each year on long-term and short-term debt.

**Dedicated Millage** - Voter approved designated millage rates to provide tax revenues to be spent for specific purposes.

**Department** - A major unit of organization in the City which indicates overall an operation or group of related operations within a functional area.

**Depreciation** – The periodic expiration of an asset's useful life. Depreciation of assets is a requirement in proprietary-type funds.

**Distinguished Budget Presentation Awards Program** - A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

**Division** - A unit of organization that is comprised of a specific operation within a functional area. City departments may contain one or more divisions.

- E -

**Efficiency (Performance Measure)** – Is a ratio of output measures to resources (typically either budgeted funds or personnel).

**Encumbrance** - The commitment of budgeted funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.

**Enterprise Funds** - The funds established to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including

depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

**Expenditure Ceiling** - The maximum dollar amount a department may request for operations during budget preparation to ensure that expenses stay within available funding levels.

**Expenditures/Expenses** - The cost of goods delivered or services rendered including operating expenses, capital outlays, and debt service.

- F -

**Fiduciary Funds** – Accounts for money received by the City, which is held on behalf, and for the benefit of others.

**Financial Bridge** - A set-aside of funds to ensure financial stability through the years preceding the expected upswing in local economic conditions.

**Fiscal Year** - A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. Per Florida Statute, a fiscal year runs from October 1 to September 30.

**Fixed Assets** - Assets of a long-term character that are intended to continue to be held or used, such as land, buildings, machinery, equipment and improvements.

**Franchise Fee** - Fees levied on a corporation in return for granting a privilege, sanctioning a monopoly, or permitting the use of public property, usually subject to regulation.

**Full-Time Equivalent (FTE)** - The total scheduled work hours of City employees divided by the total work hours available annually provides number of FTE employees. A full-time employee working 40 hours/week equals one FTE, where a part-time employee working 20 hours/week equals .5 FTE.

**Fund** - A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose/activity. Examples are the General, Transportation, and

Building Funds.

**Fund Balance** - Fund equity for governmental funds which reflects the accumulated excess of revenues and other financial sources over expenditures. These funds may be designated for a particular purpose.

**Fund Type** - Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

- G -

**GAAP** – Generally Accepted Accounting Principles. The conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

**General Fund** - The fund used to account for all financial resources, except those required to be accounted for in another fund, and is the general operating fund of the City.

**General Obligation Bonds** - Upon voter approval at a general referendum, a project will be financed through a millage increase in ad valorem taxes for a specified period of time. This source is especially appropriate when the project or improvement is city-wide in nature or benefit.

**Governmental Funds** – Are used to account for the general operations and activities not requiring the use of other funds.

**Grants** - A contribution by the Federal, County, or State government to subsidize specific projects, either partially or entirely.

- H -

**Homestead Exemption** - A tax deferral granted by the Florida State Constitution for homeowners whose permanent residence is in Florida. The first \$25,000 of value of an owner-occupied residence is exempt. Every property that received a homestead exemption is also entitled to an additional exemption of up to \$25,000. The additional exemption is applied to the assessed value greater than \$50,000. The exemptions must be requested by the taxpayer.

- I -

**Impact Fee** - A fee to fund the anticipated cost of a new development's impact on various city services as a result of growth. This fee, such as for water and sewer or fire services, is charged to those responsible for the new development.

**Improvements other than Buildings** - Attachments or annexations to land that are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains and sewers.

**Infrastructure** - The basic installations and facilities on which the continuance and growth of the City depends, such as roads, schools, and water and sewer systems.

**Intergovernmental Revenue** - Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

**Interlocal Agreement** - A written agreement between the City and other units of government to share in similar services, projects, emergency assistance, support, funding, etc., to the mutual benefit of all parties.

**Internal Service Funds** - The funds established for the financing of goods or services provided by one department to other departments within the City on a cost reimbursement basis. Examples are the Employee Benefits Fund and the Risk Management Fund.

**Investments** - Most commonly, securities and real estate held for the production of revenues in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in government operations.

- L -

**Levy** - To impose taxes, special assessments, or service charges for the support of city activities.

**Lift Station** - Part of the sanitary sewer collection system that pumps wasteflow from the gravity sewer system to the wastewater treatment plant. It can be installed above or below ground and is an integral part of the sanitary sewer system.

**Limited Ad Valorem Tax Bond** - Same as General Obligation Bond except the maximum millage is limited, i.e., Palm Bay voters approved a Limited Ad Valorem Tax Bond to finance road reconstruction. Ad valorem millage was increased up to a maximum of 1 mil for a ten-year period for bond repayment.

**Long-Term Debt** - Debt with a maturity of more than one year after the date of issuance.

- M -

**Mil** - A tax rate of one dollar (\$1) per one thousand dollars (\$1,000) of taxable property value.

**Millage Rate** - The amount of tax stated in terms of a unit of the tax base. It determines how much revenue the government will receive and how much an individual property owner pays in taxes.

**Modified Accrual Basis of Accounting** - A basis of accounting in which expenditures are recognized when the related fund liability is incurred, but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting, since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or available and measurable. This type of accounting basis is a conservative financial approach and is recommended as the standard for most governmental funds.

- N -

**Non-Recurring Revenues** - One time or intermittent revenues received, often from short-term grants, insurance recoveries, donations, etc.

- O -

**Objective** - A specific measurable and observable result of an organization's activity that advances the organization toward its goal.

**One-time-cost** - Non-recurring costs budgeted for one year and then removed.

**Operating Budget** - The portion of the budget that pertains to daily operations which provide basic governmental services.

**Operating Millage** - The portion of the millage that supports the City's daily operations which provide basic governmental services.

**Ordinance** - A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The statutes or charter will specify or imply those legislative actions that must be by ordinance and those that may be by resolution. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, usually require ordinances.

- P -

**Payment in Lieu of Taxes** - Means payments treated as tax dollars that are converted or imputed back to a true aggregate valuation by the effective or true value of the constituents' municipality.

**Performance Measure** - Performance measurement is the ongoing monitoring and reporting of program accomplishments, particularly progress towards pre-established goals. Performance Measures The data collected measures outcome, service quality, efficiency and output.

**Personnel Services** - Expenditures related solely to staffing, i.e., wages, salaries, overtime, taxes, and employee benefits.

**Pledged Reserves** - That portion of a fund's assets that are set aside for guaranteeing payment of bonded debt.

**Program Budget** - A budget that focuses upon broad functions or activities of an agency or jurisdiction rather than upon its organizational budget units or object classes of expenditure.

**Property Tax** - A levy upon the assessed valuation of the property within the City of Palm Bay per \$1,000 of valuation.

**Proprietary Fund Types** - A group of funds in which the services provided are financed and operated similar to those of a private business. (See Enterprise Funds)

- R -

**Recurring Costs** - Costs incurred on a recurring and generally regular basis throughout a facility's economic life, typically for operation, normal maintenance, and anticipated repair or replacement of components or subsystems.

**Recurring Revenues** - Revenues that can be expected to be received each year unless specific action is taken to eliminate the source.

**Referendum** - A vote by the people.

**Refunding Bond** - A bond issued to pay off another bond to obtain better interest rates and/or bond conditions. This is allowed one time only per bond issue.

**Reserves** - That portion of a fund's assets that are 1) set aside for a specific purpose and, therefore, not available for general appropriation, or 2) anticipated to be available for future re-appropriation by action of City Council.

**Resolution** - A special or temporary order of a legislative body requiring less legal formality than an ordinance or statute.

**Retained Earnings** - An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

**Reuse** - Reclaimed treated wastewater effluent that is suitable and usable for direct beneficial use by the public.

**Revenue Bonds** - Bonds whose principal and interest are payable from a pledged revenue stream other than ad valorem taxes.

**Revenues** - Funds that the government receives as income.

**Reverse Osmosis** - A method of water treatment to produce potable water.

**Roll-Back Millage Rate** - The millage necessary to raise the same amount of property tax dollars as received during the previous budget year. New construction is excluded from the roll-back calculation. A special act of the legislature stipulates that in Brevard County a governmental agency can increase property taxes only

ten percent (10%) above the roll-back millage rate without prior voter approval.

**- S -**

**Shared Revenues** - Revenues levied by one government but shared on a predetermined basis, often in proportion to the amount collected at the local level, with another government or class of governments.

**Source** – Monies received by an organization that is not revenue, such as grants.

**Special Assessment** - A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

**Special Revenue Fund** - A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

**- T -**

**Tax Abatement** - A percentage of taxes to be waived on new or expanded businesses based on number of new jobs and wages paid provided by the City as an economic development incentive for a set period of time.

**Tax Base** - Taxable property value from which the City receives tax dollars.

**Taxes** - Compulsory charges levied by a government to finance services performed for the common benefit.

**Telemetry** - Transmission of electronic data from one place to another by wire or by antenna.

**Transfers In/Out** - Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

**TRIM Bill** - Florida's Truth In Millage law requires cities to calculate next year's budget on the same tax dollars they received during the current fiscal year. (Section 100.065 F.S.)

**- U -**

**User Fees** - Charges for specific services rendered only to those using such services, i.e., sewer service charge.

**Use** – The transfer of budgeted funds that is not an expenditure.

**Utility Taxes** - Charges levied by the City on purchase of a public service within the corporate limits of the City. Public service includes electricity, gas, fuel, oil, and water service.

**- V -**

**Valuation** - The dollar value of property assigned by the County Property Appraiser.

**- W -**

**Working Capital** - Reserves kept on hand ensuring a positive cash flow.

## ABBREVIATIONS & ACRONYMS

**ADA** = Americans with Disabilities Act  
**ARP** = American Rescue Plan  
**ARPA** = American Rescue Plan Act

**BABS** = Build America Bonds  
**BCRA** = Bayfront Community Redevelopment Agency  
**BEBR** = Bureau of Economic and Business Research  
**BLDG** = Building Fund  
**BOA** = Board of Adjustment

**CARES** = Coronavirus Aid, Relief and Economic Stimulus  
**CBAB** = Citizens' Budget Advisory Board  
**CDBG** = Community Development Block Grant  
**CIP** = Capital Improvements Program  
**CRA** = Community Redevelopment Agency

**EFSC** = Eastern Florida State College  
**ESRI** = Environmental Systems Research Institute  
**EOC** = Emergency Operations Center

**FASB** = Financial Accounting Standards Board  
**FCIC** = Federal Crime Information Center  
**FCT** = Florida Community Trust Fund  
**FDOT** = Florida Department of Transportation  
**FOP** = Fraternal Order of Police  
**FTE** = Full-Time Equivalent  
**FLEET** = Fleet Services Operating Fund  
**FRS** = Florida Retirement System  
**FY** = Fiscal Year

**GAAP** = Generally Accepted Accounting Principles  
**GASB** = Government Accounting Standards Board  
**GF** = General Fund  
**GFOA** = Government Finance Officers Association  
**GRANT** = Grant, yet unnamed  
**G.O.** = General Obligation

**HANDS** = Housing & Neighborhood Development Services  
**HTE** = Company name of City's financial system  
**HUD** = Housing and Urban Development

**IT** = Information Technology Department  
**IAFF** = International Association of Firefighters  
**IMPF-F** = Fire Impact Fees  
**IMPF-P** = Parks Impact Fees  
**IMPF-PD** = Police Impact Fees  
**IMPF-T** = Transportation Impact Fees

**LCD** = Land Development Code  
**LETF** = Law Enforcement Trust Fund  
**LOGT** = Local Option Gas Tax

**MLE** = Utilities Main Line Extension Fee Fund

**NAGE** = National Association of Government Employees  
**NFPA** = National Fire Protection Association  
**NSP** = Neighborhood Stabilization Program

**P&I** = Purchasing and Inventory  
**PT** = Part-time

**R&R** = Renewal and Replacement  
**RFP** = Request for Proposal  
**RFQ** = Request for Quote  
**ROI** = Return on Investment

**SBA** = State Board of Administration Local Government Pooled Investment Funds  
**SHIP** = State Housing Initiatives Partnership  
**SJHP** = St. Johns Heritage Parkway  
**SRF** = Utilities SRF Loan Fund  
**SRO** = School Resource Officer  
**SRWTF** = South Regional Water Treatment Facility  
**SRWTP** = South Regional Water Treatment Plant  
**SWU** = Stormwater Utility

**TRIM** = Truth in Millage

**UTO** = Utilities Operating Fund

**UTRR** = Utilities Renewal and Replacement Fund

**WA-CONN** = Utilities Connection Fee Fund  
**W/S** = Water/Sewer  
**WTP** = Water Treatment Plant  
**WW** = Wastewater  
**WWTP** = Wastewater Treatment Plant