

City of
INDIAN ROCKS BEACH



**CITY MANAGER'S PROPOSED
FY 2024-25 BUDGET**

WORKING TOGETHER

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City of Indian Rocks Beach

1507 Bay Palm Boulevard, Indian Rocks Beach, Florida 33785
www.indian-rocks-beach.com

Administrative
727/595-2517

Library
727/596-1822

Public Works
727/595-6889

July 1, 2024

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 you the City Manager's Proposed City of Indian Rocks Beach Budget for Fiscal Year 2024-25. This proposed budget is balanced in all funds and provides a roadmap that guides operational decisions that strengthen our organizational values. The proposed budget represents a comprehensive plan for the City's spending activities, as well as an overall plan for providing city services during the coming fiscal year. The appropriation levels reflect the requirement to balance the budget, while maintaining conservative budgeting principles and proactively elevating our infrastructure.

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

REVENUE/APPROPRIATIONS/RESERVES OUTLOOK

According to the Pinellas County Property Appraiser's Office, our property tax assessed value is expected to increase by approximately 11.65% or 1.91% less than last year. Of the 11.65% increase in taxable values, over 5.2% is attributed to new construction. In total, the value of new construction exceeds \$11.4 million.

The proposed budget maintains our mill rate of **1.73%** which ensures our continued ranking among the lowest mill rates in Pinellas County, and one of the lowest in the State of Florida (See Appendix D). All other revenue sources are stable, or rising slightly, which allows us to accurately make future projections. Our reserve fund remains strong and is significantly higher than the national average.

The General Fund expenses total \$4,881,270.

The City of Indian Rocks Beach remains one of the only cities in Pinellas County that does not have a stormwater fee or utility tax.

The City's unassigned reserves balance is approximately \$5,416,618 or 111% 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 \$1,129,534.

ELEVATING OPERATIONS

Highlights of the proposed General Fund Budget include:

- **Continued elimination** of the cost allocation from the Solid Waste Budget to the General Fund Budget
- 5% cost of living increase for all team members
- Continued allocation of \$50,000 for proactive drainage maintenance
- Continued funding for a magistrate and associated legal counsel
- 7.2% increase in the Pinellas County Sheriff's Law Enforcement Service Contract
- 40% of Administrative Assistant Team Member Position expense assigned to Code Enforcement
- 10% increase in property casualty insurance
- 0.9 % Medical Insurance Renewal Rates
- Transfer of \$500,000 from General Fund Reserves to the Capital Improvement Budget, while still maintaining approximately 111 % of the General Fund Operating Expense. The adopted General Reserve Fund Policy is a minimum of 60% of the annual operating budget.

PROVIDING OUTSTANDING SOLID WASTE OPERATIONS

Highlights of the Solid Waste Budget include:

- Continued elimination of the cost allocation from the Solid Waste Budget to the General Fund Budget
- 5% cost of living increase for all team members
- 5% rate increase for both residential and commercial customers
- 7.0% increase in Pinellas County Tipping Fee
- 3% Recycling rate increase

ELEVATING INFRASTRUCTURE

Highlights of the 2025-2029 Capital Improvement Plan:

- Annual funding for road milling, resurfacing, curbing & drainage
- Allocation of \$1,308,170 from Pinellas County Penny to Gulf Boulevard Undergrounding Phase II. Scheduled to be complete by 2025.
- \$400,000 for stormwater reconstruction projects (half of the total is funded by SWFWMD Grants)
- Annual funding for park maintenance and upgrades

In 2024 the plan provides for:

- Completion of the rehab of the IRB Nature Park Boardwalk (a multiyear effort). Wood decking and railing will be replaced with recycled composite material. In addition, support repair will be completed. \$815,000
- Brown Park Swing Shade. \$41,000
- Kolb Park Irrigation & Sod. 65,000
- Christmas Tree Replacement. \$50,000
- Replacement of existing lighting and the installation of LED lighting in Kolb Park at the Skatepark, Basketball Court and Tennis Court. \$110,000
- Harbor Drive Outfall #2. The total project cost is \$600,000 and is contingent on the City receiving 80% of funding from the State of Florida. The request will be made through the local legislative delegation.

We look forward to working with the Commission during the remainder of the budget development process. The IRB City Commission CIP and Preliminary Budget Works Session is scheduled for July 16, 2024, at 4:00 PM in the City Auditorium. After this work session the Commission meets at 6:00 P.M. to set the tentative millage rate. Public Hearings on the final version of the proposed budget will be September 4, 2024, and September 18, 2024.

Sincerely,



Brently Gregg Mims
City Manager
City of Indian Rocks Beach
Florida

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, 2024, is referred to as "Fiscal Year 2024-25" or sometimes as FY25. 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 2024-25 budget is adopted and becomes effective October 1, 2024. The next fiscal year's budget preparation process intensifies after receipt of the Annual Comprehensive Financial Report (ACFR), which this year occurred in April 2024. The audited figures in the ACFR serve as the basis for preparing the forthcoming fiscal year budget. The staff develops a capital improvement plan (CIP) for review with the City Commission and the Finance & Budget Review Committee.

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

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

BUDGET BASIS

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

The Annual Comprehensive Financial Report (ACFR) 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 2024/2025
BUDGET CALENDAR**

May 7-10, 2024 Tuesday-Friday	City Commissioners provide initial 2025 Budget input to the City manager and Finance Director	
May 31, 2024 Friday	Property Appraiser delivers certification of taxable value (DR-420) to City	
June 17, 2024 Monday	Five-Year Capital Improvement Program (CIP) delivered to City Commission and Finance and Budget Committee	
June 28, 2024 Friday	Property Appraiser delivers certification of taxable value (DR-420) to City	S
July 3, 2024 Wednesday	Preliminary budget delivered to City Commission and Finance and Budget Committee	
July 10, 2024 Wednesday	Finance and Budget Committee Review CIP and Preliminary Budget	
July 16, 2024 Tuesday	City Commission CIP and Preliminary Budget Work Session 4:00-6:00pm	
July 16, 2024 Tuesday	City Commission Meeting- Commission sets tentative millage rate 6:00pm	
August 1, 2024 Thursday	City notifies Property Appraiser of tentative millage rate and date/time/place of first public hearing-completed DR420 returned	S
August 2, 2024 Friday	Tentative budget delivered to City Commission	
September 4, 2024 Wednesday	City holds FIRST Public Hearing to adopt a tentative budget and millage rate 6:00pm	S
September 13-15, 2024 Friday/Sunday	City advertises intent to adopt final budget and millage rate and final public hearing within 15 days of adoption of tentative budget	S
September 18, 2024 Wednesday	City holds FINAL Public Hearing to adopt final budget and millage rate from 2-5 days after ad appears 6:00pm	S
September 20, 2024 Friday	City forwards to Property Appraiser the millage rate within 3 days of adopting the Ordinance	S

Legend

S = Set Date

Meetings with City Commission

Finance and Budget Review Committee

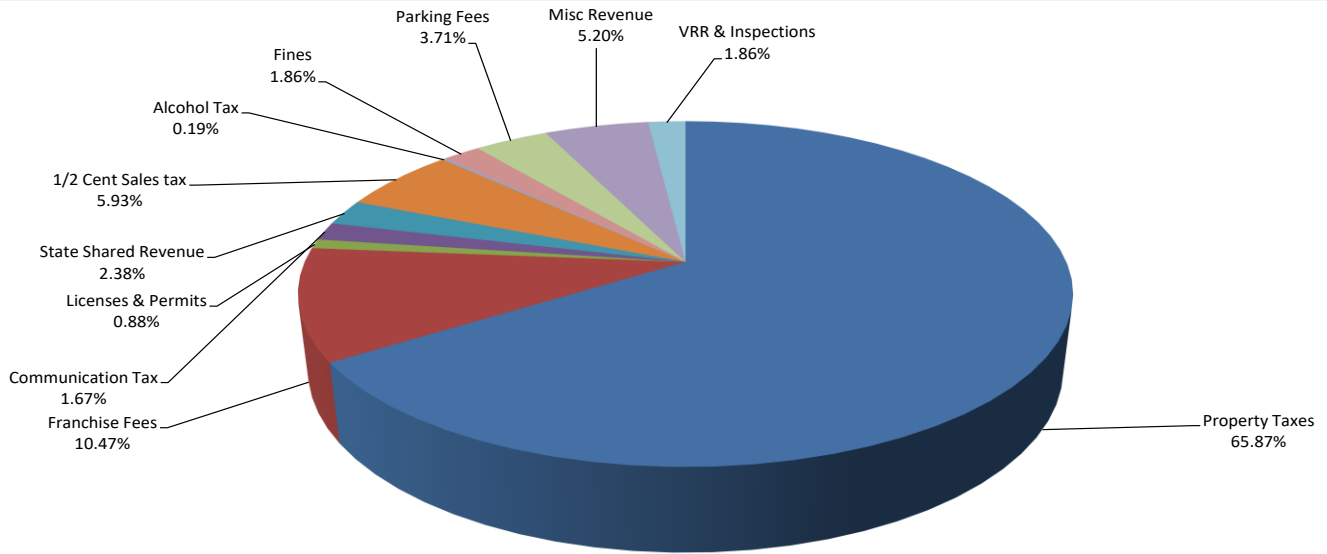
City Staff

GENERAL FUND BUDGET – CITY MANAGER PROPOSED

GENERAL FUND INDIAN ROCKS BEACH BUDGET 2024-25

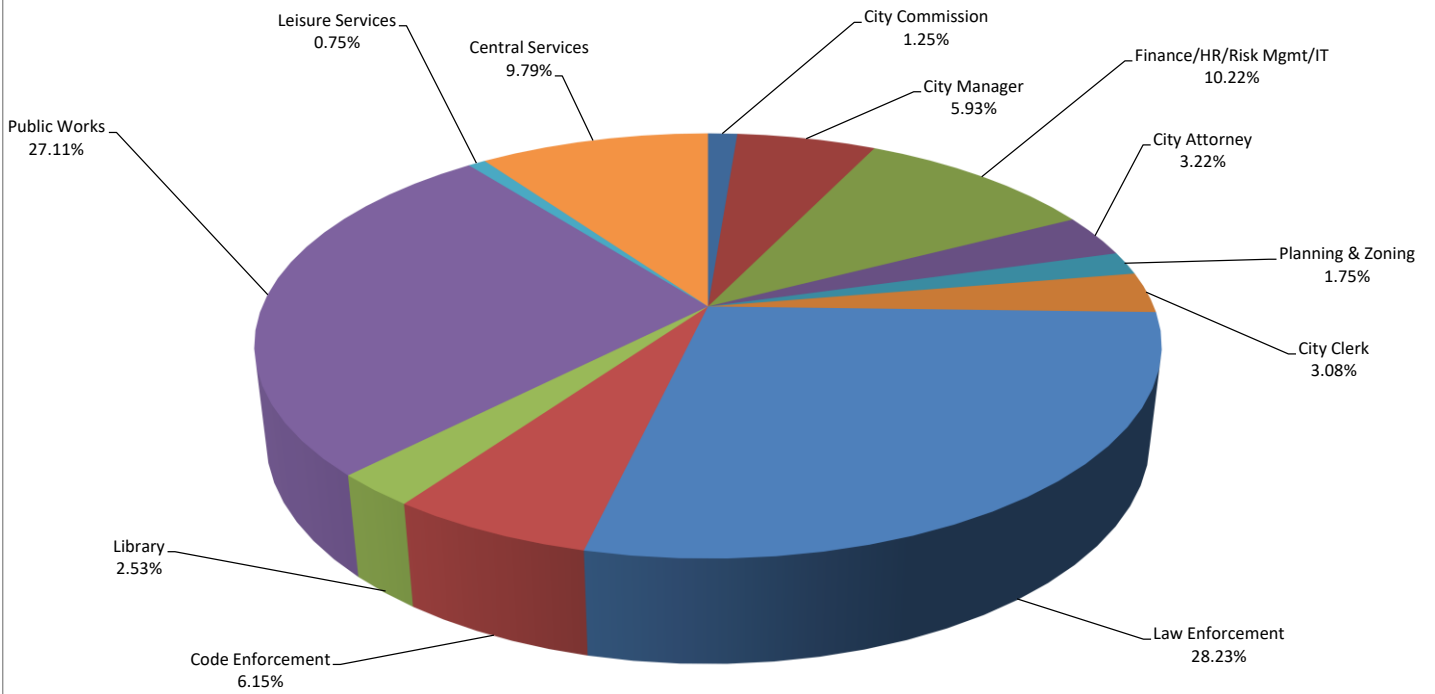
	2022 ACTUAL	2023 ACTUAL	FINAL 2023-2024 BUDGET	ACTUAL 6 months 3/31/2024	CM PROPOSED 2024-2025 BUDGET
Millage Levy	1.8326	1.8326	1.73		1.73
REVENUE					
PROPERTY TAXES	\$2,535,990	\$2,947,438	\$ 3,171,800	2,821,938	\$ 3,549,380
FRANCHISE FEES	\$ 527,022	\$ 567,330	\$ 496,560	197,661	\$ 564,000
LICENSES & PERMITS	\$ 67,043	\$ 103,868	\$ 47,310	36,472	\$ 47,310
COMMUNICATION TAX	\$ 83,812	\$ 90,350	\$ 80,000	39,345	\$ 90,000
STATE SHARED REVENUE	\$ 141,490	\$ 133,838	\$ 128,340	59,974	\$ 128,340
1/2 CENT SALES TAX	\$ 333,778	\$ 311,866	\$ 319,590	123,044	\$ 319,590
ALCOHOL TAX	\$ 8,798	\$ 8,529	\$ 10,000	7,980	\$ 10,000
FINES	\$ 94,175	\$ 122,400	\$ 75,000	22,624	\$ 100,000
MISC REVENUE	\$ 345,094	\$ 651,266	\$ 413,970	535,224	\$ 480,220
VRR & INSPECTIONS	\$ -	\$ -	\$ 100,000	140,125	\$ 100,000
COST ALLOCATION - SOLID WASTE FUND	\$ 148,860	\$ 148,860	\$ -	-	\$ -
TOTAL REVENUE	\$4,286,062	\$5,085,745	\$ 4,842,570	3,984,387	\$ 5,388,840
FROM RESERVES				-	
TOTAL RESOURCES	4,286,062	5,085,745	4,842,570	3,984,387	5,388,840
DEPARTMENTAL EXPENDITURES					
CITY COMMISSION	51,850	53,489	60,300	36,503	60,800
CITY MANAGER	294,892	330,145	308,340	151,794	289,650
FINANCE	353,706	366,159	464,690	217,151	498,680
CITY ATTORNEY	80,674	157,519	152,000	86,706	157,000
PLANNING & ZONING	70,229	88,785	85,200	33,841	85,200
CITY CLERK	162,211	188,389	143,790	70,458	150,180
LAW ENFORCEMENT	1,137,763	1,189,395	1,284,740	640,929	1,377,820
PERMITS & INSPECTIONS	25,164	-	-	-	-
CODE ENFORCEMENT	101,334	137,564	360,320	153,304	300,270
LIBRARY	112,468	114,631	121,100	61,615	123,660
PUBLIC WORKS	980,615	1,166,218	1,387,630	538,248	1,323,300
LEISURE SERVICES	40,213	39,472	36,700	24,420	36,700
CENTRAL SERVICES	309,022	394,257	408,220	212,764	478,010
TRANSFERS - TO CAPITAL IMPROVEMENT FUND			-		500,000
TOTAL EXPENDITURES/TRANSFERS	3,720,141	4,226,023	4,813,030	2,227,733	5,381,270

TOTAL GENERAL FUND REVENUES BY SOURCE



2025 GENERAL FUND REVENUES

TOTAL GENERAL FUND EXPENDITURES BY FUNCTION



2025 GENERAL FUND DEPARTMENTS



GENERAL FUND

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 Commission-Manager plan 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 2024-2025 Budget

DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	PROPOSED 2025 BUDGET
SALARIES	31,700	34,200	37,200	37,200
		Mayor Commissioner		8,400
		Commissioner (4)		28,800
FICA EXPENSE	2,425	2,616	2,850	2,850
Subtotal Personnel	34,125	36,816	40,050	40,050
OTHER CONTRACT SVC	10,500	10,500	10,500	11,000
		Art Center		5,000
		Neighborly Senior Services		2,500
		Welcome Center		1,500
		Safe Harbor		2,000
TRAVEL & PER DIEM	1,354	2,181	2,500	2,500
OFFICE SUPPLIES	309	57	250	250
OPERATING SUPPLIES	3,865	2,822	4,000	4,000
TRAINING, EDUC & DUES	1,698	1,113	3,000	3,000
Subtotal Operating Costs	17,726	16,673	20,250	20,750
CITY COMMISSION	\$ 51,851	\$ 53,489	\$ 60,300	\$ 60,800

CITY OF INDIAN ROCKS BEACH

ADMINISTRATION – CITY MANAGER

Program Description:

The City Manager is appointed by the City Commission and serves as the Chief Administrative Officer of the City government. The City Manager in conjunction with the Finance Director is responsible for the development, implementation and monitoring of the annual City budget. Additionally, the City Manager is responsible for hiring and supervising all Department Directors and City team members, and responsibility for the day-to-day operations of the City. The City Manager is responsible for the direction and supervision of the City Attorney and City Clerk.

Schedule of Expenditures

CITY MANAGER

For 2024-2025 Budget

	2022	2023	2024	PROPOSED
DESCRIPTION	ACTUAL	ACTUAL	BUDGET	2025
				BUDGET
SALARIES	198,354	222,933	205,640	199,040
		City Manager Admin Asst. (60%)		167,270 31,770
OVERTIME	153	-		-
FICA EXPENSE	14,267	15,992	15,730	15,230
RETIREMENT CONTRIB	19,851	21,910	20,560	19,900
HEALTH & LIFE INS	37,440	39,612	41,310	27,880
Subtotal Personnel	270,065	300,447	283,240	262,050
OTH CONTRACT SVC	-	-	1,000	1,000
TRAVEL & PER DIEM	4,462	5,438	6,000	6,000
PRINTING & BINDING	10,153	11,814	6,000	8,000
OTHER CHARGES	558	1,975	2,500	2,500
OFFICE SUPPLIES	1,599	990	1,600	1,600
OPERATING SUPPLIES	4,682	6,683	3,500	4,000
TRAINING, EDUC & DUES	3,374	2,798	4,500	4,500
Subtotal Operating Costs	24,828	29,698	25,100	27,600
CITY MANAGER	\$ 294,893	\$ 330,145	\$ 308,340	\$ 289,650

CITY OF INDIAN ROCKS BEACH

FINANCE AND PERSONNEL

Program Description:

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

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

Schedule of Expenditures

FINANCE

For 2024-2025 Budget

DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	PROPOSED 2025 BUDGET								
SALARIES	221,375	232,444	301,780	310,560								
				<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 2px;">Finance Director</td> <td style="text-align: right; padding: 2px;">\$117,860</td> </tr> <tr> <td style="padding: 2px;">Senior Accountant</td> <td style="text-align: right; padding: 2px;">\$ 68,000</td> </tr> <tr> <td style="padding: 2px;">Finance/HR Specialist</td> <td style="text-align: right; padding: 2px;">\$ 68,000</td> </tr> <tr> <td style="padding: 2px;">Revenue Officer</td> <td style="text-align: right; padding: 2px;">\$ 56,700</td> </tr> </table>	Finance Director	\$117,860	Senior Accountant	\$ 68,000	Finance/HR Specialist	\$ 68,000	Revenue Officer	\$ 56,700
Finance Director	\$117,860											
Senior Accountant	\$ 68,000											
Finance/HR Specialist	\$ 68,000											
Revenue Officer	\$ 56,700											
FICA EXPENSE	16,208	17,200	23,090	23,760								
RETIREMENT EXPENSE	22,748	24,711	30,180	31,060								
LIFE AND HEALTH INSURANCE	60,177	57,574	62,130	82,790								
Subtotal Personnel	320,508	331,929	417,180	448,170								
PROFESSIONAL SERVICES	3,751	4,012	5,700	5,700								
ACCOUNTING AND AUDITING	21,195	21,855	30,000	33,000								
OTHER CONTRACT SVC	3,853	3,942	4,630	4,630								
TRAVEL & PER DIEM	1,165	1,443	2,800	2,800								
PRINTING & BINDING	550	741	500	500								
OPERATING SUPPLIES	879	367	1,000	1,000								
TRAINING, EDUC & DUES	1,804	1,870	2,880	2,880								
Subtotal Operating Costs	33,197	34,230	47,510	50,510								
FINANCE	\$ 353,705	366,159	464,690	498,680								

CITY OF INDIAN ROCKS BEACH

ADMINISTRATION - CITY ATTORNEY

Program Description:

The City Attorney is appointed by the City Commission, supervised by the City Manager 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 2024-2025 Budget

DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	PROPOSED 2025 BUDGET
RETAINER	52,600	57,000	57,000	57,000
OTHER LEGAL EXPENSE/SPECIAL MAGISTRATE	28,074	100,519	95,000	100,000
TRAVEL AND PER DIEM	-	-	-	-
CITY ATTORNEY	<u>\$ 80,674</u>	<u>\$ 157,519</u>	<u>\$ 152,000</u>	<u>\$ 157,000</u>

CITY OF INDIAN ROCKS BEACH

PLANNING AND ZONING

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 2024-2025 Budget

	2022	2023	2024	PROPOSED
DESCRIPTION	ACTUAL	ACTUAL	BUDGET	2025 BUDGET
PLANNING CONSULTING SERVICES	68,694	87,211	80,000	80,000
TRAVEL & PER DIEM	-	-	500	500
PRINTING & BINDING	127	-	1,000	1,000
OTHER CURRENT CHARGES	1,407	848	2,500	2,500
OFFICE SUPPLIES	-	-	200	200
OPERATING SUPPLIES	-	-	250	250
TRAINING, EDUC & DUES	-	725	750	750
Subtotal Operating Costs	70,228	88,784	85,200	85,200
PLANNING AND ZONING	<u>\$ 70,228</u>	<u>\$ 88,784</u>	<u>\$ 85,200</u>	<u>\$ 85,200</u>

CITY OF INDIAN ROCKS BEACH

ADMINISTRATION - CITY CLERK

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. The City Manager provides day-to-day supervision of the City Clerk.

Schedule of Expenditures

CITY CLERK

For 2024-2025 Budget

	2022	2023	2024	PROPOSED
DESCRIPTION	ACTUAL	ACTUAL	BUDGET	2025 BUDGET
SALARIES-CLERK	93,309	110,580	75,000	81,900
		City Clerk		81,900
FICA EXPENSE	6,851	8,165	5,740	6,270
RETIREMENT EXPENSE	27,511	19,615	7,500	8,190
LIFE AND HEALTH INSURANCE	17,353	14,811	18,350	24,670
Subtotal Personnel	145,024	153,171	106,590	121,030
CONTRACT TRANSCRIPTION	-	-	-	-
OTHER CONTRACT - CODIFICATION	-	2,191	6,000	6,000
OTHER CONTRACT - IMAGING	3,171	10,620	10,000	-
OTHER CONTRACT - OLD RECORDS	2,269	800	-	-
TRAVEL & PER DIEM	-	15	2,500	4,000
REPAIR & MAINTENANCE	-	-	250	250
PRINTING & BINDING	-	-	500	500
LEGAL ADVERTISING	8,830	7,747	6,000	6,000
ELECTION EXPENSE	765	9,064	7,000	7,000
CODE ON INTERNET/MUNICIPAL CODE	1,200	1,200	1,200	1,500
OFFICE SUPPLIES	481	272	1,250	1,250
OPERATING SUPPLIES	-	2,307	500	650
TRAINING, EDUC & DUES	470	1,002	2,000	2,000
Subtotal Operating Costs	17,186	35,218	37,200	29,150
TOTALCITY CLERK	\$ 162,210	\$ 188,389	143,790	\$ 150,180

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 2024-2025 Budget

DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	PROPOSED 2025 BUDGET
LAW ENFORCEMENT	1,127,700	1,181,532	1,275,740	1,367,820
SPECIAL DETAILS	10,063	7,863	9,000	10,000
REPAIR AND MAINTENANCE	-	-	-	-
LAW ENFORCEMENT	\$1,137,763	\$ 1,189,395	\$ 1,284,740	\$ 1,377,820

CITY OF INDIAN ROCKS BEACH

CODE ENFORCEMENT

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 2024-2025 Budget

	2022	2023	2024	PROPOSED 2025 BUDGET
DESCRIPTION	ACTUAL	ACTUAL	BUDGET	BUDGET
SALARIES	65,631	99,436	145,360	164,000
				Code Enforcement Manager 60,240
				Code Enforcement Officer 51,610
				Code/Solid Waste Officer (60%) 30,960
				Admin. Asst.(40%) 21,190
OVERTIME	1,731	2,145	6,000	6,000
FICA EXPENSE	5,153	7,773	11,120	12,550
RETIREMENT EXPENSE	5,173	9,095	14,540	16,400
LIFE AND HEALTH INSURANCE	2,890	5,174	42,800	19,320
Subtotal Personnel	80,578	123,623	219,820	218,270
CONTRACTUAL SERVICES	650	890	66,000	66,000
TRAVEL & PER DIEM	-	186	2,500	3,000
RENTALS & LEASES	-	-	-	-
REPAIR AND MAINTENANCE	2,957	5,316	2,500	2,500
PRINTING & BINDING	757	3,596	5,000	5,000
OPERATING SUPPLIES	4,312	3,953	2,500	2,500
TRAINING, EDUC & DUES	-	-	2,000	3,000
MACHINERY & EQUIPMENT	12,080	-	60,000	-
Subtotal Operating Costs	20,756	13,941	140,500	82,000
CODE ENFORCEMENT	\$ 101,334	\$ 137,564	\$ 360,320	\$ 300,270

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 residents of Indian Rocks Beach, members of the library and seasonal guests.

Schedule of Expenditures

LIBRARY

For 2024-2025 Budget

DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	PROPOSED 2025 BUDGET
SALARIES	56,967	59,816	62,210	65,320
		Librarian		65,320
FICA EXPENSE	4,250	4,473	4,760	5,000
RETIREMENT	5,696	5,982	6,220	6,530
LIFE AND HEALTH INSURANCE	16,862	16,560	17,870	16,770
Subtotal Personnel	83,775	86,831	91,060	93,620
OTHER CONTRACTUAL SERVICES	6,700	6,874	8,040	8,040
TRAVEL & PER DIEM	-	-	600	600
OPERATING SUPPLIES	1,348	1,870	2,800	2,800
LIBRARY BOOK SALES - EXPENDITURES	-	234	1,400	1,400
OPERATING SUPPLIES- BOOKS / MEDIA	20,183	18,355	16,000	16,000
TRAINING, DUES AND SUBSCRIPTIONS	462	467	1,200	1,200
Subtotal Operating Costs	28,693	27,800	30,040	30,040
LIBRARY	<u>\$ 112,468</u>	<u>\$ 114,631</u>	<u>\$ 121,100</u>	<u>\$ 123,660</u>

CITY OF INDIAN ROCKS BEACH

PUBLIC WORKS

Program Description:

The purpose of this program is to manage, supervise and provide maintenance for the following City-wide elements and programs:

Stormwater system inspection and reporting to ensure compliance with the National Pollutant Discharge Elimination System (NPDES) permitting requirements.

Maintenance of roadways, curbs, medians, alleys, sidewalks, repairing of potholes, street sweeping, street names, regulatory and informational signage in the City.

Proactive, remedial and general building maintenance, landscaping and painting for all City buildings including the coordination of the activities of contractors performing work beyond the capabilities of the City team members.

Construction and proactive maintenance of all City Parks and recreational facilities including the City's 27 Beach Accesses, Chic-A-Si, Keegan Clair, 10th Avenue, Nature Preserve, 12th Avenue, Kolb, Brown Parks and all the medians and landscaped areas throughout the City.

The Department is also responsible for implementing all the Capital Improvement Projects outlined within the Annual Budget.

Schedule of Expenditures

PUBLIC WORKS

For 2024-2025 Budget

PROPOSED

2025

BUDGET

DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 BUDGET
SALARIES - PW	307,049	338,287	364,090	365,510
Public Works Director 60%				65,260
Public Works Admin Asst. 60%				32,500
Public Works Worker				53,510
Public Works Worker				53,600
Public Works Worker				44,560
Public Works Worker				40,400
Public Works Worker				38,550
Public Works Worker				37,130
OVERTIME - PW	8,716	13,182	6,380	6,380
FICA EXPENSE - PW	23,175	25,901	27,850	27,960
RETIREMENT EXPENSE - PW	29,513	32,105	36,410	36,550
LIFE AND HEALTH INSURANCE - PW	119,941	119,111	141,710	133,160
Subtotal Personnel	488,394	528,586	576,440	569,560
PROFESSIONAL SERVICES - STREETS	16,152	19,285	19,000	21,500
PROFESSIONAL SERVICES - B&M	800	-	-	-
PROFESSIONAL SERVICES - PARKS	28,620	31,385	12,200	12,200
PROFESSIONAL SERVICES - ADMIN	-	-	-	-
OTHER CONTR - STREETS	8,699	1,519	13,550	14,550
OTHER CONTR - B&M	26,213	52,579	45,500	45,500
OTHER CONTR - PARKS	104,435	100,025	113,840	114,840
OTHER CONTR - ADMIN	-	-	2,000	2,000
TRAVEL & PER DIEM - PW	428	792	2,650	2,650
RENTALS & LEASES - PW	144	3,974	500	500
R&M - STREETS	62,686	59,932	109,000	121,500
R&M - B&M	48,301	44,293	65,000	140,000
R&M - PARKS	79,067	108,125	135,500	146,500
R&M - ADMIN	150	738	2,500	2,500
PRINTING AND BINDING - PW	2,161	2,067	3,500	3,500
OFFICE SUPPLIES - PW	658	448	1,000	1,000
OPERATING SUPPLIES - STREETS	43,511	38,159	66,250	49,500
OPERATING SUPPLIES - B&M	16,145	16,707	13,200	22,000
OPERATING SUPPLIES - PARKS	22,517	29,327	42,000	47,500
OPERATING SUPPLIES - ADMIN	1,096	1,139	2,000	2,000
TRAINING, EDUC & DUES - PW	2,520	2,903	4,000	4,000
MACH & EQUIP - PW	27,922	124,237	158,000	-
Subtotal Operating Costs	492,225	637,634	811,190	753,740
PUBLIC WORKS - ALL	<u>\$980,619</u>	<u>\$1,166,220</u>	<u>\$1,387,630</u>	<u>\$ 1,323,300</u>

CITY OF INDIAN ROCKS BEACH

LEISURE SERVICES

Program Description:

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

Schedule of Expenditures

PUBLIC WORKS - LEISURE SERVICES

For 2024-2025 Budget

DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	PROPOSED 2025 BUDGET										
OTHER CONTRACT SVC	1,650	2,396	5,200	5,200										
OPERATING SUPPLIES	38,563	37,076	31,500	31,500										
				<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding-left: 20px;">Flag Retirement</td> <td style="text-align: right;">500</td> </tr> <tr> <td style="padding-left: 20px;">IRB Hallowfest</td> <td style="text-align: right;">10,000</td> </tr> <tr> <td style="padding-left: 20px;">Christmas in IRB Events (Tree Lighting/Street Parade)</td> <td style="text-align: right;">5,000</td> </tr> <tr> <td style="padding-left: 20px;">Christmas Boat Parade</td> <td style="text-align: right;">8,500</td> </tr> <tr> <td style="padding-left: 20px;">Miscellaneous</td> <td style="text-align: right;">7,500</td> </tr> </table>	Flag Retirement	500	IRB Hallowfest	10,000	Christmas in IRB Events (Tree Lighting/Street Parade)	5,000	Christmas Boat Parade	8,500	Miscellaneous	7,500
Flag Retirement	500													
IRB Hallowfest	10,000													
Christmas in IRB Events (Tree Lighting/Street Parade)	5,000													
Christmas Boat Parade	8,500													
Miscellaneous	7,500													
Subtotal Operating Costs	40,213	39,472	36,700	36,700										
LEISURE SERVICES	<u>\$ 40,213</u>	<u>\$ 39,472</u>	<u>\$ 36,700</u>	<u>\$ 36,700</u>										

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 2024-2025 Budget

DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	PROPOSED 2025 BUDGET
COMMUNICATIONS SVC	76,292	98,250	85,240	106,760
UTILITIES	86,669	104,895	95,000	110,250
RENTALS & LEASES	13,036	13,041	13,500	13,500
INSURANCE	130,488	155,352	189,480	222,500
OTHER CHARGES	-	-	-	-
MACHINERY & EQUIP	2,537	22,719	25,000	25,000
CENTRAL SERVICES	<u>\$ 309,022</u>	<u>\$ 394,257</u>	<u>\$ 408,220</u>	<u>\$ 478,010</u>



SOLID WASTE FUND

CITY OF INDIAN ROCKS BEACH

PUBLIC WORKS - SOLID WASTE

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.

YES **RECYCLING ONLY**
Deposit Only These Clean Items:

 Clean paper, Milk Cartons, Cardboard (limit 18 x 24) Junk Mail, Paper Egg Cartons, Cereal Boxes	 Newspapers Magazines, Catalogs Phone Books	 Plastic Bottles and Jugs (no caps) Plastic Dairy Tub (yogurt margarine, etc.) no lids	 Aluminum Cans Steel or Tin Cans	 Loose Glass Bottles and Jugs
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NO

 No Pizza Boxes	 No Aerosol Cans	 No Hoses	 No Plants	 No Toys	 No Dishes/ Paper Plates	
 No Juice Boxes or Pouches	 No Tires	 No Styrofoam	 No Clothes Textiles/Carpet	 No Batteries	 No Plastic Bags	 No Electronics

Schedule of Expenditures
PUBLIC WORKS - SOLID WASTE

For 2024-2025 Budget

	2022	2023	2024	PROPOSED 2025
DESCRIPTION	ACTUAL	ACTUAL	BUDGET	BUDGET
SALARIES-SW	295,439	342,215	382,750	399,180
				Public Works Director 40% 43,510
				Public Works Admin Asst. 40% 21,670
				Solid Waste Supervisor 56,940
				Solid Waste Worker 53,220
				Solid Waste Worker 44,790
				Solid Waste Worker 43,350
				Solid Waste Worker 39,310
				Solid Waste Worker 38,620
				Solid Waste Worker 37,130
				Code/Solid Waste Officer (40%) 20,640
OVERTIME	49,924	50,887	40,000	40,000
FICA-SW	26,040	29,661	29,280	30,540
RETIREMENT-SW	31,212	36,790	38,280	39,920
LIFE AND HEALTH INSURANCE	108,240	116,991	157,790	134,920
Subtotal Personnel	510,855	576,544	648,100	644,560
POST EMPLOYEMENT BENEFITS	(6,505)	(651)	-	-
PENSION EXPENSE	(1,169)	9,856	-	-
PROFESSIONAL SERVICES	-	-	-	-
ACCOUNTING & AUDITING	7,275	8,000	8,000	8,000
OTHER CONTRACTURAL SERVICES	31,943	11,963	-	-
WASTE DISPOSAL	230,806	238,678	246,100	263,330
BILLINGS SVCS	9,769	11,329	8,500	8,500
UNIFORMS	2,950	4,951	4,000	6,500
BRUSH	6,867	16,113	15,000	15,000
HAZARDOUS WASTE COL	3,669	34	4,000	4,000
CURBSIDE RECYCLING	216,223	354,986	406,530	418,730
RECORDS MANAGEMENT	-	-	2,200	2,200
CARDBOARD RECYCLING	5,728	6,381	4,500	6,000
TRAVEL & PER DIEM	586	22	600	600
COMMUNICATIONS	-	-	2,000	2,000
UTILITIES	2,126	2,997	2,200	2,200
RENTALS AND LEASES	23,068	31,968	26,000	27,500
INSURANCE	54,255	65,426	71,520	78,670
R&M BUILDING	868	270	2,000	2,000
R&M VEHICLES	95,662	121,412	59,000	80,000
R&M DUMPSTERS	3,112	1,670	6,000	7,500
PRINTING & BINDING	503	-	750	2,000
OFFICE SUPPLIES	31	40	500	500
GAS & OIL	61,868	58,559	60,000	60,000
CLEANING SUPPLIES	104	1,843	6,000	6,000
OPERATING SUPPLIES - MISC	8,829	8,187	8,000	10,000
RECYCLING SUPPLIES	2,367	3,620	5,000	5,000
TRAINING, ED & DUES	2,116	5,389	2,500	2,500
CLAW/BOOM TRUCK	-	-	-	-
DUMPSTERS	4,500	14,277	20,000	30,000
RECYCLING CONTAINERS	-	6,469	15,000	20,000
PACKER TRUCK	-	-	330,000	-
REFUSE / RECYCLING CONTAINERS	-	-	-	-
DEPRECIATION	88,914	95,000	-	-
LOSS ON DISPOSAL OF ASSETS	-	-	-	-
Subtotal Operating Costs	856,465	1,078,789	1,315,900	1,068,730
VEHICLE / TRUCKS	-	-	-	50,000
INTERFUND TRANSFERS	148,860	148,860	-	-
	148,860	148,860	-	50,000
SOLID WASTE	1,516,180	1,804,193	1,964,000	1,763,290



CAPITAL IMPROVEMENT PLAN

2025-29

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 2025-2029**

	<i>2025 Budget</i>	<i>2026 Budget</i>	<i>2027 Budget</i>	<i>2028 Budget</i>	<i>2029 Budget</i>	<i>Total Funding 2025-2029</i>
Carry Forward Fund Balance	1,370,534	869,534	769,534	889,534	1,009,534	
LOST (Penny Funding) Fund Revenue Earned	600,000	600,000	600,000	600,000	600,000	3,000,000
General Fund Unassigned Reserves	500,000					500,000
Grants - State of Florida	480,000	-	-			480,000
Grants - SWFWMD	-	200,000	-			200,000
Grant - Pinellas County LOST/Big C	1,308,170	-	-			1,308,170
Total Revenues	2,888,170	800,000	600,000	600,000	600,000	5,488,170
<u>Projects</u>	<i>2025 Budget</i>	<i>2026 Budget</i>	<i>2027 Budget</i>	<i>2028 Budget</i>	<i>2029 Budget</i>	<i>Total Cost 2025-2029</i>
Road Milling, Resurfacing, Curbing & Drainage	400,000	400,000	400,000	400,000	400,000	2,000,000
Stormwater Reconstruction - SWFWMD	-	400,000	-			400,000
City Park Upgrades	1,081,000	100,000	80,000	80,000	80,000	1,421,000
Undergrounding - Gulf Blvd Phase II	1,308,170	-	-			1,308,170
Harbor Drive North - Stormwater Outfall #2	600,000					600,000
Total Expenditures	3,389,170	900,000	480,000	480,000	480,000	5,729,170
Ending Fund Balance	869,534	769,534	889,534	1,009,534	1,129,534	



SPECIAL REVENUE FUNDS

LOCAL OPTION GAS TAX

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

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

LOCAL OPTION GAS TAX INDIAN ROCKS BEACH BUDGET 2024-2025

	2022 ACTUAL	2023 ACTUAL	FINAL 2023-2024 BUDGET	ACTUAL 6 MONTHS 3/31/2024	CM PROPOSED 2024-2025 BUDGET
BEGINNING RESERVES	43,321	41,530	31,530		33,424
<u>REVENUE</u>					
LOCAL OPTION GAS TAX	55,616	56,323	50,000	22,100	50,000
TOTAL REVENUES & RESERVES BALANCE	98,937	97,853	81,530	22,100	83,424
<u>EXPENDITURES</u>					
STREET LIGHTS	57,407	54,429	60,000	27,234	60,000
TRANSFER TO LOST	-			-	
TOTAL EXPENDITURES	57,407	54,429	60,000	27,234	60,000
ENDING RESERVES	41,530	43,424	21,530		23,424
TOTAL EXPENDITURES & ENDING RESERVES	98,937	97,853	81,530		83,424

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 2024-2025

	2022 ACTUAL	2023 ACTUAL	FINAL 2023-2024 BUDGET	ACTUAL 6 MONTHS 3/31/2024	CM PROPOSED 2024-2025 BUDGET
BEGINNING RESERVES	9,002	25,002	26,002		30,502
<u>REVENUE</u>					
RECREATIONAL IMPACT FEES	16,000	4,500	1,000	9,000	1,000
TRANSFER FROM LOST					
TOTAL REVENUES & RESERVES BALANCE	25,002	29,502	27,002	9,000	31,502
EXPENDITURES /TRANSFERS	-	-	-	-	-
TOTAL EXPENDITURES/TRANSFERS	-	-	-	-	-
ENDING RESERVES	25,002	29,502	27,002		31,502
TOTAL EXPENDITURES & ENDING RESERVES	25,002	29,502	27,002	9,000	31,502

MULTIMODAL IMPACT FEE FUND

The Multimodal Impact Fee Fund was mandated by Pinellas County, it is a special revenue fund that accounts for the receipt and expenditure of the City’s share of the County-wide Multimodal Fees. 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 2024-2025

	2022 ACTUAL	2023 ACTUAL	FINAL 2023-2024 BUDGET	ACTUAL 6 MONTHS 3/31/2024	CM PROPOSED 2024-2025 BUDGET
BEGINNING RESERVES	28,025	45,280	45,280		54,741
<u>REVENUE</u>					
MULTIMODAL IMPACT FEES	17,255	4,461	5,000	28,860	5,000
TOTAL REVENUES & RESERVES BALANCE	45,280	49,741	50,280		59,741
EXPENDITURES/TRANSFERS	-	-	-	-	-
TOTAL EXPENDITURES/TRANSFERS	-	-	-	-	-
ENDING RESERVES	45,280	49,741	50,280		59,741
TOTAL EXPENDITURES & ENDING RESERVES	45,280	49,741	50,280		59,741

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 2024-2025

	2022 ACTUAL	2023 ACTUAL	FINAL 2023-2024 BUDGET	ACTUAL 6 MONTHS 3/31/2024	CM PROPOSED 2024-2025 BUDGET
BEGINNING RESERVES	9,006	25,006	27,006		32,006
<u>REVENUE</u>					
DEVELOPMENT IMPACT FEES	16,000	5,000	2,000	9,000	2,000
TOTAL REVENUES & RESERVES BALANCE	25,006	30,006	29,006		34,006
EXPENDITURES/TRANSFERS	-	-	-	-	-
TOTAL EXPENDITURES/TRANSFERS	-	-	-	-	-
ENDING RESERVES	25,006	30,006	29,006		34,006
TOTAL EXPENDITURES & ENDING RESERVES	25,006	30,006	29,006		34,006



APPENDIX

FREQUENTLY ASKED QUESTIONS

Q: WHAT IS THE PURPOSE OF THE CITY BUDGET?

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

Q: HOW AND WHEN IS THE BUDGET PREPARED?

A: The City Manager in conjunction with members of the management team prepare a capital improvement plan for review by the City Commission and the Finance Committee. A preliminary operating budget was delivered to the City Commission on July 1st, 2024. The City Commission reviews the budget, conducts work sessions, and holds two public hearings to obtain citizen input. Next, the Commission adopts the final budget along with an ordinance establishing the property tax rate required to fund the budget.

Q: WHAT IS A FISCAL YEAR?

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

Q: FROM WHERE DOES THE CITY OBTAIN ITS REVENUES?

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

Q: HOW IS REVENUE USED BY THE CITY?

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

Q: WHAT IS PROPERTY RATE?

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

Q: WHAT IS HOMESTEAD EXEMPTION?

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

Q: WHAT IS A MILL OF TAX?

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

Q: WHAT IS A FUND?

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

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

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

Q: WHAT IS AN OPERATING BUDGET?

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

Q: WHAT IS A CAPITAL IMPROVEMENT BUDGET?

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

Q: WHAT IS AN ENTERPRISE FUND?

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

Q: WHAT IS A BUDGET APPROPRIATION?

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

Q: WHAT IS A BUDGET AMENDMENT?

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

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

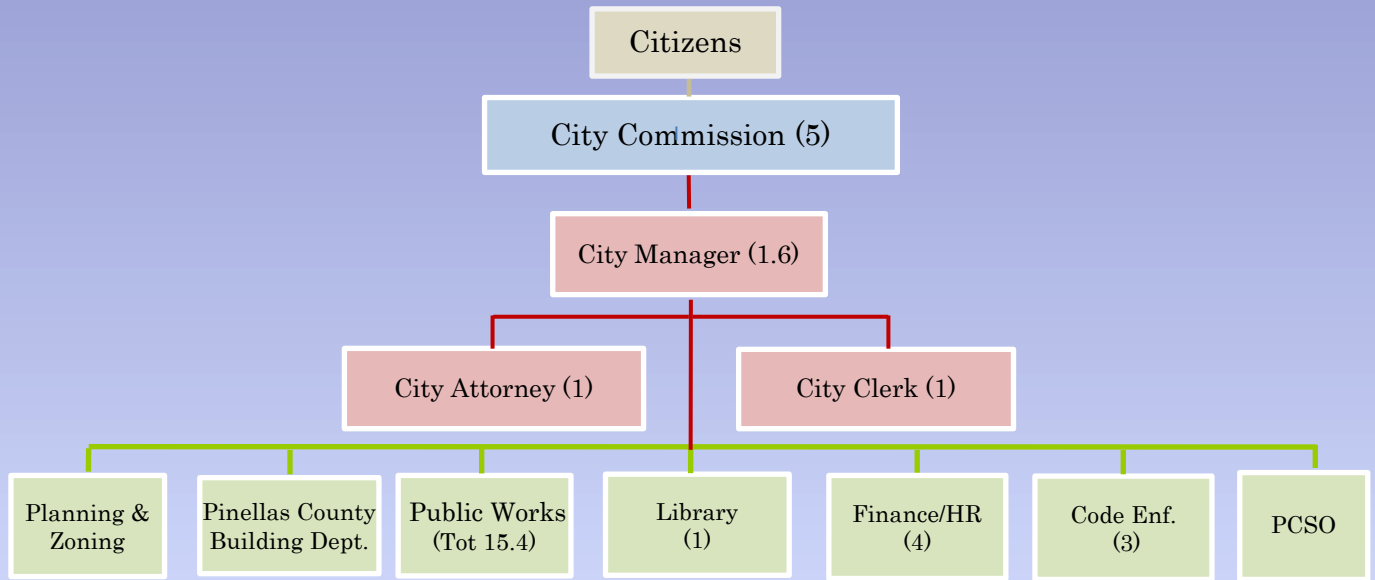
A: The property tax rate and budget adoption process are governed by both the City Charter and State Statutes.

Q: WHO IS THE CHIEF ADMINISTRATIVE 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, 2024



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

<u>DEPARTMENT (FTE)</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>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>
General Fund																	
Administration	3.50	3.25	3.25	3.25	3.25	3.25	3.25	3.00	3.00	3.00	2.90	2.40	2.80	2.80	3.00	2.80	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	3.00	3.00	4.00	4.00
Code Enforcement	3.63	3.63	3.63	3.63	3.63	3.63	4.13	4.00	3.50	3.50	3.60	3.60	1.70	1.70	2.00	2.80	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	12.00	12.00	10.67	10.67	10.67	10.67	10.67	10.00	10.00	10.00	9.50	7.20	7.20	7.20	7.20	7.20	7.20
Sub-total	23.13	22.88	21.55	21.55	21.55	21.55	22.05	21.00	20.50	20.50	20.00	17.20	15.70	15.70	16.20	17.80	17.80
Sewer Fund	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	8.00	8.00	8.00	8.00	7.50	7.80	7.80	7.80	7.80	8.20	8.20
TOTAL	33.13	32.88	31.55	31.55	31.55	31.55	30.05	29.00	28.50	28.50	27.50	25.00	23.50	23.50	24.00	26.00	26.00

**FY 23-24 Adopted
City Millage Rates for Pinellas County**

The City of Indian Rocks Beach adopted a millage rate of 1.7300 for FY 2024 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:

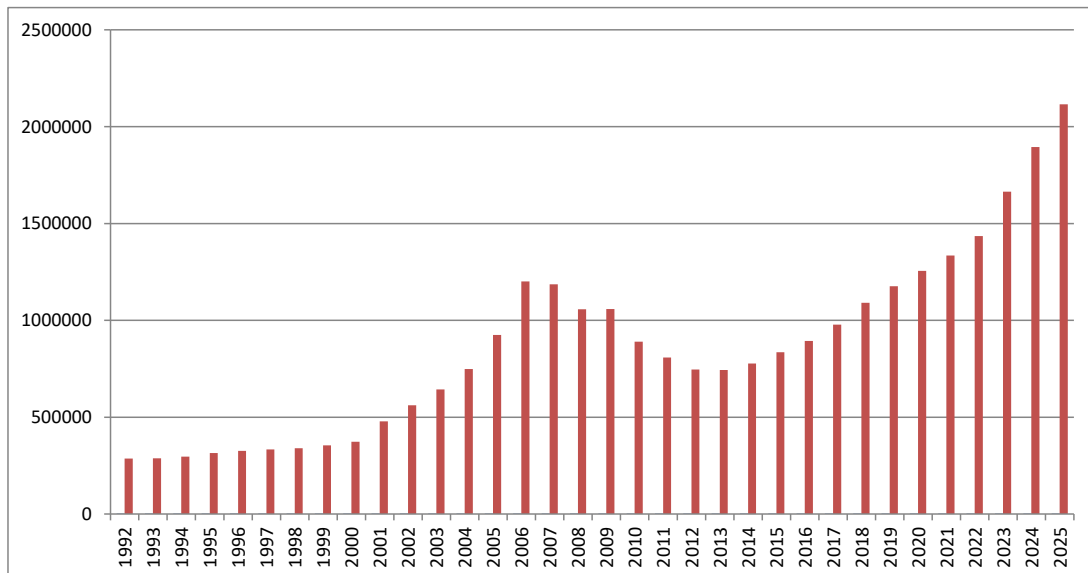
<u>Rank</u>	<u>City</u>	<u>Millage</u>
1	Belleair Shore	0.5345
2	North Redington Beach	1.0000
3	Redington Shores	1.6896
4	Indian Rocks Beach	1.7300
5	Redington Beach	1.8419
6	Indian Shores	1.8700
7	Belleair Beach	2.0394
8	Seminole	2.4793
9	Madeira Beach	2.7500
10-12	Treasure Island, St. Pete Beach, Safety Harbor	3.00+
13-15	Dunedin, Gulfport, Oldsmar	4.00+
16-22	Pinellas Park, Tarpon Springs, Clearwater, Belleair Bluffs, Largo, Kenneth City, South Pasadena	5.00+
23-24 (highest)	St. Pete, Belleair	6.5000

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

City of Indian Rocks Beach
History of Ad Valorem Millage, Taxable Assessed Values and Tax Levies
Fiscal Years Ending 1992-2025

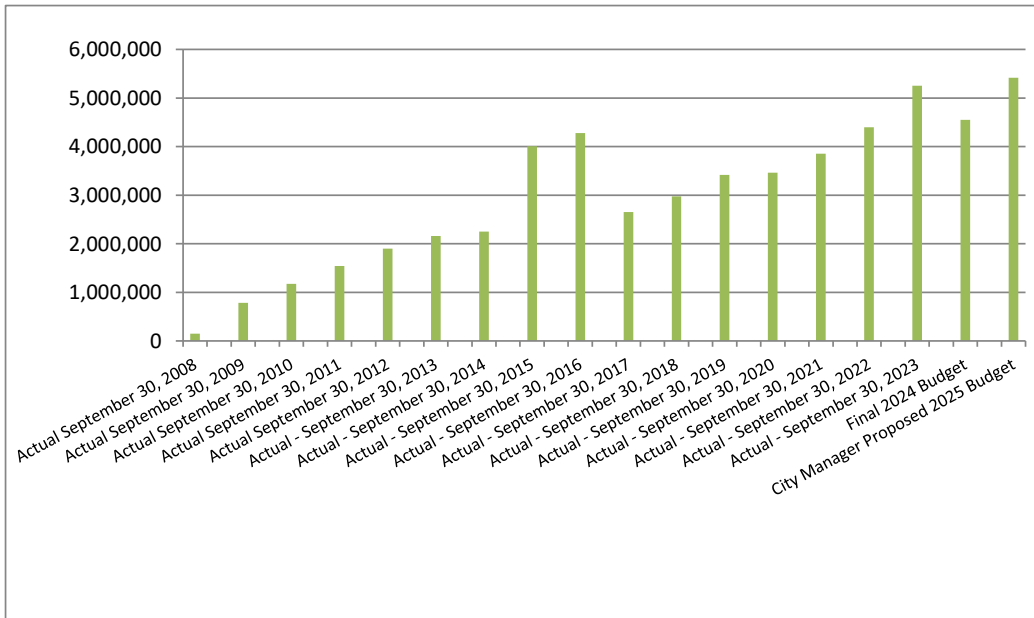
Fiscal Year Ending	Ad Valorem Millage	Taxable Assessed Value *	Assessed Value Increase/Decrease from Prior Year	Ad Valorem Taxes Levied	Ad Valorem Actual Receipts	Total Collections as a Percent of Taxes Levied
1992	2.4989	286,845	1.86%	716,779	691,920	96.5%
1993	2.5185	287,419	0.20%	723,865	702,198	97.0%
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	3,171,800	96.8%
2025	1.7300	2,115,118	11.65%	3,659,154	3,549,380	97.0%

* In Thousands



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

		Percent of Annual Operation Expense
Actual September 30, 2008	<u>\$ 148,066</u>	5.1%
Actual September 30, 2009	<u>\$ 784,422</u>	26.6%
Actual September 30, 2010	<u>\$ 1,175,279</u>	40.5%
Actual September 30, 2011	<u>\$ 1,541,159</u>	53.1%
Actual September 30, 2012	<u>\$ 1,897,716</u>	66.0%
Actual - September 30, 2013	<u>\$ 2,158,038</u>	71.8%
Actual - September 30, 2014	<u>\$ 2,249,862</u>	73.7%
Actual - September 30, 2015	<u>\$ 4,004,554</u>	117.6%
Actual - September 30, 2016	<u>\$ 4,276,070</u>	99.0%
Actual - September 30, 2017	<u>\$ 2,651,086</u>	60.7%
Actual - September 30, 2018	<u>\$ 2,977,565</u>	80.0%
Actual - September 30, 2019	<u>\$ 3,420,275</u>	94.4%
Actual - September 30, 2020	<u>\$ 3,465,519</u>	91.4%
Actual - September 30, 2021	<u>\$ 3,853,865</u>	105.0%
Actual - September 30, 2022	<u>\$ 4,395,982</u>	118.0%
Actual - September 30, 2023	<u>\$ 5,253,790</u>	124.0%
Final 2024 Budget	<u>\$ 4,549,326</u>	94.5%
City Manager Proposed 2025 Budget	<u>\$ 5,416,618</u>	111.0%



**SOLID WASTE FUND
INDIAN ROCKS BEACH BUDGET 2024-2025**

	2022 ACTUAL	2023 ACTUAL	FINAL 2023-2024 BUDGET	ACTUAL 6 months 3/31/2024	CM PROPOSED 2024-2025 BUDGET
BEGINNING RESERVES	487,441	691,819	489,619		404,997
<u>REVENUE</u>					
SOLID WASTE FEES	1,587,066	1,775,468	1,828,940	1,004,955	1,920,390
PRIVATE DUMPSTERS	11,323	11,030	7,730	5,818	11,000
CONDOS	20,337	22,994	23,790	12,686	23,790
RECYCLING	1,425	2,671	3,000	2,662	3,000
SPECIAL PICK UPS	8,548	9,159	2,000	3,850	2,000
OTHER	2,943	623	3,200	14,200	3,200
SUBTOTAL REVENUE	1,631,642	1,821,945	1,868,660	1,044,171	1,963,380
TOTAL REVENUES & RESERVES BALANCE	2,119,083	2,513,764	2,358,279		2,368,377
<u>EXPENDITURES</u>					
PERSONNEL COST	503,181	585,749	648,100	298,832	644,560
WASTE DISPOSAL	230,806	238,678	246,100	97,247	263,330
PROPERTY INSURANCE	54,255	65,426	71,520	47,509	78,670
REPAIRS & MAINTENANCE	99,642	123,352	67,000	64,192	89,500
GAS & OIL	61,868	58,559	60,000	27,344	60,000
OPERATING COSTS	328,652	488,569	541,280	306,540	577,230
COST ALLOCATION	148,860	148,860	-	-	-
CAPITAL ASSESTS / DEPRECIATION	88,914	95,000		-	50,000
TOTAL EXPENDITURES	1,516,178	1,804,193	1,634,000	841,664	1,763,290
NON-OPERATING EXPENDITURES					
CIP/Non-Current Liab.	(88,914)	209,234	330,000		-
SUBTOTAL NON-OPERATING	(88,914)	209,234	330,000	-	-
TOTAL EXPENDITURES	1,427,264	2,013,427	1,964,000	841,664	1,763,290
ENDING RESERVES	691,819	500,337	394,279		605,087
TOTAL EXPENDITURES & ENDING RESERVES	2,119,083	2,513,764	2,358,279		2,368,377

GENERAL FUND
INDIAN ROCKS BEACH BUDGET 2024-2025

	2022 ACTUAL	2023 ACTUAL	FINAL 2023-2024 BUDGET	Actual 6 months 3/31/2024	CM PROPOSED 2024-2025 BUDGET
BEGINNING FUND BALANCE - UNASSIGNED	3,953,865	4,519,786	4,280,503	-	5,409,048
Millage Levy	1.8326	1.8326	1.73		1.73
REVENUE					
PROPERTY TAXES	2,535,990	\$ 2,947,438	\$ 3,171,800	2,821,938	\$ 3,549,380
FRANCHISE FEES	527,022	\$ 567,330	\$ 496,560	197,661	\$ 564,000
LICENSES & PERMITS	67,043	\$ 103,868	\$ 47,310	36,472	\$ 47,310
COMMUNICATION TAX	83,812	\$ 90,350	\$ 80,000	39,345	\$ 90,000
STATE SHARED REVENUE	141,490	\$ 133,838	\$ 128,340	59,974	\$ 128,340
1/2 CENT SALES TAX	333,778	\$ 311,866	\$ 319,590	123,044	\$ 319,590
ALCOHOL TAX	8,798	\$ 8,529	\$ 10,000	7,980	\$ 10,000
FINES	94,175	\$ 122,400	\$ 75,000	22,624	\$ 100,000
MISC REVENUE	345,094	\$ 651,266	\$ 413,970	535,224	\$ 480,220
VRR & INSPECTIONS		\$ -	\$ 100,000	140,125	\$ 100,000
ICMA FORFEITURE	-	\$ -			
FEDERAL - AMERICAN RESCUE PLAN COST ALLOCATION	148,860	\$ 148,860	\$ -	-	\$ -
FUND BALANCES/RESERVES/NET ASSETS					
SUBTOTAL REVENUE	4,286,062	\$ 5,085,745	\$ 4,842,570	3,984,387	\$ 5,388,840
TOTAL REVENUES & UNASSIGNED FUND BALANCE FORWARD	8,239,927	9,605,531	9,123,073	3,984,387	10,797,888
DEPARTMENTAL EXPENDITURES					
CITY COMMISSION	51,850	53,489	60,300	36,503	60,800
CITY MANAGER	294,892	330,145	308,340	151,794	289,650
FINANCE	353,706	366,159	464,690	217,151	498,680
CITY ATTORNEY	80,674	157,519	152,000	86,706	157,000
PLANNING & ZONING	70,229	88,785	85,200	33,841	85,200
CITY CLERK	162,211	188,389	143,790	70,458	150,180
LAW ENFORCEMENT	1,137,763	1,189,395	1,284,740	640,929	1,377,820
PERMITS & INSPECTIONS	25,164	-	-	-	-
CODE ENFORCEMENT	101,334	137,564	360,320	153,304	300,270
LIBRARY	101,334	114,631	121,100	61,615	123,660
PUBLIC WORKS	991,749	1,166,218	1,387,630	538,248	1,323,300
LEISURE SERVICES	40,213	39,472	36,700	24,420	36,700
CENTRAL SERVICES	309,022	394,257	408,220	212,764	478,010
TOTAL DEPARTMENTAL EXPENDITURES	3,720,141	4,226,023	4,813,030	2,227,733	4,881,270
TOTAL EXPENDITURES	3,720,141	4,226,023	4,813,030	2,227,733	4,881,270
TRANSFERS - TO CAPITAL IMPROVEMENT FUND	-		-	-	500,000
ENDING FUND BALANCE - UNASSIGNED	4,519,786	5,379,508	4,310,043		5,416,618
TOTAL EXPENDITURES, TRANSFERS & UNASSIGNED FUND BALANCE ENDING	8,239,927	9,605,531	9,123,073		10,797,888

Vehicle Inventory - June 2024

YEAR	TYPE/MODEL	TRUCK	DEPT	VIN #	LICENSE	CONDITION	COST	RE-PLACE	GVW	MILEAGE	PC TAG
2013	FORD ESCAPE	524-3	CE	1FMCU0F78DUD18805	210900	FAIR	19,894	2028	3,091	50,735	
2022	POLARIS RANGER SP 570	524-7	CE	3NSMAA57XNE306467	~	GOOD	12,100	2032		1,414	
2024	FORD MAVERICK	524-8	CE	3FTTW8B98RRA63270	XI1235	EXCELLENT	28,198	2039	3554	179	
2016	FORD F150 4X4 1/2 TON	539-15	PW	1FTEW1E85GFB03298	XE9761	GOOD	29,206	2031	4,555	28,988	
2016	FORD F150 4X4 1/2 TON	534-20	PW	1FTMF1E8XGKF86290	XF2276	GOOD	24,191	2031	4,244	28,226	
2016	FORD F150 4 X 4	524-6	PW	1FTMF1E83GKF86289	XF2280	GOOD	24,191	2031	4,244	29,660	
2007	FORD F450 SUPER DUTY	572-2	PW	1FDXF46P97EB21790	XA0946	FAIR	33,560	2022	16,000	41,656	106-017
2023	FORD F450 DUMP	539-26	PW	1FDUF4HN5PDA13042	XI0658	EXCELLENT	70,861	2038	16,500	540	106-028
2016	FORD F450 DUMP	572-3	PW	1FDUF4HY5GEA59653	XE8824	GOOD	41,562	2031	16,500	24,438	106-023
2016	POLARIS RANGER 570	524-5	PW	3NSRMA571GE755536	~	GOOD	11,279	2030	~	5,894	
2014	FORD F150 1/2 TON 4X4	534-18	PW	1FTMF1EM9EKD62485	XD5560	FAIR	20,099	2029	7,700	49,110	
2024	FORD F150 4X4 XL	539-27	PW	1FTMF1LP6RKD44058	XI1239	EXCELLENT	43,038	2039	4,458		
2016	JOHN DEERE TRACTOR / LOADER	539-18	PW	1LV5085ECGG400159 APOH240XAGD024027	~	GOOD	59,988	2031	~	1166	
2016	JOHN DEERE 310SL LOADER BACKHOE	539-19	PW	1T0310LXPGF299805 F: 299805 R: 2054372	~	GOOD		2031	~	1199	
2022	FORD F550 BUCKET	539-25	PW	1FDUF5GT5NDA21306	XI1234	GOOD	95,631	2029	19,500	878	
2017	SCHWARZE A7 TORNADO STREET SWEEPER	539-22	PW	3BKJHM7X4HF581450	BVF9022	GOOD	278,836	2029	33,000	7,551	106-024
2022	FORD F150 XL 4X4	539-24	PW	1FTMF1EBXNKD03458	XI0652	GOOD	27,469	2037	4,182	13,392	
2018	FORD F550 DUMP	539-23	SW	1FDUF5GY7JEB23481	XF7536	GOOD	52,011	2033	19,500	18,893	106-026
2016	FORD F250	539-14	SW	1FTBF2B65GEB69528	XE8826	FAIR	25,783	2026	6,136	53,669	
2014	FREIGHTLINER SD W GOLIATH MDL G400 REAR LOAD GARBAGE	534-17	SW	1FVHG3DV9EHFP9639	XD5557	POOR	199,510	2021	66,000	68,229	106-021
2016	PETERBILT 365 EZ PACK GOLIATH 25 YD REAR LOAD GARBAGE	534-19	SW	1NPSL70C3GD341619	XE7464	FAIR	233,933	2026	66,000	70,246	106-022
2017	PETERBILT 567 EZ PACK REAR LOAD GARBAGE	534-21	SW	1NPCL70X4HD433747	EX6998	FAIR	233,555	2027	66,000	49,846	106-025
2020	FREIGHTLINER GRAPPLE	534-22	SW	1FVACXFCXLHLE8481	XH2515	GOOD	142,670	2030	33,000	27,641	106-026
2024	PETERBILT 567 EZ PACK 25YD REAR LOAD GARBAGE	534-23	SW	1NPCL40X2RD639617	XI0654	EXCELLENT	303,189	2031	66,000	12,616	106-027

TO BE SOLD