City of Indian Rocks Beach

FISCAL YEAR 2026-2027 *BUDGET*

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September 9, 2026

Honorable Mayor and Commissioners
City of Indian Rocks Beach
1507 Bay Palm Blvd
Indian Rocks Beach, FL 33758

City Commission,

I am pleased to present the City of Indian Rocks Beach proposed operating and capital improvement budget for the fiscal year (FY) 2026-2027, beginning October 1, 2026. The proposed budget is a comprehensive plan guiding operational decisions that align with the City's recently adopted Strategic Priorities (copy on page). Throughout FY 2027, this budget will continue to invest in services to ensure adequate storm preparations and resilient response/recovery services, continue to advocate and uphold our City's unique governance and quality of life, ensure optimal compliance with established City ordinances, and ultimately continue to maintain extremely safe neighborhoods. Additionally, the proposed budget is fully balanced, meaning all revenues equal or exceed expenditures for all funds, maintaining fiscally conservative budget principles ensuring the most efficient and effective provision of municipal services. The appropriation decisions reflect a continued daily commitment to enhance the City's standing as world-class community to live, learn, work, and play.

The FY 2027 budget includes the continuation or advent of various activities and programs across departments including enhanced software (code enforcement, cybersecurity, public records, flood plain management), operational reviews (various ordinances including vacation rentals and land development regulations), and expanded operations such as expanded paid parking. On May 18, the City expanded paid parking from 75 spaces in the Pinellas County parking lot to all beach access areas with marked parking spaces increasing the total number of spaces to 280. Additional parking revenue, estimated at $1,775,000 will be utilized for all parking operations, beach access maintenance, public works expenses on sand & gulf, and a major contribution of at least $750,000 for capital projects, specifically stormwater improvements.

I am very grateful for the extensive time, attention, participation, and recommendations provided by the City's Finance and Budget Review Committee (FBRC). Members dedicated many hours to providing extremely valuable input on numerous revenue and expense items that are incorporated into the FY 27 proposed budget on vacation rental registrations, solid waste operations, capital projects, and the City's reserves. The FBRC also acknowledged the importance of investing in City staff. The proposed budget incorporates a continued outstanding benefits package with a 5% cost of living salary/wage increase to stay competitive in the public sector market. We are very thankful for the daily commitment to exceptional City services provision that all IRB team members provide. Finally, I and City staff very much appreciate the City Commission's input on the proposed FY 27 budget and overall continued support of our team.

The following incorporates the City's Strategic Priorities adopted on May 12, 2026, along with the FY 2027 Budget highlights:

CITY STRATEGIC PRIORITIES, RESOLUTION 2026-12

CITY OF INDIAN ROCKS BEACH, FLORIDA
RESOLUTION NO. 2026-12

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF INDIAN ROCKS BEACH, FLORIDA, ADOPTING STRATEGIC PRIORITIES AND ASSOCIATED OBJECTIVES TO GUIDE THE CITY'S VISION, POLICY DEVELOPMENT, AND OPERATIONAL DECISION-MAKING; PROVIDING FOR IMPLEMENTATION; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of Indian Rocks Beach is committed to ensuring the long-term sustainability, resilience, and quality of life of its community; and

WHEREAS, the City Commission has engaged in a collaborative strategic planning process to define a clear vision and direction for the City; and

WHEREAS, through this process, the Commission identified five (5) Strategic Priorities considered equally essential to the continued success of the City; and

WHEREAS, the Commission further developed guiding objectives intended to serve as measurable indicators of progress toward achieving these priorities; and

WHEREAS, these Strategic Priorities and Objectives are intended to inform policy decisions, resource allocation, and operational focus across all departments of the City;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF INDIAN ROCKS BEACH, FLORIDA:

SECTION 1. ADOPTION OF STRATEGIC PRIORITIES

The City Commission hereby adopts the following Strategic Priorities, presented in alphabetical order and deemed of equal importance:

1. Attend to Hurricane Needs
2. Create a Master Plan
3. Enforce City Ordinances
4. Increase the Residential Population
5. Protect Home Rule

SECTION 2. IMPLEMENTATION

The City Commission directs City Administration to incorporate these Strategic Priorities and Objectives into departmental planning, budgeting, and operational activities, and to report periodically on progress toward their achievement.

FIVE (5) **Strategic Priorities** as adopted by the City Commission on May 12, 2026. Where applicable, one or more of the below are incorporated into FY 2027 budget items:

A. Attend to Hurricane Needs

A-1. Establish comprehensive communications framework
A-2. Conduct post-storm review/analyze "lessons learned"
A-3. Optimize post-event resources & fund management
A-4. Expedite local Recovery

B. Master Plan

B-1. Stakeholder engagement & visioning
B-2. Technical expertise & procurement
B-3. Implementation & timeline

C. Enforce City Ordinances

C-1. Communication & community alignment
C-2. Operational capacity & resource management
C-3. Regulatory review/modernization
C-4. Consistent enforcement process

D. Increase Residential Population

D-1. Enhance neighborhood stability
D-2. Focus on community engagement
D-3. Improve cost of living
D-4. Prioritize local services

E. Protect Home Rule

E-1. Build a collaborative advocacy network
E-2. Optimize resource utilization & expert partnerships
E-3. Establish a strategic communications & media plan
E-4. Mobilize community & financial support

REVENUE

1. Overall, a $396,171, **6.8%** increase in FY 2027 General Fund revenue over FY 2026, from 5,749,530 in FY 2026 to **$6,145,701** (in FY 2027).

2. Per the Pinellas County Property Appraiser (PCPAO), the City's total tax roll (**assessed value of all real and personal property) increased** by **5.26%,** from $2,137,385,716 to $2,249,783,015. The increase will generate an approximate **$201,291**, in additional property tax revenue in FY 2027.

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

3. **FY 2027 Millage Rate: 1.7300**. Same millage rate for the 4th consecutive year **(D)**. Indian Rocks Beach continues to maintain one of the lowest millage rates in Pinellas County:

FY 2026 Adopted City Millage for Pinellas County Cities

Rank	City	Millage
1	Belleair Shore	0.5345
2	North Redington Beach	1.5000
3	Redington Shores	1.6896
4	**Indian Rocks Beach**	**1.7300**
5	Redington Beach	1.8149
6	Indian Shores	1.8700
7	Belleair Beach	2.0394
8	Seminole	2.4793
9	Madeira Beach	2.7500
10-12	Treasure Island	3.8129
	St. Pete Beach	3.0913
	Safety Harbor	3.9500

4. 1.7300 millage rate will yield an estimated $3,892,125 in property tax revenue. The City budgets at a 97.0% collection rate that will generate **$3,775,361** in actual revenue, a 5% increase over FY 2026.

5. The FY 2027 1.7300 millage rate exceeds the rolled-back rate of 1.6838 mills by 2.74%. The rolled-back millage rate is the taxing rate that would generate in FY 2027 the same amount of revenue as

in the current FY 2026, using the FY 2027 taxable property valuations.

6. **Proposed fee/tax adjustments** to begin October 2026:

    a. **Business Tax Receipts** (C) – **5% increase** (last increase in 2015)

    Estimated additional revenue: **$2,250**

    b. **Vacation Rental Registration** (C) – application fee increase from $300 to $600 per rental unit and a late fee of $200

    Estimated additional revenue: **$300,000**

7. Creation of a **Parking Fund** - separately account for all Parking revenues, expenses, and transfers associated with a paid parking program that as of May 18, 2026, expanded to include 204 paid spaces at the 18 street/avenue ends/beach accesses in addition to the existing 76 spaces at the Pinellas County Parking lot between 17th and 18th avenues (for a total of 280 paid parking spaces). FY 2027 estimated **Parking Fund revenue is $1,775,000** with an estimated $1,523,543 in expenses. **Approximately $750,000** of those expenses will be **transferred to the City's Capital Improvement Fund for a variety of Stormwater/Flood Control/Infrastructure improvement projects, mainly Outfall system improvements (A), (D), (E).**

8. All other revenues are stable or slightly increasing based on market conditions including consumer spending.

9. The City as in prior years remains one of a few Pinellas County cities that does not levy & collect the municipal public service (utility) tax, an up to 10% tax on the monthly consumption of electricity, water, natural gas, LP (gas), and/or fuel oil ($0.04/gallon). Additionally, the City also continues to not levy a dedicated stormwater fee that other cities levy collecting between $8 to $18 per month.

10. The transfer of Parking Fund revenue to the City's **FY 2027 - 2031 Capital Improvement Plan** will help to more quickly implement stormwater projects designed to enhance/better control flooding and overall City infrastructure. We anticipate Parking Fund total contributions over the next 5 years between **$3.75 to $4.5 million (A), (D).**

11. FY 2027 REVENUE BY FUND

GENERAL	**$6,145,701**
SOLID WASTE	**$2,115,000**
PARKING	**$1,775,000**
LOCAL OPTION SALES	**$ 625,000**
LOCAL OPTION GAS	**$ 55,000**
RECREATION IMPACT FEE	**$ 5,000**
DEVELOPMENT IMPACT FEE	**$ 5,000**
MULTIMODAL IMPACT FEE	**$ 5,000**
TOTAL CITY REVENUE	**$10,730,701**

EXPENSE

1. Overall, a $320,057, **5.9%** increase in the FY 2027 General Fund expense budget, from $5,379,180 in FY 2026 to $5,699,237 (in FY 2027).

2. A **5% cost of living salary/wage increase** for all City staff totaling $92,998.15 in additional salaries.

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

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

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

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

5. Additional contracted services:

   a. **Citizenserve software** in Code Enforcement **(C)** **$14,400**
      i. Vacation Rental Registrations, BTR, Code Enforce, Permits

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

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

   d. **Catalyst Communications** **(D), (E)** **$60,000**
      i. Strategic communications and public relations campaigns

   e. **Land Development Regulations** Review/Study city codes **(A), (B), (C), (D), (E)** **$40,000**

   f. **JUST FOIA** – public records request software **(C), (E)** **$ 7,500**

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

7. Transfer of at least **$750,000** from the Parking Fund to the Capital Improvement Projects & Equipment to pay **for a variety of Stormwater/Flood Control/Infrastructure improvement projects, mainly Outfall system improvements** **(A), (D), (E).**

8. Additional funding will provide for various **capital projects and equipment** including the annual road milling, resurfacing, curbing, & drainage ($400,000), various city park upgrades at Kolb and Chic-A-Si parks ($120,000), a code enforcement vehicles replacement ($40,000), and a solid waste packer truck replacement ($395,000).

9. Creation of Parking Fund includes various expenses previously funded by the General Fund, specifically Public Works costs for buoys ($75,000), bollards ($10,000), beach showers maintenance and replacement ($4,500) , overall beach access maintenance ($20,000), and equipment (beach rake) maintenance and replacement costs ($7,500).

10. FY 2027 EXPENSE BY FUND

GENERAL	**$5,699,237**
SOLID WASTE	**$2,114,636**
PARKING	**$1,523,543**
LOCAL OPTION SALES	**$ 625,000**
LOCAL OPTION GAS	**$ 60,000**
RECREATION IMPACT FEE	**$ 0**
DEVELOPMENT IMPACT FEE	**$ 0**
MULTIMODAL IMPACT FEE	**$ 0**
TOTAL CITY EXPENSE	**$10,022,416**

As we conclude the FY 2027 budget process, I want to thank the City's Finance & Budget Review Committee who provided hours of review, observations, and recommendations to this document. Additionally, a big thank you to the City Commission for their work and continued support of this budget and the daily work completed by the City of Indian Rocks Beach team. I very much look forward to continue Working Together focusing on Building Community throughout FY 2027.

Sincerely,

Ryan Henderson
City Manager
City of Indian Rocks Beach
Florida

BUDGET

GUIDE

BUDGET GUIDE

A budget is a city's operating and financial 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, 2026, is referred to as "Fiscal Year 2026-2027," or FY 27. 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. 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 or assigned to reserves to be spent at a later time. 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.

HOW IS THE BUDGET PREPARED AND ADOPTED?

The budget process is a year-round activity. The FY 2026-2027 budget is adopted and becomes effective October 1, 2026. The next fiscal year's budget preparation incorporates department services and initiatives, City strategic priorities, and review/input from Finance & Budget Review Committee and City Commission.

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 (PCPAO). During the months of July and August 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. On September 30th each year, the existing fiscal year budget closes and the new fiscal year begins the following day on 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 Annual Comprehensive Financial Report (ACFR) shows the status of the city's finances based on "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 revenues, 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 two Enterprise Funds: Solid Waste and Parking.

TRUTH IN MILLAGE (TRIM)

The budget and property tax rate adoption process is governed by Florida State Statutes 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 $51,411 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.

MILLAGE RATE & PROPERTY TAXES

Millage Rate

- Defined as a tax rate annually calculated/adopted by a taxing authority per $1,000 of property value to collect dollars to pay for general government services. All taxing authorities must hold two (2) public hearings to allow for public input prior to adopting their millage rate.

- IRB adopted a millage/tax rate of 1.73 (for the 4th consecutive year) meaning property owners pay $1.73 for every $1,000.00, of their assessed taxable property value. The 1.7300 millage rate continues to be one of the lowest of the 24 cities in Pinellas County.

- An Indian Rocks Beach property owner will see millage rates (in addition to the City's millage rate) from various taxing authorities including Pinellas County, School District (local & state), Juvenile Welfare Board (JWB), Pinellas Suncoast Transit Authority (PSTA), and others – see list on next page.

Taxing Authority - local government including a city, county, or special district such as the Pinellas Suncoast Fire District, Pinellas Suncoast Transit Authority, Juvenile Welfare Board, etc., that can lawfully levy a millage rate (to collect property tax); currently 11 lines on an IRB property tax bill.

Property Value - number/dollar amount determined by the Pinellas County Property Appraiser (PCPA) using various criteria including land, structure, location, property sales, etc., to establish a total value for a property/piece of land (whether vacant or including structures).

Property Taxes - Ad Valorem (value added): dollar amount levied to and paid by a property owner on the taxable value of their property applying a millage (tax) rate adopted by a taxing authority based on the revenue needs (in addition to other taxes and fees) to fund services (provided by the taxing authority).

Homestead/Homestead Exemption: State constitutionally allowed benefit for property usage as a primary and permanent residence that provides various legal and tax benefits (to the property owner) including the Save our Homes legal provision.

- Property owners qualify by owning and making the property their permanent residence as of every January 1
- Apply with the Pinellas County Property Appraiser by March 1
- Allows for a $50,722 exemption off the taxable value; only $25,000 to school tax/millage rates

Save our Homes: Florida constitutional amendment that allows for homesteaded properties to have their annual property valuation/assessment increase capped at a maximum of 3%

PROPOSED MILLAGE RATES FOR ALL APPLICABLE TAXING AUTHORITIES FOR A PROPERTY IN THE CITY OF INDIAN ROCKS BEACH:

FY 27 BUDGET – MILLAGE CHART

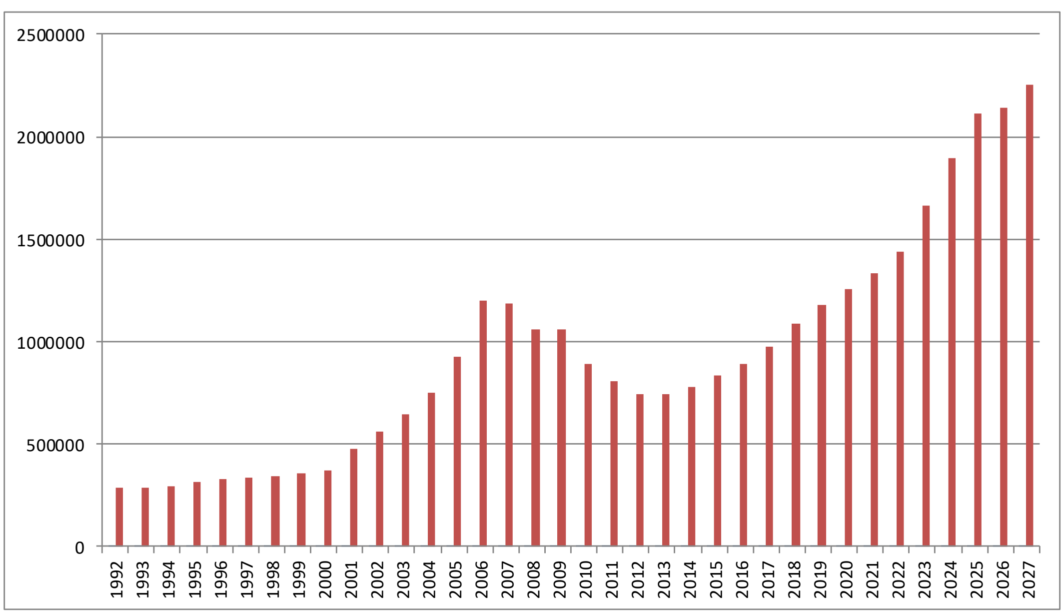
	TAXING AUTHORITY	MILLAGE	%
1	PC General Fund	4.5423	28.69%
2	PC Health Dept	0.0713	0.45%
3	PC EMS	0.8050	5.08%
4	Pinellas Suncoast Fire	0.6700	4.23%
5	School Board - State	3.0250	19.10%
6	School Board - Local	3.2480	20.51%
7	**City of Indian Rocks Beach**	**1.7300**	**10.93%**
8	SWFWMD	0.1831	1.16%
9	PC Planning Council	0.0171	0.11%
10	JWB	0.8168	5.16%
11	PSTA	0.7250	4.58%
	TOTAL	**15.8336**	100.00%
	GROUPING		AMOUNT
	Schools		$0.40
	Pinellas County		$0.38
	City of Indian Rocks Beach		$0.11
	Special/Other Districts		$0.11
			$1.00

Breakdown of $1 of property taxes paid to all taxing authorities:

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

Fiscal Year Ending	Ad Valorem Millage	Taxable Assessed Value *	Assessed Value Increase/Decrease from Prior Year	Ad Valorem Taxes Levied	Ad Valorem Actual Receipts	Total Collections as a Percent of Taxes Levied
1992	2.4989	286,845	1.86%	716,779	691,920	96.5%
1993	2.5185	287,419	0.20%	723,865	702,198	97.0%
1994	2.5185	295,951	2.97%	745,353	725,188	97.3%
1995	2.5185	315,089	6.47%	793,553	771,579	97.2%
1996	2.5185	325,341	3.25%	819,373	797,583	97.3%
1997	2.5185	333,474	2.50%	839,856	816,602	97.2%
1998	2.5185	340,174	2.01%	856,729	829,813	96.9%
1999	2.5185	354,723	4.28%	893,371	867,818	97.1%
2000	2.5190	373,229	5.22%	939,979	910,628	96.9%
2001	2.5190	478,929	28.32%	1,027,219	1,000,125	97.4%
2002	2.5190	561,390	17.22%	1,201,850	1,164,916	96.9%
2003	2.5190	643,281	14.59%	1,407,363	1,359,441	96.6%
2004	2.3930	748,779	16.40%	1,531,840	1,484,097	96.9%
2005	1.7810	924,608	23.48%	1,635,525	1,559,391	95.3%
2006	1.5200	1,200,184	29.80%	1,817,485	1,590,909	87.5%
2007	1.4695	1,185,913	-1.19%	1,814,799	1,758,465	96.9%
2008	1.4695	1,057,009	-10.87%	1,742,699	1,693,152	97.2%
2009	2.0000	1,058,306	0.12%	2,114,018	2,054,982	97.2%
2010	2.0000	890,266	-15.88%	1,780,532	1,725,545	96.9%
2011	2.0000	807,343	-9.31%	1,614,686	1,562,977	96.8%
2012	2.0000	746,106	-7.59%	1,481,363	1,444,099	97.5%
2013	2.0000	743,032	-0.41%	1,486,064	1,433,488	96.5%
2014	2.0000	777,548	4.65%	1,555,096	1,508,443	97.0%
2015	2.0000	835,448	7.45%	1,670,896	1,620,770	97.0%
2016	2.0000	893,431	6.94%	1,786,861	1,728,283	96.7%
2017	1.9300	978,057	9.47%	1,887,650	1,831,021	97.0%
2018	1.9300	1,090,596	11.51%	2,104,850	2,033,059	96.6%
2019	1.8326	1,175,532	7.79%	2,154,280	2,089,648	97.0%
2020	1.8326	1,255,762	6.82%	2,301,309	2,233,800	97.1%
2021	1.8326	1,334,019	6.23%	2,444,723	2,379,957	97.4%
2022	1.8326	1,435,253	7.59%	2,630,245	2,551,610	97.0%
2023	1.8326	1,664,195	15.95%	3,049,804	2,963,060	97.2%
2024	1.7300	1,894,492	13.84%	3,277,471	3,179,075	97.0%
2025	1.7300	2,113,778	11.57%	3,656,836	3,549,380	97.1%
2026	1.7300	2,137,385	1.12%	3,697,676	3,574,070	96.7%
2027	1.7300	2,249,783	5.26%	3,892,125	3,775,361	97.0%

** In Thousands*



SAMPLE TRUTH-IN-MILLAGE (TRIM) NOTICE – also known as Notice of Proposed Property Taxes – issued every August to all property owners.

PROPERTY APPRAISER VALUE INFORMATION

	LAST YEAR (2025)			THIS YEAR (2026)		
	MARKET VALUE	ASSESSED (CAPPED) VALUE	TAXABLE VALUE	MARKET VALUE	ASSESSED (CAPPED) VALUE	TAXABLE VALUE
COUNTY / INDEP. DISTRICTS	1,238,474	390,817	340,095	1,380,707	449,619	398,208
SCHOOL DISTRICTS	1,238,474	390,817	365,817	1,380,707	449,619	424,619
MUNICIPALITY/MSTU	1,238,474	390,817	340,095	1,380,707	449,619	398,208

TAXING AUTHORITY TAX INFORMATION

	COLUMN 1			COLUMN 2			COLUMN 3	
	YOUR FINAL TAX RATE AND TAXES LAST YEAR (2025)			YOUR TAX RATE AND TAXES THIS YEAR IF NO BUDGET CHANGE IS ADOPTED (2026)			YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS ADOPTED (2026)	
TAXING AUTHORITY	TAXABLE VALUE	MILLAGE RATE	TAXES	TAXABLE VALUE	MILLAGE RATE	TAXES	MILLAGE RATE	TAXES
COUNTY:								
GENERAL FUND	340,095	4.5423	1,544.81	398,208	4.4674	1,778.95	4.5423	1,808.78
HEALTH DEPT	340,095	0.0713	24.25	398,208	0.0699	27.83	0.0713	28.39
PIN PLANNING COUNCIL	340,095	0.0175	5.95	398,208	0.0171	6.81	0.0171	6.81
EMER MEDICAL SVC	340,095	0.8050	273.78	398,208	0.7911	315.02	0.8050	320.56
PUBLIC SCHOOLS:								
BY STATE LAW	365,817	3.0450	1,113.91	424,619	3.0367	1,289.44	3.0250	1,284.47
BY LOCAL BOARD	365,817	3.2480	1,188.17	424,619	3.2392	1,375.43	3.2480	1,379.16
MUNICIPAL OR MSTU:								
INDIAN ROCKS BEACH	340,095	1.7300	588.36	398,208	1.6838	670.50	1.7300	688.90
PINELLAS SUNCOAST FIRE	340,095	0.6700	227.86	398,208	0.6579	261.98	0.6700	266.80
WATER MGMT DISTRICT:								
SW FLA WATER MGMT	340,095	0.1831	62.27	398,208	0.1793	71.40	0.1831	72.91
INDEPENDENT SP DIST:								
JUVENILE WELFARE BD	340,095	0.8250	280.58	398,208	0.8086	321.99	0.8168	325.26
SUNCOAST TRANSIT	340,095	0.7300	248.27	398,208	0.7168	285.44	0.7250	288.70
TOTAL AD VALOREM TAX			5,558.21			6,404.79		6,470.74
TOTAL NON-AD VALOREM			360.00			360.00		360.00
GRAND TOTAL			**5,918.21**			**6,764.79**		**6,830.74**

Please see reverse side of this notice for hearing dates, times, locations and Non-Ad Valorem assessments.

*Your final tax bill may contain Non-Ad Valorem assessments which may not be reflected on this notice, such as assessments for roads, fire, garbage, lighting, drainage, water, sewer or other governmental services and facilities which may be levied by your local county, city or any special district.

APPLIED ASSESSMENT REDUCTION AND EXEMPTIONS

ASSESSMENT REDUCTIONS	APPLIES TO	2025	2026	EXEMPTIONS	APPLIES TO	2025	2026
SAVE-OUR-HOMES CAP	ALL TAXES	847,657	931,088	FIRST HOMESTEAD EXEMPTION	ALL TAXES	25,000	25,000
NON-HOMESTEAD 10% CAP	NON-SCHOOL TAXES			ADDITIONAL HOMESTEAD	NON-SCHOOL TAXES	25,722	26,411
AGRICULTURAL CLASSIFICATION	ALL TAXES			LIMITED-INCOME SENIOR	CITY OR MSTU TAXES		
OTHER	ALL TAXES			OTHER	ALL TAXES		
				OTHER			

Explanations of the TRIM Notice, from the Pinellas County Property Appraiser's Office (PCPAO):

EXPLANATION OF "TAXING AUTHORITY TAX INFORMATION" SECTION

COLUMN 1 - "YOUR FINAL TAX RATE AND TAXES LAST YEAR"

This shows the prior year's taxable value, tax rate and taxes that applied last year to your property. These amounts were based on budgets adopted last year and your property's prior year taxable value.

COLUMN 2 - "YOUR TAX RATE AND TAXES THIS YEAR IF NO BUDGET CHANGE IS ADOPTED"

This shows what your taxable value, tax rate and taxes will be if each taxing authority does not change its property tax levy. These amounts are based on last year's budget and the current year taxable value.

COLUMN 3 - "YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS ADOPTED"

This shows what your tax rate and taxes will be this year under the budget actually proposed by each taxing authority. The proposal is not final, and may be amended at the public hearings shown above. The difference between columns 2 and 3 is the tax change proposed by each local taxing authority and is not the result of value changes.

EXPLANATION OF "PROPERTY APPRAISER VALUE INFORMATION" SECTION

MARKET VALUE - The most probable sale price for a property in a competitive, open market involving a willing buyer and a willing seller as of the January 1 assessment date. The Market Value is based on the condition of the property and market conditions as of January 1 of that year and is established by analyzing market information including sales that took place in the prior year.

ASSESSED/CAPPED VALUE - The value of your property after any assessment reductions, such as the Save-Our-Homes cap on homestead properties or 10% non-homestead cap, have been applied. This value may be reduced by a Save-Our-Homes cap benefit "ported" from a prior homestead property. The assessed value will also reflect special use classifications, such as the agricultural classification. If the assessment reductions are applied or a special use classification is granted, the assessed value could be different for School and Non-School taxing authorities.

TAXABLE VALUE - The assessed value less any applicable exemptions, such as the homestead exemption. The taxable value is the value to which millage rates are applied to determine tax amounts. Taxable values may vary for different taxing authorities to reflect the impact of taxing authority-specific exemptions or assessment caps.

ASSESSMENT REDUCTIONS APPLIED - Properties can receive an assessment reduction for a number of reasons listed below.

1. There are limits on how much the assessed value of your property can increase each year. The Save-Our-Homes cap benefit (including cap portability) and the 10% non-homestead assessment cap for Non-School millages are examples.
2. Certain types of property, such as agricultural land, land used for conservation, and working waterfronts, are valued based on the special property use, per Florida Statutes, as opposed to market value.
3. Some reductions lower the assessed value only for levies of certain taxing authorities.

EXEMPTIONS - Exemptions are specific dollar or percentage reductions applied to the assessed value to reach the taxable value. They are usually based on residency status or statutory qualifications of the property owner. Any exemption that impacts your property is listed in this section along with its corresponding exemption value. In some cases, exemption values may vary depending on the taxing authority. For example, the additional homestead exemption does not apply to school millages and the additional exemption for low-income seniors applies only to the municipal or MSTU millages.

For a more detailed explanation, visit the Property Appraiser's website at www.pcpao.gov/learn-about/TRIM-guide

BUDGET CALENDAR

FISCAL YEAR 2027
BUDGET CALENDAR

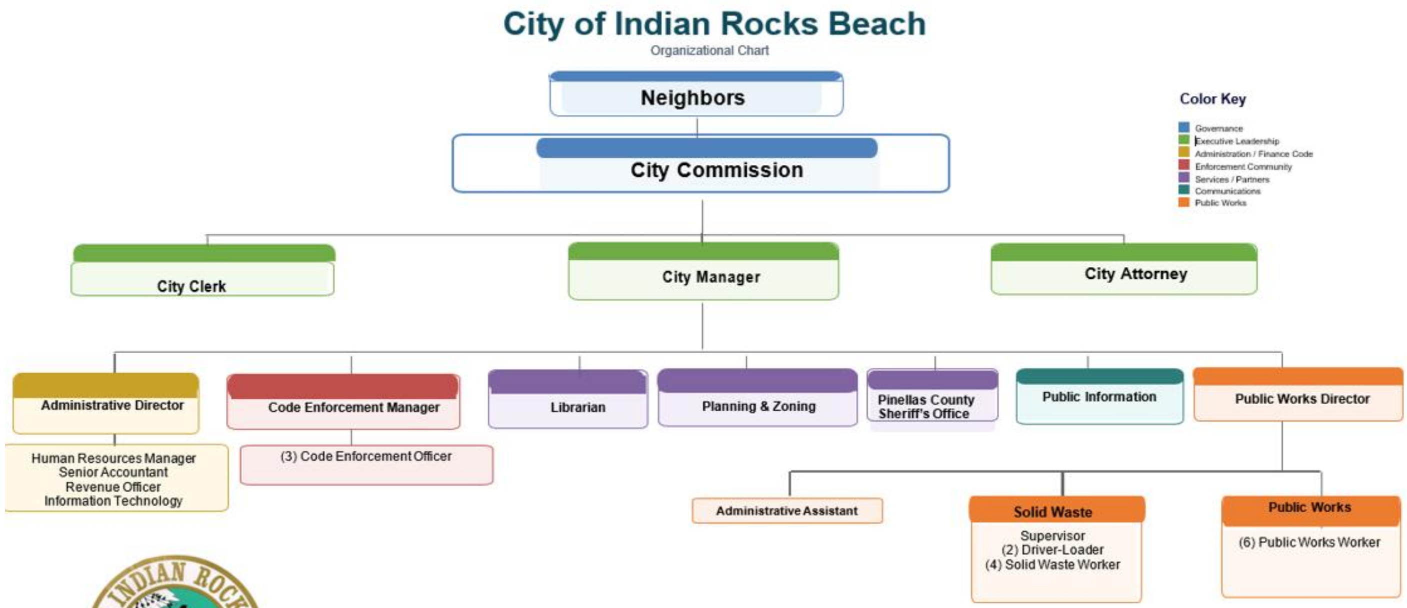
Apr 15 - May 15, 2026 **Monday-Friday**	City Commissioners provide **initial 2027 Budget input** to City Manager & Administrative Director
May 29, 2026 **Friday**	**Property Appraiser** delivers certification of taxable value (DR-420) to City
June 9, 2026 **Tuesday**	**Budget Discussion** at Commission Meeting, begins at 6 pm
June 15, 2026 **Monday**	Finance Budget Review Committee Introductory Meeting, begins at 6 pm
July 3, 2025 **Thursday**	Preliminary budget and 5-year Capital Improvement Program (CIP) delivered to City Commission
July 7, 2026 **Tuesday**	Finance Budget Review Committee Introductory Meeting, begins at 6 pm
July 14, 2026 **Tuesday**	**Budget Discussion** at Commission Workshop/Special Meeting, begins at 5 pm
July 14, 2026 **Tuesday**	City Commission Meeting- Commission se**ts tentative FY 27 millage rate**, begins at 6:00pm
July 27, 2026 **Monday**	Finance Budget Review Committee Introductory Meeting, begins at 6 pm
July 31, 2026 **Friday**	City notifies Property Appraiser of tentative millage rate and date/time/place of first public hearing-completed DR420 returned
July 31, 2026 **Friday**	Tentative budget delivered to City Commission
Aug 10, 2026 **Monday**	Finance Budget Review Committee Introductory Meeting, begins at 6 pm
August 18, 2026 **Tuesday**	**Budget Discussion** at Commission Meeting, begins at 6 pm
September 9, 2026 **Wednesday**	City holds **1st Public Hearing** to adopt a tentative budget and millage rate, begins at 6:00pm
September 13, 2026 **Sunday**	City advertises intent to adopt final budget and millage rate and final public hearing.
September 23, 2026 **Wednesday**	City holds **2nd & FINAL Public Hearing** to adopt final budget and millage rate from 2-5 days after ad appears. Begins at 6:00pm
September 25, 2026 **Friday**	City forwards to Property Appraiser the millage rate within 3 days of adopting the Ordinance

Legend

- City Manager/Staff interaction with Commission
- City Commission Public Meetings
- Finance Budget Review Committee Meetings
- City Staff Work

ORG CHART & PERSONNEL

CITY ORGANIZATIONAL CHART



CITY PERSONNEL

CITY OF INDIAN ROCKS BEACH PERSONNEL

DEPARTMENT (FTE)	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
General Fund																	
Administration	3.25	3.25	3.25	3.25	3.25	3.00	3.00	3.00	2.90	2.40	2.80	2.80	3.00	2.80	2.60	2.60	**2.60**
Finance	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	**4.00**
Code Enforceme	3.63	3.63	3.63	3.63	4.13	4.00	3.50	3.50	3.60	3.60	1.70	1.70	2.00	2.80	3.00	3.00	**3.00**
Library	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	**1.00**
Public Works	10.67	10.67	10.67	10.67	10.67	10.00	10.00	10.00	9.50	7.20	7.20	7.20	7.20	7.20	7.20	7.20	**7.20**
Sub-total	21.55	21.55	21.55	21.55	22.05	21.00	20.50	20.50	20.00	17.20	15.70	15.70	16.20	17.80	17.80	17.80	**17.80**
Parking Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**1.00**
Sewer Fund	1.00	1.00	1.00	1.00	-	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Fun	9.00	9.00	9.00	9.00	8.00	8.00	8.00	8.00	7.50	7.80	7.80	7.80	7.80	8.20	8.20	8.20	**8.20**
TOTAL	31.55	31.55	31.55	31.55	30.05	29.00	28.50	28.50	27.50	25.00	23.50	23.50	24.00	26.00	26.00	26.00	**27.00**

FY 2027 – 27 total full-time equivalent positions, 1 additional FTE listed in Parking Fund

An increase of **1.0 additional full-time employee in Code Enforcement and Parking** to enforce existing City parking, vacation rental, and property management codes. This additional position brings the City's total personnel/staff to 27 **(C)**. Estimated Additional salary/benefits expense: **$76,542**

GENERAL FUND

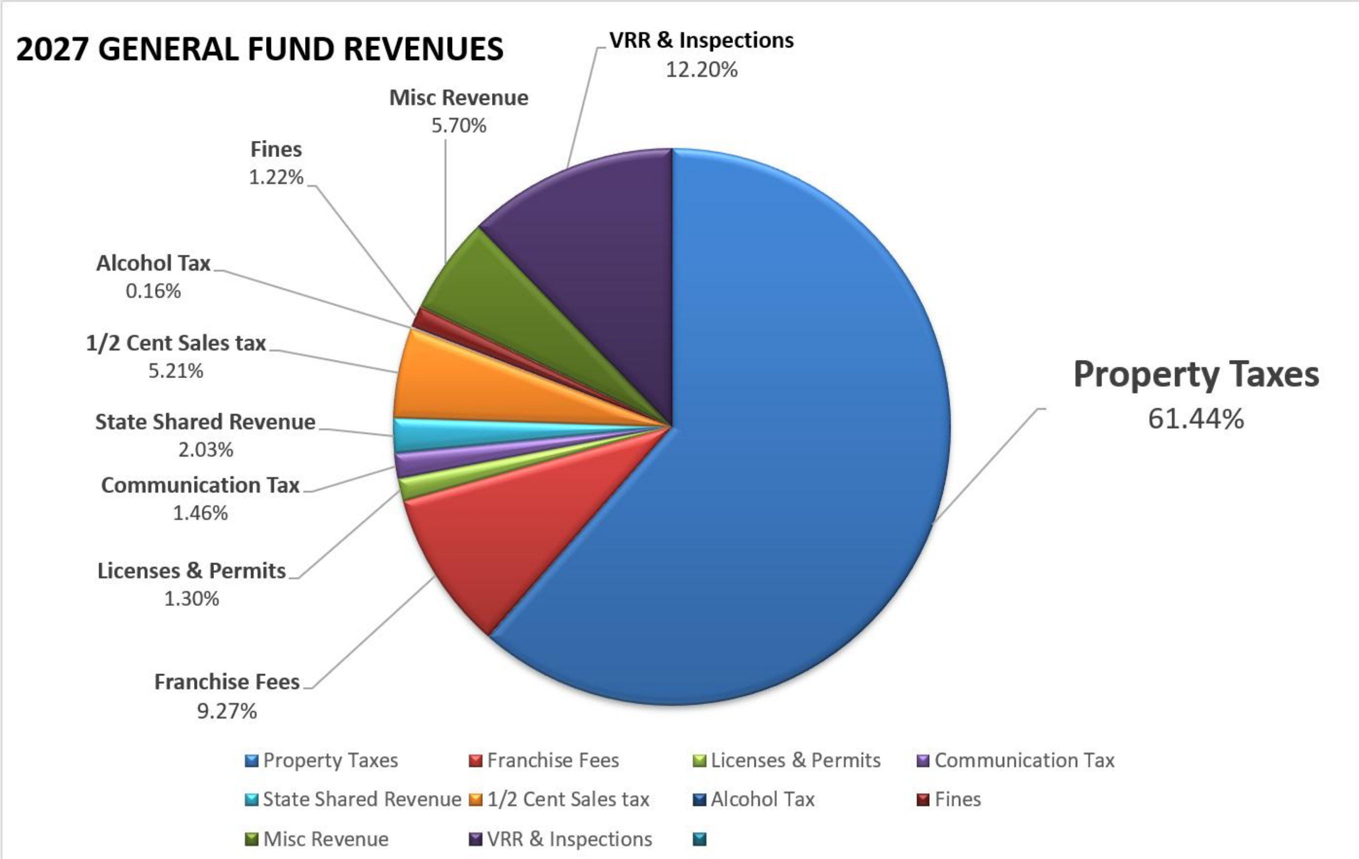
GENERAL FUND REVENUE & EXPENSE

FY 2023 - FY 2027

	2023 ACTUAL	% of Total GF	2024 ACTUAL	% of Total GF	2025 BUDGET	% of Total GF	FY 2025 ACTUAL	% of Total GF	FY 2026 BUDGET	% of Total GF	FY 2026 ACTUAL THRU 6-30-26	% of FY 26 Budget	FY 2027 PROPOSED BUDGET	% of Total GF
Millage Levy	1.8326		1.7300		1.7300		1.7300		1.7300				1.7300	
REVENUE														
PROPERTY TAXES	$ 2,947,438	59.7%	$ 3,179,075	57.6%	$ 3,549,380	65.9%	$ 3,518,519.19	46%	3,574,070	62.2%	$ 3,578,747.44	100.1%	$3,775,701	61.4%
FRANCHISE FEES	$ 567,330	11.5%	$ 558,533	10.1%	$ 564,000	10.5%	$ 553,833.20	7%	564,000	9.8%	$ 328,741.01	58.3%	$570,000	9.3%
LICENSES & PERMITS	$ 103,868	2.1%	$ 239,783	4.3%	$ 47,310	0.9%	$ 57,669.50	1%	47,310	0.8%	$ 71,764.59	151.7%	$80,000	1.3%
COMMUNICATION TAX	$ 90,350	1.8%	$ 101,447	1.8%	$ 90,000	1.7%	$ 89,652.15	1%	90,000	1.6%	$ 56,667.12	63.0%	$90,000	1.5%
STATE SHARED REVENUE	$ 133,838	2.7%	$ 125,255	2.3%	$ 128,340	2.4%	$ 125,097.50	2%	128,340	2.2%	$ 86,030.88	67.0%	$125,000	2.0%
1/2 CENT SALES TAX	$ 311,866	6.3%	$ 300,975	5.5%	$ 319,590	5.9%	$ 295,902.41	4%	319,590	5.6%	$ 187,858.56	58.8%	$320,000	5.2%
ALCOHOL TAX	$ 8,529	0.2%	$ 8,347	0.2%	$ 10,000	0.2%	$ 10,883.18	0%	10,000	0.2%	$ 9,521.39	95.2%	$10,000	0.2%
FINES	$ 122,400	2.5%	$ 81,236	1.5%	$ 100,000	1.9%	$ 246,769.49	3%	150,000	2.6%	$ 185,714.62	123.8%	$75,000	1.2%
MISC REVENUE	$ 651,266	13.2%	$ 926,671	16.8%	$ 480,220	8.9%	$ 2,579,949.54	34%	480,220	8.4%	$ 1,147,372.66	238.9%	$350,000	5.7%
VRR & INSPECTIONS	$ -				$ 100,000	1.9%	$ 169,493.50	2%	300,000	5.2%	$ 317,457.31	105.8%	$750,000	12.2%
TRANSFER FROM OTHER FUNDS - MULTIMODAL IMPACT FEE FUND			-						55,000	1.0%				
TRANSFER FROM OTHER FUNDS - RECREATION IMPACT FEE FUND			-						31,000	0.5%				
TOTAL REVENUE	$ 4,936,885	100%	$ 5,521,322	100%	$ 5,388,840	100%	$ 7,647,769.66	100%	5,749,530	100%	$5,969,875.58	103.8%	$6,145,701	100%
DEPARTMENTAL EXPENDITURES														
CITY COMMISSION	53,489	1.3%	61,284	1.3%	60,800	1.1%	$ 61,738.28	0.8%	60,800	1.1%	$47,530.64	78.2%	$61,300	1.1%
CITY MANAGER	330,145	7.8%	308,883	6.5%	289,650	5.4%	$ 300,193.09	3.9%	305,120	5.7%	$226,062.50	74.1%	$443,799	7.8%
FINANCE	366,159	8.7%	455,259	9.7%	498,680	9.3%	$ 499,038.42	6.6%	518,700	9.6%	$344,468.21	66.4%	$534,148	9.4%
CITY ATTORNEY	157,519	3.7%	185,240	3.9%	157,000	2.9%	$ 305,011.11	4.0%	370,000	6.9%	$287,558.67	77.7%	$336,000	5.9%
PLANNING & ZONING	88,785	2.1%	71,878	1.5%	85,200	1.6%	$ 398,811.55	5.2%	91,000	1.7%	$83,791.06	92.1%	$142,000	2.5%
CITY CLERK	188,389	4.5%	136,960	2.9%	150,180	2.8%	$ 142,993.11	1.9%	158,920	3.0%	$124,259.86	78.2%	$199,872	3.5%
LAW ENFORCEMENT	1,189,395	28.1%	1,283,618	27.2%	1,377,820	25.6%	$ 1,373,607.80	18.0%	1,480,860	27.5%	$1,107,007.50	74.8%	$1,569,340	27.5%
CODE ENFORCEMENT	137,564	3.3%	315,045	6.7%	300,270	5.6%	$ 276,230.61	3.6%	317,210	5.9%	$259,233.64	81.7%	$316,883	5.6%
LIBRARY	114,631	2.7%	118,641	2.5%	123,660	2.3%	$ 90,598.01	1.2%	109,460	2.0%	$64,634.61	59.0%	$129,896	2.3%
PUBLIC WORKS	1,166,218	27.6%	1,275,101	27.0%	1,323,300	24.6%	$ 3,618,573.42	47.5%	1,427,870	26.5%	$1,028,966.57	72.1%	$1,438,999	25.2%
LEISURE SERVICES	39,472	0.9%	25,944	0.6%	36,700	0.7%	$ 8,443.60	0.1%	32,200	0.6%	$18,710.24	58.1%	$31,000	0.5%
CENTRAL SERVICES	394,257	9.3%	478,021	10.1%	478,010	8.9%	$ 535,556.35	7.0%	507,040	9.4%	$345,916.33	68.2%	$496,000	8.7%
TRANSFERS - TO CAPITAL IMPROVEMENT FUND					500,000	9.3%			-					
TOTAL EXPENDITURES/TRANSFERS	4,226,023	100.0%	4,715,874	100.0%	5,381,270	100.0%	$ 7,610,795.35	100.0%	5,379,180	100.0%	$3,938,139.83	73.2%	$5,699,237	100.0%

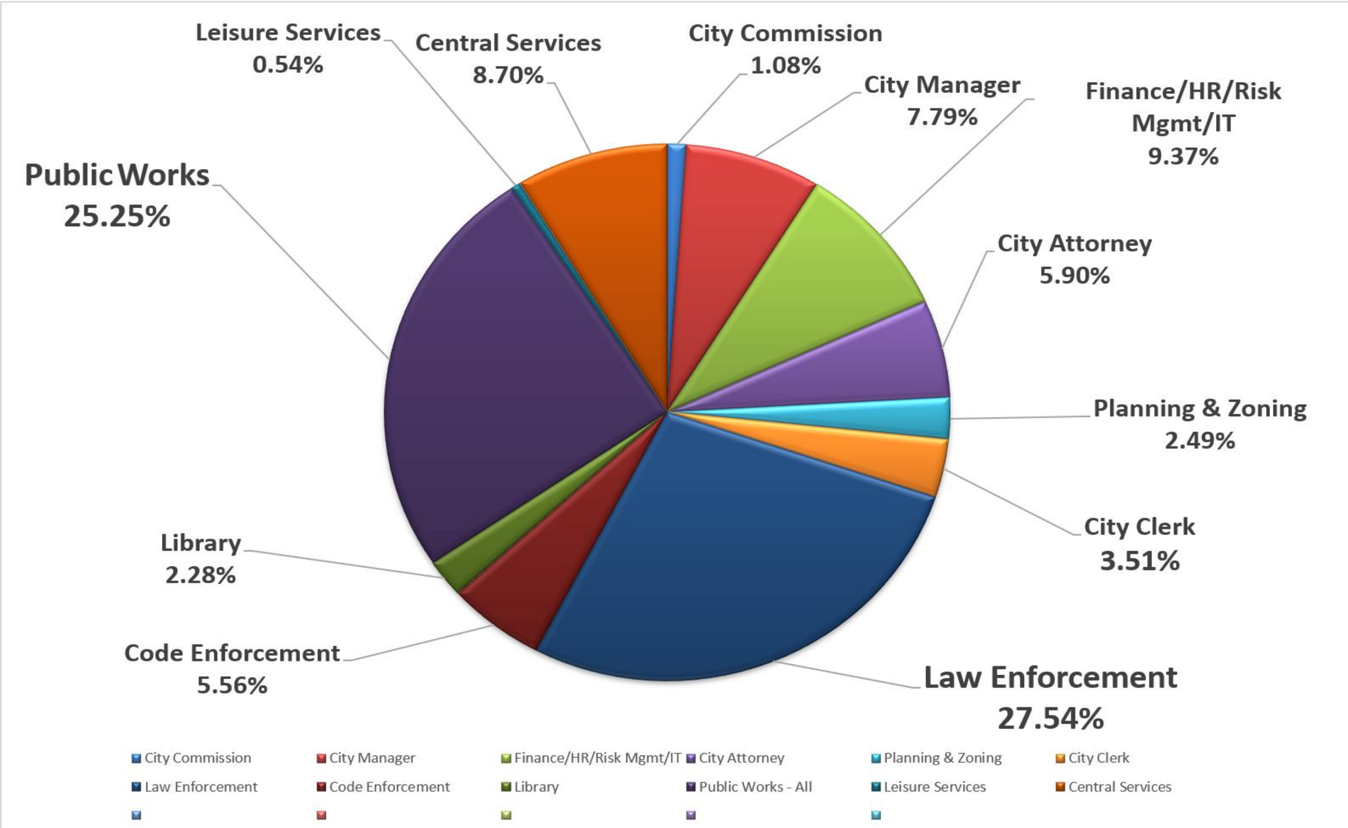
- Proposed FY 2027 General Fund **Revenues** are $396,171, 6.8% higher than FY 26
  - Increase in revenues:
    - property tax $201,291
    - business tax $2,250
    - vacation rental registration $300,000
  - Decrease &/or transfer in revenues:
    - vacation rental registration fines ($50,000) as properties comply with registration ordinance
    - paid parking, transfer to parking fund ($320,000)
    - parking fines, transfer to parking fund ($ 75,000)
- Proposed FY 2027 General Fund **Expenditures** are $320,057, 5.9% higher than FY 26
  - Personnel Cost Increases:
    - 5% Salary increase $75,081
    - 5.2% Health, Dental, Vision benefits $30,330
    - 1 FTE in Code/Parking $45,925
    - Librarian from Part to Full time $39,475
  - New contracts/agreements $149,300

Where does the money come from?



	2024 BUDGET	% of Total	2025 BUDGET	% of Total	2026 BUDGET	% of Total	2027 BUDGET	% of Total
Millage Levy	1.7300		1.7300		1.7300		**1.7300**	
REVENUE								
PROPERTY TAXES	**3,171,800**	**65.5%**	**3,549,380**	**65.9%**	**$ 3,574,070**	**62.2%**	**3,775,701**	61.4%
FRANCHISE FEES	496,560	10.3%	564,000	10.5%	$ 564,000	9.8%	**570,000**	9.3%
LICENSES & PERMITS	47,310	1.0%	47,310	0.9%	$ 47,310	0.8%	**80,000**	1.3%
COMMUNICATION TAX	80,000	1.7%	90,000	1.7%	$ 90,000	1.6%	**90,000**	1.5%
STATE SHARED REVENUE	128,340	2.7%	128,340	2.4%	$ 128,340	2.2%	**125,000**	2.0%
1/2 CENT SALES TAX	319,590	6.6%	319,590	5.9%	$ 319,590	5.6%	**320,000**	5.2%
ALCOHOL TAX	10,000	0.2%	10,000	0.2%	$ 10,000	0.2%	**10,000**	0.2%
FINES	75,000	1.5%	100,000	1.9%	$ 150,000	2.6%	**75,000**	1.2%
MISC REVENUE	413,970	8.5%	480,220	8.9%	$ 480,220	8.4%	**350,000**	5.7%
VRR & INSPECTIONS	100,000	2.1%	100,000	1.9%	$ 300,000	5.2%	**750,000**	12.2%
TRANSFER - MULTI MODAL IMPACT FEES					$ 55,000	1.0%	**-**	
TRANSFER - RECREATION IMPACT FEES					$ 31,000	0.5%	**-**	
TOTAL REVENUES	**4,842,570**	**100.0%**	**5,388,840**	**100%**	**5,749,530**	**100%**	**6,145,701**	**100%**
% Increase			**11.3%**		**6.7%**		**6.9%**	

What is the money spent on?



	2024 BUDGET	% of Total	2025 BUDGET	% of Total	2026 BUDGET	% of Total	2027 BUDGET	% of Total
DEPARTMENTAL EXPENDITURES								
CITY COMMISSION	60,300	1.3%	60,800	1.1%	60,800	1.1%	**61,300**	**1.1%**
CITY MANAGER	308,340	6.4%	289,650	5.4%	305,120	5.7%	**443,799**	**7.8%**
FINANCE	464,690	9.7%	498,680	9.3%	518,700	9.6%	**534,148**	**9.4%**
CITY ATTORNEY	152,000	3.2%	157,000	2.9%	370,000	6.9%	**336,000**	**5.9%**
PLANNING & ZONING	85,200	1.8%	85,200	1.6%	91,000	1.7%	**142,000**	**2.5%**
CITY CLERK	143,790	3.0%	150,180	2.8%	158,920	3.0%	**199,872**	**3.5%**
LAW ENFORCEMENT	1,284,740	26.7%	1,377,820	25.6%	1,480,860	27.5%	**1,569,340**	**27.5%**
CODE ENFORCEMENT	360,320	7.5%	300,270	5.6%	317,210	5.9%	**316,883**	**5.6%**
LIBRARY	121,100	2.5%	123,660	2.3%	109,460	2.0%	**129,896**	**2.3%**
PUBLIC WORKS	1,387,630	28.8%	1,323,300	24.6%	1,427,870	26.5%	**1,438,999**	**25.2%**
LEISURE SERVICES	36,700	0.8%	36,700	0.7%	32,200	0.6%	**31,000**	**0.5%**
CENTRAL SERVICES	408,220	8.5%	478,010	8.9%	507,040	9.4%	**496,000**	**8.7%**
			500,000					
TOTAL DEPARTMENTAL EXPENDITURE	**4,813,031**	**100.0%**	**5,381,270**	**90.7%**	**5,379,180**	**100.0%**	**5,699,237**	**100.0%**
% Increase or Decrease			11.8%		**-0.04%**		**5.9%**	

GENERAL FUND DEPARTMENT EXPENDITURES BY CATEGORY

Schedule of Expenditures by Category
GENERAL FUND

DESCRIPTION	2026 BUDGET	% of Total	2026 ACTUAL at 6-30-26	% of Total	2027 BUDGET	% of Total
PERSONNEL	1,804,790	34%	1,334,341	34%	1,934,497	34%
OPERATING	3,574,390	66%	2,603,799	66%	3,764,740	66%
CAPITAL	-		-		-	
TOTAL	**$ 5,379,180**	**100.0%**	**$ 3,938,140**	**100.0%**	**$ 5,699,237**	**100.0%**

Personnel

- 5% salary increase ($75,081), and 5.2% benefits increase ($30,330)
- 27 full-time equivalent employees, 1 new position in Code Enforcement, partial salary allocated to GF ($29,640), part to Parking ($19,760)

Operating

- Includes outsourced services such as:
  - Legal ($336,000)
  - Law Enforcement ($1,569,340)
  - Planning & Zoning ($142,000)
  - Information Tech ($35,000)
  - Various consultants ($149,300)

Capital

- None in General Fund, budgeted in Local Option Sales Tax, Parking, and Solid Waste Funds

CITY COMMISSION

The City Commission is the legislative and policy-making body of the City operating on the Commission-Manager plan for 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 meets and conducts regular business on the 2nd Tuesday of each month in the City Auditorium and at other times as properly scheduled. 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, businesses, and visitors. The Commission discusses and adopts all ordinances and resolutions necessary to execute decisions made by the City Commission. The Commission appoints the City Manager, the City Attorney, and the City Clerk.

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

Schedule of Expenditures

CITY COMMISSION

FY 2027 Budget

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACTUAL at 6-30-26	**2027 BUDGET**
SALARIES	37,200	37,200	37,200	27,900	**37,200**
FICA EXPENSE	2,846	2,846	2,850	2,134	**2,850**
Subtotal Personnel	**40,046**	**40,046**	**40,050**	**30,034**	**40,050**
OTHER CONTRACT SVC	11,000	11,000	11,000	11,000	**11,000**
TRAVEL & PER DIEM	1,141	1,633	2,500	1,781	**5,000**
OFFICE SUPPLIES	57	1,283	250	19	**250**
OPERATING SUPPLIES	6,515	5,343	4,000	2,032	**5,000**
TRAINING, EDUC & DUES	2,525	2,433	3,000	2,663	**3,700**
Subtotal Operating Costs	**21,238**	**21,692**	**20,750**	**17,495**	**24,950**
CITY COMMISSION	**$ 61,284**	**$ 61,738**	**$ 60,800**	**$ 47,529**	**$ 65,000**

Salaries detail:

Mayor Commissioner	8,400
Commissioner (4)	28,800

Other contract services detail:

Art Center	5,000
Neighborly Senior Services	2,500
Welcome Center	1,500
Safe Harbor	2,000

CITY MANAGER

The City Commission appoints a City Manager who serves as the Chief Administrative Officer of the City government. The City Manager directs, supervises, and is responsible for the City's daily operations, including the hiring of all Department Directors and City team members. Additional tasks include directing and supervising the Charter officers, ensuring execution and compliance of all City laws and the City Charter, preparing/submitting/monitoring an annual operating and capital budget, keeping the City Commission fully apprised on the City's financial condition and future needs, serving as the City's purchasing agent, serving as City liaison with residents, businesses, visitors, and other governments, and much more.

Schedule of Expenditures
CITY MANAGER
FY 2027 Budget

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACTUAL at 6-30-26	**2027 BUDGET**
SALARIES	211,792	209,614	210,410	143,268	**231,923**
OVERTIME	-				**-**
FICA EXPENSE	16,039	15,896	16,100	11,140	**17,740**
RETIREMENT CONTRIB	20,558	20,961	21,040	9,430	**23,190**
HEALTH & LIFE INS	29,742	25,591	29,970	46,367	**48,246**
Subtotal Personnel	**278,131**	**272,062**	**277,520**	**210,205**	**321,099**
OTH CONTRACT SVC	15	1,000	1,000	-	**101,000**
TRAVEL & PER DIEM	5,581	8,353	6,000	5,541	**2,700**
PRINTING & BINDING	12,886	6,405	8,000	-	**6,500**
OTHER CHARGES	2,347	2,500	2,500	-	**2,500**
OFFICE SUPPLIES	1,202	944	1,600	2,153	**1,500**
OPERATING SUPPLIES	5,946	4,657	4,000	5,693	**4,000**
TRAINING, EDUC & DUES	2,775	4,272	4,500	2,470	**4,500**
Subtotal Operating Costs	**30,752**	**28,131**	**27,600**	**15,857**	**122,700**
CITY MANAGER	**$ 308,883**	**$ 300,193**	**$ 305,120**	**$ 226,062**	**$ 443,799**

City Manager	191,100
Admin Asst. (60%)	37,223

CITY ATTORNEY

The City Attorney is appointed by the City Commission, is 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 of Shumaker, Loop & Kendrick 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

FY 2027 Budget

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACTUAL at 6-30-26	**2027 BUDGET**
RETAINER	57,000	42,750	-	-	**-**
OTHER LEGAL EXPENSE/SPECIAL MAGISTRATE	128,240	262,261	370,000	287,559	**336,000**
TRAVEL AND PER DIEM	-	-	-		**-**
TOTAL CITY ATTORNEY	**$ 185,240**	**$ 305,011**	**$ 370,000**	**$ 287,559**	**$ 336,000**

CITY CLERK

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
FY 2027 Budget

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACTUAL at 6-30-26	**2027 BUDGET**
SALARIES-CLERK	81,945	84,305	84,360	76,141	**105,000**
				City Clerk	105,000
FICA EXPENSE	5,659	5,842	6,450	5,352	**8,033**
RETIREMENT EXPENSE	9,335	8,431	8,440	7,229	**10,500**
LIFE AND HEALTH INSURANCE	24,426	24,707	26,520	19,882	**27,889**
Subtotal Personnel	**121,365**	**123,285**	**125,770**	**108,604**	**151,422**
OTHER CONTRACT SVC	-	-	-	669	**500**
CONTRACT TRANSCRIPTION	-	-			**-**
OTHER CONTRACT - CODIFICATION	1,417	2,982	10,000	3,131	**12,300**
OTHER CONTRACT - PUB REC SOFTW	-	-	-	-	**7,500**
OTHER CONTRACT - OLD RECORDS	-	-	-	2,200	**8,300**
TRAVEL & PER DIEM	1,877	1,339	4,000	1,046	**2,000**
REPAIR & MAINTENANCE	-	-	250	-	**250**
PRINTING & BINDING	-	-	500	-	**500**
LEGAL ADVERTISING	6,018	6,324	6,000	2,288	**6,000**
ELECTION EXPENSE	2,064	7,140	7,000	5,225	**7,000**
CODE ON INTERNET/MUNICIPAL CODE	1,200	-	1,500	-	**1,000**
OFFICE SUPPLIES	1,254	148	1,250	-	**750**
OPERATING SUPPLIES	25	236	650	203	**500**
TRAINING, EDUC & DUES	1,740	1,570	2,000	894	**1,850**
Subtotal Operating Costs	**15,595**	**19,739**	**33,150**	**15,656**	**48,450**
TOTALCITY CLERK	**$ 136,960**	**143,024**	**158,920**	**124,260**	**$ 199,872**

CODE ENFORCEMENT

Manage various code compliance matters including the City's vacation rental registration program, responding/reviewing/investigating suspected complaints/possible violations of various City codes, and providing routine educational services to promote compliance with various 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

FY 2027 Budget

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACTUAL at 6-30-26	**2027 BUDGET**
SALARIES	142,722	156,415	169,010	127,869	**144,103**
OVERTIME	2,233	1,601	6,000	153	**2,500**
FICA EXPENSE	10,997	12,098	12,930	9,807	**13,291**
RETIREMENT EXPENSE	12,737	14,902	17,500	12,150	**17,374**
LIFE AND HEALTH INSURANCE	14,037	15,636	20,770	29,217	**32,615**
Subtotal Personnel	**182,726**	**200,652**	**226,210**	**179,196**	**209,883**
CONTRACTUAL SERVICES	61,967	64,676	75,000	71,158	**93,000**
TRAVEL & PER DIEM	467	-	3,000	1,433	**3,000**
RENTALS & LEASES	-		-	-	**-**
REPAIR AND MAINTENANCE	2,077	2,989	2,500	3,743	**3,000**
PRINTING & BINDING	4,133	4,665	5,000	820	**3,000**
OPERATING SUPPLIES	4,436	2,591	2,500	2,384	**2,500**
TRAINING, EDUC & DUES	1,525	135	3,000	500	**2,500**
MACHINERY & EQUIPMENT	57,714	523	-	-	**-**
Subtotal Operating Costs	**132,319**	**75,579**	**91,000**	**80,038**	**107,000**
CODE ENFORCEMENT	**$ 315,045**	**$ 276,231**	**$ 317,210**	**$ 259,234**	**$ 316,883**

Salaries detail:

Code Enforcement Manager (90%)	58,631
Code/Park Enforcement Officer (70%)	39,061
Code/Park Enforcement Officer (60%)	29,640
Code/Park/Solid Waste Enforc Offcr (40%)	21,595
Admin. Assistant/PIO (40%)	24,815

FINANCE

Provides various City-wide financial management and support services including accounts payable, cash disbursements, payroll accounting, general ledger accounting, debt management, accounts receivable, financial reporting, treasury management, budget formulation/monitoring, and fixed assets control. The department provides management oversight over processing and registration of local business tax receipts and vacation rental registrations. Financial services are provided to support all City departments and 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 designed to reduce losses and insure against property damage, vehicle liability, and general liability.

Schedule of Expenditures
FINANCE
FY 2027 Budget

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACTUAL at 6-30-26	**2027 BUDGET**
SALARIES	293,095	317,962	322,300	232,794	**330,896**
FICA EXPENSE	21,453	23,146	24,660	16,874	**25,314**
RETIREMENT EXPENSE	29,970	34,439	32,230	18,709	**33,090**
LIFE AND HEALTH INSURANCE	73,896	82,786	89,000	57,482	**93,348**
Subtotal Personnel	**418,414**	**458,333**	**468,190**	**325,859**	**482,648**
PROFESSIONAL SERVICES	4,431	4,581	5,700	3,282	**5,700**
ACCOUNTING AND AUDITING	21,290	24,120	33,000	9,915	**35,000**
OTHER CONTRACT SVC	4,138	3,655	4,630	3,291	**4,200**
TRAVEL & PER DIEM	2,389	3,489	2,800	353	**2,800**
PRINTING & BINDING	168	982	500	-	**300**
OPERATING SUPPLIES	1,528	1,492	1,000	1,143	**1,000**
TRAINING, EDUC & DUES	2,901	2,389	2,880	625	**2,500**
Subtotal Operating Costs	**36,845**	**40,708**	**50,510**	**18,609**	**51,500**
FINANCE	**455,259**	**499,041**	**518,700**	**344,468**	**534,148**

Administratve Director	$126,000
Human Resources Mgr	$ 75,735
Senior Acountant	$ 67,839
Revenue Officer	$ 61,321

PLANNING & ZONING

Planning & Zoning provides 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 rights-of-way; 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 the City Commission.

Schedule of Expenditures
PLANNING AND ZONING
FY 2027 BUDGET

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACTUAL at 6-30-26	**2027 BUDGET**
PROFESSIONAL SERVICES		2,097		8,258	**50,000**
ENGINEERING REVIEW SITE PL/Consulting		396,704			
PLANNING CONSULTING SVCS				4,333	
OTHER CONTRACT-PLANNING					
PLANNING CONSULTING SERVICES	71,234		90,000	71,179	**90,000**
TRAVEL & PER DIEM	-				**-**
PRINTING & BINDING	-		1,000	22	**2,000**
OTHER CURRENT CHARGES					**-**
OFFICE SUPPLIES	-				**-**
OPERATING SUPPLIES	-	11			**-**
TRAINING, EDUC & DUES	644				**-**
Subtotal Operating Costs	**71,878**	**398,812**	**91,000**	**83,792**	**142,000**
PLANNING AND ZONING	**$ 71,878**	**$ 398,812**	**$ 91,000**	**$ 83,792**	**$ 142,000**

LAW ENFORCEMENT

The City maintains an inter-local agreement with the Pinellas County Sheriff's Office to provide daily comprehensive law enforcement services. 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, K-9, and other necessary related services.

Additionally, 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 performs various code and parking enforcement activities.

Schedule of Expenditures
LAW ENFORCEMENT
FY 2027 BUDGET

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACTUAL at 6-30-26	**2027 BUDGET**
LAW ENFORCEMENT	1,275,732	1,367,820	1,470,860	1,107,008	**1,559,340**
SPECIAL DETAILS	7,886	5,788	10,000	3,869	**10,000**
REPAIR AND MAINTENANCE	-	-			-
LAW ENFORCEMENT	**$ 1,283,618**	**$ 1,373,608**	**$ 1,480,860**	**$ 1,110,877**	**$ 1,569,340**

Pinellas County Sheriff's Office law enforcement Expense details:

City of Indian Rocks Beach
Cost of Law Enforcement Services
Worksheet - FY 27

A.	Cost per Deputy					$ 140,510.00				
B.	Deputies by Post	Number		Relief Factor		Deputy				
		8	x	1.2	x	$ 140,510.00				$ 1,348,896.00
C.	Vehicle Cost	Number		# Miles		$ per Mile		Days per Year		
		8	x	36.5	x	1.249	x	365		$ 133,118.00
D.	Supervision	Number		Crime Factor		Sergeant/Supv				
		1	x	1.567%	x	$ 183,650.00		Sergeant	$ 2,877.00	
E.	Equipment	Number		Positions		Equip Cost-CD				
		8	/	1,365	x	$ 666,364.00			$ 3,905.00	
F.	Allocated Indirect Cost (AIC)	Number		Positions		AIC-CD				
		8	/	1,365	x	$ 12,037,521.00			$ 70,550.00	
G.	Supervision, Equipment, and AIC total									$ 77,332.00
H.	TOTAL								Yearly	$ 1,559,346.00
									Rounding	$ (6.00)
									Contract Amount	**$ 1,559,340.00**
									12 monthly payments	**$ 129,945.00**

Increase from prior year (original cost for svc) -amount	*$ 1,559,340.00*	*/*	*$ 1,470,852.00*	$ 88,488.00
Increase from prior year (original cost for svc) - percentage				*6.02%*

LIBRARY

The City of Indian Rocks Beach library is managed by a full-time librarian with assistance provided by numerous volunteers from the Friends of the Library. Collections including fiction, non-fiction, novels, periodicals and more maintained by the Library cater to residents of Indian Rocks Beach, members of the library, and seasonal guests. Patrons may utilize computers, borrow materials, or attend a variety of reading and library-specific events designed for children and adults.

Schedule of Expenditures

LIBRARY

FY 2027 BUDGET

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 Actual thru 6-30-26	**2027 BUDGET**
SALARIES	62,962	53,494	47,110	31,735	**65,000**
				Librarian	65,000
OVERTIME				388	
FICA EXPENSE	4,827	4,108	3,600	2,457	**4,973**
RETIREMENT	6,296	5,349	4,710	3,044	**6,500**
LIFE AND HEALTH INSURANCE	16,603	11,180	-	-	**18,423**
Subtotal Personnel	90,688	74,131	55,420	37,625	**94,896**
OTHER CONTRACTUAL SERVICES	7,020	6,985	8,040	7,806	**8,000**
TRAVEL & PER DIEM	-	-	600	-	**2,000**
REPAIR & MAINT-COMPUTERS					
RESIDENT SUBSIDY					
BOOK SALE MONEY					
OPERATING SUPPLIES	2,038	6,563	2,800	2,511	**2,800**
LIBRARY STATE GRANT - EXPENDITURES	-				**-**
LIBRARY BOOK SALES - EXPENDITURES	150	114	1,400	2	**1,000**
OPERATING SUPPLIES- BOOKS / MEDIA	18,278	2,254	40,000	16,691	**20,000**
TRAINING, DUES AND SUBSCRIPTIONS	467	550	1,200		**1,200**
Subtotal Operating Costs	27,953	16,466	54,040	27,010	**35,000**
LIBRARY	**$ 118,641**	**$ 90,597**	**$ 109,460**	**$ 64,635**	**$ 129,896**

PUBLIC WORKS

Manages, supervises, and provides 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.

Schedule of Expenditures
PUBLIC WORKS
FY 2027 BUDGET

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACTUAL at 6-30-26	**2027 BUDGET**
SALARIES - PW	364,487	371,191	391,200	282,514	403,133
OVERTIME - PW	9,796	19,141	7,000	7,685	10,000
FICA EXPENSE - PW	27,869	28,914	30,460	21,455	30,840
RETIREMENT EXPENSE - PW	36,798	39,013	39,820	26,772	40,313
LIFE AND HEALTH INSURANCE - PW	127,615	133,108	143,150	104,392	150,213
Subtotal Personnel	**566,565**	**591,367**	**611,630**	**442,818**	**634,499**
PROFESSIONAL SERVICES - STREETS	16,843	16,418	24,000	29,895	**20,000**
PROFESSIONAL SERVICES - B&M	-		-	-	
PROFESSIONAL SERVICES - PARKS	52,024	50,614	20,750	76,868	**20,000**
PROFESSIONAL SERVICES - ADMIN	-		-	-	
OTHER CONTR - STREETS	6,005	8,751	17,000	1,941	**15,000**
OTHER CONTR - B&M	49,108	158,258	45,500	38,907	**46,000**
OTHER CONTR - PARKS	107,521	119,346	114,840	65,595	**127,000**
OTHER CONTR - ADMIN	-		2,000	84	**1,000**
TRAVEL & PER DIEM - PW	933	419	2,650	765	**2,000**
RENTALS & LEASES - PW	2,725	150,002	500	-	**1,000**
R&M - STREETS	121,589	73,339	210,500	111,385	**175,000**
R&M - B&M	64,108	1,117,094	40,000	86,873	**65,000**
R&M - PARKS	67,859	1,218,762	212,500	139,381	**215,000**
R&M - ADMIN	1		2,500	-	**2,500**
PRINTING AND BINDING - PW	2,186	2,706	3,500	-	**2,000**
OFFICE SUPPLIES - PW	272	787	1,000	613	**1,000**
OPERATING SUPPLIES - STREETS	32,912	40,477	47,000	13,503	**40,000**
OPERATING SUPPLIES - B&M	15,601	18,873	22,000	8,812	**32,000**
OPERATING SUPPLIES - PARKS	31,113	32,352	44,000	16,032	**35,000**
OPERATING SUPPLIES - ADMIN	1,006	1,117	2,000	1,090	**1,500**
TRAINING, EDUC & DUES - PW	3,112	1,308	4,000	1,393	**3,500**
MACH & EQUIP - PW	133,618	13,499	-	-	**0**
Subtotal Operating Costs	**708,536**	**3,024,122**	**816,240**	**593,137**	**804,500**
PUBLIC WORKS - ALL	**$ 1,275,101**	**$ 3,615,489**	**$ 1,427,870**	**$ 1,035,955**	**$ 1,438,999**

Public Works Director 60%	70,579
Public Works Admin Asst. 60%	30,240
Public Works Worker	57,963
Public Works Worker	57,963
Public Works Worker	48,594
Public Works Worker	43,877
Public Works Worker	41,758
Public Works Worker	41,758
On-Call Stipend	10,240

PUBLIC WORKS – LEISURE SERVICES

Leisure services provides support and funding for the various City special events including Hallowfest, Christmas tree lighting, Christmas parades, and the Taste of IRB.

Schedule of Expenditures
PUBLIC WORKS - LEISURE SERVICES
FY 2027 BUDGET

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACTUAL at 6-30-26	**2027 BUDGET**
OTHER CONTRACT SVC	2,903	1,870	5,200	1,880	**4,000**
OPERATING SUPPLIES	23,041	6,574	27,000	16,830	**27,000**
Subtotal Operating Costs	**25,944**	**8,444**	**32,200**	**18,710**	**31,000**
LEISURE SERVICES	**$ 25,944**	**$ 8,444**	**$ 32,200**	**$ 18,710**	**$ 31,000**

Flag Retirement	500
IRB Hallowfest	8,000
Christmas in IRB Events (Tree Lighting/Street Parade)	6,000
Christmas Boat Parade	5,000
Miscellaneous	7,500

CENTRAL SERVICES

Central Services centralizes 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
FY 2027 Budget

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACTUAL at 6-30-26	**2027 BUDGET**
COMMUNICATIONS SVC	109,322	144,299	124,660	81,819	**140,000**
UTILITIES	108,831	116,967	110,250	73,348	**111,000**
RENTALS & LEASES	12,511	29,632	13,500	14,261	**15,000**
INSURANCE	193,264	205,834	233,630	170,854	**205,000**
OTHER CHARGES	-	-	-	-	**-**
MACHINERY & EQUIP	54,093	38,824	25,000	5,633	**25,000**
CENTRAL SERVICES	**$ 478,021**	**$ 535,556**	**$ 507,040**	**$ 345,915**	**$ 496,000**

PARKING FUND

PARKING FUND

On May 18, 2026, City paid parking spaces expanded with 204 additional paid spaces at the 18 street/avenue ends/beach accesses, in addition to the existing 76 spaces at the Pinellas County Parking lot between 17th and 18th avenues, for a total of 280 paid parking spaces. The parking rate is $4.50 per hour per space, plus a $0.35 per transaction fee paid to the City's mobile pay vendor, ParkMobile. All parking payments are electronic via the ParkMobile app or via the internet at the ParkMobile website. ParkMobile also provided all metal signage for each location as well as cards providing a guide on how to pay. City and PCSO staff continue enforcing paid parking at all locations.

Based on the few months of activity in FY 2026, FY 2027 estimated Parking Fund revenue is $1,775,000 with an estimated $1,523,543 in expenses. Approximately $750,000 of those expenses will be transferred to the City's Capital Improvement Fund for a variety of Stormwater/Flood Control/Infrastructure improvement projects, mainly Outfall system improvements.

PARKING FUND
INDIAN ROCKS BEACH BUDGET FY 2027

FUND 420	FY 2026 BUDGET	FY 2026 ACTUAL 7/31/2026	FY 2027 BUDGET
REVENUE			
PARKING-BEACH ACCESS	$ 550,000	**$ 433,855**	**$ 1,200,000**
PARKING-COUNTY PARK	$ 300,000	**$ 200,970**	**$ 500,000**
FINES, TICKETS, CITATIONS	25,000	**$ 16,350**	**$ 75,000**
TOTAL REVENUE	**$ 875,000**	**$ 651,175**	**$ 1,775,000**
EXPENDITURES			
PERSONNEL			
REGULAR SALARIES			**$ 59,212**
Code/Park Enforcement Officer (40%)		19,760	
Code/Park Enforcement Officer (30%)		16,740	
Code/Park/Solid Waste Enforc Offcr (30%)		16,197	
Code Enforcement Manager (10%)		6,515	
OVERTIME			**$ 2,500**
FICA EXPENSE			**$ 4,530**
RETIREMENT EXPENSE			**$ 5,920**
LIFE & HEALTH INSURANCE			**$ 26,131**
Sub-Total			**$ 98,293**
OPERATING			
INSURANCE			**$ 2,000**
PROFESSIONAL SERVICES			**$ 1,000**
OTHER CONTRACTUAL SERVICES			
30% of mowing, trimming trees, hedges			**$ 30,000**
OFFICE SUPPLIES			**$ 1,000**
OPERATING SUPPLIES			**$ 2,500**
PARKS REPAIR & MAINTENANCE			
Sweeping beach accesses			**$ 10,000**
Pavement Markings			**$ 5,000**
Signs			**$ 5,000**
Buoys			**$ 75,000**
Bollards			**$ 10,000**
Beach Rake Maintenance			**$ 7,500**
Beach access shower towers		$ 2,902	**$ 4,500**
STREETS REPAIR & MAINTENANCE			
Beach Access Drain Maint		$ 17,272	**$ 20,000**
Miscellaneous Supplies		$ 6,133	**$ 10,000**
TRAVEL & PER DIEM			**$ 500**
TRAINING EDUCATION & DUES			**$ 2,500**
COUNTY PARK REV SHARE - 40%	$ 120,000	**$ 80,388**	**$ 180,000**
SALES TAX	$ 59,500	**$ 44,438**	**$ 105,000**
MERCHANT PROCESSING FEES	$ 42,500	**$ 31,741**	**$ 88,750**
ADMINISTRATIVE FEE			**$ 75,000**
Sub-Total			**$ 635,250**
CAPITAL			
TRANSFER TO GF-Stormwater Projects			**$ 750,000**
VEHICLE-replace 2013 Ford Escape			**$ 40,000**
Sub-Total			**$ 790,000**
TOTAL EXPENDITURES	**222,000**	**$ 182,874**	**$ 1,523,543**
FUND BALANCE	$ 653,000	**$ 468,301**	**$ 251,457**

SOLID WASTE FUND

PUBLIC WORKS – SOLID WASTE

Manages, supervises, and provides residential and commercial trash/solid waste collection services within City limits utilizing two rear loader trucks and one claw truck. Staff utilize various equipment for twice weekly residential or alleyway curbside collection in a City container as well as an every Wednesday yard waste collection. Commercial trash collection services utilize either a two, four, or six yard dumpster.

The City contracts with an outside firm for a weekly residential curbside recycling collection. Recyclable items placed in a provided recycling container for collection include: glass, aluminum/tin cans, plastic bottles, and paper/cardboard. The City also provides four drop-off recycling collections at City parks: Chic-A-Si, Nature Preserve, Kolb, and Brown Parks.

Other waste items, such as white goods, larger yard debris, other materials are collected at four annual special clean-up days. Special pick-ups may also be scheduled by contacting City Hall.

SOLID WASTE FUND REVENUE & EXPENSE

SOLID WASTE FUND
INDIAN ROCKS BEACH BUDGET 2026-2027

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2026 ACTUAL 6/30/2026	2027 BUDGET
REVENUES							
SOLID WASTE FEES	1,775,468	1,973,360	1,920,390	$ 2,171,725	$ 2,016,410	$1,496,214	$2,070,000
PRIVATE DUMPSTERS	11,030	11,387	11,000	$ 17,093	$ 11,550	$14,465	$12,000
CONDOS	22,994	25,373	23,790	$ 26,641	$ 24,980	$18,649	$25,000
RECYCLING	2,671	3,609	3,000	$ 308	$ 3,000	$229	$3,000
SPECIAL PICK UPS	9,159	9,800	2,000	$ -	$ 2,000	$1,742	$2,000
OTHER	623	91,584	3,200	$ 1,115,462	$ 3,200	$4,650	$3,000
TOTAL REVENUES	**1,821,945**	**2,115,113**	**1,963,380**	**$ 3,331,229**	**$ 2,061,140**	**$1,535,949**	**$2,115,000**
EXPENDITURES							
PERSONNEL COST	585,749	666,665	644,560	$ 621,609	$ 679,130	$486,230	$692,236
WASTE DISPOSAL	238,678	243,300	263,330	$ 3,321,525	$ 284,400	$156,251	$260,000
PROPERTY INSURANCE	65,426	81,738	78,670	$ 87,784	$ 82,600	$69,091	$80,000
REPAIRS & MAINTENANCE	123,352	100,629	89,500	$ 77,161	$ 89,500	$47,363	$75,500
GAS & OIL	58,559	53,953	60,000	$ 52,235	$ 60,000	$35,086	$55,000
OPERATING COSTS	488,569	450,667	577,230	$ 902,387	$ 589,790	$392,840	$556,900
COST ALLOCATION	148,860	-	-	$ -	$ -		
CAPITAL ASSESTS / DEPRECIATION	95,000	82,927	50,000	$ -	$ -		$395,000
TOTAL EXPENDITURES	**1,804,193**	**1,679,879**	**1,763,290**	**$ 5,062,700**	**$ 1,785,420**	**$1,186,861**	**$2,114,636**

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

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACTUAL at 6-30-26	**2027 BUDGET**
SALARIES-SW	382,750	380,158	413,960	299,758	**421,010**

Public Works Director 60%	47,053
Public Works Admin Asst. 40%	20,160
Solid Waste Supervisor	61,567
Solid Waste Worker	57,570
Solid Waste Worker	53,309
Solid Waste Worker	45,864
Solid Waste Worker	41,758
Solid Waste Worker	39,312
Solid Waste Worker	38,220
Code/Solid Waste Officer (30%)	16,197

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 ACTUAL at 6-30-26	**2027 BUDGET**
OVERTIME	40,000	44,644	40,000	29,623	**40,000**
FICA-SW	29,280	32,059	34,730	24,895	**32,207**
RETIREMENT-SW	38,280	41,692	45,400	31,223	**42,101**
LIFE AND HEALTH INSURANCE	157,790	123,056	145,040	100,731	**156,918**
Subtotal Personnel	**648,100**	**621,609**	**679,130**	**486,230**	**692,236**
POST EMPLOYEMENT BENEFITS	-		-		
PENSION EXPENSE					
PROFESSIONAL SERVICES	-		-		
ACCOUNTING & AUDITING	8,000	8,000	8,000	-	**8,000**
OTHER CONTRACTURAL SERVICES		3,475		3,154	**4,000**
WASTE DISPOSAL	246,100	3,321,525	284,400	156,251	**260,000**
BILLINGS SVCS	8,500	29,406	8,500	21,072	**10,000**
UNIFORMS	4,000	5,489	6,500	2,696	**5,000**
BRUSH	15,000	20,403	15,000	14,623	**15,000**
HAZARDOUS WASTE COL	4,000	1,014	4,000	100	**2,500**
CURBSIDE RECYCLING	406,530	369,964	431,290	301,468	**425,000**
RECORDS MANAGEMENT	2,200	0	2,200	-	**750**
CARDBOARD RECYCLING	4,500	5,260	6,000	4,384	**6,000**
TRAVEL & PER DIEM	600	0	600	-	**750**
COMMUNICATIONS	2,000	0	2,000	-	**0**
UTILITIES	2,200	3,149	2,200	2,120	**2,400**
RENTALS AND LEASES	26,000	47,443	27,500	19,788	**27,000**
INSURANCE	71,520	87,784	82,600	69,091	**80,000**
R&M RADIO			-	-	
R&M BUILDING	2,000	160	2,000	901	**2,000**
R&M VEHICLES	59,000	66,620	80,000	40,442	**65,000**
R&M DUMPSTERS	6,000	10,381	7,500	6,021	**7,500**
PRINTING & BINDING	750	261	2,000	715	**1,000**
OFFICE SUPPLIES	500	54	500	-	**500**
GAS & OIL	60,000	52,235	60,000	35,086	**55,000**
CLEANING SUPPLIES	6,000	0	6,000	1,626	**3,000**
OPERATING SUPPLIES - MISC	8,000	9,027	10,000	5,696	**7,500**
RECYCLING SUPPLIES	5,000	0	5,000	716	**2,500**
TRAINING, ED & DUES	2,500	1,395	2,500	1,005	**2,000**
CLAW/BOOM TRUCK	-	374,753	-	-	**0**
DUMPSTERS	20,000	9,180	30,000	8,000	**20,000**
RECYCLING CONTAINERS	15,000	14,113	20,000	5,575	**15,000**
PACKER TRUCK	330,000		-	-	**0**
REFUSE / RECYCLING CONTAINERS				-	**0**
Subtotal Operating Costs	**1,315,900**	**4,441,091**	**1,106,290**	**700,530**	**1,027,400**
VEHICLE / TRUCKS	-	-			**395,000**
INTERFUND TRANSFERS	148,860	-			**-**
	148,860	**-**			**395,000**
SOLID WASTE	**2,112,860**	**5,062,700**	**1,785,420**	**1,186,760**	**2,114,636**

CAPITAL IMPROVEMENT PROGRAM

LOCAL OPTION SALES TAX
CAPITAL IMPROVEMENT PROJECTS & EQUIPMENT

The City utilizes local option sales tax proceeds to help fund its public infrastructure projects including road milling/resurfacing/curbing & drainage and stormwater improvements. The City's portion is distributed through an inter-local agreement with Pinellas County based on a formula using population data in unincorporated areas and within each of the 24 cities in Pinellas County. New to the FY 2026-2027 budget is the Parking Fund which will be making a transfer to the Capital Improvement Projects & Equipment fund to complete a variety of stormwater & infrastructure enhancements to help alleviate flooding.

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

REVENUES	***2027 Budget***	***2028 Budget***	***2029 Budget***	***2030 Budget***	***2031 Budget***	***Total Funding 2027-2031***
Carry Forward Fund Balance	1,100,000	800,000	335,000	185,000	135,000	
LOST (Penny Funding) Fund Revenue Earned	625,000	650,000	650,000	650,000	650,000	3,225,000
Grants - SWFWMD	-	250,000	250,000			- 500,000
Parking	750,000	750,000	800,000	850,000	900,000	4,050,000
Total Revenues	1,375,000	1,650,000	1,700,000	1,500,000	1,550,000	7,775,000

EXPENDITURES

Projects & Equipment	***2027 Budget***	***2028 Budget***	***2029 Budget***	***2030 Budget***	***2031 Budget***	***Total Expense 2027-2031***
Road Milling, Resurfacing, Curbing & Drainage	400,000	450,000	500,000	550,000	600,000	2,500,000
Stormwater Reconstruction - SWFWMD		500,000	500,000			1,000,000
Stormwater Improvements	750,000	750,000	750,000	850,000	850,000	3,950,000
City Park Upgrades	80,000	80,000	100,000	150,000	100,000	- 510,000
Vehicle-2013 Ford Escape, General Fund	50,000					
Vehicle-Back Hoe, General Fund			165,000			
Vehicle=Tractor, General Fund		85,000				
Vehicle-F450 Dump, General Fund			75,000			
Solid Waste Fleet Replacement-Packer Truck	395,000			435,000		
Solid Waste Fleet Replacement-Grapel		250,000				
Street Sweeper		500,000				
Total Expenditures	1,675,000	2,115,000	1,850,000	1,550,000	1,550,000	7,960,000
Ending Fund Balance	*800,000*	*335,000*	*185,000*	*135,000*	*135,000*	*(185,000)*

Sample of Potential Stormwater Improvement Project - Outfall repairs and enhancements to alleviate flooding. The City will review and analyze with the City's Engineering/Stormwater consultant the over-all project list in October 2026.

Table 5.1 – Stormwater System Proposed Improvements – Major Projects EOPCC Summary

PROJECT	EOPCC TOTAL
Proposed Project 01 – Outfall 02	$456,000

5.1.1 Proposed Project 01 – Outfall 02

Proposed Project 01 is depicted in **Figure 5.1** and generally involves replacement of the existing storm sewer system and addition of a NSBB. The project is located within the Outfall 02 basin area and is generally located along Harbor Drive North from approximately 250-feet north of the west intersection with Belle Place to approximately 450-feet north of the east intersection with Belle Place.

SPECIAL REVENUE FUNDS

LOCAL OPTION GAS TAX

A special revenue fund that accounts for the receipt and expenditures of the City's share of the "six cent" Local Option Motor Fuel/Gas Tax (LOGT) enacted by an inter-local agreement between Pinellas County and all 24 municipalities.

Twenty-five percent (25%) of the total "six cent" Local Option Motor Fuel/Gas Taxes are shared with all municipalities via an allocated determined by a population formula.

FUND 102

	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	FY 2026 BUDGET	FY 2026 ACTUAL Thru 6-30-26	FY 2027 BUDGET
BEGINNING RESERVES	43,424	33,424	53,068	43,068		40,754
REVENUE						
LOCAL OPTION GAS TAX	55,033	50,000	54,369	55,000	34,440	55,000
TOTAL REVENUES & RESERVES BALANCE	98,457	83,424	107,437	98,068	34,440	95,754
EXPENDITURES						
STREET LIGHTS	45,389	60,000	61,683	60,000	23,779	61,000
TOTAL EXPENDITURES	45,389	60,000	61,683	60,000	23,779	61,000
ENDING RESERVES	53,068	23,424	45,754	38,068		34,754
TOTAL EXPEND & ENDING RESERVE	98,457	83,424	107,437	98,068		95,754

RECREATION IMPACT FEE FUND

A special revenue fund that accounts for the receipt and expenditures of recreation impact fees resulting from new construction or the modification of an existing building or structure in such a way as to increase the number of units or floor area. For either new construction or the modification of an existing building or structure, each residential unit pays $500 while each non-residential unit pays $500 for each 2,500 square feet or fraction thereof. The fees are collected at the time of requesting a final inspection and/or the issuance of a certificate of occupancy.

FUND 104

	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	FY 2026 BUDGET	FY 2026 ACTUAL Thru 6-30-26	FY 2027 BUDGET
BEGINNING RESERVES	29,502	30,502	40,002	**41,002**	**46,002**	**53,502**
REVENUE						
RECREATIONAL IMPACT FEES	10,500	1,000	6,000	**1,000**	**7,500**	**5,000**
TOTAL REVENUES & RESERVES BALANCE	40,002	31,502	46,002	**42,002**	**53,502**	**58,502**
EXPENDITURES						
TRANSFER TO GENERAL FUND	-	-	-	**31,000**	**-**	**-**
TOTAL EXPENDITURES	-	-	-	**31,000**	**-**	**-**
ENDING RESERVES	40,002	31,502		**11,002**	**53,502**	**58,502**
TOTAL EXPENDITURES & ENDING RESERVES	**40,002**	**31,502**	**46,002**	**42,002**	**53,502**	**58,502**

MULTIMODAL IMPACT FEE FUND

A special revenue fund that accounts for the receipt and expenditures of recreation impact fees resulting from new construction or the modification of an existing building or structure in such a way as to increase the number of units or floor area. For either new construction or the modification of an existing building or structure, each residential unit pays $500 while each non-residential unit pays $500 for each 2,500 square feet or fraction thereof. The fees are collected at the time of requesting a final inspection and/or the issuance of a certificate of occupancy.

FUND 103

	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	FY 2026 BUDGET	FY 2026 ACTUAL Thru 6-30-26	FY 2027 BUDGET
BEGINNING RESERVES	49,741	54,741	65,843	69,944	72,475	**88,080**
REVENUE						
MULTIMODAL IMPACT FEES	16,103	5,000	6,631	5,000	15,605	**5,000**
TOTAL REVENUES & RESERVES BALANCE	**65,844**	**59,741**	**72,474**	**74,944**	**88,080**	**93,080**
EXPENDITURES						
TRANSFER TO GENERAL FUND	-	-	-	55,000	-	-
TOTAL EXPENDITURES/TRANSFERS	-	-	-	-	-	-
ENDING RESERVES	**65,844**	**59,741**	72,474	19,944	88,080	**93,080**
TOTAL EXPENDITURES & ENDING RESERVES	**65,844**	**59,741**	**72,474**	**74,944**	**88,080**	**93,080**

DEVELOPMENT IMPACT FEE FUND

A special revenue fund that accounts for the receipt and expenditures of development impact fees resulting from new construction or the modification of an existing building or structure in such a way as to increase the number of units or floor area. For either new construction or the modification of an existing building or structure, each residential unit pays $500 while each non-residential unit pays $500 for each 2,500 square feet or fraction thereof. The fees are collected at the time of requesting a final inspection and/or the issuance of a certificate of occupancy.

FUND 105

	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	FY 2026 BUDGET	FY 2026 ACTUAL THRU 6-30-26	FY 2027 BUDGET
BEGINNING RESERVES	30,006	32,006	40,506	46,506	46,506	**54,756**
REVENUE						
DEVELOPMENT IMPACT FEES	10,500	2,000	6,000	2,000	8,250	**6,000**
TOTAL REVENUES & RESERVES BALANCE	**40,506**	**34,006**	**46,506**	**48,506**	**54,756**	**60,756**
EXPENDITURES						
TOTAL EXPENDITURES/TRANSFERS	-	-	-	-	-	-
ENDING RESERVES	**40,506**	**34,006**	**46,506**	**48,506**	**54,756**	**60,756**
TOTAL EXPENDITURES & ENDING RESERVES	**40,506**	**34,006**	**46,506**	**48,506**	**54,756**	**60,756**

OPERATING & INVESTMENT ACCOUNTS

RESERVES – INVESTEMENT & OPERATING ACCOUNTS

OPERATING BANK & INVESTMENT ACCOUNTS, 8-31-2026

The following represents the current operating and investment portfolio funds as of August 31, 2026. Per policy all operating and investments holdings of the city are invested in a manner which provides the highest investment return with maximum security while meeting the daily cash flow demands of the city.

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

In total, **$9,004,900.78** operating and surplus funds are invested as of August 31, 2026. In addition to the operating funds held at Truist bank, surplus funds are invested with the following three (3) firms:

1. **Florida Surplus Asset Fund Trust (FLSAFE)** – formed in December 2007, is a local government investment pool developed by Florida local governments for Florida local governments. FL SAFE has no association with the State of Florida. Its sole purpose is to serve FL government entities to meet their daily cash management needs with an emphasis on safety, liquidity, transparency, and competitive yields. **Balance: $1,023,093.93**

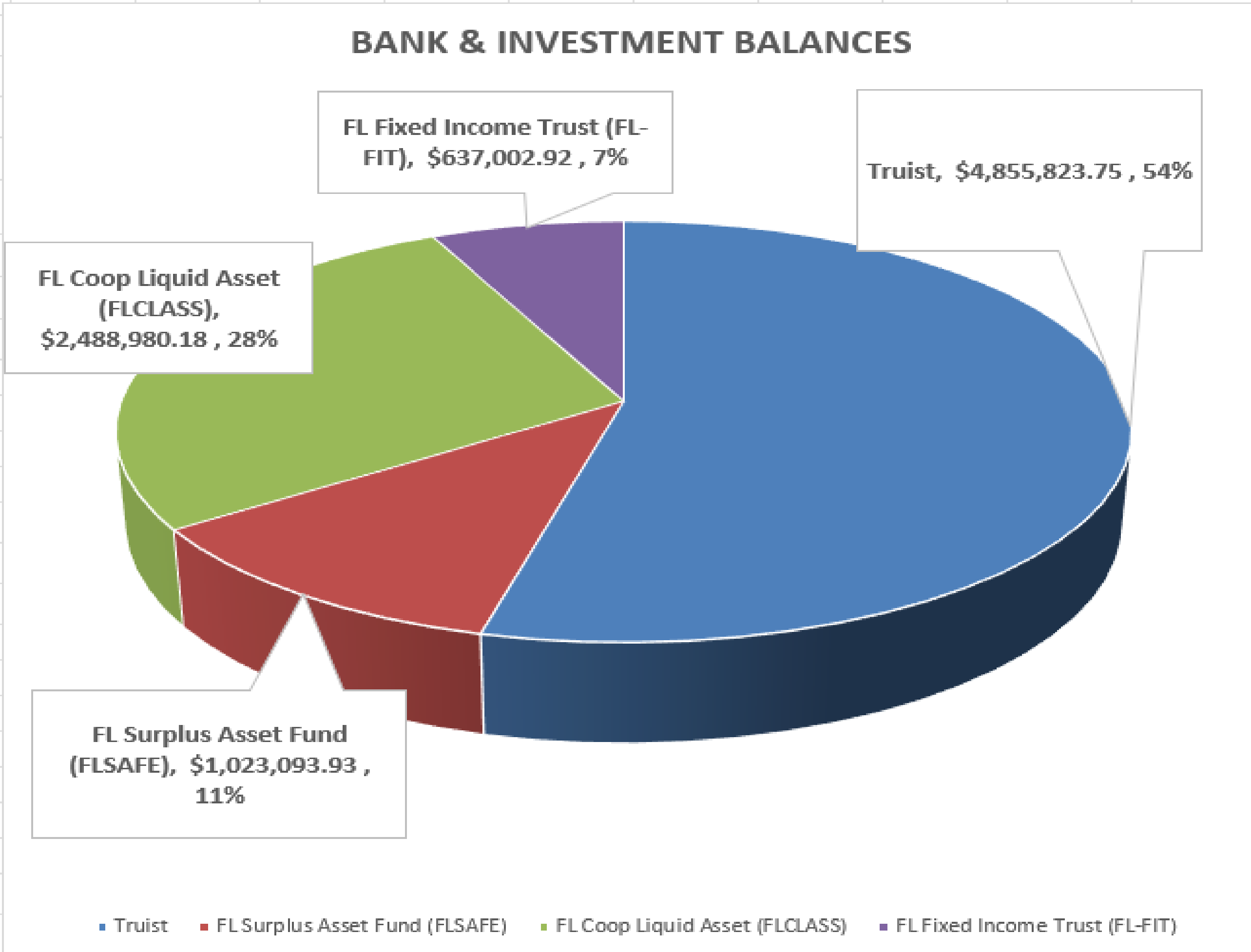
2. **Florida Cooperative Liquid Asset Securities System (FLCLASS)** - an intergovernmental investment pool authorized under Section 218.415, Florida Statutes and was created via an interlocal agreement by and among state public agencies as described in Section 163.01, Florida Statutes. FLCLASS provides Florida governmental entities with a convenient method for investing in high-quality, short- to medium-term securities carefully chosen to provide for safety and liquidity while still prioritizing interest earnings.

   FLCLASS strives to minimize risk by managing our portfolios in a manner that emphasizes the preservation of principal and only invests in securities that are permitted pursuant to the laws of the state of Florida, Florida's Investment of Local Government Surplus Funds Act, Florida Statutes, Chapter 218.415, and the FLCLASS Investment Policies. **Balance: $2,488,980.18**

3. **Florida Fixed Income Trust (FL-FIT)** - an investment solution designed specifically to fit the needs of Florida's local governments that as an inter-local government agreement, complies with state statutes and nearly all government investment policy requirements. Each pool is diversified and tailored specifically for an investment horizon, thereby allowing participants to choose the appropriate pool to meet specific cash flow needs. **Balance: $637,002.92**

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

Total operating and investment portfolio funds for the illustration below are based on $9,004,900.78:



$4,855,823.75 – Truist Bank Checking Account (54%)

$2,488,980.18 – Florida Cooperative Liquid Asset Securities System – FLCLASS (28%)

$1,023,093.93 – Florida Surplus Asset Fund-FLSAFE (11%)

$ 637,002.92 – Florida Fixed Income Trust-FLFIT (7%)

$9,004,900.78, balances on August 31, 2026

In the first quarter of FY 2027, City staff will bring the recommendation of the Finance Budget Review Committee for the City Commission to potentially utilize $1,000,000 of City reserves, for the City's Capital Improvements Project & Equipment program. Additionally, City staff will continue to monitor the City's investment accounts for overall performance and additional investment opportunities.

FREQUENTLY ASKED QUESTIONS

Q: WHAT IS THE PURPOSE OF THE CITY BUDGET?

A: The budget is an annual financial and operational 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), operating, and capital 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 review financial activity throughout the year and begin in March to prepare a financial and operational plan that will comprise the City's budget. At various public meetings held from May to August, the City's Finance Budget Review Committee and the City Commission review, comment, and recommend various operations, services, and funding sources & levels to include in the budget. The City Commission holds two public hearings in September to further obtain resident/neighbor and business 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 (and some authorized by the state) taxes including property, communications, gas, alcohol, mobile home; state and federal shared revenues; and fees for municipal services, such as parking and solid waste.

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.

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 for a variety of services including Law Enforcement, Administration, Finance/Human Resources, Legal, Library, Planning & Zoning and Code Enforcement.

Additionally, the City uses its revenue to pay for capital purchases such as buildings, vehicles, and equipment as specified in the City budget.

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 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 paid parking program and solid waste collection activity that each serve 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 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.