

**TUESDAY, JULY 26, 2022
@ 4:00 PM**

**CITY COMMISSION
BUDGET WORK SESSION**



Administrative

727/595-2517

727/596-4759 (Fax)

Library

AGENDA

Public Services

727/595-6889

727/593-5137 (Fax)

CITY OF INDIAN ROCKS BEACH
CITY COMMISSION BUDGET WORK SESSION
TUESDAY, JULY 26, 2022 @ 4:00 P.M.
CITY COMMISSION CHAMBERS
1507 BAY PALM BOULEVARD
INDIAN ROCKS BEACH, FL 33785

CALL TO ORDER
ROLL CALL

1. **REVIEW OF** Five-Year Capital Improvement Plan (FY 2023-2027) and the FY2022-2023 Preliminary Budget.
2. **PUBLIC COMMENTS.**
3. **ADJOURNMENT.**

APPEALS: Any person who decides to appeal any decision made, with respect to any matter considered at such hearing, will need a record of the proceedings and, for such purposes, may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based, per s. 286.0105, F.S. Verbatim transcripts are not furnished by the City of Indian Rocks Beach and should one be desired, arrangements should be made in advance by the interested party (i.e. Court Reporter).

In accordance with the Americans with Disability Act and s. 286.26, F.S., any person with a disability requiring reasonable accommodation in order to participate in this meeting should contact the City Clerk's Office with your request, telephone 727/595-2517 or email doreilly@irbcity.com no later than five (5) business days prior to the proceeding for assistance.

POSTED: July 22, 2022

AGENDA ITEM NO. 1

REVIEW OF FY2023-27 CAPITAL IMPROVEMENT PLAN AND THE FY2022-23 PRELIMINARY BUDGET.

City of
INDIAN ROCKS BEACH



**PROPOSED
FY 2022 - 23 BUDGET**

WORKING TOGETHER

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Administrative
727 595 2517
727 596 4739 (Fax)

Library
727 596 1822

Public Services
727 595 6889
727 595 5137 (Fax)

June 23, 2022

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

Commissioners,

In accordance with Section 5.3(6) of the City Charter, I am honored to present to you the City Managers Proposed Budget for Fiscal Year 2022-23 for the City of Indian Rocks Beach. This proposed budget is balanced in all funds and provides a roadmap that guides operational decisions that strengthen our organizational values. The proposed 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 proposed budget promotes accountability and tells the story of our continued successes in **WORKING TOGETHER**.

As we continue to deal with the impacts of COVID-19, our City Team has not wavered in our efforts to provide outstanding service to our city and our thousands of yearly visitors. Every team member continues to demonstrate resiliency, innovation, and commitment to five-star service. I am honored and thankful for leading such a great team.

The proposed budget acknowledges the importance of investing in our greatest resource, our IRB Employee Team. The proposed budget provides a continued competitive benefit package and ensures that we are competitive in the public sector market. The budget proposes no increases to team member premiums, nor recommends any changes to out-of-pocket maximums. The proposed budget does not include a pay raise for the City Manager or City Clerk. During the budget review process the Commission will determine if a raise will be granted for these Charter positions. Mayor-Commissioner Kennedy has requested a pay increase of \$100 per month for each Commissioner. This should be discussed and considered by the Commission at the budget work session.

REVENUE/APPROPRIATIONS/RESERVES OUTLOOK

According to the Pinellas County Property Appraiser's Office, our property tax assessed value is expected to increase by approximately 15.38% or 7.97% higher than last year's increase. Of the 15.38% increase in taxable values, over 11.7% is attributed to new construction during

the last year. In total, the value of new construction exceeds \$26 million. Higher assessed tax values are primarily contributed to higher home prices, a competitive market, conversion of traditional residential to vacation rentals and the ability for many to work from home.

The proposed budget maintains 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 accurately make future projections. Our reserve fund remains strong and is significantly higher than the national average.

The General Fund expenses total \$4,159,830. The proposed budget provides for the transfer of \$213,550 from the General Fund to the Capital Improvement Fund for stormwater improvements.

These transferred funds are generated from a portion of the increase in our property tax assessed values. The City of Indian Rocks Beach remains one of the only cities in Pinellas County that does not have a stormwater fee or utility tax.

Currently, the City's unassigned reserves balance is approximately \$3.8 million or 105% 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 \$772,010.

ELEVATING OPERATIONS

Highlights of the proposed General Fund Budget include:

- Continued reduction of the cost allocation from the Solid Waste Budget to the General Fund Budget
- 5% cost of living increase for all employees
 - Does not include City Manager or City Clerk, City Commission to determine
- Continued allocation of \$50,000 for proactive drainage maintenance
- Continued funding for the installation of solar powered lights at beach accesses
- 4.77% Increase in our Pinellas County Sheriff's Law Enforcement Service Contract
- Installation of adaptive playground equipment
- Office Administrator's salary and benefits moved from Permitting & Inspections to the City Managers Budget
- Permitting & Inspections Budget reduced from \$21,430 to \$5,000

PROVIDING OUTSTANDING SOLID WASTE OPERATIONS

Highlights of the Solid Waste Budget include:

- Continued reduction of 25% of the cost allocation from the Solid Waste Budget to the General Budget
- 5% cost of living increase for all employees
- 6% rate increase for both residential and commercial customers
- 6.8% 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 \$4,035,033 from Pinellas County Penny to Gulf Boulevard Undergrounding Phase II
- Allocation of the City's American Rescue Plan funds (\$2,019,688) to future drainage enhancement projects
 - Projects to be designated by the City Commission upon review of the updated City of Indian Rocks Beach Storm Water Master Plan
- \$600,000 for stormwater reconstruction projects (half of the total is funded by SWFWMD Grants)
 - Grant allocations and request may be updated based on City Commission review of the updated stormwater master plan
- Annual funding for park maintenance and upgrades

CITY PARK UPGRADES

In 2023 the plan provides for:

- Rehab of the IRB Nature Park Boardwalk (a multiyear effort)
 - Wood decking and railing will be replaced with recycled composite material along with support repair
- Electrical improvements including decorative lighting at Chic-A-Si Park & 12th Avenue Park to accommodate gatherings and events
- Fencing replacements

I would like to express my appreciation to our IRB Team Members for the energy and effort in delivering outstanding city services. The professionalism and commitment of this team 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.

June 23, 2022

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We look forward to working with you during the remainder of the budget development process. The IRB City Commission CIP and Preliminary Budget Works Session is scheduled for July 26, 2022, at 4:00 PM in the City Auditorium. Public Hearings on the final version of the proposed budget will be September 7, 2022, and September 21, 2022.

Sincerely,

A handwritten signature in black ink, appearing to read "B. Gregg Mims", written over a horizontal line.

Brently Gregg Mims
City Manager
City of Indian Rocks Beach
Florida

BGM/lak

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, 2022, is referred to as "Fiscal Year 2022-23" or sometimes as FY23. 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 2022-23 budget is adopted and becomes effective October 1, 2022. 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 2022. 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 30th 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 2022/ 2023
BUDGET CALENDAR**

May 3-6, 2022 Tuesday-Friday	City Commissioners provide initial 2022 Budget suggestions to the City manager and Finance Director	
June 1, 2022 Wednesday	Property Appraiser delivers certification of taxable value (DR-420) to City	
June 20, 2022 Monday	Five-Year Capital Improvement Program (CIP) delivered to City Commission and Finance and Budget Committee	
July 1, 2022 Friday	Property Appraiser delivers certification of taxable value (DR-420) to City	s
July 5, 2022 Tuesday	Preliminary budget delivered to City Commission and Finance and Budget Committee	
July 13, 2022 Wednesday	Finance and Budget Committee Review CIP and Preliminary Budget	
July 26, 2022 Tuesday	City Commission CIP and Preliminary Budget Work Session 4:00-7:00pm	
July 26, 2022 Tuesday	City Commission Meeting- Commission sets tentative millage rate 7:00pm	
August 1, 2022 Monday	City notifies Property Appraiser of tentative millage rate and date/time/place of first public hearing-completed DR420 returned	s
August 5, 2022 Friday	Tentative budget delivered to City Commission	
September 7, 2022 Wednesday	City holds FIRST Public Hearing to adopt a tentative budget and millage rate	s
September 18, 2022 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 21, 2022 Wednesday	City holds FINAL Public Hearing to adopt final budget and millage rate from 2-5 days after ad appears	s
September 23, 2022 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



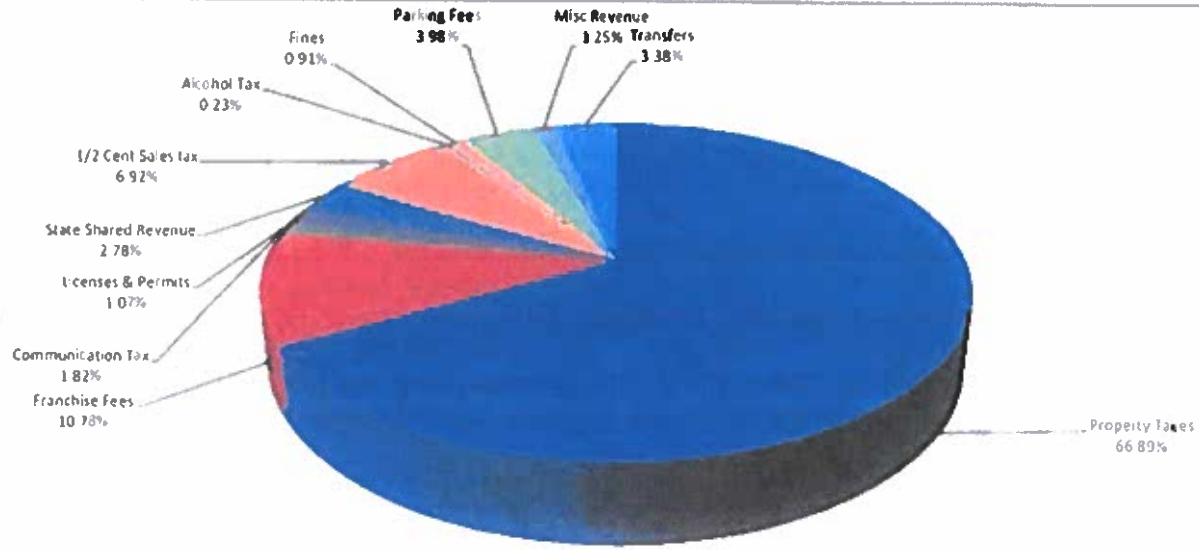
GENERAL FUND

GENERAL FUND BUDGET - FINAL

GENERAL FUND INDIAN ROCKS BEACH BUDGET 2022-2023

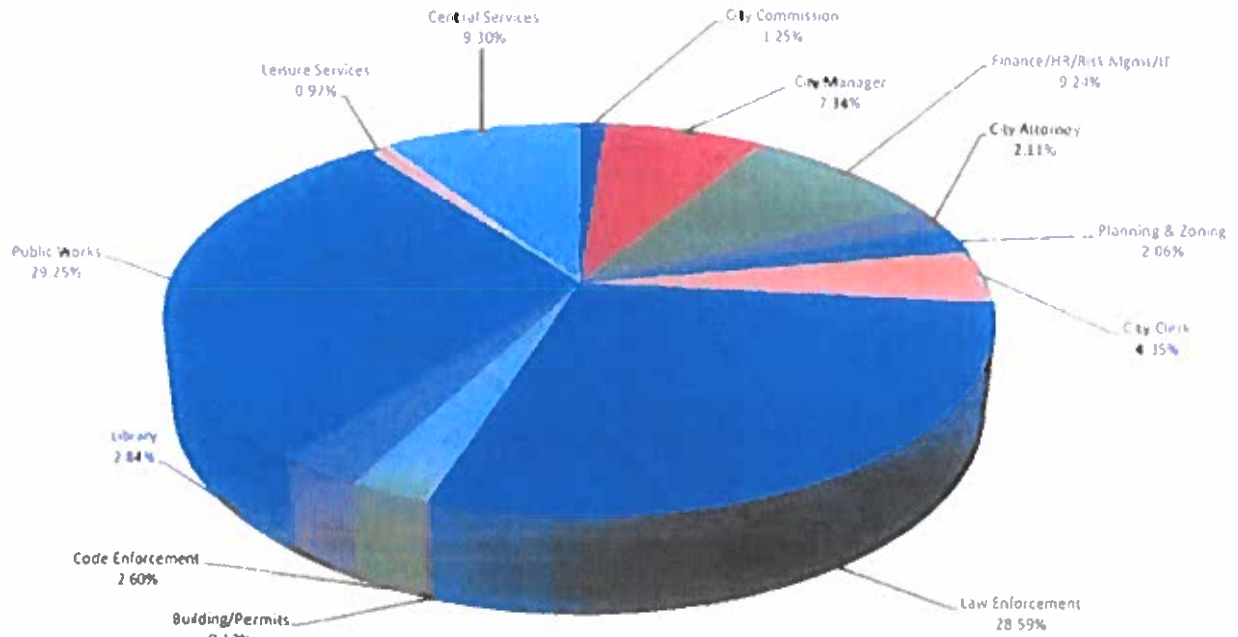
	2020 ACTUAL	2021 ACTUAL	2022 FINAL BUDGET	ACTUAL 6 months 3/31/2022	2022-2023 CM PROPOSED BUDGET
Millage Levy	1.8326	1.8326	1.8326		1.8326
REVENUE					
PROPERTY TAXES	2,222,434	2,379,957	\$2,551,610	2,364,015	\$ 2,943,770
FRANCHISE FEES	478,634	492,264	\$ 456,000	195,722	\$ 474,250
LICENSES & PERMITS	240,143	60,263	\$ 47,310	53,697	\$ 47,310
COMMUNICATION TAX	87,329	81,663	\$ 88,000	34,543	\$ 80,000
STATE SHARED REVENUE	109,834	121,719	\$ 116,410	56,618	\$ 122,230
1/2 CENT SALES TAX	275,145	319,756	\$ 289,880	133,376	\$ 304,370
ALCOHOL TAX	10,517	9,125	\$ 10,000	8,298	\$ 10,000
FINES	19,322	49,916	\$ 20,000	25,371	\$ 40,000
MISC REVENUE	249,774	349,610	\$ 199,850	141,370	\$ 230,220
ICMA FORFEITURE			\$ -	-	\$ -
FEDERAL - AMERICAN RESCUE PLAN			\$ 37,950	-	\$ -
COST ALLOCATION SOLID WASTE FUND	143,380	148,858	\$ 148,860	74,430	\$ 148,860
TRANSFER FROM OTHER FUNDS - SEWER					
TRANSFER FROM OTHER FUNDS - DEVELOPMENT IMPACT FEE FUND		10,630	-		-
TRANSFER FROM OTHER FUNDS - RECREATION IMPACT FEE FUND		11,370	-		-
TOTAL REVENUE	3,836,812	4,035,131	\$3,965,870	3,087,640	\$ 4,401,010
FROM RESERVES					
TOTAL RESOURCES	3,836,812	4,035,131	3,965,870	3,087,640	4,401,010
DEPARTMENTAL EXPENDITURES					
CITY COMMISSION	47,996	50,487	51,840	30,537	51,840
CITY MANAGER	236,305	278,381	278,610	151,890	305,170
FINANCE	331,541	341,481	370,310	182,555	384,380
CITY ATTORNEY	71,199	67,467	87,700	27,545	87,700
PLANNING & ZONING	87,019	79,836	85,650	33,219	85,650
CITY CLERK	148,603	154,488	179,220	80,596	181,110
LAW ENFORCEMENT	1,072,992	1,095,432	1,135,200	568,770	1,189,100
PERMITS & INSPECTIONS	353,858	44,862	21,430	16,316	5,000
CODE ENFORCEMENT	66,549	85,409	110,470	41,619	108,140
LIBRARY	101,772	105,065	113,510	56,450	118,290
PUBLIC WORKS ADMINISTRATION	128,237	117,714	132,830	63,145	138,930
STREETS & DRAINAGE	210,986	225,495	341,660	80,274	260,110
BUILDING MAINTENANCE	145,344	150,356	130,180	92,198	164,070
PARKS	458,654	479,960	514,180	246,985	653,450
LEISURE SERVICES	29,927	33,742	40,200	31,253	40,200
CENTRAL SERVICES	300,288	336,610	359,250	135,089	386,690
TRANSFERS - TO CAPITAL IMPROVEMENT FUND					213,550
TOTAL EXPENDITURES/TRANSFERS	3,791,268	3,648,785	3,952,240	1,838,441	4,373,380

TOTAL GENERAL FUND REVENUES BY SOURCE



2023 GENERAL FUND REVENUES

TOTAL GENERAL FUND EXPENDITURES BY FUNCTION



2023 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 2022-2023 Budget

	2020	2021	2022	CM PROPOSED 2023
DESCRIPTION	ACTUAL	ACTUAL	BUDGET	BUDGET
SALARIES	31,200	31,200	31,200	31,200
				Mayor Commissioner 7,200
				Commissioner (4) 24,000
FICA EXPENSE	2,387	2,387	2,390	2,390
Subtotal Personnel	33,587	33,587	33,590	33,590
OTHER CONTRACT SVC	10,500	10,500	10,500	10,500
				Art Center 5,000
				Neighborhood Senior Services 2,500
				Welcome Center 1,000
				Safe Harbor 2,000
TRAVEL & PER DIEM	83	-	1,500	1,500
OFFICE SUPPLIES	389	112	250	250
OPERATING SUPPLIES	2,559	4,667	4,000	4,000
TRAINING, EDUC & DUES	878	1,621	2,000	2,000
Subtotal Operating Costs	14,409	16,900	18,250	18,250
CITY COMMISSION	\$ 47,996	\$ 50,487	\$ 51,840	\$ 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				CM
CITY MANAGER				PROPOSED
For 2022-2023 Budget				2023
DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	BUDGET
SALARIES	170,430	194,495	188,320	201,580
		City Manager		145,880
		Office Administrator		55,700
OVERTIME	-	59	250	-
FICA EXPENSE	13,051	13,766	14,430	15,420
RETIREMENT CONTRIB	17,531	19,455	18,860	20,160
HEALTH & LIFE INS	20,250	32,680	33,650	44,910
Subtotal Personnel	221,262	260,455	255,510	282,070
OTH CONTRACT SVC	-		1,000	1,000
TRAVEL & PER DIEM	3,748	4,541	5,000	5,000
PRINTING & BINDING	5,462	7,401	6,000	6,000
OTHER CHARGES	721	657	2,500	2,500
OFFICE SUPPLIES	310	1,639	1,600	1,600
OPERATING SUPPLIES	3,278	1,563	3,500	3,500
TRAINING, EDUC & DUES	1,524	2,123	3,500	3,500
Subtotal Operating Costs	15,043	17,924	23,100	23,100
CITY MANAGER	\$ 236,305	\$ 278,379	\$ 278,610	\$ 305,170

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 2022-2023 Budget

	2020	2021	2022	CM PROPOSED 2023
DESCRIPTION	ACTUAL	ACTUAL	BUDGET	BUDGET
SALARIES	210,245	213,360	221,390	232,470
				Finance Director 107,930
				Finance/HR Specialist 62,270
				Senior Accountant 62,270
FICA EXPENSE	15,136	15,282	16,940	17,780
RETIREMENT EXPENSE	20,863	21,463	23,330	24,490
LIFE AND HEALTH INSURANCE	53,156	58,994	65,140	62,130
UNEMPLOYMENT				
Subtotal Personnel	299,400	309,099	326,800	336,870
PROFESSIONAL SERVICES	3,556	3,621	5,700	5,700
ACCOUNTING AND AUDITING	22,823	24,645	26,000	30,000
OTHER CONTRACT SVC	3,310	1,794	4,630	4,630
TRAVEL & PER DIEM	0	240	2,800	2,800
PRINTING & BINDING	481	177	500	500
OPERATING SUPPLIES	947	383	1,000	1,000
TRAINING, EDUC & DUES	1,024	1,523	2,880	2,880
Subtotal Operating Costs	32,141	32,383	43,510	47,510
FINANCE	\$331,541	\$341,482	\$ 370,310	384,380

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 2022-2023 Budget

DESCRIPTION	2020	2021	2022	CM
	ACTUAL	ACTUAL	BUDGET	PROPOSED 2023 BUDGET
RETAINER	48,300	49,500	50,700	57,000
OTHER LEGAL EXPENSE/SPECIAL MAGISTRATE	22,899	17,967	37,000	30,700
TRAVEL AND PER DIEM	-	-	-	-
CITY ATTORNEY	\$ 71,199	\$ 67,467	\$ 87,700	\$ 87,700

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 Surv 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 2022-2023 Budget

DESCRIPTION	2020	2021	2022	CM PROPOSED 2023
	ACTUAL	ACTUAL	BUDGET	BUDGET
PLANNING CONSULTING SERVICES	82,285	75,365	80,000	80,000
TRAVEL & PER DIEM	-	-	500	500
PRINTING & BINDING	2,443	720	1,500	1,500
OTHER CURRENT CHARGES	1,695	3,126	2,500	2,500
OFFICE SUPPLIES	7	-	200	200
OPERATING SUPPLIES	18	-	250	250
TRAINING, EDUC & DUES	571	625	700	700
Subtotal Operating Costs	87,019	79,836	85,650	85,650
PLANNING AND ZONING	<u>\$ 87,019</u>	<u>\$ 79,836</u>	<u>\$ 85,650</u>	<u>\$ 85,650</u>

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 2022-2023 Budget

	2020	2021	2022	CM PROPOSED 2023
DESCRIPTION	ACTUAL	ACTUAL	BUDGET	BUDGET
SALARIES-CLERK	89,399	90,657	94,120	94,120
	City Clerk			94,120
FICA EXPENSE	6,557	6,646	7,200	7,200
RETIREMENT EXPENSE	23,165	25,163	28,240	28,240
LIFE AND HEALTH INSURANCE	14,313	15,814	17,460	18,350
Subtotal Personnel	133,434	138,280	147,020	147,910
CONTRACT TRANSCRIPTION	-	-	-	-
OTHER CONTRACT - CODIFICATION	-	-	6,000	6,000
OTHER CONTRACT - IMAGING	6,208	1,129	10,000	10,000
OTHER CONTRACT - OLD RECORDS	-	1,980	-	-
TRAVEL & PER DIEM	412	-	1,150	1,150
REPAIR & MAINTENANCE	-	-	250	250
PRINTING & BINDING	986	-	500	500
LEGAL ADVERTISING	4,921	5,657	5,000	6,000
ELECTION EXPENSE	704	4,074	6,000	6,000
CODE ON INTERNET/MUNICIPAL CODE	1,200	1,200	550	550
OFFICE SUPPLIES	228	712	1,250	1,250
OPERATING SUPPLIES	-	621	500	500
TRAINING, EDUC & DUES	510	836	1,000	1,000
Subtotal Operating Costs	15,169	16,209	32,200	33,200
CITY CLERK	\$148,603	\$154,489	\$ 179,220	\$ 181,110

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 2022-2023 Budget

	2020	2021	2022	CM
				PROPOSED
DESCRIPTION	ACTUAL	ACTUAL	BUDGET	2023
				BUDGET
LAW ENFORCEMENT	1,066,128	1,093,656	1,127,700	1,181,600
SPECIAL DETAILS	6,864	1,776	7,500	7,500
REPAIR AND MAINTENANCE	-	-	-	-
LAW ENFORCEMENT	1,072,992	1,095,432	\$1,135,200	\$ 1,189,100

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 2022-2023 Budget

DESCRIPTION	2020	2021	2022	CM PROPOSED 2023
	ACTUAL	ACTUAL	BUDGET	BUDGET
SALARIES	127,032	11,591	10,610	-
OVERTIME	469	15	-	-
FICA EXPENSE	9,345	828	810	-
RETIREMENT EXPENSE	13,287	1,161	1,060	-
LIFE AND HEALTH INSURANCE	24,616	4,129	3,950	-
Subtotal Personnel	174,749	17,724	16,430	-
COUNTY-BLDG INSPECTIONS	174,595	26,903	5,000	5,000
OTHER CONTRACTUAL SVC	3,000	45	-	-
TRAVEL & PER DIEM	-	-	-	-
REPAIRS & MAINTENANCE	58	18	-	-
OFFICE SUPPLIES	1,255	172	-	-
OPERATING SUPPLIES CD-P&I	66	-	-	-
TRAINING, EDUC & DUES	135	-	-	-
MACHINERY & EQUIPMENT	-	-	-	-
Subtotal Operating Costs	179,109	27,138	5,000	5,000
PERMITS AND INSPECTIONS	\$ 353,858	\$ 44,862	\$ 21,430	\$ 5,000

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 2022-2023 Budget

	2020	2021	2022	CM PROPOSED 2023
DESCRIPTION	ACTUAL	ACTUAL	BUDGET	BUDGET
SALARIES	43,007	58,744	70,010	73,510
SALARIES - OTHER				
OVERTIME	4,555	3,420	4,000	6,000
FICA EXPENSE	3,681	4,754	5,660	6,080
RETIREMENT EXPENSE	4,954	5,175	5,400	5,850
LIFE AND HEALTH INSURANCE	2,574	2,860	2,400	2,400
Subtotal Personnel	58,771	74,953	87,470	93,840
CONTRACTUAL SERVICES	146	760	1,000	1,000
TRAVEL & PER DIEM	-	-	1,300	1,300
RENTALS & LEASES	-	-	-	-
REPAIR AND MAINTENANCE	2,680	3,067	1,000	1,000
PRINTING & BINDING	888	2,464	5,000	5,000
OPERATING SUPPLIES	1,174	3,931	1,200	2,500
TRAINING, EDUC & DUES	904	234	1,000	1,000
MACHINERY & EQUIPMENT	1,986	-	12,500	2,500
Subtotal Operating Costs	7,778	10,456	23,000	14,300
CODE ENFORCEMENT	\$ 66,549	\$ 85,409	\$ 110,470	\$ 108,140

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 2022-2023 Budget

	2020	2021	2022	CM PROPOSED 2023
DESCRIPTION	ACTUAL	ACTUAL	BUDGET	BUDGET
SALARIES	54,110	54,950	56,970	59,820
	Librarian			59,820
FICA EXPENSE	3,988	4,043	4,360	4,580
RETIREMENT	5,576	5,495	5,700	5,980
LIFE AND HEALTH INSURANCE	13,842	15,343	16,940	17,870
Subtotal Personnel	77,514	79,831	83,970	88,250
OTHER CONTRACTUAL SERVICES	6,520	6,307	7,540	8,040
TRAVEL & PER DIEM	-	-	600	600
OPERATING SUPPLIES	2,337	1,401	2,800	2,800
LIBRARY STATE GRANT - EXPENDITURES	-	-	-	-
LIBRARY BOOK SALES - EXPENDITURES	99	-	1,400	1,400
OPERATING SUPPLIES- BOOKS / MEDIA	14,696	17,066	16,000	16,000
TRAINING, DUES AND SUBSCRIPTIONS	606	460	1,200	1,200
Subtotal Operating Costs	24,258	25,234	29,540	30,040
LIBRARY	\$ 101,772	\$ 105,065	\$ 113,510	\$ 118,290

CITY OF INDIAN ROCKS BEACH

PUBLIC WORKS - ADMINISTRATION

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 manage and supervise the City's Public Works 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.

Schedule of Expenditures PUBLIC WORKS - ADMINISTRATION For 2022-2023 Budget				CM PROPOSED 2023 BUDGET
DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	
SALARIES	84,939	79,599	83,920	88,120
	Public Works Director 60%			59,770
	Public Works Admin Asst. 60%			28,350
OVERTIME-PUBLIC WORKS	51	9	250	-
FICA EXPENSE-PUBLIC WORKS	5,881	5,664	6,440	6,740
RETIREMENT EXP	8,752	7,372	8,420	8,810
LIFE AND HEALTH INSURANCE	26,153	22,165	25,350	26,660
Subtotal Personnel	125,776	114,809	124,380	130,330
OTHER CONTRACTUAL SERVICE	-	-	2,000	2,000
TRAVEL AND PER DIEM	-	-	1,800	1,800
RENTALS AND LEASES	-	-	-	-
REPAIR AND MAINTENANCE	209	589	500	500
PRINTING AND BINDING	-	46	100	100
OFFICE SUPPLIES	133	460	350	500
OPERATING SUPPLIES	1,396	1,128	2,000	2,000
TRAINING, EDUCATION AND DUES	723	682	1,700	1,700
Subtotal Operating Costs	2,461	2,905	8,450	8,600
ADMINISTRATION	<u>\$ 128,237</u>	<u>\$ 117,714</u>	<u>\$ 132,830</u>	<u>\$ 138,930</u>

CITY OF INDIAN ROCKS BEACH

PUBLIC WORKS - 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 WORKS - STREETS & DRAINAGE For 2022-2023 Budget				CM PROPOSED 2023 BUDGET
DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	
SALARIES	38,330	43,272	40,660	47,060
	Public Works Worker			47,060
OVERTIME	1,000	1,777	1,000	1,000
FICA EXPENSE	3,010	3,518	3,190	3,680
RETIREMENT EXPENSE	3,830	4,605	4,070	4,710
LIFE AND HEALTH INSURANCE	13,830	15,333	16,940	17,860
Subtotal Personnel	60,000	68,505	65,860	74,310
NPDES, HWY GRANT, MISC	7,073	16,030	15,000	15,000
WATER QUALITY TESTING	2,426	2,397	4,000	4,000
CRS MAX FLOOD	5,580	13,000	6,000	6,000
OTHER CONTRACTUAL SERVICES	424	947		
UNIFORMS	-	156	550	550
WASTE DISPOSAL-SWEEPER	1,148	1,957	7,000	7,000
TRAVEL & PER DIEM	-	-	500	500
RENTALS & LEASES	-	-	-	-
REPAIRS & MAINTENANCE	-	-	-	-
R & M STORM DRAIN	39,845	43,908	50,000	50,000
R & M STREET SWEEPER	3,319	6,308	10,000	10,000
R & M ROADS	930	4,052	6,000	6,000
R & M EQUIPMENT (VEH 8)	14,325	18,359	11,000	20,000
R & M - TRAFFIC CONTROL DEVICES	14,872	15,740	17,000	17,000
PRINTING & BINDING	-	-	3,500	3,500
OPER SUPPLIES	-	114	-	-
OPER SUPPLIES - TOOLS	4,593	1,881	3,000	3,000
OPER SUPPLIES - BEACH TRAIL SHELL	5,470	2,495	9,000	6,000
OPER SUPPLIES - MISC	2,985	2,193	4,000	4,000
OPER SUPPLIES - GAS & OIL	5,094	4,666	10,000	10,000
OPER SUPPLIES - CIV DEFENSE	19,846	6,538	5,000	5,000
OPER SUPPLIES - BLOWERS	-	-	250	250
OPER SUPPLIES - FLAGS	22,118	15,532	15,000	17,000
TRAINING, EDUC & DUES	938	719	1,000	1,000
MACHINERY AND EQUIP	-	-	98,000	-
Subtotal Operating Costs	150,986	156,992	275,800	185,800
STREETS AND DRAINAGE	\$210,986	\$225,497	\$341,660	\$ 260,110

CITY OF INDIAN ROCKS BEACH

PUBLIC WORKS - 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 WORKS - BLDG MTNC

For 2022-2023 Budget

	2020	2021	2022	CM PROPOSED 2023
DESCRIPTION	ACTUAL	ACTUAL	BUDGET	BUDGET
SALARIES	39,170	40,706	40,660	47,080
		Facility Maintenance Worker		47,060
OVERTIME PW-BM	380	1,428	380	380
FICA EXPENSE PW - BM	3,030	3,218	3,140	3,630
RETIREMENT EXPENSE PW-BM	3,960	4,213	4,100	4,740
LIFE AND HEALTH INSURANCE	20,190	15,333	17,000	17,860
Subtotal Personnel	66,730	64,898	65,280	73,670
CONTRACTUAL SVC		546		
PROF SVC - UNIFORMS	-	71	1,000	1,000
PROF SVC - PEST CONTROL	3,508	13,315	6,500	6,500
PROF SVC - JANITORIAL	14,375	15,480	14,500	32,000
CITY HALL ALARM	6,318	6,181	4,500	2,500
TRAVEL AND PER DIEM	-	-	100	100
REPAIR AND MAINTENANCE	39,500	36,564	25,000	35,000
OPER SUPPLIES PW - BM	2,140	6,067	5,000	5,000
OPER SUPPLIES PW - CLEANING	5,666	3,184	2,200	2,200
OPER SUPPLIES PW - MISC	6,927	4,049	6,000	6,000
TRAINING, EDUC & DUES	180	-	100	100
BLDG IMPROVEMENTS	-	-	-	-
MACHINERY & EQUIPMENT	-	-	-	-
Subtotal Operating Costs	78,614	85,457	64,900	90,400
BUILDING MAINTENANCE	\$ 145,344	\$ 150,355	\$ 130,180	\$ 164,070

CITY OF INDIAN ROCKS BEACH

PUBLIC WORKS - 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 WORKS - PARKS
For 2022-2023 Budget

DESCRIPTION	CM PROPOSED			
	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET
SALARIES	127,995	139,600	153,550	167,650
	<div> Public Works Worker 47,060 Public Works Worker 37,130 Public Works Worker 37,130 Public Works Worker 37,130 On - Call Stipend 9,200 </div>			
OVERTIME	6,995	3,573	5,000	5,000
FICA EXPENSE	9,627	10,313	12,130	13,210
RETIREMENT EXPENSE	11,563	14,217	15,860	17,270
LIFE AND HEALTH INSURANCE	48,475	68,116	76,150	79,330
Subtotal Personnel	204,655	235,819	262,690	282,460
PROFESSIONAL SERVICES	-	-	4,000	4,000
MISC. PROF SERVICES	19,607	22,521	8,200	8,200
OTHER CONTR	9,529	-	-	-
OTHER CONTR - UNIFORMS	8,073	3,238	3,000	3,000
OTHER CONTR - MOWING	70,942	72,741	83,340	83,340
OTHER CONTR - MUSEUM	1,896	1,513	1,500	1,500
OTHER CONTR - MEM BRICK PROG	158	40	1,000	1,000
OTHER CONTR - BUOY SYS INSPECTION	2,580	2,580	7,000	7,000
OTHER CONTR - CAMPALONG FIELD MAINT.	12,229	17,177	7,500	7,500
TRAVEL & PER DIEM	37	-	250	250
RENTALS & LEASES - MISC	150	238	500	500
R&M	-	-	-	-
R&M - BEACH	-	163	-	-
R&M - LEASH FREE PARK	504	14	3,000	3,000
R&M - VEH/CO-OP RAKE	-	-	500	500
R&M - PKS & EQUIP	26,800	41,372	26,000	26,000
R&M - BUOY SYSTEM	9,111	6,290	7,000	41,000
R&M - LANDSCAPE MAINT	15,456	10,449	9,000	9,000
R&M - PLANTER MAINTENANCE	11,293	6,009	9,000	9,000
R&M - SIGNS	8,852	10,717	9,000	9,000
R&M - BOLLARDS	29,735	9,571	9,000	9,000
R&M - ASH RECEPTACLES	1,547	1,500	1,500	1,500
OPERATING SUPPLIES	9,839	6,232	12,000	12,000
OPERATING SUPPLIES - GAS	2,552	3,994	1,500	4,000
OPERATING SUPPLIES - CLEANING	637	-	-	-
OPERATING SUPPLIES - CHEMICALS	4,898	4,959	3,000	3,000
OPERATING SUPPLIES - CONSUMABLES	-	4,947	4,000	4,000
OPERATING SUPPLIES - GR FL CLEAN-UP	-	-	1,500	1,500
OPERATING SUPPLIES - TENNIS COURTS	-	3,860	6,000	6,000
OPERATING SUPPLIES - PICNIC TABLES	6,007	6,730	5,000	5,000
TRAINING, EDUC & DUES	1,567	18	1,200	1,200
MACH & EQUIP - VEHICLES	-	-	27,000	75,000
MACH & EQUIP - ADAPTIVE PLAYGROUND EQUIPMENT	-	7,268	-	35,000
MACH & EQUIP - SANDMASTER MACHINE	-	-	-	-
Subtotal Operating Costs	253,999	244,141	251,490	370,990
PARKS	\$458,654	\$479,960	\$514,180	\$ 653,450

CITY OF INDIAN ROCKS BEACH

LEISURE SERVICES

Program Description:

This program includes all City events by the City of Indian Rocks Beach.

Schedule of Expenditures PUBLIC WORKS - LEISURE SERVICES For 2022-2023 Budget				CM PROPOSED 2023 BUDGET
DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	
OTHER CONTRACT SVC	1,403	440	5,200	5,200
OPERATING SUPPLIES	28,524	33,302	35,000	35,000
				10,500
				500
				10,000
				5,000
				8,500
				500
Subtotal Operating Costs	29,927	33,742	40,200	40,200
LEISURE SERVICES	\$ 29,927	\$ 33,742	\$ 40,200	\$ 40,200

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 2022-2023 Budget

DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	CM PROPOSED 2023 BUDGET
COMMUNICATIONS SVC	71,136	83,429	88,300	85,240
UTILITIES	91,903	93,140	95,000	95,000
RENTALS & LEASES	12,625	12,872	13,500	13,500
INSURANCE	117,629	131,275	154,950	170,450
OTHER CHARGES	-	-	-	-
MACHINERY & EQUIP	6,993	15,894	7,500	22,500
				Computer System Updates 20,000
				Office Furniture 2,500
CENTRAL SERVICES	\$ 300,286	\$ 338,610	\$ 359,250	\$ 386,690



SOLID WASTE FUND

CITY OF INDIAN ROCKS BEACH

PUBLIC WORKS - 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 (less than 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.)



Aluminum Cans,
Steel or Tin Cans



Loose Glass Bottles
and Jugs





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 WORKS - SOLID WASTE
For 2022-2023 Budget

	2020	2021	2022	CM PROPOSED 2023
DESCRIPTION	ACTUAL	ACTUAL	BUDGET	BUDGET
SALARIES-SW	305,350	311,328	322,480	349,300
Public Works Director 40%				39,850
Public Works Admin Asst. 40%				18,890
Solid Waste Supervisor				50,130
Solid Waste Driver				48,690
Solid Waste Driver				37,130
Solid Waste Worker				43,220
Solid Waste Worker				37,130
Solid Waste Worker				37,130
Solid Waste Worker				37,130
OVERTIME	46,261	35,004	30,000	30,000
FICA-SW	25,820	25,789	26,960	29,020
RETIREMENT-SW	36,098	35,589	32,250	34,830
LIFE AND HEALTH INSURANCE	109,999	126,757	141,430	148,790
Subtotal Personnel	521,528	534,445	553,120	582,640
POST EMPLOYMENT BENEFITS	3,125	(443)	-	-
PENSION EXPENSE	3,258	(7,883)	-	-
PROFESSIONAL SERVICES	-	-	-	-
ACCOUNTING & AUDITING	8,000	7,438	8,000	8,000
OTHER CONTRACTUAL SERVICES	10,083	-	-	-
WASTE DISPOSAL	193,071	231,377	195,980	208,700
BILLINGS SVCS	8,189	8,308	8,500	8,500
UNIFORMS	2,568	3,014	3,000	3,000
BRUSH	12,210	11,645	17,000	17,000
HAZARDOUS WASTE COL	3	35	4,000	4,000
CURBSIDE RECYCLING	207,846	210,530	232,830	239,610
RECORDS MANAGEMENT	-	-	2,200	2,200
CARDBOARD RECYCLING	4,880	5,423	4,000	4,000
TRAVEL & PER DIEM	115	-	600	600
COMMUNICATIONS	-	-	1,000	1,000
UTILITIES	1,894	2,046	1,600	1,600
RENTALS AND LEASES	20,382	20,462	30,000	30,000
INSURANCE	49,251	55,329	54,180	59,600
R&M BUILDING	870	630	2,000	2,000
R&M VEHICLES	81,389	62,679	59,000	59,000
R&M DUMPSTERS	4,373	2,131	6,000	6,000
PRINTING & BINDING	393	535	500	500
OFFICE SUPPLIES	22	103	250	250
GAS & OIL	31,735	38,398	40,000	60,000
CLEANING SUPPLIES	2,144	2,185	6,000	6,000
OPERATING SUPPLIES - MISC	10,478	10,035	6,000	6,000
RECYCLING SUPPLIES	4,611	1,092	4,000	4,000
CONTRACTED FUEL PURCHASE	-	-	-	-
TRAINING, ED & DUES	1,398	676	2,500	2,500
CLAW/BOOM TRUCK	-	-	-	-
DUMPSTERS	12,866	14,085	10,000	10,000
RECYCLING CONTAINERS	-	5,872	8,000	8,000
PACKER TRUCK	-	-	300,000	300,000
REFUSE / RECYCLING CONTAINERS	-	-	-	-
DEPRECIATION	117,801	104,983	-	-
LOSS ON DISPOSAL OF ASSETS	5,844	-	-	-
Subtotal Operating Costs	798,599	790,885	1,008,920	1,052,060
VEHICLE / TRUCKS	-	-	-	-
INTERFUND TRANSFERS	143,380	148,858	148,860	148,860
	143,380	148,858	148,860	148,860
SOLID WASTE	1,463,507	1,473,988	1,708,900	1,792,960



CAPITAL IMPROVEMENT PLAN

2023-27

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 2023-2027**

	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>2025 Budget</u>	<u>2026 Budget</u>	<u>2027 Budget</u>	<u>Total Funding 2023-2027</u>
Carry Forward Fund Balance	1,542,010	1,242,010	1,162,010	932,010	852,010	
LOST (Penny Funding) Fund Revenue Earned	500,000	500,000	500,000	500,000	500,000	2,500,000
General Fund Unassigned Reserves	213,550					213,550
Grants - PC Dune Walkovers	-	-	-	-	-	-
Grants - SWFWMD	150,000	-	150,000	-	-	300,000
Grant - American Rescue Plan	2,019,668	-	-	-	-	2,019,668
Grant - Pinellas County LOST/Big C	1,418,693	1,308,170	1,308,170	-	-	4,035,033
Total Revenues	4,301,911	1,808,170	1,958,170	500,000	500,000	9,068,251

<u>Projects</u>	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>2025 Budget</u>	<u>2026 Budget</u>	<u>2027 Budget</u>	<u>Total Cost 2023-2027</u>
Road Milling, Resurfacing, Curbing & Drainage	2,733,218	500,000	500,000	500,000	500,000	4,733,218
Stormwater Reconstruction	300,000	-	300,000	-	-	600,000
City Park Upgrades	180,000	80,000	80,000	80,000	80,000	470,000
Undergrounding - Gulf Blvd Phase II	1,418,693	1,308,170	1,308,170	-	-	4,035,033
Total Expenditures	4,601,911	1,888,170	2,188,170	580,000	580,000	9,838,251
Ending Fund Balance	1,242,010	1,162,010	932,010	852,010	772,010	

**City of Indian Rocks Beach
General Fund/Solid Waste Fund Capital Projects
Five Year Plan 2023-2027**

GENERAL FUND CAPITAL PROJECTS

DESCRIPTION	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>2025 Budget</u>	<u>2026 Budget</u>	<u>2027 Budget</u>
VEHICLE - PICK-UP TRUCK					
VEHICLE - DUMP TRUCK	75,000				
VEHICLE - POLARIS RANGER				15,000	
VEHICLE - BUCKET TRUCK					
TOTAL	<u>75,000</u>	<u>-</u>	<u>-</u>	<u>15,000</u>	<u>-</u>

SOLID WASTE CAPITAL PROJECTS

DESCRIPTION	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>2025 Budget</u>	<u>2026 Budget</u>	<u>2027 Budget</u>
VEHICLE-PACKER TRUCK	300,000	330,000			
VEHICLES / TRUCKS					
TOTAL	<u>300,000</u>	<u>330,000</u>	<u>-</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 2022-2023

	2020 ACTUAL	2021 ACTUAL	2022 FINAL BUDGET	ATUAL 6 MONTHS 3/31/2022	2022-2023 CM PROPOSED BUDGET
BEGINNING RESERVES	40,637	46,856	46,856		33,321
REVENUE					
LOCAL OPTION GAS TAX	52,619	54,673	50,000	22,648	50,000
TOTAL REVENUES & RESERVES BALANCE	93,256	101,729	96,856	22,648	83,321
EXPENDITURES					
STREET LIGHTS	46,400	58,408	60,000	15,458	60,000
TRANSFER TO LOST	-	-	-	-	-
TOTAL EXPENDITURES	46,400	58,408	60,000	15,458	60,000
ENDING RESERVES	46,856	43,321	36,856		23,321
TOTAL EXPENDITURES & ENDING RESERVES	93,256	101,729	96,856		83,321

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 2022-2023

	2020 ACTUAL	2021 ACTUAL	2022 FINAL BUDGET	ACTUAL 6 MONTHS 3/31/2022	2022-2023 CM PROPOSED BUDGET
BEGINNING RESERVES	11,372	12,872	7,502		10,002
REVENUE					
RECREATIONAL IMPACT FEES	1,500	7,500	1,000	5,000	1,000
TRANSFER FROM LOST					
TOTAL REVENUES & RESERVES BALANCE	12,872	20,372	8,502	5,000	11,002
EXPENDITURES /TRANSFERS	-	11,370	-	-	-
TOTAL EXPENDITURES/TRANSFERS	-	11,370	-	-	-
ENDING RESERVES	12,872	9,002	8,502		11,002
TOTAL EXPENDITURES & ENDING RESERVES	12,872	20,372	8,502	5,000	11,002

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. 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 2022-2023

	2020 ACTUAL	2021 ACTUAL	2022 FINAL BUDGET	ACTUAL 6 MONTHS 3/31/2022	2022-2023 CM PROPOSED BUDGET
BEGINNING RESERVES	16,553	19,346	24,346		33,025
REVENUE					
MULTIMODAL IMPACT FEES	2,793	8,678	5,000	7,166	
TOTAL REVENUES & RESERVES BALANCE	19,346	28,025	29,346		33,025
EXPENDITURES/TRANSFERS	-	-	-	-	-
TOTAL EXPENDITURES/TRANSFERS	-	-	-	-	-
ENDING RESERVES	19,346	28,025	29,346		33,025
TOTAL EXPENDITURES & ENDING RESERVES	19,346	28,025	29,346		33,025

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 2022-2023

	2020 ACTUAL	2021 ACTUAL	2022 FINAL BUDGET	ACTUAL 6 MONTHS 3/31/2022	2022-2023 CM PROPOSED BUDGET
BEGINNING RESERVES	10,638	12,136	3,506		11,006
REVENUE					
DEVELOPMENT IMPACT FEES	1,500	7,500	2,000	6,000	2,000
TOTAL REVENUES & RESERVES BALANCE	12,136	19,636	5,506		13,006
EXPENDITURES/TRANSFERS	-	10,630	-	-	-
TOTAL EXPENDITURES/TRANSFERS	-	10,630	-	-	-
ENDING RESERVES	12,136	9,006	5,506		13,006
TOTAL EXPENDITURES & ENDING RESERVES	12,136	19,636	5,506		13,006



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 24th, 2022. 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.

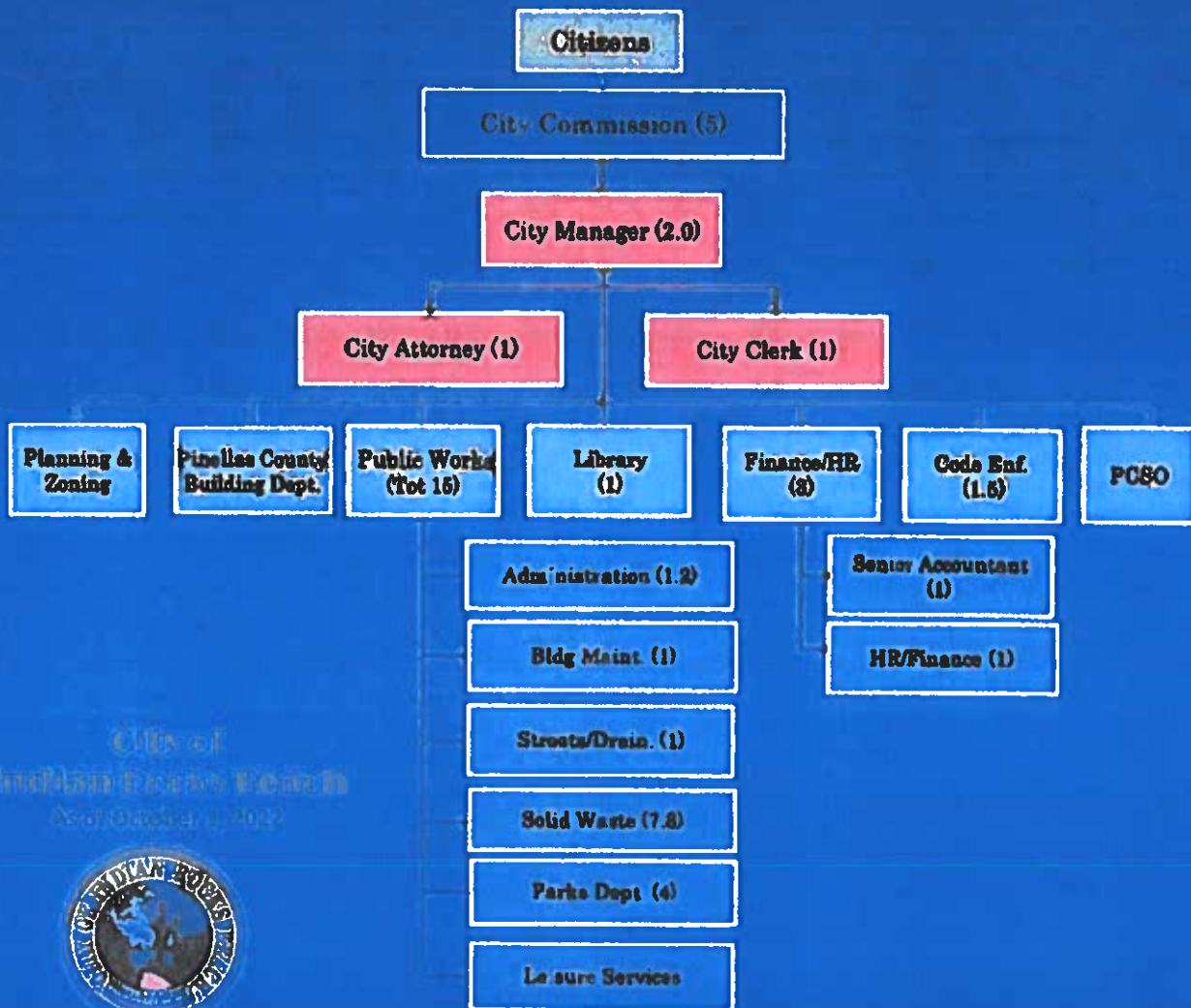
Q: WHAT IS PROPERTY RATE?

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 homeowner 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 fund.
- 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, 2002



**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	FY 2023
General Fund															
Administration	3.00	3.25	3.25	3.25	3.25	3.25	3.25	3.00	3.00	3.00	2.80	2.40	2.80	2.80	3.00
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	3.00
Community Dev.	3.63	3.63	3.63	3.63	3.63	3.63	4.13	4.00	3.60	3.60	3.60	3.60	1.70	1.70	1.50
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	1.00
Public Services	12.00	12.00	10.87	10.87	10.87	10.87	10.87	10.00	10.00	10.00	8.50	7.20	7.20	7.20	7.20
Sub-total	23.13	22.88	21.56	21.56	21.56	21.56	22.08	21.00	20.60	20.60	20.60	17.20	15.70	15.70	16.70
Sewer Fund	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-	-	-	-	-
Solid Waste Fund	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	7.50	7.50	7.50	7.50	7.50
TOTAL	33.13	32.88	31.56	31.56	31.56	31.56	30.08	29.00	28.60	28.60	27.60	25.00	23.20	23.20	23.60

**FY 21-22 Adopted
City Millage Rates for Pinellas County**

The City of Indian Rocks Beach adopted a millage rate of 1.8326 for FY 2022 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:

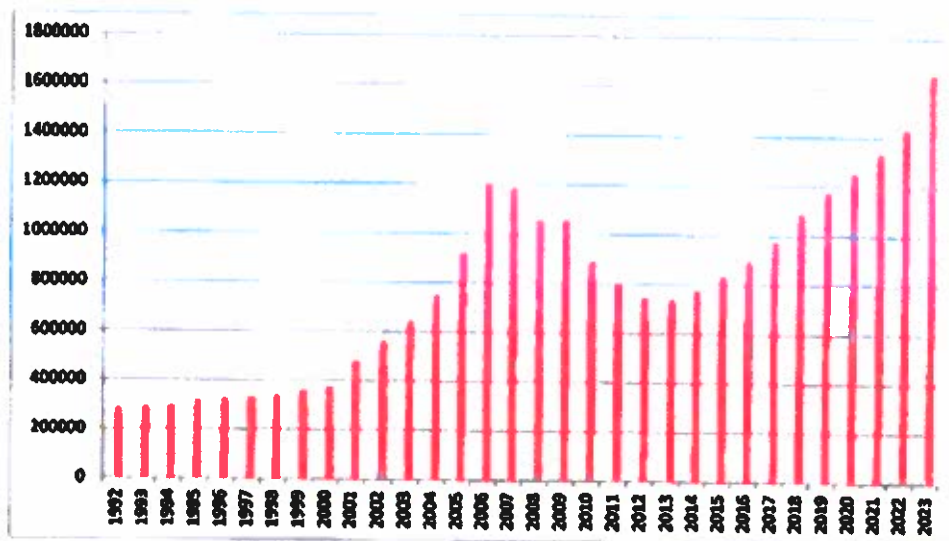
<u>Rank</u>	<u>City</u>	<u>Millage</u>
1	Belleair Shore	0.5450
2	North Redington Beach	1.0000
3	Redington Shores	1.6896
4	Redington Beach	1.8149
5	Indian Rocks Beach	1.8326
6	Indian Shores	1.8700
7	Belleair Beach	2.0394
8	Seminole	2.4793
9	Madeira Beach	2.7500
10-13	Treasure Island, St. Pete Beach, Safety Harbor	3.00+
14-16	Dunedin, Gulfport, Oldsmar, South Pasadena	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 1992-2023

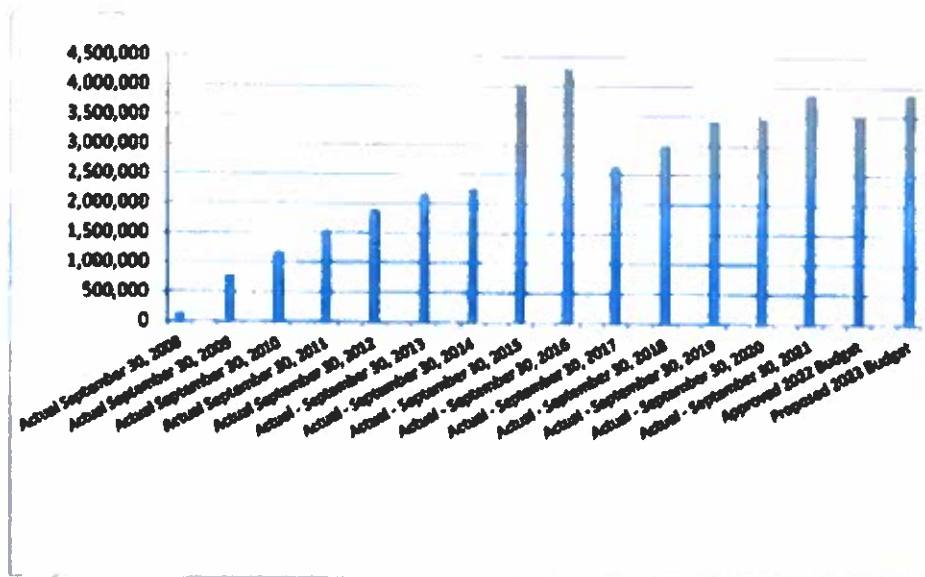
Fiscal Year Ending	Ad Valorem Millage	Taxable Assessed Value *	Assessed Value Increase/Decrease from Prior Year	Ad Valorem Taxes Levied	Ad Valorem Actual Receipts	Total Collections as a Percent of Taxes Levied
1992	2.4989	288,845	1.88%	716,779	691,920	96.5%
1993	2.5185	287,419	0.20%	723,665	702,198	97.0%
1994	2.5185	295,861	2.97%	745,353	725,168	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%	839,656	818,602	97.2%
1998	2.5185	340,174	2.01%	858,729	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	910,828	96.9%
2001	2.5190	478,829	28.32%	1,027,218	1,000,125	97.4%
2002	2.5190	581,390	17.22%	1,201,850	1,184,916	98.6%
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	1,758,485	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%	1,614,668	1,582,977	98.0%
2012	2.0000	746,106	-7.59%	1,481,363	1,444,089	97.5%
2013	2.0000	743,032	-0.41%	1,488,064	1,433,488	96.5%
2014	2.0000	777,548	4.65%	1,555,098	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%	1,788,861	1,728,283	96.7%
2017	1.8300	978,057	9.47%	1,887,650	1,831,021	97.0%
2018	1.8300	1,080,586	11.51%	2,104,850	2,033,059	96.6%
2019	1.8328	1,175,532	7.79%	2,154,280	2,089,648	97.0%
2020	1.8328	1,255,762	6.82%	2,301,309	2,233,800	97.1%
2021	1.8328	1,334,019	6.23%	2,444,723	2,378,957	97.4%
2022	1.8328	1,435,253	7.59%	2,630,245	2,551,610	97.0%
2023	1.8328	1,656,014	15.38%	3,034,811	2,943,770	97.0%

* 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>\$ 148,086</u>	5.1%
Actual September 30, 2009	<u>\$ 784,422</u>	26.6%
Actual September 30, 2010	<u>\$ 1,178,279</u>	40.5%
Actual September 30, 2011	<u>\$ 1,641,169</u>	53.1%
Actual September 30, 2012	<u>\$ 1,897,716</u>	66.0%
Actual - September 30, 2013	<u>\$ 2,158,038</u>	71.6%
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>\$ 4,278,070</u>	99.0%
Actual - September 30, 2017	<u>\$ 2,651,088</u>	60.7%
Actual - September 30, 2018	<u>\$ 2,977,666</u>	80.0%
Actual - September 30, 2019	<u>\$ 3,420,275</u>	94.4%
Actual - September 30, 2020	<u>\$ 3,485,619</u>	91.4%
Actual - September 30, 2021	<u>\$ 3,653,866</u>	105.0%
Approved 2022 Budget	<u>\$ 3,473,939</u>	87.9%
Proposed 2023 Budget	<u>\$ 3,881,495</u>	93.3%



GENERAL FUND
INDIAN ROCKS BEACH BUDGET 2022-2023

	2020 ACTUAL	2021 ACTUAL	2022 FINAL BUDGET	Actual 6 months 3/31/2022	2022-2023 CM PROPOSED BUDGET
BEGINNING FUND BALANCE - UNASSIGNED	3,420,275	3,565,519	3,400,309	-	3,967,496
Mileage Levy REVENUE	1,8326	1,8326	1,8326		1,8326
PROPERTY TAXES	2,222,434	2,379,967	2,551,810	2,187,884	2,943,770
FRANCHISE FEES	478,634	492,264	458,000	184,818	474,350
LICENSES & PERMITS	240,143	60,263	47,310	43,293	47,310
COMMUNICATION TAX	87,329	81,863	88,000	34,778	80,000
STATE SHARED REVENUE	109,834	121,719	118,410	62,968	122,230
1/2 CENT SALES TAX	275,145	319,766	289,680	121,611	304,370
ALCOHOL TAX	10,517	9,125	10,000	8,100	10,000
FINES	19,322	49,816	20,000	8,837	40,000
MISC REVENUE	249,774	349,610	198,850	168,168	230,220
ICMA FORFEITURE	-	-	-	-	-
FEDERAL - AMERICAN RESCUE PLAN	-	-	37,950	-	-
COST ALLOCATION	143,380	148,858	148,860	74,428	148,860
EXTRAORDINARY ITEM - INSURANCE PROCEEDS	-	-	-	-	-
TRANSFER FROM OTHER FUNDS - SEWER	-	-	-	-	-
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	3,836,512	4,035,131	3,963,870	2,884,653	4,401,010
TOTAL REVENUES & UNASSIGNED FUND BALANCE FORWARD	7,256,787	7,600,650	7,426,179	2,884,653	8,368,505
DEPARTMENTAL EXPENDITURES					
CITY COMMISSION	47,996	50,487	51,840	31,122	51,840
CITY MANAGER	236,305	278,381	278,810	134,067	305,170
FINANCE	331,541	341,481	370,310	165,148	384,380
CITY ATTORNEY	71,190	67,487	87,700	25,532	87,700
PLANNING & ZONING	87,019	79,838	85,890	37,829	85,890
CITY CLERK	148,803	154,488	179,220	88,807	181,110
LAW ENFORCEMENT	1,072,992	1,085,432	1,136,200	548,804	1,189,100
PERMITS & INSPECTIONS	353,858	44,862	21,430	24,425	5,000
CODE ENFORCEMENT	66,549	85,409	110,470	41,302	108,140
LIBRARY	101,772	105,085	113,810	51,876	118,280
PUBLIC SERVICES ADMINISTRATION	128,237	117,714	132,830	63,536	138,930
STREETS & DRAINAGE	210,986	225,495	341,680	96,844	260,110
BUILDING MAINTENANCE	145,344	150,396	130,180	77,042	164,070
PARKS	468,854	479,980	514,180	229,056	553,450
LEISURE SERVICES	29,827	33,742	40,200	28,952	40,200
CENTRAL SERVICES	300,285	336,610	359,250	176,451	386,680
TOTAL DEPARTMENTAL EXPENDITURES	3,791,268	3,646,785	3,952,240	1,790,492	4,159,830
TOTAL EXPENDITURES	3,791,268	3,646,785	3,952,240	1,790,492	4,159,830
TRANSFERS - TO CAPITAL IMPROVEMENT FUND	-	-	-	-	213,580
ENDING FUND BALANCE - UNASSIGNED	3,465,519	3,953,865	3,473,939		3,998,125
TOTAL EXPENDITURES, TRANSFERS & UNASSIGNED FUND BALANCE ENDING	7,256,787	7,600,650	7,426,179		8,368,505

**SOLID WASTE FUND
INDIAN ROCKS BEACH BUDGET 2022-2023**

	2020 ACTUAL	2021 ACTUAL	2022 FINAL BUDGET	ACTUAL 6 months 3/31/2022	2022-2023 CM PROPOSED BUDGET
BEGINNING RESERVES	380,247	388,131	440,541		644,721
REVENUE					
SOLID WASTE FEES	1,412,679	1,454,449	1,465,940	766,720	1,553,900
PRIVATE DUMPSTERS			6,630	5,911	7,030
CONDOS			20,410	10,168	21,630
RECYCLING			3,000	1,116	3,000
SPECIAL PICK UPS			2,000	4,650	2,000
OTHER	75,908	16,864	68,200	2,943	3,200
SUBTOTAL REVENUE	1,488,587	1,470,313	1,566,180	790,508	1,590,760
TOTAL REVENUES & RESERVES BALANCE	1,868,834	1,868,444	2,006,721		2,235,481
EXPENDITURES					
PERSONNEL COST	527,913	526,140	553,120	251,259	592,040
WASTE DISPOSAL	193,071	231,377	195,980	88,598	208,700
PROPERTY INSURANCE	48,260	55,329	54,189	26,426	59,600
REPAIRS & MAINTENANCE	88,832	65,444	59,000	48,982	67,000
GAS & OIL	31,735	38,398	40,000	16,490	60,000
OPERATING COSTS	307,882	303,457	357,780	143,246	356,760
COST ALLOCATION	143,380	148,858	148,860	74,430	148,860
CAPITAL ASSETS / DEPRECIATION	117,801	104,983	-	-	-
TOTAL EXPENDITURES	1,457,864	1,473,986	1,408,900	653,429	1,492,960
NON-OPERATING EXPENDITURES					
CIP/Non-Current Liab.	25,039	(104,983)	300,000		300,000
SUBTOTAL NON-OPERATING	25,039	(104,983)	300,000	-	300,000
TOTAL EXPENDITURES	1,482,703	1,369,003	1,708,900	653,429	1,792,960
ENDING RESERVES	388,131	487,441	297,821		442,521
TOTAL EXPENDITURES & ENDING RESERVES	1,868,834	1,856,444	2,006,721		2,235,481

Vehicle Inventory - June 2022

YEAR	TYPE/MODEL	TRUCK	DEPT	VIN #	LICENSE	CONDITION	COST	RE-PLACE	GVW	Mileage	PC TAG
2018	FORD F150 4X4 1/2 TON	534-20	BM	1FTMF1E8XGKF88290	XF2276	GOOD	24,181	2031		20,685	
2013	FORD ESCAPE	524-3	CE	1FMCU0F780UD18805	210900	GOOD	19,894	2028	3,091	34,608	
2016	POLARIS RANGER 570	524-6	CE	3NSRMA571GE755536	-	GOOD	11,279	2026	-	5,783	
2022	POLARIS RANGER SP 570	524-7	CE	3NSMAA57XNE308467	-	EXCELLENT	12,100	2032		0	
2016	FORD F150 4X4 1/2 TON	539-15	P8A	1FTEW1E85GF803298	XE9781	GOOD	29,206	2031	4,555	23,416	
2016	FORD F150 4 X 4	524-8	PR	1FTMF1E83GKF88289	XF2280	GOOD	24,181	2031	-	21,088	
2007	FORD F450 SUPER DUTY	572-2	PR	1FDXF46P97EB21790	XA0946	GOOD	33,960	2022	16,000	39,389	108-017
2016	FORD F-450 DUMP	572-3	PR	1FDUF4HY5GEA58853	XE8824	GOOD	41,862	2031	16,500	18,356	108-023
2014	FORD F150 1/2 TON 4X4	534-18	PW	1FTMF1EM9EKD82485	XD5560	GOOD	20,099	2029	7,700	39,536	
2016	JOHN DEERE TRACTOR / LOADER	539-18	PW	1LV5085ECGG400158/AP	-	GOOD	59,968	2031	-	999	
	JOHN DEERE 310SL			OH240XAGD024027							
2016	LOADER BACKHOE	539-19	PW	1T0310LXPGF288805	-	GOOD		2031	-	910	
2009	FORD F550 BUCKET	539-20	PW	F: 288805 R: 2054372							
2017	SCHWARZE A7 TORNADO	539-22	PW	1FDAX58R88EA51517	XF1274	GOOD	46,050	2022	7,303	80,740	
	STREET SWEEPER										
	STREET SWEEPER CHASSIS PONY MOTOR			39KJHM7X4HF581450							
2022	FORD F150 XL 4X4	539-24	PW	1FTMF1EBXNKD03458	XD652	EXCELLENT	27,489	2037		1,603	
2016	FORD F550 DUMP	539-23	SW	1FDUF5GY7JEB23481	XF7536	GOOD	52,011	2033	19500	8,337	108-026
2016	FORD F250	539-14	SW	1FTBF2866GEB88628	XE8826	GOOD	25,783	2031	-	34,888	
2010	FREIGHTLINER M2 W GOLIATH MDL G370C REAR LOAD GARBAGE	534-15	SW	1FVHCYBS1ADAR3687	XC1908	POOR	145,824	2017	58,000	62,752	108-019
	FREIGHTLINER SD W GOLIATH MDL G400 REAR LOAD GARBAGE										
2014	PETERBILT 365 EZ PACK GOLIATH 25 YD REAR LOAD GARBAGE	534-17	SW	1FVHG3DV9EHFP9639	XD5557	FAIR	189,510	2021	66,000	81,813	108-021
2016	PETERBILT 567 EZ PACK REAR LOAD GARBAGE	534-19	SW	1NPCL70C3GD341619	XE7484	GOOD	233,833	2023	66,000	56,975	108-022
2017	REAR LOAD GARBAGE	534-21	SW	1NPCL70X4HD433747	EX8898	GOOD	233,555	2024	66,000	38,934	108-025
2020	FREIGHTLINER GRAPPLE	534-22	SW	1FVACXFCXLHLE8481	XH2515	GOOD	142,670	2030	33000	17,408	108-028

CAO 8/15/2022

2023 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 2022 Budget</u>	<u>FY 2022 Budget</u>	<u>Percent</u>	<u>FY2022 Budget</u>	
City Commission	\$ 51,840	General Fund	\$ 3,952,240	76.5170%	\$ 667,044 (2)
City Manager	278,610				
Finance	370,310				
City Attorney	87,700				
Central Services	83,300	Solid Waste Fund	1,212,940 (1)	23.4830%	204,716
Communicallions					
Total	<u>\$ 871,760</u>	<u>\$ 5,165,180</u>	<u>100%</u>	<u>\$ 871,760</u>	
		Enterprise Funds Total		<u>\$ 204,716</u>	
		27.3% Reduction		148,880	

- (1) County waste disposal services excluded.
Debt payment excluded
(2) Not allocated.

AGENDA ITEM NO. 2

PUBLIC COMMENTS.

AGENDA ITEM NO. 3

ADJOURNMENT.