



*Fiscal Year 2014
Operating Budget with
5-year Capital Outlay Plan*

Table of Contents

Budget Message	1
Organization	
Town Council	3
Appointed Officials and Other Departments	4
Organization Chart	6
Budget Summary & Other Information	
Budget Summary	8
General Fund Reserves	9
General Fund	
General Fund Revenues	13
General Fund Appropriation Summary	15
<i>Detailed Department Budgets</i>	
Town Council	17
Town Manager	19
Finance Department	21
Town Clerk	23
Postal Center	25
Public Works	27
Public Safety	29
General Administration	33
Town Attorney/Legal Services	35
Town Planner & Volunteer Planning Board	36
Town Engineer	37
John's Island Cemetery	38
Community Center	39
Special Revenue Funds	
Road & Offside Drainage Fund	41
Planning, Zoning & Building Fund	43
Capital Improvement Program	
Summary	48
General Fund	49
Planning, Zoning & Building Fund	52

MAYOR
BRIAN M. BAREFOOT

VICE MAYOR
GERARD A. WEICK

COUNCIL:
THOMAS W. CADDEN
RICHARD M. HAVERLAND
THOMAS F. SLATER



TOWN MANAGER
ROBERT STABE

TOWN CLERK
LAURA ALDRICH

TOWN ATTORNEY
CHESTER CLEM

6001 North A1A, Indian River Shores, FL 32963
(772) 231-1771 FAX (772) 231-4348

September 25, 2013

The Honorable Mayor and Town Council
Town of Indian River Shores
Indian River Shores, Florida

Honorable Mayor and Members of the Town Council:

As required by Section 5-2 of the Town Charter, it is my pleasure to submit to you the Town of Indian River Shores' operating budget for Fiscal Year 2013/2014. This is the first budget of my tenure as acting Town Manager and there has been much thought, analysis, and fiscal research involved in this year's budget. One of the critical purposes of this budget document is to encourage open dialogue, questions, and public deliberation as it relates to the best use of citizen tax dollars to serve the residents of our Town.

The focus in this budget preparation process has been in looking towards the long-term future of the Town while still maintaining the levels of service to best serve its residents. This process included looking at the Town's investment in its employees, equipment and infrastructure and also at the long-term financial viability of the Town. As a result of this focus, I am pleased to present, for the first time, a budget that includes a 5-year capital plan for the Town.

Highlights of the Budget:

The key aspects of this budget are as follows:

- The millage rate remains constant over the prior year at \$1.4731 per \$1,000.
- As a result of rising healthcare costs, the Town made significant changes to its health care plan. The Town changed its health insurance plan from Blue Cross PPO to UnitedHealth HMO Choice plan. This change saved the Town approximately \$150,000 while providing it's employees and retirees a substantially similar benefit.
- In the past, the Town has delayed the purchase of needed vehicles for the Public Safety Department. These vehicles include a ladder truck, a pumper truck, 4 administration vehicles and a new patrol vehicle. The sum of these new vehicles is approximately \$1,260,000. I estimate that the Town will be able to fund approximately \$1,160,000 through the local government infrastructure surtax (the additional penny sales tax). The remaining funding for these and additional capital outlay of approximately \$140,000 will need to come from either taxes or state revenues.
- In order to address concerns over rising unfunded liabilities (pension and retiree insurance), the Town has elected to make additional payments toward the its pension funds beyond the required actuarial valuations (\$184,000 for the police and fire pension

fund) and to establish a fund balance reserve (current funding of \$100,000) to address the costs of retiree health insurance.

I would like to thank each of our department heads and their staff for working so hard to help in the production of this budget, and to the Town Council for the insights and direction provided to my staff and me during the public workshop, town meetings and on an individual basis. This budget was a result of everyone's effort and I appreciate the participation.

I will close by thanking the leading citizens of the Town of Indian River Shores, our respected Mayor and Town Council, for their part in overseeing the Town's policies and practices. I am always looking to improve our operations, and welcome and appreciate your input in helping to achieve our commitment to excellence in providing courteous and quality services.

Respectfully submitted,



Robert Stabe
Town Manager

**Town of Indian River Shores, Florida
Fiscal Year 2014
Town Council**



Gerard A. Weick
Vice Mayor
Elected 2009 - 2017



Thomas W. Cadden
Councilman
Elected 2011 - 2015



Brian M. Barefoot
Mayor
Elected 2013 - 2017



Richard M. Haverland
Councilman
Elected 2011 - 2015



Thomas F. Slater
Councilman
Elected 2013 - 2017

**Town of Indian River Shores, Florida
Fiscal Year 2014**

Appointed Officials



Robert H. Stabe
Town Manager



Laura Aldrich, MMC
Town Clerk

Chester Clem
Town Attorney

Other Departments

Captain Mike Jacobs
Public Safety

Jose Guanch
Building Official

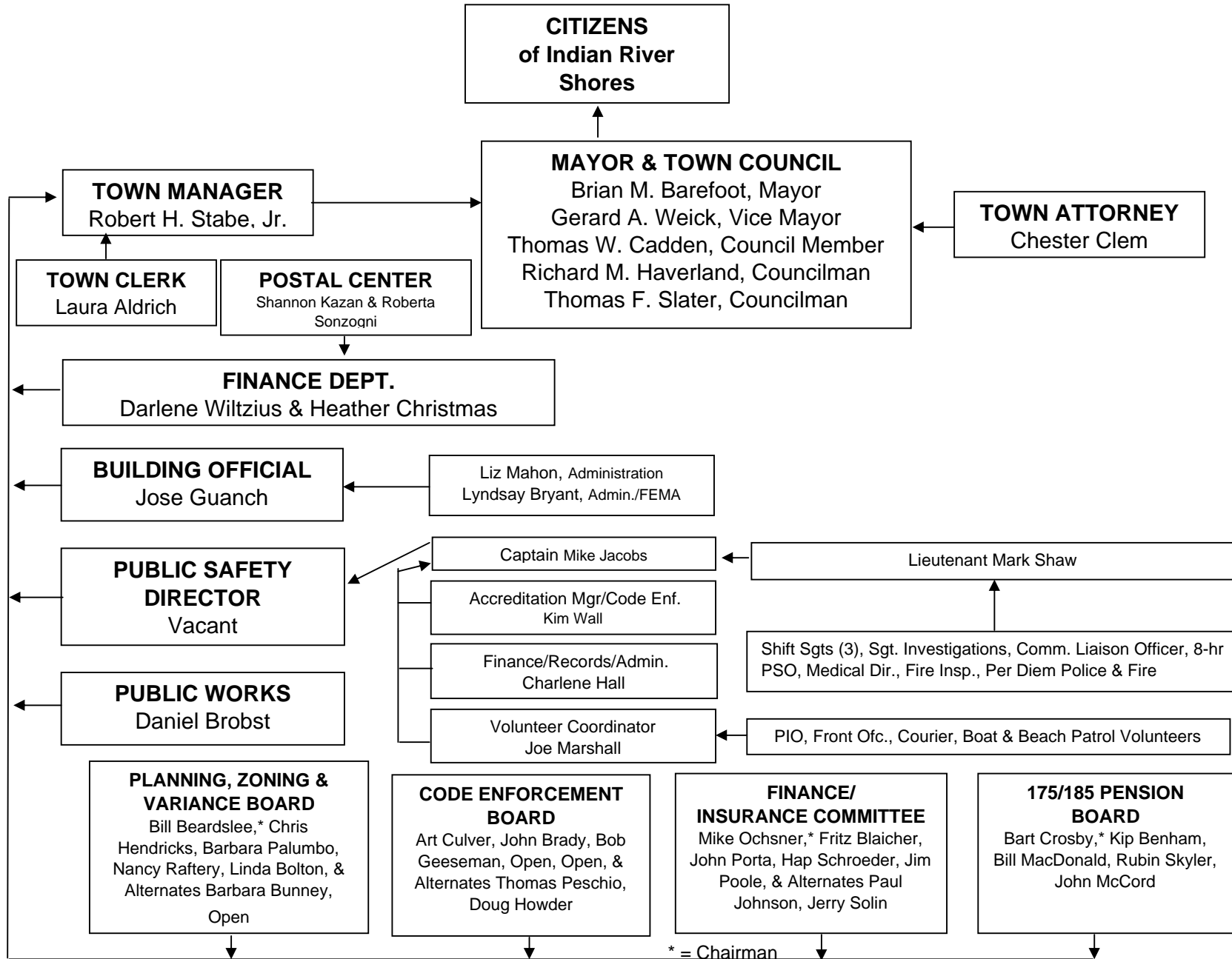
Heather A Christmas, CPA
Town Finance

Darlene Wiltzius
Town Finance

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TOWN OF INDIAN RIVER SHORES

ADMINISTRATIVE ORGANIZATION



* = Chairman

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**TOWN OF INDIAN RIVER SHORES
BUDGET SUMMARY
FY 2013-2014**

	<u>General Fund</u>	<u>Road & Offsite Drainage Fund</u>	<u>Planning, Zoning & Building Fund</u>	<u>Total</u>
Revenues				
Taxes	\$ 4,852,939	\$ 49,757	\$ -	\$ 4,902,696
Intergovernmental Revenues	319,413	23,322	-	342,735
Permits and Fees	-	2,500	377,000	379,500
Charges for Services	366,990	-	1,200	368,190
Miscellaneous Revenues	27,800	3,900	2,000	33,700
Total Revenues and Other Sources	<u>\$ 5,567,142</u>	<u>\$ 79,479</u>	<u>\$ 380,200</u>	<u>\$ 6,026,821</u>
Appropriations				
Personnel Expenditures	\$ 3,243,432	\$ 27,096	\$ 297,102	\$ 3,567,630
Operating Expenditures	850,500	21,600	39,405	911,505
Capital Expenditures	1,304,352	-	9,310	1,313,662
Other Uses/Contingencies**	168,858	30,783	34,383	234,024
Total Appropriations and Other Uses	<u>\$ 5,567,142</u>	<u>\$ 79,479</u>	<u>\$ 380,200</u>	<u>\$ 6,026,821</u>

**Other Uses/Contingencies consists of the following:

Other Post Employment Reserves	\$ 100,000	\$ -	\$ -	\$ 100,000
Transfer from committed reserves	(4,862)	-	-	(4,862)
Surplus/Contingency	73,720	30,783	34,383	138,886
	<u>\$ 168,858</u>	<u>\$ 30,783</u>	<u>\$ 34,383</u>	<u>\$ 234,024</u>

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND RESERVES
09/30/2013**

Total Fund Balance September 30, 2012

\$ 2,575,434

Reserves:

Non-Spendable

Prepays	1,177,218	
Inventory	<u>33,387</u>	1,210,605

Committed

Cemetary maintenance	<u>148,649</u>	148,649
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Assigned

Retiree Health Insurance Reserve	-	
Capital Maintenance Reserve	<u>-</u>	-

Unassigned

Emergency Reserves	1,353,971	
Unassigned Reserves	<u>-</u>	<u>1,353,971</u>

Total Fund Balance September 30, 2013 (Estimated)

\$ 2,713,225

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND RESERVES
09/30/2014**

Total Fund Balance September 30, 2013 (Estimated)		<u><u>\$ 2,713,225</u></u>
Reserves:		
<u>Non-Spendable</u>		
Prepays	87,660	
Inventory	<u>33,387</u>	121,047
<u>Committed</u>		
Cemetary maintenance	<u>144,399</u>	144,399
<u>Assigned</u>		
Retiree Health Insurance Reserve	100,000	
Capital Maintenance Reserve	<u>-</u>	100,000
<u>Unassigned</u>		
Emergency Reserves	1,955,809	
Unassigned Reserves	<u>565,689</u>	<u>2,521,498</u>
Total Fund Balance September 30, 2014 (Estimated)		<u><u>\$ 2,886,944</u></u>

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GENERAL FUND

This is the operating fund of the Town. This fund records the activity for the administrative functions, public safety, postal center, public works, community center and the cemetery.

GENERAL FUND REVENUES

The Town relies on a variety of sources to finance its operations. These sources include taxes, fees, intergovernmental funding, and charges for services. Estimates of revenues for budgetary purposes are gathered from a variety of sources. Revenue estimates for user fees are based on past trends and experienced judgment of current and future conditions. The Florida Department of Revenue provides estimates of revenues for the Local Governmental Half-Cent Sales Tax, State Shared Revenue, Communications Tax, and other local option taxes. Ad valorem tax revenue is estimated utilizing taxable property values as provided by the County Property Appraiser in conjunction with applicable millage rates.

Ad Valorem Taxes

Ad valorem taxes are charges levied by the Town against property owners based on the value of their real property. Historically, property taxes have been the largest single revenue source in the General Fund and are budgeted at 96% of the estimated levy due to discounts if taxes are paid early.

A tax rate of one mil produces one dollar of tax revenue on each \$1,000 of taxable property values as provided by the Property Appraiser. For fiscal year 2013-2014, the Property Appraiser's estimated taxable valuation as of January 1, 2013 is \$2,396,688,819 up over the 2012-2013 fiscal year. The property tax millage rate remains constant to the 2012-2013 levels at 1.4731. These changes allowed for an increase in tax revenues of approximately \$30,000 over the previous fiscal year projections.

Other Taxes

Other taxes include charges levied by the local unit of government that are not ad valorem but are imposed upon sale or consumption of goods and services. This category includes the communications service tax and the infrastructure surtax.

This discretionary sales surtax is collected by the state, via the "piggy-back" tax approved by each county's voters that supplement the State's sales tax rate of 6%. Indian River County approved an additional 1% tax until December 2019. The amount recognized as revenue is driven by capital expenditures. For fiscal year 2013, it is all amounts received will be recognized due to the purchase of the new fire trucks.

Intergovernmental Revenue

Included are revenues received from federal, state, and other local governmental sources in the form of shared revenues. The state shared revenues of the most importance to the City government are local government half-cent sales tax and municipal revenue sharing. These sources of revenues are distributed by the State of Florida, based on municipal population and other factors. Each July the state informs municipalities of the anticipated distributions for the coming fiscal year.

Charges for Service

These revenues include all charges for current services and are sometimes referred to as user fees. These fees are charged for activities such as postal center fees, community center fees, public safety fees, and cemetery fees. Programs and related fee schedules are reviewed on an annual basis.

Interest

The Town maintains money market accounts, certificates of deposit and a government pooled investment account administered by the State Board of Administration. Earnings are allocated among the funds based on cash balances within the pooled cash accounts.

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET
FY 2013-2014**

REVENUES

<u>DESCRIPTION</u>	FINAL	FINAL	AMENDED	PROJECTED	ADOPTED
	ACTUAL	ACTUAL	BUDGET	TOTAL	BUDGET
	2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
Ad Valorem Taxes	3,410,519	3,486,300	3,348,326	3,359,577	3,389,340
Communications Services Tax	228,904	278,805	280,000	295,682	283,936
Local Business Tax	12,209	11,506	11,000	12,118	12,000
Interest on Taxes	295	1,861	1,000	500	1,000
Public Safety Federal Grant	-	5,481	-	-	-
Public Safety State Grant	1,000	1,000	-	1,000	1,000
FMIT Safety Award Grant	-	10,000	-	5,000	5,000
State Revenue Sharing	46,344	48,057	52,049	51,432	52,008
Alcohol Beverage Licenses	329	329	330	329	330
Half-Cent Sales Tax	216,883	237,028	246,650	247,658	261,075
Election Filing Fee	50	-	100	125	-
Law Enforcement Service Charge	-	-	-	13,163	13,000
Ambulance Fee Service Charges	58,389	208,140	80,000	118,266	100,000
State Cert Fire Training Fees	4,800	7,875	7,500	2,625	5,000
Postage Stamp Sales	123,294	114,599	115,000	108,833	109,000
Merchandise Sales	1,147	1,136	1,100	1,240	1,100
Metered Postage Sales	104,592	95,502	99,000	97,731	97,000
Copies & fax sales	-	109	115	30	100
Traffic and Parking Fees	4,454	2,888	3,500	3,073	3,000
Administrative Fines	-	3,500	-	-	-
Police Education	506	382	-	345	300
Police Forfeitures (Restricted) (net)	3,835	828	-	-	-
Earned Interest	11,357	17,353	17,000	15,963	17,000
Community Center Rentals	16,290	18,401	18,000	18,080	18,500
Community Center Cleaning Fees collected	3,438	3,965	3,500	3,861	4,000
Community Center Rent Cancellation Fee	150	250	250	250	250
Postal Center Box Rentals	13,915	13,540	13,540	13,333	13,540
Cemetery Rights Sales & Burial Fees	7,700	4,975	4,500	1,401	2,500
Sales of Surplus Equipment	4,535	13,716	1,500	2,255	10,000
Miscellaneous Revenues	431	1,698	500	624	500
Operating Revenues	4,275,365	4,589,224	4,304,460	4,374,494	4,400,479
Transfer from cemetery committed reserves	-	-	-	-	4,862
Local Government Infrastructure Tax	158,829	255,910	19,600	159,454	1,166,663
SUBTOTAL	\$ 4,434,194	\$ 4,845,134	\$ 4,324,060	\$ 4,533,948	\$ 5,572,004

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND EXPENSE BUDGET COMPARISON TO PREVIOUS FISCAL YEARS**

<u>Department</u>	<u>Actual FY 10/11</u>	<u>Actual FY 11/12</u>	<u>Amended Budget FY 12/13</u>	<u>Projected Total FY 12/13</u>	<u>Adopted Budget FY 13/14</u>
Town Council	\$ 6,067	\$ 8,467	\$ 10,500	\$ 9,298	\$ 8,000
Town Manager	113,532	153,775	79,623	103,334	144,380
Finance Department	151,052	161,823	152,890	152,419	161,051
Town Clerk	91,680	109,738	99,803	97,377	104,260
Postal Center	308,310	301,936	311,544	276,375	247,317
Public Works	87,192	126,415	56,890	72,860	77,432
Public Safety	3,314,995	4,071,061	3,080,954	3,038,390	2,950,962
General Administration	230,320	551,853	223,895	378,245	388,300
Town Attorney	73,980	51,012	85,000	52,585	65,000
Planning, Zoning & Variance Board	38,465	31,328	35,535	15,058	24,912
Engineering	3,773	11,014	2,200	16,695	2,500
Cemetery	6,303	4,784	4,800	7,811	7,362
Community Center	10,234	7,882	7,310	7,376	12,456
Capital expenditures	159,844	280,134	19,600	168,334	1,304,352
TOTAL GENERAL FUND USES	\$ 4,595,745	5,871,222	\$ 4,170,544	\$ 4,396,157	\$ 5,498,284

<u>Type</u>	<u>Actual FY 10/11</u>	<u>Actual FY 11/12</u>	<u>Amended Budget FY 12/13</u>	<u>Projected Total FY 12/13</u>	<u>Adopted Budget FY 13/14</u>
Personnel expenditures	3,479,165	4,418,862	3,278,034	3,410,395	3,343,432
Operating expenditures	888,736	807,390	872,910	817,428	850,500
Interfund transfers	68,000	364,836	-	-	-
Capital expenditures	159,844	280,134	19,600	168,334	1,304,352
TOTAL GENERAL FUND USES	\$ 4,595,745	\$ 5,871,222	\$ 4,170,544	\$ 4,396,157	\$ 5,498,284

**TOWN OF INDIAN RIVER SHORES
KEY INFORMATION
FY 2013-2014**

Personnel expenditures

Summary - does not include indirect cost transfers

	Actual FY 10/11	Actual FY 11/12	Amended Budget FY 12/13	Projected Total FY 12/13	Adopted Budget FY 13/14
Salaries					
Full-time	\$ 2,099,870	\$ 2,573,872	\$ 1,603,222	\$ 1,572,641	\$ 1,563,236
Part-time	185,359	166,745	284,000	311,120	368,191
Total	<u>2,285,229</u>	<u>2,740,617</u>	<u>1,887,222</u>	<u>1,883,761</u>	<u>1,931,427</u>
Payroll taxes and benefits					
FICA	169,775	199,579	141,563	141,503	145,918
Pension	636,172	1,143,936	662,401	690,169	729,582
Insurance	456,068	413,667	356,328	315,054	312,533
Sub-Total	<u>1,262,015</u>	<u>1,757,182</u>	<u>1,160,292</u>	<u>1,146,726</u>	<u>1,188,033</u>
Total current employee	<u>3,547,244</u>	<u>4,497,799</u>	<u>3,047,514</u>	<u>3,030,487</u>	<u>3,119,461</u>
Other benefit expenditures					
Retiree Health insurance	9,543	14,991	32,000	190,639	66,000
General employee DB pymt	-	-	-	-	-
Add PS DB pension pymt	-	-	250,000	250,000	113,620
Total Personnel Expenditures	<u>\$ 3,556,787</u>	<u>\$ 4,512,790</u>	<u>\$ 3,329,514</u>	<u>\$ 3,471,126</u>	<u>\$ 3,299,081</u>

- Salary merit pool for non-union employees for salary and related benefits.
- 2-5% step increases for union employees, estimated at a cost of \$26,000 in salary and related benefits.
- FICA is calculated at 7.65% of all salaries.
- Pension is calculated at 11% of salaries for employees participating in the defined contribution plan.
- Pension is calculated at 54.29% of salaries for employees participating in the general employee defined benefit plan.
- Pension is calculated at 53.32% of total salaries for employees participating in the police and fire defined benefit plan.
- 5% increase to healthcare in August 2014.
- Estimated a 5% increase to dental insurance.
- Estimated a 2.5% increase to vision, life and long-term disability insurance policies.
- Includes an estimate of the accelerated contribution for the closed general employee defined benefit pension
- Includes an additional contribution of 10% of public safety salary.

Operating expenditures

Summary - does not include indirect cost transfers

	Actual FY 10/11	Actual FY 11/12	Amended Budget FY 12/13	Projected Total FY 12/13	Adopted Budget FY 13/14
Repair & Maintenance	\$ 86,114	\$ 72,041	\$ 84,910	\$ 81,571	\$ 94,795
Utilities & communications	68,084	67,272	68,000	61,284	70,580
Training, books, dues & travel	21,439	25,524	26,650	13,965	24,005
Postage costs	224,181	209,742	214,400	206,614	206,250
Other operating expenditures	488,919	432,811	478,950	453,564	453,370
	<u>\$ 888,736</u>	<u>\$ 807,390</u>	<u>\$ 872,910</u>	<u>\$ 816,998</u>	<u>\$ 849,000</u>

- The key assumptions for operating expenditures is due to anticipated projects for the year - painting the Town Buildings and landscaping improvements around Town Hall.

Town Hall Painting - Exterior	9,495
Community Center Painting - Exterior	1,750
Landscaping improvements	5,000
	<u>\$ 16,245</u>

TOWN COUNCIL

The Town Council consists of five council members. The members currently serve without pay or compensation.

The mission of the Town Council is to oversee the legislative function of the Town government, including the adoption of ordinances and policies, as well as directing the offices of the Town Manager, Town Attorney and Town Clerk.

The Town Council represents the Town's interests before other legislative and regulatory bodies. The Town Council hears citizen concerns and ideas at council meetings, through public forums and by individual contact. The Town Council also appoints members to volunteer boards and committees in order to assist in an advisory or legislative capacity for the Town.

Town Council Budget Summary

The Fiscal Year 2014 adopted budget for the Town Council is \$8,000. This is a decrease of \$1,298 or 14% from 2013 projected expenditures.

	Actual FY 10/11	Actual FY 11/12	Amended Budget FY 12/13	Projected Total FY 12/13	Budget FY 13/14	Difference
Operating	\$ 6,067	\$ 8,467	\$ 10,500	\$ 9,298	\$ 8,000	\$ (1,298)

Major Current Level Changes from Fiscal Year 2013 Projected Expenditures:

1. Personnel Services - No change. Council members still do not receive compensation.
2. Operating Expenditures - FY 2013 saw the retirement of the Town Manager and Postal Clerk. In addition, there was a change in council during fiscal year 2013. Therefore, there were several special events held during 2013 which are not expected to occur in 2014.

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET
FY 2013-2014**

<u>TOWN COUNCIL</u>	FINAL ACTUAL 2010-2011	FINAL ACTUAL 2011-2012	AMENDED BUDGET 2012-2013	PROJECTED TOTAL 2012-2013	ADOPTED BUDGET 2013-2014
<u>DESCRIPTION</u>					
Contractual Services	\$ 3,039	\$ 4,443	\$ 3,000	\$ 5,755	\$ 3,500 ¹
Travel & Per Diem	422	1,137	1,300	1,160	1,300
Printing & Mailing (reports & other correspondence)	1,260	1,458	4,000	304	1,000 ²
Operating Supplies (CD's, Logo items, supplies, etc.)	86	24	100	-	100
Dues, Books, & Publications	1,261	1,405	1,600	1,509	1,500
Seminars & Conferences	-	-	500	570	600
TOTALS	\$ 6,067	\$ 8,467	\$ 10,500	\$ 9,298	\$ 8,000

Assumptions

- 1 FY 2013 saw the retirement of the Town Manager and Postal Clerk. In addition, there was a change in council. Estimated Cost for FY 2014 includes \$2,500 for Annual Christmas Party & \$1,000 for other events (plaques, memorials, flowers or luncheons).
- 2 The annual report is now performed in house at a greatly reduced cost to the council.

TOWN MANAGER

The Town Manager provides the overall administrative direction for the Town government. The Town Manager, appointed by and serving at the pleasure of the Town Council, is the chief operating officer of the Town.

As such, the Town Manager directs and supervises administration of all departments; enforces all laws, charter provisions and Town Council policies; keeps the Town Council abreast of policy matters; act as the administrative spokesperson for the Town; submits the annual operating and capital budgets to the Town Council; reports to the Town Council on the financial and administrative activities of the Town; and ensures effective and efficient action on citizen complaints and requests for service.

Town Manager Budget Summary

The Fiscal Year 2014 adopted budget for the Town Manager is \$144,380. This is an increase of \$41,046 or 40% from 2013 projected expenditures.

	Actual FY 10/11	Actual FY 11/12	Amended Budget FY 12/13	Projected Total FY 12/13	Budget FY 13/14	Difference
Personnel	\$ 110,901	\$ 150,692	\$ 76,673	\$ 100,579	\$ 139,680	\$ 39,101
Operating	2,630	3,083	2,950	2,755	4,700	1,945
	<u>\$ 113,531</u>	<u>\$ 153,775</u>	<u>\$ 79,623</u>	<u>\$ 103,334</u>	<u>\$ 144,380</u>	<u>\$ 41,046</u>

Major Current Level Changes from Fiscal Year 2013 Projected Expenditures:

1. Personnel Services - There were several changes in the 2014 budget from fiscal year 2013. A new Town Manager was appointed upon the retirement of the previous manager at a savings of approximately \$20,000; however, a reexamination of the indirect costs to special revenue funds reduced the transfer out significantly.

Previously, 50% and 25% of the Town Manager's salary was charged to the Planning, Zoning & Building Fund and Road & Offsite Drainage Fund, respectively. In 2014, this allocation will be 5% and 10% of total department costs.

2. Operating Expenditures - The retiring Town Manager did not attend the originally budgeted conferences which the new Town Manager plans to attend. In addition, the new Town Manager will receive a vehicle for his use thus the fuel will need to be charged to this department where previously it was charged to the building department.

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET
FY 2013-2014**

TOWN MANAGER

<u>DESCRIPTION</u>	FINAL ACTUAL 2010-2011	FINAL ACTUAL 2011-2012	AMENDED BUDGET 2012-2013	PROJECTED TOTAL 2012-2013	ADOPTED BUDGET 2013-2014	
Salary	\$ 129,721	\$ 182,934	\$ 72,919	\$ 100,872	\$ 130,000	1
FICA	8,997	9,538	5,578	6,965	8,934	1
Pension	15,359	16,374	8,021	10,614	14,300	2
Life, Health, Disability	7,684	7,426	8,045	5,281	7,500	
Health Insurance Incentive	-	-	-	2,077	4,085	3
Workers Comp	340	340	340	303	340	
Travel & Per Diem	724	783	500	-	750	
Communications	1,296	1,115	1,300	1,150	1,200	
Other Expenses	20	102	50	1,097	100	
Fuel & Oil	-	-	-	430	1,500	
Dues, Books & Publications	590	1,083	150	78	150	
Seminars & Conferences	-	-	950	-	1,000	
Costs transferred to Road & Offsite Drainage Fund	(25,600)	(32,960)	(18,230)	(25,533)	(16,986)	4
Costs transferred to Planning, Zoning & Building Fund	(25,600)	(32,960)	-	-	(8,493)	5
TOTALS	\$ 113,532	\$ 153,775	\$ 79,623	\$ 103,334	\$ 144,380	

Assumptions

- 1 For 2014, 100% of the Town Manager salary is charged here, while previously 50% was charged to the building fund. The New Town Manager began on May 16, 2013.
- 2 The predecessor Town Manager's pension contribution was 11% of salary. The new Town Manager's pension is also calculated at 11% of salary but is currently being negotiated with the Town Council.
- 3 The current Town Manager has taken advantage of the health insurance incentive plan.
- 4 A 10% indirect rate of the office is charged based on the percentage of time administration spends on matter related to the road and bridge department.
- 5 A 5% indirect rate of the office is charged based on the percentage of time administration spends on matters related to the planning, zoning & building fund.

FINANCE DEPARTMENT

The Finance Department's main mission is to conduct the fiscal affairs of the Town in compliance with all applicable laws, regulations, and sound business practices and to diligently safeguard the resources of the Town.

The Finance Department is responsible for coordination of all financial activities of the Town. These responsibilities include policy implementation related to financial planning, cash management, budgetary practices and control, risk management, preparation of the annual financial statements, and audit coordination.

The Finance Department consists of two full-time positions.

Finance Department Budget Summary

The Fiscal Year 2014 adopted budget for the Finance Department is \$161,051. This is an increase of \$8,632 or 5.7% from 2013 projected expenditures.

	Actual FY 10/11	Actual FY 11/12	Amended Budget FY 12/13	Projected Total FY 12/13	Budget FY 13/14	Difference
Personnel	\$ 146,138	\$ 156,100	\$ 147,490	\$ 147,929	\$ 152,746	\$ 4,817
Operating	4,913	5,723	5,400	4,490	8,305	3,815
	<u>\$ 151,052</u>	<u>\$ 161,823</u>	<u>\$ 152,890</u>	<u>\$ 152,419</u>	<u>\$ 161,051</u>	<u>\$ 8,632</u>

Major Current Level Changes from Fiscal Year 2013 Projected Expenditures:

1. Personnel Services – In fiscal year 2014, Ms. Christmas will be eligible for the defined contribution pension plan at a cost of approximately \$7,000 to the Town.

In addition, an examination of the indirect costs to special revenue funds reduced the transfer out by approximately \$9,000. Previously, 20% and 15% of the Finance Department's salary were charged to the Planning, Zoning & Building Fund and Road & Offsite Drainage Fund, respectively. In 2014, this allocation will be 8% and 2.5% of total department costs.

2. Operating Expenditures - The increase in operating expenditures are for three items. One is for an additional conference over the 2013 fiscal year in order to stay abreast on the latest techniques and procedures. In addition, the Town is planning on going out for a contract on banking services which may require additional check stock. Finally, the Town will move production of the financial statements in-house during 2014.

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET
FY 2013-2014**

FINANCE DEPARTMENT

DESCRIPTION	FINAL ACTUAL 2010-2011	FINAL ACTUAL 2011-2012	AMENDED BUDGET 2012-2013	PROJECTED TOTAL 2012-2013	ADOPTED BUDGET 2013-2014	
Salaries	\$ 126,724	\$ 138,176	\$ 117,808	\$ 126,687	\$ 121,500	1
FICA	9,425	10,128	8,780	9,941	9,295	
Pension	25,707	33,077	22,832	30,198	37,824	2
Life, Health, Disability	28,651	28,181	31,000	19,690	13,355	
Health Insurance Incentive	-	-	-	1,140	1,645	
Workers Comp	320	240	320	319	300	
Professional services	-	-	-	30	-	
Travel & Per Diem	628	1,070	1,100	982	2,200	3
Communications	1,667	1,679	1,670	1,920	1,860	4
Repairs & Maintenance	877	728	900	670	900	
Printing	87	431	90	101	1,000	5
Operating Supplies	-	-	-	154	225	
Books & Publications	1,655	-	100	-	500	6
Memberships & Dues	-	878	940	259	420	7
Continuing Education & Conferences	-	937	600	374	1,200	3
Costs transferred to Roads & Offsite Drainage Fund	(13,211)	(14,004)	(14,250)	(15,177)	(4,499)	8
Costs transferred to Planning, Zoning & Building Fund	(13,211)	(14,004)	(19,000)	(20,021)	(14,396)	9
Costs transferred to Cemetery	-	-	-	-	(2,456)	10
Costs transferred to Postal Center	(18,266)	(25,694)	-	(4,848)	(9,823)	10
TOTALS	<u>\$ 151,052</u>	<u>\$ 161,823</u>	<u>\$ 152,890</u>	<u>\$ 152,419</u>	<u>\$ 161,051</u>	

Assumptions

- 1 Fiscal year 2013 actual also included 3 months of the former town treasurer's salary.
- 2 In Fiscal Year 2014, the pension payments will begin for Ms. Christmas at 11% of her salary.
- 3 Increase to cover both employees attending conferences in May/June rather than just the CPA.
- 4 Change is a result of paying both employees a \$50 reimbursement, rather than one employee \$75.
- 5 Cost to purchase new checks (Accounts Payable and Payroll), envelopes and business cards.
- 6 Cost to purchase GASB Codification books and related accounting books.
- 7 Dropped membership from AICPA and FICPA.
- 8 A 2.5% indirect rate of the office is charged based on the percentage of time administration spends on matter related to the road and bridge department.
- 9 A 8% indirect rate of the office is charged based on the percentage of time administration spends on matter related to the planning, zoning & building fund.
- 10 10 & 2.5% of Mrs. Wiltzius's salary and related benefits are allocated to the postal center and cemetery due to estimated time spent working in that department during the year.

TOWN CLERK

The Town Clerk is a charter officer of the Town, appointed by the Town Council and who serves under the direction of the Town Manager. The principle mission of the Town Clerk is to record and maintain all proceedings of the Town Council and records of the Town.

Major duties include providing statutory notice of meetings of the Town Council, Boards and Committees; preparing agendas, attending meetings, and creating/maintaining minutes; drafting and processing ordinances, resolutions and proclamations; ensuring legal notices are printed as required; serving as the primary Notary Public, Attester and keeper of the Town seal; coordinating and managing volunteers to advisory and enforcement boards; updating the Code of Ordinances; overseeing Town elections; and keeping the Town's website current. She serves as the Council's administrator, the public's point of contact for information, and as the Town historian.

The Town Clerk's office consists of one full-time position and a part-time position of one day a week.

Town Clerk Budget Summary

The Fiscal Year 2014 adopted budget for the Town Clerk is \$104,260. This is an increase of \$6,883 or 7.1% from 2013 projected expenditures.

	<u>Actual FY 10/11</u>	<u>Actual FY 11/12</u>	<u>Amended Budget FY 12/13</u>	<u>Projected Total FY 12/13</u>	<u>Budget FY 13/14</u>	<u>Difference</u>
Personnel	\$ 88,236	\$ 105,952	\$ 96,068	\$ 94,978	\$ 99,530	\$ 4,552
Operating	3,444	3,786	3,735	2,399	4,730	2,331
	<u>\$ 91,680</u>	<u>\$ 109,738</u>	<u>\$ 99,803</u>	<u>\$ 97,377</u>	<u>\$ 104,260</u>	<u>\$ 6,883</u>

Major Current Level Changes from Fiscal Year 2013 Projected Expenditures:

1. Personnel Services - For fiscal year 2014, the Town Clerk's office will employ a part-time person to work 1 day a week to assist the Town Clerk and be cross-trained in her duties.
2. Operating Expenditures - In 2013, the Town Clerk did not attend both budgeted conferences due to time constraints. It is her intention to attend one conference in addition to the summer clerk's academy.

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET
FY 2013-2014**

<u>TOWN CLERK</u>	FINAL ACTUAL 2010-2011	FINAL ACTUAL 2011-2012	AMENDED BUDGET 2012-2013	PROJECTED TOTAL 2012-2013	ADOPTED BUDGET 2013-2014
<u>DESCRIPTION</u>					
Salaries	\$ 63,774	\$ 78,627	\$ 69,000	\$ 69,427	\$ 69,335
Per Diem	-	-	-	-	5,512 ¹
FICA	4,693	5,787	5,023	5,167	5,726 ¹
Pension	7,015	8,630	7,590	7,805	7,627
Life, Health, Disability	12,598	12,753	14,300	12,426	11,145
Workers Comp	155	155	155	153	185
Professional services	-	-	-	30	-
Travel & Per Diem	866	1,074	1,200	880	1,700 ²
Communications	1,172	917	900	900	900
Repairs & Maintenance	756	1,030	900	77	900 ³
Other Expenses	30	-	25	67	25
Operating Supplies	-	-	-	-	220 ⁴
Memberships & Dues	620	210	210	220	235
Continuing Education & Conferences	-	555	500	225	750
TOTALS	<u>\$ 91,680</u>	<u>\$ 109,738</u>	<u>\$ 99,803</u>	<u>\$ 97,377</u>	<u>\$ 104,260</u>

Assumptions

- 1 Hire a part-time employee to work 8 hours a week to assist the town clerk.
- 2 Two conferences in fall and summer - average cost is about \$850 each for hotel, mileage and food.
- 3 Beginning in FY 2014, copier maintenance will be charged to specific departments rather than general administration. Additionally, included are the charges for computer maintenance.
- 4 Upgrade office software from the 2003 version to the 2013 version.

POSTAL CENTER

The Town's Postal Center has been operating since 1973, initially as a Contract Branch until January 2007, when it became a commercial mail facility for the Town. The Town provides postage, mailing supplies, packaging assistance, and will forward and sort customer's incoming mail into rented postal boxes.

The Postal Center consists of two part-time positions.

Beginning on October 1, 2013, the hours of operation for the postal center will be 9:00 to 4:00 in order to reduce costs.

Postal Center Budget Summary

The Fiscal Year 2014 adopted budget for the Postal Center is \$244,872. This is decrease of \$29,058 or 10.5% from 2013 projected expenditures.

	Actual FY 10/11	Actual FY 11/12	Amended Budget FY 12/13	Projected Total FY 12/13	Budget FY 13/14	Difference
Personnel	\$ 74,098	\$ 89,289	\$ 94,694	\$ 67,025	\$ 38,267	\$ (28,758)
Operating	234,211	212,647	216,850	209,350	209,050	(300)
	<u>\$ 308,310</u>	<u>\$ 301,936</u>	<u>\$ 311,544</u>	<u>\$ 276,375</u>	<u>\$ 247,317</u>	<u>\$ (29,058)</u>

Major Current Level Changes from Fiscal Year 2013 Projected Expenditures:

1. Personnel Services - During fiscal year 2013, the Town elected to begin using only part-time employees upon retirement of its former full-time postal clerk in April 2013.
2. Operating Expenditures - No major changes

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET
FY 2013-2014**

POSTAL CENTER

DESCRIPTION	FINAL ACTUAL 2010-2011	FINAL ACTUAL 2011-2012	AMENDED BUDGET 2012-2013	PROJECTED TOTAL 2012-2013	ADOPTED BUDGET 2013-2014
Salaries	\$ 41,128	\$ 48,493	\$ 66,808	\$ 29,601	\$ - 1
Per Diem	366	-	-	20,555	26,367 2
FICA	3,161	3,634	3,281	3,814	2,017
Pension	4,439	4,621	17,222	3,552	- 1
Life, Health, Disability	6,739	6,702	7,233	4,514	- 1
Workers Comp	-	145	150	141	60
Contractual Services	1,715	-	-	-	-
Utilities	3,397	-	-	-	-
Equipment Rental	3,383	200	400	-	-
R&M Equipment	141	1,620	850	1,473	1,600
R&M Building	309	-	-	-	-
Promotion and advertising	42	-	-	-	-
Operating Supplies	1,044	1,085	1,200	1,263	1,200
Transfer administrative costs	18,266	25,694	-	4,848	9,823 3
Before Cost of Goods Sold	<u>84,129</u>	<u>92,194</u>	<u>97,144</u>	<u>69,761</u>	<u>41,067</u>
Postage Stamps cost of sales	123,294	114,228	115,000	108,833	109,000
Merchandise cost of sales	506	23	400	50	250
Metered Postage cost of sales	100,381	95,491	99,000	97,731	97,000
TOTALS	<u>\$ 308,310</u>	<u>\$ 301,936</u>	<u>\$ 311,544</u>	<u>\$ 276,375</u>	<u>\$ 247,317</u>

Assumptions

- 1 In April 2013, the postal clerk retired. It was decided that she would be replaced with part-time employees thus pension and insurance would no longer be needed.
- 2 From January until to Mid-November the Town will employ 2 Part-time employees. An additional 4 hours per day for 6 weeks will be added for the holiday season from Thanksgiving until just after Christmas.
- 3 10% of Mrs. Wiltzius's salary and related benefits is allocated to the postal center due to estimated time spent working in that department during the year.

PUBLIC WORKS

The Town's Public Works department provides related maintenance/repair and construction services to all departments and divisions within the Town's organizational structure.

The employees of this department supervise contractors/vendors to ensure contractual obligations are fulfilled. Finally, this department provides for miscellaneous janitorial services and supports all departments such as moving office equipment and furniture.

The Public Works department consists of one full-time position.

Public Works Budget Summary

The Fiscal Year 2014 adopted budget for Public Works is \$77,432. This is an increase of \$31,503 or 6.3% from 2013 projected expenditures.

	Actual FY 10/11	Actual FY 11/12	Amended Budget FY 12/13	Projected Total FY 12/13	Budget FY 13/14	Difference
Personnel	\$ 56,015	\$ 86,930	\$ 33,870	\$ 29,685	\$ 33,667	\$ 3,982
Operating	31,177	39,485	23,020	43,175	43,765	590
	<u>\$ 87,192</u>	<u>\$ 126,415</u>	<u>\$ 56,890</u>	<u>\$ 72,860</u>	<u>\$ 77,432</u>	<u>\$ 4,572</u>

Major Current Level Changes from Fiscal Year 2013 Projected Expenditures:

1. Personnel Services – There is currently only one employee working in this department who began working in February 2013. The increase to personnel expenditures is directly related to his pension which will start in October 2013. In addition, a review of work hours was performed to ensure proper allocation of salaries and benefits.

2. Operating Expenditures – While the net effect from 2013 to 2014 is minimal there are several changes from previous years that should be disclosed. In fiscal year 2013, the Town Hall was treated for termites at a cost of approximately \$6,500. In addition, the Town Hall generator needed serious repairs and refilling at a cost of approximately \$3,500. For fiscal year 2014, it is the Town's intention to paint the exterior of the Town Hall building at a cost of approximately \$9,500.

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET
FY 2013-2014**

PUBLIC WORKS

<u>DESCRIPTION</u>	FINAL ACTUAL 2010-2011	FINAL ACTUAL 2011-2012	AMENDED BUDGET 2012-2013	PROJECTED TOTAL 2012-2013	ADOPTED BUDGET 2013-2014
Salaries	\$ 38,483	\$ 66,040	\$ 20,500	\$ 19,197	\$ 23,400
FICA	3,687	5,672	1,951	2,148	1,790 1
Pension	5,225	7,180	1,634	122	2,574 1
Life, Health, Disability	6,880	6,298	8,045	6,486	4,850 1
Workers Comp	1,740	1,740	1,740	1,732	1,053 1
Contractual Services	13,220	11,700	3,000	19,039	8,100 2
Communications	831	794	720	720	720
Utilities	4,005	6,838	6,000	5,741	6,800 3
Auto Insurance	-	380	500	475	500
R/M - Building	7,884	5,799	5,000	4,904	12,495 4
R/M - Other	2,935	8,481	5,000	6,359	10,300 5
R/M - Vehicle	37	597	100	68	250
Operating Supplies	1,455	3,313	1,500	3,801	2,600 6
Fuel/Oil	809	1,583	1,200	2,068	2,000 7
TOTALS	<u>\$ 87,192</u>	<u>\$ 126,415</u>	<u>\$ 56,890</u>	<u>\$ 72,860</u>	<u>\$ 77,432</u>

Assumptions

- 1 In comparison to previous years, we will allocate benefits to the respected departments as well as salary.
- 2 Reorganization of account classification and addition of termite and cleaning contract.

Pest Control services	\$ 1,100
Termite Inspection/Annual contract	2,400
Weekly cleaning service	4,600
	<u>\$ 8,100</u>
- 3 Trash pickup is considered to be a utility cost, not a repair and maintenance charge. Estimated cost is expected to be \$800.
- 4 Due to the age of the buildings, increased repair costs are needed which include replacements, painting, etc.

Painting - Town Hall - Exterior	\$ 9,495
General repair & maintenance	3,000
	<u>\$ 12,495</u>
- 5 To assist with the drainage of rainwater and prevent buildup on the sidewalks, new landscaping needs to be done around Town hall.

Landscaping improvements	\$ 5,000
Landfill fee	1,000
Pressure washing	1,500
Weed & feed (every quarter)	800
Generator repair & maintenance	500
General repair & maintenance	1,500
	<u>\$ 10,300</u>
- 6 Includes the cost of a bed liner for the truck, 2 backless benches for the courtyard and other general maintenance supplies.

Truck bed liner	\$ 200
2 backless benches	400
General repair & maintenance supplies	2,000
	<u>\$ 2,600</u>
- 7 Increased cost due to performing lawn care in-house rather than contracting out the service.

PUBLIC SAFETY

The Town's Public Safety department provides a systematic program that includes protecting the public peace and order, assuring the observance of law, enforcing the Town's police ordinances and all of the laws of the State of Florida and the USA. Uniquely, this department also conducts the full operations of fire and rescue services.

To these ends, department personnel investigate all crimes and other matters of law assigned to the department; enforce safety, crime prevention and detention; and are trained firefighters as well as either EMT's or Paramedics. Therefore, these officers are responsible for the delivery of advanced life support medical service and emergency transport to area hospitals or trauma center. This department also inspects and is responsible for the maintenance of fire fighting/rescue equipment, fire inspections of all buildings, and Town code enforcement.

Public safety, along with the Town Council and Town Manager, operate as the division of local government which is responsible for the preparation of the Town against all type of disasters.

The Public Safety department consists of 17 full-time positions. The remaining positions are filled by per-diem/part-time employees at an equivalent of 7 full-time positions.

FULL-TIME EQUIVALENT ANALYSIS

	2009	2010	2011	2012	Budgeted 2013	Projected 2013	Proposed 2014
Regular Employees	23.1	21.0	22.0	20.5	17.0	16.5	16.7
Per Diem Officers	2.6	3.3	3.3	2.9	5.0	5.5	6.1
Per Diem Admin	1.0	1.1	0.5	0.6	0.4	0.5	0.7
Total Public Safety	26.7	25.4	25.8	24.0	22.4	22.5	23.5

Public Safety Budget Summary

The Fiscal Year 2014 adopted budget for Public Safety is \$3,076,198. This is a decrease of \$87,428 or 2.9% from 2013 projected expenditures.

	Actual FY 10/11	Actual FY 11/12	Amended Budget FY 12/13	Projected Total FY 12/13	Budget FY 13/14	Difference
Personnel	\$ 2,960,549	\$ 3,781,321	\$ 2,770,504	\$ 2,759,723	\$ 2,626,062	\$ (133,661)
Operating	354,446	289,740	310,450	278,667	324,900	46,233
	\$ 3,314,995	\$ 4,071,061	\$ 3,080,954	\$ 3,038,390	\$ 2,950,962	\$ (87,428)

Major Current Level Changes from Fiscal Year 2013 Projected Expenditures:

1. Personnel Services – In May 2013, the public safety director became the Town Manager. This position remains vacant however the duties are carried out by recently promoted officers. The savings received from this are offset by an increase to the per diem/part time officer budget in order to add an additional patrol shift not performed in fiscal year 2013. This move will bring staffing levels (23.5) back to fiscal year 2012 levels before the retirement of 5 officers (24) but still under the desired levels of 25 full-time equivalents.

Additionally, in fiscal year 2013, the Town elected to contribute an additional \$250,000 to the police and fire defined benefit pension plan to offset the loss expected from the retirement of 5 employees during 2012. In 2014, it is the Town's intentions to continue this practice, by increase the contribution rate from 53.32% to 63.32% of salaries at an additional cost of \$113,620.

2. Operating Expenditures – Fiscal year 2014 will see an increase over 2013 due to several items.

1. Reallocation of the ambulance service fee commission from general administration for \$15,000.
2. Increased cost for police/fire/medical supplies and fuel. Ammunition is currently on back order and medical supply costs continue to increase between 5-10% each year.
3. Costs for the new maintenance agreements on the cellular boosters in each of the vehicles. This was used in lieu of the new cell phone tower.
4. Ensuring that each officer (including per diem officers) has the exact same uniform. This presents an image of consistency among each of the officers and per diems are regarded the same as any other officer of the Town.

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET
FY 2013-2014**

PUBLIC SAFETY	FINAL ACTUAL 2010-2011	FINAL ACTUAL 2011-2012	AMENDED BUDGET 2012-2013*	PROJECTED TOTAL 2012-2013	ADOPTED BUDGET 2013-2014	
DESCRIPTION						
Salaries	\$ 1,514,282	\$ 1,908,857	\$ 1,140,287	\$ 1,075,053	\$ 1,075,351	1
Per Diem Wages	184,993	166,745	284,000	290,565	336,312	2
Overtime	107,132	66,443	50,000	94,906	72,000	3
Court Overtime	962	2,458	2,200	2,285	5,000	4
Holidays	43,978	48,257	39,000	34,776	38,000	
FICA	139,812	164,820	116,950	113,468	116,768	
Pension	578,427	1,074,054	603,067	637,878	608,983	
Add pension pymt (increased rate)	-	-	250,000	250,000	113,620	5
Life, Health, Disability	340,690	291,487	235,000	189,709	189,230	
Health insurance incentive	-	-	-	13,162	12,000	
Workers Comp	50,271	58,200	50,000	57,921	58,798	
Subtotal	2,960,549	3,781,321	2,770,504	2,759,723	2,626,062	
Professional Services	38,327	36,774	40,700	37,268	41,000	6
Contractual Services	7,250	6,250	6,500	4,917	20,200	7
Travel & Per Diem	3,852	4,842	4,500	1,398	3,000	8
Communications	23,093	23,700	24,000	18,043	24,000	9
Utilities	21,693	22,285	23,000	24,322	25,000	
Fire Hydrant Rental	46,500	-	-	-	-	
Auto Insurance	13,874	13,624	14,000	16,058	16,000	
R/M - Building	9,190	6,025	12,500	10,559	11,500	10
R/M - Vehicles	26,023	22,014	23,000	22,758	20,000	
R/M - ATV - Boat - Bikes	2,755	554	2,500	263	1,000	
R/M - Ambulances	5,614	3,500	5,000	2,776	5,000	
R/M - Pumpers	14,096	6,663	12,000	9,731	8,000	11
R/M - Radios	2,007	2,527	2,500	2,445	3,000	
R/M - Equipment	2,759	2,388	2,400	2,756	2,800	
R/M - Computers	7,922	8,446	10,000	10,944	11,000	
Printing	296	751	1,000	1,049	1,000	
Office Supplies	3,282	5,230	2,300	2,146	2,300	
Operating Supplies	4,188	4,003	4,200	3,120	4,200	
Fuel & Oil	64,563	59,450	60,000	52,888	58,000	
Uniforms	9,985	10,874	8,000	9,605	14,000	12
Uniform Cleaning	4,743	2,761	3,000	3,912	3,800	12
Police Supplies	6,162	3,576	5,000	4,272	6,500	13
Fire Supplies	4,360	8,689	6,000	4,051	6,000	
Medical Supplies	19,184	21,506	24,000	25,991	27,000	14
Other expenses	1,907	1,758	1,850	1,085	1,900	
Books and Publications	7,602	1,595	3,000	760	1,500	
Memberships & Dues	2,302	1,776	2,800	1,900	2,800	
College Reimb: Tuition & Bks	917	3,224	1,500	2,280	2,400	
Training Classes and Conferences	-	4,955	5,200	1,370	2,000	8
Subtotal	354,446	289,740	310,450	278,667	324,900	
TOTALS	\$ 3,314,995	\$ 4,071,061	\$ 3,080,954	\$ 3,038,390	\$ 2,950,962	

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET
FY 2013-2014**

PUBLIC SAFETY (continued)

* During fiscal year 2013, the budget was amended once for the following items:

<u>DESCRIPTION</u>	<u>Original 2013 Budget</u>	<u>Amended 2013 Budget</u>	<u>Adjustment</u>
Salaries	1,114,537	1,140,287	25,750
Per Diem Wages	211,000	284,000	73,000
Holidays	37,000	39,000	2,000
FICA	109,250	116,950	7,700
Pension	588,367	603,067	14,700
			<u>123,150</u>

Assumptions/Notes

- 1 All union officers receive a step increase ranging from 2-5%. Replacement of triple certified officer position (10/13) and One Fire Medic position (2/2014) to maintain section 175/185 status when current fire medic becomes triple certified. Current Fire Medic will replace promoted officer due to the Public Safety Director becoming Town Manager
- 2 One additional shift for patrol (40 hours/wk) and an additional 120 hours to allow current salaried officers to perform training during regular hours vs. overtime hours.
- 3 Includes the \$13,000 payment from Johns Island which was previously included in the expense
- 4 Due to the increased investigations during fiscal year 2013, it is anticipated over the next few years that additional overtime may be needed to cover additional court appearances.
- 5 The additional \$250,000 payment, originally budgeted in general administration was moved to the public safety budget as the additional payment was made specifically for public safety employees. The council elected to increase the contribution from 53.32% to 63.32% in anticipation of the new actuary study.
- 6 Increased cost for medical director from \$2,200/month to \$2,300/month.
- 7 Collections charges for ambulance service revenue was moved from general administration. Estimated at \$15,000
- 8 Due to the changes in the staffing during fiscal year 2012-2013, not all planned conferences were attended.
- 9 The increase is needed for the use of the Verizon air cards which are installed in the public safety laptops. and the related maintenance agreement.
- 10 The following makes up the repair and maintenance costs:

Terminex Contract	\$ 3,200
A/C Contract	1,850
Trash service	700
General repair & maintenance	5,750
	<u>\$ 11,500</u>

- 11 With the purchase of a new pumper, repair and maintenance expense will go down in fiscal year 2014-15, however as the new vehicle will not be received until late in fiscal year 2014 the expense is expected to remain constant.
- 12 Ensure that each officer, including per diem officers, has 3 uniforms sets to include a long sleeve shirt. In the past, per diem officers had a different uniform. This change is to offer consistency.
- 13 Increased ammunitions for training purposes.
- 14 Medical supplies cost goes up between 12-13% each year based on previous trends.

GENERAL ADMINISTRATION

The General Administration function includes costs that can not or should not be identified with specific departments within the General Fund. These costs include town property insurance, retiree insurance, postage meter rental and postage, advertising, shared office supplies, website hosting, certain defined benefit pension plan expenses, and other budgetary items.

General Administration Budget Summary

The Fiscal Year 2014 adopted budget for General Administration is \$388,300. This is an increase of \$10,055 or 2.7% from 2013 projected expenditures.

	Actual FY 10/11	Actual FY 11/12	Amended Budget FY 12/13	Projected Total FY 12/13	Budget FY 13/14	Difference
Personnel	\$ 9,543	\$ 14,991	\$ 32,000	\$ 190,639	\$ 221,500	\$ 30,861
Operating	152,777	172,026	191,895	187,606	166,800	(20,806)
	<u>\$ 162,320</u>	<u>\$ 187,017</u>	<u>\$ 223,895</u>	<u>\$ 378,245</u>	<u>\$ 388,300</u>	<u>\$ 10,055</u>

Major Current Level Changes from Fiscal Year 2013 Projected Expenditures:

1. Personnel Services – In fiscal year 2013, the Council recommended to buyout the health insurance of retired employees at a cost of \$164,600. The Council then extended the offer until December 31, 2013 to its remaining employees at an estimated cost of \$61,000.

Next, the Town is currently deciding how to manage its general employee defined benefit plan. A decision has not yet been finalized; therefore, the most conservative approach was elected by allocating \$75,000 within the General Fund (\$45,000 within General Administration and \$30,000 within Town Finance) and additional amounts (\$27,000) within the building and zoning fund.

Further, in order to address concerns over rising unfunded liabilities, the Town has elected to establish a fund balance reserve (current funding of \$100,000) to address the costs of retiree health insurance.

Finally, a contingency pool of \$10,500 for merit increases for non-union non-building department employees was established in order to allow the Town Manager some discretion in rewarding employees based on performance evaluations. This pool includes all costs related to the payroll including taxes, pension and workers compensation.

2. Operating Expenditures – This year there is no town election and the ambulance service fee commission was reallocated to the public safety department.

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET
FY 2013-2014**

GENERAL ADMINISTRATION EXPENSES

<u>DESCRIPTION</u>	FINAL ACTUAL 2010-2011	FINAL ACTUAL 2011-2012	AMENDED BUDGET 2012-2013	PROJECTED TOTAL 2012-2013	ADOPTED BUDGET 2013-2014	
Bank Charges	\$ 2,905	\$ 3,696	\$ 3,000	\$ 5,958	\$ 3,000	1
Annual Audit	24,500	28,000	28,000	27,000	23,500	2
Contractual Services	7,768	22,300	32,750	21,666	2,000	3
Communications (phone, internet & website)	7,230	6,525	6,600	5,569	6,500	
Postage	1,039	1,725	1,600	1,456	1,800	
Equipment Rental	300	285	285	293	450	
Liability, Property & Flood	106,427	103,928	115,000	121,071	125,000	
Repairs & Maintenance	252	689	760	761	-	4
Legal Advertising and Other Expenses	855	3,645	2,800	2,080	2,800	
Office Supplies	1,502	1,233	1,100	1,752	1,750	5
Retiree Health Insurance	9,543	14,991	32,000	190,639	66,000	6
Other Post Employment Reserves	-	-	-	-	100,000	7
General Employee Defined Benefit Pension Contingency	-	-	-	-	45,000	8
General Employee Merit Increase Contingency	-	-	-	-	10,500	9
	<u>162,320</u>	<u>187,017</u>	<u>223,895</u>	<u>378,245</u>	<u>388,300</u>	
Other financing uses						
Intrafund Transfer	68,000	364,836	-	-	-	
TOTALS	<u>\$ 230,320</u>	<u>\$ 551,853</u>	<u>\$ 223,895</u>	<u>\$ 378,245</u>	<u>\$ 388,300</u>	

Assumptions

- 1 It is the Finance Department's recommendation, that we go out for bid for banking services in order to lower the cost of bank fees.
- 2 We will draft our own financial statements beginning with the 2013 annual financial statements at a savings of \$3,500.
- 3 Collections charges for ambulance service revenue is moved to the public safety budget and \$500 for new website design
- 4 Copier charges and R&M will be allocated to specific departments (Town Finance, Clerk & Public Works)
- 5 Increased cost over previous years for supplies to print our own annual report and financial statements
- 6 In 2013, a buyout option was given to retirees for health insurance in order to reduce premium costs. However, this offer was extended until 12/31/13. There are 3 retirees who could opt to take this offer. If no one takes the buyout than the cost would be an estimated \$11,500
- 7 In order to address the other post employment benefit unfunded liability, the Town Council has elected to reserve a portion of its fund balance
- 8 The Town is currently deciding how to manage its general employee defined benefit plan. A decision has not yet been finalized; therefore, the most conservative approach was elected by allocating \$75,000 within the General Fund (\$45,000 within G&A and \$30,000 within Town Finance) and additional amounts (\$27,000) within the Planning, Zoning and Building fund.
- 9 This item is to be used to increase employees pay based on performance evaluations conducted during the year. This is to be used for the salaries and the related benefits.

Additional The additional \$250,000 payment, originally budgeted in general administration was moved to the public safety budget as the additional payment was made specifically for public safety employees.

TOWN ATTORNEY/LEGAL SERVICES

The Town Attorney is appointed by the Mayor and Town Council and serves as their legal advisor as well the Town Manager and all departments, boards and commissions and agencies of the town. The Town Attorney is responsible for preparing or reviewing resolutions, ordinances and legal instruments, providing legal opinions, and representing the town in litigation and administrative proceedings. This officer supports the Mayor and Town Council in preparation and effectuation of the legislative program and recommends changes in the Town Code.

The budget for the Town Attorney also includes legal fees paid to special counsel as required.

Town Attorney Budget

The Fiscal Year 2014 adopted budget for the Town Attorney is \$65,000. This is an increase of \$12,415 or 23.6% from 2013 projected expenditures.

DESCRIPTION	FINAL ACTUAL 2010-2011	FINAL ACTUAL 2011-2012	AMENDED BUDGET 2012-2013	PROJECTED TOTAL 2012-2013	ADOPTED BUDGET 2013-2014
LEGAL COUNSEL	\$ 73,980	\$ 51,012	\$ 85,000	\$ 52,585	\$ 65,000

Major Current Level Changes from Fiscal Year 2013 Projected Expenditures:

1. Personnel Services – The Town Attorney is contracted out therefore there are no personnel expenditures.
2. Operating Expenditures – At the end of fiscal year 2013 and into fiscal year 2014, the Town needed to hire a special counsel in order to handle mediation with a former employee. The estimated cost of this service for fiscal year 2014 is estimated to be in the range of \$5,000 - \$10,000. The remaining balance of \$55,000 covers the cost of the Town Attorney's services which average around \$4,500 per month.

TOWN PLANNER & VOLUNTEER PLANNING BOARD

The Volunteer Planning & Zoning Board, along with the Town Manager & Building Official, is responsible for updating elements of the comprehensive plan, reviewing master plans, variances and subdivision plats. Monthly meetings are held with the community to address all matters concerning community development and variance issues. A professional planner is used on a contract basis to assist with matters such as the mandated Evaluation Appraisal Reports for the state of Florida, updates to the Land Development Code and other matters as considered necessary by Town Council, town management and the Planning & Zoning Board. Additionally, 50% of the Code Enforcement Officer's salary is charged to this department, along with related payroll related expense.

Town Planner & Volunteer Planning Board Budget

The Fiscal Year 2014 adopted budget for the Town Planner is \$24,912. This is an increase of \$9,854 or 65.4% from 2013 projected expenditures.

<u>DESCRIPTION</u>	<u>FINAL ACTUAL 2010-2011</u>	<u>FINAL ACTUAL 2011-2012</u>	<u>AMENDED BUDGET 2012-2013</u>	<u>PROJECTED TOTAL 2012-2013</u>	<u>ADOPTED BUDGET 2013-2014</u>
Salary	\$ 26,333	\$ 27,135	\$ 18,500	\$ 14,250	\$ 14,250
FICA	-	-	-	-	1,090
Pension	-	-	2,035	-	1,568
Life, Health, Disability	-	-	-	-	6,954
Workers Comp	-	-	-	-	50
Professional Services	12,132	4,193	15,000	808	1,000
TOTALS	<u>\$ 38,465</u>	<u>\$ 31,328</u>	<u>\$ 35,535</u>	<u>\$ 15,058</u>	<u>\$ 24,912</u>

Major Current Level Changes from Fiscal Year 2013 Projected Expenditures:

1. Personnel Services – Beginning with fiscal year 2014, the entire cost of the code enforcement officer allocation will be charged to this department to include pension, taxes and insurances.
2. Operating Expenditures – No change from 2013. No plans to utilize services for the next fiscal year.

TOWN ENGINEER

The Town's appointed engineering firm, Tetra Tech HAI, is responsible for the federally-mandated NPDES review, report, training, and permit requirements. They are also used to assist the Town in reviewing plans on an as-needed basis.

Town Engineer Budget

The Fiscal Year 2014 adopted budget for the Town Engineer is \$2,500. This is a decrease of \$14,195 or 85.0% from 2013 projected expenditures.

<u>DESCRIPTION</u>	<u>FINAL ACTUAL 2010-2011</u>	<u>FINAL ACTUAL 2011-2012</u>	<u>AMENDED BUDGET 2012-2013</u>	<u>PROJECTED TOTAL 2012-2013</u>	<u>ADOPTED BUDGET 2013-2014</u>
TOWN ENGINEERING FIRM SERVICES	<u>\$ 3,773</u>	<u>\$ 11,014</u>	<u>\$ 2,200</u>	<u>\$ 16,695</u>	<u>\$ 2,500</u>

Major Current Level Changes from Fiscal Year 2013 Projected Expenditures:

1. Personnel Services - No change, the Town Engineer is contracted out.
2. Operating Expenditures – Fiscal year 2013 was the year of the 5 year cycle that the NPDES review was performed. In fiscal year 2014, services may still be required to perform services but will be used on a limited basis.

JOHN'S ISLAND CEMETERY

The John's Island Cemetery land is owned by the Town. Burial rights certificates are sold to residents; however, available burial plots are now nearly depleted. The expenses related to upkeep of these grounds include labor provided by our Public Works employee, as well as other maintenance related expenditures such as: mowing, weeding and tree trimming; sod, mulch and fertilizing; and irrigation system and fence repairs, all of which are ongoing necessary annual expenditures.

Costs for the cemetery are paid from the sale of plots, burial fees and cemetery reserves before general revenues.

John's Island Cemetery Budget

The Fiscal Year 2014 adopted budget for the Cemetery is \$7,362. This is a decrease of \$449 or 5.7% from 2013 projected expenditures.

<u>DESCRIPTION</u>	<u>FINAL ACTUAL 2010-2011</u>	<u>FINAL ACTUAL 2011-2012</u>	<u>AMENDED BUDGET 2012-2013</u>	<u>PROJECTED TOTAL 2012-2013</u>	<u>ADOPTED BUDGET 2013-2014</u>
Salary	\$ 4,946	\$ 4,035	\$ 4,000	\$ 3,128	\$ 1,950
FICA	-	-	-	-	149
Pension	-	-	-	-	215
Life, Health, Disability	-	-	-	-	404
Workers Comp	-	-	-	-	88
Transfer administrative costs	-	-	-	-	2,456
Cemetery Contracts	600	600	600	600	600
Cemetery Maintenance	757	149	200	4,083	1,500
TOTALS	<u>\$ 6,303</u>	<u>\$ 4,784</u>	<u>\$ 4,800</u>	<u>\$ 7,811</u>	<u>\$ 7,362</u>

Major Current Level Changes from Fiscal Year 2013 Projected Expenditures:

1. Personnel Services - Beginning with fiscal year 2014, the entire cost of the allocation of the public works employee and an administrative charge for the record keeping of the cemetery will be charged to this department to include pension, taxes and insurances. In addition, a review of work hours was performed to ensure proper allocation of salaries and benefits.

2. Operating Expenditures – In fiscal year 2013, several landscaping projects occurred which are not deemed necessary for fiscal year 2014. The 2014 budget includes costs of sod for expected burials and repairs to the sprinklers.

COMMUNITY CENTER

The Community Center is a 1200 square foot building which is rented out frequently for weddings, birthday parties and other special events, meetings (including Town homeowner associations, rotary club, and support groups), bridge games and seasonal art classes. The expense related to upkeep of the center includes the labor provided by our Public Works employee.

Community Center Budget

The Fiscal Year 2014 adopted budget for the Community Center is \$12,456. This is an increase of \$5,080 or 68.9% from 2013 projected expenditures.

DESCRIPTION	FINAL ACTUAL 2010-2011	FINAL ACTUAL 2011-2012	AMENDED BUDGET 2012-2013	PROJECTED TOTAL 2012-2013	ADOPTED BUDGET 2013-2014
Salary	\$ 2,407	\$ 2,417	\$ 2,200	\$ 2,459	\$ 1,950
FICA	-	-	-	-	149
Pension	-	-	-	-	215
Life, Health, Disability	-	-	-	-	404
Workers Comp	-	-	-	-	88
Contract Services	1,715	1,190	-	20	950
Utilities	3,701	3,419	3,810	2,919	3,600
Maintenance	1,799	831	1,300	944	4,550
Operating Supplies	612	25	-	1,034	550
TOTALS	<u>\$ 10,234</u>	<u>\$ 7,882</u>	<u>\$ 7,310</u>	<u>\$ 7,376</u>	<u>\$ 12,456</u>

Major Current Level Changes from Fiscal Year 2013 Projected Expenditures:

1. Personnel Services - Beginning with fiscal year 2014, the entire cost of the allocation of the public works employee will be charged to this department to include pension, taxes and insurances. In addition, a review of work hours was performed to ensure proper allocation of salaries and benefits.
2. Operating Expenditures – In fiscal year 2014, the Town will reinstate the weekly cleaning service to ensure that the community center is clean and ready for use by residents at a cost of \$950. Additionally, the community center exterior will be painted at a cost of \$1,750. Finally, the fascia of the community center is in need of repairs at a cost of approximately \$1,500.

SPECIAL REVENUE FUNDS

Road & Offsite Drainage Fund – accounts for the funding of local transportation system projects through the use of impact fees, gas tax and other restricted state revenues.

Planning, Zoning and Building Fund – this fund accounts for all of the revenues and expenditures associated with the building department. Revenues primarily include building permits and expenditures primarily consist of salary costs of the department.

Road & Offsite Drainage Fund

The Road & Offsite Drainage Fund is a special revenue fund established to account for the receipt and expenditure of the Town's share of the Local Option Motor Fuel Tax and a portion of the State Revenue Sharing. These funds are used to construct, improve, and maintain roadways in accordance with State Statute and the interlocal agreements.

Revenues

State Revenue Sharing and Local Option Gas Tax

These revenues are designated specifically for road and bridge maintenance expenditures. These tax revenues are projected annually by the State of Florida. The local option gas tax received by the Town is determined by location between Indian River County and the other local municipalities, according to relative expenditures per entity over the last year.

Impact Fees

The Town collects these fees alongside the permits issued for new construction on new lots by the Building Department. These funds may only be used to construct new or enhance transportation facilities. Fund revenues are completely dependent upon levels of construction activity.

Interest

The Town maintains money market accounts, certificates of deposit and a government pooled investment account administered by the State Board of Administration. Earnings are allocated among the funds based on cash balances within the pooled cash accounts.

Expenditures

Budget Summary

The Fiscal Year 2014 adopted budget for Road & Offsite Drainage Fund is \$48,352. This is a decrease of \$4,313 or 8.1% from 2013 projected expenditures.

	Actual FY 10/11	Actual FY 11/12	Amended Budget FY 12/13	Projected Total FY 12/13	Budget FY 13/14	Difference
Personnel	\$ 47,054	\$ 49,169	\$ 35,480	\$ 43,932	\$ 27,096	\$ (16,836)
Operating	13,651	21,497	3,100	9,077	21,600	12,523
Capital	-	84,000	-	-	-	-
	<u>\$ 60,705</u>	<u>\$ 154,666</u>	<u>\$ 38,580</u>	<u>\$ 53,009</u>	<u>\$ 48,696</u>	<u>\$ (4,313)</u>

Major Current Level Changes from Fiscal Year 2013 Projected Expenditures:

1. Personnel Services – The decrease is directly related to reviewing work hours by the public works employee and the administrative staff to ensure that proper allocation of salaries and benefits occurred.
2. Operating Expenditures – The increase is directly related to the expectation of restriping Fred Tuerk and repairing Beachcomber.

**TOWN OF INDIAN RIVER SHORES
ROAD OFFSITE DRAINAGE FUND BUDGET
FY 2013-2014**

DESCRIPTION	FINAL ACTUAL 2010-2011	FINAL ACTUAL 2011-2012	AMENDED BUDGET 2012-2013	PROJECTED TOTAL 2012-2013	ADOPTED BUDGET 2013-2014
<u>Revenues and other sources</u>					
Impact Fees	\$ 738	\$ 738	\$ 738	\$ 1,968	\$ 2,500
State grant-Transportation	2,985	2,985	3,024	3,000	3,000
State Revenue Sharing	18,705	18,441	18,430	18,448	20,322
Local Option Gas Tax	46,861	47,350	47,508	48,243	49,757
Earned Interest	12	18	20	1,932	1,900
Investment gain (loss)	13,479	21,573	-	9,763	2,000
Transfer from road & offsite drainage fund balance	-	-	-	-	-
REVENUES AND OTHER SOURCES	<u>\$ 82,779</u>	<u>\$ 91,105</u>	<u>\$ 69,720</u>	<u>\$ 83,354</u>	<u>\$ 79,479</u>
<u>Expenditures</u>					
Salary	\$ 1,843	\$ 2,205	\$ 3,000	\$ 3,222	\$ 3,900 ¹
FICA	-	-	-	-	298 ¹
Pension	-	-	-	-	429 ¹
Life, Health, Disability	-	-	-	-	808 ¹
Workers Comp	-	-	-	-	176 ¹
Contract Services	3,000	2,000	-	-	-
Utilities	7,166	7,138	-	6,009	7,000
Repairs and Maintenance-Roads & Bridges	1,379	11,565	1,600	-	11,600 ²
Repairs and Maintenance-Traffic Signals & other	2,106	794	1,500	3,068	3,000
Transfer From Other Funds	45,211	46,964	32,480	40,710	21,485 ³
Capital Expenditures	-	84,000	-	-	-
TOTALS	<u>\$ 60,705</u>	<u>\$ 154,666</u>	<u>\$ 38,580</u>	<u>\$ 53,009</u>	<u>\$ 48,696</u>
Reserves	<u>\$ 632,745</u>	<u>\$ 569,184</u>	<u>\$ 600,324</u>	<u>\$ 599,529</u>	<u>\$ 630,312</u>

Assumptions

- 1 In comparison to previous years, we will allocate benefits to the respected departments as well as salary.
- 2 Restriping Fred Tuerk and general maintenance.
- 3 A 2.5%-10 indirect cost is charged to the office based on the percentage of time administration spends on matters related to this fund.

Planning, Zoning & Building Fund

The Planning, Zoning & Building Fund is a special revenues fund which is used for services provided to the public on a user charge basis, similar to the operation of a commercial enterprise. The majority of the revenue come from building permit fees. Building activities are very sensitive to economic changes, specifically in the housing or construction industry, and this type of revenue can quickly decline if there is a downturn in the economy.

This department is responsible for four major functions:

- **Building Codes:** It is the responsibility of the Building Department to enforce the State's Minimum Building Codes as adopted by the Florida Legislature and the Town of Indian River Shores. The Building Code covers all types of construction and includes provisions relating to plumbing, electrical, mechanical, building, and other activities, as well as Florida Accessibility Code and Florida Energy Code provisions. Enforcement involves issuing construction, repair, alterations, and demolition permits; reviewing building plans, and conducting inspections. The Building Department is also responsible for enforcing the portions of the Town of Indian River Shores' code relating to substandard, unsafe buildings by reason of dilapidation, obsolescence, abandonment, vandalism, inadequate and unsafe egress along with inspecting structurally damaged buildings due to fire or accidents. Inspects commercial buildings for proper egress, emergency illumination, and fire protection. Provides coordination with Federal and State regulatory agencies.
- **Business tax receipts:** Monitor business activity in the Town through the issuance of Town Business Tax Receipts and Certificates of Use on behalf of the General Fund's revenue source.
- **Contractor Licensing:** Monitors compliance with state and local laws regarding contractors. Assures that all contractors that work within the Town's limits are properly licensed and insured in order to protect the local citizens.
- **Planning and Zoning:** Processes applications for land development activity and enforces and implements the Town's Land Development Regulations, maintains and updates the Town's Comprehensive Plan and provides support to other Town Departments such as administering the Community Center and assisting the Post Office with staff as needed.

Revenues

Building Permits

Permit Fees relating to processing and review of plans and documentation, the inspection of new construction, alterations, additions, repairs to existing buildings located within the Town limits. This includes all trade permits such as electrical, plumbing, roofing, mechanical, swimming pools, demolition, fire protection, signs, insulation, hurricane shutters, and others.

Interest

The Town maintains money market accounts, certificates of deposit and a government pooled investment account administered by the State Board of Administration. Earnings are allocated among the funds based on cash balances within the pooled cash accounts.

Expenditures

Budget Summary

The Fiscal Year 2014 adopted budget for Planning, Zoning & Building Fund is \$327,377. This is an increase of \$1,829 or 0.5% from 2013 projected expenditures.

	Actual FY 10/11	Actual FY 11/12	Amended Budget FY 12/13	Projected Total FY 12/13	Budget FY 13/14	Difference
Personnel	\$ 172,970	\$ 204,086	\$ 256,876	\$ 278,319	\$ 297,102	\$ 18,783
Operating	26,137	28,617	29,565	26,128	39,405	13,277
Capital	-	-	3,000	39,541	9,310	(30,231)
	<u>\$ 199,107</u>	<u>\$ 232,703</u>	<u>\$ 289,441</u>	<u>\$ 343,988</u>	<u>\$ 345,817</u>	<u>\$ 1,829</u>

Major Current Level Changes from Fiscal Year 2013 Projected Expenditures:

1. Personnel Services – In May 2013, a new Building Official was hired due to the retirement of his predecessor. His salary is charged completely to this fund while the previous Building Official's salary was split with the general fund. A contingency pool of \$2,500 for merit increases for non-union employees was established in order to allow the Town Manager some discretion in rewarding employees based on performance evaluations. This pool includes all costs related to the payroll including taxes, pension and workers compensation. Finally, an examination of the indirect costs was performed to ensure the proper allocation of costs from the general fund.

2. Operating Expenditures - For 2014, this department plans to increase its use of technology to better serve the local construction community and general public, which will cause an increase to the communication expenses for expenses such as a wireless card and increased computer maintenance costs for the setup of these systems and the necessary associated maintenance agreements. Further, the exterior of the office will be painted this year at a cost of approximately \$1,900. Finally, the previous Building Official did not attend the originally budgeted conferences which will be attended during fiscal year 2014.

3. Capital Expenditures - In 2013, due to the sale of the previous official's vehicle a new one was needed to replace it at a cost of approximately \$40,000. For 2014, this Department plans to update its current technology in order to better serve the public and the local contractors. This will entail the need to purchase a new server, related computer and office equipment and software.

**TOWN OF INDIAN RIVER SHORES
PLANNING, ZONING AND BUILDING FUND BUDGET
FY 2013-2014**

DESCRIPTION	FINAL ACTUAL 2010-2011	FINAL ACTUAL 2011-2012	AMENDED BUDGET 2012-2013	PROJECTED TOTAL 2012-2013	ADOPTED BUDGET 2013-2014
<u>Revenues and other sources</u>					
Building Permits	\$ 284,050	\$ 290,289	\$ 325,000	\$ 382,343	\$ 375,000
Administrative permit collection fee	1,314	584	1,168	4,299	2,000
Copies printed	1,402	982	1,500	1,282	1,200
Earned interest	-	-	-	2,035	2,000
Sale of capital assets	-	-	-	10,000	-
Transfer in from other funds	-	364,836	-	-	-
REVENUES AND OTHER SOURCES	\$ 286,766	\$ 656,691	\$ 327,668	\$ 399,959	\$ 380,200
<u>Expenditures</u>					
Salaries	\$ 83,864	\$ 87,244	\$ 149,712	\$ 167,961	\$ 174,205 ¹
Per Diem Wages	1,290	2,085	2,300	696	2,300
FICA	5,102	5,360	11,400	12,736	13,327
Pension	22,108	28,394	37,219	34,303	35,986
Life, Health, Disability Insurance	28,195	28,039	29,245	36,612	40,395 ²
Workers Comp	-	6,000	8,000	5,990	5,500
Professional Services	6,720	8,301	10,000	6,925	8,000
Contract Services	1,715	1,190	-	50	950 ⁹
Travel, per diem	-	-	-	32	1,100
Communications (Fax/Internet/Cell phone)	2,623	3,328	3,400	3,001	4,500 ³
Utilities	3,701	3,419	3,600	2,919	3,400
Auto Insurance	-	466	600	582	600
Computer Maintenance	1,098	707	1,200	2,313	4,800 ⁴
Equipment Repairs & Maintenance	1,072	198	500	354	1,000
Building Repairs & Maintenance	1,080	-	-	-	1,855 ¹⁰
Auto Repairs/Maintenance	113	1,075	215	300	250
Printing	303	410	700	640	500
Office Supplies	1,743	893	1,000	2,029	2,500 ⁵
Fuel/Oil	4,284	5,295	5,700	4,416	5,700
Uniforms	544	1,363	750	706	750
Books and Publications	-	1,847	1,000	1,593	2,700 ⁶
Membership Dues	-	-	400	70	200
Training and Conferences	1,140	125	500	198	600
Trans. From GF for Admin. Costs-Finance	13,211	14,004	19,000	20,021	14,396 ⁷
Trans. From GF for Admin. Costs-TM	19,200	32,960	-	-	8,493 ⁷
Merit Increase Contingency	-	-	-	-	2,500 ¹¹
Capital Expenditures	-	-	3,000	39,541	9,310 ⁸
TOTALS	\$ 199,107	\$ 232,703	\$ 289,441	\$ 343,988	\$ 345,817
Reserves	\$ 83,691	\$ 507,679	\$ 545,906	\$ 563,650	\$ 598,033

Assumptions

- 1 In the past, the Town Manager filled the roles of both Building Official and Town Manager and his salary allocated accordingly. In 2013/14, 100% of the Building Official's salary will be charged to the Planning, Zoning and Building fund.
- 2 The new Building Official's health insurance is at a much higher rate than the previous official. Additionally, 100% of the cost is recorded here.
- 3 The increased cost is a result of paying the Building Official's cell phone reimbursement and the cost of an aircard in order to assist automating the department.
- 4 Building Permit - A Total Performance Agreement "TPA" will allow inspections to be resulted via tablet/laptop which will reduce workload and improve productivity in the office and provide quicker access to permit and inspection information by contractors and the public so they can improve their productivity by fine-tuning their work schedules. Currently, contractors must wait till the next day and call in for their results. The TPA is \$3,600 per year.
- 5 Costs include new office supplies/furniture below the capital threshold.
- 6 The increased cost is for the National Fire Code subscription which was not previously budgeted.

**TOWN OF INDIAN RIVER SHORES
PLANNING, ZONING AND BUILDING FUND BUDGET
FY 2013-2014**

- 7 An 5-8% indirect cost is charged to the office based on the percentage of time administration spends on matters related to the planning, zoning & building fund.
- 8 Costs to purchase new servers and computer equipment, upgrades to the building permit software and office furniture.
- 9 Reinstate weekly cleaning service.
- 10 Cost for painting the interior & exterior of the office as well as upkeep to the air conditioner unit.

Painting - Exterior	\$ 1,355
General repair & maintenance	<u>500</u>
	<u><u>\$ 1,855</u></u>

- 11 This item is to be used to increase employees pay based on performance evaluations conducted during the year. This is to be used for the salaries and the related benefits.

CAPITAL IMPROVEMENT PROGRAM

CAPITAL IMPROVEMENTS PROGRAM

The Five-Year Capital Improvements Program (CIP) provides guidance to the Town and the community on upcoming needs and funding sources. It is updated annually and may change throughout a budget year as funding sources change, cost estimates are amended, and projects are completed.

To be included in the CIP, a capital improvement must cost at least \$500 and have a useful life of at least two years. The CIP identifies capital improvements to be addressed over the next five years, presented in the following sections based on department. Separate schedules are presented for each fund which will fund the improvements.

Preparation of the CIP is essentially a three (3) step process of:

1. Identification of capital needs and assigning priorities
2. Identification of available financial resources
3. Balancing resources and needs so that the program is financially feasible

Funding for general fund capital improvements comes primarily from the discretionary sales surtax revenue (Local Government Infrastructure Tax). Other funding comes in the form of grants and other general revenues when the item doesn't meet the qualifications to be funded by the discretionary sales surtax revenue. There may be other capital items listed in the CIP that are eligible for grant funds, and those grants will be pursued and listed as a funding source when awarded

While the capital improvements listed in this CIP are financially feasible for fiscal year 2014, the availability of funding for the subsequent years may alter the CIP in the future. Therefore, this CIP does not list all of the Town's needs, but rather the needs the Town reasonably anticipates can be funded in the future.

For fiscal year 2014, the Town will purchase approximately \$1,300,000 in capital outlay of which 90% will be funded by the discretionary sales surtax revenue. The remaining amounts will be funded by other general revenues.

The bulk of this purchase (\$1,261,000 or 97%) is in the form of vehicle replacements to include two fire trucks. As with other municipalities, with the downturn in the economy capital purchases have been deferred for several years. The two fire trucks consist of a pumper and a ladder truck. The current ladder truck is now 25 years old and no longer meets the requirements of the NFPA. The pumper truck is over 16 years old and is currently in need of expensive repairs at which the entire cost of the repairs cannot be determined. Finally, the current vehicles to be replaced have well over 100,000 miles each and require extensive repairs.

**TOWN OF INDIAN RIVER SHORES, FLORIDA
CAPITAL IMPROVEMENTS PROGRAM - GENERAL FUND
FISCAL YEARS 2014 THROUGH 2018**

DEPARTMENT: TOWN COUNCIL

PROJECT(S)	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	TOTAL
Furniture & Equipment						
Sound system upgrade	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ 1,500
Projector	750	-	-	-	-	750
Notebook computer	1,100	-	-	-	-	1,100
Total	\$ 1,850	\$ 1,500	\$ -	\$ -	\$ -	\$ 3,350

DEPARTMENT: TOWN MANAGER

PROJECT(S)	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	TOTAL
Furniture & Equipment						
Computer workstation	\$ -	\$ -	\$ 1,061	\$ -	\$ -	\$ 1,061
Furniture & Equipment	-	-	1,061	-	-	1,061
Vehicles						
Administrative vehicles (1)	38,929	-	-	-	-	38,929
Vehicles	38,929	-	-	-	-	38,929
Total	\$ 38,929	\$ -	\$ 1,061	\$ -	\$ -	\$ 39,990

DEPARTMENT: FINANCE

PROJECT(S)	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	TOTAL
Furniture & Equipment						
Computer workstations (2)	\$ -	\$ 2,060	\$ -	\$ -	\$ -	\$ 2,060
Scanner	750	-	-	-	-	750
Copier	-	-	3,183	-	-	3,183
Total	\$ 750	\$ 2,060	\$ 3,183	\$ -	\$ -	\$ 5,993

DEPARTMENT: TOWN CLERK

PROJECT(S)	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	TOTAL
Furniture & Equipment						
Computer workstation	\$ -	\$ -	\$ 1,061	\$ -	\$ -	\$ 1,061
Heavy duty shredder	-	2,000	-	-	-	2,000
Total	\$ -	\$ 2,000	\$ 1,061	\$ -	\$ -	\$ 3,061

DEPARTMENT: PUBLIC WORKS

PROJECT(S)	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	TOTAL
Building Improvements						
Air conditioner replacements	\$ 6,000	\$ 6,180	\$ 6,365	\$ 6,556	\$ 6,753	\$ 31,855
Building Improvements	6,000	6,180	6,365	6,556	6,753	31,855
Furniture & Equipment						
Lawn aerator	1,000	-	-	-	-	1,000
Mower	-	-	-	-	6,102	6,102
Furniture & Equipment	1,000	-	-	-	6,102	7,102
Total	\$ 7,000	\$ 6,180	\$ 6,365	\$ 6,556	\$ 12,855	\$ 38,956

DEPARTMENT: COMMUNITY CENTER

PROJECT(S)	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	TOTAL
Furniture & Equipment						
Carpet	-	2,575	-	2,732	-	5,307
Total	\$ -	\$ 2,575	\$ -	\$ 2,732	\$ -	\$ 5,307

**TOWN OF INDIAN RIVER SHORES, FLORIDA
CAPITAL IMPROVEMENTS PROGRAM - GENERAL FUND
FISCAL YEARS 2014 THROUGH 2018**

DEPARTMENT: PUBLIC SAFETY

PROJECT(S)	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	TOTAL
Furniture & Equipment						
Computer workstations (3) (2) (3) (2) (3)	\$ 3,000	\$ 2,060	\$ 3,183	\$ 2,185	\$ 3,377	\$ 13,805
800 MHZ portable radios (5) (5) (5) (5) (5)	17,000	17,510	18,035	18,576	19,134	90,255
Notebook computers (2) (2) (2) (2) (2)	2,400	2,472	2,546	2,623	2,701	12,742
Computer servers (1) (1)	-	4,635	-	4,917	-	9,552
Bullet proof vests (5) (25)	4,450	-	-	23,220	-	27,670
Station video system	-	-	5,305	-	-	5,305
Conference table & chairs	-	1,442	-	-	-	1,442
Patrol rifles (5)	-	-	7,957	-	-	7,957
Portable digital msg board (1)	-	-	-	16,391	-	16,391
Life packs/deliberators (1) (1)	-	25,750	26,523	-	-	52,273
MSA face shield (14)	7,000	-	-	-	-	7,000
Furniture & Equipment	33,850	53,869	63,548	67,913	25,211	244,391
Vehicles						
Patrol vehicles (1) (2) (2)	32,884	67,741	69,773	-	-	170,398
Administrative vehicles (3)	99,531	-	-	-	-	99,531
Fire Truck - ladder with equipment	849,865	-	-	-	-	849,865
Fire Truck - pumper	239,693	-	-	-	-	239,693
Vehicles	1,221,973	67,741	69,773	-	-	1,359,487
Total	\$ 1,255,823	\$ 121,610	\$ 133,321	\$ 67,913	\$ 25,211	\$ 1,603,879

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	TOTAL
Total Capital Purchases	\$ 1,304,352	\$ 135,925	\$ 144,991	\$ 77,201	\$ 38,066	\$ 1,700,535

Funding sources	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	TOTAL
Discretionary sales surtax revenue	\$ 1,304,352	\$ 133,350	\$ 144,991	\$ 62,859	\$ 38,066	\$ 1,683,619
Capital lease proceeds	-	-	-	-	-	-
Grant revenue	-	-	-	11,610	-	11,610
Other general revenues	-	2,575	-	2,732	-	5,307
	\$ 1,304,352	\$ 135,925	\$ 144,991	\$ 77,201	\$ 38,066	\$ 1,700,535

Discretionary sales surtax revenue balances

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Estimated beginning balance	\$ 700,000	\$ (137,689)	\$ 207,326	\$ 552,978	\$ 993,663
Estimated receipts**					
Monthly collections	421,255	428,416	435,699	443,106	450,639
Quarterly collections	45,408	49,949	54,944	60,438	66,482
Total collections	466,663	478,365	490,643	503,544	517,121
Estimated disbursements					
Capital purchases	1,304,352	133,350	144,991	62,859	38,066
Capital lease	-	-	-	-	-
Total disbursements	1,304,352	133,350	144,991	62,859	38,066
Estimated ending balance	\$ (137,689)	\$ 207,326	\$ 552,978	\$ 993,663	\$ 1,472,718

**Based on 2012-2013 collections and historical trends

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**TOWN OF INDIAN RIVER SHORES, FLORIDA
 CAPITAL IMPROVEMENTS PROGRAM - PLANNING, ZONING AND BUILDING FUND
 FISCAL YEARS 2014 THROUGH 2018**

PROJECT(S)	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	TOTAL
Furniture & Equipment						
Office furniture	\$ 780	\$ -	\$ -	\$ -	\$ 750	\$ 1,530
Computer workstation (3)	4,100	-	-	-	-	4,100
Computer servers (1)	2,000	-	-	-	-	2,000
Computer equipment (scanner & monitors)	-	1,400	-	500	-	1,900
I-Pad and case	830	-	-	-	-	830
Software upgrade	1,600	-	-	-	-	1,600
Total	\$ 9,310	\$ 1,400	\$ -	\$ 500	\$ 750	\$ 6,330