

City of
INDIAN ROCKS BEACH



FINAL
FY 2021 - 22 BUDGET

WORKING TOGETHER

TABLE OF CONTENTS

	Page
City Manager's Transmittal Letter	i
Budget Guide	1
Budget Calendar	3
General Fund	
General Fund Budget – Final	4
Total General Fund Revenues/Expenditures	5
City Commission.....	6
City Manager.....	7
Finance.....	8
City Attorney.....	9
Planning and Zoning.....	10
City Clerk.....	11
Law Enforcement.....	12
Permits/Inspections.....	13
Code Enforcement.....	14
Library.....	15
Public Services-Administration.....	16
Public Services-Streets/Drainage.....	17
Public Services-Building Maintenance.....	18
Public Services-Parks.....	19
Public Services-Leisure Services.....	21
Central Services.....	22
Solid Waste Fund – Final	23
Five Year Service and Capital Plan – Final	25
Special Revenue Funds	28
Appendix	
Frequently Asked Questions.....	A-30
Organization Chart.....	B-33
Historical Staffing Levels	C-34
City Millage Rates for Pinellas Cities.....	D-35
History of Millage, Assessed Value, Tax Levies.....	E-36
History of General Fund, Unassigned Fund Balance	F-37
General Fund Overview with Reserves.....	G-38
Solid Waste Fund Overview with Reserves	H-39
Vehicle Inventory.....	I-40
Enterprise Fund Cost Allocations.....	J-41



Administrative
727/595-2517
727/596-4759 (Fax)

Library
727/596-1822

Public Services
727/595-6889
727/593-5137 (Fax)

August 6, 2021

Honorable City Commissioners
City of Indian Rocks Beach
1507 Bay Palm Boulevard
Indian Rocks Beach FL 33785

Commissioners,

On June 23, 2021, I released the City of Indian Rocks Beach City Managers Proposed Budget for Fiscal Year 2021-22. The City Commission held a budget work session on July 20, 2021. No one from the public objected to the proposal and no changes were made by the City Commission. The Tentative budget (hereafter referred to as the budget) is balanced in all funds and provides a roadmap that guides city operations. COVID-19 represents continued challenges to our operations, but we have not wavered in our duties to provide quality services to our citizens. The budget represents a comprehensive plan for the City's spending activities as well as an overall plan for providing city services during the coming fiscal year. The appropriation levels reflect the requirement to balance the budget while maintaining conservative budgeting principles and proactively elevating our infrastructure. The budget promotes accountability, tells the story our continued successes in WORKING TOGETHER and provides guides to help strengthen our organizational values.

The budget acknowledges the importance of investing in our greatest resource, our IRB Employee Team. The budget provides a continued competitive benefit package and ensures that we are competitive in the public sector market.

REVENUE OUTLOOK

The General Fund expenses total \$3,952,240. According to the Pinellas County Property Appraiser's Office, our property tax assessed value is expected to increase by approximately 7.60% or 1.35% higher than last year's value. Of the 7.6% increase in taxable values, over 2.5% is attributed to new construction during the last year. In total, the value of new construction exceeds \$2.5 million.

The budget provides for maintaining the mill levy at 1.8326% which ensures our ranking among the lowest mill rates in Pinellas County, and one of the lowest in the State of Florida (See Appendix D). All other revenue sources are stable, or rising slightly, which allows us to

August 6, 2021

Page 2

accurately make future projections. Our reserve fund remains strong and is significantly higher than the national average. **All of this is accomplished without the benefit of a storm water fee or imposing a utility tax.**

The City's unassigned reserves balance is approximately \$3.5 million or 88% of General Fund expenditures. In addition to the General Fund reserve account, the budget includes an updated IRB Five Year Capital Plan with an estimated reserve balance at the end of the five-year period of approximately \$922,010.

ELEVATING OPERATIONS

Highlights of the general fund budget include:

- Continued reduction of the cost allocation from the Solid Waste Budget to the General Fund Budget
- 3% cost of living increase for all team members.
- Continued allocation of \$50,000 for proactive drainage maintenance.
- Continued funding for the installation of solar powered lights at beach accesses.
- 3.11% Increase in our Pinellas County Sheriff's Law Enforcement Service Contract
- Purchase of one (1) Polaris for the Code Enforcement Division
- Replacement of and purchase of one (1) pick-up truck
- Replacement of and purchase of one (1) bucket truck
- Installation of a new telephone system for City Hall
- Additional allocation of funds for public outreach (CRS, Code Compliance, VRBO)

PROVIDING OUTSTANDING SOLID WASTE OPERATIONS

Highlights of the Solid Waste Budget include:

- 3% cost of living increase for all team members
- Continued reduction of 25% of the cost allocation from the Solid Waste Budget to the General Budget
- 6% rate increase (First rate increase in three years)
- 6% increase in Pinellas County Tipping Fee
- Replacement of and purchase of one (1) packer truck

ELEVATING INFRASTRUCTURE

Highlights of the 2022-2026 Capital Improvement Plan:

- Annual funding for road milling, resurfacing, curbing & drainage

- Allocation of \$5,696,870 from Pinellas County Penny to Gulf Boulevard Undergrounding Phase II
- Allocation of the majority of the City's estimated American Rescue Plan funds (1,629,750) to future drainage enhancement projects and updating our drainage plans.
- \$600,000 for stormwater reconstruction projects (half of the total is funding by SWFWMD Grants
- \$50,000 for dune walkover reconstruction
- Annual funding for park maintenance and upgrades
- City Park upgrades 2022 include refinishing of the tennis courts at Kolb Park to accommodate traditional tennis play and four pickleball courts, new backstop fencing at Campalong Field, reconstruction of the Kolb Park Basketball Court and Nature Park Boardwalk reconstruction (a multiyear effort)
- Additional funds are allocated for the remainder of the five-year period for enhancements to City Parks

I would like to express my appreciation to our IRB Team Members for the energy and effort in delivering outstanding city services. Team Members professionalism and commitment to the City of Indian Rocks Beach is unprecedented. We appreciate City Commission support and input throughout the budget process. WORKING TOGETHER we continue to provide superior services to our citizens.

We look forward to working with the Commission during the remainder of the budget development process. Public Hearings on the Tentative version of the budget will be September 8, 2021, and September 22, 2021, at 6:00 PM.

Sincerely,



Brently Gregg Mims
City Manager
City of Indian Rocks Beach
Florida

BGM/LK

CITY OF INDIAN ROCKS BEACH BUDGET GUIDE

A budget is a city's financial and operating plan for a period called a "Fiscal Year," and is mandated by Florida Statutes. The City of Indian Rocks Beach's Fiscal Year begins October 1 and ends September 30. The Fiscal Year beginning October 1, 2021, is referred to as "Fiscal Year 2021-22" or sometimes as FY22. The City Commission is required to adopt the budget on or before September 30 each year for the upcoming Fiscal Year.

The City cannot spend money unless appropriated within the budget. An appropriation is the legal approval given by the City Commission to the City staff to spend money. The budget also contains an estimate of revenues to be received by the City during the same time period. The legal authorization to collect revenues, such as the property tax and user fees, is established by State Statutes and the City Charter and is enacted by the City Commission by ordinance. Also included in the budget is the estimate of monies remaining from the prior fiscal year, called unassigned fund balance, which can be appropriated in the next fiscal year. The City Charter and State law require that expenditures not exceed the combination of available fund balance and revenues. The City cannot borrow money to operate, as does the Federal government. The City can only borrow money for major capital projects, such as the purchase of land, major equipment, or the construction of buildings.

The budget may be amended in two ways: an informal budget transfer requested by department heads and approved by the City Manager that transfers dollars between line items within a department or from one department to another; and a budget amendment which increases expenditures or the spending level of a fund, as requested by the City Manager and approved by the City Commission.

THE BUDGET PROCESS HOW IS THE BUDGET PREPARED AND ADOPTED?

The budget process is a year-round activity. The FY 2021-22 budget is adopted and becomes effective October 1, 2021. The next fiscal year's budget preparation process intensifies after receipt of the annual Comprehensive Annual Financial Report (CAFR), which this year occurred in April 2021. The audited figures in the CAFR serve as the basis for preparing the forthcoming fiscal year budget. The staff develops a capital improvement plan (CIP) for review with the City Commission and the Finance & Budget Review Committee.

The City Charter requires that ninety (90) days before the beginning of the next fiscal year, the City Manager and Finance Director submit the proposed new fiscal year Budget to the City Commission. During July, the City Commission establishes a maximum proposed property tax rate to be levied for the new fiscal year. This rate is included in the TRIM (Truth in Millage – Notice of Proposed Property Tax) notices mailed to all property owners in August by the Pinellas County Property Appraiser. During the month of July the City Commission also reviews the budget during special work sessions which are open to the public.

In the month of September, two public hearings are held regarding the proposed property tax and budget for the new fiscal year with the City Commission voting on the tax rate and proposed budget at both public hearings. An appropriation ordinance is also passed by the City Commission at this time. On September 30 each year, the existing fiscal year budget closes and the new fiscal year begins October 1st.

BUDGET BASIS

Annual budgets are legally adopted for the General, Special Revenue and Enterprise Funds and are controlled on a fund level. Expenditures are recognized as encumbrances when a purchase commitment is made.

The Comprehensive Annual Financial Report (CAFR) shows the status of the city's finances on the basis of "generally accepted accounting principles" (GAAP). In most cases this conforms to the way the city prepares its budget. Exceptions are as follows:

- a. 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).
- b. Capital outlay items within the Enterprise Funds are recorded as assets on a GAAP basis and as expenditures on a budget basis.

WHAT IS A FUND?

The basic building block of governmental finance and budgeting is the "fund". Each fund is independent of all others, and is created to account for the receipt and use of specific revenues.

The General Fund is the City's largest fund and includes a listing of sources of funds, such as property taxes, franchise fees, licenses and permits, communications tax, state shared revenue, ½ cent sales tax, alcohol tax, fines and miscellaneous revenues. Sources of revenue may also include re-appropriations from the previous fiscal year and cost allocations which show up as expenditures in the Enterprise Funds. The General Fund will also include a list of expenditures such as personnel, property insurance, legal fees, law enforcement and other operating costs. Details of departmental expenditures are provided to illustrate the operating costs.

A Special Revenue Fund is normally established to account for revenues that are restricted by statute or ordinance for a particular purpose, or where the City wishes a separate accounting of the costs of a special project. The City maintains five such funds: Local Option Sales Tax, Local Option Gas Tax, Transportation Impact Fee, Recreation Impact Fee and Development Impact Fee Fund.

An Enterprise Fund is a self-supporting entity deriving its revenue from charges placed on the users of its services, much like a private business. The City operates one Enterprise Fund: Solid Waste.

TRUTH IN MILLAGE (TRIM)

The budget and property tax rate adoption process is governed by the State Statute known as TRIM (Truth in Millage). In Florida, properties are assessed by the county Property Appraiser and property taxes are collected by the county Tax Collector. Property owners are eligible to receive a homestead exemption of \$50,000 on their principal place of residence. Senior citizens who qualify may receive an additional \$25,000 homestead exemption. All property is assessed at 100% of real value, which typically is less than market value.

The City is required to hold two public hearings for adoption of a property tax rate and budget. The first public hearing is advertised by the Property Appraiser mailing a TRIM notice to each property owner. The TRIM notice contains the new assessed value, the prior year assessed value, and the tax rate being levied for the year.

The second public hearing is advertised using a ¼-page newspaper advertisement. Accompanying this advertisement is a summary of the revenues and expenditures contained within the budget tentatively approved at the first public hearing.



BUDGET CALENDAR

**FISCAL YEAR 2021/2022
BUDGET CALENDAR**

May 4-7, 2021 Tuesday-Friday	City Commissioners provide initial 2022 Budget suggestions to the City manager and Finance Director	
June 1, 2021 Tuesday	Property Appraiser delivers certification of taxable value (DR-420) to City	
June 21, 2021 Monday	Five-Year Capital Improvement Program (CIP) delivered to City Commission and Finance and Budget Committee	
July 1, 2021 Thursday	Property Appraiser delivers certification of taxable value (DR-420) to City	S
July 6, 2021 Tuesday	Preliminary budget delivered to City Commission and Finance and Budget Committee	
July 14, 2021 Wednesday	Finance and Budget Committee Review CIP and Preliminary Budget	
July 20, 2021 Tuesday	City Commission CIP and Preliminary Budget Work Session 4:00-7:00pm	
July 20, 2021 Tuesday	City Commission Meeting- Commission sets tentative millage rate 7:00pm	
August 2, 2021 Monday	City notifies Property Appraiser of tentative millage rate and date/time/place of first public hearing-completed DR420 returned	S
August 6, 2021 Friday	Tentative budget delivered to City Commission	
September 8, 2021 Wednesday	City holds FIRST Public Hearing to adopt a tentative budget and millage rate	S
September 19, 2021 Sunday	City advertises intent to adopt final budget and millage rate and final public hearing within 15 days of adoption of tentative budget	S
September 22, 2021 Wednesday	City holds FINAL Public Hearing to adopt final budget and millage rate from 2-5 days after ad appears	S
September 24, 2021 Friday	City forwards to Property Appraiser the millage rate within 3 days of adopting the Ordinance	S

Legend

S = Set Date

Meetings with City Commission

Finance and Budget Review Committee

City Staff



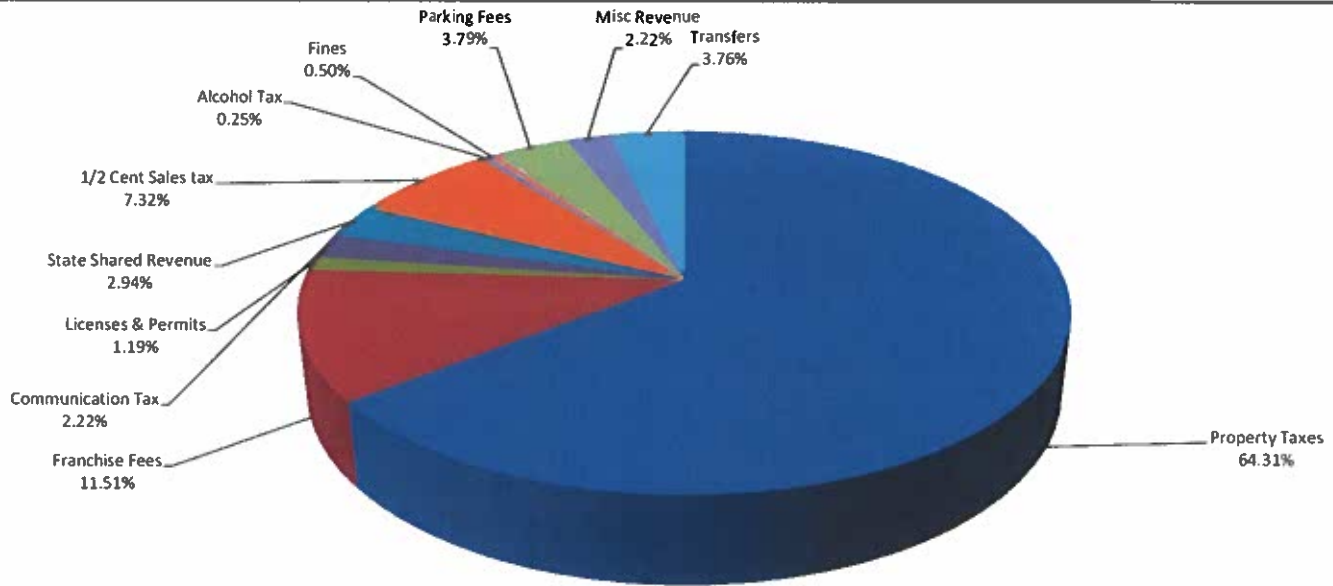
GENERAL FUND

GENERAL FUND BUDGET - FINAL

GENERAL FUND INDIAN ROCKS BEACH BUDGET 2021-2022

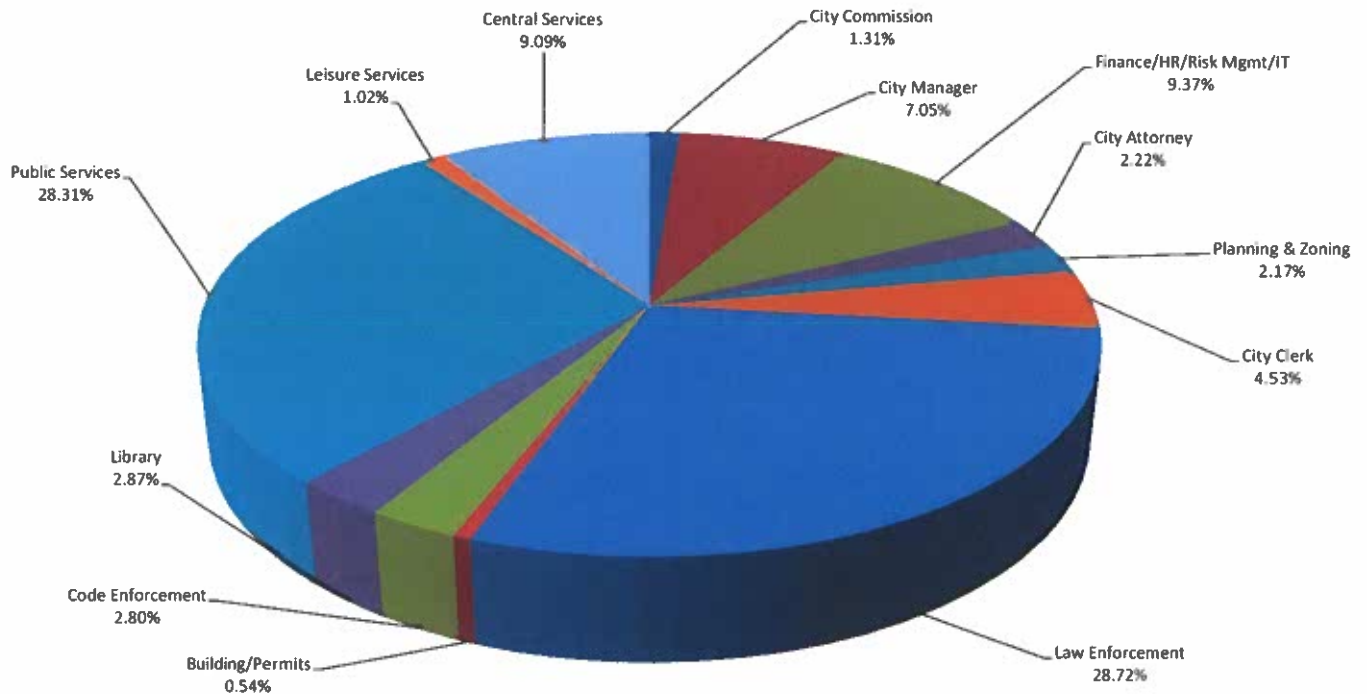
	2017	2018	2019	2020	2021	ACTUAL	2022
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	FINAL BUDGET	6 months 3/31/2021	FINAL BUDGET
Millage Levy	1.9300	1.9300	1.8326	1.8326	1.8326		1.8326
REVENUE							
PROPERTY TAXES	1,827,453	2,033,059	2,084,008	2,222,434	2,371,020	2,167,664	\$ 2,551,610
FRANCHISE FEES	426,621	450,704	490,616	478,634	433,000	184,616	\$ 456,000
LICENSES & PERMITS	326,249	404,133	429,584	240,143	57,310	43,293	\$ 47,310
COMMUNICATION TAX	92,468	94,688	88,165	87,329	88,000	34,778	\$ 88,000
STATE SHARED REVENUE	117,992	113,364	116,410	109,834	93,130	52,968	\$ 116,410
1/2 CENT SALES TAX	266,175	283,566	289,884	275,145	231,910	121,611	\$ 289,880
ALCOHOL TAX	9,230	8,695	15,549	10,517	10,000	8,190	\$ 10,000
FINES	16,470	9,044	12,268	19,322	9,000	6,937	\$ 20,000
MISC REVENUE	829,017	321,297	358,498	249,774	219,850	168,168	\$ 199,850
ICMA FORFEITURE	20,000	30,000	-	-	42,360	-	\$ -
FEDERAL - AMERICAN RESCUE PLAN							\$ 37,950
COST ALLOCATION - SOLID WASTE FUND	161,220	198,710	180,736	143,380	148,860	74,428	\$ 148,860
TRANSFER FROM OTHER FUNDS - SEWER		100,000	-	-			
TRANSFER FROM OTHER FUNDS - DEVELOPMENT IMPACT F		-	-	-	10,630	10,630	-
TRANSFER FROM OTHER FUNDS - RECREATION IMPACT FEI		-	-	-	11,370	11,370	-
TOTAL REVENUE	4,092,895	4,047,260	4,065,718	3,836,512	3,726,440	2,884,653	\$ 3,965,870
FROM RESERVES							
TOTAL RESOURCES	4,092,895	4,047,260	4,065,718	3,836,512	3,726,440	2,884,653	3,965,870
DEPARTMENTAL EXPENDITURES							
CITY COMMISSION	49,714	50,340	48,074	47,996	51,840	31,122	51,840
CITY MANAGER	237,619	217,160	227,475	236,305	256,660	134,067	278,610
FINANCE	313,315	334,410	331,344	331,541	354,530	165,148	370,310
CITY ATTORNEY	39,869	68,900	61,302	71,199	100,500	25,532	87,700
PLANNING & ZONING	46,228	40,450	115,171	87,019	80,550	37,829	85,650
CITY CLERK	137,613	155,520	161,837	148,603	168,330	68,807	179,220
LAW ENFORCEMENT	946,914	1,009,920	1,040,278	1,072,992	1,101,160	548,604	1,135,200
PERMITS & INSPECTIONS	257,414	260,880	265,622	353,858	68,900	24,425	21,430
CODE ENFORCEMENT	56,723	58,720	64,535	66,549	90,640	41,302	110,470
LIBRARY	71,996	102,150	106,468	101,772	109,180	51,976	113,510
PUBLIC SERVICES ADMINISTRATION	158,428	124,280	122,025	128,237	134,740	53,536	132,830
STREETS & DRAINAGE	538,894	209,900	200,575	210,986	239,880	96,644	341,660
BUILDING MAINTENANCE	653,486	101,560	124,217	145,344	114,350	77,042	130,180
PARKS	546,794	591,450	408,426	458,654	467,700	229,055	514,180
LEISURE SERVICES	40,083	36,500	39,566	29,927	37,700	28,952	40,200
CENTRAL SERVICES	272,789	328,210	306,093	300,286	354,990	176,451	359,250
TRANSFERS - TO CAPITAL IMPROVEMENT FUN	1,350,000	-	-		-		-
TOTAL EXPENDITURES/TRANSFERS	5,717,879	3,690,350	3,623,008	3,791,268	3,731,650	1,790,492	3,952,240

TOTAL GENERAL FUND REVENUES BY SOURCE



2022 GENERAL FUND REVENUES

TOTAL GENERAL FUND EXPENDITURES BY FUNCTION



2022 GENERAL FUND DEPARTMENTS

CITY OF INDIAN ROCKS BEACH

CITY COMMISSION

Program Description:

The City Commission is the legislative and policy-making body of the City, which operates on the City Manager form of governance. The non-partisan Commission consists of a Mayor-Commissioner and four Commissioners who are elected at-large for staggered two-year terms. The Mayor-Commissioner is the presiding officer of the Commission and possesses the same voting powers as a Commissioner.

The City Commission assembles for regular business meetings on the 2nd Tuesday of each month in the City Auditorium and at other times as needed. The Commission is empowered to establish City policy, provide for the exercise of all duties and obligations imposed upon the City by the City Charter and law, and to secure the general health, safety and welfare of the City and its citizens. The Commission discusses and adopts all ordinances and resolutions necessary to execute decisions of the City Commission. The Commission appoints the City Manager, City Attorney, and City Clerk.

The major goals of the City Commission are the establishment of City policies and the enactment of responsible legislation for the operation and performance of the City government.

Schedule of Expenditures

CITY COMMISSION

For 2021-2022 Budget

DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL 6 MONTHS 3/31/2021	FINAL 2022 BUDGET
SALARIES	31,200	31,200	31,200	31,200	31,200	15,600	31,200
					Mayor Commissioner		7,200
					Commissioner (4)		24,000
FICA EXPENSE	2,387	2,387	2,387	2,387	2,390	1,193	2,390
Subtotal Personnel	33,587	33,587	33,587	33,587	33,590	16,793	33,590
OTHER CONTRACT SVC	7,000	7,000	8,500	10,500	10,500	10,500	10,500
					Art Center		5,000
					Neighorly Senior Services		2,500
					Welcome Center		1,000
					Safe Harbor		2,000
TRAVEL & PER DIEM	1,791	1,306	1,002	83	1,500	-	1,500
OFFICE SUPPLIES	122	50	189	389	250	112	250
OPERATING SUPPLIES	4,941	3,947	3,652	2,559	4,000	2,930	4,000
TRAINING, EDUC & DUES	2,273	1,952	1,144	878	2,000	786	2,000
Subtotal Operating Costs	16,127	14,255	14,487	14,409	18,250	14,328	18,250
CITY COMMISSION	\$ 49,714	\$ 47,842	\$ 48,074	\$ 47,996	\$ 51,840	\$ 31,121	\$ 51,840

CITY OF INDIAN ROCKS BEACH

ADMINISTRATION – CITY MANAGER

Mission Statement:

To professionally, ethically and responsively manage the day to day operations of the City pursuant to the general policy direction of the City Commission and in accordance with city, state and federal laws.

Program Description:

The City Manager is appointed by the City Commission and serves as the Chief Executive Officer of the City government. The City Manager is responsible for the development, implementation and monitoring of the annual City budget. Additionally, the City Manager is responsible for hiring and supervising all Department Directors and City staff. The City Manager is responsible for direction and supervision of the City Attorney and City Clerk.

Schedule of Expenditures

CITY MANAGER

For 2021-2022 Budget

DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL 6 MONTHS 3/31/2021	FINAL 2022 BUDGET
SALARIES	165,404	153,776	156,280	170,430	183,850	96,030	188,320
						City Manager Executive Secretary (80%)	145,880 42,440
OVERTIME	44	32	-	-	250	44	250
FICA EXPENSE	12,385	12,592	11,939	13,051	13,950	6,356	14,430
RETIREMENT CONTRIB	16,510	15,747	15,545	17,531	18,200	9,607	18,860
HEALTH & LIFE INS	24,358	21,661	21,254	20,250	19,810	15,650	33,650
Subtotal Personnel	218,701	203,808	205,018	221,262	236,060	127,687	255,510
OTH CONTRACT SVC	-	920	127	-	1,000	-	1,000
TRAVEL & PER DIEM	4,932	4,507	4,050	3,748	5,000	1,662	5,000
PRINTING & BINDING	3,494	3,733	6,144	5,462	3,500	1,346	6,000
OTHER CHARGES	2,396	2,249	2,271	721	2,500	657	2,500
OFFICE SUPPLIES	2,456	988	1,588	310	1,600	611	1,600
OPERATING SUPPLIES	3,037	4,364	5,443	3,278	3,500	591	3,500
TRAINING, EDUC & DUES	2,603	2,721	2,834	1,524	3,500	1,513	3,500
Subtotal Operating Costs	18,918	19,482	22,457	15,043	20,600	6,380	23,100
CITY MANAGER	\$ 237,619	\$ 223,290	\$ 227,475	\$ 236,305	\$ 256,660	\$ 134,067	\$ 278,610

CITY OF INDIAN ROCKS BEACH

FINANCE AND PERSONNEL

Mission Statement:

To provide effective stewardship of the City's finance, personnel, insurance, and risk management functions.

Program Description:

The Finance Director is charged with the responsibility of administering finance, personnel, and risk management. Financial services are provided to support all City departments and include accounts payable, cash disbursements, payroll accounting, general ledger accounting, debt management, accounts receivable, financial reporting, treasury management and fixed assets control. The major objective of financial services is to ensure that all accounting transactions are properly authorized, recorded and reported.

This program is also responsible for personnel administration, including overseeing the recruitment and selection of employees, development and implementation of rules and regulations regarding employment, and ensuring that disciplinary actions are performed in accordance with the law. This function also administers the pay and classification plan. Additionally, this program manages all employee benefit programs, and the City's insurance program which is designed to reduce losses and insure against property damage, vehicle liability and general liability.

Schedule of Expenditures

FINANCE

For 2021-2022 Budget

	2017	2018	2019	2020	2021	ACTUAL 6 MONTHS 3/31/2021	FINAL 2022 BUDGET
DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET		
SALARIES	190,735	195,454	200,141	210,245	212,870	97,630	221,390
						Finance Director	102,790
						Finance/HR Specialist	59,300
						Senior Accountant	59,300
FICA EXPENSE	12,963	13,186	13,804	15,136	16,280	6,997	16,940
RETIREMENT EXPENSE	17,902	18,509	19,082	20,863	22,410	9,763	23,330
LIFE AND HEALTH INSURANCE	56,987	61,806	59,862	53,156	59,540	29,497	65,140
UNEMPLOYMENT							
Subtotal Personnel	278,587	288,955	292,889	299,400	311,100	143,887	326,800
PROFESSIONAL SERVICES	4,313	3,712	3,519	3,556	5,700	1,895	5,700
ACCOUNTING AND AUDITING	20,840	20,725	24,295	22,823	26,000	17,645	26,000
OTHER CONTRACT SVC	3,429	2,593	4,352	3,310	4,630	967	4,630
TRAVEL & PER DIEM	2,434	2,323	3,283	0	2,800	-	2,800
PRINTING & BINDING	460	767	98	481	500	177	500
OPERATING SUPPLIES	533	883	1,029	947	1,000	213	1,000
TRAINING, EDUC & DUES	2,719	2,242	1,879	1,024	2,800	364	2,880
Subtotal Operating Costs	34,728	33,245	38,455	32,141	43,430	21,261	43,510
FINANCE	\$313,315	\$322,200	\$331,344	\$331,541	\$354,530	\$ 165,148	370,310

CITY OF INDIAN ROCKS BEACH

ADMINISTRATION - CITY ATTORNEY

Program Description:

The City Attorney is appointed by the City Commission and is responsible for providing general legal advice to the City Commission, City Manager and other administrative staff. These services are provided through a contract with the law firm Trask Daigneault LLP.

The City Attorney reviews ordinances, resolutions, contracts, and other legal agreements and represents the City in legal proceedings in the prosecution of municipal ordinance violations as well as defends the City against legal actions.

Schedule of Expenditures
CITY ATTORNEY
For 2021-2022 Budget

DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL 6 MONTHS 3/31/2021	FINAL 2022 BUDGET
RETAINER	36,150	45,900	47,100	48,300	49,500	20,500	50,700
OTHER LEGAL EXPENSE/SPECIAL MAGISTRATE	3,609	31,787	14,202	22,899	51,000	5,032	37,000
TRAVEL AND PER DIEM	110	47	-	-	-	-	-
CITY ATTORNEY	<u>\$ 39,869</u>	<u>\$ 77,734</u>	<u>\$ 61,302</u>	<u>\$ 71,199</u>	<u>\$ 100,500</u>	<u>\$ 25,532</u>	<u>\$ 87,700</u>

CITY OF INDIAN ROCKS BEACH

PLANNING AND ZONING

Mission statement:

To serve as a professional planning and development resource to the City's elected and appointed officials and community at large, and to enhance the City's quality of life through proactive community planning and education as well as the fair and equitable administration of the City's Comprehensive Plan and land development regulations. These services are provided through contract with Civil Serve Design Group, Inc.

Program Description:

The purpose of this program is to provide general planning and zoning services. This program provides for many highly technical processes and procedures mandated by Florida Law including: the processing of land use plan amendments; zoning amendments; variance and conditional use requests; development agreements; vacation of right-of-ways; establishment of new easements; site plan and plat review; preparation and maintenance of the City's Comprehensive Plan and the associated land development regulations necessary to implement the adopted Comprehensive Plan.

This program provides direct technical support to the Local Planning Agency, the Planning and Zoning Board, the Board of Adjustments and Appeals, and City Commission.

Schedule of Expenditures PLANNING AND ZONING

For 2021-2022 Budget

	2017	2018	2019	2020	2021	ACTUAL 6 MONTHS	FINAL 2022
DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	3/31/2021	BUDGET
PLANNING CONSULTING SERVICES	44,147	48,195	112,603	82,285	75,000	36,015	80,000
TRAVEL & PER DIEM	294	999	-	-	500	-	500
PRINTING & BINDING	755	-	879	2,443	1,500	720	1,500
OTHER CURRENT CHARGES	788	1,701	1,600	1,695	2,500	468	2,500
OFFICE SUPPLIES	-	-	-	7	200	-	200
OPERATING SUPPLIES	184	-	89	18	250	-	250
TRAINING, EDUC & DUES	60	-	-	571	600	625	700
Subtotal Operating Costs	46,228	50,895	115,171	87,019	80,550	37,828	85,650
PLANNING AND ZONING	\$ 46,228	\$ 50,895	\$ 115,171	\$ 87,019	\$ 80,550	\$ 37,828	\$ 85,650

CITY OF INDIAN ROCKS BEACH

ADMINISTRATION - CITY CLERK

Mission Statement:

To preserve the integrity of the City's official records and to strive for the highest degree of excellence and professional commitment.

Program Description:

The City Clerk's office is responsible for records management, preparation of City Commission meeting agendas and minutes, legal advertising and administration of municipal elections.

Records management includes the storing, indexing, securing and destruction of official city records in accordance with State Statutes. Record storage facilities are provided both on-site and at a secure off-site location in the event of a natural disaster. Permanent records are microfilmed and maintained both on-site and off-site.

Schedule of Expenditures

CITY CLERK

For 2021-2022 Budget

DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL 6 MONTHS 3/31/2021	FINAL 2022 BUDGET
SALARIES-CLERK	80,671	85,029	88,034	89,399	90,430	41,453	94,120
					City Clerk		94,120
FICA EXPENSE	5,955	6,257	6,481	6,557	6,900	3,046	7,200
RETIREMENT EXPENSE	17,765	19,594	21,494	23,165	26,760	11,313	28,240
LIFE AND HEALTH INSURANCE	12,310	13,543	14,117	14,313	16,040	7,907	17,460
Subtotal Personnel	116,701	124,423	130,126	133,434	140,130	63,719	147,020
CONTRACT TRANSCRIPTION	-	-	5,775		-	-	-
OTHER CONTRACT - CODIFICATION	3,984		5,479	-	6,000	-	6,000
OTHER CONTRACT - IMAGING	-		5,565	6,208	5,000	-	10,000
OTHER CONTRACT - OLD RECORDS	6,050	4,900	3,070	-	1,000	1,320	-
TRAVEL & PER DIEM	887	593	188	412	1,150	-	1,150
REPAIR & MAINTENANCE	-	-	-	-	250	-	250
PRINTING & BINDING	21	722	483	986	500	-	500
LEGAL ADVERTISING	1,496	2,817	1,853	4,921	5,000	661	5,000
ELECTION EXPENSE	5,916	6,324	5,248	704	6,000	629	6,000
CODE ON INTERNET/MUNICIPAL CODE	700	1,200	1,200	1,200	550	1,200	550
OFFICE SUPPLIES	661	1,516	1,885	228	1,250	682	1,250
OPERATING SUPPLIES	244		144	-	500	-	500
TRAINING, EDUC & DUES	953	1,321	821	510	1,000	597	1,000
Subtotal Operating Costs	20,912	19,393	31,711	15,169	28,200	5,089	32,200
CITY CLERK	\$137,613	\$143,816	\$161,837	\$148,603	\$168,330	\$ 68,808	\$ 179,220

CITY OF INDIAN ROCKS BEACH

LAW ENFORCEMENT

Program Description:

Law Enforcement services are provided within the City of Indian Rocks Beach through an inter-local agreement with the Pinellas County Sheriff's Office. Under this agreement, the Sheriff's Office maintains a presence within the City limits at all times and provides access to all resources at the Sheriff's disposal to include crime prevention services, detective and intelligence services, crime scene technician and laboratory analysis, evidence processing and storage and other necessary related services.

In providing such services, the Sheriff's Office conducts routine patrols, responds to requests for services by citizens, acts as a special detail in support of community events and limited code enforcement activities.

Schedule of Expenditures

LAW ENFORCEMENT

For 2021-2022 Budget

	2017	2018	2019	2020	2021	ACTUAL 6 MONTHS 3/31/2021	FINAL 2022 BUDGET
DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET		
LAW ENFORCEMENT	939,228	1,002,120	1,034,112	1,066,128	1,093,660	546,828	1,127,700
SPECIAL DETAILS	6,407	4,375	6,166	6,864	7,500	1,776	7,500
REPAIR AND MAINTENANCE	1,279	-	-	-	-	-	-
LAW ENFORCEMENT	946,914	1,006,495	1,040,278	1,072,992	1,101,160	\$ 548,604	\$ 1,135,200

CITY OF INDIAN ROCKS BEACH

PERMITTING AND INSPECTIONS

Mission Statement:

To facilitate quality renovation, construction and reconstruction projects within the community through the administration of construction plan review and inspection processes for ensuring adherence to local, state and federal codes and standards to safeguard life, health, public welfare and the protection of property and the environment. Primary Building Department services are provided by agreement through the Building Division of Pinellas County Building & Development Review Service Department.

Program Description:

This program is mandated by State and local laws to provide building permit and inspection services to ensure adherence with adopted codes and standards for the construction of buildings and facilities within the City. This activity safeguards life, health, public welfare and the protection of property. The program helps maintain quality of life by ensuring compliance with minimum housing requirements, the correction of unsafe building conditions and adherence with zoning regulations.

Schedule of Expenditures

PERMITS AND INSPECTIONS

For 2021-2022 Budget

DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL 6 MONTHS 3/31/2021	FINAL 2022 BUDGET
SALARIES	121,313	148,280	157,159	127,032	10,570	6,040	10,610
OVERTIME	339	41	66	469	-	11	-
				Executive Secretary (20%)			10,610
FICA EXPENSE	8,707	10,724	11,434	9,345	810	437	810
RETIREMENT EXPENSE	12,155	14,755	15,611	13,287	1,060	605	1,060
LIFE AND HEALTH INSURANCE	20,958	27,880	30,369	24,616	4,960	1,892	3,950
Subtotal Personnel	163,472	201,680	214,639	174,749	17,400	8,985	16,430
COUNTY-BLDG INSPECTIONS	84,133	84,800	45,522	174,595	50,000	15,249	5,000
OTHER CONTRACTUAL SVC	5,552	1,100	1,500	3,000	1,500	-	-
TRAVEL & PER DIEM	922	465	835	-	-	-	-
REPAIRS & MAINTENANCE	213	140	288	58	-	18	-
OFFICE SUPPLIES	1,117	1,576	1,691	1,255	-	172	-
OPERATING SUPPLIES CD-P&I	1,481	230	563	66	-	-	-
TRAINING, EDUC & DUES	524	2,131	584	135	-	-	-
MACHINERY & EQUIPMENT	-	896	-	-	-	-	-
Subtotal Operating Costs	93,942	91,338	50,983	179,109	51,500	15,439	5,000
PERMITS AND INSPECTIONS	\$ 257,414	\$ 293,018	\$ 265,622	\$ 353,858	\$ 68,900	\$ 24,424	\$ 21,430

CITY OF INDIAN ROCKS BEACH

CODE ENFORCEMENT

Mission Statement:

To enhance the City's quality of life by ensuring citywide adherence to the City's adopted codes and standards for abatement of nuisances, blighting influences and disturbances of the peace through proactive community education, routine compliance inspections and the prompt resolution of individual citizen inquiries concerning potential violations.

Program Description:

The purpose of this program is to respond to complaints and provide routine inspection services to promote compliance with City Codes. Most activity is focused on the abatement of nuisances within neighborhoods which result in blighting influences, or disturbance of the peace. Such activities include the general maintenance and upkeep of buildings, removal of trash and debris, removal of abandoned vehicles and trailers, responding to noise complaints, proper storage and disposal of solid waste, controlling animal nuisances, parking violations, land code violations, and enforcement activities of a similar nature.

Schedule of Expenditures

CODE ENFORCEMENT

For 2021-2022 Budget

	2017	2018	2019	2020	2021	Actual 6 months 3/31/2021	FINAL 2022 BUDGET
DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET		
SALARIES	49,340	38,525	48,911	43,007	68,080	27,607	70,010
SALARIES - OTHER						-	
OVERTIME			3,067	4,555	4,000	1,365	4,000
FICA EXPENSE	3,706	2,947	3,952	3,681	5,510	2,216	5,660
RETIREMENT EXPENSE			2,300	4,954	5,200	2,358	5,400
LIFE AND HEALTH INSURANCE			739	2,574	2,400	1,430	2,400
Subtotal Personnel	53,046	41,472	58,969	58,771	85,190	34,976	87,470
CONTRACTUAL SERVICES	710	6,120	110	146	1,000	650	1,000
TRAVEL & PER DIEM	-		1,243	-	1,000	-	1,300
RENTALS & LEASES	-	-	-	-	-	-	-
REPAIR AND MAINTENANCE	723	2,717	3,506	2,680	1,000	1,428	1,000
PRINTING & BINDING				888		2,464	5,000
OPERATING SUPPLIES	2,209	1,104	1,140	1,174	1,200	1,650	1,200
TRAINING, EDUC & DUES	35	813	(433)	904	1,000	135	1,000
MACHINERY & EQUIPMENT	-	-	-	1,986	250	-	12,500
Subtotal Operating Costs	3,677	10,754	5,566	7,778	5,450	6,327	23,000
CODE ENFORCEMENT	\$ 56,723	\$ 52,226	\$ 64,535	\$ 66,549	\$ 90,640	\$ 41,303	\$ 110,470

CITY OF INDIAN ROCKS BEACH

LIBRARY

Program Description:

The City of Indian Rocks Beach library is managed by a full-time librarian and assistance is provided by volunteers from the Friends of the Library. Collections maintained by the Library cater to members of the library and seasonal guests.

Schedule of Expenditures

LIBRARY

For 2021-2022 Budget

DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL 6 MONTHS 3/31/2021	FINAL 2022 BUDGET
SALARIES	33,360	51,016	52,381	54,110	54,770	25,169	56,970
					Librarian		56,970
FICA EXPENSE	2,536	3,839	3,942	3,986	4,190	1,851	4,360
RETIREMENT	1,936	5,098	5,213	5,576	5,480	2,517	5,700
LIFE AND HEALTH INSURANCE	5,859	12,986	13,636	13,842	15,500	7,671	16,940
Subtotal Personnel	43,691	72,939	75,172	77,514	79,940	37,208	83,970
OTHER CONTRACTUAL SERVICES	5,136	6,540	6,900	6,520	7,540	6,307	7,540
TRAVEL & PER DIEM	-	494	256	-	400	-	600
OPERATING SUPPLIES	5,231	1,504	2,747	2,337	2,800	294	2,800
LIBRARY STATE GRANT - EXPENDITURES	-	-	130	-	-	-	-
LIBRARY BOOK SALES - EXPENDITURES	-	105	-	99	1,400	-	1,400
OPERATING SUPPLIES- BOOKS / MEDIA	17,547	19,741	20,806	14,696	16,000	7,707	16,000
TRAINING, DUES AND SUBSCRIPTIONS	391	485	457	606	1,100	460	1,200
Subtotal Operating Costs	28,305	28,869	31,296	24,258	29,240	14,768	29,540
LIBRARY	\$ 71,996	\$ 101,808	\$ 106,468	\$ 101,772	\$ 109,180	\$ 51,976	\$ 113,510

PUBLIC SERVICES - ADMINISTRATION

To provide quality services to the community in the most efficient, innovative, and cost-effective manner through training and the shared commitment of a professional municipal workforce.

The purpose of this program is to manage and supervise the City's Public Services and Solid Waste Operations. Responsible for maintaining City streets and drainage systems in compliance with the National Pollutant Discharge Elimination System (NPDES) permitting requirements, proactive maintenance of City parks, recreational facilities, City buildings, and commercial and residential solid waste collection services.

PUBLIC SERVICES - ADMINISTRATION

For 2021-2022 Budget

16

CITY OF INDIAN ROCKS BEACH

PUBLIC SERVICES - STREETS AND DRAINAGE

Mission Statement:

To provide quality services to the community in the most efficient, innovative, and cost-effective manner through training, and the shared commitment of a professional municipal workforce.

Program Description:

This program provides regular maintenance of roadways, curbs, medians, alleys and sidewalks, and includes the repairing of potholes, roadway repairs, and the sweeping of all city streets. This program is also responsible for maintaining all street names, regulatory and informational signage in the City.

This program provides storm drainage maintenance and is also responsible for the inspection and reporting of the condition of the storm water drainage system pursuant to National Pollutant Discharge Elimination System (NPDES) requirements.

Schedule of Expenditures

PUBLIC SERVICES - STREETS & DRAINAGE

For 2021-2022 Budget

DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL 6 Months 3/31/2021	FINAL 2022 BUDGET
SALARIES	53,271	55,704	59,636	38,330	39,110	20,143	40,660
					Public Services Worker		40,660
OVERTIME	1,462	-	1,000	1,000	1,000	1,037	1,000
FICA EXPENSE	3,445	3,451	4,596	3,010	3,070	1,695	3,190
RETIREMENT EXPENSE	4,174	4,461	4,927	3,830	3,910	2,218	4,070
LIFE AND HEALTH INSURANCE	20,502	22,656	26,007	13,830	15,490	7,666	16,940
Subtotal Personnel	82,854	86,272	96,166	60,000	62,580	32,759	65,860
NPDES,HWY GRANT, MISC	8,554	2,679	12,247	7,073	15,000	12,400	15,000
WATER QUALITY TESTING	2,320	2,261	2,374	2,426	4,000	2,397	4,000
CRS MAX FLOOD	11,425	4,650	5,115	5,580	6,000	6,000	6,000
OTHER CONTRACTUAL SERVICES	417	401	409	424		316	
UNIFORMS	841	1,712	-	-	550	-	550
WASTE DISPOSAL-SWEEPER	6,375	434	1,689	1,148	7,000	770	7,000
TRAVEL & PER DIEM	247	-	39	-	500	-	500
RENTALS & LEASES	160	128	-	-	-	-	-
REPAIRS & MAINTENANCE	-	2,394	42	-	-	-	-
R & M STORM DRAIN	7,075	10,235	21,510	39,845	50,000	19,666	50,000
R & M STREET SWEEPER	858	2,098	1,339	3,319	10,000	788	10,000
R & M ROADS	995	47	1,170	930	6,000	2,465	6,000
R & M EQUIPMENT (VEH 8)	7,416	21,598	19,844	14,325	6,000	4,143	11,000
R & M - TRAFFIC CONTROL DEVICES	25,142	13,496	6,363	14,872	17,000	7,822	17,000
PRINTING & BINDING	-	-	-	-	-	-	3,500
OPER SUPPLIES	79	-	-	-	-	114	-
OPER SUPPLIES - TOOLS	4,884	5,135	2,872	4,593	3,000	563	3,000
OPER SUPPLIES - BEACH TRAIL SHELL	2,939	11,657	1,115	5,470	9,000	130	9,000
OPER SUPPLIES - MISC	5,792	6,940	2,424	2,985	4,000	1,159	4,000
OPER SUPPLIES - GAS & OIL	8,107	8,163	6,440	5,094	18,000	1,831	10,000
OPER SUPPLIES - CIV DEFENSE	24,277	-	12,246	19,846	5,000	2,154	5,000
OPER SUPPLIES - BLOWERS	-	197	-	-	250	-	250
OPER SUPPLIES - FLAGS	16,735	4,138	6,249	22,118	15,000	668	15,000
TRAINING, EDUC & DUES	500	719	922	938	1,000	500	1,000
MACHINERY AND EQUIP	320,902	-	-	-	-	-	98,000
Subtotal Operating Costs	456,040	99,082	104,409	150,986	177,300	63,886	275,800
STREETS AND DRAINAGE	\$538,894	\$185,354	\$200,575	\$210,986	\$239,880	\$ 96,645	\$ 341,660

CITY OF INDIAN ROCKS BEACH

PUBLIC SERVICES - BUILDING MAINTENANCE

Mission Statement:

To provide quality services to the community in the most efficient, innovative, and cost-effective manner through training and the shared commitment of a professional municipal workforce.

Program Description:

The purpose of this program is to provide proactive and remedial building maintenance service for all City buildings, and to coordinate the activities of contractors performing work beyond the capabilities of the staff member. General maintenance, landscaping, and painting services are provided using in-house personnel.

The cost of security monitoring services is also reported in this program.

Schedule of Expenditures

PUBLIC SERVICES - BLDG MTNC

For 2021-2022 Budget

DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL 6 MONTHS 3/31/2021	FINAL 2022 BUDGET
SALARIES	37,135	40,006	35,887	39,170	39,110	18,625	40,660
						Facility Maintenance Worker	40,660
OVERTIME PS-BM	2,552	1,062	380	380	380	986	380
FICA EXPENSE PS - BM	2,979	3,085	2,774	3,030	3,020	1,498	3,140
RETIREMENT EXPENSE PS-BM	3,966	3,983	3,855	3,960	3,950	1,961	4,100
LIFE AND HEALTH INSURANCE	11,778	12,990	19,850	20,190	15,490	7,666	17,000
Subtotal Personnel	58,410	61,126	62,746	66,730	61,950	30,736	65,280
PROF SVC - UNIFORMS	1,440	630	-	-	1,000	71	1,000
PROF SVC - PEST CONTROL	2,872	3,118	3,077	3,508	3,500	10,327	6,500
PROF SVC - JANITORIAL	14,280	14,665	14,280	14,375	14,500	7,740	14,500
CITY HALL ALARM	2,804	10,254	6,649	6,318	4,500	4,048	4,500
TRAVEL AND PER DIEM	92	100	458	-	100	-	100
REPAIR AND MAINTENANCE	65,791	12,250	24,847	39,500	15,500	17,902	25,000
OPER SUPPLIES PS - BM	4,430	1,267	1,922	2,140	5,000	1,558	5,000
OPER SUPPLIES PS - CLEANING	505	380	590	5,666	2,200	1,961	2,200
OPER SUPPLIES PS - MISC	15,772	6,548	9,468	6,927	6,000	2,699	6,000
TRAINING, EDUC & DUES	45	45	180	180	100	-	100
BLDG IMPROVEMENTS	474,771	50,863	-	-	-	-	-
MACHINERY & EQUIPMENT	12,274	-	-	-	-	-	-
Subtotal Operating Costs	595,076	100,120	61,471	78,614	52,400	46,306	64,900
BUILDING MAINTENANCE	\$653,486	\$ 161,246	\$ 124,217	\$ 145,344	\$ 114,350	\$ 77,042	\$ 130,180

CITY OF INDIAN ROCKS BEACH

PUBLIC SERVICES - PARKS

Mission Statement:

To provide quality services to the community in the most efficient, innovative, and cost-effective manner, through training and the shared commitment of a professional municipal workforce.

Program Description:

This program includes the construction and proactive maintenance of City Parks and recreational facilities. This includes maintenance of the City's 27 beach accesses; Kolb; Brown; Keegan Clair; Chic-A-Si, 10th and 12th Avenue Parks; the Nature Preserve; medians and landscaped areas throughout the City.



Schedule of Expenditures
PUBLIC SERVICES - PARKS
For 2021-2022 Budget

For 2021-2022 Budget						ACTUAL	FINAL
DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	6 MONTHS 3/31/2021	2022 BUDGET
SALARIES	197,697	207,673	113,394	127,995	144,850	66,757	153,550

CITY OF INDIAN ROCKS BEACH

CENTRAL SERVICES

Program Description:

The Central Services Department was established to centralize the general fund costs for communications such as telephone, cellular, and postage along with utility costs, street lighting costs, general fund property and liability insurance.

Schedule of Expenditures

CENTRAL SERVICES

For 2021-2022 Budget

DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	ACTUAL 6 MONTHS 3/31/2021	FINAL 2022 BUDGET
COMMUNICATIONS SVC	47,527	69,870	75,561	71,136	78,400	39,475	88,300
UTILITIES	91,576	98,025	89,759	91,903	114,690	39,468	95,000
RENTALS & LEASES	14,643	12,591	12,010	12,625	13,500	5,629	13,500
INSURANCE	106,087	105,994	113,529	117,629	140,860	76,535	154,950
OTHER CHARGES	205		-	-	-	-	-
MACHINERY & EQUIP	13,563	6,831	15,234	6,993	7,500	15,343	7,500
						Computer System Updates	5,000
						Office Furniture	2,500
CENTRAL SERVICES	\$ 273,601	\$ 293,311	\$ 306,093	\$ 300,286	\$ 354,950	\$ 176,450	\$ 359,250



SOLID WASTE FUND

CITY OF INDIAN ROCKS BEACH

PUBLIC SERVICES - SOLID WASTE

Mission Statement:

To provide quality services to the community in the most efficient, innovative and cost-effective manner through training and the shared commitment of a professional municipal workforce

Program Description:

This program utilizes a variety of equipment to provide solid waste collection services for commercial establishments and residences within the City. A recycling program is offered whereby yard waste is collected and recycled separate from household waste. The City also operates recycling drop off location for the collection of recyclable waste.

Other waste items, such as white goods, larger yard debris and other materials are collected at four annual special clean-up days. Special pick-ups are also available.



RECYCLING ONLY

Deposit Only These Clean Items:



Clean paper, Milk Cartons, Cardboard (limit 18 x 24), Junk Mail, Paper Egg Cartons, Cereal Boxes



Newspapers, Magazines, Catalogs, Phone Books



Plastic Bottles and Jugs (no caps), Plastic Dairy Tubs (yogurt, margarine, etc.) no lids



Aluminum Cans, Steel or Tin Cans



Loose Glass Bottles and Jugs



NO



No Pizza Boxes



No Aerosol Cans



No Hoses



No Plants



No Toys



No Dishes/Paper Plates



No Juice Boxes or Pouches



No Tires



No Styrofoam



No Clothes Textiles/Carpet



No Batteries



No Plastic Bags



No Electronics

Schedule of Expenditures
PUBLIC SERVICES - SOLID WASTE
For 2021-2022 Budget

For 2021-2022 Budget							FINAL
	2017	2018	2019	2020	2021	6 MONTHS	2022
DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	3/31/2021	BUDGET
SALARIES-SW	359,581	363,231	294,648	305,350	311,090	141,635	322,480
							Public Services Director 40% 37,950 Public Services Admin Asst. 40% 17,990 Solid Waste Supervisor 43,580 Solid Waste Driver 44,530 Solid Waste Driver 36,160 Solid Waste Worker 36,980 Solid Waste Worker 36,980 Solid Waste Worker 34,220 Solid Waste Worker 34,090
OVERTIME	44,592	32,321	36,407	45,261	30,000	13,077	30,000
FICA-SW	29,529	28,124	23,748	25,820	26,320	11,427	26,960
RETIREMENT -SW	37,508	37,930	32,849	35,098	31,430	15,283	32,250
LIFE AND HEALTH INSURANCE	115,655	138,131	117,279	109,999	131,830	63,215	141,430
Subtotal Personnel	586,865	599,737	504,931	521,528	530,670	244,637	553,120
POST EMPLOYEMENT BENEFITS	3,464	1,139	-	3,125	-	-	-
PENSION EXPENSE	5,224	5,102		3,258			
PROFESSIONAL SERVICES	-	-	-	-	-	-	-
ACCOUNTING & AUDITING	8,000	8,000	8,000	8,000	8,000	1,438	8,000
OTHER CONTRACTURAL SERVICES			12,135	10,083		-	
WASTE DISPOSAL	266,586	205,146	184,589	193,071	184,870	87,759	195,960
BILLINGS SVCS	8,065	8,075	8,065	8,189	8,500	2,724	8,500
UNIFORMS	4,453	2,003	2,965	2,568	3,000	1,704	3,000
BRUSH	37,616	21,860	17,372	12,210	17,000	7,141	17,000
HAZARDOUS WASTE COL	2,057	95	611	3	4,000	-	4,000
CURBSIDE RECYCLING	121,087	122,196	186,426	207,846	228,070	87,176	232,630
RECORDS MANAGEMENT	-	1,100	-	-	2,200	-	2,200
CARDBOARD RECYCLING	4,000	3,750	4,470	4,880	2,000	2,178	4,000
TRAVEL & PER DIEM	423	736	-	115	600	-	600
COMMUNICATIONS	257	-	421	-	1,000	-	1,000
UTILITIES	1,584	1,442	2,193	1,894	1,600	896	1,600
RENTALS AND LEASES	19,260	19,980	18,379	20,382	25,000	11,514	30,000
INSURANCE	43,124	44,485	47,809	49,251	56,630	28,367	54,180
R&M BUILDING	157	325	561	870	2,000	106	2,000
R&M VEHICLES	50,920	64,751	65,257	81,389	59,000	25,107	59,000
R&M DUMPSTERS	2,584	6,848	5,779	4,373	4,000	406	6,000
PRINTING & BINDING	-	85	915	393	500	311	500
OFFICE SUPPLIES	141	-	64	22	250	103	250
GAS & OIL	29,534	38,350	36,225	31,735	40,000	12,344	40,000
CLEANING SUPPLIES	1,629	2,493	2,725	2,144	6,000	655	6,000
OPERATING SUPPLIES - MISC	10,013	8,991	10,066	10,478	6,000	4,499	6,000
RECYCLING SUPPLIES	5,624	-	1,235	4,611	2,000	672	4,000
CONTRACTED FUEL PURCHASE	846	-	-	-	-	-	-
TRAINING, ED & DUES	1,226	1,483	523	1,398	2,500	641	2,500
CLAW/BOOM TRUCK	-	-	-	-	-	-	-
DUMPSTERS	4,939	13,196	9,000	12,666	10,000	3,000	10,000
RECYCLING CONTAINERS	-	-	7,613	-	8,000	-	8,000
PACKER TRUCK							300,000
REFUSE / RECYCLING CONTAINERS	4,802		-			-	
DEPRECIATION	121,375	136,505	136,505	117,801			
LOSS ON DISPOSAL OF ASSETS	49,753			5,844			
Subtotal Operating Costs	808,743	718,136	769,903	798,599	682,720	278,741	1,006,920
VEHICLE / TRUCKS	-	-		-	-	-	-
INTERFUND TRANSFERS	161,220	198,707	180,736	143,380	148,860	74,429	148,860
	161,220	198,707	180,736	143,380	148,860	74,429	148,860
SOLID WASTE	1,556,828	1,516,580	1,455,570	1,463,507	1,362,250	597,807	1,708,900



CAPITAL IMPROVEMENT PLAN
2022-26

LOCAL OPTION SALES TAX CAPITAL IMPROVEMENT PROJECTS FUND

The Local Option Sales Tax Fund is a special revenue fund, which accounts for the receipt and expenditure of the City's portion of the Local Option Infrastructure Surtax (One-Cent Sales Tax) levied by Pinellas County for a 10-year period beginning February 1990, recently extended by voter referendum. The proceeds are exclusively restricted for public infrastructure projects.

The City receives a portion of the proceeds of the Local Option Sales Tax based on an inter-local agreement between the City and the County. Funds are distributed between the County and municipalities based on the percentage of the population living in the unincorporated area and in each municipality.



**City of Indian Rocks Beach
Capital Improvement Projects Fund
Five Year Plan 2022-2026**

	<i>2022 Budget</i>	<i>2023 Budget</i>	<i>2024 Budget</i>	<i>2025 Budget</i>	<i>2026 Budget</i>	<i>Total Funding 2022-2026</i>
Carry Forward Fund Balance	1,698,010	3,124,060	1,312,010	1,232,010	1,002,010	
LOST (Penny Funding) Fund Revenue Earned	500,000	500,000	500,000	500,000	500,000	2,500,000
Grants - PC Dune Walkovers	50,000	-	-	-	-	50,000
Grants - SWFWMD	-	150,000	-	150,000	-	300,000
Grant - American Rescue Plan	1,732,050					1,732,050
Grant - Pinellas County LOST/Big C	1,772,360	1,308,170	1,308,170	1,308,170		5,696,870
Total Revenues	4,054,410	1,958,170	1,808,170	1,958,170	500,000	10,278,920

<u>Projects</u>	<i>2022 Budget</i>	<i>2023 Budget</i>	<i>2024 Budget</i>	<i>2025 Budget</i>	<i>2026 Budget</i>	<i>Total Cost 2022-2026</i>
Road Milling, Resurfacing, Curbing & Drainage	650,000	2,082,050	500,000	500,000	500,000	4,232,050
Stormwater Reconconstruction	-	300,000	-	300,000	-	600,000
Dune Walkovers & Upgrades	50,000	-	-	-	-	50,000
City Park Upgrades	156,000	80,000	80,000	80,000	80,000	476,000
Undergrounding - Gulf Blvd Phase II	1,772,360	1,308,170	1,308,170	1,308,170		5,696,870
Total Expenditures	2,628,360	3,770,220	1,888,170	2,188,170	580,000	11,054,920
Ending Fund Balance	3,124,060	1,312,010	1,232,010	1,002,010	922,010	

City of Indian Rocks Beach
General Fund/Solid Waste Fund Capital Projects
Five Year Plan 2022-2026

GENERAL FUND CAPITAL PROJECTS

DESCRIPTION	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>2025 Budget</u>	<u>2026 Budget</u>
VEHICLE - PICK-UP TRUCK	27,000				
VEHICLE - DUMP TRUCK		53,000			
VEHICLE - BUCKET TRUCK	98,000				
TOTAL	<u>125,000</u>	<u>53,000</u>	<u>-</u>	<u>-</u>	<u>-</u>

SOLID WASTE CAPITAL PROJECTS

DESCRIPTION	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>2025 Budget</u>	<u>2026 Budget</u>
VEHICLE-PACKER TRUCK	300,000		300,000		
VEHICLES / TRUCKS					
TOTAL	<u>300,000</u>	<u>-</u>	<u>300,000</u>	<u>-</u>	<u>-</u>



SPECIAL REVENUE FUNDS

LOCAL OPTION GAS TAX

The Local Option Gas Tax Fund is a special revenue fund established to account for the receipt and expenditure of the City's share of the "Six Cent" Local Option Motor Fuel Tax (LOGT) enacted by an inter-local agreement between the County and municipalities.

Municipalities are entitled to receive 25% of the total "Six Cent" Local Option Gas Tax proceeds received by the County from the State Department of Revenue. Allocations of the amount reserved for municipalities are based on population.

LOCAL OPTION GAS TAX INDIAN ROCKS BEACH BUDGET 2021-2022

	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 FINAL BUDGET	ATUAL 6 MONTHS 3/31/2021	2022 FINAL BUDGET
BEGINNING RESERVES	37,952	68,415	88,590	40,637	56,982		46,856
<u>REVENUE</u>							
LOCAL OPTION GAS TAX	73,895	63,331	58,419	52,619	50,000	17,403	50,000
TOTAL REVENUES & RESERVES BALANCE	111,847	131,746	147,009	93,256	106,982	17,403	96,856
<u>EXPENDITURES</u>							
STREET LIGHTS	43,432	43,156	46,372	46,400	50,000	21,804	60,000
TRANSFER TO LOST	-	-	60,000	-	-	-	-
TOTAL EXPENDITURES	43,432	43,156	106,372	46,400	50,000	21,804	60,000
ENDING RESERVES	68,415	88,590	40,637	46,856	56,982		36,856
TOTAL EXPENDITURES & ENDING RESERVES	111,847	131,746	147,009	93,256	106,982		96,856

RECREATION IMPACT FEE FUND

The Recreation Impact Fee Fund is a special revenue fund that accounts for the receipt and expenditure of recreation impact fees resulting from new construction. These fees may be only be used to provide additional recreational facilities. Recreational impact fees are collected at the time that a certification of occupancy is issued, and are therefore completely dependent on the level of new development activity.

RECREATION IMPACT FEE FUND INDIAN ROCKS BEACH BUDGET 2021-2022

	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 FINAL BUDGET	ACTUAL 6 MONTHS 3/31/2021	2022 FINAL BUDGET
BEGINNING RESERVES	82,872	7,872	7,872	11,372	12,372		7,502
<u>REVENUE</u>							
RECREATIONAL IMPACT FEES	5,000	-	3,500	1,500	1,000	6,000	1,000
TRANSFER FROM LOST							
TOTAL REVENUES & RESERVES BALANCE	87,872	7,872	11,372	12,872	13,372	6,000	8,502
<u>EXPENDITURES /TRANSFERS</u>	80,000				11,370		
TOTAL EXPENDITURES/TRANSFERS	80,000	-	-	-	11,370	-	-
ENDING RESERVES	7,872	7,872	11,372	12,872	2,002		8,502
TOTAL EXPENDITURES & ENDING RESERVES	87,872	7,872	11,372	12,872	13,372	6,000	8,502

MULTIMODAL IMPACT FEE FUND

The Multimodal Impact Fee Fund was mandated by Pinellas County, it is a special revenue fund that accounts for the receipt and expenditure of the City's share of the County-wide Multimodal Fees resulting from. Multimodal impact fees are completely dependent upon the level of new development activity, which varies based on economic conditions. These funds may only be used to construct new transportation facilities.

MULTIMODAL IMPACT FEE FUND INDIAN ROCKS BEACH BUDGET 2021-2022

	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 FINAL BUDGET	ACTUAL 6 MONTHS 3/31/2021	2022 FINAL BUDGET
BEGINNING RESERVES	147,024	11,864	11,864	16,553	21,553		24,346
<u>REVENUE</u>							
MULTIMODAL IMPACT FEES	4,840	-	4,689	2,793	5,000	14,976	5,000
TOTAL REVENUES & RESERVES BALANCE	151,864	11,864	16,553	19,346	26,553		29,346
EXPENDITURES/TRANSFERS	140,000		-	-	-	-	-
TOTAL EXPENDITURES/TRANSFERS	140,000	-	-	-	-	-	-
ENDING RESERVES	11,864	11,864	16,553	19,346	26,553		29,346
TOTAL EXPENDITURES & ENDING RESERVES	151,864	11,864	16,553	19,346	26,553		29,346

DEVELOPMENT IMPACT FEE FUND

The Development Impact Fee Fund is a special revenue fund that accounts for the receipt and expenditure of development impact fees resulting from new land development. These fees may only be used to provide additional facilities required by the impact of new development.

DEVELOPMENT IMPACT FEE FUND INDIAN ROCKS BEACH BUDGET 2021-2022

	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 FINAL BUDGET	ACTUAL 6 MONTHS 3/31/2021	2022 FINAL BUDGET
BEGINNING RESERVES	82,136	7,136	7,136	10,636	12,636		3,506
<u>REVENUE</u>							
DEVELOPMENT IMPACT FEES	5,000	-	3,500	1,500	2,000	6,000	2,000
TOTAL REVENUES & RESERVES BALANCE	87,136	7,136	10,636	12,136	14,636		5,506
EXPENDITURES/TRANSFERS	80,000		-	-	10,630	-	-
TOTAL EXPENDITURES/TRANSFERS	80,000	-	-	-	10,630	-	-
ENDING RESERVES	7,136	7,136	10,636	12,136	4,006		5,506
TOTAL EXPENDITURES & ENDING RESERVES	87,136	7,136	10,636	12,136	14,636		5,506



APPENDIX

FREQUENTLY ASKED QUESTIONS

Q: WHAT IS THE PURPOSE OF THE CITY BUDGET?

A: The budget is an annual financial plan for the City of Indian Rocks Beach. It specifies the level of municipal services to be provided in the coming year and the resources, including personnel positions, capital expenditures and operating expenses, needed to provide those services.

Q: HOW AND WHEN IS THE BUDGET PREPARED?

A: The City Manager in conjunction with members of the management team prepare a capital improvement plan for review by the City Commission and the Finance Committee. A preliminary operating budget was delivered to the City Commission on June 23rd, 2021. The City Commission reviews the budget, conducts work sessions, and holds two public hearings to obtain citizen input. Next, the Commission adopts the final budget along with an ordinance establishing the property tax rate required to fund the budget.

Q: WHAT IS A FISCAL YEAR?

A: A fiscal year is a 12-month operating cycle that comprises a budget and financial reporting period. The City's fiscal year, along with other local governments and special districts within the State of Florida, begins on October 1 and ends on September 30.

Q: FROM WHERE DOES THE CITY OBTAIN ITS REVENUES?

A: From City levied taxes, state and federal shared revenues and fees for municipal services, such as solid waste and recreation.

Q: HOW IS REVENUE USED BY THE CITY?

A: Revenue is used to pay for salaries, operating supplies, other operating costs such as utilities and insurance, and capital purchases such as buildings, vehicles, and equipment as specified in the City budget.

Q: WHAT IS PROPERTY RATE?

A: When the City adopts its annual budget, it determines the tax rate that must be applied on property in order to generate the necessary revenue, in addition to all other sources of revenue which are available. The taxable value of all property in the City is established by the Pinellas County Property Appraiser. The City has no control over the taxable value of property; it only has control over the tax rate that is levied.

Q: WHAT IS HOMESTEAD EXEMPTION?

A: The Florida Constitution provides that a home owner may apply for, and receive, a homestead exemption in the amount of \$50,000 on his or her principal residence. After property is appraised by the County Property Appraiser, \$50,000 is subtracted from the appraised value; the remainder is the taxable value upon which the property tax rate is applied.

Q: WHAT IS A MILL OF TAX?

A: One mill is equal to \$1 for each \$1,000 of taxable property value.

Q: WHAT IS A FUND?

A: A fund is a separate accounting entity within the City that receives revenues from a specific source and expends them on a specific activity or activities.

Q: WHAT IS THE DIFFERENCE BETWEEN AD VALOREM TAX AND PROPERTY TAX?

A: There is no difference. They are different names for the same tax.

Q: WHAT IS AN OPERATING BUDGET?

A: An operating budget is an annual financial plan for recurring expenditures, such as salaries, utilities, and supplies.

Q: WHAT IS A CAPITAL IMPROVEMENT BUDGET?

A: A capital improvement budget is both a short and long range plan for the construction of physical assets, such as buildings, streets, parks and the purchase of vehicles and equipment.

Q: WHAT IS AN ENTERPRISE FUND?

A: An enterprise fund earns its own revenues by charging customers for the services that are provided. The City of Indian Rocks Beach operates a solid waste collection activity as an enterprise funds.

Q: WHAT IS A BUDGET APPROPRIATION?

A: A budget appropriation is a specific amount of money that has been approved by the City Commission for use in a particular manner.

Q: WHAT IS A BUDGET AMENDMENT?

A: A budget amendment is an ordinance or resolution adopted by the City Commission which alters the adopted budget by appropriating additional monies to a particular department or fund, decreasing appropriations to a particular department or fund, or transferring funds from one department or fund to another.

Q: WHO ESTABLISHES THE RULES BY WHICH THE CITY OF INDIAN ROCKS BEACH ADOPTS ITS ANNUAL BUDGET AND PROPERTY TAX RATE?

A: The property tax rate and budget adoption process are governed by both the City Charter and State Statutes.

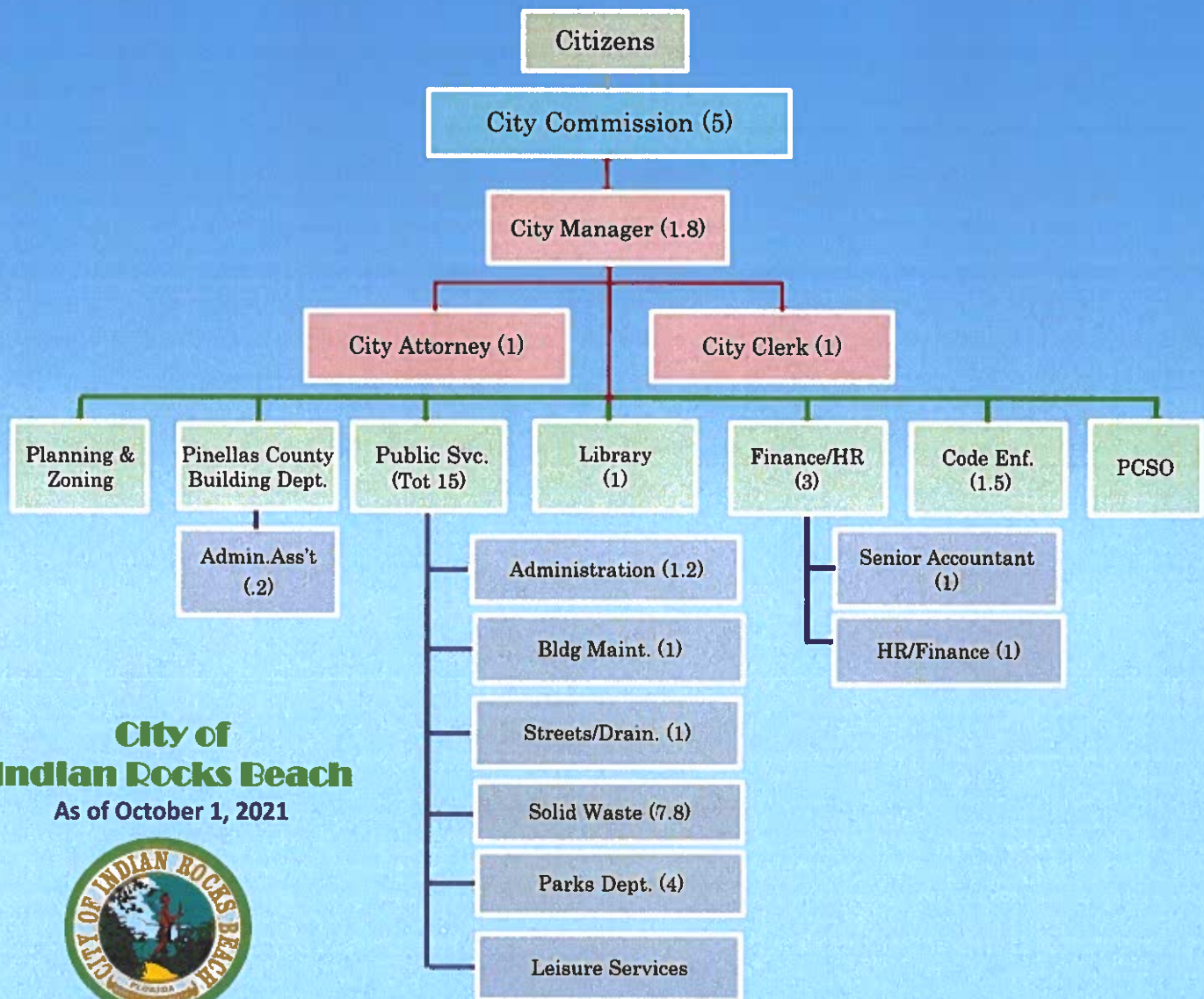
Q: WHO IS THE CHIEF EXECUTIVE OFFICER OF THE CITY OF INDIAN ROCKS BEACH?

A: The City Manager is both the Chief Executive and Chief Administrative Officer of the City of Indian Rocks Beach. The individual is hired by and reports directly to the City Commission.

Q: WHAT ARE FRANCHISE FEES, AND WHY DOES THE CITY OF INDIAN ROCKS BEACH LEVY THEM?

A: The franchise fee is a charge levied by the City on a utility to operate within the City and to use the City rights-of-way and other properties for locating pipes, wires, etc. The state allows utilities to pass on the franchise fee directly to customers on their bills.

**City of
Indian Rocks Beach**
As of October 1, 2021



**CITY OF INDIAN ROCKS BEACH
HISTORICAL DEPARTMENT STAFFING LEVELS**

DEPARTMENT (FTE)	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
General Fund														
Administration	3.50	3.25	3.25	3.25	3.25	3.25	3.25	3.00	3.00	3.00	2.90	2.40	2.80	2.80
Finance	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Community Dev.	3.63	3.63	3.63	3.63	3.63	3.63	4.13	4.00	3.50	3.50	3.60	3.60	1.70	1.70
Library	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Public Services	12.00	12.00	10.67	10.67	10.67	10.67	10.67	10.00	10.00	10.00	9.50	7.20	7.20	7.20
Sub-total	23.13	22.88	21.55	21.55	21.55	21.55	22.05	21.00	20.50	20.50	20.00	17.20	15.70	15.70
Sewer Fund														
Sewer Fund	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-	-	-	-
Solid Waste Fund														
Solid Waste Fund	9.00	9.00	9.00	9.00	9.00	9.00	8.00	8.00	8.00	8.00	7.50	7.80	7.80	7.80
TOTAL	33.13	32.88	31.55	31.55	31.55	31.55	30.05	29.00	28.50	28.50	27.50	25.00	23.50	23.60

**FY 20-21 Adopted
City Millage Rates for Pinellas County**

The City of Indian Rocks Beach adopted a millage rate of 1.8326 for FY 2021 and was able to provide a balanced budget that met the needs of the community. As a means of comparison, it is shown below how this decision compares with the decisions made by the other 23 city commissions in Pinellas County:

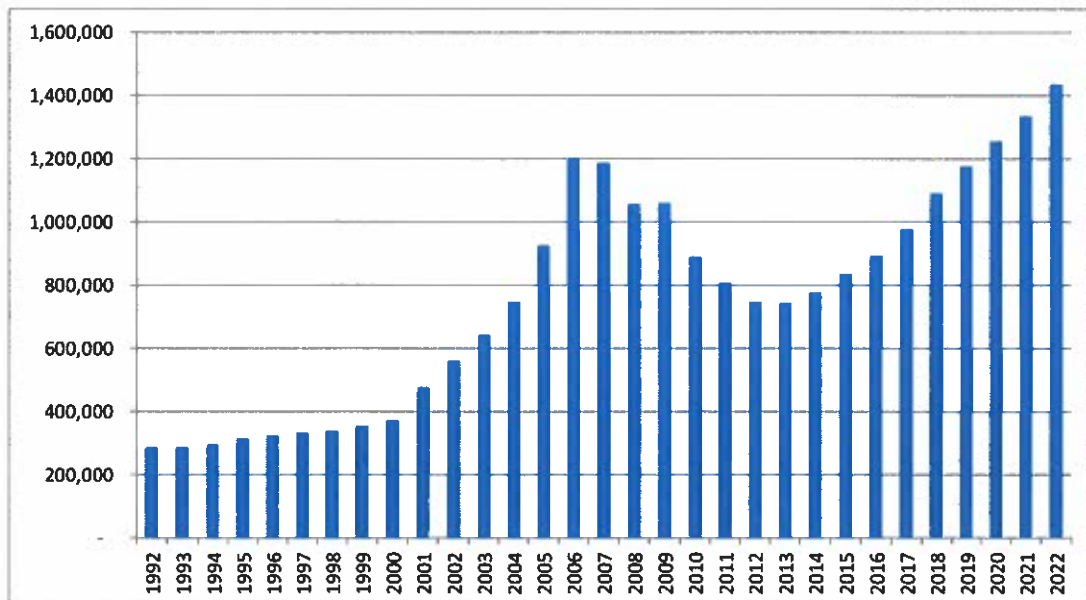
<u>Rank</u>	<u>City</u>	<u>Millage</u>
1	Belleair Shore	0.5823
2	North Redington Beach	1.0000
3	Redington Shores	1.6896
4	Redington Beach	1.8149
5	Indian Rocks Beach	1.8326
6	Indian Shores	1.8700
7	Belleair Beach	2.0394
8	Seminole	2.4793
9	Madeira Beach	2.7500
10-13	Treasure Island, South Pasadena, St. Pete Beach, Safety Harbor	3.00+
14-16	Dunedin, Gulfport, Oldsmar,	4.00+
17-23	Pinellas Park, Tarpon Springs, Clearwater Belleair Bluffs, Largo, Belleair, Kenneth City	5.00+
24 (highest)	St. Pete	6.7550

Indian Rocks Beach remains in the lowest one-third of Pinellas County cities in both its individual millage rate and in total combined millage rate. The City also assesses only a minimum communication services tax, has no public services tax and has not created a stormwater enterprise fund. All 3 are traditional city revenue sources that are utilized by the vast majority of Pinellas County cities.

City of Indian Rocks Beach
History of Ad Valorem Millage, Taxable Assessed Values and Tax Levies
Fiscal Years Ending 1992-2022

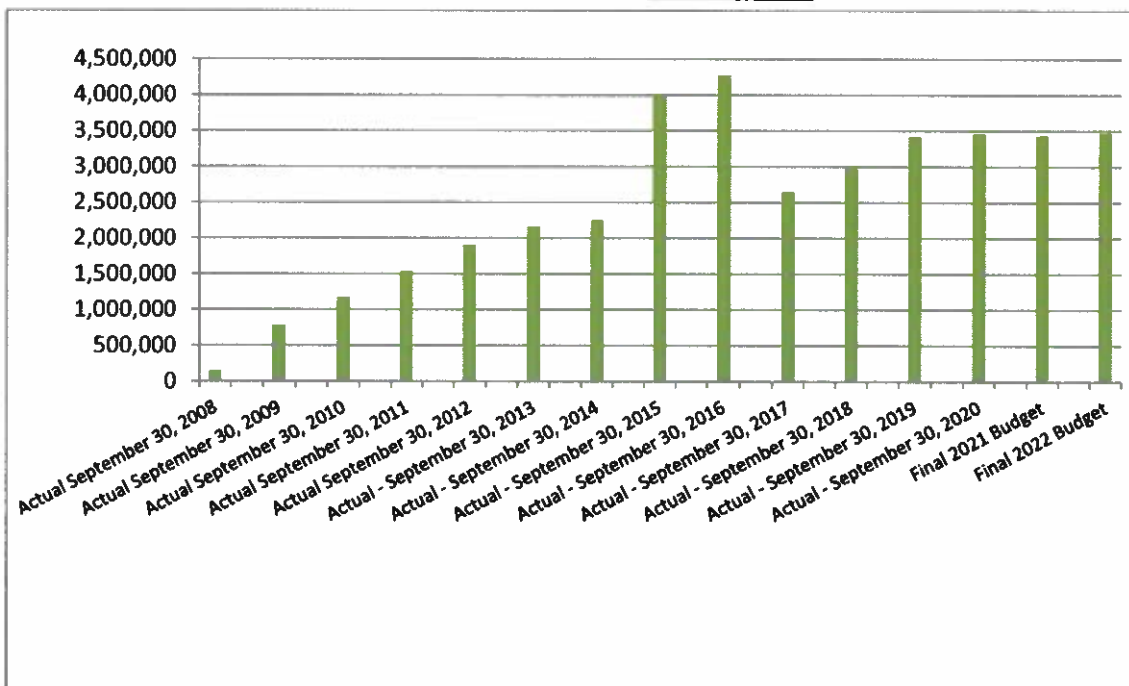
Fiscal Year Ending	Ad Valorem Millage	Taxable Assessed Value *	Assessed Value Increase/Decrease from Prior Year	Ad Valorem Taxes Levied	Ad Valorem Actual Receipts	Total Collections as a Percent of Taxes Levied
1992	2.4989	286,845	1.86%	716,779	691,920	96.5%
1993	2.5185	287,419	0.20%	723,865	702,198	97.0%
1994	2.5185	295,951	2.97%	745,353	725,188	97.3%
1995	2.5185	315,089	6.47%	793,553	771,579	97.2%
1996	2.5185	325,341	3.25%	819,373	797,583	97.3%
1997	2.5185	333,474	2.50%	839,856	816,602	97.2%
1998	2.5185	340,174	2.01%	856,729	829,813	96.9%
1999	2.5185	354,723	4.28%	893,371	867,818	97.1%
2000	2.5190	373,229	5.22%	939,979	910,628	96.9%
2001	2.5190	478,929	28.32%	1,027,219	1,000,125	97.4%
2002	2.5190	561,390	17.22%	1,201,850	1,164,916	96.9%
2003	2.5190	643,281	14.59%	1,407,363	1,359,441	96.6%
2004	2.3930	748,779	16.40%	1,531,840	1,484,097	96.9%
2005	1.7810	924,608	23.48%	1,635,525	1,559,391	95.3%
2006	1.5200	1,200,184	29.80%	1,817,485	1,590,909	87.5%
2007	1.4695	1,185,913	-1.19%	1,814,799	1,758,465	96.9%
2008	1.4695	1,057,009	-10.87%	1,742,699	1,693,152	97.2%
2009	2.0000	1,058,306	0.12%	2,114,018	2,054,982	97.2%
2010	2.0000	890,266	-15.88%	1,780,532	1,725,545	96.9%
2011	2.0000	807,343	-9.31%	1,614,686	1,562,977	96.8%
2012	2.0000	746,106	-7.59%	1,481,363	1,444,099	97.5%
2013	2.0000	743,032	-0.41%	1,486,064	1,433,488	96.5%
2014	2.0000	777,548	4.65%	1,555,096	1,508,443	97.0%
2015	2.0000	835,448	7.45%	1,670,896	1,620,770	97.0%
2016	2.0000	893,431	6.94%	1,786,861	1,728,283	96.7%
2017	1.9300	978,057	9.47%	1,887,650	1,831,021	97.0%
2018	1.9300	1,090,596	11.51%	2,104,850	2,033,059	96.6%
2019	1.8326	1,175,532	7.79%	2,154,280	2,089,648	97.0%
2020	1.8326	1,255,762	6.82%	2,301,309	2,233,800	97.1%
2021	1.8326	1,334,019	6.23%	2,444,723	2,371,382	97.0%
2022	1.8326	1,435,405	7.60%	2,630,523	2,551,608	

* In Thousands



CITY OF INDIAN ROCKS BEACH
General Fund
Fiscal Year-End Unassigned Fund Balance

		Percent of Annual Operation Expense
Actual September 30, 2008	<u>\$ 148,066</u>	5.1%
Actual September 30, 2009	<u>\$ 784,422</u>	26.6%
Actual September 30, 2010	<u>\$ 1,175,279</u>	40.5%
Actual September 30, 2011	<u>\$ 1,541,159</u>	53.1%
Actual September 30, 2012	<u>\$ 1,897,716</u>	66.0%
Actual - September 30, 2013	<u>\$ 2,158,038</u>	71.8%
Actual - September 30, 2014	<u>\$ 2,249,862</u>	73.7%
Actual - September 30, 2015	<u>\$ 4,004,554</u>	117.6%
Actual - September 30, 2016	<u>\$ 4,276,070</u>	99.0%
Actual - September 30, 2017	<u>\$ 2,651,086</u>	60.7%
Actual - September 30, 2018	<u>\$ 2,977,565</u>	80.0%
Actual - September 30, 2019	<u>\$ 3,420,275</u>	94.4%
Actual - September 30, 2020	<u>\$ 3,465,519</u>	91.4%
Final 2021 Budget	<u>\$ 3,435,705</u>	92.6%
Final 2022 Budget	<u>\$ 3,473,939</u>	87.9%



GENERAL FUND
INDIAN ROCKS BEACH BUDGET 2021-22

	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 FINAL BUDGET	Actual 6 months 3/31/2021	2022 FINAL BUDGET
BEGINNING FUND BALANCE - UNASSIGNED	4,276,070	2,651,086	2,977,565	3,420,275	3,420,275	-	3,460,309
Millage Levy	1.9300	1.9300	1.8326	1.8326	1.8326	1.8326	1.8326
REVENUE							
PROPERTY TAXES	1,827,453	2,033,059	2,084,008	2,222,434	2,371,020	2,167,664	2,551,610
FRANCHISE FEES	426,621	450,704	490,816	478,634	433,000	184,616	456,000
LICENSES & PERMITS	326,249	404,133	429,584	240,143	57,310	43,293	47,310
COMMUNICATION TAX	92,468	94,688	88,165	87,329	88,000	34,778	88,000
STATE SHARED REVENUE	117,992	113,364	116,410	109,834	93,130	52,968	116,410
1/2 CENT SALES TAX	266,175	283,566	289,884	275,145	231,910	121,611	289,880
ALCOHOL TAX	9,230	8,695	15,549	10,517	10,000	8,190	10,000
FINES	16,470	9,044	12,268	19,322	9,000	6,937	20,000
MISC REVENUE	829,017	321,297	358,498	249,774	219,850	168,168	199,850
ICMA FORFEITURE	20,000	30,000	-	-	42,360	-	-
FEDERAL - AMERICAN RESCUE PLAN	-	-	-	-	-	-	37,950
COST ALLOCATION	161,220	198,710	180,736	143,380	148,860	74,428	148,860
EXTRAORDINARY ITEM - INSURANCE PROCEEDS	-	-	-	-	-	-	-
TRANSFER FROM OTHER FUNDS - SEWER	-	100,000	-	-	-	-	-
TRANSFER FROM OTHER FUNDS - DEVELOPMENT IMPACT FEE FUND	-	-	-	-	10,630	10,630	-
TRANSFER FROM OTHER FUNDS - RECREATION IMPACT FEE FUND	-	-	-	-	11,370	11,370	-
FUND BALANCES/RESERVES/NET ASSETS							
SUBTOTAL REVENUE	4,092,895	4,047,260	4,065,718	3,836,512	3,726,440	2,884,653	3,965,870
TOTAL REVENUES & UNASSIGNED FUND BALANCE FORWARD	8,368,965	6,698,346	7,043,283	7,256,787	7,146,715	2,884,653	7,426,179
DEPARTMENTAL EXPENDITURES							
CITY COMMISSION	49,714	47,842	48,074	47,996	51,840	31,122	51,840
CITY MANAGER	237,619	223,290	227,475	236,305	256,860	134,067	278,610
FINANCE	313,315	322,200	331,344	331,541	354,530	165,148	370,310
CITY ATTORNEY	39,869	77,734	61,302	71,199	100,500	25,532	87,700
PLANNING & ZONING	46,228	50,895	115,171	87,019	80,550	37,829	85,650
CITY CLERK	137,613	143,816	161,837	148,603	168,330	68,807	179,220
LAW ENFORCEMENT	946,914	1,006,495	1,040,278	1,072,992	1,101,160	548,604	1,135,200
PERMITS & INSPECTIONS	257,414	293,018	265,622	353,858	68,900	24,425	21,430
CODE ENFORCEMENT	56,723	52,226	64,535	66,549	90,640	41,302	110,470
LIBRARY	71,996	101,808	106,468	101,772	109,180	51,976	113,510
PUBLIC SERVICES ADMINISTRATION	158,428	112,877	122,025	128,237	134,740	53,536	132,830
STREETS & DRAINAGE	538,894	185,354	200,575	210,986	239,880	96,644	341,660
BUILDING MAINTENANCE	653,486	161,246	124,217	145,344	114,350	77,042	130,180
PARKS	546,794	609,724	408,426	458,654	467,700	229,055	514,180
LEISURE SERVICES	40,083	38,945	39,566	29,927	37,700	28,952	40,200
CENTRAL SERVICES	272,789	293,311	306,093	300,286	354,990	176,451	359,250
TOTAL DEPARTMENTAL EXPENDITURES	4,367,879	3,720,781	3,623,008	3,791,268	3,731,650	1,790,492	3,952,240
TOTAL EXPENDITURES	4,367,879	3,720,781	3,623,008	3,791,268	3,731,650	1,790,492	3,952,240
TRANSFERS - TO CAPITAL IMPROVEMENT FUND	1,350,000	-	-	-	-	-	-
ENDING FUND BALANCE - UNASSIGNED	2,651,086	2,977,565	3,420,275	3,465,519	3,415,065		3,473,939
TOTAL EXPENDITURES, TRANSFERS & UNASSIGNED FUND BALANCE ENDING	8,368,965	6,698,346	7,043,283	7,256,787	7,146,715	1,790,492	7,426,179

**SOLID WASTE FUND
INDIAN ROCKS BEACH BUDGET 2021-2022**

	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 FINAL BUDGET	ACTUAL 6 months 3/31/2021	2022 FINAL BUDGET
BEGINNING RESERVES	839,808	335,513	173,303	380,247	296,087		440,541
<u>REVENUE</u>							
SOLID WASTE FEES	1,182,226	1,190,967	1,342,243	1,412,679	1,382,960	678,653	1,465,940
PRIVATE DUMPSTERS	4,418	4,418	6,839		6,260	5,511	6,630
CONDOS	15,349	15,349	20,816		19,260	10,767	20,410
RECYCLING	3,134	3,223	3,609		3,000	155	3,000
SPECIAL PICK UPS	2,509	3,020	4,335		2,000	1,943	2,000
CONTRACTED FUEL PURCHASE	767	-	-		-		-
OTHER	2,210	887	162,824	75,908	3,200		68,200
SUBTOTAL REVENUE	1,210,613	1,217,864	1,540,666	1,488,587	1,416,660	697,029	1,566,180
TOTAL REVENUES & RESERVES BALANCE	2,050,421	1,553,377	1,713,969	1,868,834	1,712,747		2,006,721
<u>EXPENDITURES</u>							
PERSONNEL COST	595,553	605,978	519,587	527,913	530,670	244,637	553,120
WASTE DISPOSAL	266,586	227,006	184,589	193,071	184,870	87,759	195,960
PROPERTY INSURANCE	43,124	44,485	47,810	49,250	56,830	28,367	54,180
REPAIRS & MAINTENANCE	53,661	71,924	65,257	86,632	59,000	25,107	59,000
GAS & OIL	29,534	38,350	36,225	31,735	40,000	12,344	40,000
OPERATING COSTS	236,022	193,624	299,518	307,882	342,220	125,184	357,780
COST ALLOCATION	161,220	198,707	180,736	143,380	148,860	74,429	148,860
CAPITAL ASSETS / DEPRECIATION	121,375	136,505	136,505	117,801		-	
TOTAL EXPENDITURES	1,507,075	1,516,579	1,470,227	1,457,664	1,362,250	597,827	1,408,900
NON-OPERATING EXPENDITURES							
CIP/Non-Current Liab.	207,833	(136,505)	(136,505)	25,039	-		300,000
SUBTOTAL NON-OPERATING	207,833	(136,505)	(136,505)	25,039	-	-	300,000
TOTAL EXPENDITURES	1,714,908	1,380,074	1,333,722	1,482,703	1,362,250	597,827	1,708,900
ENDING RESERVES	335,513	173,303	380,247	386,131	350,497		297,821
TOTAL EXPENDITURES & ENDING RESERVES	2,050,421	1,553,377	1,713,969	1,868,834	1,712,747		2,006,721

Vehicle Inventory - June 2021

YEAR	TYPE/MODEL	TRUCK #	DEPT	VIN #	LICENSE #		COST	RE-PLACE	GVW	Mileage	PC TAG
2016	FORD F150 4X4 1/2 TON	534-20	BM	1FTMF1E8XGKF86290	XF2276	EXCELLENT	24,191	2031		17,154	
2013	FORD ESCAPE	524-3	CE	1FMCU0F78DUD18805	210900	GOOD	19,894	2028	3,091	26,765	
2016	POLARIS RANGER 570	524-5	CE	3NSRMA571GE755536	~	EXCELLENT	11,279	2026	~	5,344	
2016	FORD F150 4 X 4	524-6	PR	1FTMF1E83GKF86289	XF2280	EXCELLENT	24,191	2026	~	16,956	
2007	FORD F450 SUPER DUTY	572-2	PR	1FDXF46P97EB21790	XA0946	GOOD	33,560	2022	16,000	36,718	106-017
2016	FORD F-450 DUMP	572-3	PR	1FDUF4HY5GEA59653	XE8824	EXCELLENT	41,562	2026	16,500	16,510	106-023
2016	FORD F150 4X4 1/2 TON	539-15	PSA	1FTEW1E85GFB03298	XE9761	EXCELLENT	29,206	2031	4,555	20,626	
2007	FORD F150 1/2 TON	539-8	PS	1FTRF12297KB47779	241408	FAIR	14,125	2019	6,650	74,524	
2016	JOHN DEERE TRACTOR / LOADER	539-18	PS	1LV5085ECGG400159/A POH240XAGD024027	~	EXCELLENT	59,988	2026	~	840 hrs	
2016	JOHN DEERE 310SL LOADER BACKHOE	539-19	PS	1T0310LXPGF299805 F: 299805 R: 2054372	~	EXCELLENT		2026	~	831 hrs	
2009	FORD F550 BUCKET	539-20	PS	1FDAX56R69EA51517	XF1274	GOOD	46,050	2029	7,303	76,765	
2017	SCHWARZE A7 TORNADO STREET SWEEPER	539-22	PS	3BKJHM7X4HF581450	BVF9022	EXCELLENT	278,836	2026		4,935	106-024
2014	FORD F150 1/2 TON 4X4	534-18	PS	1FTMF1EM9EKD62485	XD5560	GOOD	20,099	2029	7,700	34,810	
2016	FORD F250	539-14	SW	1FTBF2B65GEB69528	XE8826	EXCELLENT	25,783	2031	~	28,751	
2018	FORD F550 DUMP	539-23	SW	1FDUF5GY7JEB23481	XF7536	EXCELLENT	52,011	2027	19500	3,615	106-026
2010	FREIGHTLINER M2 W GOLIATH MDL G370C REAR LOAD GARBAGE	534-15	SW	1FVHCYBS1ADAR3667	XC1906	FAIR	145,824	2017	58,000	61,104	106-019
2014	FREIGHTLINER SD W GOLIATH MDL G400 REAR LOAD GARBAGE	534-17	SW	1FVHG3DV9EHFP9639	XD5557	GOOD	199,510	2021	66,000	54,224	106-021
2016	PETERBILT 365 EZ PACK GOLIATH 25 YD REAR LOAD GARBAGE	534-19	SW	1NPSL70C3GD341619	XE7464	GOOD	233,933	2023	66,000	50,620	106-022
2017	PETERBILT 567 EZ PACK REAR LOAD GARBAGE	534-21	SW	1NPCL70X4HD433747	EX6998	EXCELLENT	233,555		66,000	32,095	106-025
2019	FREIGHTLINER GRAPPLE	534-22	SW	1FVACXFCXLHLE8481	XH2515	EXCELLENT	142669	2020	33000	10732	106-026
CAO	6/22/2021										

2022 Budget - Cost Allocation

<u>Cost to be Allocated</u>		<u>Allocation Percentage Based on Total Expenditure Budgets</u>		<u>Cost Allocation</u>	
<u>Departments</u>	<u>FY 2021 Budget</u>	<u>FY 2021 Budget</u>	<u>Percent</u>	<u>FY2021 Budget</u>	
City Commission	\$ 51,840	General Fund	\$ 3,711,010	73.5296%	\$ 612,200 (2)
City Manager	252,200				
Finance	349,610				
City Attorney	100,500				
Central Services		Solid Waste Fund	1,335,950 (1)	26.4704%	220,398
Communications	78,440				
Total	<u>\$ 832,590</u>		<u>\$ 5,046,960</u>	<u>100%</u>	<u>\$ 832,598</u>
		Enterprise Funds Total		<u>\$ 220,398</u>	
		32.5% Reduction		148,860	

(1) County waste disposal services excluded.
Debt payment excluded

(2) Not allocated.