

JULY 14, 2026

CITY COMMISSION WORK SESSION

AT 5:00 PM

LOCATION:

IRB CIVIC AUDITORIUM

1507 BAY PALM BLVD

INDIAN ROCKS BEACH, FL. 33785



AGENDA

CITY OF INDIAN ROCKS BEACH

CITY COMMISSION WORK SESSION- Budget

Civic Auditorium/Commission Chambers
1507 Bay Palm Blvd., Indian Rocks Beach, FL. 33785
Tuesday, July 14, 2026, at 5:00 P.M.

CALL TO ORDER

PLEDGE OF ALLEGIANCE / MOMENT OF SILENCE

ROLL CALL

- **Mayor Commissioner Lan Vaughan**
 - **Vice Mayor Commissioner Janet Wilson**
 - **Commissioner John Bigelow**
 - **Commissioner Hilary King**
 - **Commissioner Kellee Watt**
-

1. **REVIEW OF** Five-Year Capital Improvement Plan FY 2027-2031 and the FY 2026-2027 Proposed Budget
2. **APPROVE Resolution 2026-14** -Establishing the proposed millage rate for FY 2026/2027
3. **NEIGHBOR COMMENTS** [*3-minute time limit per speaker.*]

ADJOURNMENT

APPEALS: This is a Public Meeting. Should any interested party seek to appeal any decision made by the Commission with respect to any matter considered at such meeting or hearing, he or she will need a record of the proceedings, and that, for such purpose, he or she may need to ensure that a verbatim record of the proceeding 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).

If you are a person with a disability which requires reasonable accommodation in order to participate in this meeting, please contact City Hall at 727.595.2517 or City Clerk Lorin Kornijtschuk at lkornijtschuk@irbcity.com no later than 48 hours prior to the public hearing. A.D.A. and F.S. 286.26.

POSTED: July 10, 2026

AGENDA ITEM NO. 1
REVIEW OF
Five-Year Capital Improvement Plan
FY 2027-2031
and the
FY 2026-2027 Proposed Budget



FY 27 BUDGET PRESENTATION

“BUILDING COMMUNITY”

1. INTRODUCTION-FY 2027 HIGHLIGHTS

2. PROPOSED MILLAGE RATE, PROPERTY VALUATIONS,
PROPERTY TAX REVENUE

3. GENERAL FUND REVENUE-
EXPENSE

4. SOLID WASTE FUND REV-EXP

5. PARKING FUND REVENUE-
EXPENSE

6. PERSONNEL

7. CAPITAL

8. RESERVES & OPERATING ACCOUNT



INTRODUCTION & BUDGET HIGHLIGHTS

The proposed FY 2026-2027 City of Indian Rocks Beach Budget incorporates the following. Where applicable items identify with one or more of the following City **Strategic Priorities** as adopted by the City Commission on May 12, 2026:

- A. Attend to Hurricane Needs**
- B. Master Plan**
- C. Enforce City Ordinances**
- D. Increase Residential Population**
- E. Protect Home Rule**

1. Per the Pinellas County Property Appraiser (PCPAO), the City's total tax roll (**assessed value of all real and personal property**) **increased by 5.26%**, from \$2,137,385,716 to \$2,249,783,015. The increase will generate an approximate \$201,291, in additional property tax revenue in FY 2027.
2. **Proposed FY 2027 Millage Rate: 1.7300.** Same millage rate for the 4th consecutive year.
3. 1.7300 millage rate will yield an estimated \$3,892,125 in property tax revenue. The City budgets at a 97.0% collection rate that will generate **\$3,775,361** in actual revenue.
4. **Proposed fee/tax adjustments** to begin effective 10-1-25:
 - a. **Business Tax Receipts (C) – 5% increase** (last increase in 2015)
Estimated additional revenue: **\$2,250**
 - b. **Vacation Rental Registration (C) – application fee increase** from \$300 to \$400 (33%) per rental unit
Estimated additional revenue: **\$110,000**
5. Creation of a **Parking Fund (A)** - separately account for all Parking revenues, expenses, and transfers associated with a paid parking program that as of May 18, 2026, expanded to include 204 paid spaces at the 18 street/avenue

ends/beach accesses in addition to the existing 76 spaces at the Pinellas County Parking lot between 17th and 18th avenues. FY 2027 estimated **Parking Fund revenue is \$1,550,000** with an estimated \$1,445,333 in expenses. **Approximately \$750,000**, of those expenses will be **transferred to the City's Capital Improvement Fund for a variety of Stormwater/Flood Control/Infrastructure improvement projects (A)**.

6. A **4% or 5% cost of living salary/wage increase** for all City staff. A 4% increase totals \$81,183.81 in additional salaries; a 5% increase totals \$92,998.15 in additional salaries.

7. An increase of **1.0 additional full-time employee in Code Enforcement and Parking** to enforce existing City parking, vacation rental, and property management codes. This additional position brings the City's total personnel/staff to 27 **(C)**.

Estimated Additional salary/benefits expense: **\$76,542**

8. The **Librarian position** in the City's Library goes from Part-time to Full-time **(D)**.

Estimated Additional salary/benefits expense: **\$39,475**

9. Additional contracted services:

a. **Citizen Serve software** in Code Enforcement **(C)** **\$14,400**

- Vacation Rental Registrations, BTR, Code Enforce, Permits

b. **Cybrella cybersecurity software** for City's IT **\$14,400**

c. **Forerunner software** – Flood Plain Management **(A)** **\$13,000**

d. **Catalyst Communications (D), (E)** **\$60,000**

- Strategic communications and public relations campaigns

e. **Land Development Regulations Review/Study** **\$40,000**

(A), (B), (C), (D), (E)

f. **JUST FOIA** – public records request software **(C), (E)** **\$12,000**

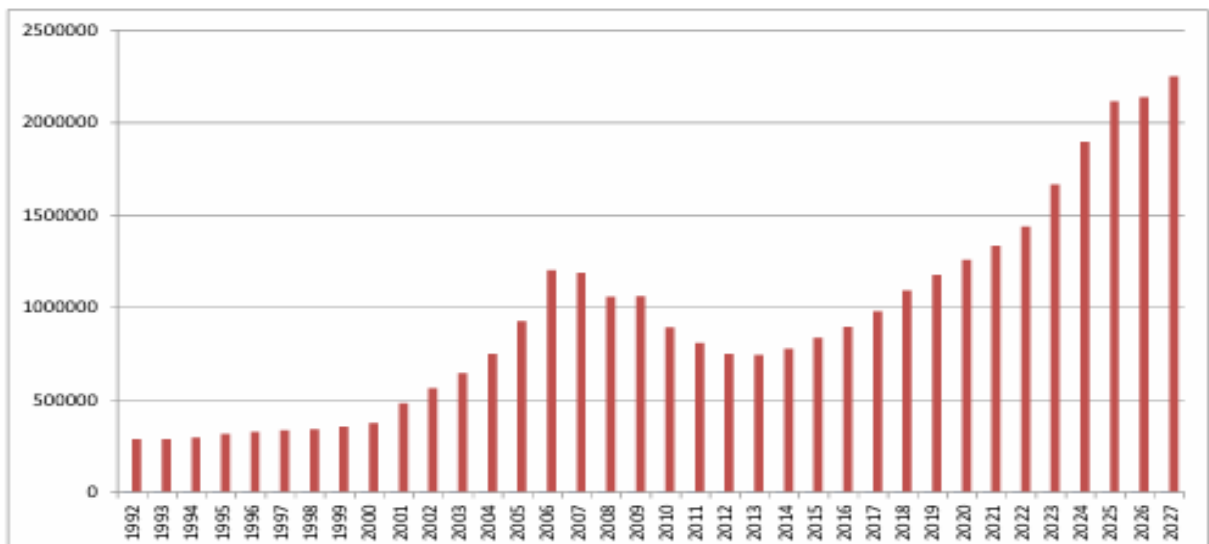
10. Law Enforcement Contract with Pinellas County Sheriff's Office will be 6.02% higher in FY 2027, totaling **\$1,559,340 (A), (C), (D)**.

2. PROPOSED MILLAGE RATE, PROPERTY VALUATIONS, & PROPERTY TAX REVENUE

City of Indian Rocks Beach
History of Ad Valorem Millage, Taxable Assessed Values and Tax Levies
Fiscal Years Ending 1992-2027

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	2,379,957	97.4%
2022	1.8326	1,435,253	7.59%	2,630,245	2,551,610	97.0%
2023	1.8326	1,664,195	15.95%	3,049,804	2,963,060	97.2%
2024	1.7300	1,894,492	13.84%	3,277,471	3,179,075	97.0%
2025	1.7300	2,113,778	11.57%	3,656,836	3,549,380	97.1%
2026	1.7300	2,137,385	1.12%	3,697,676	3,574,070	96.7%
2027	1.7300	2,249,783	5.26%	3,892,125	3,775,361	97.0%

* In Thousands



2026 TAXABLE VALUE BY TAXING AUTHORITY AS OF MAY 29, 2026

2026 ESTIMATES

NAME	2025 Total Taxable Value	2026 Total Taxable Value	% Change Real Property Tax Val	% Change TPP Tax Val	% Change in Total Taxable Value
BELLEAIR	1,383,772,236	1,467,329,062	6.08%	2.12%	6.04%
BELLEAIR BEACH	885,107,143	942,664,159	6.50%	7.82%	6.50%
BELLEAIR BLUFFS	407,534,337	414,019,633	1.65%	-0.94%	1.59%
BELLEAIR SHORE	265,654,194	283,575,743	6.74%	12.40%	6.75%
CLEARWATER	19,208,941,657	19,643,044,572	1.97%	10.45%	2.26%
DUNEDIN	4,827,020,957	5,045,030,576	4.49%	5.95%	4.52%
GULFPORT	1,785,452,004	1,798,237,425	0.69%	3.42%	0.72%
INDIAN ROCKS BEACH	2,137,385,716	2,249,783,015	5.27%	2.84%	5.26%
INDIAN SHORES	1,699,075,023	1,718,043,276	1.13%	-2.01%	1.12%
KENNETH CITY	323,904,468	344,651,541	5.98%	15.50%	6.41%
LARGO	8,487,345,103	8,831,015,625	3.60%	11.49%	4.05%
MADEIRA BEACH	2,074,180,353	2,154,994,828	3.93%	0.19%	3.90%
N REDINGTON BEACH	803,095,695	820,325,315	2.14%	2.30%	2.15%
OLDSMAR	2,170,751,929	2,257,719,085	3.62%	6.98%	4.01%
PINELLAS PARK	6,616,840,052	6,939,814,275	4.99%	3.81%	4.88%
REDINGTON BEACH	794,723,053	847,979,976	6.31%	12.97%	6.70%
REDINGTON SHORES	1,171,545,930	1,189,754,356	1.44%	11.70%	1.55%

FY 2026 Adopted City Millage for Pinellas County Cities

<u>Rank</u>	<u>City</u>	<u>Millage</u>
1	Belleair Shore	0.5345
2	North Redington Beach	1.5000
3	Redington Shores	1.6896
4	Indian Rocks Beach	1.7300
5	Redington Beach	1.8149
6	Indian Shores	1.8700
7	Belleair Beach	2.0394
8	Seminole	2.4793
9	Madeira Beach	2.7500
10-12	Treasure Island	3.8129
	St. Pete Beach	3.0913
	Safety Harbor	3.9500
13-17	Dunedin	4.1345
	Gulfport	4.0258
	Oldsmar	4.0500
	Pinellas Park	5.6500
	Tarpon Springs	5.3700

3. GENERAL FUND REVENUE & EXPENSE

	2024	% of	2025	% of	FY 2025	% of	FY 2026	% of	FY 2026	% of FY 26	PROPOSED	% of
	ACTUAL	Total GF	BUDGET	Total GF	ACTUAL	Total GF	BUDGET	Total GF	ACTUAL	Budget	BUDGET	Total GF
Millage Levy	1.7300		1.7300		1.7300		1.7300				1.7300	
REVENUE												
PROPERTY TAXES	\$ 3,179,075	57.6%	\$ 3,549,380	65.9%	\$ 3,518,519.19	46%	3,574,070	62.2%	\$ 3,578,747.44	100.1%	\$3,775,701	63.0%
FRANCHISE FEES	\$ 558,533	10.1%	\$ 564,000	10.5%	\$ 553,833.20	7%	564,000	9.8%	\$ 328,741.01	58.3%	\$570,000	9.5%
LICENSES & PERMITS	\$ 239,783	4.3%	\$ 47,310	0.9%	\$ 57,669.50	1%	47,310	0.8%	\$ 71,764.59	151.7%	\$80,000	1.3%
COMMUNICATION TAX	\$ 101,447	1.8%	\$ 90,000	1.7%	\$ 89,652.15	1%	90,000	1.6%	\$ 56,667.12	63.0%	\$90,000	1.5%
STATE SHARED REVENUE	\$ 125,255	2.3%	\$ 128,340	2.4%	\$ 125,097.50	2%	128,340	2.2%	\$ 86,030.88	67.0%	\$125,000	2.1%
1/2 CENT SALES TAX	\$ 300,975	5.5%	\$ 319,590	5.9%	\$ 295,902.41	4%	319,590	5.6%	\$ 187,858.56	58.8%	\$320,000	5.3%
ALCOHOL TAX	\$ 8,347	0.2%	\$ 10,000	0.2%	\$ 10,883.18	0%	10,000	0.2%	\$ 9,521.39	95.2%	\$10,000	0.2%
FINES	\$ 81,236	1.5%	\$ 100,000	1.9%	\$ 246,769.49	3%	150,000	2.6%	\$ 185,714.62	123.8%	\$75,000	1.3%
MISC REVENUE	\$ 926,671	16.8%	\$ 480,220	8.9%	\$ 2,579,949.54	34%	480,220	8.4%	\$ 1,147,372.66	238.9%	\$350,000	5.8%
VRR & INSPECTIONS	\$ -		\$ 100,000	1.9%	\$ 169,493.50	2%	300,000	5.2%	\$ 317,457.31	105.8%	\$600,000	10.0%
COST ALLOCATION - SOLID WASTE FUND	\$ -		\$ -				-					
TRANSFER FROM OTHER FUNDS - MULTIMOD	-						55,000	1.0%				
TRANSFER FROM OTHER FUNDS - RECREATI	-						31,000	0.5%				
TOTAL REVENUE	\$ 5,521,322	100%	\$ 5,388,840	100%	\$ 7,647,769.66	100%	5,749,530	100%	\$5,969,875.58	103.8%	\$5,995,701	100%
EXPENSE												
CITY COMMISSION	61,284	1.3%	60,800	1.1%	\$ 61,738.28	0.8%	60,800	1.1%	\$47,530.64	78.2%	\$61,300	1.1%
CITY MANAGER	308,883	6.5%	289,650	5.4%	\$ 300,193.09	3.9%	305,120	5.7%	\$226,062.50	74.1%	\$389,613	6.9%
FINANCE	455,259	9.7%	498,680	9.3%	\$ 499,038.42	6.6%	518,700	9.6%	\$344,468.21	66.4%	\$530,818	9.4%
CITY ATTORNEY	185,240	3.9%	157,000	2.9%	\$ 305,011.11	4.0%	370,000	6.9%	\$287,558.67	77.7%	\$336,000	6.0%
PLANNING & ZONING	71,878	1.5%	85,200	1.6%	\$ 398,811.55	5.2%	91,000	1.7%	\$83,791.06	92.1%	\$142,000	2.5%
CITY CLERK	136,960	2.9%	150,180	2.8%	\$ 142,993.11	1.9%	158,920	3.0%	\$124,259.86	78.2%	\$189,995	3.4%
LAW ENFORCEMENT	1,283,618	27.2%	1,377,820	25.6%	\$ 1,373,607.80	18.0%	1,480,860	27.5%	\$1,107,007.50	74.8%	\$1,569,340	27.8%
CODE ENFORCEMENT	315,045	6.7%	300,270	5.6%	\$ 276,230.61	3.6%	317,210	5.9%	\$259,233.64	81.7%	\$306,768	5.4%
LIBRARY	118,641	2.5%	123,660	2.3%	\$ 90,598.01	1.2%	109,460	2.0%	\$64,634.61	59.0%	\$122,646	2.2%
PUBLIC WORKS	1,275,101	27.0%	1,323,300	24.6%	\$ 3,618,573.42	47.5%	1,427,870	26.5%	\$1,028,966.57	72.1%	\$1,446,338	25.6%
LEISURE SERVICES	25,944	0.6%	36,700	0.7%	\$ 8,443.60	0.1%	32,200	0.6%	\$18,710.24	58.1%	\$31,000	0.5%
CENTRAL SERVICES	478,021	10.1%	478,010	8.9%	\$ 535,556.35	7.0%	507,040	9.4%	\$345,916.33	68.2%	\$514,500	9.1%
TRANSFERS - TO CAPITAL IMPROVEMENT FUND			500,000	9.3%			-					
TOTAL EXPENDITURES/TRANSFERS	4,715,874	100.0%	5,381,270	100.0%	\$ 7,610,795.35	100.0%	5,379,180	100.0%	\$3,938,139.83	73.2%	\$5,640,318	100.0%

- Proposed FY 2027 General Fund **Revenues** are \$246,171, 4.2% higher than FY 26
 - Increase in revenues:
 - property tax \$201,291
 - business tax \$2,250
 - vacation rental registration \$110,000
 - Decrease &/or transfer in revenues:
 - vacation rental registration fines (\$50,000) as properties comply with registration ordinance
 - paid parking, transfer to parking fund (\$320,000)
 - parking fines, transfer to parking fund (\$ 75,000)
 -
- Proposed FY 2027 General Fund Expenditures are \$261,138, 4.8% higher than FY 26
 - Personnel Cost Increases:
 - 4% or 5% Salary increase \$63-75K
 - 5.2% Health, Dental, Vision benefits \$30,330
 - 1 FTE in Code/Parking \$45,925
 - Librarian from Part to Full time \$39,475
 - New contracts/agreements \$153,800

Schedule of Expenditures
CITY COMMISSION
 FY 2027 Budget

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET
SALARIES	37,200	37,200	37,200	37,200
		Mayor Commissioner		8,400
		Commissioner (4)		28,800
FICA EXPENSE	2,846	2,846	2,850	2,850
Subtotal Personnel	40,046	40,046	40,050	40,050
OTHER CONTRACT SVC	11,000	11,000	11,000	11,000
		Art Center		5,000
		Neighborly Senior Services		2,500
		Welcome Center		1,500
		Safe Harbor		2,000
TRAVEL & PER DIEM	1,141	1,633	2,500	2,500
OFFICE SUPPLIES	57	1,283	250	250
OPERATING SUPPLIES	6,515	5,343	4,000	5,000
TRAINING, EDUC & DUES	2,525	2,433	3,000	2,500
Subtotal Operating Costs	21,238	21,692	20,750	21,250
CITY COMMISSION	\$ 61,284	\$ 61,738	\$ 60,800	\$ 61,300

Schedule of Expenditures

CITY MANAGER

FY 2027 Budget

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET				
SALARIES	211,792	209,614	210,410	229,748				
				<table border="1"> <tr> <td>City Manager</td> <td>189,280</td> </tr> <tr> <td>Admin Asst. (60%)</td> <td>36,868</td> </tr> </table>	City Manager	189,280	Admin Asst. (60%)	36,868
City Manager	189,280							
Admin Asst. (60%)	36,868							
OVERTIME	-			-				
FICA EXPENSE	16,039	15,896	16,100	17,004				
RETIREMENT CONTRIB	20,558	20,961	21,040	22,615				
HEALTH & LIFE INS	29,742	25,591	29,970	48,246				
Subtotal Personnel	278,131	272,062	277,520	317,613				
OTH CONTRACT SVC	15	1,000	1,000	47,500				
TRAVEL & PER DIEM	5,581	8,353	6,000	6,000				
PRINTING & BINDING	12,886	6,405	8,000	6,500				
OTHER CHARGES	2,347	2,500	2,500	2,500				
OFFICE SUPPLIES	1,202	944	1,600	1,000				
OPERATING SUPPLIES	5,946	4,657	4,000	4,500				
TRAINING, EDUC & DUES	2,775	4,272	4,500	4,000				
Subtotal Operating Costs	30,752	28,131	27,600	72,000				
CITY MANAGER	<u>\$ 308,883</u>	<u>\$ 300,193</u>	<u>\$ 305,120</u>	<u>\$ 389,613</u>				

Schedule of Expenditures

FINANCE

FY 2027 Budget

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET								
SALARIES	293,095	317,962	322,300	327,744								
				<table border="1"> <tr> <td>Finance Director</td> <td>\$124,800</td> </tr> <tr> <td>Finance/HR Specialist</td> <td>\$75,014</td> </tr> <tr> <td>Senior Accountant</td> <td>\$ 67,193</td> </tr> <tr> <td>Revenue Officer</td> <td>\$ 60,737</td> </tr> </table>	Finance Director	\$124,800	Finance/HR Specialist	\$75,014	Senior Accountant	\$ 67,193	Revenue Officer	\$ 60,737
Finance Director	\$124,800											
Finance/HR Specialist	\$75,014											
Senior Accountant	\$ 67,193											
Revenue Officer	\$ 60,737											
FICA EXPENSE	21,453	23,146	24,660	25,072								
RETIREMENT EXPENSE	29,970	34,439	32,230	32,774								
LIFE AND HEALTH INSURANCE	73,896	82,786	89,000	93,348								
Subtotal Personnel	418,414	458,333	468,190	478,938								
PROFESSIONAL SERVICES	4,431	4,581	5,700	5,700								
ACCOUNTING AND AUDITING	21,290	24,120	33,000	35,000								
OTHER CONTRACT SVC	4,138	3,655	4,630	4,200								
TRAVEL & PER DIEM	2,389	3,489	2,800	2,800								
PRINTING & BINDING	168	982	500	300								
OPERATING SUPPLIES	1,528	1,492	1,000	1,000								
TRAINING, EDUC & DUES	2,901	2,389	2,880	2,880								
Subtotal Operating Costs	36,845	40,708	50,510	51,880								
FINANCE	455,259	499,041	518,700	530,818								

Schedule of Expenditures

CITY ATTORNEY

FY 2027 Budget

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET
RETAINER	57,000	42,750	-	-
OTHER LEGAL EXPENSE/SPECIAL MAGISTRATE	128,240	262,261	370,000	336,000
TRAVEL AND PER DIEM	-	-	-	-
CITY ATTORNEY	<u>\$ 185,240</u>	<u>\$ 305,011</u>	<u>\$ 370,000</u>	<u>\$ 336,000</u>

Schedule of Expenditures
PLANNING AND ZONING
 FY 2027 BUDGET

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET
PROFESSIONAL SERVICES		2,097		50,000
ENGINEERING REVIEW SITE PL/Consulting		396,704		
PLANNING CONSULTING SVCS				
OTHER CONTRACT-PLANNING				
PLANNING CONSULTING SERVICES	71,234		90,000	90,000
TRAVEL & PER DIEM	-			-
PRINTING & BINDING	-		1,000	2,000
OTHER CURRENT CHARGES				-
OFFICE SUPPLIES	-			-
OPERATING SUPPLIES	-	11		-
TRAINING, EDUC & DUES	644			-
Subtotal Operating Costs	71,878	398,812	91,000	142,000
PLANNING AND ZONING	\$ 71,878	\$ 398,812	\$ 91,000	\$ 142,000

Schedule of Expenditures

CITY CLERK

FY 2027 Budget

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET
SALARIES-CLERK	81,945	84,305	84,360	104,000
		City Clerk		104,000
FICA EXPENSE	5,659	5,842	6,450	7,956
RETIREMENT EXPENSE	9,335	8,431	8,440	10,400
LIFE AND HEALTH INSURANCE	24,426	24,707	26,520	27,889
Subtotal Personnel	121,365	123,285	125,770	150,245
CONTRACT TRANSCRIPTION	-	-		-
OTHER CONTRACT - CODIFICATION	1,417	2,982	10,000	6,000
OTHER CONTRACT - PUB REC SOFTW	-	-	-	12,000
OTHER CONTRACT - OLD RECORDS	-	-	-	-
TRAVEL & PER DIEM	1,877	1,339	4,000	3,000
REPAIR & MAINTENANCE	-	-	250	250
PRINTING & BINDING	-	-	500	500
LEGAL ADVERTISING	6,018	6,324	6,000	6,000
ELECTION EXPENSE	2,064	7,140	7,000	7,000
CODE ON INTERNET/MUNICIPAL CODE	1,200	-	1,500	1,500
OFFICE SUPPLIES	1,254	148	1,250	1,000
OPERATING SUPPLIES	25	236	650	500
TRAINING, EDUC & DUES	1,740	1,570	2,000	2,000
Subtotal Operating Costs	15,595	19,739	33,150	39,750
TOTALCITY CLERK	\$ 136,960	143,024	158,920	\$ 189,995

Schedule of Expenditures

LAW ENFORCEMENT

FY 2027 BUDGET

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET
LAW ENFORCEMENT	1,275,732	1,367,820	1,470,860	1,559,340
SPECIAL DETAILS	7,886	5,788	10,000	10,000
REPAIR AND MAINTENANCE	-	-	-	-
LAW ENFORCEMENT	\$ 1,283,618	\$ 1,373,608	\$ 1,480,860	\$ 1,569,340

Schedule of Expenditures
CODE ENFORCEMENT
 FY 2027 Budget

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET
SALARIES	142,722	156,415	169,010	142,730
				Code Enforcement Manager (90%) 58,073
				Code Enforcement Officer (70 %) 38,689
				Code/Solid Waste Officer (60%) 24,579
				Admin. Asst.(40%) 21,390
OVERTIME	2,233	1,601	6,000	2,500
FICA EXPENSE	10,997	12,098	12,930	13,186
RETIREMENT EXPENSE	12,737	14,902	17,500	17,237
LIFE AND HEALTH INSURANCE	14,037	15,636	20,770	32,615
Subtotal Personnel	182,726	200,652	226,210	208,268
CONTRACTUAL SERVICES	61,967	64,676	75,000	85,500
TRAVEL & PER DIEM	467	-	3,000	2,000
RENTALS & LEASES	-	-	-	
REPAIR AND MAINTENANCE	2,077	2,989	2,500	2,500
PRINTING & BINDING	4,133	4,665	5,000	4,000
OPERATING SUPPLIES	4,436	2,591	2,500	2,500
TRAINING, EDUC & DUES	1,525	135	3,000	2,000
MACHINERY & EQUIPMENT	57,714	523	-	-
Subtotal Operating Costs	132,319	75,579	91,000	98,500
CODE ENFORCEMENT	\$ 315,045	\$ 276,231	\$ 317,210	\$ 306,768

Schedule of Expenditures

LIBRARY

FY 2027 BUDGET

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET
SALARIES	62,962	53,494	47,110	65,000
		Librarian		65,000
FICA EXPENSE	4,827	4,108	3,600	4,973
RETIREMENT	6,296	5,349	4,710	6,500
LIFE AND HEALTH INSURANCE	16,603	11,180		18,423
Subtotal Personnel	90,688	74,131	55,420	94,896
OTHER CONTRACTUAL SERVICES	7,020	6,985	8,040	7,000
TRAVEL & PER DIEM	-	-	600	1,000
REPAIR & MAINT-COMPUTERS				
RESIDENT SUBSIDY				
BOOK SALE MONEY				
OPERATING SUPPLIES	2,038	6,563	2,800	2,800
LIBRARY STATE GRANT - EXPENDITURES	-			-
LIBRARY BOOK SALES - EXPENDITURES	150	114	1,400	750
OPERATING SUPPLIES- BOOKS / MEDIA	18,278	2,254	40,000	15,000
TRAINING, DUES AND SUBSCRIPTIONS	467	550	1,200	1,200
Subtotal Operating Costs	27,953	16,466	54,040	27,750
LIBRARY	\$ 118,641	\$ 90,597	\$ 109,460	\$ 122,646

Schedule of Expenditures
PUBLIC WORKS
 FY 2027 BUDGET

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET
SALARIES - PW	364,487	371,191	391,200	399,392
				Public Works Director 60% 69,907
				Public Works Admin Asst. 60% 29,952
				Public Works Worker 57,411
				Public Works Worker 57,411
				Public Works Worker 48,131
				Public Works Worker 43,458
				Public Works Worker 41,360
				Public Works Worker 41,360
OVERTIME - PW	9,796	19,141	7,000	10,000
FICA EXPENSE - PW	27,869	28,914	30,460	30,554
RETIREMENT EXPENSE - PW	36,798	39,013	39,820	39,939
LIFE AND HEALTH INSURANCE - PW	127,615	133,108	143,150	150,213
Subtotal Personnel	566,565	591,367	611,630	630,098
PROFESSIONAL SERVICES - STREETS	16,843	16,418	24,000	20,000
PROFESSIONAL SERVICES - B&M	-	-	-	-
PROFESSIONAL SERVICES - PARKS	52,024	50,614	20,750	20,000
PROFESSIONAL SERVICES - ADMIN	-	-	-	-
OTHER CONTR - STREETS	6,005	8,751	17,000	15,000
OTHER CONTR - B&M	49,108	158,258	45,500	46,000
OTHER CONTR - PARKS	107,521	119,346	114,840	127,000
OTHER CONTR - ADMIN	-	-	2,000	1,000
TRAVEL & PER DIEM - PW	933	419	2,650	2,000
RENTALS & LEASES - PW	2,725	150,002	500	1,000
R&M - STREETS	121,589	73,339	210,500	175,000
R&M - B&M	64,108	1,117,094	40,000	4,000
R&M - PARKS	67,859	1,218,762	212,500	228,000
R&M - ADMIN	1	-	2,500	2,500
PRINTING AND BINDING - PW	2,186	2,706	3,500	2,500
OFFICE SUPPLIES - PW	272	787	1,000	1,000
OPERATING SUPPLIES - STREETS	32,912	40,477	47,000	40,000
OPERATING SUPPLIES - B&M	15,601	18,873	22,000	32,000
OPERATING SUPPLIES - PARKS	31,113	32,352	44,000	35,000
OPERATING SUPPLIES - ADMIN	1,006	1,117	2,000	1,500
TRAINING, EDUC & DUES - PW	3,112	1,308	4,000	3,500
MACH & EQUIP - PW	133,618	13,499	-	0
Subtotal Operating Costs	708,536	3,024,122	816,240	
PUBLIC WORKS - ALL	\$1,275,101	\$3,615,489	\$1,427,870	\$ 1,446,338

4. SOLID WASTE FUND REVENUE & EXPENSE

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2026 ACTUAL 6/30/2026	2027 BUDGET
REVENUE							
SOLID WASTE FEES	1,775,468	1,973,360	1,920,390	\$ 2,171,725.48	2,016,410	\$1,496,214	\$2,050,000
PRIVATE DUMPSTERS	11,030	11,387	11,000	\$ 17,093.04	11,550	\$14,465	\$11,000
CONDOS	22,994	25,373	23,790	\$ 26,641.32	24,980	\$18,649	\$25,000
RECYCLING	2,671	3,609	3,000	\$ 307.90	3,000	\$229	\$3,000
SPECIAL PICK UPS	9,159	9,800	2,000	\$ -	2,000	\$1,742	\$2,000
OTHER	623	91,584	3,200	\$ 1,115,461.72	3,200	\$4,650	\$3,000
SUBTOTAL REVENUE	1,821,945	2,115,113	1,963,380	\$ 3,331,229.46	2,061,140	\$1,535,949	\$2,094,000
EXPENDITURES							
PERSONNEL COST	585,749	666,665	644,560	\$ 621,608.58	\$ 679,130.00	\$486,230	\$687,519
WASTE DISPOSAL	238,678	243,300	263,330	\$ 3,321,524.54	\$ 284,400.00	\$156,251	\$290,000
PROPERTY INSURANCE	65,426	81,738	78,670	\$ 87,783.63	\$ 82,600.00	\$69,091	\$80,000
REPAIRS & MAINTENANCE	123,352	100,629	89,500	\$ 77,161.23	\$ 89,500.00	\$47,363	\$90,500
GAS & OIL	58,559	53,953	60,000	\$ 52,235.17	\$ 60,000.00	\$35,086	\$55,000
OPERATING COSTS	488,569	450,667	577,230	\$ 902,387.30	\$ 589,790.00	\$392,840	\$568,400
COST ALLOCATION	148,860	-	-	\$ -	\$ -	-	-
CAPITAL ASSETS / DEPRECIATION	95,000	82,927	50,000	\$ -	\$ -	-	-
TOTAL EXPENDITURES	1,804,193	1,679,879	1,763,290	\$ 5,062,700.45	\$ 1,785,420.00	\$1,186,861	\$1,771,419

Schedule of Expenditures
PUBLIC WORKS - SOLID WASTE
 2026-2027 BUDGET

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET
SALARIES-SW	382,750	380,158	413,960	417,000
				Public Works Director 40% 46,605
				Public Works Admin Asst. 40% 19,968
				Solid Waste Supervisor 60,981
				Solid Waste Worker 57,022
				Solid Waste Worker 52,802
				Solid Waste Worker 45,427
				Solid Waste Worker 41,360
				Solid Waste Worker 38,938
				Solid Waste Worker 37,856
				Code/Solid Waste Officer (30%) 16,042
OVERTIME	40,000	44,644	40,000	40,000
FICA-SW	29,280	32,059	34,730	31,901
RETIREMENT-SW	38,280	41,692	45,400	41,700
LIFE AND HEALTH INSURANCE	157,790	123,056	145,040	156,918
Subtotal Personnel	648,100	621,609	679,130	687,519
POST EMPLOYMENT BENEFITS	-	-	-	-
PENSION EXPENSE	-	-	-	-
PROFESSIONAL SERVICES	-	-	-	-
ACCOUNTING & AUDITING	8,000	8,000	8,000	8,000
OTHER CONTRACTURAL SERVICES	-	3,475	-	-
WASTE DISPOSAL	246,100	3,321,525	284,400	290,000
BILLINGS SVCS	8,500	29,406	8,500	10,000
UNIFORMS	4,000	5,489	6,500	5,500
BRUSH	15,000	20,403	15,000	15,000
HAZARDOUS WASTE COL	4,000	1,014	4,000	2,500
CURBSIDE RECYCLING	406,530	369,964	431,290	440,000
RECORDS MANAGEMENT	2,200	0	2,200	750
CARDBOARD RECYCLING	4,500	5,260	6,000	6,000
TRAVEL & PER DIEM	600	0	600	750
COMMUNICATIONS	2,000	0	2,000	0
UTILITIES	2,200	3,149	2,200	2,400
RENTALS AND LEASES	26,000	47,443	27,500	27,000
INSURANCE	71,520	87,784	82,600	80,000
R&M RADIO	-	-	-	-
R&M BUILDING	2,000	160	2,000	2,000
R&M VEHICLES	59,000	66,620	80,000	80,000
R&M DUMPSTERS	6,000	10,381	7,500	7,500
PRINTING & BINDING	750	261	2,000	1,000
CURRENT CHARGES	-	-	-	-
OFFICE SUPPLIES	500	54	500	500
GAS & OIL	60,000	52,235	60,000	55,000
CLEANING SUPPLIES	6,000	0	6,000	3,000
OPERATING SUPPLIES - MISC	8,000	9,027	10,000	7,500
RECYCLING SUPPLIES	5,000	0	5,000	2,500
CONTRACTED FUEL PURCHASE	-	-	-	-
TRAINING, ED & DUES	2,500	1,395	2,500	2,000
VEHICLE / TRUCK	-	-	-	-
CLAW/BOOM TRUCK	-	374,753	-	0
DUMPSTERS	20,000	9,180	30,000	20,000
RECYCLING CONTAINERS	15,000	14,113	20,000	15,000
PACKER TRUCK	330,000	-	-	0
REFUSE / RECYCLING CONTAINERS	-	-	-	0
DEPRECIATION	-	-	-	0
LOSS ON DISPOSAL OF ASSETS	-	-	-	0
Subtotal Operating Costs	1,315,900	4,441,091	1,106,290	1,083,900
VEHICLE / TRUCKS	-	-	-	-
INTERFUND TRANSFERS	148,860	-	-	-
	148,860	-	-	-
SOLID WASTE	2,112,860	5,062,700	1,785,420	1,771,419

5. PARKING FUND REVENUE & EXPENSE

PARKING FUND				
INDIAN ROCKS BEACH BUDGET FY 2027				
FUND 420		FY 2026 BUDGET	FY 2026 ACTUAL 6/30/2026	FY 2027 BUDGET
<u>REVENUE</u>				
PARKING-BEACH ACCESS		\$ 400,000	\$ 268,333	\$ 1,050,000
PARKING-COUNTY PARK		\$ 120,000	\$ 115,000	\$ 450,000
PARKING-STREETS				
FINES, TICKETS, CITATIONS		25,000		\$ 75,000
SUBTOTAL REVENUE		\$ 545,000	\$ 383,333	\$ 1,575,000
<u>EXPENDITURES</u>				
<u>PERSONNEL</u>				
REGULAR SALARIES				\$ 59,211
OVERTIME				\$ 2,500
FICA EXPENSE				\$ 4,530
RETIREMENT EXPENSE				\$ 5,920
LIFE & HEALTH INSURANCE				\$ 26,131
UNEMPLOYMENT				\$ 500
TRAVEL & PER DIEM				\$ 500
Sub-Total				\$ 99,292
<u>OPERATING</u>				
INSURANCE				\$ 2,000
PROFESSIONAL SERVICES				\$ 1,000
ACCOUNTING & AUDITING				\$ 5,000
OTHER CONTRACTUAL SERVICES				\$ 2,500
PRINTING & BINDING				\$ 1,000
OFFICE SUPPLIES				\$ 1,000
OPERATING SUPPLIES				\$ 2,500
TRAINING EDUCATION & DUES				\$ 1,000
MACHINERY & EQUIPMENT				\$ -
SIGNS				\$ 2,000
COUNTY PARK REV SHARE - 40%			\$ 28,900	\$ 180,000
SALES TAX			\$ 26,833	\$ 105,000
MERCHANT PROCESSING FEES			\$ 19,167	\$ 78,750
ADMINISTRATIVE FEE				\$ 75,000
<u>CAPITAL</u>				
TRANSFER TO GF				\$ 750,000
VEHICLE				\$ 40,000
TOTAL EXPENDITURES			\$ 74,900	\$ 1,445,335

6. PERSONNEL

CITY OF INDIAN ROCKS BEACH PERSONNEL																	
	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	FY 2024	FY 2025	FY 2026	FY 2027
<u>DEPARTMENT (FTE)</u>																	
General Fund																	
Administration	3.25	3.25	3.25	3.25	3.25	3.00	3.00	3.00	2.90	2.40	2.80	2.80	3.00	2.80	2.60	2.60	2.60
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	4.00	4.00	4.00	4.00
Code Enforcement	3.63	3.63	3.63	3.63	4.13	4.00	3.50	3.50	3.60	3.60	1.70	1.70	2.00	2.80	3.00	3.00	3.00
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	1.00	1.00
Public Works	10.67	10.67	10.67	10.67	10.67	10.00	10.00	10.00	9.50	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20
Sub-total	21.55	21.55	21.55	21.55	22.05	21.00	20.50	20.50	20.00	17.20	15.70	15.70	16.20	17.80	17.80	17.80	17.80
Parking Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00
Sewer Fund	1.00	1.00	1.00	1.00	-	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Fund	9.00	9.00	9.00	9.00	8.00	8.00	8.00	8.00	7.50	7.80	7.80	7.80	7.80	8.20	8.20	8.20	8.20
TOTAL	31.55	31.55	31.55	31.55	30.05	29.00	28.50	28.50	27.50	25.00	23.50	23.50	24.00	26.00	26.00	26.00	27.00

FY 2026 – 26

FY 2027 – 27, 1 additional FTE listed in Parking Fund

An increase of **1.0 additional full-time employee in Code Enforcement and Parking** to enforce existing City parking, vacation rental, and property management codes. This additional position brings the City’s total personnel/staff to 27 **(C)**.

Estimated Additional salary/benefits expense: **\$76,542**

7. CAPITAL IMPROVEMENT PLAN/FUND

City of Indian Rocks Beach Capital Improvement Projects & Equipment Fund Five Year Plan 2027-2031

REVENUES	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	Total Funding 2027-2031
Carry Forward Fund Balance	1,100,000	770,000	285,000	135,000	85,000	
Local Ooption Sales Tax (Penny Funding)	625,000	650,000	650,000	650,000	650,000	3,225,000
Grants - SWFWMD	-	250,000	250,000			500,000
Parking	750,000	750,000	800,000	850,000	900,000	4,050,000
Total Revenues	1,375,000	1,650,000	1,700,000	1,500,000	1,550,000	7,775,000

EXPENDITURES	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	Total Expense 2027-2031
Projects & Equipment						
Road Milling, Resurfacing, Curbing & Drainage	400,000	450,000	500,000	550,000	600,000	2,500,000
Stormwater Reconstruction - SWFWMD		500,000	500,000			1,000,000
Stormwater Improvements	750,000	750,000	750,000	850,000	850,000	3,950,000
City Park Upgrades	120,000	100,000	100,000	150,000	100,000	570,000
Vehicle-2013 Ford Escape, General Fund	40,000					
Vehicle-Back Hoe, General Fund			165,000			
Vehicle-Tractor, General Fund		85,000				
Vehicle-F450 Dump, General Fund			75,000			
Solid Waste Fleet Replacement-Packer Truck	395,000			435,000		
Solid Waste Fleet Replacement-Grapel		250,000				
Street Sweeper		500,000				
Total Expenditures	1,705,000	2,135,000	1,850,000	1,550,000	1,550,000	8,020,000

<i>Ending Fund Balance</i>	<u>770,000</u>	<u>285,000</u>	<u>135,000</u>	<u>85,000</u>	<u>85,000</u>	<u>(245,000)</u>
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8. RESERVES & OPERATING ACCOUNT



CITY OF INDIAN ROCKS BEACH

OPERATING BANK & INVESTMENT ACCOUNTS, at 6-30-2026

The following represents the current operating and investment portfolio funds as of June 30, 2026. Per policy all operating and investments holdings of the city are invested in a manner which provides the highest investment return with maximum security while meeting the daily cash flow demands of the city.

Safety of principle continues to be the foremost objective of the operating and investment portfolio funds. Operating funds are maintained within a checking account at Truist Bank. Truist is a Qualified Public Depositors (QPD) bank meeting all the requirements of Florida State Statute, ch 280 requiring the City place all public deposits in a qualified public depository unless exempted by law. In addition to QPD protection, funds at Truist are covered by Federal Deposit Insurance (FDIC) insurance providing additional principle protection.

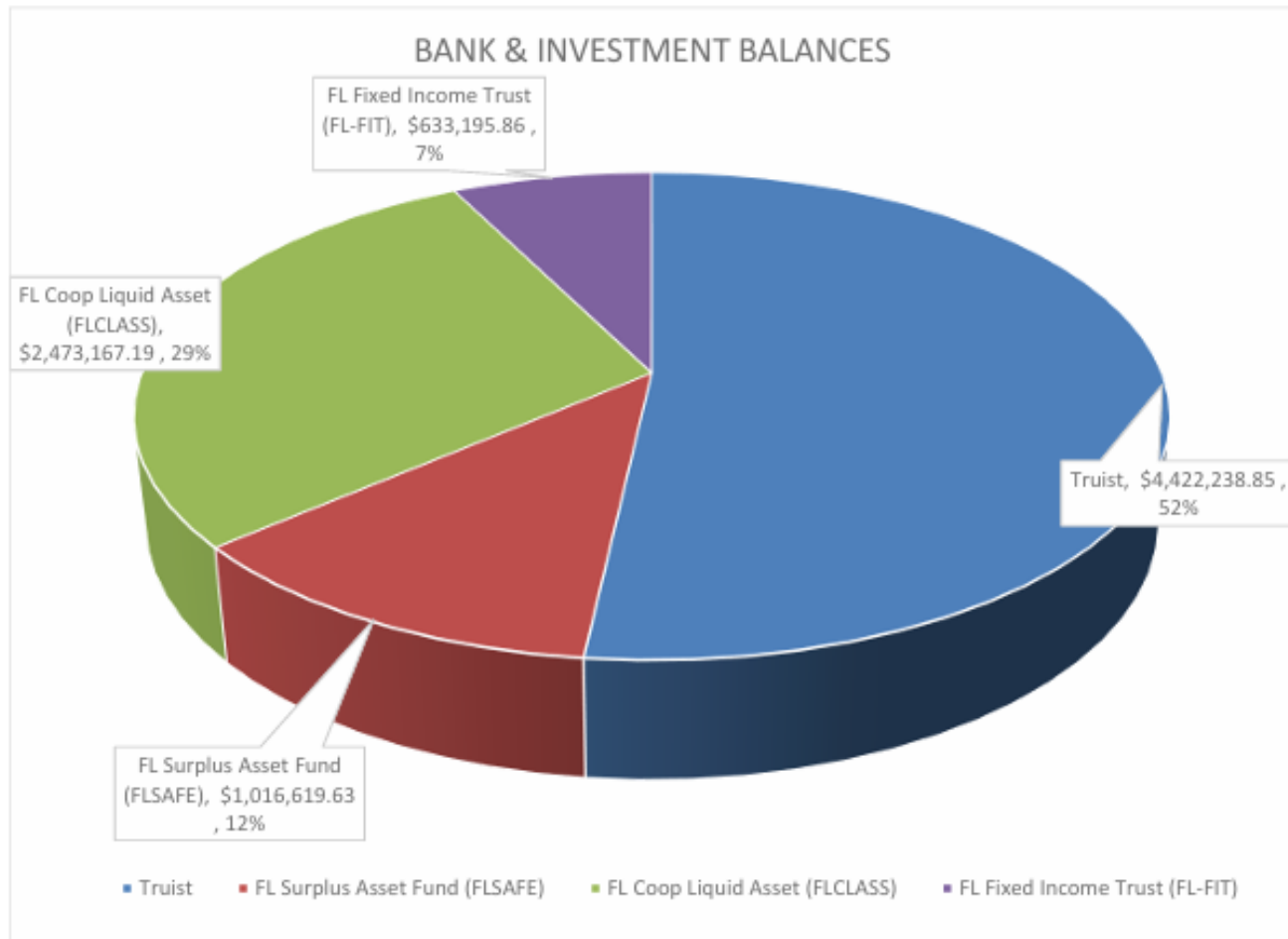
In total, **\$8,545,221.53** operating and surplus funds are invested as of June 30, 2026. In addition to the operating funds held at Truist bank, surplus funds are invested with the following three (3) firms:

- 1. Florida Surplus Asset Fund Trust (FLSAFE)** – formed in December 2007, is a local government investment pool developed by Florida local governments for Florida local governments. FL SAFE has no association with the State of Florida. Its sole purpose is to serve FL government entities to meet their daily cash management needs with an emphasis on safety, liquidity, transparency, and competitive yields. **Balance: \$1,016,619.63**
- 2. Florida Cooperative Liquid Asset Securities System (FLCLASS)** - an intergovernmental investment pool authorized under Section 218.415, Florida Statutes and was created via an interlocal agreement by and among state public agencies as described in Section 163.01, Florida Statutes. FLCLASS provides Florida governmental entities with a convenient method for investing in high-quality, short- to medium-term securities carefully chosen to provide for safety and liquidity while still prioritizing interest earnings.

FLCLASS strives to minimize risk by managing our portfolios in a manner that emphasizes the preservation of principal and only invests in securities that are permitted pursuant to the laws of the state of Florida, Florida's Investment of Local Government Surplus Funds Act, Florida Statutes, Chapter 218.415, and the FLCLASS Investment Policies. **Balance: \$2,473,167.19**
- 3. Florida Fixed Income Trust (FL-FIT)** - an investment solution designed specifically to fit the needs of Florida's local governments that as an inter-local government agreement, complies with state statutes and nearly all government investment policy requirements. Each pool is diversified and tailored specifically for an investment horizon, thereby allowing participants to choose the appropriate pool to meet specific cash flow needs. **Balance: \$633,195.86**

Each of the above investment funds are either AAAM rated or are FDIC insured, providing the utmost in safety of principle for the City's investments. Efforts to diversify the investment portfolio of the City through investment of funds with FLSAFE continue to provide additional returns and needed diversification of investment funds.

Total operating and investment portfolio funds for the below illustration are based on \$8,545,221.53, as.



\$4,422,238.85 – Truist Bank Checking Account (52%)

\$2,473,167.19 – Florida Cooperative Liquid Asset Securities System – FLCLASS (29%)

\$1,016,619.63 – Florida Surplus Asset Fund-FLSAFE (12%)

\$ 633,195.86 – Florida Fixed Income Trust-FLFIT (7%)

\$8,545,221.53, balances at June 30, 2026

AGENDA ITEM NO. 2

Resolution 2026-14

Establishing the proposed millage rate for
FY 2026/2027

**CITY OF INDIAN ROCKS BEACH, FLORIDA
RESOLUTION NO. 2026-14**

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF INDIAN ROCKS BEACH, FLORIDA, ESTABLISHING THE TENTATIVE MILLAGE RATE FOR FISCAL YEAR 2026/27; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, pursuant to s.200.065(4)(b) F.S., the City is required to advise the Property Appraiser of Pinellas County of the tentative millage rate and the date, time, and place of the First Public Hearing to adopt the Budget and Millage Rate for Fiscal Year 2026/27.

NOW, THEREFORE, BE IT RESOLVED by the City Commission of the City of Indian Rocks Beach, Florida, that the tentative millage rate be 1.73 for Fiscal Year 2026/27.

BE IT FURTHER RESOLVED that the tentative millage rate of 1.73 mills exceeds the rolled-back rate of 1.6838 mills by 2.74%, which is characterized as the percentage increase in property taxes tentatively adopted by the City Commission.

BE IT FURTHER RESOLVED that the first public hearing to consider the tentative millage rate and the tentative Fiscal Year 2026/27 Budget will be held on Wednesday, September 9, 2026 at 6:00 p.m., in the City Commission Chambers, 1507 Bay Palm Boulevard, Indian Rocks Beach, Florida, where all interested parties may appear and address the City Commission on these issues.

BE IT FURTHER RESOLVED that the City Clerk or City Manager is authorized and directed to transmit the tentative millage rate and the date, time, and place of the first public hearing to the Property Appraiser of Pinellas County in accordance with section 200.065, Florida Statutes.

PASSED AND ADOPTED this 14th day of July 2026, by the City Commission of the City of Indian Rocks Beach, Florida.

Lan Vaughan, Mayor-Commissioner

ATTEST: _____
Lorin A. Kornijtschuk, City Clerk

AGENDA ITEM NO. 3
NEIGHBOR'S COMMENTS

ADJOURNMENT