

City of
INDIAN ROCKS BEACH



**FINAL
FY 2023 - 24 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

June 30, 2023

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 Managers Proposed Budget for Fiscal Year 2023-24 for the City of Indian Rocks Beach. This proposed budget is balanced in all funds and provides a roadmap that guides operational decisions that strengthen our organizational values. The proposed budget represents a comprehensive plan for the city's spending activities as well as an overall plan for providing city services during the coming fiscal year. The appropriation levels reflect the requirement to balance the budget while maintaining conservative budgeting principles and proactively elevating our infrastructure. The proposed budget promotes accountability, tells the story of our continued successes in WORKING TOGETHER.

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. The budget proposes no increases to team member premiums, nor recommends any changes to out-of-pocket maximums.

REVENUE/APPROPRIATIONS/RESERVES OUTLOOK

According to the Pinellas County Property Appraiser's Office, our property tax assessed value is expected to increase by approximately 13.58% or 2.56% less than last year. Of the 13.58% increase in taxable values, over 16.2% is attributed to new construction. In total, the value of new construction exceeds \$13 million.

The proposed budget **reduces the existing mill levy of 1.8326% to 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). It is important to note that if approved this would be the **third mill rate reduction since 2017** while continuing to provide outstanding customer service. 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 \$4,813,030.

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

Currently, the city's unassigned reserves balance is approximately \$4,549,326 or 94.5% 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 \$565,740.

ELEVATING OPERATIONS

Highlights of the proposed general fund budget include:

- **Reduction of the existing mill rate of 1.8326% to 1.73%.**
- **Elimination** of the cost allocation from the Solid Waste Budget to the General Fund Budget. Savings to the Solid Waste Budget of \$148,000.
- 4% cost of living increase for all team members.
- Continued allocation of \$50,000 for proactive drainage maintenance.
- Funding for a magistrate and associated legal counsel.
- Two new full-time team members. One Code/Solid Waste Enforcement Officer and one Revenue Officer.
- Two Code Enforcement vehicles. Replacement of an existing vehicle and a new vehicle to accommodate the Code Enforcement Team.
- Replacement of an existing Public Works dump truck and replacement of one pickup.
- 7.9% increase in the Pinellas County Sheriff's Law Enforcement Service Contract.
- Installation of adaptive playground equipment.
- Office Administrator's position reclassified as Administrative Assistant and 20% of the expense assigned to Code Enforcement.
- Permitting & Inspections Budget eliminated.
- 20% increase in property casualty insurance.
- **0% Medical Renewal Rates**
- Purchase portable message board for construction projects, public messaging and use during emergencies.
- Public Works divisions formed into one budget for clarity & transparency.

PROVIDING OUTSTANDING SOLID WASTE OPERATIONS

Highlights of the Solid Waste Budget include:

- Elimination of the cost allocation from the Solid Waste Budget to the General Budget.
- 4% cost of living increase for all team members.
- 7% rate increase for both residential and commercial customers.
- 6.8% increase in Pinellas County Tipping Fee.
- Replacement of and purchase of one (1) packer truck.

ELEVATING INFRASTRUCTURE

Highlights of the 2024-2028 Capital Improvement Plan:

- Annual funding for road milling, resurfacing, curbing & drainage.
- Allocation of \$4,431,480 from Pinellas County Penny to Gulf Boulevard Undergrounding Phase II. Work in process. Scheduled to be complete by 2025.
- Allocation of the City's American Rescue Plan funds (\$1,950,590) to future drainage enhancement projects. Projects to be designated by the City Commission upon review of the updated City of Indian Rocks Beach Storm Water Master Plan.
- \$328,020 for stormwater reconstruction projects (half of the total is funding by SWFWMD Grants).
- Annual funding for park maintenance and upgrades.

City Park Upgrades

In 2024 the plan provides for:

- Continue 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. \$300,000.
- Brown Park fence replacement. \$50,000.
- Adaptive Playground Equipment Installation. \$29,000.
- Other park improvements. \$29,000.

I would like to express my appreciation to our IRB Team Members for delivering outstanding city services. WORKING TOGETHER we continue to provide superior services to our citizens.

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 25, 2023, at 4:00 PM in the City Auditorium. Public Hearings on the final version of the proposed budget will be September 6, 2023, and September 20, 2023.

Sincerely,



Brently Gregg Mims
City Manager
City of Indian Rocks Beach
Florida
BGM/lak

CITY OF INDIAN ROCKS BEACH BUDGET GUIDE

A budget is a city's financial and operating plan for a period called a "Fiscal Year," and is mandated by Florida Statutes. The City of Indian Rocks Beach's Fiscal Year begins October 1 and ends September 30. The Fiscal Year beginning October 1, 2023, is referred to as "Fiscal Year 2023-24" or sometimes as FY23. The City Commission is required to adopt the budget on or before September 30 each year for the upcoming Fiscal Year.

The City cannot spend money unless appropriated within the budget. An appropriation is the legal approval given by the City Commission to the City staff to spend money. The budget also contains an estimate of revenues to be received by the City during the same time period. The legal authorization to collect revenues, such as the property tax and user fees, is established by State Statutes and the City Charter and is enacted by the City Commission by ordinance. Also included in the budget is the estimate of monies remaining from the prior fiscal year, called unassigned fund balance, which can be appropriated in the next fiscal year. The City Charter and State law require that expenditures not exceed the combination of available fund balance and revenues. The City cannot borrow money to operate, as does the Federal government. The City can only borrow money for major capital projects, such as the purchase of land, major equipment, or the construction of buildings.

The budget may be amended in two ways: an informal budget transfer requested by department heads and approved by the City Manager that transfers dollars between line items within a department or from one department to another; and a budget amendment which increases expenditures or the spending level of a fund, as requested by the City Manager and approved by the City Commission.

THE BUDGET PROCESS HOW IS THE BUDGET PREPARED AND ADOPTED?

The budget process is a year-round activity. The FY 2023-24 budget is adopted and becomes effective October 1, 2023. The next fiscal year's budget preparation process intensifies after receipt of the annual Annual Comprehensive Financial Report (ACFR), which this year occurred in April 2023. 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 Funds and are controlled on a fund level. Expenditures are recognized as encumbrances when a purchase commitment is made.

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

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

WHAT IS A FUND?

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

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

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

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

TRUTH IN MILLAGE (TRIM)

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

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

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



BUDGET CALENDAR

**FISCAL YEAR 2023/2024
BUDGET CALENDAR**

May 2-5, 2023 Tuesday-Friday	City Commissioners provide initial 2024 Budget suggestions to the City manager and Finance Director	
June 1, 2023 Thursday	Property Appraiser delivers certification of taxable value (DR-420) to City	
June 19, 2023 Monday	Five-Year Capital Improvement Program (CIP) delivered to City Commission and Finance and Budget Committee	
June 30, 2023 Friday	Property Appraiser delivers certification of taxable value (DR-420) to City	S
July 7, 2023 Friday	Preliminary budget delivered to City Commission and Finance and Budget Committee	
July 12, 2023 Wednesday	Finance and Budget Committee Review CIP and Preliminary Budget	
July 25, 2023 Tuesday	City Commission CIP and Preliminary Budget Work Session 4:00-6:00pm	
July 25, 2023 Tuesday	City Commission Meeting- Commission sets tentative millage rate 6:00pm	
August 1, 2023 Tuesday	City notifies Property Appraiser of tentative millage rate and date/time/place of first public hearing-completed DR420 returned	S
August 4, 2023 Friday	Tentative budget delivered to City Commission	
September 6, 2023 Wednesday	City holds FIRST Public Hearing to adopt a tentative budget and millage rate 6:00pm	S
September 15-17, 2023 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 20, 2023 Wednesday	City holds FINAL Public Hearing to adopt final budget and millage rate from 2-5 days after ad appears 6:00pm	S
September 22, 2023 Friday	City forwards to Property Appraiser the millage rate within 3 days of adopting the Ordinance	S

Legend

S = Set Date

Meetings with City Commission

Finance and Budget Review Committee

City Staff



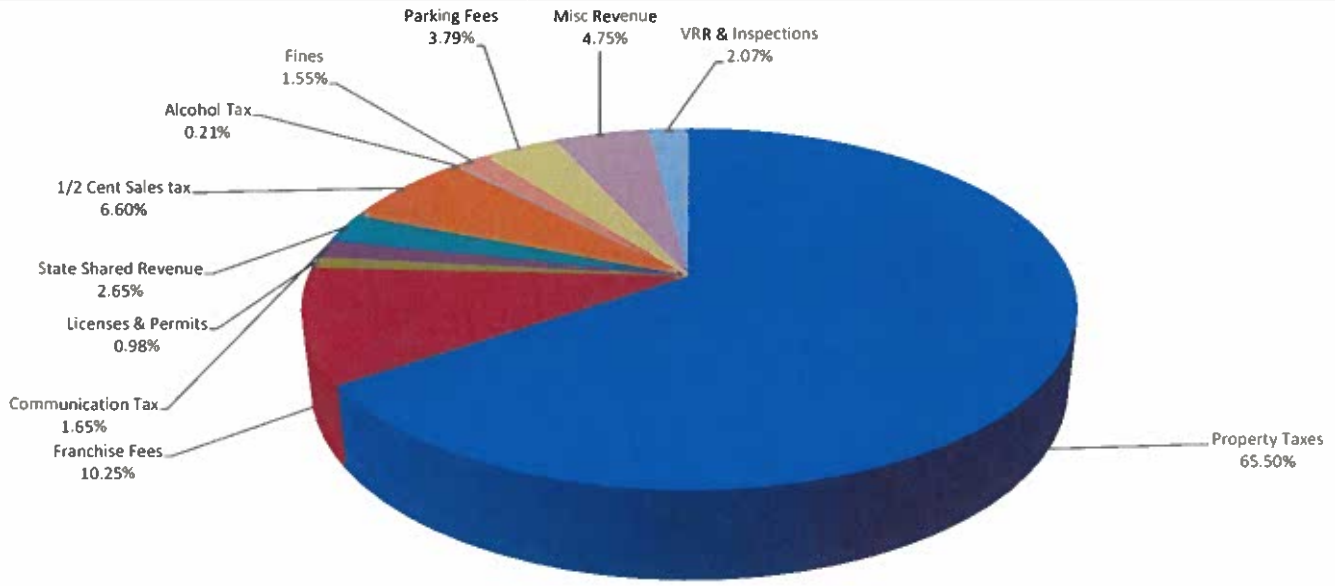
GENERAL FUND

GENERAL FUND BUDGET - FINAL

GENERAL FUND INDIAN ROCKS BEACH BUDGET 2023-2024

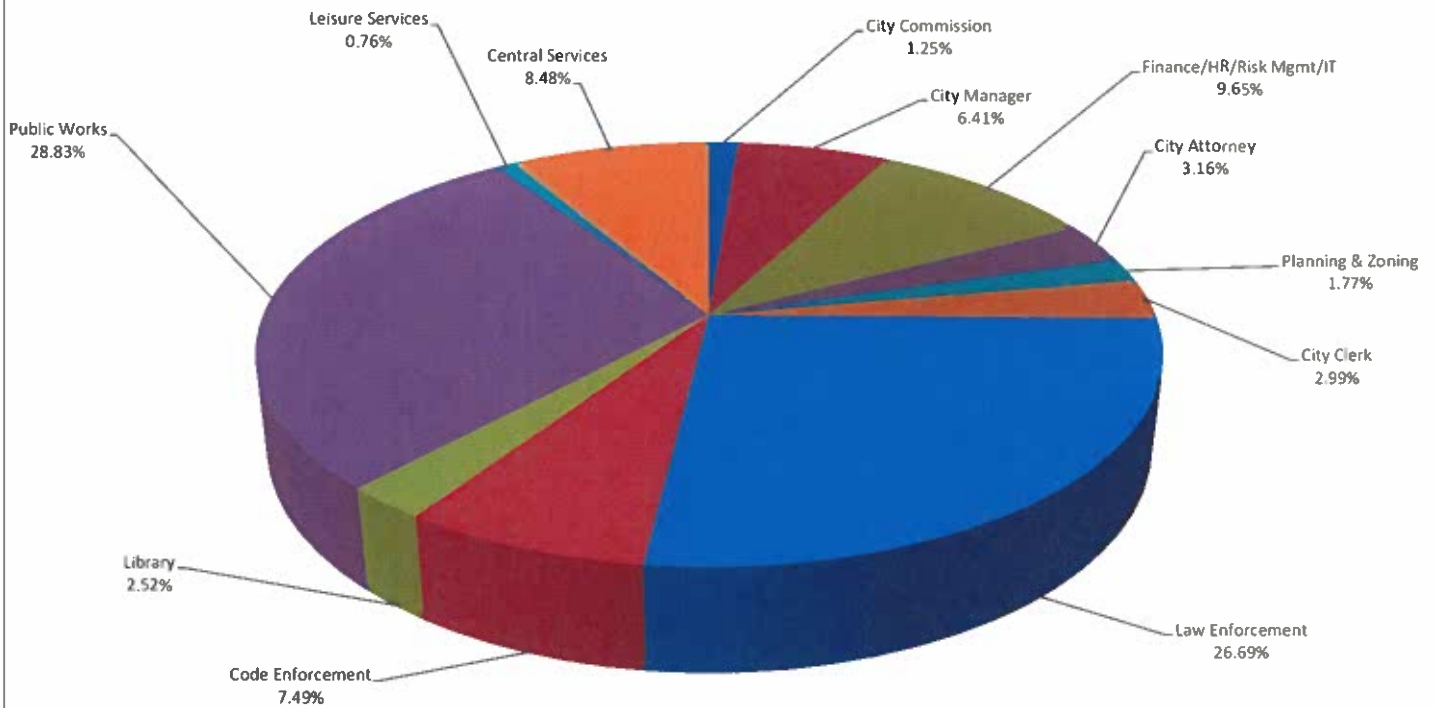
	2021 ACTUAL	2022 ACTUAL	2022-2023 FINAL BUDGET	ACTUAL 6 months 3/31/2023	FINAL 2023-2024 BUDGET
Millage Levy	1.8326	1.8326	1.8326		1.73
REVENUE					
PROPERTY TAXES	2,379,957	\$ 2,535,990	\$ 2,963,060	2,672,910	\$ 3,171,800
FRANCHISE FEES	492,264	\$ 527,022	\$ 474,250	195,399	\$ 496,560
LICENSES & PERMITS	60,263	\$ 67,043	\$ 47,310	37,932	\$ 47,310
COMMUNICATION TAX	81,663	\$ 83,812	\$ 80,000	36,890	\$ 80,000
STATE SHARED REVENUE	121,719	\$ 141,490	\$ 122,230	56,271	\$ 128,340
1/2 CENT SALES TAX	319,756	\$ 333,778	\$ 304,370	126,102	\$ 319,590
ALCOHOL TAX	9,125	\$ 8,798	\$ 10,000	7,142	\$ 10,000
FINES	49,916	\$ 94,175	\$ 40,000	37,447	\$ 75,000
MISC REVENUE	349,610	\$ 345,094	\$ 230,220	315,255	\$ 413,970
VRR & INSPECTIONS			\$ -	-	\$ 100,000
FEDERAL - AMERICAN RESCUE PLAN			\$ -	-	\$ -
COST ALLOCATION - SOLID WASTE FUND	148,858	\$ 148,860	\$ 148,860	74,430	\$ -
TRANSFER FROM OTHER FUNDS - SEWER					
TRANSFER FROM OTHER FUNDS - DEVELOPMENT IMPACT FEE FUND	10,630		-		-
TRANSFER FROM OTHER FUNDS - RECREATION IMPACT FEE FUND	11,370		-		-
TOTAL REVENUE	4,035,131	\$ 4,286,062	\$ 4,420,300	3,559,778	\$ 4,842,570
FROM RESERVES					
TOTAL RESOURCES	4,035,131	4,286,062	4,420,300	3,559,778	4,842,570
DEPARTMENTAL EXPENDITURES					
CITY COMMISSION	50,487	51,850	55,070	31,849	60,300
CITY MANAGER	278,381	294,892	313,760	164,409	308,340
FINANCE	341,481	353,706	384,380	181,243	464,690
CITY ATTORNEY	67,467	80,674	87,700	63,368	152,000
PLANNING & ZONING	79,836	70,229	85,650	32,549	85,200
CITY CLERK	154,488	162,211	187,590	92,146	143,790
LAW ENFORCEMENT	1,095,432	1,137,763	1,189,100	598,362	1,284,740
PERMITS & INSPECTIONS	44,862	25,164	5,000	-	-
CODE ENFORCEMENT	85,409	101,334	167,120	66,476	360,320
LIBRARY	105,065	112,468	118,290	57,870	121,100
PUBLIC WORKS	972,525	980,615	1,216,560	478,671	1,387,630
LEISURE SERVICES	33,742	40,213	40,200	38,256	36,700
CENTRAL SERVICES	336,610	309,022	415,690	170,912	408,220
TRANSFERS - TO CAPITAL IMPROVEMENT FUND			154,190	-	-
TOTAL EXPENDITURES/TRANSFERS	3,645,785	3,720,141	4,420,300	1,976,111	4,813,030

TOTAL GENERAL FUND REVENUES BY SOURCE



2024 GENERAL FUND REVENUES

TOTAL GENERAL FUND EXPENDITURES BY FUNCTION



2024 GENERAL FUND DEPARTMENTS

CITY OF INDIAN ROCKS BEACH

CITY COMMISSION

Program Description:

The City Commission is the legislative and policy-making body of the City, which operates on the City Manager form of governance. The non-partisan Commission consists of a Mayor-Commissioner and four Commissioners who are elected at-large for staggered two-year terms. The Mayor-Commissioner is the presiding officer of the Commission and possesses the same voting powers as a Commissioner.

The City Commission assembles for regular business meetings on the 2nd Tuesday of each month in the City Auditorium and at other times as needed. The Commission is empowered to establish City policy, provide for the exercise of all duties and obligations imposed upon the City by the City Charter and law, and to secure the general health, safety and welfare of the City and its citizens. The Commission discusses and adopts all ordinances and resolutions necessary to execute decisions of the City Commission. The Commission appoints the City Manager, City Attorney, and City Clerk.

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

Schedule of Expenditures

CITY COMMISSION

For 2023-2024 Budget

DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	FINAL 2024 BUDGET								
SALARIES	31,200	31,700	34,200	37,200								
				<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="padding-left: 20px;">Mayor Commissioner</td> <td style="text-align: right;">8,400</td> </tr> <tr> <td style="padding-left: 20px;">Commissioner (4)</td> <td style="text-align: right;">28,800</td> </tr> </table>	Mayor Commissioner	8,400	Commissioner (4)	28,800				
Mayor Commissioner	8,400											
Commissioner (4)	28,800											
FICA EXPENSE	2,387	2,425	2,620	2,850								
Subtotal Personnel	33,587	34,125	36,820	40,050								
OTHER CONTRACT SVC	10,500	10,500	10,500	10,500								
				<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="padding-left: 20px;">Art Center</td> <td style="text-align: right;">5,000</td> </tr> <tr> <td style="padding-left: 20px;">Neighborly Senior Services</td> <td style="text-align: right;">2,500</td> </tr> <tr> <td style="padding-left: 20px;">Welcome Center</td> <td style="text-align: right;">1,000</td> </tr> <tr> <td style="padding-left: 20px;">Safe Harbor</td> <td style="text-align: right;">2,000</td> </tr> </table>	Art Center	5,000	Neighborly Senior Services	2,500	Welcome Center	1,000	Safe Harbor	2,000
Art Center	5,000											
Neighborly Senior Services	2,500											
Welcome Center	1,000											
Safe Harbor	2,000											
TRAVEL & PER DIEM	-	1,354	1,500	2,500								
OFFICE SUPPLIES	112	309	250	250								
OPERATING SUPPLIES	4,667	3,865	4,000	4,000								
TRAINING, EDUC & DUES	1,621	1,698	2,000	3,000								
Subtotal Operating Costs	16,900	17,726	18,250	20,250								
CITY COMMISSION	\$ 50,487	\$ 51,851	\$ 55,070	\$ 60,300								

CITY OF INDIAN ROCKS BEACH

ADMINISTRATION – CITY MANAGER

Mission Statement:

To professionally, ethically, and responsively manage the day-to-day operations of the City pursuant to the general policy direction of the City Commission and in accordance with city, state and federal laws.

Program Description:

The City Manager is appointed by the City Commission and serves as the Chief Executive Officer of the City government. The City Manager 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 staff. The City Manager is responsible for direction and supervision of the City Attorney and City Clerk.

Schedule of Expenditures

CITY MANAGER

For 2023-2024 Budget

DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	FINAL 2024 BUDGET				
SALARIES	194,495	198,354	208,880	205,640				
				<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="padding: 2px;">City Manager</td> <td style="text-align: right; padding: 2px;">159,300</td> </tr> <tr> <td style="padding: 2px;">Admin Asst. (80%)</td> <td style="text-align: right; padding: 2px;">46,340</td> </tr> </table>	City Manager	159,300	Admin Asst. (80%)	46,340
City Manager	159,300							
Admin Asst. (80%)	46,340							
OVERTIME	59	153	-	-				
FICA EXPENSE	13,766	14,267	15,980	15,730				
RETIREMENT CONTRIB	19,455	19,851	20,890	20,560				
HEALTH & LIFE INS	32,680	37,440	44,910	41,310				
Subtotal Personnel	260,455	270,065	290,660	283,240				
OTH CONTRACT SVC		-	1,000	1,000				
TRAVEL & PER DIEM	4,541	4,462	5,000	6,000				
PRINTING & BINDING	7,401	10,153	6,000	6,000				
OTHER CHARGES	657	558	2,500	2,500				
OFFICE SUPPLIES	1,639	1,599	1,600	1,600				
OPERATING SUPPLIES	1,563	4,682	3,500	3,500				
TRAINING, EDUC & DUES	2,123	3,374	3,500	4,500				
Subtotal Operating Costs	17,924	24,828	23,100	25,100				
CITY MANAGER	<u>\$ 278,379</u>	<u>\$ 294,893</u>	<u>\$ 313,760</u>	<u>\$ 308,340</u>				

CITY OF INDIAN ROCKS BEACH

FINANCE AND PERSONNEL

Mission Statement:

To provide effective stewardship of the City's finance, personnel, insurance, and risk management functions.

Program Description:

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

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

Schedule of Expenditures

FINANCE

For 2023-2024 Budget

DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	FINAL 2024 BUDGET
SALARIES	213,360	221,375	232,470	301,780
				Finance Director \$112,250 Senior Accountant \$ 64,760 Finance/HR Specialist \$64,760 Revenue Officer \$60,000
FICA EXPENSE	15,282	16,208	17,780	23,090
RETIREMENT EXPENSE	21,463	22,748	24,490	30,180
LIFE AND HEALTH INSURANCE	58,994	60,177	62,130	62,130
UNEMPLOYMENT				
Subtotal Personnel	309,099	320,508	336,870	417,180
PROFESSIONAL SERVICES	3,621	3,751	5,700	5,700
ACCOUNTING AND AUDITING	24,645	21,195	30,000	30,000
OTHER CONTRACT SVC	1,794	3,853	4,630	4,630
TRAVEL & PER DIEM	240	1,165	2,800	2,800
PRINTING & BINDING	177	550	500	500
OPERATING SUPPLIES	383	879	1,000	1,000
TRAINING, EDUC & DUES	1,523	1,804	2,880	2,880
Subtotal Operating Costs	32,383	33,197	47,510	47,510
FINANCE	\$341,482	\$ 353,705	384,380	464,690

CITY OF INDIAN ROCKS BEACH

ADMINISTRATION - CITY ATTORNEY

Program Description:

The City Attorney is appointed by the City Commission and is responsible for providing general legal advice to the City Commission, City Manager, and other administrative staff. These services are provided through a contract with the law firm Trask Daigneault LLP.

The City Attorney reviews ordinances, resolutions, contracts, and other legal agreements and represents the City in legal proceedings in the prosecution of municipal ordinance violations as well as defends the City against legal actions.

Schedule of Expenditures

CITY ATTORNEY

For 2023-2024 Budget

DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	FINAL 2024 BUDGET
RETAINER	49,500	52,600	57,000	57,000
OTHER LEGAL EXPENSE/SPECIAL MAGISTRATE	17,967	28,074	30,700	95,000
TRAVEL AND PER DIEM	-	-	-	-
CITY ATTORNEY	\$ 67,467	\$ 80,674	\$ 87,700	\$ 152,000

CITY OF INDIAN ROCKS BEACH

PLANNING AND ZONING

Mission statement:

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

Program Description:

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

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

Schedule of Expenditures
PLANNING AND ZONING
 For 2023-2024 Budget

DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	FINAL 2024 BUDGET
PLANNING CONSULTING SERVICES	75,365	68,694	80,000	80,000
TRAVEL & PER DIEM	-	-	500	500
PRINTING & BINDING	720	127	1,500	1,000
OTHER CURRENT CHARGES	3,126	1,407	2,500	2,500
OFFICE SUPPLIES	-	-	200	200
OPERATING SUPPLIES	-	-	250	250
TRAINING, EDUC & DUES	625	-	700	750
Subtotal Operating Costs	79,836	70,228	85,650	85,200
PLANNING AND ZONING	<u>\$ 79,836</u>	<u>\$ 70,228</u>	<u>\$ 85,650</u>	<u>\$ 85,200</u>

CITY OF INDIAN ROCKS BEACH

ADMINISTRATION - CITY CLERK

Mission Statement:

To preserve the integrity of the City's official records and to strive for the highest degree of excellence and professional commitment.

Program Description:

The City Clerk's office is responsible for records management, preparation of City Commission meeting agendas and minutes, legal advertising and administration of municipal elections.

Records management includes the storing, indexing, securing and destruction of official city records in accordance with State Statutes. Record storage facilities are provided both on-site and at a secure off-site location in the event of a natural disaster. Permanent records are microfilmed and maintained both on-site and off-site.

Schedule of Expenditures

CITY CLERK

For 2023-2024 Budget

DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	FINAL 2024 BUDGET
SALARIES-CLERK	90,657	93,309	98,830	75,000
		City Clerk		75,000
FICA EXPENSE	6,646	6,851	7,560	5,740
RETIREMENT EXPENSE	25,163	27,511	29,650	7,500
LIFE AND HEALTH INSURANCE	15,814	17,353	18,350	18,350
Subtotal Personnel	138,280	145,024	154,390	106,590
CONTRACT TRANSCRIPTION	-	-	-	-
OTHER CONTRACT - CODIFICATION	-	-	6,000	6,000
OTHER CONTRACT - IMAGING	1,129	3,171	10,000	10,000
OTHER CONTRACT - OLD RECORDS	1,980	2,269	-	-
TRAVEL & PER DIEM	-	-	1,150	2,500
REPAIR & MAINTENANCE	-	-	250	250
PRINTING & BINDING	-	-	500	500
LEGAL ADVERTISING	5,657	8,830	6,000	6,000
ELECTION EXPENSE	4,074	765	6,000	7,000
CODE ON INTERNET/MUNICIPAL CODE	1,200	1,200	550	1,200
OFFICE SUPPLIES	712	481	1,250	1,250
OPERATING SUPPLIES	621	-	500	500
TRAINING, EDUC & DUES	836	470	1,000	2,000
Subtotal Operating Costs	16,209	17,186	33,200	37,200
TOTALCITY CLERK	\$154,489	\$ 162,210	\$ 187,590	\$ 143,790

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 2023-2024 Budget

DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	FINAL 2024 BUDGET
LAW ENFORCEMENT	1,093,656	1,127,700	1,181,600	1,275,740
SPECIAL DETAILS	1,776	10,063	7,500	9,000
REPAIR AND MAINTENANCE	-	-	-	-
LAW ENFORCEMENT	1,095,432	\$1,137,763	\$ 1,189,100	\$ 1,284,740

CITY OF INDIAN ROCKS BEACH

CODE ENFORCEMENT

Mission Statement:

To enhance the City’s quality of life by ensuring citywide adherence to the City’s adopted codes and standards for abatement of nuisances, blighting influences and disturbances of the peace through proactive community education, routine compliance inspections and the prompt resolution of individual citizen inquiries concerning potential violations.

Program Description:

The purpose of this program is to respond to complaints and provide routine inspection services to promote compliance with City Codes. Most activity is focused on the abatement of nuisances within neighborhoods which result in blighting influences, or disturbance of the peace. Such activities include the general maintenance and upkeep of buildings, removal of trash and debris, removal of abandoned vehicles and trailers, responding to noise complaints, proper storage and disposal of solid waste, controlling animal nuisances, parking violations, land code violations, and enforcement activities of a similar nature.

Schedule of Expenditures

CODE ENFORCEMENT

For 2023-2024 Budget

DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	FINAL 2024 BUDGET								
SALARIES	58,744	65,631	99,750	145,360								
				<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="padding: 2px;">Code Enforcement Officer</td> <td style="text-align: right; padding: 2px;">54,620</td> </tr> <tr> <td style="padding: 2px;">Code Enforcement Officer</td> <td style="text-align: right; padding: 2px;">49,150</td> </tr> <tr> <td style="padding: 2px;">Code/Solid Waste Officer (60%)</td> <td style="text-align: right; padding: 2px;">30,000</td> </tr> <tr> <td style="padding: 2px;">Admin. Asst.(20%)</td> <td style="text-align: right; padding: 2px;">11,590</td> </tr> </table>	Code Enforcement Officer	54,620	Code Enforcement Officer	49,150	Code/Solid Waste Officer (60%)	30,000	Admin. Asst.(20%)	11,590
Code Enforcement Officer	54,620											
Code Enforcement Officer	49,150											
Code/Solid Waste Officer (60%)	30,000											
Admin. Asst.(20%)	11,590											
OVERTIME	3,420	1,731	6,000	6,000								
FICA EXPENSE	4,754	5,153	8,090	11,120								
RETIREMENT EXPENSE	5,175	5,173	10,580	14,540								
LIFE AND HEALTH INSURANCE	2,860	2,890	28,400	42,800								
Subtotal Personnel	74,953	80,578	152,820	219,820								
CONTRACTUAL SERVICES	760	650	1,000	66,000								
TRAVEL & PER DIEM	-	-	1,300	2,500								
RENTALS & LEASES	-	-	-	-								
REPAIR AND MAINTENANCE	3,067	2,957	1,000	2,500								
PRINTING & BINDING	2,464	757	5,000	5,000								
OPERATING SUPPLIES	3,931	4,312	2,500	2,500								
TRAINING, EDUC & DUES	234	-	1,000	2,000								
MACHINERY & EQUIPMENT	-	12,080	2,500	60,000								
Subtotal Operating Costs	10,456	20,756	14,300	140,500								
CODE ENFORCEMENT	<u>\$ 85,409</u>	<u>\$ 101,334</u>	<u>\$ 167,120</u>	<u>\$ 360,320</u>								

CITY OF INDIAN ROCKS BEACH

LIBRARY

Program Description:

The City of Indian Rocks Beach library is managed by a full-time librarian and assistance is provided by volunteers from the Friends of the Library. Collections maintained by the Library cater to members of the library and seasonal guests.

Schedule of Expenditures

LIBRARY

For 2023-2024 Budget

DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	FINAL 2024 BUDGET
SALARIES	54,950	56,967	59,820	62,210
		Librarian		62,210
FICA EXPENSE	4,043	4,250	4,580	4,760
RETIREMENT	5,495	5,696	5,980	6,220
LIFE AND HEALTH INSURANCE	15,343	16,862	17,870	17,870
Subtotal Personnel	79,831	83,775	88,250	91,060
OTHER CONTRACTUAL SERVICES	6,307	6,700	8,040	8,040
TRAVEL & PER DIEM	-	-	600	600
OPERATING SUPPLIES	1,401	1,348	2,800	2,800
LIBRARY BOOK SALES - EXPENDITURES	-	-	1,400	1,400
OPERATING SUPPLIES- BOOKS / MEDIA	17,066	20,183	16,000	16,000
TRAINING, DUES AND SUBSCRIPTIONS	460	462	1,200	1,200
Subtotal Operating Costs	25,234	28,693	30,040	30,040
LIBRARY	\$ 105,065	\$ 112,468	\$ 118,290	\$ 121,100

CITY OF INDIAN ROCKS BEACH

PUBLIC WORKS

Mission Statement:

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

Program Description:

The purpose of this program is to manage, 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, security, 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 with the Annual Budget.

Schedule of Expenditures

PUBLIC WORKS

For 2023-2024 Budget

DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	FINAL 2024 BUDGET																																								
SALARIES - PW	303,177	307,049	349,890	364,090																																								
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Public Works Director 60%</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%; text-align: right;">62,160</td> </tr> <tr> <td>Public Works Admin Asst. 60%</td> <td></td> <td></td> <td></td> <td style="text-align: right;">30,950</td> </tr> <tr> <td>Public Works Worker</td> <td></td> <td></td> <td></td> <td style="text-align: right;">48,950</td> </tr> <tr> <td>Facility Maintenance Worker</td> <td></td> <td></td> <td></td> <td style="text-align: right;">48,950</td> </tr> <tr> <td>Public Works Worker</td> <td></td> <td></td> <td></td> <td style="text-align: right;">38,900</td> </tr> <tr> <td>Public Works Worker</td> <td></td> <td></td> <td></td> <td style="text-align: right;">48,950</td> </tr> <tr> <td>Public Works Worker</td> <td></td> <td></td> <td></td> <td style="text-align: right;">38,900</td> </tr> <tr> <td>Public Works Worker</td> <td></td> <td></td> <td></td> <td style="text-align: right;">37,130</td> </tr> </table>					Public Works Director 60%				62,160	Public Works Admin Asst. 60%				30,950	Public Works Worker				48,950	Facility Maintenance Worker				48,950	Public Works Worker				38,900	Public Works Worker				48,950	Public Works Worker				38,900	Public Works Worker				37,130
Public Works Director 60%				62,160																																								
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Public Works Worker				38,900																																								
Public Works Worker				48,950																																								
Public Works Worker				38,900																																								
Public Works Worker				37,130																																								
OVERTIME - PW	6,787	8,716	6,380	6,380																																								
FICA EXPENSE - PW	21,713	23,175	27,260	27,850																																								
RETIREMENT EXPENSE - PW	30,407	29,513	35,530	36,410																																								
LIFE AND HEALTH INSURANCE - PW	120,947	119,941	141,710	141,710																																								
Subtotal Personnel	483,031	488,394	560,770	576,440																																								
PROFESSIONAL SERVICES - STREETS	18,427	16,152	19,000	19,000																																								
PROFESSIONAL SERVICES - B&M	-	800	-	-																																								
PROFESSIONAL SERVICES - PARKS	22,521	28,620	12,200	12,200																																								
PROFESSIONAL SERVICES - ADMIN	-	-	-	-																																								
OTHER CONTR - STREETS	16,060	8,699	13,550	13,550																																								
OTHER CONTR - B&M	35,593	26,213	42,000	45,500																																								
OTHER CONTR - PARKS	97,289	104,435	103,340	113,840																																								
OTHER CONTR - ADMIN	-	-	2,000	2,000																																								
TRAVEL & PER DIEM - PW	-	428	2,650	2,650																																								
RENTALS & LEASES - PW	238	144	500	500																																								
R&M - STREETS	88,367	62,686	103,000	109,000																																								
R&M - B&M	36,564	48,301	35,000	65,000																																								
R&M - PARKS	86,085	79,067	108,000	135,500																																								
R&M - ADMIN	589	150	500	2,500																																								
PRINTING AND BINDING - PW	46	2,161	3,500	3,500																																								
OFFICE SUPPLIES - PW	460	658	500	1,000																																								
OPERATING SUPPLIES - STREETS	33,419	43,511	45,250	66,250																																								
OPERATING SUPPLIES - B&M	13,300	16,145	13,200	13,200																																								
OPERATING SUPPLIES - PARKS	30,722	22,517	35,500	42,000																																								
OPERATING SUPPLIES - ADMIN	1,128	1,096	2,000	2,000																																								
TRAINING, EDUC & DUES - PW	1,419	2,520	4,000	4,000																																								
MACH & EQUIP - PW	7,268	27,922	110,000	158,000																																								
Subtotal Operating Costs	489,495	492,225	655,690	811,190																																								
PUBLIC WORKS - ALL	<u>\$972,526</u>	<u>\$980,619</u>	<u>\$1,216,460</u>	<u>\$ 1,387,630</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 2023-2024 Budget

DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	FINAL 2024 BUDGET
COMMUNICATIONS SVC	83,429	76,292	85,240	85,240
UTILITIES	93,140	86,669	95,000	95,000
RENTALS & LEASES	12,872	13,036	13,500	13,500
INSURANCE	131,275	130,488	170,450	189,480
OTHER CHARGES	-	-	-	-
MACHINERY & EQUIP	15,894	2,537	51,500	25,000
CENTRAL SERVICES	<u>\$ 336,610</u>	<u>\$ 309,022</u>	<u>\$ 415,690</u>	<u>\$ 408,220</u>



SOLID WASTE FUND

CITY OF INDIAN ROCKS BEACH

PUBLIC WORKS - SOLID WASTE

Mission Statement:

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

Program Description:

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

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



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 Tubs (yogurt, margarine, etc.) no lids
- 
Aluminum Cans, Steel or Tin Cans
- 
Loose Glass Bottles and Jugs



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



CAPITAL IMPROVEMENT PLAN

2024-28

**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 2024-2028**

	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	Total Funding 2024-2028
Carry Forward Fund Balance	1,816,260	1,275,740	925,740	725,740	645,740	
LOST (Penny Funding) Fund Revenue Earned	500,000	500,000	500,000	500,000	500,000	2,500,000
General Fund Unassigned Reserves						-
Grants - PC Dune Walkovers	-	-	-	-		-
Grants - SWFWMD	197,500	150,000	-	-		347,500
Grant - American Rescue Plan	1,950,590	-	-	-		1,950,590
Grant - Pinellas County LOST/Big C	3,123,310	1,308,170	-	-		4,431,480
Total Revenues	5,771,400	1,958,170	500,000	500,000	500,000	9,229,570

Projects	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	Total Cost 2024-2028
Road Milling, Resurfacing, Curbing & Drainage	2,450,590	400,000	400,000	500,000	500,000	4,250,590
Stormwater Reconstruction	328,020	300,000	-	-		628,020
City Park Upgrades	410,000	300,000	300,000	80,000	80,000	1,170,000
Undergrounding - Gulf Blvd Phase II	3,123,310	1,308,170	-	-		4,431,480
Total Expenditures	6,311,920	2,308,170	700,000	580,000	580,000	10,480,090
Ending Fund Balance	1,275,740	925,740	725,740	645,740	565,740	



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 2023-2024

	2021 ACTUAL	2022 ACTUAL	2022-2023 FINAL BUDGET	ACTUAL 6 MONTHS 3/31/2023	FINAL 2023-2024 BUDGET
BEGINNING RESERVES	46,856	43,321	41,530		31,530
<u>REVENUE</u>					
LOCAL OPTION GAS TAX	54,873	55,616	50,000	23,006	50,000
TOTAL REVENUES & RESERVES BALANCE	101,729	98,937	91,530	23,006	81,530
<u>EXPENDITURES</u>					
STREET LIGHTS	58,408	57,407	60,000	18,140	60,000
TRANSFER TO LOST	-	-		-	
TOTAL EXPENDITURES	58,408	57,407	60,000	18,140	60,000
ENDING RESERVES	43,321	41,530	31,530		21,530
TOTAL EXPENDITURES & ENDING RESERVES	101,729	98,937	91,530		81,530

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 2023-2024

	2021 ACTUAL	2022 ACTUAL	2022-2023 FINAL BUDGET	ACTUAL 6 MONTHS 3/31/2023	FINAL 2023-2024 BUDGET
BEGINNING RESERVES	12,872	9,002	25,002		26,002
<u>REVENUE</u>					
RECREATIONAL IMPACT FEES	7,500	16,000	1,000	1,000	1,000
TRANSFER FROM LOST					
TOTAL REVENUES & RESERVES BALANCE	20,372	25,002	26,002	1,000	27,002
EXPENDITURES /TRANSFERS	11,370	-	-	-	-
TOTAL EXPENDITURES/TRANSFERS	11,370	-	-	-	-
ENDING RESERVES	9,002	25,002	26,002		27,002
TOTAL EXPENDITURES & ENDING RESERVES	20,372	25,002	26,002	1,000	27,002

MULTIMODAL IMPACT FEE FUND

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

MULTIMODAL IMPACT FEE FUND INDIAN ROCKS BEACH BUDGET 2023-2024

	2021 ACTUAL	2022 ACTUAL	2022-2023 FINAL BUDGET	ACTUAL 6 MONTHS 3/31/2023	FINAL 2023-2024 BUDGET
BEGINNING RESERVES	19,346	28,025	45,280		45,280
<u>REVENUE</u>					
MULTIMODAL IMPACT FEES	8,679	17,255		3,745	5,000
TOTAL REVENUES & RESERVES BALANCE	28,025	45,280	45,280		50,280
EXPENDITURES/TRANSFERS	-	-	-	-	-
TOTAL EXPENDITURES/TRANSFERS	-	-	-	-	-
ENDING RESERVES	28,025	45,280	45,280		50,280
TOTAL EXPENDITURES & ENDING RESERVES	28,025	45,280	45,280		50,280

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 2023-2024

	2021 ACTUAL	2022 ACTUAL	2022-2023 FINAL BUDGET	ACTUAL 6 MONTHS 3/31/2023	FINAL 2023-2024 BUDGET
BEGINNING RESERVES	12,136	9,006	25,006		27,006
<u>REVENUE</u>					
DEVELOPMENT IMPACT FEES	7,500	16,000	2,000	5,000	2,000
TOTAL REVENUES & RESERVES BALANCE	19,636	25,006	27,006		29,006
EXPENDITURES/TRANSFERS	10,630	-	-	-	-
TOTAL EXPENDITURES/TRANSFERS	10,630	-	-	-	-
ENDING RESERVES	9,006	25,006	27,006		29,006
TOTAL EXPENDITURES & ENDING RESERVES	19,636	25,006	27,006		29,006



APPENDIX

FREQUENTLY ASKED QUESTIONS

Q: WHAT IS THE PURPOSE OF THE CITY BUDGET?

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

Q: HOW AND WHEN IS THE BUDGET PREPARED?

A: The City Manager in conjunction with members of the management team prepare a capital improvement plan for review by the City Commission and the Finance Committee. A preliminary operating budget was delivered to the City Commission on June 30th, 2023. The City Commission reviews the budget, conducts work sessions, and holds two public hearings to obtain citizen input. Next, the Commission adopts the final budget along with an ordinance establishing the property tax rate required to fund the budget.

Q: WHAT IS A FISCAL YEAR?

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

Q: FROM WHERE DOES THE CITY OBTAIN ITS REVENUES?

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

Q: HOW IS REVENUE USED BY THE CITY?

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

Q: WHAT IS PROPERTY RATE?

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

Q: WHAT IS HOMESTEAD EXEMPTION?

- A: The Florida Constitution provides that a homeowner may apply for, and receive, a homestead exemption in the amount of \$50,000 on his or her principal residence. After property is appraised by the County Property Appraiser, \$50,000 is subtracted from the appraised value; the remainder is the taxable value upon which the property tax rate is applied.
- Q: WHAT IS A MILL OF TAX?
- A: One mill is equal to \$1 for each \$1,000 of taxable property value.
- Q: WHAT IS A FUND?
- A: A fund is a separate accounting entity within the City that receives revenues from a specific source and expends them on a specific activity or activities.
- Q: WHAT IS THE DIFFERENCE BETWEEN AD VALOREM TAX AND PROPERTY TAX?
- A: There is no difference. They are different names for the same tax.
- Q: WHAT IS AN OPERATING BUDGET?
- A: An operating budget is an annual financial plan for recurring expenditures, such as salaries, utilities, and supplies.
- Q: WHAT IS A CAPITAL IMPROVEMENT BUDGET?
- A: A capital improvement budget is both a short and long range plan for the construction of physical assets, such as buildings, streets, parks and the purchase of vehicles and equipment.
- Q: WHAT IS AN ENTERPRISE FUND?
- A: An enterprise fund earns its own revenues by charging customers for the services that are provided. The City of Indian Rocks Beach operates a solid waste collection activity as an enterprise fund.
- Q: WHAT IS A BUDGET APPROPRIATION?
- A: A budget appropriation is a specific amount of money that has been approved by the City Commission for use in a particular manner.
- Q: WHAT IS A BUDGET AMENDMENT?
- A: A budget amendment is an ordinance or resolution adopted by the City Commission which alters the adopted budget by appropriating additional monies to a particular department or fund, decreasing appropriations to a particular department or fund, or transferring funds from one department or fund to another.

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

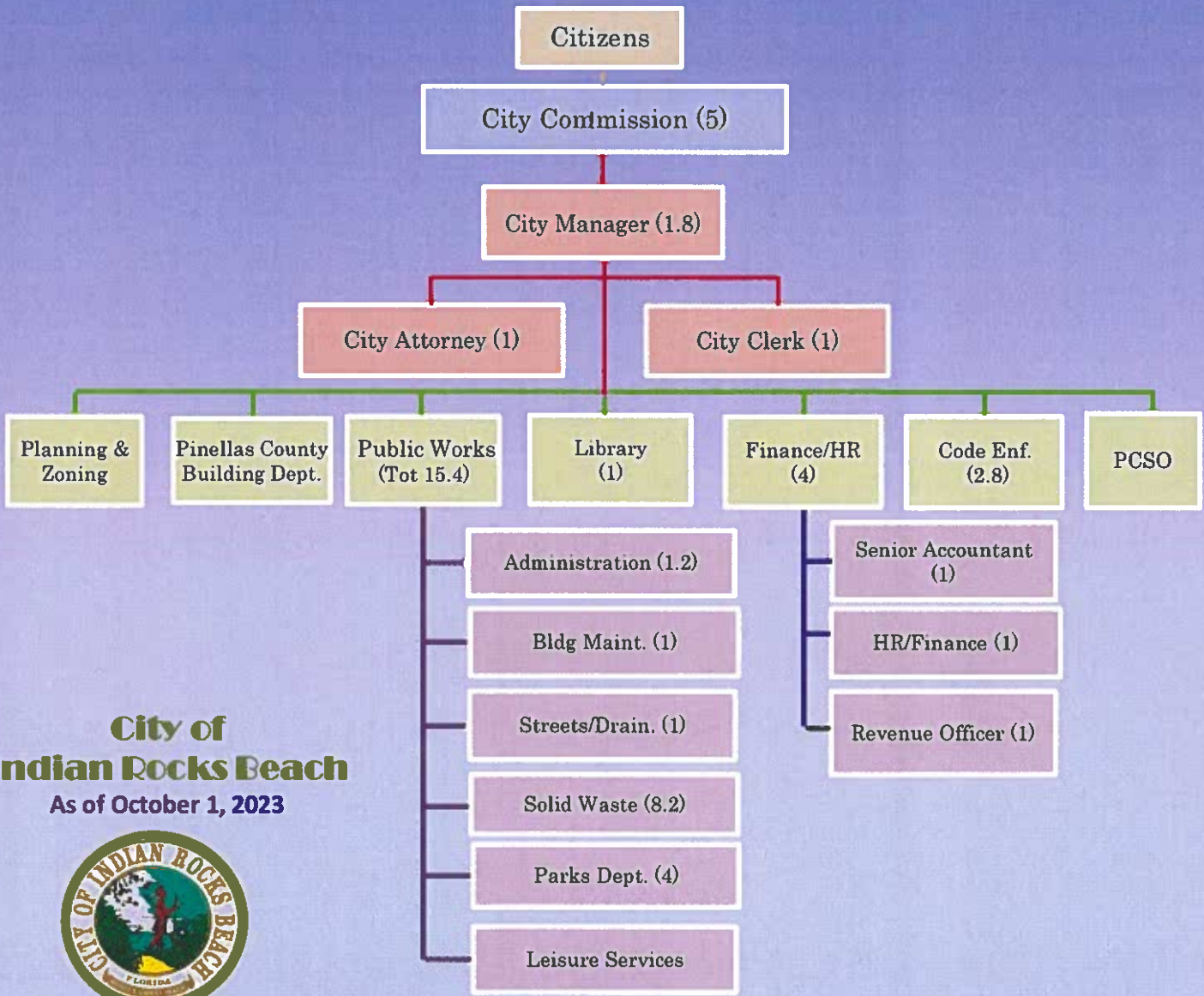
A: The property tax rate and budget adoption process are governed by both the City Charter and State Statutes.

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

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

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

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



**City of
Indian Rocks Beach**
As of October 1, 2023



**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>
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
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
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
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
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
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
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
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

**FY 22-23 Adopted
City Millage Rates for Pinellas County**

The City of Indian Rocks Beach adopted a millage rate of 1.8326 for FY 2023 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:

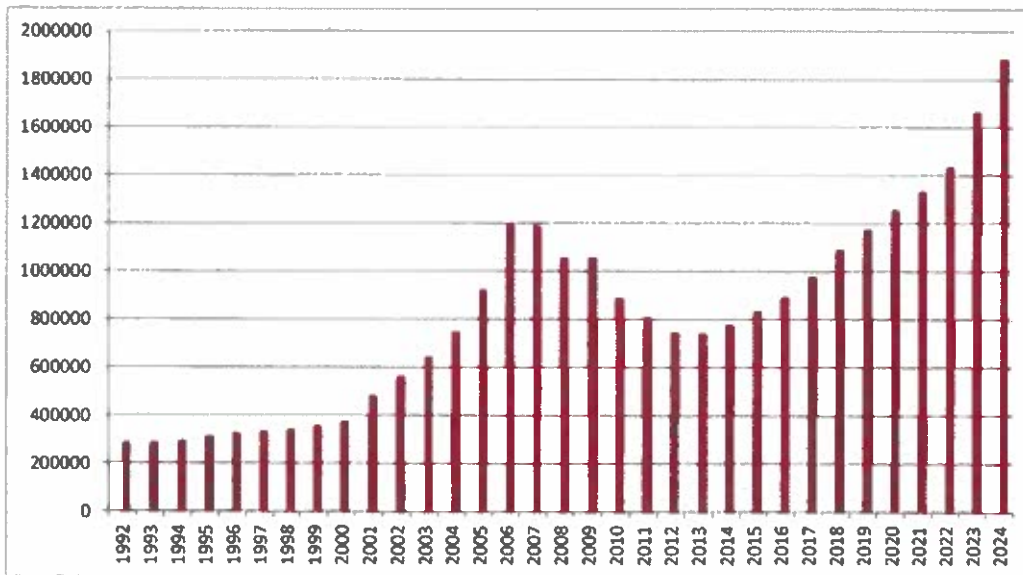
<u>Rank</u>	<u>City</u>	<u>Millage</u>
1	Belleair Shore	0.5959
2	North Redington Beach	1.0000
3	Redington Shores	1.6896
4	Redington Beach	1.8149
5	Indian Rocks Beach	1.8326
6	Indian Shores	1.8700
7	Belleair Beach	2.0394
8	Seminole	2.4793
9	Madeira Beach	2.7500
10-13	Treasure Island, St. Pete Beach, Safety Harbor	3.00+
14-16	Dunedin, Gulfport, Oldsmar, South Pasadena	4.00+
17-23	Pinellas Park, Tarpon Springs, Clearwater Belleair Bluffs, Largo, Belleair, Kenneth City	5.00+
24 (highest)	St. Pete	6.5250

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 1992-2024

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	1,890,112	13.58%	3,269,894	3,171,800	97.0%

* In Thousands

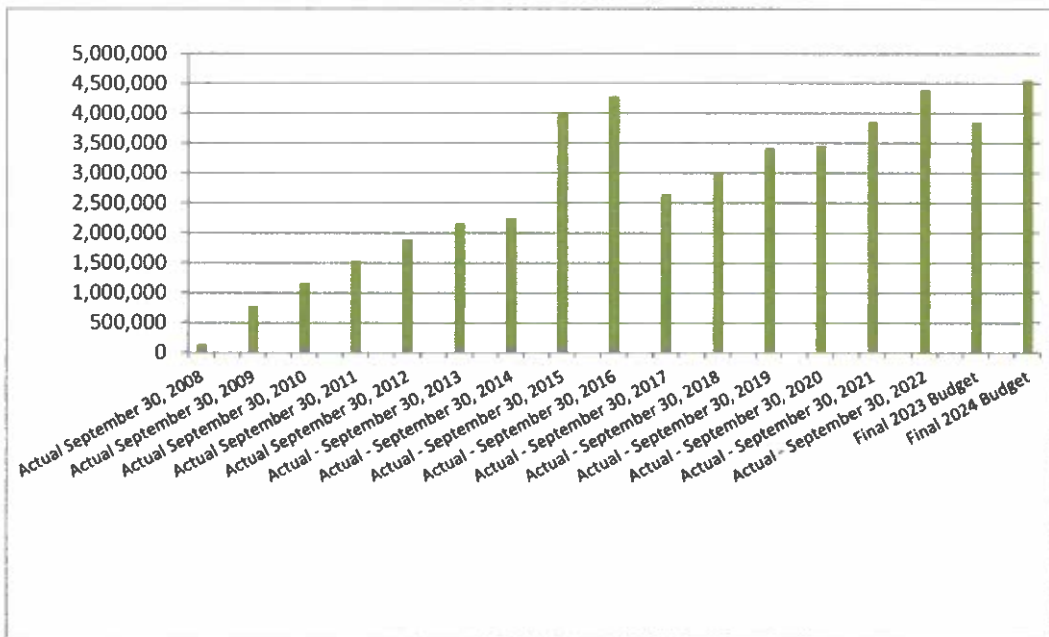


CITY OF INDIAN ROCKS BEACH

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%
Final 2023 Budget	<u>\$ 3,847,162</u>	87.0%
Final 2024 Budget	<u>\$ 4,549,326</u>	94.5%



GENERAL FUND
INDIAN ROCKS BEACH BUDGET 2023-2024

	2021 ACTUAL	2022 ACTUAL	2022-2023 FINAL BUDGET	Actual 6 months 3/31/2023	FINAL 2023-2024 BUDGET
BEGINNING FUND BALANCE - UNASSIGNED	3,565,519	3,953,865	3,847,162	-	4,519,786
Millage Levy	1.8326	1.8326	1.8326		1.73
REVENUE					
PROPERTY TAXES	2,379,957	2,535,990	\$ 2,963,060	2,672,910	\$ 3,171,800
FRANCHISE FEES	492,264	527,022	\$ 474,250	195,399	\$ 496,560
LICENSES & PERMITS	60,263	67,043	\$ 47,310	37,932	\$ 47,310
COMMUNICATION TAX	81,663	83,812	\$ 80,000	36,890	\$ 80,000
STATE SHARED REVENUE	121,719	141,490	\$ 122,230	56,271	\$ 128,340
1/2 CENT SALES TAX	319,756	333,778	\$ 304,370	126,102	\$ 319,590
ALCOHOL TAX	9,125	8,798	\$ 10,000	7,142	\$ 10,000
FINES	49,916	94,175	\$ 40,000	37,447	\$ 75,000
MISC REVENUE	349,610	345,094	\$ 230,220	315,255	\$ 413,970
VRR & INSPECTIONS					\$ 100,000
ICMA FORFEITURE		-		-	
FEDERAL - AMERICAN RESCUE PLAN		-			
COST ALLOCATION	148,858	148,860	\$ 148,860	74,430	\$ -
EXTRAORDINARY ITEM - INSURANCE PROCEEDS	-	-		-	
TRANSFER FROM OTHER FUNDS - SEWER	-	-		-	
TRANSFER FROM OTHER FUNDS - DEVELOPMENT IMPACT FEE FUND	10,630	-		-	
TRANSFER FROM OTHER FUNDS - RECREATION IMPACT FEE FUND	11,370	-		-	
FUND BALANCES/RESERVES/NET ASSETS					
SUBTOTAL REVENUE	4,035,131	4,286,062	\$ 4,420,300	3,559,778	\$ 4,842,570
TOTAL REVENUES & UNASSIGNED FUND BALANCE FORWARD	7,600,650	8,239,927	8,267,462	3,559,778	9,362,356
DEPARTMENTAL EXPENDITURES					
CITY COMMISSION	50,487	51,850	55,070	31,849	60,300
CITY MANAGER	278,381	294,892	313,760	164,409	308,340
FINANCE	341,481	353,706	384,380	181,243	464,690
CITY ATTORNEY	67,467	80,674	87,700	63,368	152,000
PLANNING & ZONING	79,836	70,229	85,650	32,549	85,200
CITY CLERK	154,488	162,211	187,590	92,146	143,790
LAW ENFORCEMENT	1,095,432	1,137,763	1,189,100	598,362	1,284,740
PERMITS & INSPECTIONS	44,862	25,164	5,000	-	-
CODE ENFORCEMENT	85,409	101,334	167,120	66,476	360,320
LIBRARY	105,065	101,334	118,290	57,870	121,100
PUBLIC WORKS	973,525	991,749	1,216,560	478,671	1,387,630
LEISURE SERVICES	33,742	40,213	40,200	38,256	36,700
CENTRAL SERVICES	336,610	309,022	415,690	170,912	408,220
TOTAL DEPARTMENTAL EXPENDITURES	3,646,785	3,720,141	4,266,110	1,976,111	4,813,030
TOTAL EXPENDITURES	3,646,785	3,720,141	4,266,110	1,976,111	4,813,030
TRANSFERS - TO CAPITAL IMPROVEMENT FUND	-	-	154,190	-	-
ENDING FUND BALANCE - UNASSIGNED	3,953,865	4,519,786	3,847,162		4,549,326
TOTAL EXPENDITURES, TRANSFERS & UNASSIGNED FUND BALANCE ENDING	7,600,650	8,239,927	8,267,462		9,362,356

**SOLID WASTE FUND
INDIAN ROCKS BEACH BUDGET 2023-2024**

	2021 ACTUAL	2022 ACTUAL	ACTUAL 6 months 3/31/2023	2022-2023 FINAL BUDGET	FINAL 2023-2024 BUDGET
BEGINNING RESERVES	386,131	487,441		691,819	489,619
<u>REVENUE</u>					
SOLID WASTE FEES	1,454,449	1,587,066	862,459	1,553,900	1,828,940
PRIVATE DUMPSTERS		11,323	4,511	7,030	7,730
CONDOS		20,337	11,138	21,630	23,790
RECYCLING		1,425	240	3,000	3,000
SPECIAL PICK UPS		8,548	4,725	2,000	2,000
OTHER	15,864	2,943		3,200	3,200
SUBTOTAL REVENUE	1,470,313	1,631,642	883,073	1,590,760	1,868,660
TOTAL REVENUES & RESERVES BALANCE	1,856,444	2,119,083		2,282,579	2,358,279
<u>EXPENDITURES</u>					
PERSONNEL COST	526,140	503,181	299,077	592,040	648,100
WASTE DISPOSAL	231,377	230,806	96,553	208,700	246,100
PROPERTY INSURANCE	55,329	54,255	32,502	59,600	71,520
REPAIRS & MAINTENANCE	65,444	99,642	54,090	67,000	67,000
GAS & OIL	38,398	61,868	24,923	60,000	60,000
OPERATING COSTS	303,457	328,652	191,282	356,760	541,280
COST ALLOCATION	148,858	148,860	74,430	148,860	-
CAPITAL ASSETS / DEPRECIATION	104,983	88,914	-		
TOTAL EXPENDITURES	1,473,986	1,516,178	772,857	1,492,960	1,634,000
NON-OPERATING EXPENDITURES					
CIP/Non-Current Liab	(104,983)	(88,914)		300,000	330,000
SUBTOTAL NON-OPERATING	(104,983)	(88,914)	-	300,000	330,000
TOTAL EXPENDITURES	1,369,003	1,427,264	772,857	1,792,960	1,964,000
ENDING RESERVES	487,441	691,819		489,619	394,279
TOTAL EXPENDITURES & ENDING RESERVES	1,856,444	2,119,083		2,282,579	2,358,279

Vehicle Inventory - June 2023

YEAR	TYPE/MODEL	TRUCK	DEPT	VIN #	LICENSE	CONDITION	COST	RE-PLACE	GVW	Mileage	PC TAG
2016	FORD F150 4X4 1/2 TON	534-20	BM	1FTMF1E8XGKF86290	XF2276	GOOD	24,191	2031		20,885	
2013	FORD ESCAPE	524-3	CE	1FMCU0F78DUD18805	210900	GOOD	19,894	2028	3,091	34,608	
2022	POLARIS RANGER SP 570	524-7	CE	3NSMAA57XNE306467	~	EXCELLENT	12,100	2032			
2016	FORD F150 4X4 1/2 TON	539-15	PSA	1FTEW1E85GF803298	XE9761	GOOD	29,206	2031	4,555	23,415	
2016	FORD F150 4 X 4	524-6	PR	1FTMF1E83GKF86289	XF2280	GOOD	24,191	2031	~	21,086	
2007	FORD F450 SUPER DUTY	572-2	PR	1FDXF46P97EB21790	XA0946	GOOD	33,560	2022	16,000	38,369	106-017
2016	FORD F-450 DUMP	572-3	PR	1FDUF4HY5GEA59653	XE8824	GOOD	41,562	2031	16,500	18,356	106-023
2016	POLARIS RANGER 570	524-5	PW	3NSRMA571GE755536	~	GOOD	11,279	2026	~	5,783	
2014	FORD F150 1/2 TON 4X4	534-18	PW	1FTMF1EM9EKD62485	XD5560	GOOD	20,099	2029	7,700	39,536	
2016	JOHN DEERE TRACTOR / LOADER	539-18	PW	1LV5085ECGG400159/A	~	GOOD	59,988	2031	~	999	
2016	JOHN DEERE 310SL LOADER BACKHOE	539-19	PW	1T0310LXPGF299805	~	GOOD		2031	~	910	
2022	FORD F550 BUCKET	239-25	PW	1FDUF5GT5NDA21306	XI1234	EXCELLENT	95,631	2029	19,500	0	
2017	SCHWARZE A7 TORNADO STREET SWEEPER	539-22	PW	3BKJHM7X4HF581450	BVF9022	GOOD	278,836	2032	33,000	5,592	106-024
	STREET SWEEPER CHASSIS PONY MOTOR										
2022	FORD F150 XL 4X4	539-24	PW	1FTMF1EBXNKD03458	XI0652	EXCELLENT	27,469	2037	4,182	1,603	
2018	FORD F550 DUMP	539-23	SW	1FDUF5GY7JEB23481	XF7536	GOOD	52,011	2033	19,500	8,337	106-026
2016	FORD F250	539-14	SW	1FTBF2B65GEB69528	XE8826	GOOD	25,783	2031	~	34,886	
2010	FREIGHTLINER M2 W GOLIATH MDL G370C REAR LOAD GARBAGE	534-15	SW	1FVHCYBS1ADAR3667	XC1906	POOR	145,824	2017	58,000	62,752	106-019
2014	FREIGHTLINER SD W GOLIATH MDL G400 REAR LOAD GARBAGE	534-17	SW	1FVHG3DV9EHFP9639	XD5557	FAIR	199,510	2021	66,000	61,813	106-021
2016	PETERBILT 365 EZ PACK GOLIATH 25 YD REAR LOAD GARBAGE	534-19	SW	1NPSL70C3GD341619	XE7464	GOOD	233,933	2023	66,000	56,975	106-022
2017	PETERBILT 567 EZ PACK REAR LOAD GARBAGE	534-21	SW	1NPCL70X4HD433747	EX6998	GOOD	233,555	2024	66,000	38,934	106-025
2020	FREIGHTLINER GRAPPLE	534-22	SW	1FVACXFCXLHLE8481	XH2515	GOOD	142,670	2030	33,000	17,408	106-026
2024	PETERBILT 567 EZ PACK REAR LOAD GARBAGE	534-23	SW	1NPCL40X2RD639617	XI0654	EXCELLENT	303,189	2031	66,000	0	106-027

TO BE SOLD