

**TUESDAY, JULY 21, 2020
@ 4:00 PM**

**CITY COMMISSION
BUDGET WORK SESSION**



Administrative
727/595-2517

Building/Planning & Zoning
727/517-0404
727/596-4759 (Fax)

Library
727/596-1822

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

AGENDA

**CITY OF INDIAN ROCKS BEACH
CITY COMMISSION WORK SESSION
TUESDAY, JULY 21, 2020 @ 4:00 P.M. - 6:30 P.M.
CITY COMMISSION CHAMBERS
1507 BAY PALM BOULEVARD
INDIAN ROCKS BEACH, FL 33785**

**CALL TO ORDER
ROLL CALL**

- 1. REVIEW OF** FY2021-25 Capital Improvement Plan and the FY2020-21 Proposed Budgets.
- 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).

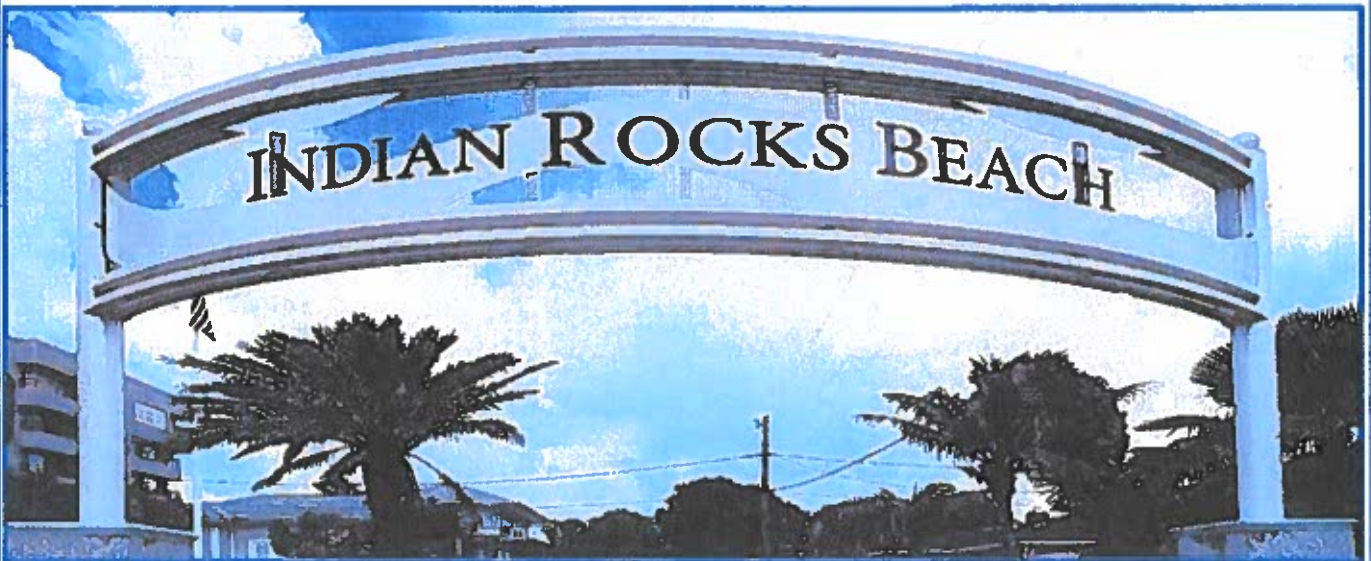
In accordance with the Americans with Disability Act and s. 286.26, F.S., any person with a disability requiring reasonable accommodation in order to participate in this meeting should contact the City Clerk's Office with your request, telephone 727/595-2517 or email doreilly@irbcity.com no later than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

POSTED: July 17, 2020

AGENDA ITEM NO. 1

**REVIEW OF FY2021-25 CAPITAL
IMPROVEMENT PLAN AND THE
FY2020-21 PRELIMINARY
BUDGET.**

City of
INDIAN ROCKS BEACH



**PROPOSED
FY 2020 - 21 BUDGET**

WORKING TOGETHER

TABLE OF CONTENTS

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



Administrative
727 595 2517

Building Planning & Zoning
727 517 0414
727 596 4759 (Fax)

Library
727 596 1822

Public Services
727 595 6889
727 595 5137 (Fax)

June 15, 2020

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, it is my pleasure to present to the Commission the Fiscal Year 2020-21 proposed Annual Budget for the City of Indian Rocks Beach. The proposed Budget and updated Five Year Capital Plan is submitted for your review ahead of schedule. This proposed Budget is balanced in all funds and presents 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. The proposed Budget promotes accountability and tells the continued story of our successes.

The General Fund expenses total \$3,711,010. According to the Pinellas County Property Appraiser's Office, our property tax assessed value is expected to increase by approximately 6.22% higher than last year's value. In total, the value of new construction exceeds \$5.8 million.

The proposed Budget provides for maintaining the mill levy at 1.8326% which ensures our ranking among the lowest mill rates in Pinellas County, and one of the lowest in the State of Florida (See Appendix D). Due to the impacts of Covid-19 the estimated revenue generated from ½ cent sales tax and state revenue sharing have been reduced by 20%. Our reserve fund remains strong and is significantly higher than the national average. **All of this is accomplished without the benefit of a storm water fee or imposing a utility tax.**

The City's unassigned reserves balance is approximately \$3.4 million or 90% 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 \$786,423.

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, 2020, is referred to as "Fiscal Year 2020-21" or sometimes as FY21. 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 2020-21 budget is adopted and becomes effective October 1, 2020. The next fiscal year's budget preparation process intensifies after receipt of the annual Comprehensive Annual Financial Report (CAFR), which this year occurred in March 2020. The audited figures in the CAFR serve as the basis for preparing the forthcoming fiscal year budget. The staff develops a capital improvement plan (CIP) for review with the City Commission and the Finance & Budget Review Committee.

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

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

BUDGET BASIS

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

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

- a. Compensated absences, liabilities that are expected to be liquidated with expendable available financial resources, are accrued as earned by employees (GAAP) as opposed to being expended when paid (budget).
- b. Capital outlay items within the Enterprise Funds are recorded as assets on a GAAP basis and as expenditures on a budget basis.

WHAT IS A FUND?

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

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

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

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

TRUTH IN MILLAGE (TRIM)

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

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

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



BUDGET CALENDAR

**FISCAL YEAR 2020/2021
BUDGET CALENDAR**

| | |
|---|---|
| May 5-8, 2020 Tuesday-Friday | City Commissioners provide initial 2021 Budget suggestions to the City manager and Finance Director |
| June 1, 2020 Monday | Property Appraiser delivers certification of taxable value (DR-420) to City |
| June 22, 2020 Monday | Five-Year Capital Improvement Program (CIP) delivered to City Commission and Finance and Budget Committee |
| July 1, 2020 Wednesday | Property Appraiser delivers certification of taxable value (DR-420) to City |
| July 6, 2020 Monday | Preliminary budget delivered to City Commission and Finance and Budget Committee |
| July 15, 2020 Wednesday | Finance and Budget Committee Review CIP and Preliminary Budget |
| July 21, 2020 Tuesday | City Commission CIP and Preliminary Budget Work Session 4:00-7:00pm |
| July 21, 2020 Tuesday | City Commission Meeting- Commission sets tentative millage rate 7:00pm |
| August 3, 2020 Monday | City notifies Property Appraiser of tentative millage rate and date/time/place of first public hearing-completed DR420 returned |
| August 7, 2020 Friday | Tentative budget delivered to City Commission |
| September 3, 2020 Thursday | City holds FIRST Public Hearing to adopt a tentative budget and millage rate |
| September 13, 2020 Sunday | City advertises intent to adopt final budget and millage rate and final public hearing within 15 days of adoption of tentative budget |
| September 17, 2020 Thursday | City holds FINAL Public Hearing to adopt final budget and millage rate from 2-5 days after ad appears |
| September 18, 2020 Friday | City forwards to Property Appraiser the millage rate within 3 days of adopting the Ordinance |

Legend

S = Set Date

Meetings with City Commission

Finance and Budget Review Committee

City Staff



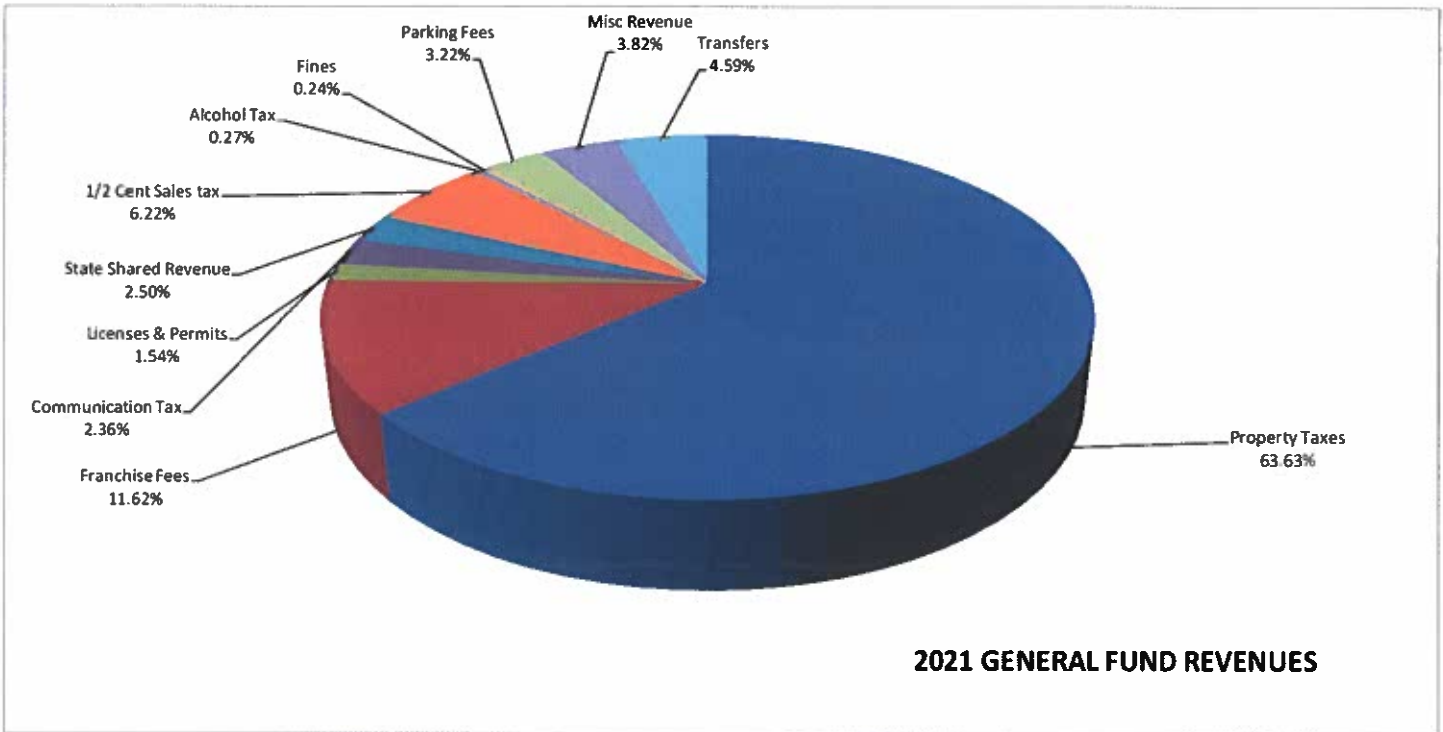
GENERAL FUND

GENERAL FUND BUDGET - FINAL

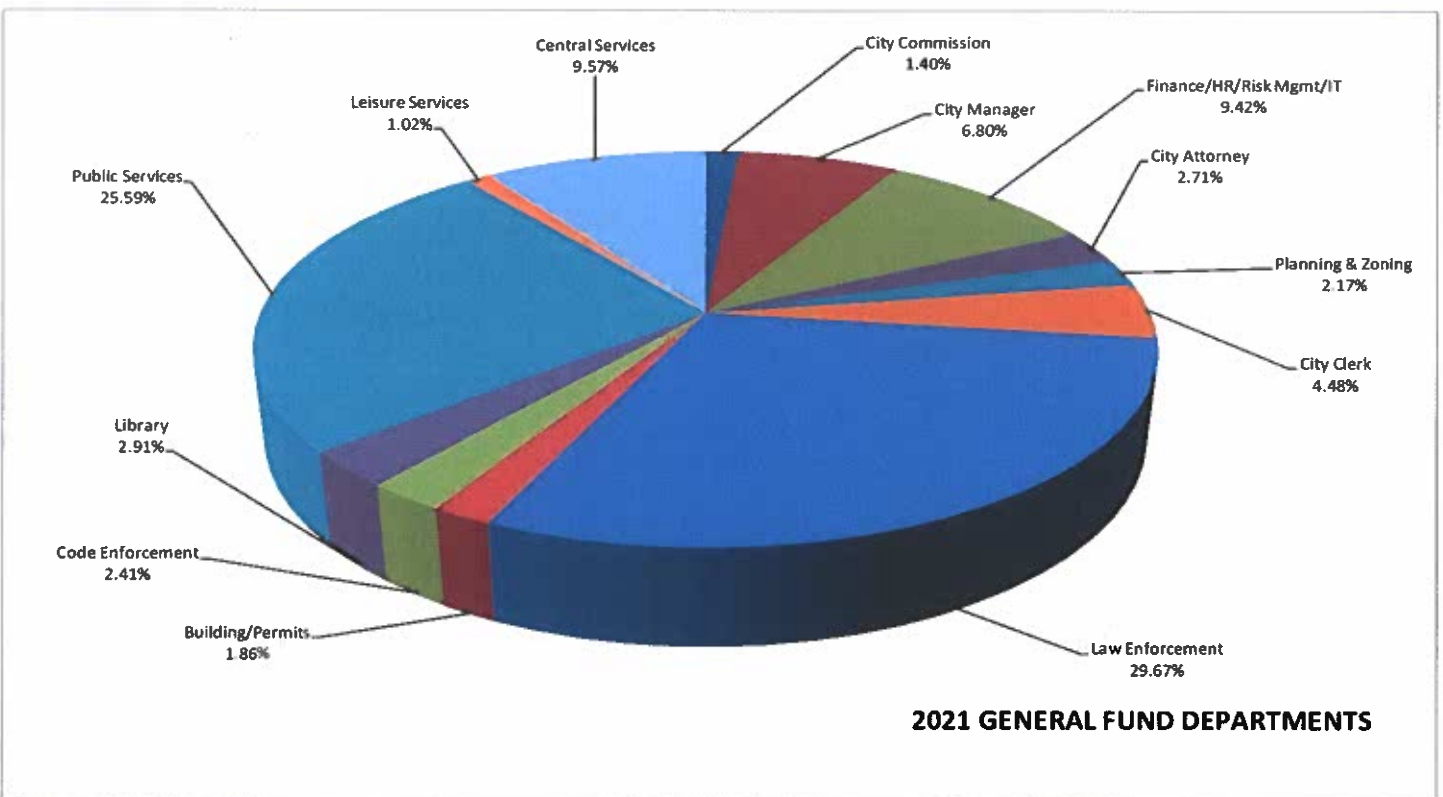
GENERAL FUND INDIAN ROCKS BEACH BUDGET 2020-2021

| | 2016 | 2017 | 2018 | 2019 | 2020 | ACTUAL | 2021 |
|---|------------------|------------------|------------------|------------------|---------------------|------------------|---------------------|
| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | FINAL | 6 months | CM PROPOSED |
| | | | | | BUDGET | 3/31/2020 | BUDGET |
| Millage Levy | 2.0000 | 1.9300 | 1.9300 | 1.8326 | 1.8326 | | 1.8326 |
| REVENUE | | | | | | | |
| PROPERTY TAXES | 1,728,283 | 1,827,453 | 2,033,059 | 2,084,008 | \$ 2,233,800 | 2,040,750 | \$ 2,371,020 |
| FRANCHISE FEES | 424,728 | 426,621 | 450,704 | 490,616 | \$ 433,000 | 177,718 | \$ 433,000 |
| LICENSES & PERMITS | 367,010 | 326,249 | 404,133 | 429,584 | \$ 332,510 | 206,442 | \$ 57,310 |
| COMMUNICATION TAX | 92,360 | 92,468 | 94,688 | 88,165 | \$ 92,000 | 37,461 | \$ 88,000 |
| STATE SHARED REVENUE | 104,571 | 117,992 | 113,364 | 116,410 | \$ 113,400 | 56,061 | \$ 93,130 |
| 1/2 CENT SALES TAX | 262,547 | 266,175 | 283,566 | 289,884 | \$ 282,200 | 121,555 | \$ 231,910 |
| ALCOHOL TAX | 9,445 | 9,230 | 8,695 | 15,549 | \$ 10,000 | 9,719 | \$ 10,000 |
| FINES | 19,591 | 16,470 | 9,044 | 12,268 | \$ 9,000 | 3,650 | \$ 9,000 |
| MISC REVENUE | 234,525 | 829,017 | 321,297 | 358,498 | \$ 227,350 | 173,883 | \$ 219,850 |
| ICMA FORFEITURE | - | 20,000 | 30,000 | - | | | \$ 42,360 |
| EXTRAORDINARY ITEM - INSURANCE PROCEE | 1,043,390 | | | | | | |
| COST ALLOCATION - SOLID WASTE FUND | 170,870 | 161,220 | 198,710 | 180,736 | \$ 143,380 | 71,690 | \$ 148,860 |
| TRANSFER FROM OTHER FUNDS - SEWER | - | | 100,000 | - | | | |
| TRANSFER FROM OTHER FUNDS - DEVELOPM | 27,000 | | - | - | | | 10,630 |
| TRANSFER FROM OTHER FUNDS - RECREATIO | 20,000 | | - | - | | | 11,370 |
| TOTAL REVENUE | 4,504,320 | 4,092,895 | 4,047,260 | 4,065,718 | \$ 3,876,640 | 2,898,929 | \$ 3,726,440 |
| FROM RESERVES | - | | | | | | |
| TOTAL RESOURCES | 4,504,320 | 4,092,895 | 4,047,260 | 4,065,718 | 3,876,640 | 2,898,929 | 3,726,440 |
| DEPARTMENTAL EXPENDITURES | | | | | | | |
| CITY COMMISSION | 48,325 | 49,714 | 50,340 | 48,074 | 52,840 | 30,350 | 51,840 |
| CITY MANAGER | 218,708 | 237,619 | 217,160 | 227,475 | 230,160 | 111,500 | 252,200 |
| FINANCE | 285,066 | 313,315 | 334,410 | 331,344 | 337,150 | 162,529 | 349,610 |
| CITY ATTORNEY | 43,048 | 39,869 | 68,900 | 61,302 | 69,300 | 30,081 | 100,500 |
| PLANNING & ZONING | 76,548 | 46,228 | 40,450 | 115,171 | 70,550 | 37,283 | 80,550 |
| CITY CLERK | 139,950 | 137,613 | 155,520 | 161,837 | 160,920 | 66,953 | 166,370 |
| LAW ENFORCEMENT | 914,496 | 946,914 | 1,009,920 | 1,040,278 | 1,073,670 | 541,804 | 1,101,160 |
| PERMITS & INSPECTIONS | 188,161 | 257,414 | 260,880 | 265,622 | 290,850 | 194,077 | 68,900 |
| CODE ENFORCEMENT | 67,002 | 56,723 | 58,720 | 64,535 | 65,470 | 32,778 | 89,540 |
| LIBRARY | 77,234 | 71,996 | 102,150 | 106,468 | 106,770 | 53,018 | 107,920 |
| PUBLIC SERVICES ADMINISTRATION | 138,637 | 158,428 | 124,280 | 122,025 | 131,120 | 61,623 | 132,790 |
| STREETS & DRAINAGE | 804,649 | 538,894 | 209,900 | 200,575 | 265,300 | 81,071 | 238,970 |
| BUILDING MAINTENANCE | 205,757 | 653,486 | 101,560 | 124,217 | 127,020 | 75,743 | 113,440 |
| PARKS | 724,304 | 546,794 | 591,450 | 408,426 | 496,170 | 204,809 | 464,530 |
| LEISURE SERVICES | 37,950 | 40,083 | 36,500 | 39,566 | 38,200 | 28,176 | 37,700 |
| CENTRAL SERVICES | 263,275 | 272,789 | 328,210 | 306,093 | 346,030 | 136,741 | 354,990 |
| TRANSFERS - TO CAPITAL IMPROVEMENT FUND | | 1,350,000 | - | - | - | | - |
| TOTAL EXPENDITURES/TRANSFERS | 4,233,110 | 5,717,879 | 3,690,350 | 3,623,008 | 3,861,520 | 1,848,536 | 3,711,010 |

TOTAL GENERAL FUND REVENUES BY SOURCE



TOTAL GENERAL FUND EXPENDITURES BY FUNCTION



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 2020-2021 Budget

| DESCRIPTION | 2016 ACTUAL | 2017 ACTUAL | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | ACTUAL | PROPOSED |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|---|----------------------------------|
| | | | | | | 6 MONTHS 3/31/2020 | 2021 BUDGET |
| SALARIES | 28,980 | 31,200 | 31,200 | 31,200 | 31,200 | 15,600 | 31,200 |
| | | | | | | Mayor Commissioner Commissioner (4) | 7,200 24,000 |
| FICA EXPENSE | 2,217 | 2,387 | 2,387 | 2,387 | 2,390 | 1,193 | 2,390 |
| Subtotal Personnel | 31,197 | 33,587 | 33,587 | 33,587 | 33,590 | 16,793 | 33,590 |
| OTHER CONTRACT SVC | 6,500 | 7,000 | 7,000 | 8,500 | 10,500 | 10,500 | 10,500 |
| | | | | | | Art Center Neighborly Senior Services Welcome Center Safe Harbor | 5,000 2,500 1,000 2,000 |
| TRAVEL & PER DIEM | 4,673 | 1,791 | 1,306 | 1,002 | 2,000 | 83 | 1,500 |
| OFFICE SUPPLIES | 77 | 122 | 50 | 189 | 250 | 350 | 250 |
| OPERATING SUPPLIES | 3,165 | 4,941 | 3,947 | 3,652 | 4,000 | 2,046 | 4,000 |
| TRAINING, EDUC & DUES | 2,713 | 2,273 | 1,952 | 1,144 | 2,500 | 578 | 2,000 |
| Subtotal Operating Costs | 17,128 | 16,127 | 14,255 | 14,487 | 19,250 | 13,557 | 18,250 |
| CITY COMMISSION | \$ 48,325 | \$ 49,714 | \$ 47,842 | \$ 48,074 | \$ 52,840 | \$ 30,350 | \$ 51,840 |

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 2020-2021 Budget

| DESCRIPTION | 2016 | 2017 | 2018 | 2019 | 2020 | ACTUAL | PROPOSED |
|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|--------------------------|
| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | BUDGET | 6 MONTHS 3/31/2020 | 2021 BUDGET |
| RETAINER | 33,000 | 36,150 | 45,900 | 47,100 | 48,300 | 20,000 | 49,500 |
| OTHER LEGAL EXPENSE/SPECIAL MAGISTRATE | 10,048 | 3,609 | 31,787 | 14,202 | 21,000 | 10,081 | 51,000 |
| TRAVEL AND PER DIEM | - | 110 | 47 | - | - | - | - |
| CITY ATTORNEY | <u>\$ 43,048</u> | <u>\$ 39,869</u> | <u>\$ 77,734</u> | <u>\$ 61,302</u> | <u>\$ 69,300</u> | <u>\$ 30,081</u> | <u>\$ 100,500</u> |

CITY OF INDIAN ROCKS BEACH

PLANNING AND ZONING

Mission statement:

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

Program Description:

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

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

Schedule of Expenditures
PLANNING AND ZONING
 For 2020-2021 Budget

| DESCRIPTION | 2016 ACTUAL | 2017 ACTUAL | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | ACTUAL 6 MONTHS 3/31/2020 | PROPOSED 2021 BUDGET |
|---------------------------------|------------------|------------------|------------------|-------------------|------------------|---------------------------------|----------------------------|
| SALARIES | 41,289 | | - | - | - | - | - |
| OVERTIME | | | - | - | - | - | - |
| FICA EXPENSE | 3,124 | | - | - | - | - | - |
| RETIREMENT CONTRIBUTION | 4,272 | | - | - | - | - | - |
| LIFE AND HEALTH INSURANCE | 5,358 | | - | - | - | - | - |
| Subtotal Personnel | 54,043 | | - | - | - | - | - |
| PLANNING CONSULTING SERVICES | 19,917 | 44,147 | 48,195 | 112,603 | 63,000 | 34,253 | 75,000 |
| TRAVEL & PER DIEM | 228 | 294 | 999 | - | 500 | - | 500 |
| PRINTING & BINDING | - | 755 | - | 879 | 2,500 | 1,676 | 1,500 |
| OTHER CURRENT CHARGES | 1,805 | 788 | 1,701 | 1,600 | 3,500 | 758 | 2,500 |
| OFFICE SUPPLIES | 170 | - | - | - | 200 | 7 | 200 |
| OPERATING SUPPLIES | 30 | 184 | - | 89 | 250 | 18 | 250 |
| TRAINING, EDUC & DUES | 355 | 60 | - | - | 600 | 571 | 600 |
| Subtotal Operating Costs | 22,505 | 46,228 | 50,895 | 115,171 | 70,550 | 37,283 | 80,550 |
| PLANNING AND ZONING | \$ 76,548 | \$ 46,228 | \$ 50,895 | \$ 115,171 | \$ 70,550 | \$ 37,283 | \$ 80,550 |

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 2020-2021 Budget

| DESCRIPTION | 2016 | 2017 | 2018 | 2019 | 2020 | ACTUAL | PROPOSED |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|-----------------------|-------------------|
| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | BUDGET | 6 MONTHS 3/31/2020 | 2021 BUDGET |
| SALARIES-CLERK | 79,706 | 80,671 | 85,029 | 88,034 | 88,720 | 41,628 | 88,720 |
| | | | | City Clerk | | | 88,720 |
| FICA EXPENSE | 5,836 | 5,955 | 6,257 | 6,481 | 6,790 | 3,061 | 6,790 |
| RETIREMENT EXPENSE | 17,162 | 17,765 | 19,594 | 21,494 | 21,350 | 10,578 | 26,620 |
| LIFE AND HEALTH INSURANCE | 10,933 | 12,310 | 13,543 | 14,117 | 14,610 | 7,157 | 16,040 |
| Subtotal Personnel | 113,637 | 116,701 | 124,423 | 130,126 | 131,470 | 62,424 | 138,170 |
| CONTRACT TRANSCRIPTION | - | - | - | 5,775 | - | - | - |
| OTHER CONTRACT - CODIFICATION | 4,630 | 3,984 | - | 5,479 | 6,000 | 100 | 6,000 |
| OTHER CONTRACT - IMAGING | 3,291 | - | - | 5,565 | 5,000 | - | 5,000 |
| OTHER CONTRACT - OLD RECORDS | 6,748 | 6,050 | 4,900 | 3,070 | 1,000 | - | 1,000 |
| TRAVEL & PER DIEM | 234 | 887 | 593 | 188 | 1,150 | 412 | 1,150 |
| REPAIR & MAINTENANCE | 380 | - | - | - | 500 | - | 250 |
| PRINTING & BINDING | - | 21 | 722 | 483 | 500 | 986 | 500 |
| LEGAL ADVERTISING | 4,318 | 1,496 | 2,817 | 1,853 | 5,000 | 694 | 5,000 |
| ELECTION EXPENSE | 3,405 | 5,916 | 6,324 | 5,248 | 7,000 | 704 | 6,000 |
| CODE ON INTERNET/MUNICIPAL CODE | 700 | 700 | 1,200 | 1,200 | 550 | 1,200 | 550 |
| OFFICE SUPPLIES | 1,713 | 661 | 1,516 | 1,885 | 1,250 | 63 | 1,250 |
| OPERATING SUPPLIES | 505 | 244 | - | 144 | 500 | - | 500 |
| TRAINING, EDUC & DUES | 389 | 953 | 1,321 | 821 | 1,000 | 370 | 1,000 |
| Subtotal Operating Costs | 26,313 | 20,912 | 19,393 | 31,711 | 29,450 | 4,529 | 28,200 |
| CITY CLERK | \$139,950 | \$137,613 | \$143,816 | \$161,837 | \$160,920 | \$ 66,953 | \$ 166,370 |

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 2020-2021 Budget

| DESCRIPTION | 2016 | 2017 | 2018 | 2019 | 2020 | ACTUAL | PROPOSED |
|------------------------|------------------|----------------|------------------|------------------|------------------|-----------------------|---------------------|
| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | BUDGET | 6 MONTHS 3/31/2020 | 2021 BUDGET |
| LAW ENFORCEMENT | 907,380 | 939,228 | 1,002,120 | 1,034,112 | 1,066,170 | 533,064 | 1,093,660 |
| SPECIAL DETAILS | 6,919 | 6,407 | 4,375 | 6,166 | 7,500 | 8,740 | 7,500 |
| REPAIR AND MAINTENANCE | 197 | 1,279 | - | - | - | - | - |
| LAW ENFORCEMENT | \$914,496 | 946,914 | 1,006,495 | 1,040,278 | 1,073,670 | \$ 541,804 | \$ 1,101,160 |

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 2020-2021 Budget

| DESCRIPTION | 2016 | 2017 | 2018 | 2019 | 2020 | ACTUAL | PROPOSED |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------------|------------------|
| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | BUDGET | 6 MONTHS 3/31/2020 | 2021 BUDGET |
| SALARIES | 119,968 | 121,313 | 148,280 | 157,159 | 171,600 | 68,271 | 10,570 |
| OVERTIME | - | 339 | 41 | 66 | - | 245 | - |
| | | | | | | Executive Secretary (20%) | 10,570 |
| FICA EXPENSE | 8,633 | 8,707 | 10,724 | 11,434 | 13,130 | 4,964 | 810 |
| RETIREMENT EXPENSE | 11,894 | 12,155 | 14,755 | 15,611 | 17,160 | 6,731 | 1,060 |
| LIFE AND HEALTH INSURANCE | 19,363 | 20,958 | 27,880 | 30,369 | 31,310 | 16,235 | 4,960 |
| Subtotal Personnel | 159,858 | 163,472 | 201,680 | 214,639 | 233,200 | 96,446 | 17,400 |
| COUNTY-BLDG INSPECTIONS | 19,333 | 84,133 | 84,800 | 45,522 | 50,000 | 96,505 | 50,000 |
| OTHER CONTRACTUAL SVC | 5,996 | 5,552 | 1,100 | 1,500 | 3,000 | - | 1,500 |
| TRAVEL & PER DIEM | - | 922 | 465 | 835 | 1,000 | - | - |
| REPAIRS & MAINTENANCE | 103 | 213 | 140 | 288 | 500 | 58 | - |
| OFFICE SUPPLIES | 1,385 | 1,117 | 1,576 | 1,691 | 700 | 867 | - |
| OPERATING SUPPLIES CD-P&I | 921 | 1,481 | 230 | 563 | 750 | 66 | - |
| TRAINING, EDUC & DUES | 565 | 524 | 2,131 | 584 | 1,450 | 135 | - |
| MACHINERY & EQUIPMENT | - | - | 896 | - | 250 | - | - |
| Subtotal Operating Costs | 28,303 | 93,942 | 91,338 | 50,983 | 57,650 | 97,631 | 51,500 |
| PERMITS AND INSPECTIONS | \$ 188,161 | \$ 257,414 | \$ 293,018 | \$ 265,622 | \$ 290,850 | \$ 194,077 | \$ 68,900 |

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 2020-2021 Budget

| DESCRIPTION | 2016 ACTUAL | 2017 ACTUAL | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | Actual 6 months 3/31/2020 | PROPOSED 2021 BUDGET |
|---------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|---------------------------------|-------------------------------------|
| SALARIES | 43,700 | 49,340 | 38,525 | 48,911 | 44,550 | 20,166 | 67,140 |
| SALARIES - OTHER | | | | | | - | |
| OVERTIME | | | | 3,067 | 4,000 | 2,536 | 4,000 |
| FICA EXPENSE | 3,271 | 3,706 | 2,947 | 3,952 | 3,710 | 1,780 | 5,440 |
| RETIREMENT EXPENSE | | | | 2,300 | 4,860 | 2,297 | 5,110 |
| LIFE AND HEALTH INSURANCE | | | | 739 | 2,400 | 1,287 | 2,400 |
| Subtotal Personnel | 46,971 | 53,046 | 41,472 | 58,969 | 59,520 | 28,066 | 84,090 |
| CONTRACTUAL SERVICES | 1,790 | 710 | 6,120 | 110 | 1,000 | 106 | 1,000 |
| TRAVEL & PER DIEM | - | - | | 1,243 | 1,000 | - | 1,000 |
| RENTALS & LEASES | - | - | - | - | 250 | - | - |
| REPAIR AND MAINTENANCE | 1,796 | 723 | 2,717 | 3,506 | 1,000 | 2,567 | 1,000 |
| PRINTING & BINDING | | | | | | 888 | |
| OPERATING SUPPLIES | 3,164 | 2,209 | 1,104 | 1,140 | 1,200 | 496 | 1,200 |
| TRAINING, EDUC & DUES | 139 | 35 | 813 | (433) | 1,000 | 655 | 1,000 |
| MACHINERY & EQUIPMENT | 13,142 | - | - | - | 500 | - | 250 |
| Subtotal Operating Costs | 20,031 | 3,677 | 10,754 | 5,566 | 5,950 | 4,712 | 5,450 |
| CODE ENFORCEMENT | <u>\$ 67,002</u> | <u>\$ 56,723</u> | <u>\$ 52,226</u> | <u>\$ 64,535</u> | <u>\$ 65,470</u> | <u>\$ 32,778</u> | <u>\$ 89,540</u> |

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 2020-2021 Budget

| DESCRIPTION | 2016 | 2017 | 2018 | 2019 | 2020 | ACTUAL | PROPOSED |
|------------------------------------|-------------------------|-------------------------|--------------------------|--------------------------|--------------------------|-------------------------|--------------------------|
| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | BUDGET | 6 MONTHS 3/31/2020 | 2021 BUDGET |
| SALARIES | 40,158 | 33,360 | 51,016 | 52,381 | 53,670 | 25,196 | 53,700 |
| | | | | | Librarian | | 53,700 |
| FICA EXPENSE | 3,069 | 2,536 | 3,839 | 3,942 | 4,110 | 1,857 | 4,110 |
| RETIREMENT | 2,715 | 1,936 | 5,098 | 5,213 | 5,370 | 2,478 | 5,370 |
| LIFE AND HEALTH INSURANCE | 7,667 | 5,859 | 12,986 | 13,636 | 14,010 | 6,921 | 15,500 |
| Subtotal Personnel | 53,609 | 43,691 | 72,939 | 75,172 | 77,160 | 36,452 | 78,680 |
| OTHER CONTRACTUAL SERVICES | 5,236 | 5,136 | 6,540 | 6,900 | 6,540 | 6,360 | 7,540 |
| TRAVEL & PER DIEM | 675 | - | 494 | 256 | 400 | - | 400 |
| OPERATING SUPPLIES | 2,476 | 5,231 | 1,504 | 2,747 | 2,800 | 1,449 | 2,800 |
| LIBRARY STATE GRANT - EXPENDITURES | 1,243 | - | - | 130 | - | - | - |
| LIBRARY BOOK SALES - EXPENDITURES | 393 | - | 105 | - | 1,400 | 99 | 1,400 |
| OPERATING SUPPLIES- BOOKS / MEDIA | 13,403 | 17,547 | 19,741 | 20,806 | 17,370 | 8,052 | 16,000 |
| TRAINING, DUES AND SUBSCRIPTIONS | 199 | 391 | 485 | 457 | 1,100 | 606 | 1,100 |
| Subtotal Operating Costs | 23,625 | 28,305 | 28,869 | 31,296 | 29,610 | 16,566 | 29,240 |
| LIBRARY | <u>\$ 77,234</u> | <u>\$ 71,996</u> | <u>\$ 101,808</u> | <u>\$ 106,468</u> | <u>\$ 106,770</u> | <u>\$ 53,018</u> | <u>\$ 107,920</u> |

CITY OF INDIAN ROCKS BEACH

PUBLIC SERVICES - STREETS AND DRAINAGE

Mission Statement:

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

Program Description:

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

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

Schedule of Expenditures

PUBLIC SERVICES - STREETS & DRAINAGE

For 2020-2021 Budget

| DESCRIPTION | 2016 | 2017 | 2018 | 2019 | 2020 | ACTUAL | PROPOSED |
|-----------------------------------|------------------|------------------|------------------|------------------|------------------------|-----------------------|-------------------|
| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | BUDGET | 6 Months 3/31/2020 | 2021 BUDGET |
| SALARIES | 43,915 | 53,271 | 55,704 | 59,636 | 38,330 | 19,165 | 38,340 |
| | | | | | Public Services Worker | | 38,330 |
| OVERTIME | 1,736 | 1,462 | - | 1,000 | 1,000 | 500 | 1,000 |
| FICA EXPENSE | 2,967 | 3,445 | 3,451 | 4,596 | 3,010 | 1,505 | 3,010 |
| RETIREMENT EXPENSE | 3,871 | 4,174 | 4,461 | 4,927 | 3,830 | 1,915 | 3,830 |
| LIFE AND HEALTH INSURANCE | 16,603 | 20,502 | 22,656 | 26,007 | 13,830 | 6,915 | 15,490 |
| Subtotal Personnel | 69,092 | 82,854 | 86,272 | 96,166 | 60,000 | 30,000 | 61,670 |
| NPDES, HWY GRANT, MISC | 12,034 | 8,554 | 2,679 | 12,247 | 15,000 | 5,428 | 15,000 |
| WATER QUALITY TESTING | 2,035 | 2,320 | 2,261 | 2,374 | 4,000 | 2,426 | 4,000 |
| CRS MAX FLOOD | | 11,425 | 4,650 | 5,115 | 6,000 | 2,325 | 6,000 |
| OTHER CONTRACTUAL SERVICES | 424 | 417 | 401 | 409 | - | 166 | |
| UNIFORMS | 780 | 841 | 1,712 | - | 550 | - | 550 |
| WASTE DISPOSAL-SWEEPER | 8,215 | 6,375 | 434 | 1,689 | 7,000 | 963 | 7,000 |
| TRAVEL & PER DIEM | 90 | 247 | - | 39 | 500 | - | 500 |
| RENTALS & LEASES | | 160 | 128 | - | - | - | - |
| REPAIRS & MAINTENANCE | 15 | - | 2,394 | 42 | - | - | - |
| R & M STORM DRAIN | 28,569 | 7,075 | 10,235 | 21,510 | 70,000 | 3,950 | 50,000 |
| R & M STREET SWEEPER | 820 | 858 | 2,098 | 1,339 | 10,000 | 1,926 | 10,000 |
| R & M ROADS | 903 | 995 | 47 | 1,170 | 6,000 | 100 | 6,000 |
| R & M EQUIPMENT (VEH 8) | 32,659 | 7,416 | 21,598 | 19,844 | 6,000 | 11,805 | 6,000 |
| R & M - TRAFFIC CONTROL DEVICES | 16,705 | 25,142 | 13,496 | 6,363 | 20,000 | 2,916 | 17,000 |
| OPER SUPPLIES | | 79 | | | | | |
| OPER SUPPLIES - TOOLS | 5,075 | 4,884 | 5,135 | 2,872 | 3,000 | 235 | 3,000 |
| OPER SUPPLIES - BEACH TRAIL SHELL | 9,765 | 2,939 | 11,657 | 1,115 | 9,000 | 1,090 | 9,000 |
| OPER SUPPLIES - MISC | 25,118 | 5,792 | 6,940 | 2,424 | 4,000 | 6,554 | 4,000 |
| OPER SUPPLIES - GAS & OIL | 11,809 | 8,107 | 8,163 | 6,440 | 18,000 | 2,344 | 18,000 |
| OPER SUPPLIES - CIV DEFENSE | 15,359 | 24,277 | - | 12,246 | 5,000 | 2,740 | 5,000 |
| OPER SUPPLIES - BLOWERS | 395 | - | 197 | - | 250 | - | 250 |
| OPER SUPPLIES - FLAGS | 26,854 | 16,735 | 4,138 | 6,249 | 20,000 | 5,603 | 15,000 |
| TRAINING, EDUC & DUES | 1,229 | 500 | 719 | 922 | 1,000 | 500 | 1,000 |
| MACHINERY AND EQUIP | 536,704 | 320,902 | - | - | - | - | - |
| Subtotal Operating Costs | 735,557 | 456,040 | 99,082 | 104,409 | 205,300 | 51,071 | 177,300 |
| STREETS AND DRAINAGE | \$804,649 | \$538,894 | \$185,354 | \$200,575 | \$265,300 | \$ 81,071 | \$ 238,970 |

CITY OF INDIAN ROCKS BEACH

PUBLIC SERVICES - BUILDING MAINTENANCE

Mission Statement:

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

Program Description:

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

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

Schedule of Expenditures
PUBLIC SERVICES - BLDG MTNC
 For 2020-2021 Budget

| DESCRIPTION | 2016 ACTUAL | 2017 ACTUAL | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | ACTUAL | PROPOSED |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------------------|-------------------|
| | | | | | | 6 MONTHS 3/31/2020 | 2021 BUDGET |
| SALARIES | 31,213 | 37,135 | 40,006 | 35,887 | 39,170 | 19,585 | 38,340 |
| | | | | | | Facility Maintenance Worker | 38,340 |
| OVERTIME PS-BM | 1,041 | 2,552 | 1,062 | 380 | 380 | 190 | 380 |
| FICA EXPENSE PS - BM | 2,420 | 2,979 | 3,085 | 2,774 | 3,030 | 1,515 | 2,960 |
| RETIREMENT EXPENSE PS-BM | 3,194 | 3,966 | 3,983 | 3,855 | 3,960 | 1,980 | 3,870 |
| LIFE AND HEALTH INSURANCE | 10,414 | 11,778 | 12,990 | 19,850 | 20,190 | 10,095 | 15,490 |
| Subtotal Personnel | 48,282 | 58,410 | 61,126 | 62,746 | 66,730 | 33,365 | 61,040 |
| PROF SVC - UNIFORMS | 1,729 | 1,440 | 630 | - | 1,000 | - | 1,000 |
| PROF SVC - PEST CONTROL | 2,793 | 2,872 | 3,118 | 3,077 | 3,500 | 1,865 | 3,500 |
| PROF SVC - JANITORIAL | 14,280 | 14,280 | 14,665 | 14,280 | 14,500 | 7,240 | 14,500 |
| CITY HALL ALARM | 2,741 | 2,804 | 10,254 | 6,649 | 2,890 | 3,511 | 4,500 |
| TRAVEL AND PER DIEM | 50 | 92 | 100 | 458 | 100 | - | 100 |
| REPAIR AND MAINTENANCE | 8,889 | 65,791 | 12,250 | 24,847 | 25,000 | 21,694 | 15,500 |
| OPER SUPPLIES PS - BM | 234 | 4,430 | 1,267 | 1,922 | 5,000 | 807 | 5,000 |
| OPER SUPPLIES PS - CLEANING | 445 | 505 | 380 | 590 | 2,200 | 5,398 | 2,200 |
| OPER SUPPLIES PS - MISC | 7,388 | 15,772 | 6,548 | 9,468 | 6,000 | 1,863 | 6,000 |
| TRAINING, EDUC & DUES | 45 | 45 | 45 | 180 | 100 | - | 100 |
| BLDG IMPROVEMENTS | 118,881 | 474,771 | 50,863 | - | - | - | - |
| MACHINERY & EQUIPMENT | - | 12,274 | - | - | - | - | - |
| Subtotal Operating Costs | 157,475 | 595,076 | 100,120 | 61,471 | 60,290 | 42,378 | 52,400 |
| BUILDING MAINTENANCE | \$ 205,757 | \$ 653,486 | \$ 161,246 | \$ 124,217 | \$ 127,020 | \$ 75,743 | \$ 113,440 |

CITY OF INDIAN ROCKS BEACH

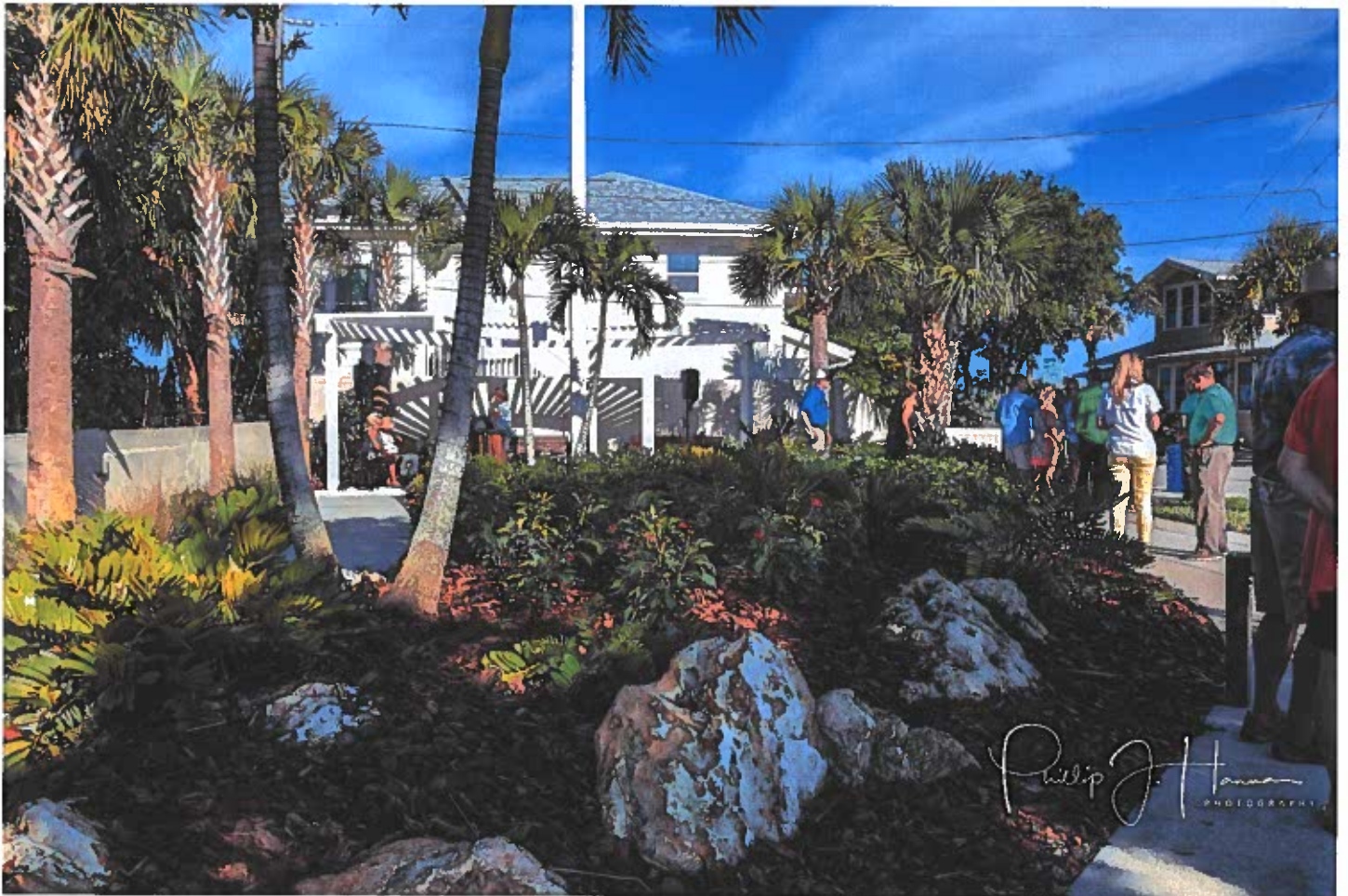
PUBLIC SERVICES - PARKS

Mission Statement:

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

Program Description:

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



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 2020-2021 Budget

| DESCRIPTION | 2016 | 2017 | 2018 | 2019 | 2020 | ACTUAL | PROPOSED |
|-------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---|
| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | BUDGET | 6 MONTHS 3/31/2020 | 2021 BUDGET |
| COMMUNICATIONS SVC | 53,342 | 47,527 | 69,870 | 75,561 | 78,440 | 27,566 | 78,440 |
| UTILITIES | 94,140 | 91,576 | 98,025 | 89,759 | 111,040 | 32,007 | 114,690 |
| RENTALS & LEASES | 13,607 | 14,643 | 12,591 | 12,010 | 13,500 | 5,935 | 13,500 |
| INSURANCE | 92,881 | 106,087 | 105,994 | 113,529 | 128,050 | 68,789 | 140,860 |
| OTHER CHARGES | 94 | 205 | | - | - | - | - |
| MACHINERY & EQUIP | 9,211 | 13,563 | 6,831 | 15,234 | 15,000 | 2,444 | 7,500 |
| | | | | | | | Computer System Updates 5,000 Office Furniture 2,500 |
| CENTRAL SERVICES | <u>\$ 263,275</u> | <u>\$ 273,601</u> | <u>\$ 293,311</u> | <u>\$ 306,093</u> | <u>\$ 346,030</u> | <u>\$ 136,741</u> | <u>\$ 354,990</u> |



SOLID WASTE FUND

CITY OF INDIAN ROCKS BEACH

PUBLIC SERVICES - SOLID WASTE

Mission Statement:

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

Program Description:

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

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





INDIAN ROCKS BEACH

CAPITAL IMPROVEMENT PLAN

2021-25

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 2021-2025**

| | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget | Total Funding 2021-2025 |
|---|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------------------|
| Carry Forward Fund Balance | 1,761,423 | 1,526,423 | 1,446,423 | 1,156,423 | 1,016,423 | |
| LOST (Penny Funding) Fund Revenue Earned | 440,000 | 440,000 | 440,000 | 440,000 | 440,000 | 2,200,000 |
| Gas Tax Fund Transfer (Road Resurfacing) | - | 60,000 | - | - | 60,000 | 120,000 |
| Grants - PC Dune Walkovers | - | 50,000 | - | - | - | 50,000 |
| Grants - SWFWMD | - | - | 150,000 | - | 150,000 | 300,000 |
| Total Revenues | 440,000 | 550,000 | 590,000 | 440,000 | 650,000 | 2,670,000 |

| Projects | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget | Total Cost 2021-2025 |
|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------------|
| Road Milling, Resurfacing, Curbing & Drainage | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 2,500,000 |
| Stormwater Reconstruction | - | - | 300,000 | - | 300,000 | 600,000 |
| Dune Walkovers & Upgrades | - | 50,000 | - | - | - | 50,000 |
| City Park Upgrades | 175,000 | 80,000 | 80,000 | 80,000 | 80,000 | 495,000 |
| Total Expenditures | 675,000 | 630,000 | 880,000 | 580,000 | 880,000 | 3,645,000 |
| Ending Fund Balance | 1,526,423 | 1,446,423 | 1,156,423 | 1,016,423 | 786,423 | |

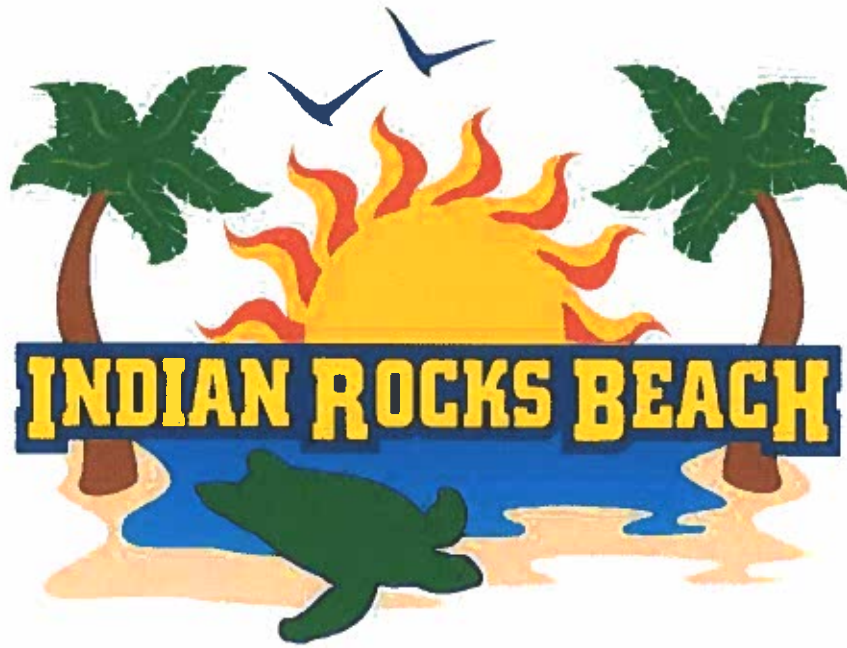
**City of Indian Rocks Beach
 General Fund/Solid Waste Fund Capital Projects
 Five Year Plan 2021-2025**

GENERAL FUND CAPITAL PROJECTS

| DESCRIPTION | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|-------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| VEHICLE - PICK-UP TRUCK | | 27,000 | | | |
| VEHICLE - DUMP TRUCK | | | 53,000 | | |
| TOTAL | - | 27,000 | 53,000 | - | - |

SOLID WASTE CAPITAL PROJECTS

| DESCRIPTION | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|----------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| VEHICLE-PACKER TRUCK | | 275,000 | | 275,000 | |
| VEHICLES / TRUCKS | | | | | |
| TOTAL | - | 275,000 | - | 275,000 | - |



INDIAN ROCKS BEACH

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.

INDIAN ROCKS BEACH BUDGET 2020-2021

| | 2016 ACTUAL | 2017 ACTUAL | 2018 ACTUAL | 2019 ACTUAL | 2020 FINAL BUDGET | ATUAL 6 MONTHS 3/31/2020 | 2021 CM PROPOSED BUDGET |
|---|----------------|----------------|----------------|----------------|-------------------------|--------------------------------|-------------------------------|
| BEGINNING RESERVES | 101,521 | 37,952 | 68,415 | 86,675 | 46,850 | | 56,982 |
| <u>REVENUE</u> | | | | | | | |
| LOCAL OPTION GAS TAX | 73,262 | 73,895 | 63,331 | 58,419 | 73,260 | 23,097 | 50,000 |
| TOTAL REVENUES & RESERVES BALANCE | 174,783 | 111,847 | 131,746 | 145,094 | 120,110 | 23,097 | 106,982 |
| <u>EXPENDITURES</u> | | | | | | | |
| STREET LIGHTS | 36,831 | 43,432 | 43,156 | 46,372 | 55,000 | 15,432 | 50,000 |
| TRANSFER TO LOST | 100,000 | - | - | 60,000 | - | - | - |
| TOTAL EXPENDITURES | 136,831 | 43,432 | 43,156 | 106,372 | 55,000 | 15,432 | 50,000 |
| ENDING RESERVES | 37,952 | 68,415 | 88,590 | 38,722 | 65,110 | | 56,982 |
| TOTAL EXPENDITURES & ENDING RESERVES | 174,783 | 111,847 | 131,746 | 145,094 | 120,110 | | 106,982 |

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 2020-2021

| | 2016 ACTUAL | 2017 ACTUAL | 2018 ACTUAL | 2019 ACTUAL | 2020 FINAL BUDGET | ACTUAL 6 MONTHS 3/31/2020 | 2021 CM PROPOSED BUDGET |
|---|----------------|----------------|----------------|----------------|-------------------------|---------------------------------|-------------------------------|
| BEGINNING RESERVES | 30,872 | 82,872 | 7,872 | 7,872 | 11,372 | | 12,372 |
| <u>REVENUE</u> | | | | | | | |
| RECREATIONAL IMPACT FEES | 79,000 | 5,000 | - | 3,500 | 1,000 | 1,000 | 1,000 |
| TRANSFER FROM LOST | | | | | | | |
| TOTAL REVENUES & RESERVES BALANCE | 109,872 | 87,872 | 7,872 | 11,372 | 12,372 | | 13,372 |
| <u>EXPENDITURES / TRANSFERS</u> | | | | | | | |
| EXPENDITURES / TRANSFERS | 27,000 | 80,000 | - | - | - | - | 11,370 |
| TOTAL EXPENDITURES / TRANSFERS | 27,000 | 80,000 | - | - | - | - | 11,370 |
| ENDING RESERVES | 82,872 | 7,872 | 7,872 | 11,372 | 12,372 | | 2,002 |
| TOTAL EXPENDITURES & ENDING RESERVES | 109,872 | 87,872 | 7,872 | 11,372 | 12,372 | | 13,372 |

MULTIMODAL IMPACT FEE FUND

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

MULTIMODAL IMPACT FEE FUND INDIAN ROCKS BEACH BUDGET 2020-2021

| | 2016 ACTUAL | 2017 ACTUAL | 2018 ACTUAL | 2019 ACTUAL | 2020 FINAL BUDGET | ACTUAL 6 MONTHS 3/31/2020 | 2021 CM PROPOSED BUDGET |
|---|----------------|----------------|----------------|----------------|-------------------------|---------------------------------|-------------------------------|
| BEGINNING RESERVES | 104,976 | 147,024 | 11,864 | 11,864 | 16,944 | | 21,553 |
| <u>REVENUE</u> | | | | | | | |
| MULTIMODAL IMPACT FEES | 42,048 | 4,840 | - | 4,689 | 5,000 | 3,781 | 5,000 |
| TOTAL REVENUES & RESERVES BALANCE | 147,024 | 151,864 | 11,864 | 16,553 | 21,944 | | 26,553 |
| EXPENDITURES/TRANSFERS | - | 140,000 | - | - | - | - | - |
| TOTAL EXPENDITURES/TRANSFERS | - | 140,000 | - | - | - | - | - |
| ENDING RESERVES | 147,024 | 11,864 | 11,864 | 16,553 | 21,944 | | 26,553 |
| TOTAL EXPENDITURES & ENDING RESERVES | 147,024 | 151,864 | 11,864 | 16,553 | 21,944 | | 26,553 |

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 2020-2021

| | 2016 ACTUAL | 2017 ACTUAL | 2018 ACTUAL | 2019 ACTUAL | 2020 FINAL BUDGET | ACTUAL 6 MONTHS 3/31/2020 | 2021 CM PROPOSED BUDGET |
|---|----------------|----------------|----------------|----------------|-------------------------|---------------------------------|-------------------------------|
| BEGINNING RESERVES | 23,136 | 82,136 | 7,136 | 7,136 | 13,636 | | 12,636 |
| <u>REVENUE</u> | | | | | | | |
| DEVELOPMENT IMPACT FEES | 79,000 | 5,000 | - | 3,500 | 2,000 | 1,000 | 2,000 |
| TOTAL REVENUES & RESERVES BALANCE | 102,136 | 87,136 | 7,136 | 10,636 | 15,636 | | 14,636 |
| EXPENDITURES/TRANSFERS | 20,000 | 80,000 | - | - | - | - | 10,630 |
| TOTAL EXPENDITURES/TRANSFERS | 20,000 | 80,000 | - | - | - | - | 10,630 |
| ENDING RESERVES | 82,136 | 7,136 | 7,136 | 10,636 | 15,636 | | 4,006 |
| TOTAL EXPENDITURES & ENDING RESERVES | 102,136 | 87,136 | 7,136 | 10,636 | 15,636 | | 14,636 |



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 15th, 2020. The City Commission reviews the budget, conducts work sessions, and holds two public hearings to obtain citizen input. Next, the Commission adopts the final budget along with an ordinance establishing the property tax rate required to fund the budget.

Q: WHAT IS A FISCAL YEAR?

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

Q: FROM WHERE DOES THE CITY OBTAIN ITS REVENUES?

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

Q: HOW IS REVENUE USED BY THE CITY?

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

Q: WHAT IS PROPERTY RATE?

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

Q: WHAT IS HOMESTEAD EXEMPTION?

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

Q: WHAT IS A MILL OF TAX?

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

Q: WHAT IS A FUND?

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

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

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

Q: WHAT IS AN OPERATING BUDGET?

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

Q: WHAT IS A CAPITAL IMPROVEMENT BUDGET?

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

Q: WHAT IS AN ENTERPRISE FUND?

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

Q: WHAT IS A BUDGET APPROPRIATION?

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

Q: WHAT IS A BUDGET AMENDMENT?

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

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

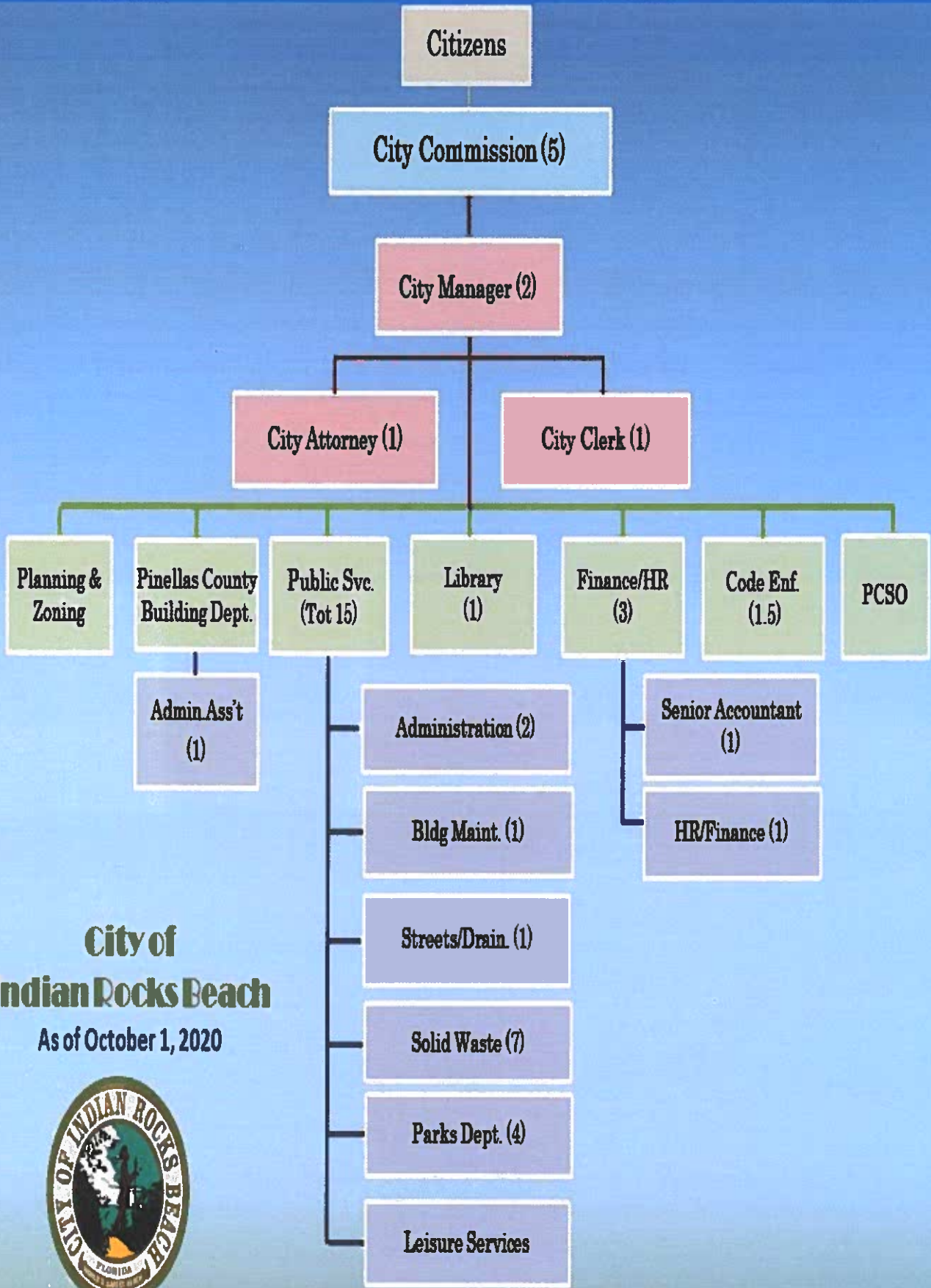
A: The property tax rate and budget adoption process are governed by both the City Charter and State Statutes.

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

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

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

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



**City of
Indian Rocks Beach**

As of October 1, 2020



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

| <u>DEPARTMENT (FTE)</u> | <u>FY 2008</u> | <u>FY 2009</u> | <u>FY 2010</u> | <u>FY 2011</u> | <u>FY 2012</u> | <u>FY 2013</u> | <u>FY 2014</u> | <u>FY 2015</u> | <u>FY 2016</u> | <u>FY 2017</u> | <u>FY 2018</u> | <u>FY 2019</u> | <u>FY 2020</u> | <u>FY 2021</u> |
|-------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| General Fund | | | | | | | | | | | | | | |
| Administration | 3.25 | 3.50 | 3.25 | 3.25 | 3.25 | 3.25 | 3.25 | 3.25 | 3.00 | 3.00 | 3.00 | 2.90 | 2.40 | 2.80 |
| Finance | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Community Dev. | 3.63 | 3.63 | 3.63 | 3.63 | 3.63 | 3.63 | 3.63 | 4.13 | 4.00 | 3.50 | 3.50 | 3.60 | 3.60 | 1.70 |
| Library | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Public Services | 12.00 | 12.00 | 12.00 | 10.67 | 10.67 | 10.67 | 10.67 | 10.67 | 10.00 | 10.00 | 10.00 | 9.50 | 7.20 | 7.20 |
| Sub-total | 22.88 | 23.13 | 22.88 | 21.55 | 21.55 | 21.55 | 21.55 | 22.05 | 21.00 | 20.50 | 20.50 | 20.00 | 17.20 | 16.70 |
| Sewer Fund | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - | - | - | - | - | - |
| Solid Waste Fund | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 8.00 | 8.00 | 8.00 | 8.00 | 7.50 | 7.80 | 7.80 |
| TOTAL | 32.88 | 33.13 | 32.88 | 31.55 | 31.55 | 31.55 | 31.55 | 30.05 | 29.00 | 28.50 | 28.50 | 27.50 | 25.00 | 23.50 |

**FY 19-20 Adopted
City Millage Rates for Pinellas County**

The City of Indian Rocks Beach adopted a millage rate of 1.8326 for FY 2020 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:

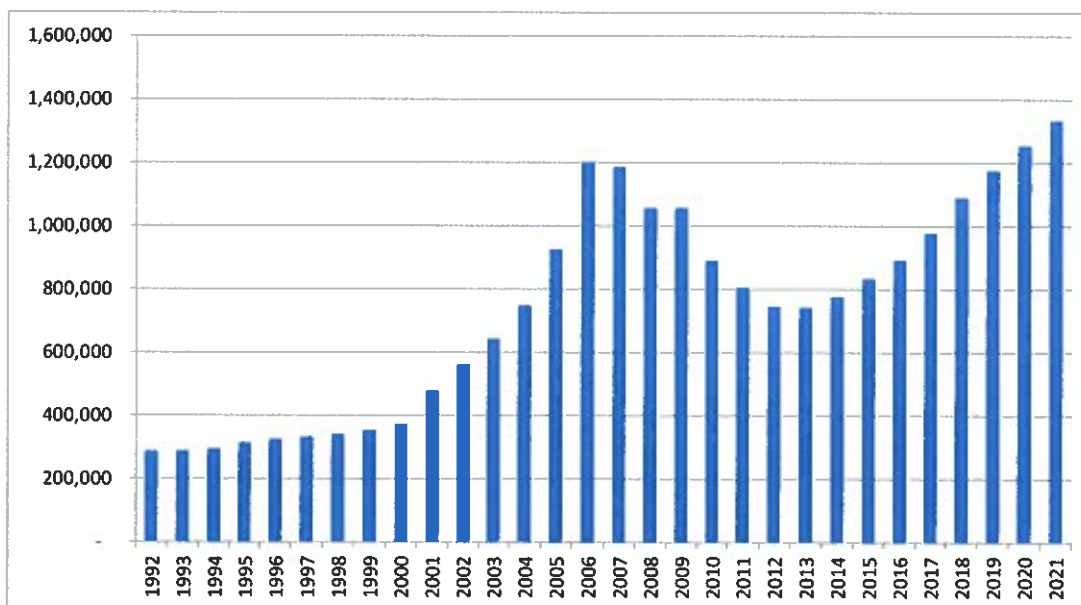
| <u>Rank</u> | <u>City</u> | <u>Millage</u> |
|--------------|--|----------------|
| 1 | Belleair Shore | 0.6750 |
| 2 | North Redington Beach | 1.0000 |
| 3 | Redington Shores | 1.8000 |
| 4 | Redington Beach | 1.8149 |
| 5 | Indian Rocks Beach | 1.8326 |
| 6 | Indian Shores | 1.8700 |
| 7 | Belleair Beach | 2.0394 |
| 8 | Seminole | 2.4793 |
| 9 | Madeira Beach | 2.7500 |
| 10-13 | Treasure Island, South Pasadena, St. Pete Beach, Safety Harbor | 3.00+ |
| 14-16 | Dunedin, Gulfport, Oldsmar, | 4.00+ |
| 17-23 | Pinellas Park, Tarpon Springs, Clearwater Belleair Bluffs, Largo, Belleair, Kenneth City | 5.00+ |
| 24 (highest) | St. Pete | 6.7550 |

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

City of Indian Rocks Beach
History of Ad Valorem Millage, Taxable Assessed Values and Tax Levies
Fiscal Years Ending 1991-2021

| 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 |
|--------------------|--------------------|--------------------------|--|-------------------------|----------------------------|--|
| 1991 | 2.5523 | \$ 281,619 | | \$ 718,779 | \$ 704,375 | 98.0% |
| 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 | 1,333,815 | 6.22% | 2,444,349 | 2,371,019 | 97.0% |

* In Thousands

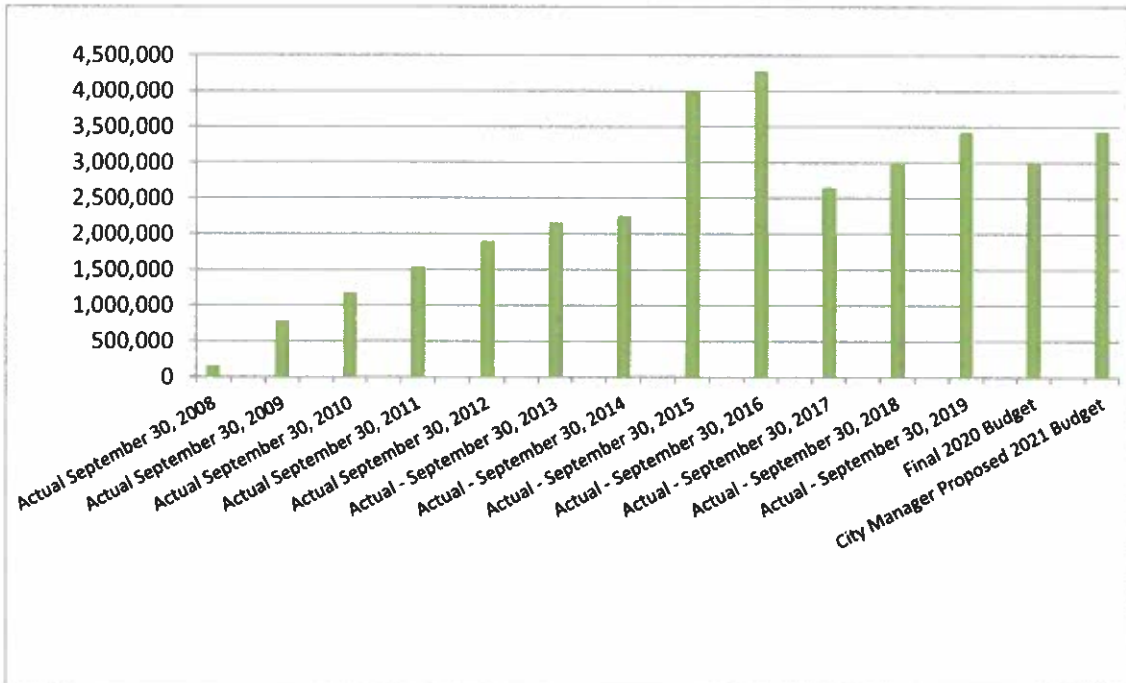


CITY OF INDIAN ROCKS BEACH

General Fund

Fiscal Year-End Unassigned Fund Balance

| | | <u>Percent of Annual Operation Expense</u> |
|-----------------------------------|---------------------|--|
| Actual September 30, 2008 | <u>\$ 148,066</u> | 5.1% |
| Actual September 30, 2009 | <u>\$ 784,422</u> | 26.6% |
| Actual September 30, 2010 | <u>\$ 1,175,279</u> | 40.5% |
| Actual September 30, 2011 | <u>\$ 1,541,159</u> | 53.1% |
| Actual September 30, 2012 | <u>\$ 1,897,716</u> | 66.0% |
| Actual - September 30, 2013 | <u>\$ 2,158,038</u> | 71.8% |
| Actual - September 30, 2014 | <u>\$ 2,249,862</u> | 73.7% |
| Actual - September 30, 2015 | <u>\$ 4,004,554</u> | 117.6% |
| Actual - September 30, 2016 | <u>\$ 4,276,070</u> | 99.0% |
| Actual - September 30, 2017 | <u>\$ 2,651,086</u> | 60.7% |
| Actual - September 30, 2018 | <u>\$ 2,977,565</u> | 80.0% |
| Actual - September 30, 2019 | <u>\$ 3,420,275</u> | 94.4% |
| Final 2020 Budget | <u>\$ 3,001,725</u> | 77.7% |
| City Manager Proposed 2021 Budget | <u>\$ 3,435,705</u> | 92.6% |



**GENERAL FUND
INDIAN ROCKS BEACH BUDGET 2020-21**

| | 2016 ACTUAL | 2017 ACTUAL | 2018 ACTUAL | 2019 ACTUAL | 2020 FINAL BUDGET | Actual 6 months 3/31/2020 | 2021 CM PROPOSED BUDGET |
|---|------------------|------------------|------------------|------------------|-------------------------|---------------------------------|-------------------------------|
| BEGINNING FUND BALANCE - UNASSIGNED | 4,004,554 | 4,276,070 | 2,651,086 | 2,977,565 | 2,986,605 | - | 3,420,275 |
| Millage Levy | 2.0000 | 1.9300 | 1.9300 | 1.8326 | 1.8326 | 1.8326 | 1.8326 |
| REVENUE | | | | | | | |
| PROPERTY TAXES | 1,728,283 | 1,827,453 | 2,033,059 | 2,084,008 | 2,233,800 | 2,040,750 | 2,371,020 |
| FRANCHISE FEES | 424,728 | 426,621 | 450,704 | 490,616 | 433,000 | 177,718 | 433,000 |
| LICENSES & PERMITS | 367,010 | 326,249 | 404,133 | 429,584 | 332,510 | 206,442 | 57,310 |
| COMMUNICATION TAX | 92,360 | 92,468 | 94,688 | 88,165 | 92,000 | 37,461 | 88,000 |
| STATE SHARED REVENUE | 104,571 | 117,992 | 113,364 | 116,410 | 113,400 | 56,061 | 93,130 |
| 1/2 CENT SALES TAX | 262,547 | 266,175 | 283,566 | 289,884 | 282,200 | 121,555 | 231,910 |
| ALCOHOL TAX | 9,445 | 9,230 | 8,695 | 15,549 | 10,000 | 9,719 | 10,000 |
| FINES | 19,591 | 16,470 | 9,044 | 12,268 | 9,000 | 3,850 | 9,000 |
| MISC REVENUE | 234,525 | 829,017 | 321,297 | 358,498 | 227,350 | 173,883 | 219,850 |
| ICMA FORFEITURE | | 20,000 | 30,000 | - | - | - | 42,360 |
| COST ALLOCATION | 170,870 | 161,220 | 198,710 | 180,736 | 143,380 | 71,690 | 148,860 |
| EXTRAORDINARY ITEM - INSURANCE PROCEEDS | 1,043,390 | - | - | - | - | - | - |
| TRANSFER FROM OTHER FUNDS - SEWER | | | 100,000 | - | - | - | - |
| TRANSFER FROM OTHER FUNDS - DEVELOPMENT IMPACT FEE FUND | 20,000 | - | - | - | - | - | 10,630 |
| TRANSFER FROM OTHER FUNDS - RECREATION IMPACT FEE FUND | 27,000 | - | - | - | - | - | 11,370 |
| FUND BALANCES/RESERVES/NET ASSETS | | | | | | | |
| SUBTOTAL REVENUE | 4,504,320 | 4,092,895 | 4,047,260 | 4,065,718 | 3,876,640 | 2,898,929 | 3,726,440 |
| TOTAL REVENUES & UNASSIGNED FUND BALANCE FORWARD | 8,508,874 | 8,368,965 | 6,898,346 | 7,043,283 | 6,863,245 | 2,898,929 | 7,146,715 |
| DEPARTMENTAL EXPENDITURES | | | | | | | |
| CITY COMMISSION | 48,325 | 49,714 | 47,842 | 48,074 | 52,840 | 30,350 | 51,840 |
| CITY MANAGER | 218,708 | 237,619 | 223,290 | 227,475 | 230,160 | 111,500 | 252,200 |
| FINANCE | 285,066 | 313,315 | 322,200 | 331,344 | 337,150 | 162,529 | 349,610 |
| CITY ATTORNEY | 43,048 | 39,869 | 77,734 | 61,302 | 69,300 | 30,081 | 100,500 |
| PLANNING & ZONING | 76,548 | 46,228 | 50,895 | 115,171 | 70,550 | 37,283 | 80,550 |
| CITY CLERK | 139,950 | 137,613 | 143,816 | 161,837 | 160,920 | 66,953 | 166,370 |
| LAW ENFORCEMENT | 914,496 | 946,914 | 1,006,495 | 1,040,278 | 1,073,670 | 541,804 | 1,101,160 |
| PERMITS & INSPECTIONS | 188,161 | 257,414 | 293,018 | 265,622 | 290,850 | 194,077 | 68,900 |
| CODE ENFORCEMENT | 67,002 | 56,723 | 52,226 | 64,535 | 65,470 | 32,778 | 89,540 |
| LIBRARY | 77,234 | 71,996 | 101,808 | 106,468 | 106,770 | 53,018 | 107,920 |
| PUBLIC SERVICES ADMINISTRATION | 138,637 | 158,428 | 112,877 | 122,025 | 131,120 | 61,623 | 132,790 |
| STREETS & DRAINAGE | 804,649 | 538,894 | 185,354 | 200,575 | 265,300 | 81,071 | 238,970 |
| BUILDING MAINTENANCE | 205,757 | 653,486 | 161,246 | 124,217 | 127,020 | 75,743 | 113,440 |
| PARKS | 724,304 | 546,794 | 609,724 | 408,426 | 496,170 | 204,809 | 464,530 |
| LEISURE SERVICES | 37,950 | 40,083 | 38,945 | 39,566 | 38,200 | 28,176 | 37,700 |
| CENTRAL SERVICES | 262,969 | 272,789 | 293,311 | 306,093 | 346,030 | 136,741 | 354,990 |
| TOTAL DEPARTMENTAL EXPENDITURES | 4,232,804 | 4,367,879 | 3,720,781 | 3,623,008 | 3,861,520 | 1,848,536 | 3,711,010 |
| TOTAL EXPENDITURES | 4,232,804 | 4,367,879 | 3,720,781 | 3,623,008 | 3,861,520 | 1,848,536 | 3,711,010 |
| TRANSFERS - TO CAPITAL IMPROVEMENT FUND | - | 1,350,000 | - | - | - | - | - |
| ENDING FUND BALANCE - UNASSIGNED | 4,276,070 | 2,651,086 | 2,977,565 | 3,420,275 | 3,001,725 | | 3,435,705 |
| TOTAL EXPENDITURES, TRANSFERS & UNASSIGNED FUND BALANCE ENDING | 8,508,874 | 8,368,965 | 6,898,346 | 7,043,283 | 6,863,245 | 1,848,536 | 7,146,715 |

**SOLID WASTE FUND
INDIAN ROCKS BEACH BUDGET 2020-2021**

| | 2016 ACTUAL | 2017 ACTUAL | 2018 ACTUAL | 2019 ACTUAL | 2020 FINAL BUDGET | ACTUAL 6 months 3/31/2020 | 2021 CM PROPOSED BUDGET |
|---|------------------|------------------|------------------|------------------|-------------------------|---------------------------------|-------------------------------|
| BEGINNING RESERVES | 1,133,452 | 839,808 | 335,513 | 173,303 | 272,683 | | 296,087 |
| REVENUE | | | | | | | |
| SOLID WASTE FEES | 1,181,886 | 1,182,226 | 1,190,967 | 1,342,243 | 1,382,980 | 695,064 | 1,382,960 |
| PRIVATE DUMPSTERS | 4,420 | 4,418 | 4,418 | 6,839 | 6,250 | 5,011 | 6,250 |
| CONDOS | 15,349 | 15,349 | 15,349 | 20,816 | 19,250 | 10,767 | 19,250 |
| RECYCLING | 1,182 | 3,134 | 3,223 | 3,609 | 3,000 | 314 | 3,000 |
| SPECIAL PICK UPS | 2,540 | 2,509 | 3,020 | 4,335 | 2,000 | 2,424 | 2,000 |
| CONTRACTED FUEL PURCHASE | 15,104 | 767 | - | - | - | - | - |
| OTHER | 3,159 | 2,210 | 887 | 162,824 | 23,200 | 6,865 | 3,200 |
| SUBTOTAL REVENUE | 1,223,640 | 1,210,613 | 1,217,864 | 1,540,666 | 1,436,660 | 720,445 | 1,416,660 |
| TOTAL REVENUES & RESERVES BALANCE | 2,357,092 | 2,050,421 | 1,553,377 | 1,713,969 | 1,709,343 | | 1,712,747 |
| EXPENDITURES | | | | | | | |
| PERSONNEL COST | 557,105 | 595,553 | 605,978 | 519,587 | 555,860 | 237,149 | 522,950 |
| WASTE DISPOSAL | 176,426 | 266,586 | 227,006 | 184,589 | 174,900 | 79,149 | 184,870 |
| PROPERTY INSURANCE | 38,978 | 43,124 | 44,485 | 47,810 | 53,930 | 25,195 | 56,630 |
| REPAIRS & MAINTENANCE | 79,984 | 53,661 | 71,924 | 85,257 | 51,000 | 40,562 | 59,000 |
| GAS & OIL | 26,323 | 29,534 | 38,350 | 36,225 | 48,000 | 12,903 | 40,000 |
| OPERATING COSTS | 243,967 | 236,022 | 193,624 | 299,518 | 333,750 | 131,171 | 342,220 |
| COST ALLOCATION | 170,870 | 161,220 | 198,707 | 180,736 | 143,380 | 71,690 | 148,860 |
| CAPITAL ASSETS / DEPRECIATION | 100,978 | 121,375 | 136,505 | 136,505 | - | - | - |
| TOTAL EXPENDITURES | 1,394,631 | 1,507,075 | 1,516,579 | 1,470,227 | 1,360,820 | 597,819 | 1,354,530 |
| NON-OPERATING EXPENDITURES | | | | | | | |
| CIP | 122,653 | 207,833 | (136,505) | (136,505) | 160,000 | 142,840 | - |
| SUBTOTAL NON-OPERATING | 122,653 | 207,833 | (136,505) | (136,505) | 160,000 | 142,840 | - |
| TOTAL EXPENDITURES | 1,517,284 | 1,714,908 | 1,380,074 | 1,333,722 | 1,520,820 | 740,659 | 1,354,530 |
| ENDING RESERVES | 839,808 | 335,513 | 173,303 | 380,247 | 188,523 | | 358,217 |
| TOTAL EXPENDITURES & ENDING RESERVES | 2,357,092 | 2,050,421 | 1,553,377 | 1,713,969 | 1,709,343 | | 1,712,747 |

Vehicle List 6-2020

| <u>YEAR</u> | <u>TYPE/MODEL</u> | <u>TRUCK #</u> | <u>DEP</u> | <u>VIN #</u> | <u>LICENSE #</u> | <u>PC Tag</u> | <u>COST</u> | <u>RE-PLACE</u> | <u>GVW</u> | <u>Mileage</u> |
|-------------|---|----------------|------------|--|------------------|---------------|---------------|-----------------|------------|----------------|
| 2016 | FORD F150 4X4 1/2 TON | 534-20 | BM | 1FTMF1E8XGKF86290 | XF2276 | | GREAT 24,000 | 2031 | | 13,005 |
| 2013 | FORD ESCAPE | 524-3 | CE | 1FMCU0F78DUD18805 | 210900 | | GOOD 20,000 | 2028 | 3,091 | 20,679 |
| 2016 | POLARIS RANGER 570 | 524-5 | CE | 3NSRMA571GE755536 | ~ | | GREAT 11,000 | 2026 | ~ | 409 |
| 2016 | FORD F150 4 X 4 | 524-6 | PR | 1FTMF1E83GKF86289 | XF2280 | | GREAT 24,000 | 2026 | ~ | 12,573 |
| 2007 | FORD F450 SUPER DUTY | 572-2 | PR | 1FDXF46P97EB21790 | XA0946 | 106-017 | GOOD 34,000 | 2022 | 16,000 | 34,755 |
| 2016 | FORD F-450 DUMP | 572-3 | PR | 1FDUF4HY5GEA59653 | XE8824 | 106-023 | GREAT 42,000 | 2026 | 16,500 | 14,275 |
| 2016 | FORD F150 4X4 1/2 TON | 539-15 | PSA | 1FTEW1E85GFB03298 | XE9761 | | GREAT 29,000 | 2031 | 4,555 | 17,274 |
| 2007 | FORD F150 1/2 TON JOHN DEERE | 539-8 | PS | 1FTRF12297KB47779 1LV5085ECGG400159/A | 241408 | | FAIR 14,000 | 2019 | 6,650 | 71,337 |
| 2016 | TRACTOR / LOADER JOHN DEERE 310SL | 539-18 | PS | POH240XAGD024027 | ~ | | GREAT 60,000 | 2026 | ~ | 715 |
| | LOADER | | | | | | | | | |
| 2016 | BACKHOE | 539-19 | PS | F: 299805 R: 2054372 | ~ | | GREAT 72000 | 2026 | ~ | 707 |
| 2009 | FORD F550 BUCKET | 539-20 | PS | 1FDAX56R69EA51517 | XF1274 | | GOOD 46,000 | 2029 | 7,303 | 78,852 |
| 2017 | SCHWARZE STREET SWEEPER | 539-22 | PS | 3BKJHM7X4HF581450 | BVF9022 | 106-024 | GREAT 279,000 | 2026 | | 4,003 |
| 2014 | FORD F150 1/2 TON 4X4 | 534-18 | PS | 1FTMF1EM9EKD62485 | XD5560 | | GOOD 20,000 | 2029 | 7,700 | 29,807 |
| 2016 | FORD F250 | 539-14 | SW | 1FTBF2B65GEB69528 | XE8826 | | GREAT 26,000 | 2031 | ~ | 21,208 |
| 2018 | FORD F550 DUMP FREIGHTLINER G370C REAR LOAD | 539-23 | SW | 1FDUF5GY7JEB23481 | XF7536 | 106-026 | GREAT 52,000 | 2027 | 19500 | 1,677 |
| 2010 | GARBAGE | 534-15 | SW | 1FVHCYBS1ADAR3667 | XC1906 | 106-019 | FAIR 146,000 | 2017 | 58,000 | 59,039 |
| 2010 | FORD F450 1 TON DUMP FREIGHTLINER G400 REAR LOAD | 534-16 | SW | 1FDAF4HY4AEA32888 | XC1897 | 106-020 | GOOD 44,000 | 2020 | 10,660 | 54,866 |
| 2014 | GARBAGE PETERBILT 365 EZ PACK REAR LOAD | 534-17 | SW | 1FVHG3DV9EHFP9639 | XD5557 | 106-021 | GOOD 200,000 | 2021 | 66,000 | 46,777 |
| 2016 | GARBAGE PETERBILT 567 EZ PACK REAR LOAD | 534-19 | SW | 1NPSL70C3GD341619 | XE7464 | 106-022 | GOOD 234,000 | 2023 | 66,000 | 68,367 |
| 2017 | GARBAGE | 534-21 | SW | 1NPCL70X4HD433747 | EX6998 | 106-025 | GREAT 234,000 | | 66,000 | 26,100 |
| 2019 | FREIGHTLINER GRAPPLE | 534-22 | SW | 1FVACXFCXLHLE8481 | XH2515 | 106-026 | GREAT 143,000 | 2020 | 33000 | 3,306 |

2021 Budget - Cost Allocation

| Cost to be Allocated | | Allocation Percentage Based on Total Expenditure Budgets | | Cost Allocation | |
|----------------------|-------------------|---|------------------------|------------------|----------------|
| Departments | FY 2020 Budget | | FY 2020 Budget | Percent | |
| | | | | FY2020 Budget | |
| City Commission | \$ 52,840 | General Fund | \$ 3,861,520 | 74.1539% | \$ 569,420 (2) |
| City Manager | 230,160 | | | | |
| Finance | 337,150 | | | | |
| City Attorney | 69,300 | | | | |
| Central Services | | Solid Waste Fund | 1,345,920 (1) | 25.8461% | 198,478 |
| Communications | 78,440 | | | | |
| Total | \$ 767,890 | | \$ 5,207,440 | 100% | \$ 767,898 |
| | | | Enterprise Funds Total | | \$ 198,478 |
| | | | 25% Reduction | | 148,858 |

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

(2) Not allocated.

AGENDA ITEM NO. 2
PUBLIC COMMENTS.

AGENDA ITEM NO. 3
ADJOURNMENT.