TUESDAY, JULY 15, 2025

CITY COMMISSION BUDGET WORK SESSION

@ 4:00 P.M.

CITY OF INDIAN ROCKS BEACH
CITY COMMISSION BUDGET WORK SESSION MEETING
Holiday Inn – Pelican Sandpiper Room
401 2nd Street, Indian Rocks Beach, Florida, 33785
TUESDAY, JULY 15, 2025 @ 4:00 P.M.
AGENDA

CALL TO ORDER
ROLL CALL

1. **REVIEW OF** Five-Year Capital Improvement Plan (FY 2026-2030) and the FY 2025-2026 Proposed Budget.

2. **PUBLIC COMMENTS.** ***[3-minute time limit per speaker.]***

3. **ADJOURNMENT.**

APPEALS: Any person who decides to appeal any decision made, with respect to any matter considered at such hearing, will need a record of the proceedings and, for such purposes, may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based, per s. 286.0105, F.S. Verbatim transcripts are not furnished by the City of Indian Rocks Beach, and should one be desired, arrangements should be made in advance by the interested party (i.e., Court Reporter).

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

POSTED: JULY 11, 2025

SPECIAL CITY COMMISSION MEETING
TUESDAY, JULY 15, 2025 @ 6:00 P.M.

SPECIAL CITY COMMISSION MEETING
TUESDAY, AUGUST 5, 2025 @ 2:00 P.M.

SPECIAL CITY COMMISSION MEETING
TUESDAY, AUGUST 12, 2025 @ 9:00 A.M

NEXT REGULAR CITY COMMISSION MEETING
TUESDAY, AUGUST 12, 2025 @ 6:00 P.M.

Location of meetings until further notice:
Holiday Inn. 401 2nd Street. Indian Rocks Beach, FL. 33785

AGENDA ITEM NO. 1

REVIEW OF FY 2026-2030

CAPITAL IMPROVEMENT PLAN

AND

FY 2025-2026

PROPOSED BUDGET

City of

INDIAN ROCKS BEACH

CITY MANAGER'S PROPOSED

FY 2025-26 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

June 30, 2025

Honorable City Commissioners
City of Indian Rocks Beach
1507 Bay Palm Boulevard
Indian Rocks Beach, FL 33785

Commissioners,

In accordance with Section 5.3(6) of the City Charter, it is my pleasure to present to you the City Manager's Proposed City of Indian Rocks Beach Budget for Fiscal Year 2025-26. 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 providing funds to enhance the city's reserves.

The proposed budget acknowledges the importance of investing in our greatest resource, our IRB Team Members. The proposed budget provides a continued outstanding benefit package and ensures that we are competitive in the public sector market. The City is blessed by the team we have, and we are thankful for the service they provide to the public 365 days a year.

REVENUE/APPROPRIATIONS/RESERVES OUTLOOK

According to the Pinellas County Property Appraiser's Office, our property tax assessed value is expected to decrease by approximately 1.01 from last year. The decrease in assessed values resulted from damage to property from the 2024 hurricanes.

The proposed budget maintains our mill rate of **1.73%** which ensures our continued ranking among the lowest mill rates in Pinellas County, and one of the lowest in the State of Florida (See Appendix D). All other revenue sources are stable, or rising slightly, which allows us to accurately make future projections. Our reserve fund was impacted by the damage associated with two hurricanes in the fall of 2024. The proposed budget funds a proactive budget while providing funds to enhance our current reserves.

The General Fund expenses total $5,370,180.

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

The City's unassigned reserves balance is approximately $4,404,110 or 82% of General Fund expenditures. In addition to the General Fund reserve account, the budget includes an updated IRB Five Year Capital Plan with an estimated reserve balance at the end of the five-year period of approximately $1,789,220.

ELEVATING OPERATIONS

Highlights of the proposed General Fund Budget include:

- **Continued elimination** of the cost allocation from the Solid Waste Budget to the General Fund Budget
- 3% cost of living increase for all team members
- Continued allocation of $50,000 for proactive drainage maintenance
- Continued funding for a magistrate and associated legal counsel
- 7.53% increase in the Pinellas County Sheriff's Law Enforcement Service Contract.
- Additional funds allocated for the purchase of books and supplies for the City of Indian Rocks Beach Library
- 5% increase in property casualty insurance
- 7.5 % Medical Insurance Renewal Rates

PROVIDING OUTSTANDING SOLID WASTE OPERATIONS

Highlights of the Solid Waste Budget include:

- Continued elimination of the cost allocation from the Solid Waste Budget to the General Fund Budget
- 3% cost of living increase for all team members
- 5% rate increase for both residential and commercial customers
- 8% increase in Pinellas County Tipping Fee
- 3% Recycling rate increase

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Highlights of the 2025-2029 Capital Improvement Plan:

- Annual funding for road milling, resurfacing, curbing & drainage
- $500,000 for stormwater reconstruction projects (half of the total is funded by SWFWMD Grants)
- Annual funding for park maintenance and upgrades

In 2026 the plan provides for:

- Brown Park Swing Shade - $42,000
- Kolb Park Irrigation & SOD - $70,000
- Replacement of existing lighting and the installation of LED Lighting in Kolb Park at the Skatepark, Basketball Court-$70,000

ELEVATING INFRASTRUCTURE

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 15, 2025, at 4:00 PM with the setting of the tentative millage rate at 6:00 PM. Public Hearings on the final version of the proposed budget will be September 10, 2025, and September 24, 2025.

Sincerely,

Brently Gregg Mims
City Manager
City of Indian Rocks Beach
Florida

CITY OF INDIAN ROCKS BEACH
BUDGET GUIDE

A budget is a city's financial and operating plan for a period called a "Fiscal Year," and is mandated by Florida Statutes. The City of Indian Rocks Beach's Fiscal Year begins October 1 and ends September 30. The Fiscal Year beginning October 1, 2025, is referred to as "Fiscal Year 2025-26" or sometimes as FY26. 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 2025-26 budget is adopted and becomes effective October 1, 2025. The next fiscal year's budget preparation process intensifies after receipt of the Annual Comprehensive Financial Report (ACFR), which this year occurred in May 2025. The audited figures in the ACFR serve as the basis for preparing the forthcoming fiscal year budget. The staff develops a capital improvement plan (CIP) for review with the City Commission and the Finance & Budget Review Committee.

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

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

BUDGET BASIS

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

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

a. Compensated absences, liabilities that are expected to be liquidated with expendable available financial resources, are accrued as earned by employees (GAAP) as opposed to being expended when paid (budget).

b. Capital outlay items within the Enterprise Funds are recorded as assets on a GAAP basis and as expenditures on a budget basis.

WHAT IS A FUND?

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

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

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

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

TRUTH IN MILLAGE (TRIM)

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

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

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

INDIAN ROCKS BEACH

BUDGET CALENDAR

FISCAL YEAR 2025/2026 BUDGET CALENDAR		
May 5-9, 2025 **Monday-Friday**	City Commissioners provide initial 2026 Budget input to the City manager and Finance Director	
May 30, 2025 **Friday**	Property Appraiser delivers certification of taxable value (DR-420) to City	
June 16, 2025 **Monday**	Five-Year Capital Improvement Program (CIP) delivered to City Commission and Finance and Budget Committee	
June 30, 2025 **Monday**	Property Appraiser delivers certification of taxable value (DR-420) to City	S
July 3, 2025 **Thursday**	Preliminary budget delivered to City Commission and Finance and Budget Committee	
July 9, 2025 **Wednesday**	Finance and Budget Committee Review CIP and Preliminary Budget	
July 15, 2025 **Tuesday**	City Commission CIP and Preliminary Budget Work Session 4:00-6:00pm	
July 15, 2025 **Tuesday**	City Commission Meeting- Commission sets tentative millage rate 6:00pm	
August 1, 2025 **Friday**	City notifies Property Appraiser of tentative millage rate and date/time/place of first public hearing-completed DR420 returned	S
August 1, 2025 **Friday**	Tentative budget delivered to City Commission	
September 10, 2025 **Wednesday**	City holds FIRST Public Hearing to adopt a tentative budget and millage rate 6:00pm	S
September 21, 2025 **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 24, 2025 **Wednesday**	City holds FINAL Public Hearing to adopt final budget and millage rate from 2-5 days after ad appears 6:00pm	S
September 26, 2025 **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

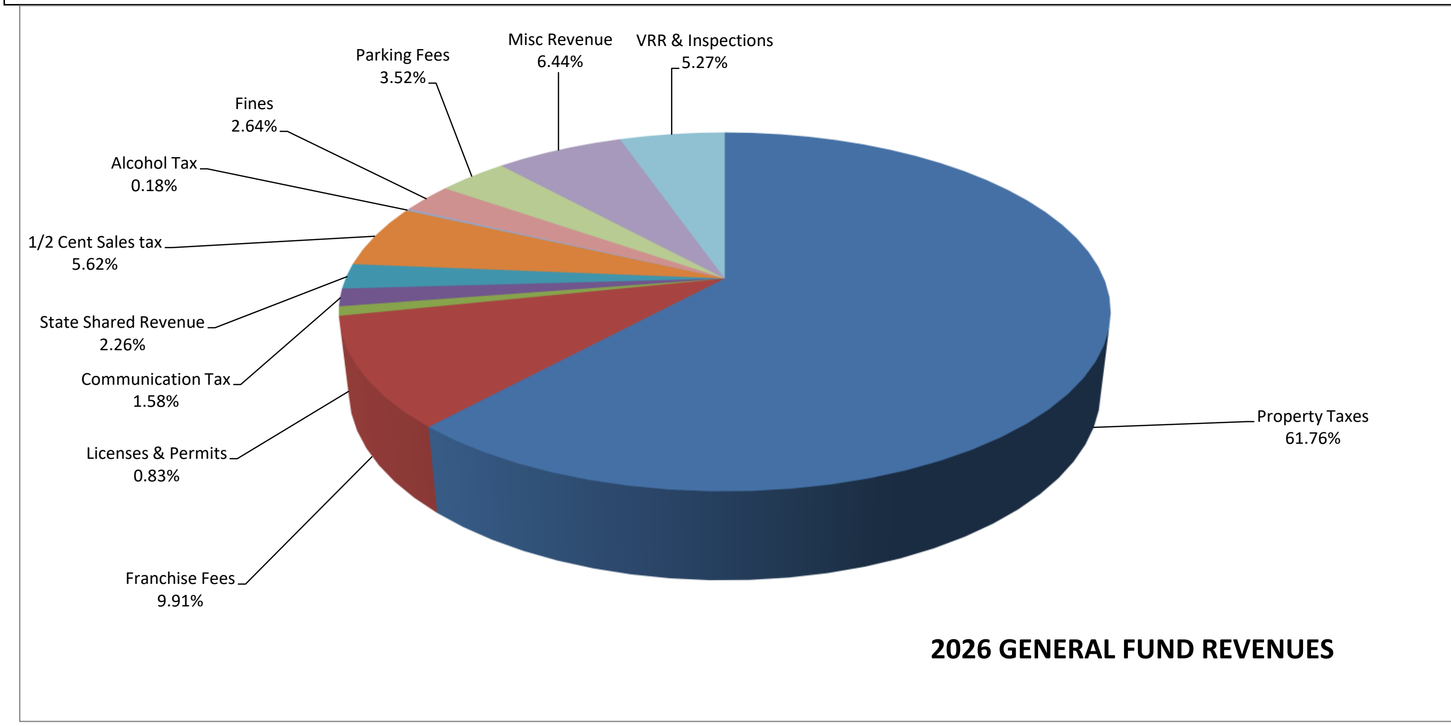
GENERAL FUND

GENERAL FUND BUDGET – CITY MANAGER PROPOSED

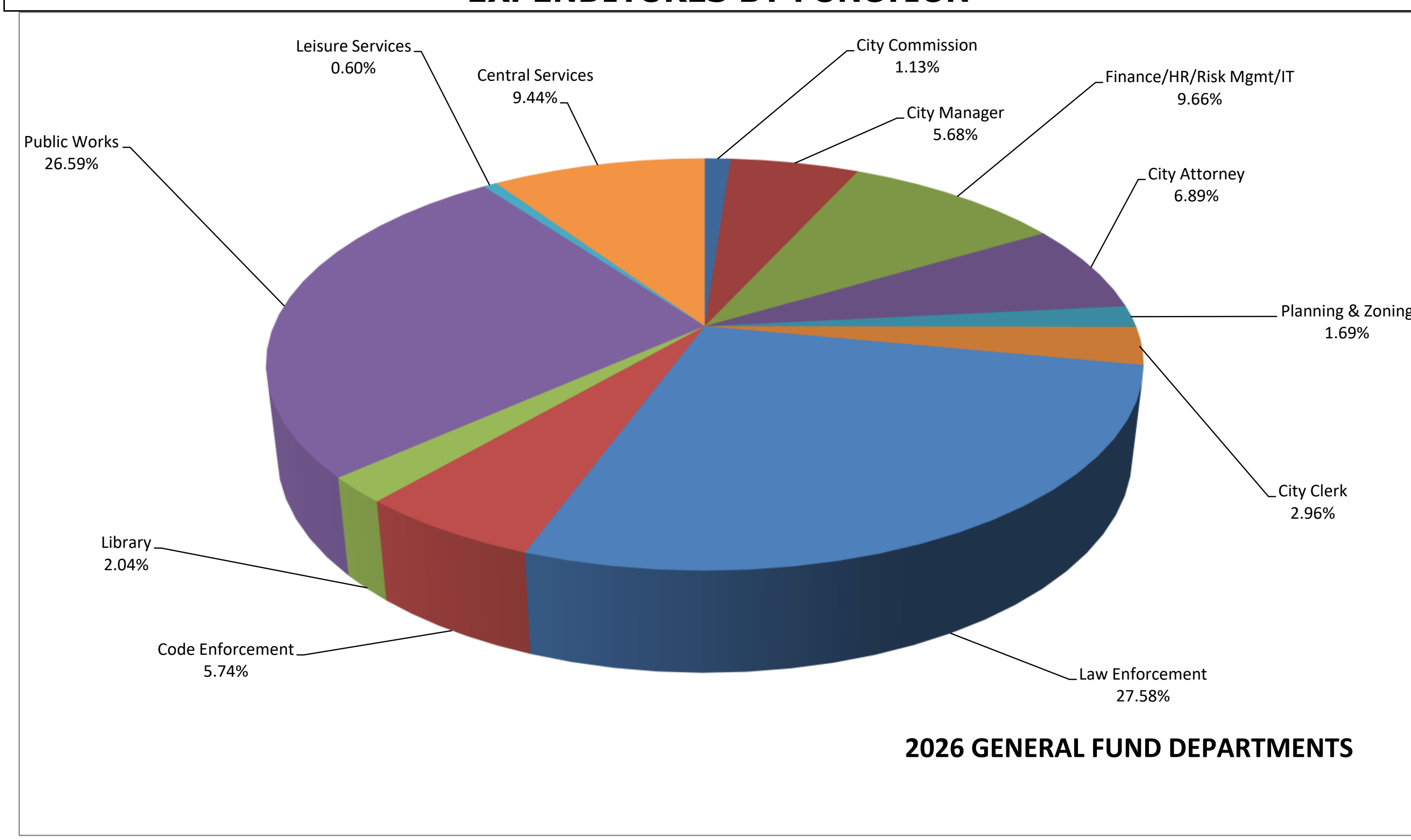
GENERAL FUND
INDIAN ROCKS BEACH BUDGET 2025-2026

	2023 ACTUAL	2024 ACTUAL	FINAL 2024-2025 BUDGET	ACTUAL 6 months 3/31/2025	2025-2026 CM PROPOSED BUDGET
Millage Levy	1.8326	1.73	1.73		1.73
REVENUE					
PROPERTY TAXES	$2,947,438	$3,179,075	$3,549,380	3,087,608	3,513,880
FRANCHISE FEES	$ 567,330	$ 558,533	$ 564,000	203,832	564,000
LICENSES & PERMITS	$ 103,868	$ 239,783	$ 47,310	33,362	47,310
COMMUNICATION TAX	$ 90,350	$ 101,447	$ 90,000	41,434	90,000
STATE SHARED REVENUE	$ 133,838	$ 125,255	$ 128,340	55,636	128,340
1/2 CENT SALES TAX	$ 311,866	$ 300,975	$ 319,590	118,464	319,590
ALCOHOL TAX	$ 8,529	$ 8,347	$ 10,000	9,041	10,000
FINES	$ 122,400	$ 81,236	$ 100,000	150,042	150,000
MISC REVENUE	$ 651,266	$ 926,671	$ 480,220	2,063,055	480,220
VRR & INSPECTIONS	$ -		$ 100,000	49,960	300,000
COST ALLOCATION - SOLID WASTE FUND	$ 148,860	$ -	$ -	-	-
TRANSFER FROM OTHER FUNDS - MULTIMODAL IMPACT FEE FUND		-			55,000
TRANSFER FROM OTHER FUNDS - RECREATION IMPACT FEE FUND		-			31,000
TOTAL REVENUE	**$5,085,745**	**$5,521,322**	**$5,388,840**	**5,812,434**	**5,689,340**
FROM RESERVES				-	-
TOTAL RESOURCES	**5,085,745**	**5,521,322**	**5,388,840**	**5,812,434**	**5,689,340**
DEPARTMENTAL EXPENDITURES					
CITY COMMISSION	53,489	61,284	60,800	37,110	60,800
CITY MANAGER	330,145	308,883	289,650	151,612	305,120
FINANCE	366,159	455,259	498,680	243,214	518,700
CITY ATTORNEY	157,519	185,240	157,000	62,036	370,000
PLANNING & ZONING	88,785	71,878	85,200	245,568	91,000
CITY CLERK	188,389	136,960	150,180	75,345	158,920
LAW ENFORCEMENT	1,189,395	1,283,618	1,377,820	686,148	1,480,860
CODE ENFORCEMENT	137,564	315,045	300,270	168,868	308,210
LIBRARY	114,631	118,641	123,660	56,307	109,460
PUBLIC WORKS	1,166,218	1,275,101	1,323,300	1,837,498	1,427,870
LEISURE SERVICES	39,472	25,944	36,700	6,880	32,200
CENTRAL SERVICES	394,257	478,021	478,010	234,507	507,040
TRANSFERS - TO CAPITAL IMPROVEMENT FUND			500,000		-
TOTAL EXPENDITURES/TRANSFERS	**4,226,023**	**4,715,874**	**5,381,270**	**3,805,093**	**5,370,180**

TOTAL GENERAL FUND
REVENUES BY SOURCE



TOTAL GENERAL FUND
EXPENDITURES BY FUNCTION



CITY OF INDIAN ROCKS BEACH

CITY COMMISSION

Program Description:

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

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

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

Schedule of Expenditures
CITY COMMISSION
For 2025-2026 Budget

DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	PROPOSED 2026 BUDGET
SALARIES	34,200	37,200	37,200	**37,200**
		Mayor Commissioner		8,400
		Commissioner (4)		28,800
FICA EXPENSE	2,616	2,846	2,850	**2,850**
Subtotal Personnel	**36,816**	**40,046**	**40,050**	**40,050**
OTHER CONTRACT SVC	10,500	11,000	11,000	**11,000**
		Art Center		5,000
		Neighborly Senior Services		2,500
		Welcome Center		1,500
		Safe Harbor		2,000
TRAVEL & PER DIEM	2,181	1,141	2,500	**2,500**
OFFICE SUPPLIES	57	57	250	**250**
OPERATING SUPPLIES	2,822	6,515	4,000	**4,000**
TRAINING, EDUC & DUES	1,113	2,525	3,000	**3,000**
Subtotal Operating Costs	**16,673**	**21,238**	**20,750**	**20,750**
CITY COMMISSION	**$ 53,489**	**$ 61,284**	**$ 60,800**	**$ 60,800**

CITY OF INDIAN ROCKS BEACH
GENERAL GOVERNMENT - CITY COMMISSION
DETAIL OF EXPENDITURES

001-511-000
GENERAL GOVERNMENT -CITY COMMISSION

SALARIES

ACCT# 012-000	**Regular Salaries and Wages**		**37,200**
	Mayor/Commissioner	8,400	
	Commissioners (4)	28,800	

SALARY RELATED EXPENSES

ACCT# 021-000	**F.I.C.A.**		**2,850**
	Social Security Matching / Medicare Matching		
SUBTOTAL PERSONNEL EXPENSES			**40,050**
ACCT# 034-000	**Other Contractual Services**		**11,000**
	Services procured independently by contract or agreement with persons, firms, corporations, or other government units		
	Art Center	5,000	
	Neighborly Senior Services	2,500	
	Welcome Center	1,500	
	Safe Harbor	2,000	

OPERATING EXPENSES

ACCT# 040-000	**Travel and Per Diem**		**2,500**
	Includes the costs of public transportation, motor pool charges, reimbursements for use of private vehicles, per diem, meals, and incidental travel expenses.		
ACCT# 051-000	**Office Supplies**		**250**
	Includes materials and supplies such as stationery, preprinted forms, paper, charts, maps, business cards, printed notebooks, name plates, etc.		

CITY OF INDIAN ROCKS BEACH
GENERAL GOVERNMENT - CITY COMMISSION
DETAIL OF EXPENDITURES

001-511-000
GENERAL GOVERNMENT -CITY COMMISSION

ACCT# 052-000	**Operating Supplies**		**4,000**
	All types of supplies consumed in the conduct of operations. This category may include food, fuel, lubricants, chemicals, laboratory supplies, household items, institutional supplies, uniforms and other clothing. Also includes recording tapes and transcript production supplies.		
	City Shirts	400	
	Special meeting refreshments (Big-C)	800	
	Plaques & awards	700	
	Commissioner pictures	300	
	Employee Gift Certificates	1,800	
ACCT# 054-000	**Training, Education and Dues**		**3,000**
	Includes books, or sets of books but not purchased for libraries. This object also includes subscriptions, memberships, professional data costs, and training and educational costs. (FLC, Mayor's Council, Big C, and Florida Beaches & Shores)		
	Florida League of Cities Dues	500	
	Mayor's Council Dues	200	
	Big C Dues	800	
	Registration for Conference Events	1,500	
SUBTOTAL OPERATING EXPENSES			**20,750**
CITY COMMISSION TOTAL			**60,800**

ADMINISTRATION – CITY MANAGER

Program Description:

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

CITY MANAGER

For 2025-2026 Budget

DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	PROPOSED 2026 BUDGET
SALARIES	222,933	211,792	199,040	**210,410**
		City Manager		175,990
		Admin Asst. (60%)		34,420
OVERTIME	-			**-**
FICA EXPENSE	15,992	16,039	15,230	**16,100**
RETIREMENT CONTRIB	21,910	20,558	19,900	**21,040**
HEALTH & LIFE INS	39,612	29,742	27,880	**29,970**
Subtotal Personnel	**300,447**	**278,131**	**262,050**	**277,520**
OTH CONTRACT SVC	-	15	1,000	**1,000**
TRAVEL & PER DIEM	5,438	5,581	6,000	**6,000**
PRINTING & BINDING	11,814	12,886	8,000	**8,000**
OTHER CHARGES	1,975	2,347	2,500	**2,500**
OFFICE SUPPLIES	990	1,202	1,600	**1,600**
OPERATING SUPPLIES	6,683	5,946	4,000	**4,000**
TRAINING, EDUC & DUES	2,798	2,775	4,500	**4,500**
Subtotal Operating Costs	**29,698**	**30,752**	**27,600**	**27,600**
CITY MANAGER	**$ 330,145**	**$ 308,883**	**$ 289,650**	**$ 305,120**

CITY OF INDIAN ROCKS BEACH
GENERAL GOVERNMENT - CITY MANAGER
DETAIL OF EXPENDITURES

001-512-000
GENERAL GOVERNMENT -CITY MANAGER

SALARIES

ACCT# 012-000	**Regular Salaries and Wages**		**210,410**
	City Manager	175,990	
	Executive Secretary	34,420	
ACCT# 014-000	**Overtime**		**-**
	For special projects, reports or other assignments of hourly employees.		

SALARY RELATED EXPENSES

ACCT# 021-000	**F.I.C.A.**	**16,100**
	Social Security Matching / Medicare Matching	
ACCT# 022-000	**Retirement Contributions**	**21,040**
	ICMA/FRS	
ACCT# 023-000	**Life and Health Insurance**	**29,970**
	City paid insurance premiums	
SUBTOTAL PERSONNEL EXPENSES		**277,520**

OPERATING EXPENSES

ACCT# 034-000	**Other Contractual Services**	**1,000**
	Services procured independently by contract or agreement with persons, firms, corporations, consultants, records management or other government units	
ACCT# 040-000	**Travel and Per Diem**	**6,000**
	Includes the costs of public transportation, motor pool charges, reimbursements for use of private vehicles, per diem, meals, incidental travel expenses and auto allowance	
ACCT# 047-000	**Printing and Binding**	**8,000**
	Costs of printing, binding, and other reproduction services which are contracted for or purchased from outside vendors and the City newsletter insert	
ACCT# 049-000	**Other Current Charges**	**2,500**
	Includes current charges and obligations not otherwise classified. (City Manager Contingency)	
ACCT# 051-000	**Office Supplies**	**1,600**

001-512-000
GENERAL GOVERNMENT -CITY MANAGER

This object includes materials and supplies such as stationery, preprinted forms, paper, charts, and maps.

ACCT# 052-000	**Operating Supplies**	**4,000**

All types of supplies consumed in the conduct of operations. This category may include food, fuel, lubricants, chemicals, laboratory supplies, household items, institutional supplies, uniforms and other clothing. Also includes recording tapes and transcript production supplies, SCRAM Lunches, City Shirts, and Employee Picnic.

Consumable supplies (printer cartridges, pens, notepads, staples, paperclips, etc.)
funerals, births, get-well
Coffee and related supplies
SCRAM Lunches
City Shirts for non-uniformed personnel
Employee Picnics

ACCT# 054-000	**Training, Education and Dues**	**4,500**

Includes books, or sets of books but not those purchased for libraries. This object also includes subscriptions, memberships, professional data costs, and training and educational costs and conference registrations

SUBTOTAL OPERATING EXPENSES	**27,600**
CITY MANAGER TOTAL	**305,120**

CITY OF INDIAN ROCKS BEACH

FINANCE AND PERSONNEL

Program Description:

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

This program is also responsible for personnel administration, including overseeing the recruitment and selection of team members. Additionally, this program manages all team member benefit programs, and the City's insurance program which is designed to reduce losses and insure against property damage, vehicle liability and general liability.

Schedule of Expenditures
FINANCE
For 2025-2026 Budget

DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	PROPOSED 2026 BUDGET
SALARIES	232,444	293,095	310,560	**322,300**
FICA EXPENSE	17,200	21,453	23,760	**24,660**
RETIREMENT EXPENSE	24,711	29,970	31,060	**32,230**
LIFE AND HEALTH INSURANCE	57,574	73,896	82,790	**89,000**
Subtotal Personnel	**331,929**	**418,414**	**448,170**	**468,190**
PROFESSIONAL SERVICES	4,012	4,431	5,700	**5,700**
ACCOUNTING AND AUDITING	21,855	21,290	33,000	**33,000**
OTHER CONTRACT SVC	3,942	4,138	4,630	**4,630**
TRAVEL & PER DIEM	1,443	2,389	2,800	**2,800**
PRINTING & BINDING	741	168	500	**500**
OPERATING SUPPLIES	367	1,528	1,000	**1,000**
TRAINING, EDUC & DUES	1,870	2,901	2,880	**2,880**
Subtotal Operating Costs	**34,230**	**36,845**	**50,510**	**50,510**
FINANCE	**366,159**	**455,259**	**498,680**	**518,700**

Finance Director	$123,830
Senior Acountant	$ 70,030
Finance/HR Specialist	$ 70,030
Revenue Officer	$ 58,410

001- 513-000
GENERAL GOVERNMENT - FINANCE/PERSONNEL

SALARIES

ACCT# 012	**Regular Salaries and Wages**		**322,300**
	Finance Director	123,830	
	Finance / HR Specialist	70,030	
	Senior Accountant	70,030	
	Revenue Officer	58,410	
SALARY RELATED EXPENSES			
ACCT# 021-000	**F.I.C.A.**		**24,660**
	Social Security Matching / Medicare Matching		
ACCT# 022-000	**Retirement Contributions**		**32,230**
	ICMA/FRS		
ACCT# 023-000	**Life and Health Insurance**		**89,000**
	City paid insurance premiums	89,000	
SUBTOTAL PERSONNEL EXPENSES			**468,190**
OPERATING EXPENSES			
ACCT# 031-000	**Professional Services**		**5,700**
	ADP - Payroll Processing		
ACCT# 032-000	**Accounting and Auditing**		**33,000**
	Annual Financial Audit		
ACCT# 034-000	**Other Contractual Services**		**4,630**
	Services procured independently by contract or agreement with persons, firms, corporations, or other government units, ICMA Fees, Drug Screenings/Physicals/Backgrounds, EAP		
	ICMA Plan Fees	1,000	
	Drug Screening/Physicals/Backgrounds	1,500	
	SOLUTIONS, Inc. - Employee Assistant Program	1,000	
	Employment advertising	1,000	
	EFT Processing Fees	130	

001- 513-000
GENERAL GOVERNMENT - FINANCE/PERSONNEL

ACCT# 040-000	**Travel and Per Diem**		**2,800**
	Includes the costs of public transportation, motor pool charges, reimbursements for use of private vehicles, per diem, meals, and incidental travel expenses.		
	Luncheon meetings - FGFOA local chapter	210	
	FGFOA Annual Conference	650	
	FGFOA School classes	500	
	FPHRA Conference	640	
	PRM Annual Conference	500	
	Professional Seminars / Meetings (Local & Online) CPE	300	
ACCT# 047-000	**Printing and Binding**		**500**
	Cost of printing, binding, and other reproduction services, contracted or purchased from outside vendor. Printing of audit, budget reports checks and purchase orders		
ACCT# 052-000	**Operating Supplies**		**1,000**
	All types of supplies consumed in the conduct of operations. This category may include food, fuel, lubricants, chemicals, laboratory supplies, household items, institutional supplies, uniforms and other clothing. Also includes recording tapes and transcript supplies. Supplies for annual Budget presentation- dividers, loose-leaf binders and personnel manual.		
ACCT# 054-000	**Training, Education and Dues**		**2,880**
	Includes books, or sets of books but not those purchased for libraries. This object also includes subscriptions, memberships, professional data costs, and training and educational costs.		
	FGFOA School of Govt. Finance	225	
	FGFOA Annual Conference	225	
	Professional Seminars	200	
	GFOA/HR Guides and Handbooks	250	
	Dues/Memberships -		
	Gulfcoast FGFOA-2@20; IPMA-150; SHRM-185 FPHRA-60 GFOA-375, FGFOA-2@25	660	
	Law Posters	80	
	Employees Health Flyers (12 mos.)	340	
	Fee - CAFR Certificate of Achievement	450	
	FPHRA / PHR registrations	450	
SUBTOTAL OPERATING EXPENSES			**50,510**
FINANCE/PERSONNEL TOTAL			**518,700**

ADMINISTRATION - CITY ATTORNEY

Program Description:

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

The City Manager provides day to day management of the City Attorney.

Schedule of Expenditures
CITY ATTORNEY
For 2025-2026 Budget

DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	**PROPOSED 2026 BUDGET**
RETAINER	57,000	57,000	57,000	**-**
OTHER LEGAL EXPENSE/SPECIAL MAGISTRATE	100,519	128,240	100,000	**370,000**
TRAVEL AND PER DIEM	-	-	-	**-**
CITY ATTORNEY	**$ 157,519**	**$ 185,240**	**$ 157,000**	**$ 370,000**

CITY OF INDIAN ROCKS BEACH
GENERAL GOVERNMENT - CITY ATTORNEY
DETAIL OF EXPENDITURES

001-514-000
CITY ATTORNEY

OPERATING EXPENSES:

ACCT# 031-000	**Professional Services**		**370,000**
	Legal services procured by the local unit as an independent professional assistance.		
	Legal Services	320,000	
	Magistrate Services	50,000	
TOTAL CITY ATTORNEY			**370,000**

PLANNING AND ZONING

Program Description:

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

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

Schedule of Expenditures
PLANNING AND ZONING
For 2025-2026 Budget

DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	PROPOSED 2026 BUDGET
PLANNING CONSULTING SERVICES	87,211	71,234	80,000	**90,000**
TRAVEL & PER DIEM	-	-	500	**-**
PRINTING & BINDING	-	-	1,000	**1,000**
OTHER CURRENT CHARGES	848	-	2,500	**-**
OFFICE SUPPLIES	-	-	200	**-**
OPERATING SUPPLIES	-	-	250	**-**
TRAINING, EDUC & DUES	725	644	750	**-**
Subtotal Operating Costs	**88,784**	**71,878**	**85,200**	**91,000**
PLANNING AND ZONING	**$ 88,784**	**$ 71,878**	**$ 85,200**	**$ 91,000**

CITY OF INDIAN ROCKS BEACH
GENERAL GOVERNMENT - PLANNING AND ZONING
DETAIL OF EXPENDITURES

001- 515-000
GENERAL GOVERNMENT -PLANNING AND ZONING

OPERATING EXPENSES:

ACCT # 031-XXX	**Professional Services**		**90,000**
	Legal, medical, dental, engineering, architectural, appraisal, technological and other services, planning and zoning assistance, contract AICP Planner.		
100	Engineering review for site plans/planning consulting	90,000	
ACCT# 040-000	**Travel and Per Diem**		**-**
	Includes the costs of public transportation, motor pool charges, reimbursements for use of private vehicles, per diem, meals, and incidental travel expenses.		
	Mileage reimbursement - training & meetings		
ACCT# 047-000	**Printing and Binding**		**1,000**
	Costs of printing, binding, and other reproduction services which are contracted for or purchased from outside vendors, Zoning and land use maps, and Flood damage newsletter.		
	Zoning and land use maps	400	
	Flood Damage Newsletter	600	

SUBTOTAL OPERATING EXPENSES	**91,000**
PLANNING AND ZONING TOTAL	**91,000**

CITY OF INDIAN ROCKS BEACH

ADMINISTRATION - CITY CLERK

Program Description:

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

Records management includes the storing, indexing, securing and destruction of official city records in accordance with State Statutes. Record storage facilities are provided both on-site and at a secure off-site location in the event of a natural disaster. Permanent records are scanned and maintained both on-site and off-site. The City Manager provides day-to-day supervision of the City Clerk.

Schedule of Expenditures

CITY CLERK

For 2025-2026 Budget

DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	PROPOSED 2026 BUDGET
SALARIES-CLERK	110,580	81,945	81,900	**84,360**
		City Clerk		84,360
FICA EXPENSE	8,165	5,659	6,270	**6,450**
RETIREMENT EXPENSE	19,615	9,335	8,190	**8,440**
LIFE AND HEALTH INSURANCE	14,811	24,426	24,670	**26,520**
Subtotal Personnel	**153,171**	**121,365**	**121,030**	**125,770**
CONTRACT TRANSCRIPTION	-	-		**-**
OTHER CONTRACT - CODIFICATION	2,191	1,417	6,000	**10,000**
OTHER CONTRACT - IMAGING	10,620	-	-	**-**
OTHER CONTRACT - OLD RECORDS	800	-	-	**-**
TRAVEL & PER DIEM	15	1,877	4,000	**4,000**
REPAIR & MAINTENANCE	-	-	250	**250**
PRINTING & BINDING	-	-	500	**500**
LEGAL ADVERTISING	7,747	6,018	6,000	**6,000**
ELECTION EXPENSE	9,064	2,064	7,000	**7,000**
CODE ON INTERNET/MUNICIPAL CODE	1,200	1,200	1,500	**1,500**
OFFICE SUPPLIES	272	1,254	1,250	**1,250**
OPERATING SUPPLIES	2,307	25	650	**650**
TRAINING, EDUC & DUES	1,002	1,740	2,000	**2,000**
Subtotal Operating Costs	**35,218**	**15,595**	**29,150**	**33,150**
TOTALCITY CLERK	**$ 188,389**	**136,960**	**150,180**	**$ 158,920**

CITY OF INDIAN ROCKS BEACH
GENERAL GOVERNMENT - CITY CLERK
DETAIL OF EXPENDITURES

001-519-000
GENERAL GOVERNMENT - CITY CLERK

SALARIES

ACCT# 012-000	**Regular Salaries and Wages**		**84,360**
	City Clerk	84,360	
SALARY RELATED EXPENSES			
ACCT# 021-000	**F.I.C.A.**		**6,450**
	Social Security matching / Medicare matching		
ACCT# 022-000	**Retirement Contributions**		**8,440**
	ICMA/FRS		
ACCT# 023-000	**Life and Health Insurance**		**26,520**
	City paid insurance premiums		
SUBTOTAL PERSONNEL EXPENSES			**125,770**
OPERATING EXPENSES			
ACCT # 034-XXX	**Other Contractual Services**		**10,000**
	Services procured independently by contract or agreement with persons, firms, corporations, or other government units, transcription of minutes, codification of ordinances, and		
200	Codification of ordinances	10,000	
300	Imaging of records	-	
400	Records	-	
ACCT# 040-000	**Travel and Per Diem**		**4,000**
	Includes the costs of public transportation, motor pool charges, reimbursements for use of private vehicles, per diem, meals, and incidental travel expenses.		
	FRMA Annual Conference	1,500	
	PCMA Monthly Meetings	1,000	
	FACC Institute	1,500	
ACCT# 046-000	**Repair & Maintenance**		**250**
	The costs incurred for the repair and maintenance of buildings vehicles, and equipment including all maintenance and service contracts. Reader/Printer (maintenance contract / parts)		
ACCT# 047-000	**Printing and Binding**		**500**
	Costs of printing, binding, and other reproduction services which are contracted for or purchased from outside vendors		
	Minute books	250	
	Business cards, name badges, and miscellaneous	100	

001-519-000
GENERAL GOVERNMENT - CITY CLERK

	Printed Notebooks	100	
	Copying, colored/large scale	50	
ACCT# 049-XXX	**Other Current Charges**		**14,500**
	Includes current charges and obligations not otherwise classified, election and legal ads		
100	Legal Advertising	6,000	
200	Election Expense	7,000	
300	Code on Internet / Municipal Code Corporation	1,500	
ACCT# 051-000	**Office Supplies**		**1,250**
	This object includes materials and supplies such as stationery, pre-printed forms, paper, charts, and maps.		
	Consumable supplies (file folders, notebooks)	500	
	Manuals	75	
	Commission Packets (labels, pens, pads, fasteners, etc.)	250	
	Florida Statutes	425	
ACCT# 052-000	**Operating Supplies**		**650**
	This category may include food, fuel, lubricants, chemicals laboratory supplies, household items, institution supplies, computer software, uniforms other clothing, and office supplies		
	Cubic boxes for storage	150	
	Computer Toners (One Black & One Color)	200	
	Miscellaneous	200	
	Reader/Printer Toners/Bulbs	100	
ACCT# 054-000	**Training, Education and Dues**		**2,000**
	Includes books, or sets of books but not purchased for libraries. Subscriptions, memberships, professional training and educational costs.		
		310	
	FACC Dues	75	
	PCMCA Dues	75	
	IIMC Dues	150	
	FRMA Dues	40	
	FRMA Conference Registration	150	
	First Amendment Foundation	50	
	FACC Institute	150	
SUBTOTAL OPERATING EXPENSES			**33,150**
CITY CLERK TOTAL			**158,920**

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 code enforcement activities.

Schedule of Expenditures
LAW ENFORCEMENT
For 2025-2026 Budget

DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	**PROPOSED 2026 BUDGET**
LAW ENFORCEMENT	1,181,532	1,275,732	1,367,820	**1,470,860**
SPECIAL DETAILS	7,863	7,886	10,000	**10,000**
REPAIR AND MAINTENANCE	**-**	**-**		**-**
LAW ENFORCEMENT	**$ 1,189,395**	**$ 1,283,618**	**$ 1,377,820**	**$ 1,480,860**

CITY OF INDIAN ROCKS BEACH
GENERAL GOVERNMENT - LAW ENFORCEMENT
DETAIL OF EXPENDITURES

001-521-000
LAW ENFORCEMENT

OPERATING EXPENSES:

ACCT# 034-XXX	**Other Contractual Services**		**1,480,860**
	Contract with Pinellas County Sheriffs Department	1,470,860	
	Special Events	10,000	
TOTAL LAW ENFORCEMENT			**1,480,860**

CODE ENFORCEMENT

Program Description:

The purpose of this program is to respond to complaints and provide routine inspection services to promote compliance with City Codes. 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 vacation rental compliance.

Schedule of Expenditures
CODE ENFORCEMENT
For 2025-2026 Budget

DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	PROPOSED 2026 BUDGET
SALARIES	99,436	142,722	164,000	**169,010**
OVERTIME	2,145	2,233	6,000	**6,000**
FICA EXPENSE	7,773	10,997	12,550	**12,930**
RETIREMENT EXPENSE	9,095	12,737	16,400	**17,500**
LIFE AND HEALTH INSURANCE	5,174	14,037	19,320	**20,770**
Subtotal Personnel	**123,623**	**182,726**	**218,270**	**226,210**
CONTRACTUAL SERVICES	890	61,967	66,000	**66,000**
TRAVEL & PER DIEM	186	467	3,000	**3,000**
RENTALS & LEASES	-	-	-	**-**
REPAIR AND MAINTENANCE	5,316	2,077	2,500	**2,500**
PRINTING & BINDING	3,596	4,133	5,000	**5,000**
OPERATING SUPPLIES	3,953	4,436	2,500	**2,500**
TRAINING, EDUC & DUES	-	1,525	3,000	**3,000**
MACHINERY & EQUIPMENT	-	57,714	-	**-**
Subtotal Operating Costs	**13,941**	**132,319**	**82,000**	**82,000**
CODE ENFORCEMENT	**$ 137,564**	**$ 315,045**	**$ 300,270**	**$ 308,210**

Code Enforcement Manager	62,050
Code Enforcement Officer	53,160
Code/Solid Waste Officer (60%)	30,850
Admin. Asst.(40%)	22,950

CITY OF INDIAN ROCKS BEACH
GENERAL GOVERNMENT - CODE ENFORCEMENT
DETAIL OF EXPENDITURES

001- 524-200
GENERAL GOVERNMENT - CODE ENFORCEMENT

SALARIES

ACCT# 012-000	**Regular Salaries and Wages**		**169,010**
	Code Manager	62,050	
	Code Officer	53,160	
	Code Officer 60%	30,850	
	Admin Asst 40%	22,950	
ACCT# 014-000	**Overtime**		**6,000**
	For special projects, reports or other assignments of hourly employees		

SALARY RELATED EXPENSES

ACCT# 021-000	**F.I.C.A.**		**12,930**
	Social Security matching / Medicare matching		
ACCT# 022-000	**Retirement Contributions**		**17,500**
	ICMA		
ACCT# 023-000	**Life and Health Insurance**		**20,770**
	City Paid insurance premiums		
SUBTOTAL PERSONNEL EXPENSES			**226,210**

OPERATING EXPENSES:

ACCT# 034-000	**Other Contractual Services**		**66,000**
	Services procured independently by contract or agreement with persons, firms, corporations, or other government units Mowing Services, building/residential maintenance compliance	62,000	
	Granicus		
ACCT# 040-000	**Travel and Per Diem**		**3,000**
	Includes the costs of public transportation, motor pool charges, reimbursements for use of private vehicles, per diem, meals, and incidental travel expenses.		
	FACE Level 1 Certification	3,000	
ACCT#046-000	**Repair and Maintenance**		**2,500**
	The costs incurred for the repair and maintenance of buildings vehicles, equipment, including all maintenance and service contracts.		
	Noise Meter Calibration	600	
	Miscellaneous	1,900	
ACCT# 047-000	**Printing and Binding**		**5,000**
	Costs of printing, binding, and other reproduction services		

001- 524-200
GENERAL GOVERNMENT - CODE ENFORCEMENT

	which are contracted for or purchased from outside vendors	5,000	
ACCT# 052-000	**Operating Supplies**		**2,500**
	This object includes materials and supplies such as stationery, preprinted forms, paper, charts, and maps.		
	Fuel	2,500	
ACCT# 054-000	**Training, Education and Dues**		**3,000**
	Includes books, or sets of books but not those purchased for libraries. This object also includes subscriptions, memberships, professional data costs, and training and educational costs.		
	Membership - FACE	1,000	
	Code Enforcement Level I Certification Training	2,000	
ACCT# 064-000	**Machinery & Equipment**		**-**
	Includes motor vehicles, heavy equipment, transportation other heavy equipment, office furniture and equipment, and other machinery and equipment		
SUBTOTAL OPERATING EXPENSES			**82,000**
TOTAL CODE ENFORCEMENT			**308,210**

CITY OF INDIAN ROCKS BEACH

LIBRARY

Program Description:

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

Schedule of Expenditures
LIBRARY
For 2025-2026 Budget

DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	PROPOSED 2026 BUDGET
SALARIES	59,816	62,962	65,320	**47,110**
		Librarian		47,110
FICA EXPENSE	4,473	4,827	5,000	**3,600**
RETIREMENT	5,982	6,296	6,530	**4,710**
LIFE AND HEALTH INSURANCE	16,560	16,603	16,770	**-**
Subtotal Personnel	86,831	90,688	93,620	**55,420**
OTHER CONTRACTUAL SERVICES	6,874	7,020	8,040	**8,040**
TRAVEL & PER DIEM	-	-	600	**600**
OPERATING SUPPLIES	1,870	2,038	2,800	**2,800**
LIBRARY BOOK SALES - EXPENDITURES	234	150	1,400	**1,400**
OPERATING SUPPLIES- BOOKS / MEDIA	18,355	18,278	16,000	**40,000**
TRAINING, DUES AND SUBSCRIPTIONS	467	467	1,200	**1,200**
Subtotal Operating Costs	27,800	27,953	30,040	**54,040**
LIBRARY	**$ 114,631**	**$ 118,641**	**$ 123,660**	**$ 109,460**

CITY OF INDIAN ROCKS BEACH
GENERAL GOVERNMENT - LIBRARY
DETAIL OF EXPENDITURES

001-571-000
GENERAL GOVERNMENT -LIBRARY

ACCT# 012-000	Regular Salaries and Wages		**47,110**
	Librarian	47,110	
SALARY RELATED EXPENSES			
ACCT# 021-000	**F.I.C.A.**		**3,600**
	Social Security matching / Medicare matching		
ACCT# 022-000	**Retirement Contributions**		**4,710**
	ICMA/FRS		
ACCT# 023-000	**Life and Health Insurance**		**-**
	City paid insurance premiums		
SUBTOTAL PERSONNEL EXPENSES			**55,420**
OPERATING EXPENSES:			
ACCT# 034-000	**Other Contractual**		**8,040**
	Custodial, janitorial and other services procured independently by contract or agreement with persons, firms corporations or other governmental units, E-books, Microsoft, and Deep Freeze		
	Yearly fees for Library Circulation systems, filter, Deep FreezE, Circulation System	2,540	
	Microsoft and E-books	5,500	
ACCT# 040-000	**Travel and Per Diem**		**600**
	This includes the cost of public transportation, motor pool charges, reimbursements for private vehicles, per diem meals, and incidental travel expenses.		
	Florida Library Association and Directors Conference	600	
ACCT# 052-000	**Operating Supplies**		**44,200**
	This category may include food, fuel, lubricants, chemicals, laboratory supplies, household items, institutional supplies, computer software, uniforms and other clothing Books, microfiches, subscriptions, cataloging, office supplies DVDs, recorded books		
000	Miscellaneous supplies	2,800	
002	Library Book Sales - Expenditures	1,400	
100	Books / Media / Periodicals	40,000	
ACCT# 054-000	**Training, Dues and subscriptions**		**1,200**
	Includes books, or sets of books that are not purchased for library inventory. This includes subscriptions, memberships, professional data costs, training and educational costs.		
	Florida Library Association and Directors Meeting	1,200	

001-571-000
GENERAL GOVERNMENT -LIBRARY

SUBTOTAL OPERATING EXPENSES	**54,040**
LIBRARY TOTAL	**109,460**

PUBLIC WORKS

Program Description:

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

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

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

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

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

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

Schedule of Expenditures
PUBLIC WORKS
For 2025-2026 Budget

DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	PROPOSED 2026 BUDGET
SALARIES - PW	338,287	364,487	365,510	391,200
OVERTIME - PW	13,182	9,796	6,380	7,000
FICA EXPENSE - PW	25,901	27,869	27,960	30,460
RETIREMENT EXPENSE - PW	32,105	36,798	36,550	39,820
LIFE AND HEALTH INSURANCE - PW	119,111	127,615	133,160	143,150
Subtotal Personnel	**528,586**	**566,565**	**569,560**	**611,630**
PROFESSIONAL SERVICES - STREETS	19,285	16,843	21,500	24,000
PROFESSIONAL SERVICES - B&M	-	-	-	-
PROFESSIONAL SERVICES - PARKS	31,385	52,024	12,200	20,750
PROFESSIONAL SERVICES - ADMIN	-	-	-	-
OTHER CONTR - STREETS	1,519	6,005	14,550	17,000
OTHER CONTR - B&M	52,579	49,108	45,500	45,500
OTHER CONTR - PARKS	100,025	107,521	114,840	114,840
OTHER CONTR - ADMIN	-	-	2,000	2,000
TRAVEL & PER DIEM - PW	792	933	2,650	2,650
RENTALS & LEASES - PW	3,974	2,725	500	500
R&M - STREETS	59,932	121,589	121,500	210,500
R&M - B&M	44,293	64,108	140,000	40,000
R&M - PARKS	108,125	67,859	146,500	212,500
R&M - ADMIN	738	1	2,500	2,500
PRINTING AND BINDING - PW	2,067	2,186	3,500	3,500
OFFICE SUPPLIES - PW	448	272	1,000	1,000
OPERATING SUPPLIES - STREETS	38,159	32,912	49,500	47,000
OPERATING SUPPLIES - B&M	16,707	15,601	22,000	22,000
OPERATING SUPPLIES - PARKS	29,327	31,113	47,500	44,000
OPERATING SUPPLIES - ADMIN	1,139	1,006	2,000	2,000
TRAINING, EDUC & DUES - PW	2,903	3,112	4,000	4,000
MACH & EQUIP - PW	124,237	133,618	-	-
Subtotal Operating Costs	**637,634**	**708,536**	**753,740**	**816,240**
PUBLIC WORKS - ALL	**$1,166,220**	**$1,275,101**	**$1,323,300**	**$ 1,427,870**

Public Works Director 60%	67,220
Public Works Admin Asst. 60%	35,160
Public Works Worker	55,220
Public Works Worker	55,220
Public Works Worker	46,700
Public Works Worker	42,330
Public Works Worker	40,380
Public Works Worker	39,770
On-Call Stipend	9,200

CITY OF INDIAN ROCKS BEACH
GENERAL GOVERNMENT
DETAIL OF EXPENDITURES

001- 539-572
PUBLIC WORKS

SALARIES

ACCT# 012-000	**Regular Salaries and Wages**		**391,200**
	Public Works Director 60%	67,220	
	Public Works Admin Asst 60%	35,160	
	Public Works Worker	55,220	
	Public Works Worker	55,220	
	Public Works Worker	39,770	
	Public Works Worker	46,700	
	Public Works Worker	40,380	
	Public Works Worker	42,330	
	On-Call/ Stipend	9,200	
ACCT# 014-000	**Overtime**		**7,000**
	For special projects, reports or other assignments of hourly employees		

SALARY RELATED EXPENSES

ACCT# 021-000	**F.I.C.A.**		**30,460**
	Social Security matching / Medicare matching		
ACCT# 022-000	**Retirement Contributions**		**39,820**
	ICMA/FRS		
ACCT# 023-000	**Life and Health Insurance**		**143,150**
	City paid insurance premiums and benefits	143,150	
SUBTOTAL PERSONNEL EXPENSES			**611,630**
TOTAL PARKS DEPARTMENT			**611,630**

PUBLIC WORKS FY26 OPERATING COSTS

PROFESSIONAL SERVICES

STREETS	001-539-000-031-100	NPDES HWY GRANT MISC ASSIST	$20,000.00	**$24,000.00**
STREETS	001-539-000-031-100	WATER QUALITY TESTING	$4,000.00	
PARKS	001-539-000-031-300	PROFESSIONAL SERVICES	$8,000.00	**$20,750.00**
PARKS	001-539-000-031-300	MISC. PROF SERVICES	$12,750.00	

OTHER CONTRACTURAL

STREETS	001-539-000-034-100	WASTE DISPOSAL ST SWEEPER	$8,500.00	**$17,000.00**
STREETS	001-539-000-034-100	CRS MAX FLOOD	$8,500.00	
BLDG	001-539-000-034-200	OTHER CONTRACTUAL PEST CONTROL	$8,000.00	**$45,500.00**
BLDG	001-539-000-034-200	OTHER CONTRACTUAL JANITORIAL	$32,000.00	
BLDG	001-539-000-034-200	OTHER CONTR CH ALARM SYSTEM	$5,500.00	
PARKS	001-539-000-034-300	OTHER CONTR UNIFORMS	$7,000.00	**$114,840.00**
PARKS	001-539-000-034-300	OTHER CONTR MOWING	$88,340.00	
PARKS	001-539-000-034-300	OTHER CONTR HISTORICAL HSE	$1,500.00	
PARKS	001-539-000-034-300	OTHER CONTR MEM BRICK PROGRAM	$1,000.00	
PARKS	001-539-000-034-300	OTHER CONTR BUOY SYS INSPEC	$7,000.00	
PARKS	001-539-000-034-300	OTHER CONTR SVCS - CAMPALONG FIELD MAINT	$10,000.00	
ADMIN	001-539-000-034-400	OTHER CONTRACTUAL SERVICES	$2,000.00	**$2,000.00**

TRAVEL AND PER DIEM

PW	001-539-000-040-000	TRAVEL AND PER DIEM	$2,650.00	**$2,650.00**

RENTALS/LEASES

PW	001-539-000-044-000	RENTALS & LEASES MISC	$500.00	**$500.00**

REPAIR & MAINTENANCE

STREETS	001-539-000-046-100	R & M STORM DRAIN	$65,000.00	**$210,500.00**
STREETS	001-539-000-046-100	R & M STREET SWEEPER	$9,500.00	
STREETS	001-539-000-046-100	R & M ROADS	$99,000.00	
STREETS	001-539-000-046-100	R & M EQUIPMENT(8 VEH)	$20,000.00	
STREETS	001-539-000-046-100	R & M TRAFFIC CONTROL DEVICE	$17,000.00	
BLDG	001-539-000-046-200	REPAIR AND MAINTENANCE	$40,000.00	**$40,000.00**
PARKS	001-539-000-046-300	R & M DOCKS	$40,000.00	**$212,500.00**
PARKS	001-539-000-046-300	R & M LEASH FREE DOG PARK	$6,000.00	
PARKS	001-539-000-046-300	R & M VEH & CO OP RAKE	$2,500.00	
PARKS	001-539-000-046-300	R & M PKS & EQUIP	$31,000.00	
PARKS	001-539-000-046-300	R & M BUOY SYSTEM	$20,000.00	
PARKS	001-539-000-046-300	R & M LANDSCAPE MAINT	$80,000.00	
PARKS	001-539-000-046-300	R & M PLANTER MAINTENANCE	$7,500.00	
PARKS	001-539-000-046-300	R & M SIGNS	$14,000.00	
PARKS	001-539-000-046-300	R & M BOLLARDS	$10,000.00	
PARKS	001-539-000-046-300	R & M ASH RECEPTICALS	$1,500.00	

ADMIN	001-539-000-046-400	REPAIR AND MAINTENANCE	$2,500.00	**$2,500.00**

PRINTING AND BINDING

PW	001-539-000-047-000	PRINTING & BINDING	$3,500.00	**$3,500.00**

OFFICE SUPPLIES

PW	001-539-000-051-000	OFFICE SUPPLIES	$1,000.00	**$1,000.00**

OPERATING SUPPLIES

STREETS	001-539-000-052-100	OPER SUPPLIES TOOLS	$3,000.00	**$47,000.00**
STREETS	001-539-000-052-100	OPER SUPPLIES SHELL RD MATTER	$6,000.00	
STREETS	001-539-000-052-100	OPER SUPPLIES MISC ITEMS	$4,000.00	
STREETS	001-539-000-052-100	OPER SUPPLIES GAS & OIL	$10,000.00	
STREETS	001-539-000-052-100	OPER SUPPLIES CIVIL DEFENSE	$5,000.00	
STREETS	001-539-000-052-100	BLOWERS	$4,000.00	
STREETS	001-539-000-052-100	OPER SUPPLIES FLAGS	$15,000.00	
BLDG	001-539-000-052-200	OPERATING SUPPLIES	$10,000.00	**$22,000.00**
BLDG	001-539-000-052-200	OPER SUPPLIES CLEANING	$5,000.00	
BLDG	001-539-000-052-200	OPER SUPPLIES MISC ITEMS	$7,000.00	
PARKS	001-539-000-052-300	OPERATING SUPPLIES	$20,000.00	**$44,000.00**
PARKS	001-539-000-052-300	OPER SUPPLIES GAS	$4,000.00	
PARKS	001-539-000-052-300	OPER SUPPLIES CHEMICALS	$5,000.00	
PARKS	001-539-000-052-300	OPER SUPPLIES CONSUMABLES	$5,000.00	
PARKS	001-539-000-052-300	OPER SUPPLIES TENNIS CRTS NETS	$6,000.00	
PARKS	001-539-000-052-300	OPER SUPPLIES PICNIC TABLES	$4,000.00	
ADMIN	001-539-000-052-400	OPERATING SUPPLIES	$2,000.00	**$2,000.00**

TRAINING EDUCATION AND DUES

PW	001-539-000-054-000	TRAINING EDUCATION AND DUES	$4,000.00	**$4,000.00**

MACHINERY AND EQUIPMENT

PW	001-539-000-064-000			**$0.00**

TOTAL OPERATING COSTS	**$816,240.00**

CITY OF INDIAN ROCKS BEACH

LEISURE SERVICES

Program Description:

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

Schedule of Expenditures
LEISURE SERVICES
For 2025-2026 Budget

DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	PROPOSED 2026 BUDGET
OTHER CONTRACT SVC	2,396	2,903	5,200	**5,200**
OPERATING SUPPLIES	37,076	23,041	31,500	**27,000**
Subtotal Operating Costs	**39,472**	**25,944**	**36,700**	**32,200**
LEISURE SERVICES	**$ 39,472**	**$ 25,944**	**$ 36,700**	**$ 32,200**

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

CITY OF INDIAN ROCKS BEACH
GENERAL GOVERNMENT - LEISURE SERVICES
DETAIL OF EXPENDITURES

001- 575-000
GENERAL GOVERNMENT -LEISURE SERVICES

OPERATING EXPENSES			
ACCT# 034-XXX	**Other Contractual Services**		**5,200**
	Custodial, janitorial and other services procured independently by contract or agreement with persons, firms, corporations or other governmental units, and special events liability insurance.		
	Special Events Liability Insurance Coverage	5,200	
ACCT# 052-000	**Operating Supplies**		**27,000**
	All types of supplies consumed in the conduct of below operations		
	Flag Retirement	500	
	Miscellaneous Events	7,500	
	IRB Hollowfest	8,000	
	Christmas in IRB Events (Tree Lighting/Street Parade)	6,000	
	Christmas Boat Parade	5,000	
SUBTOTAL OPERATING EXPENSES			**32,200**
LEISURE SERVICES TOTAL			**32,200**

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 2025-2026 Budget

DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	PROPOSED 2026 BUDGET
COMMUNICATIONS SVC	98,250	109,322	106,760	**124,660**
UTILITIES	104,895	108,831	110,250	**110,250**
RENTALS & LEASES	13,041	12,511	13,500	**13,500**
INSURANCE	155,352	193,264	222,500	**233,630**
OTHER CHARGES	-	-	-	**-**
MACHINERY & EQUIP	22,719	54,093	25,000	**25,000**
CENTRAL SERVICES	**$ 394,257**	**$ 478,021**	**$ 478,010**	**$ 507,040**

CITY OF INDIAN ROCKS BEACH
GENERAL GOVERNMENT - CENTRAL SERVICES
DETAIL OF EXPENDITURES

001-585-000
CENTRAL SERVICES

OPERATING EXPENSES:

ACCT# 041-000	**COMMUNICATIONS**		**124,660**
	Use for internet services, communications devices and communication accessories as well as service plans		
	General Telephone Service	20,000	
	Postage - Correspondence	6,520	
	Cellular Services	12,500	
	Computer Hardware / Software Support	34,000	
	Cable/Internet Connections City Hall	16,000	
	Web-site Maintenance/Updates	9,000	
	Financial Edge Software Maintenance & Support	11,000	
	Video Services/Commission Meeting	10,140	
	TEXText my Gov	5,500	
ACCT# 043-000	**UTILITIES**		**110,250**
	Electricity, gas, water, waste disposal, & other public utility services		
	Street Lighting (electricity only)	45,000	
	Electricity and Water (Parks and Buildings)	65,250	
ACCT# 044-000	**RENTALS & LEASES**		**13,500**
	Amounts paid for the lease or rent of land, buildings, or equipment. This would also include the leasing of vehicles.		
	Copier Machine Leases	9,300	
	Postage Machine Meter	1,200	
	Offsite Records Storage	3,000	
ACCT# 45-000	**Insurance**		**233,630**
	Includes all insurance carried for the protection of the local government as follows; Public Risk Management pooled insurance program, general liability, automobile, commercial property, Public Risk Management Pooled Insurance Program General Liability, Automobile, Commercial Property, Windstorm and Flood Insurance windstorm and flood insurance.		
ACCT# 064-000	**MACHINERY & EQUIPMENT**		**25,000**
	Includes motor vehicles, office furniture and equipment, computer hardware and peripheral equipment, computer software and other machinery and equipment.		
	Computer Systems updates	20,000	
	Office Furniture	5,000	
CENTRAL SERVICES TOTAL			**$ 507,040**

INDIAN ROCKS BEACH

SOLID WASTE FUND

CITY OF INDIAN ROCKS BEACH

PUBLIC WORKS - SOLID WASTE

Program Description:

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

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

Schedule of Expenditures
PUBLIC WORKS - SOLID WASTE
For 2025-2026 Budget

DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	**PROPOSED 2026 BUDGET**
SALARIES-SW	342,215	382,750		**413,960**

Public Works Director 40%	44,820
Public Works Admin Asst. 40%	23,440
Solid Waste Supervisor	58,640
Solid Waste Worker	54,830
Solid Waste Worker	46,150
Solid Waste Worker	44,650
Solid Waste Worker	42,850
Solid Waste Worker	39,770
Solid Waste Worker	38,240
Code/Solid Waste Officer (40%)	20,570

DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	**PROPOSED 2026 BUDGET**
OVERTIME	50,887	40,000		**40,000**
FICA-SW	29,661	29,280		**34,730**
RETIREMENT-SW	36,790	38,280		**45,400**
LIFE AND HEALTH INSURANCE	116,991	157,790		**145,040**
Subtotal Personnel	**576,544**	**648,100**		**679,130**
POST EMPLOYEMENT BENEFITS	(651)	-		**-**
PENSION EXPENSE	9,856			
PROFESSIONAL SERVICES	-	-		**-**
ACCOUNTING & AUDITING	8,000	8,000		**8,000**
OTHER CONTRACTURAL SERVICES	11,963			
WASTE DISPOSAL	238,678	246,100		**284,400**
BILLINGS SVCS	11,329	8,500		**8,500**
UNIFORMS	4,951	4,000		**6,500**
BRUSH	16,113	15,000		**15,000**
HAZARDOUS WASTE COL	34	4,000		**4,000**
CURBSIDE RECYCLING	354,986	406,530		**431,290**
RECORDS MANAGEMENT	.	2,200		**2,200**
CARDBOARD RECYCLING	6,381	4,500		**6,000**
TRAVEL & PER DIEM	22	600		**600**
COMMUNICATIONS	-	2,000		**2,000**
UTILITIES	2,997	2,200		**2,200**
RENTALS AND LEASES	31,968	26,000		**27,500**
INSURANCE	65,426	71,520		**82,600**
R&M BUILDING	270	2,000		**2,000**
R&M VEHICLES	121,412	59,000		**80,000**
R&M DUMPSTERS	1,670	6,000		**7,500**
PRINTING & BINDING	-	750		**2,000**
OFFICE SUPPLIES	40	500		**500**
GAS & OIL	58,559	60,000		**60,000**
CLEANING SUPPLIES	1,843	6,000		**6,000**
OPERATING SUPPLIES - MISC	8,187	8,000		**10,000**
RECYCLING SUPPLIES	3,620	5,000		**5,000**
TRAINING, ED & DUES	5,389	2,500		**2,500**
CLAW/BOOM TRUCK	-	-		**-**
DUMPSTERS	14,277	20,000		**30,000**
RECYCLING CONTAINERS	6,469	15,000		**20,000**
PACKER TRUCK	-	330,000		**-**
REFUSE / RECYCLING CONTAINERS				
DEPRECIATION	95,000			
LOSS ON DISPOSAL OF ASSETS				
Subtotal Operating Costs	**1,078,789**	**1,315,900**		1,106,290
VEHICLE / TRUCKS	-	-		**-**
INTERFUND TRANSFERS	148,860	-		**-**
	148,860	**-**		**-**
SOLID WASTE	**1,804,193**	**1,964,000**		1,785,420

CITY OF INDIAN ROCKS BEACH
SOLID WASTE DEPARTMENT
DETAIL OF EXPENDITURES

402-534
ENTERPRISE -SOLID WASTE

SALARIES

ACCT# 012-000	**Regular Salaries and Wages**		**413,960**
	Public Works Director (40%)	44,820	
	Public Works Administrative Assistant (40%)	23,440	
	Solid Waste Worker	58,640	
	Solid Waste Worker	54,830	
	Solid Waste Worker	46,150	
	Solid Waste Supervisor	44,650	
	Solid Waste Worker	42,850	
	Solid Waste Worker	39,770	
	Solid Waste Worker	38,240	
	Code/Solid Waste Officer (40%)	20,570	
ACCT# 014-000	**Overtime**		**40,000**
	For special projects, reports or other assignments of hourly employees.		

SALARY RELATED EXPENSES

ACCT# 021-000	**F.I.C.A.**		**34,730**
	Social Security matching / Medicare matching		
ACCT# 022-000	**Retirement Contributions**		**45,400**
	ICMA/FRS		
ACCT# 023-000	**Life and Health Insurance**		**145,040**
	City Paid insurance premiums and benefits	145,040	

SUBTOTAL PERSONNEL EXPENSES **679,130**

OPERATING EXPENSES

ACCT# 032-000	**Accounting and Auditing**		**8,000**
	Annual Financial Audit		
ACCT# 034-XXX	**Other Contractual Services**		**757,890**
	Custodial, janitorial and other services procured independently by contract or agreement with persons, firms, corporations and other governmental units		
100	Waste Disposal	284,400	
200	Billing Services (County)	8,500	
300	Uniforms - shirts/hats/boots	6,500	
400	Brush	15,000	

CITY OF INDIAN ROCKS BEACH
SOLID WASTE DEPARTMENT
DETAIL OF EXPENDITURES

402-534
ENTERPRISE -SOLID WASTE

500	Hazardous Waste Collection Day	4,000
600	Curbside Recycling	431,290
800	Records Management	2,200
900	Cardboard Recycling	6,000

ACCT# 040-000 **Travel and Per Diem** **600**

Includes the costs of public transportation, reimbursements for use of private vehicles, per diem, meals, and incidental travel expenses.

ACCT# 041-000 **Communications** **2,000**

Includes internet services, communications devices and accessories, and services plans for long distance and local service.

ACCT# 043-000 **Utilities** **2,200**

Electricity, gas, water, waste disposal and other public and/or private utility services

ACCT# 044-000 **Rentals and Leases** **27,500**

Amounts paid for the lease or rent of land, buildings, or equipment. This would also include the leasing of vehicles

ACCT# 045-000 **Insurance** **82,600**

Includes all insurance carried for the protection of the local government, such as fire, theft, casualty, general and professional liability, auto coverages

ACCT# 046-XXX **Repair & Maintenance** **89,500**

Building
Vehicles
Dumpsters

ACCT# 047-000 **Printing & Binding** **2,000**

Costs of printing, binding, and other reproduction services which are contracted for or purchased from outside vendors.

ACCT# 051-000 **Office Supplies** **500**

This object includes materials and supplies such as stationary, preprinted forms, paper, charts, and maps.

ACCT# 052-XXX **Operating Supplies** **81,000**

All types of supplies consumed in the conduct of operations

CITY OF INDIAN ROCKS BEACH
SOLID WASTE DEPARTMENT
DETAIL OF EXPENDITURES

402-534
ENTERPRISE -SOLID WASTE

	This category may include food, fuel, lubricants, chemicals, laboratory supplies, household items, institutional supplies, uniforms and other clothing. Also includes recording tapes and transcription production supplies.		
	Gas & Oil	60,000	
	Cleaning supplies	6,000	
	Miscellaneous	10,000	
	Recycling supplies	5,000	
ACCT# 054-000	**Training, Education and Dues**		**2,500**
	Includes books, or sets of books but not those purchased for libraries. This object also includes subscriptions, memberships, professional data costs, and training and educational costs.		
SUBTOTAL OPERATING EXPENSES			**1,056,290**
ACCT# 064-000	**Machinery & Equipment**		**50,000**
	Includes motor vehicles, heavy equipment, transportation other heavy equipment, office furniture and equipment and other machinery and equipment		
	Dumpsters	30,000	
	Drop Off Recycling Containers	20,000	
	truck	-	
TOTAL EXPENDITURES (EXCLUDING TRANSFERS)			**1,785,420**
ACCT #091-000-00(	**Inter-fund Transfer**		**-**
SUBTOTAL INTERFUND TRANSFERS			**-**
SOLID WASTE DEPARTMENT TOTAL			**1,785,420**

INDIAN ROCKS BEACH

CAPITAL IMPROVEMENT PLAN 2026-30

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 2026-2030

	2026 Budget	*2027 Budget*	*2028 Budget*	*2029 Budget*	*2030 Budget*	*Total Funding 2026-2030*
Carry Forward Fund Balance	1,541,220	1,559,220	1,679,220	1,749,220	1,669,220	
LOST (Penny Funding) Fund Revenue Earned	600,000	600,000	600,000	600,000	600,000	3,000,000
Grants - SWFWMD	-	-		250,000		250,000
Total Revenues	600,000	600,000	600,000	850,000	600,000	3,250,000

Projects	*2026 Budget*	*2027 Budget*	*2028 Budget*	*2029 Budget*	*2030 Budget*	*Total Cost 2026-2030*
Road Milling, Resurfacing, Curbing & Drainage	400,000	400,000	400,000	400,000	400,000	2,000,000
Stormwater Reconstruction - SWFWMD	-	-	50,000	450,000		500,000
City Park Upgrades	182,000	80,000	80,000	80,000	80,000	502,000
Total Expenditures	582,000	480,000	530,000	930,000	480,000	3,002,000
Ending Fund Balance	*1,559,220*	*1,679,220*	*1,749,220*	*1,669,220*	*1,789,220*	

INDIAN ROCKS BEACH

SPECIAL REVENUE FUNDS

LOCAL OPTION GAS TAX

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

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

LOCAL OPTION GAS TAX
INDIAN ROCKS BEACH BUDGET 2025-2026

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	ATUAL 6 MONTHS 3/31/2025	2025-2026 CM PROPOSED BUDGET
BEGINNING RESERVES	**41,530**	**43,424**	**33,424**		**43,068**
REVENUE					
LOCAL OPTION GAS TAX	56,323	55,033	50,000	22,416	**55,000**
TOTAL REVENUES & RESERVES BALANCE	**97,853**	**98,457**	**83,424**	**22,416**	**98,068**
EXPENDITURES					
STREET LIGHTS	54,429	45,389	60,000	23,910	**60,000**
TRANSFER TO LOST				-	
TOTAL EXPENDITURES	**54,429**	**45,389**	**60,000**	**23,910**	**60,000**
ENDING RESERVES	**43,424**	**53,068**	**23,424**		**38,068**
TOTAL EXPENDITURES & ENDING RESERVES	**97,853**	**98,457**	**83,424**		**98,068**

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 2025-2026

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	ACTUAL 6 MONTHS 3/31/2025	2025-2026 CM PROPOSED BUDGET
BEGINNING RESERVES	**25,002**	**29,502**	**30,502**		**41,002**
REVENUE					
RECREATIONAL IMPACT FEES	4,500	10,500	1,000	3,000	**1,000**
TOTAL REVENUES & RESERVES BALANCE	**29,502**	**40,002**	**31,502**	**3,000**	**42,002**
EXPENDITURES /TRANSFERS	-	-	-	-	**31,000**
TOTAL EXPENDITURES/TRANSFERS	-	-	-	-	**31,000**
ENDING RESERVES	**29,502**	**40,002**	**31,502**		**11,002**
TOTAL EXPENDITURES & ENDING RESERVES	**29,502**	**40,002**	**31,502**	**3,000**	**42,002**

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 2025-2026

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	ACTUAL 6 MONTHS 3/31/2025	2025-2026 CM PROPOSED BUDGET
BEGINNING RESERVES	45,280	49,741	54,741		69,944
REVENUE					
MULTIMODAL IMPACT FEES	4,461	16,103	5,000	8,200	5,000
TOTAL REVENUES & RESERVES BALANCE	49,741	65,844	59,741	8,200	74,944
EXPENDITURES/TRANSFERS	-	-	-	-	55,000
TOTAL EXPENDITURES/TRANSFERS	-	-	-	-	55,000
ENDING RESERVES	49,741	65,844	59,741		19,944
TOTAL EXPENDITURES & ENDING RESERVES	49,741	65,844	59,741		74,944

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 2025-2026

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	ACTUAL 6 MONTHS 3/31/2025	2025-2026 CM PROPOSED BUDGET
BEGINNING RESERVES	25,006	30,006	32,006		42,506
REVENUE					
DEVELOPMENT IMPACT FEES	5,000	10,500	2,000	3,000	2,000
TOTAL REVENUES & RESERVES BALANCE	30,006	40,506	34,006	3,000	44,506
EXPENDITURES/TRANSFERS	-	-	-	-	-
TOTAL EXPENDITURES/TRANSFERS	-	-	-	-	-
ENDING RESERVES	30,006	40,506	34,006		2,000
TOTAL EXPENDITURES & ENDING RESERVES	30,006	40,506	34,006		44,506

INDIAN ROCKS BEACH

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, 2025. The City Commission reviews the budget, conducts work sessions, and holds two public hearings to obtain citizen input. Next, the Commission adopts the final budget along with an ordinance establishing the property tax rate required to fund the budget.

Q: WHAT IS A FISCAL YEAR?

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

Q: FROM WHERE DOES THE CITY OBTAIN ITS REVENUES?

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

Q: HOW IS REVENUE USED BY THE CITY?

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

Q: WHAT IS PROPERTY RATE?

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

Q: WHAT IS HOMESTEAD EXEMPTION?

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

Q: WHAT IS A MILL OF TAX?

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

Q: WHAT IS A FUND?

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

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

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

Q: WHAT IS AN OPERATING BUDGET?

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

Q: WHAT IS A CAPITAL IMPROVEMENT BUDGET?

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

Q: WHAT IS AN ENTERPRISE FUND?

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

Q: WHAT IS A BUDGET APPROPRIATION?

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

Q: WHAT IS A BUDGET AMENDMENT?

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

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

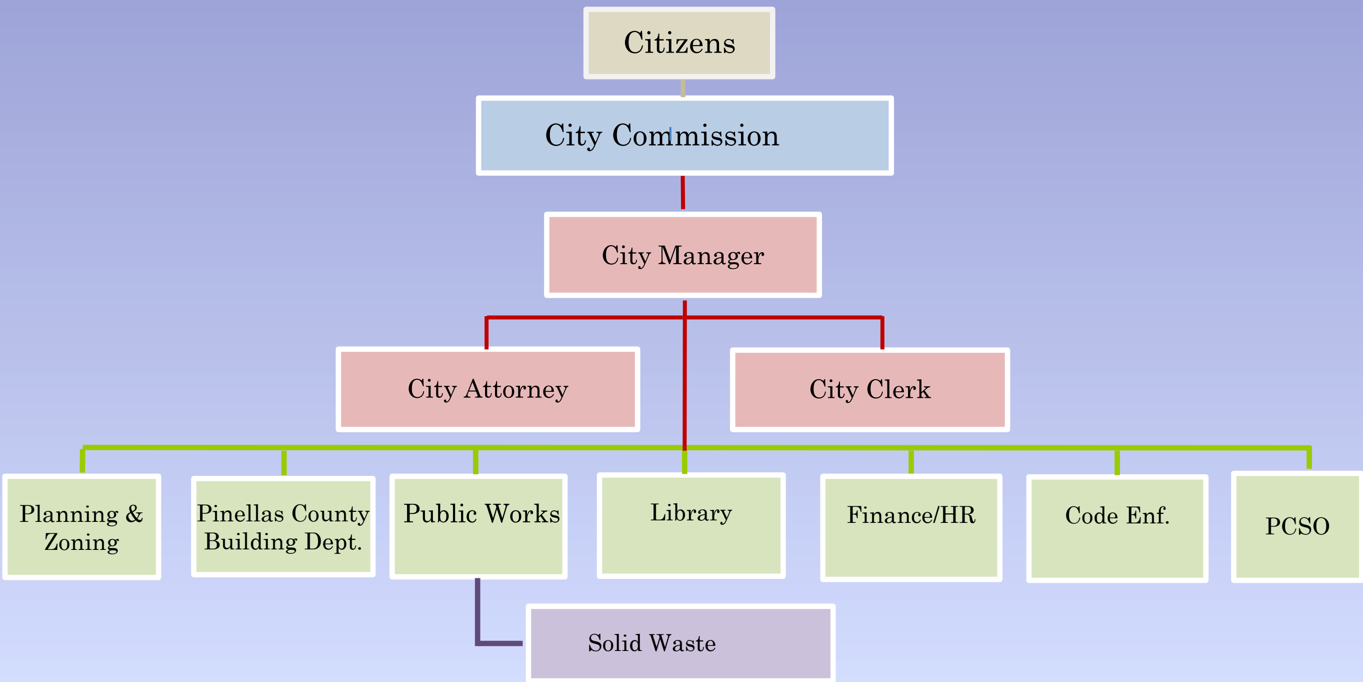
A: The property tax rate and budget adoption process are governed by both the City Charter and State Statutes.

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

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

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

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



City of Indian Rocks Beach

As of October 1, 2025

CITY OF INDIAN ROCKS BEACH
HISTORICAL DEPARTMENT STAFFING LEVELS

DEPARTMENT (FTE)	FY 2009	FY 2010	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
General Fund																		
Administration	3.50	3.25	3.25	3.25	3.25	3.25	3.25	3.00	3.00	3.00	2.90	2.40	2.80	2.80	3.00	2.80	2.60	2.60
Finance	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00
Code Enforcement	3.63	3.63	3.63	3.63	3.63	3.63	4.13	4.00	3.50	3.50	3.60	3.60	1.70	1.70	2.00	2.80	3.00	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	1.00
Public Works	12.00	12.00	10.67	10.67	10.67	10.67	10.67	10.00	10.00	10.00	9.50	7.20	7.20	7.20	7.20	7.20	7.20	7.20
Sub-total	**23.13**	**22.88**	**21.55**	**21.55**	**21.55**	**21.55**	**22.05**	**21.00**	**20.50**	**20.50**	**20.00**	**17.20**	**15.70**	**15.70**	**16.20**	**17.80**	**17.80**	**17.80**
Sewer Fund	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Fund	**9.00**	**9.00**	**9.00**	**9.00**	**9.00**	**9.00**	**8.00**	**8.00**	**8.00**	**8.00**	**7.50**	**7.80**	**7.80**	**7.80**	**7.80**	**8.20**	**8.20**	**8.20**
TOTAL	**33.13**	**32.88**	**31.55**	**31.55**	**31.55**	**31.55**	**30.05**	**29.00**	**28.50**	**28.50**	**27.50**	**25.00**	**23.50**	**23.50**	**24.00**	**26.00**	**26.00**	**26.00**

FY 24-25 Adopted
City Millage Rates for Pinellas County

The City of Indian Rocks Beach adopted a millage rate of 1.7300 for FY 2025 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:

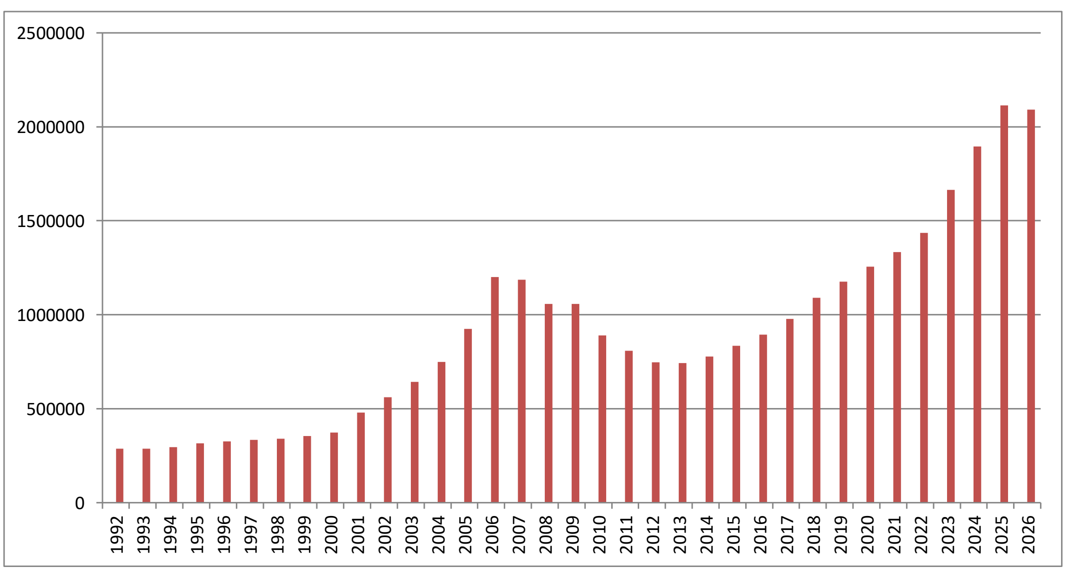
Rank	City	Millage
1	Belleair Shore	0.5345
2	North Redington Beach	1.0000
3	Redington Shores	1.6896
4	Indian Rocks Beach	1.7300
5	Redington Beach	1.8149
6	Indian Shores	1.8700
7	Belleair Beach	2.0394
8	Seminole	2.4793
9	Madeira Beach	2.7500
10-12	Treasure Island, St. Pete Beach, Safety Harbor	3.00+
13-17	Dunedin, Gulfport, Oldsmar, Pinellas Park, Tarpon Springs	4.00+
18-22	Clearwater, Belleair Bluffs, Largo, Kennetl City, South Pasadena	5.00+
23-24 (highest)	St. Pete, Belleair	6.5000

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

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

Fiscal Year Ending	Ad Valorem Millage	Taxable Assessed Value *	Assessed Value Increase/Decrease from Prior Year	Ad Valorem Taxes Levied	Ad Valorem Actual Receipts	Total Collections as a Percent of Taxes Levied
1992	2.4989	286,845	1.86%	716,779	691,920	96.5%
1993	2.5185	287,419	0.20%	723,865	702,198	97.0%
1994	2.5185	295,951	2.97%	745,353	725,188	97.3%
1995	2.5185	315,089	6.47%	793,553	771,579	97.2%
1996	2.5185	325,341	3.25%	819,373	797,583	97.3%
1997	2.5185	333,474	2.50%	839,856	816,602	97.2%
1998	2.5185	340,174	2.01%	856,729	829,813	96.9%
1999	2.5185	354,723	4.28%	893,371	867,818	97.1%
2000	2.5190	373,229	5.22%	939,979	910,628	96.9%
2001	2.5190	478,929	28.32%	1,027,219	1,000,125	97.4%
2002	2.5190	561,390	17.22%	1,201,850	1,164,916	96.9%
2003	2.5190	643,281	14.59%	1,407,363	1,359,441	96.6%
2004	2.3930	748,779	16.40%	1,531,840	1,484,097	96.9%
2005	1.7810	924,608	23.48%	1,635,525	1,559,391	95.3%
2006	1.5200	1,200,184	29.80%	1,817,485	1,590,909	87.5%
2007	1.4695	1,185,913	-1.19%	1,814,799	1,758,465	96.9%
2008	1.4695	1,057,009	-10.87%	1,742,699	1,693,152	97.2%
2009	2.0000	1,058,306	0.12%	2,114,018	2,054,982	97.2%
2010	2.0000	890,266	-15.88%	1,780,532	1,725,545	96.9%
2011	2.0000	807,343	-9.31%	1,614,686	1,562,977	96.8%
2012	2.0000	746,106	-7.59%	1,481,363	1,444,099	97.5%
2013	2.0000	743,032	-0.41%	1,486,064	1,433,488	96.5%
2014	2.0000	777,548	4.65%	1,555,096	1,508,443	97.0%
2015	2.0000	835,448	7.45%	1,670,896	1,620,770	97.0%
2016	2.0000	893,431	6.94%	1,786,861	1,728,283	96.7%
2017	1.9300	978,057	9.47%	1,887,650	1,831,021	97.0%
2018	1.9300	1,090,596	11.51%	2,104,850	2,033,059	96.6%
2019	1.8326	1,175,532	7.79%	2,154,280	2,089,648	97.0%
2020	1.8326	1,255,762	6.82%	2,301,309	2,233,800	97.1%
2021	1.8326	1,334,019	6.23%	2,444,723	2,379,957	97.4%
2022	1.8326	1,435,253	7.59%	2,630,245	2,551,610	97.0%
2023	1.8326	1,664,195	15.95%	3,049,804	2,963,060	97.2%
2024	1.7300	1,894,492	13.84%	3,277,471	3,179,075	97.0%
2025	1.7300	2,113,778	11.57%	3,656,836	3,549,380	97.1%
2026	1.7300	2,092,395	-1.01%	3,619,843	3,513,880	97.1%

** In Thousands*

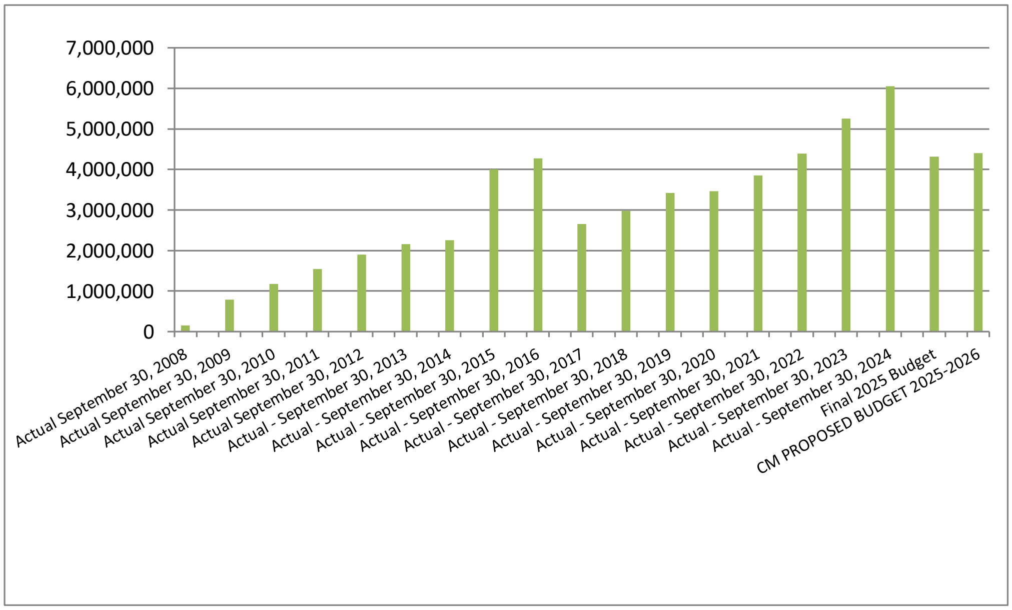


CITY OF INDIAN ROCKS BEACH

General Fund

Fiscal Year-End Unassigned Fund Balance

		Percent of Annual Operation Expense
Actual September 30, 2008	$ 148,066	5.1%
Actual September 30, 2009	$ 784,422	26.6%
Actual September 30, 2010	$ 1,175,279	40.5%
Actual September 30, 2011	$ 1,541,159	53.1%
Actual September 30, 2012	$ 1,897,716	66.0%
Actual - September 30, 2013	$ 2,158,038	71.8%
Actual - September 30, 2014	$ 2,249,862	73.7%
Actual - September 30, 2015	$ 4,004,554	117.6%
Actual - September 30, 2016	$ 4,276,070	99.0%
Actual - September 30, 2017	$ 2,651,086	60.7%
Actual - September 30, 2018	$ 2,977,565	80.0%
Actual - September 30, 2019	$ 3,420,275	94.4%
Actual - September 30, 2020	$ 3,465,519	91.4%
Actual - September 30, 2021	$ 3,853,865	105.0%
Actual - September 30, 2022	$ 4,395,982	118.0%
Actual - September 30, 2023	$ 5,253,790	124.3%
Actual - September 30, 2024	$ 6,056,895	128.4%
Final 2025 Budget	$ 4,318,110	80.4%
CM PROPOSED BUDGET 2025-2026	$ 4,404,110	82.0%



GENERAL FUND

INDIAN ROCKS BEACH BUDGET 2025-2026

	2023 ACTUAL	2024 ACTUAL	FINAL 2024-2025 BUDGET	Actual 6 months 3/31/2025	2025-2026 CM PROPOSED BUDGET
BEGINNING FUND BALANCE - UNASSIGNED	**4,519,786**	**5,379,507**	**5,409,048**	-	**4,084,950**
Millage Levy	1.8326	1.73	1.73		**1.73**
REVENUE					
PROPERTY TAXES	$ 2,947,438	$ 3,179,075	$ 3,549,380	3,087,608	**3,513,880**
FRANCHISE FEES	$ 567,330	$ 558,533	$ 564,000	203,832	**564,000**
LICENSES & PERMITS	$ 103,868	$ 53,583	$ 47,310	33,362	**47,310**
COMMUNICATION TAX	$ 90,350	$ 101,447	$ 90,000	41,434	**90,000**
STATE SHARED REVENUE	$ 133,838	$ 125,255	$ 128,340	55,636	**128,340**
1/2 CENT SALES TAX	$ 311,866	$ 300,975	$ 319,590	118,464	**319,590**
ALCOHOL TAX	$ 8,529	$ 8,347	$ 10,000	9,041	**10,000**
FINES	$ 122,400	$ 81,236	$ 100,000	150,042	**150,000**
MISC REVENUE	$ 651,266	$ 926,671	$ 480,220	2,063,055	**480,220**
VRR & INSPECTIONS	$ -	$ 186,200	$ 100,000	49,960	**300,000**
COST ALLOCATION	$ 148,860	$ -	$ -	-	**-**
TRANSFER FROM OTHER FUNDS - MULTIMODAL IMPACT FEE FUND				-	**55,000**
TRANSFER FROM OTHER FUNDS - RECREATION IMPACT FEE FUND				-	**31,000**
SUBTOTAL REVENUE	**$ 5,085,745**	**$ 5,521,322**	**$ 5,388,840**	**5,812,434**	**5,689,340**
TOTAL REVENUES & UNASSIGNED FUND BALANCE FORWARD	**9,605,531**	**10,900,829**	**10,797,888**		**9,774,290**
DEPARTMENTAL EXPENDITURES					
CITY COMMISSION	53,489	61,284	60,800	37,110	**60,800**
CITY MANAGER	330,145	308,883	289,650	151,612	**305,120**
FINANCE	366,159	455,259	498,680	243,214	**518,700**
CITY ATTORNEY	157,519	185,240	157,000	62,036	**370,000**
PLANNING & ZONING	88,785	71,878	85,200	245,568	**91,000**
CITY CLERK	188,389	136,960	150,180	75,345	**158,920**
LAW ENFORCEMENT	1,189,395	1,283,618	1,377,820	686,148	**1,480,860**
PERMITS & INSPECTIONS	-	-	-	-	
CODE ENFORCEMENT	137,564	315,045	300,270	168,868	**308,210**
LIBRARY	114,631	118,641	123,660	56,307	**109,460**
PUBLIC WORKS	1,166,218	1,275,101	1,323,300	1,837,498	**1,427,870**
LEISURE SERVICES	39,472	25,944	36,700	6,880	**32,200**
CENTRAL SERVICES	394,257	478,021	478,010	234,507	**507,040**
TOTAL DEPARTMENTAL EXPENDITURES	**4,226,023**	**4,715,874**	**4,881,270**	**3,805,093**	**5,370,180**
TOTAL EXPENDITURES	**4,226,023**	**4,715,874**	**4,881,270**	**3,805,093**	**5,370,180**
TRANSFERS - TO CAPITAL IMPROVEMENT FUND		-	500,000	-	**-**
ENDING FUND BALANCE - UNASSIGNED	5,379,508	6,184,955	5,416,618		**4,404,110**
TOTAL EXPENDITURES, TRANSFERS & UNASSIGNED FUND BALANCE ENDING	**9,605,531**	**10,900,829**	**10,797,888**		**9,774,290**

SOLID WASTE FUND

INDIAN ROCKS BEACH BUDGET 2025-2026

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	ACTUAL 6 months 3/31/2025	2025-2026 CM PROPOSED BUDGET
BEGINNING RESERVES	**691,819**	**500,337**	**404,997**		**602,328**
REVENUE					
SOLID WASTE FEES	1,775,468	1,973,360	1,920,390	1,058,030	**2,016,410**
PRIVATE DUMPSTERS	11,030	11,387	11,000	7,047	**11,550**
CONDOS	22,994	25,373	23,790	13,321	**24,980**
RECYCLING	2,671	3,609	3,000	198	**3,000**
SPECIAL PICK UPS	9,159	9,800	2,000	-	**2,000**
OTHER	623	91,584	3,200		**3,200**
SUBTOTAL REVENUE	**1,821,945**	**2,115,113**	**1,963,380**	**1,078,596**	**2,061,140**
TOTAL REVENUES & RESERVES BALANCE	**2,513,764**	**2,615,450**	**2,368,377**		**2,663,468**
EXPENDITURES					
PERSONNEL COST	585,749	666,665	644,560	311,066	**679,130**
WASTE DISPOSAL	238,678	243,300	263,330	2,670,392	**284,400**
PROPERTY INSURANCE	65,426	81,738	78,670	43,520	**82,600**
REPAIRS & MAINTENANCE	123,352	100,629	89,500	40,681	**89,500**
GAS & OIL	58,559	53,953	60,000	22,644	**60,000**
OPERATING COSTS	488,569	450,667	577,230	524,517	**589,790**
COST ALLOCATION	148,860	-	-	-	**-**
CAPITAL ASSESTS / DEPRECIATION	95,000	82,927	50,000	-	**-**
TOTAL EXPENDITURES	**1,804,193**	**1,679,879**	**1,763,290**	**3,612,820**	**1,785,420**
NON-OPERATING EXPENDITURES					
CIP/Non-Current Liab.	**209,234**	**5,848**	**-**		**-**
SUBTOTAL NON-OPERATING	**209,234**	**5,848**	**-**	**-**	**-**
TOTAL EXPENDITURES	**2,013,427**	**1,685,727**	**1,763,290**	**3,612,820**	**1,785,420**
ENDING RESERVES	**500,337**	**929,723**	**605,087**		**878,048**
TOTAL EXPENDITURES & ENDING RESERVES	**2,513,764**	**2,615,450**	**2,368,377**		**2,663,468**

Vehicle Inventory - June 2025

YEAR	TYPE/MODEL	TRUCK	DEPT	VIN #	LICENSE	CONDITION	COST	RE-PLACE	GVW	MILEAGE	PC TAG
2013	FORD ESCAPE	524-3	CE	1FMCU0F78DUD18805	210900	FAIR	19,894	2028	3,091	53,625	
2022	POLARIS RANGER SP 570	524-7	CE	3NSMAA57XNE306467	~	GOOD	12,100	2032		2,132	
2024	FORD MAVERICK	524-8	CE	3FTTW8B98RRA63270	XI1235	EXCELLENT	28,198	2039	3554	4,492	
2024	FORD MAVERICK	524-9	CE	3FTTW8B95RRB36997	XI1236	EXCELLENT	28,198	2039	3554	1,440	
2025	POLARIS RANGER SP 570	524-10	CE	3NSMAA571SE083408	~	EXCELLENT	13,127	2034		0	
2016	POLARIS RANGER 570	524-5	PW	3NSRMA571GE755536	~	GOOD	11,279	2030	~	6,001	
2016	FORD F150 4X4 1/2 TON	539-15	PW	1FTEW1E85GFB03298	XE9761	GOOD	29,206	2031	4,555	30,708	
2016	FORD F150 4X4 1/2 TON	534-20	PW	1FTMF1E8XGKF86290	XF2276	GOOD	24,191	2031	4,244	31,825	
2016	FORD F150 4 X 4	524-6	PW	1FTMF1E83GKF86289	XF2280	GOOD	24,191	2031	4,244	33,249	
2007	FORD F450 SUPER DUTY	572-2	PW	1FDXF46P97EB21790	XA0946	FAIR	33,560	2022	16,000	42,280	106-017
2016	FORD F450 DUMP	572-3	PW	1FDUF4HY5GEA59653	XE8824	GOOD	41,562	2031	16,500	26,785	106-023
2023	FORD F450 DUMP	539-26	PW	1FDUF4HN5PDA13042	XI0658	EXCELLENT	70,861	2038	16,500	3,813	106-028
2024	FORD F150 4X4 XL	539-27	PW	1FTMF1LP6RKD44058	XI1239	EXCELLENT	43,038	2039	4,458	5,066	
2016	JOHN DEERE TRACTOR / LOADER	539-18	PW	1LV5085ECGG400159 APOH240XAGD024027	~	GOOD	59,988	2031	~	1307	
2016	JOHN DEERE 310SL LOADER BACKHOE	539-19	PW	1T0310LXPGF299805 F: 299805 R: 2054372	~	GOOD		2031	~	1430	
2017	SCHWARZE A7 TORNADO STREET SWEEPER	539-22	PW	3BKJHM7X4HF581450	BVF9022	GOOD	278,836	2029	33,000	8,390	106-024
2022	FORD F150 XL 4X4	539-24	PW	1FTMF1EBXNKD03458	XI0652	GOOD	27,469	2037	4,182	18,609	
2022	FORD F550 BUCKET	539-25	PW	1FDUF5GT5NDA21306	XI1234	GOOD	95,631	2029	19,500	1,251	
2016	FORD F250	539-14	SW	1FTBF2B65GEB69528	XE8826	FAIR	25,783	2026	6,136	63,254	
2018	FORD F550 DUMP	539-23	SW	1FDUF5GY7JEB23481	XF7536	GOOD	52,011	2033	19,500	24,574	106-026
2017	PETERBILT 567 EZ PACK REAR LOAD GARBAGE	534-21	SW	1NPCL70X4HD433747	EX6998	FAIR	233,555	2027	66,000	55,005	106-025
2020	FREIGHTLINER GRAPPLE	534-22	SW	1FVACXFCXLHLE8481	XH2515	GOOD	142,670	2030	33,000	34,444	106-026
2024	PETERBILT 567 EZ PACK 25YD REAR LOAD GARBAGE	534-23	SW	1NPCL40X2RD639617	XI0654	EXCELLENT	303,189	2031	66,000	23,881	106-027
2024	PETERBILT 567 EZ PACK 25YD REAR LOAD GARBAGE	534-24	SW	1NPCL40X7RD682088	XL4704	EXCELLENT	326,500	2031	66,000	5,310	106-029

AGENDA ITEM NO. 2
PUBLIC COMMENT

AGENDA ITEM NO. 3
ADJOURNMENT