

TOWN OF
INDIAN RIVER SHORES

FISCAL YEAR 2012-2013

FINAL BUDGET

Town of Indian River Shores

Final Budget Fiscal Year 2012-2013

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TOWN OF INDIAN RIVER SHORES, FLORIDA

MAYOR
VICE MAYOR
COUNCIL MEMBER
COUNCIL MEMBER
COUNCIL MEMBER

TOWN COUNCIL

THOMAS W. CADDEN
GERARD A. WEICK
FRANCES F. ATCHISON
RICHARD M. HAVERLAND
MICHAEL B. OCHSNER

TOWN ATTORNEY
TOWN MANAGER
TOWN CLERK

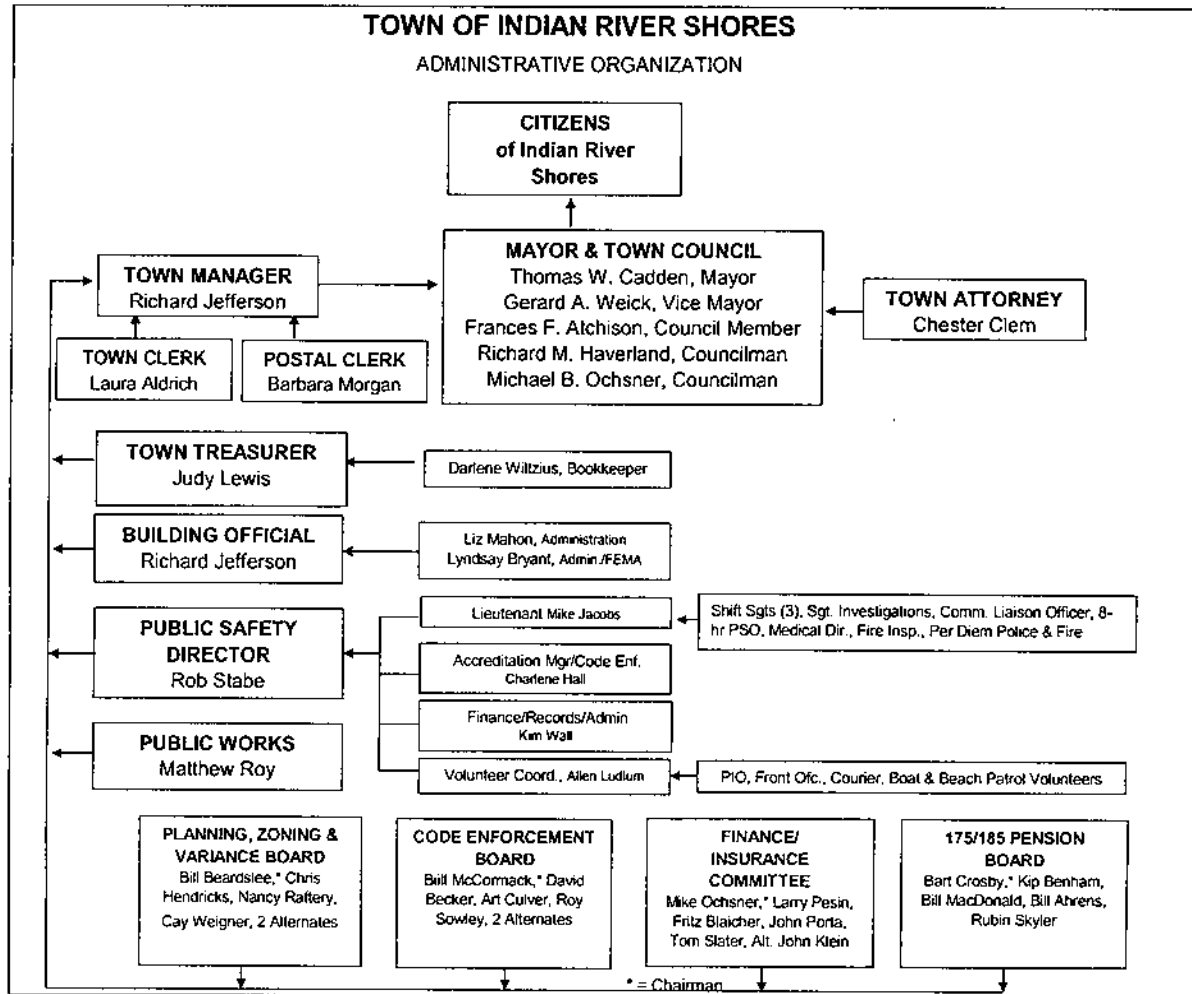
APPOINTED OFFICIALS

CHESTER CLEM
RICHARD JEFFERSON
LAURA E. ALDRICH, CMC

TOWN TREASURER
TOWN CLERK
BUILDING OFFICIAL
PUBLIC SAFETY DEPARTMENT

DEPARTMENT HEADS

JUDITH L. LEWIS, CPA
LAURA E. ALDRICH, CMC
RICHARD JEFFERSON, CBO
ROBERT H. STABE, DIRECTOR



TOWN OF INDIAN RIVER SHORES
FINAL BUDGET
2012 - 2013

GENERAL FUND HIGHLIGHTS

To the Honorable Mayor Cadden and Members of the Town Council:

Town Staff is pleased to present the final budget for Fiscal Year 2012/2013. Briefly, the General Fund budget highlights are:

<u>Budget FY 11/12</u> \$4,677,013	<u>Budget FY 12/13</u> \$4,324,060	<u>Percentage Increase / Decrease</u> -7.547%
Tax Roll Property Valuations		
<u>FY 11/12 Actual</u> \$2,449,913,290	<u>FY 12/13 Estimated</u> \$2,367,686,978	<u>Percentage Increase / Decrease</u> -3.356%
Ad Valorem Tax Revenue		
<u>FY 11/12 Estimated *</u> \$3,448,279	<u>FY 12/13 Estimated *</u> \$3,348,326	<u>Percentage Increase / Decrease</u> -2.899%

* Includes discounts of up to 4% for early payment of property taxes and re-valuations by the county's Value Adjustment Board.

The above figures are the highlights of the General Fund budget. Specifics for each department cost center, as well as for additional Funds maintained by the Town, are included in the following pages, each with a descriptive narrative.


The new fiscal year budget, as finalized in this report, reflects the effects of a reduced staff size over the last two years, of over 20% of employees. Due to major cost reductions related to personnel, the ad valorem taxes generated by the static tax rate of 1.4731 mills, as well as all other sources, will adequately cover anticipated expenses and is anticipated to generate a small surplus for reserve funding. This approach is in keeping with the Town Council's long term perspective of fiscal financial solidity. The Town has now experienced four successive years of Tax Roll Property Valuation declines, and continues to purposely and conservatively taken a hard look at where the Town's money is being spent. We have had a great deal of success in curbing growth in spending, as well as reducing costs where ever possible.

We again thank 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. We are 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,



Richard F. Jefferson
Town Manager



Judith L. Lewis, CPA
Town Treasurer

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

Department	Actual FY 09/10	Actual FY 10/11	Final Budget FY 11/12	Actual Projected FY 11/12	Final Budget FY 12/13
Town Council	\$ 11,537	\$ 6,067	\$ 13,000	\$ 8,690	\$ 10,500
Town Manager	209,654	113,532	100,940	138,339	\$ 79,623
Town Treasurer	158,444	151,052	148,930	156,590	\$ 152,890
Town Clerk	89,778	91,680	94,214	108,688	\$ 99,803
Postal Center	0	0	312,404	303,518	\$ 311,544
Public Works	84,522	87,192	94,807	116,367	\$ 56,890
Public Safety	3,307,633	3,314,994	3,286,293	3,996,565	\$ 2,707,804
General Administration	275,217	230,320	209,260	204,988	\$ 750,561
Town Attorney	91,242	73,980	85,000	88,166	\$ 85,000
Planning, Zoning & Variance Board	34,086	38,465	57,135	33,738	\$ 35,535
Engineering	1,760	2,200	4,000	2,114	\$ 2,200
Cemetery	9,721	6,303	5,750	5,031	\$ 4,800
Community Center	9,561	10,234	9,400	8,317	\$ 7,310
Capital-General Fund	57,836	159,844	255,880	277,595	\$ 19,600
TOTAL GENERAL FUND USES	\$ 4,340,991	\$ 4,285,862	\$ 4,677,013	\$ 5,448,706	\$ 4,324,060

-7.55% decrease under FY 12 budget

-20.64% decrease under FY 12 projected

**TOWN OF INDIAN RIVER SHORES
FINAL BUDGET
2012-2013**

GENERAL FUND 01

ACCOUNT NUMBER	REVENUES DESCRIPTION	FINAL	FINAL	ADOPTED	2011-2012	2011-2012	2011-2012	FINAL
		ACTUAL 2009-2010	ACTUAL 2010-2011	BUDGET 2011-2012	ACTUAL 6 MONTHS	LAST 6 MO PROJECTED	ACTUAL PROJECTED TOTAL	BUDGET 2012-2013
1-311.100	Ad Valorem Taxes	3,386,431	3,410,519	3,448,279	3,250,430	237,118	3,487,548	3,348,326
1-312.600	Local Govt. Infrastructure Tax	388,949	158,829	255,880	32,686	233,000	265,686	19,600
1-315.000	Communications Services Tax	151,714	228,904	272,000	136,727	143,245	279,972	280,000
1-316.000	Local Business Tax	12,639	12,209	12,000	10,956	0	10,956	11,000
1-319.000	Interest on Taxes	138	295	150	75	1,743	1,818	1,000
1-334.200	FDLE State Grant-PS	34,583	1,000	0	5,000	0	5,000	0
1-335.120	State Revenue Sharing	45,472	46,344	50,343	23,082	23,544	46,626	52,049
1-335.150	Alcohol Beverage Licenses	329	329	330	0	329	329	330
1-335.160	Half-Cent Sales Tax	212,903	216,883	233,406	117,919	124,742	242,661	246,650
1-341.9	Election Filing Fee	0	50	75	0	0	0	100
1-342.600	Ambulance Fee Service Charges	0	58,389	100,000	128,733	5,391	134,124	80,000
1-342.9001	State Cert Fire Training Fees	8,400	4,800	6,000	4,675	2,675	7,350	7,500
1-347.5201	Postage Stamp Sales		0	125,000	84,561	30,439	115,000	115,000
1-347.5202	Merchandise Sales		0	2,100	802	300	1,102	1,100
1-347.5203	Metered Postage Sales		0	100,000	60,559	38,441	99,000	99,000
1-347.5204	Copies & fax sales		0	100	65	50	115	115
1-351.100	Traffic and Parking Fees	9,009	4,454	4,500	1,814	1,311	3,125	3,500
1-351.200	Administrative Fines	6,000	0	0	3,500	0	3,500	0
1-351.300	Police Education	1,034	506	450	234	200	434	0
1-359.000	Police Forfeitures (Restricted) (net)	560	3,835	250	0	0	0	0
1-361.100	Earned Interest	14,127	11,357	11,000	7,683	9,967	17,650	17,000
1-362.000	Community Center Rentals	13,775	16,290	16,000	9,695	7,900	17,595	18,000
1-362.001	Community Center Cleaning Fees collected	0	3,438	2,800	1,919	1,581	3,500	3,500
1-362.0020	Community Center Rent Cancellation Fee		150	150	0	250	250	250
1-362.100	Postal Center Box Rentals			14,000	9,625	3,915	13,540	13,540
1-364.100	Cemetery Rights Sales & Burial Fees	11,250	7,700	5,000	3,150	1,750	4,900	4,500
1-364.410	Sales of Surplus Equipment	100	4,535	12,000	12,713	0	12,713	1,500
1-366.900	Miscellaneous Revenues	589	431	200	171	300	471	500
1-369.9001	FMIT Safety Award Grant	5,000	0	5,000	0	5,000	5,000	0
	SUBTOTAL	4,303,002	4,191,247	4,677,013	3,906,774	873,191	4,779,965	4,324,060
Other Funds Sources	Transfer from Designated Emergency Disaster funds	0	94,615	0	0	668,741	668,741	0
	Transfer from Undesignated retained earnings	37,989			0	0	0	0
	Transfer from Reserve for forfeitures retained earnings	0		0	0	0	0	0
	Transfer from Cemetery designated fund balance	0		7,307	0	0	0	0
	TOTAL GENERAL FUND SOURCES	4,340,991	4,285,862	4,684,320	3,906,774	1,541,932	5,448,706	4,324,060

-7.691% decrease under FY 12 budget
-20.641% decrease under FY 12 projected

**TOWN OF INDIAN RIVER SHORES
FINAL BUDGET
2012-2013**

REVENUES FOR FISCAL YEAR 2012-2013

- AD VALOREM TAXES:** For fiscal year 2012-2013, the Property Appraiser's taxable valuation as of January 1, 2012 is \$2,367,686,978, down from January 2011 final valuation of \$2,455,523,093. The property tax millage rate remained static at 1.4731, for the second year, in computing the taxes to be collected for FY 2012-2013.
- INFRASTRUCTURE TAX:** 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 for 15 more years in November 2002. The amount recognized as revenue is driven by capital expenditures. The Town expects to collect approximately \$400,000 more in Infrastructure funds for FY12/13 than is budgeted to be expended.
- COMMUNICATION SERVICES TAX:** This mandated utilities tax is collected by the state and disbursed to municipalities based on addresses contained within the town's jurisdiction, whose inhabitants use the utility services upon which the tax is calculated. The utility service provider collects, and then remits, this tax to the state monthly. The Florida Department of Revenue also projects this amount for the Town to collect, with the latest estimate as of June 29, 2012.
- STATE REVENUE SHARING & HALF-CENT SALES TAX** 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, which are reflected here.
- EARNED INTEREST:** The Town maintains money market accounts, certificates of deposit and a government pooled investment account administered by the State Board of Administration.

**TOWN OF INDIAN RIVER SHORES
FINAL BUDGET
2012-2013**

GENERAL FUND 01

ACCOUNT NUMBER	DESCRIPTION	<u>TOWN COUNCIL</u>						
		FINAL ACTUAL 2009-2010	FINAL ACTUAL 2010-2011	ADOPTED BUDGET 2011-2012	2011-2012 ACTUAL 6 MONTHS	2011-2012 LAST 6 MO PROJECTED	2011-2012 ACTUAL PROJECTED TOTAL	FINAL BUDGET 2012-2013
1-511.340	Contractual Services	2,202	3,039	3,000	2,740	600	3,340	3,000
1-511.400	Travel & Per Diem	378	422	600	1,113	100	1,213	1,300
1-511.470	Printing & Mailing (reports & other correspondence)	8,025	1,260	7,000	1,458	1,200	2,658	4,000
1-511.520	Operating Supplies (CD's, Logo items, supplies, etc.)	319	86	200	24	50	74	100
1-511.540	Dues, Books, & Publications	613	1,261	2,200	1,080	0	1,080	1,600
1-511.541	Seminars & Conferences				325	0	325	500
	TOTALS	11,537	6,067	13,000	6,740	1,950	8,690	10,500

-19.2% decrease under FY 12 budget
20.8% increased over FY 12 projected

TOWN COUNCIL & COMMITTEES DETAILS FOR FISCAL YEAR 2012-2013

Contractual Services:	Town Council/ Staff/ Volunteers Christmas Party, hosted by TIRS and DPS CFPBF	\$2,500
	Special Events (plaques, memorials, flowers, luncheons)	<u>\$500</u>
	Total	\$3,000
Printing & Mailing:	Annual Town Report printing costs and postage	\$2,000
	Other resident mailings determined to be necessary	<u>\$2,000</u>
	Total	\$4,000
Dues, Books & Publications	Florida League of Cities dues	\$380
	Florida League of Mayors dues	\$250
	Treasure Coast Council of Local Governments	\$200
	Florida Shore and Beach Preservation Association	\$250
	Other miscellaneous	<u>\$520</u>
	Total	\$1,600

**TOWN OF INDIAN RIVER SHORES
FINAL BUDGET
2012-2013**

GENERAL FUND 01

ACCOUNT NUMBER	DESCRIPTION	TOWN MANAGER		ADOPTED BUDGET 2011-2012	2011-2012 ACTUAL 6 MONTHS	2011-2012 LAST 6 MO PROJECTED	2011-2012	FINAL BUDGET 2012-2013
		FINAL ACTUAL 2009-2010	FINAL ACTUAL 2010-2011				ACTUAL PROJECTED TOTAL	
2-512.120	Salary	177,959	129,721	132,000	66,261	65,919	132,180	72,919
2-512.120	Vacation & Sick Leave Bank Payout	0	0	0	0	38,021	38,021	0
2-512.130	Car Allowance	2,746	0	0	0	0	0	0
2-512.210	FICA	13,146	8,997	9,600	3,167	5,010	8,177	5,578
2-512.220	Pension	19,822	15,359	14,520	7,780	7,251	15,031	8,021
2-512.230	Life, Health, Disability	16,448	7,684	7,850	4,382	3,280	7,662	8,045
2-512.240	Workers Comp	340	340	340	170	170	340	340
2-512.400	Travel & Per Diem	667	724	500	444	0	444	500
2-512.410	Communications	1,379	1,296	1,300	615	685	1,300	1,300
2-512.490	Other Expenses	40	20	50	8	40	48	50
2-512.540	Dues, Books & Publications	1,960	590	700	93	50	143	150
2-512.550	Seminars & Conferences				588	325	913	950
2-512-999	Cost transferred to Road & Offsite Drainage Fund	-12,427	-25,600	-32,960	-16,480	-16,480	-32,960	-18,230
2-512-999	Cost transferred to Planning, Zoning & Building Fund	-12,427	-25,600	-32,960	-16,480	-16,480	-32,960	0
	TOTALS	209,654	113,532	100,940	50,548	87,791	138,339	79,623

25% of Salary

-21.1% decrease under FY 12 budget
-42.4% decrease under FY 12 projected

TOWN MANAGER DETAILS FOR FISCAL YEAR 2012-2013

Program Description: As established by Town Council ordinance, the office of Town Manager was created to assist in the operation of town government. Duties have been delegated by council to establish the Town Manager as the chief administrative officer of the town. All administrative services of the town's departments are under the supervision of the Town Manager, while the head of each department is responsible to the Manager for the effective administration of their department.

The Town Manager submits to Town Council the annual budget, capital programs and other reports as necessary concerning the current and future operations of the town. He also makes recommendations to Town Council on matters regarding legislation, policies and services offered to the citizens of the Town.

Salary: For the 2012-2013 fiscal year, no salary increase is scheduled; however the Town Manager's total salary (Manager's plus Building Official's) has been divided in half to properly reflect the time this officer believes is spent between the two departments.

Seminars & Conferences:	Florida League of Cities Annual Conference fee	\$ 325
	FPELRA	<u>\$ 625</u>
		Total \$ 950

Transferred Costs: For FY 12-13, 25% of the Town Manager's compensation is charged to the Road & Offsite Drainage Fund. For FY 11-12, 25% of the full Town Manager's compensation was charged to both the Road & Offsite Drainage Fund and to the Planning, Zoning & Building Fund.

**TOWN OF INDIAN RIVER SHORES
FINAL BUDGET
2012-2013**

GENERAL FUND 01

ACCOUNT NUMBER	DESCRIPTION	<u>TOWN TREASURER</u>						FINAL BUDGET 2012-2013	
		FINAL ACTUAL 2009-2010	FINAL ACTUAL 2010-2011	ADOPTED BUDGET 2011-2012	2011-2012 ACTUAL 6 MONTHS	2011-2012 LAST 6 MO PROJECTED	2011-2012 ACTUAL PROJECTED TOTAL		
3-513-120	Salaries	122,910	126,724	132,328	66,210	67,300	133,510	117,808	
3-513.120	Sick Leave & Vacation Bank Payout	0	0	0	0	4,763	4,763	0	
3-513-210	FICA	9,008	9,425	9,594	4,874	5,400	10,274	8,780	
3-513.220	Pension	28,859	25,707	26,300	13,535	13,700	27,235	22,832	
3-513.230	Life, Health, Disability	31,834	28,651	29,000	17,086	11,638	28,724	31,000	
3-513-240	Workers Comp	320	320	320	160	160	320	320	
3-513.400	Travel & Per Diem	912	628	1,000	670	386	1,056	1,100	
3-513.410	Communications	1,470	1,667	1,700	922	744	1,666	1,670	
3-513.460	Repairs & Maintenance	685	877	900	254	650	904	900	
3-513.470	Printing	33	87	90	437	0	437	90	
3-513.540	Books & Publications	1,524	1,655	1,400	0	0	0	100	
3-513.541	Memberships & Dues	0	0	0	285	600	885	940	
3-513.550	Continuing Education & Conferences	0	0	0	180	338	518	600	
3-513.999	Cost transferred to Roads & Offsite Drainage	-8,551		-14,004	-7,002	-7,002	-14,004	-14,250	15% TT Salary
3-513.999	Cost transferred to Planning, Zoning & Building	-12,827		-14,004	-7,002	-7,002	-14,004	-19,000	20% TT Salary
3-513.999	Cost transferred to Postal Center Department	-17,734	-44,688	-25,694	-12,847	-12,847	-25,694	0	
	TOTALS	158,444	151,052	148,930	77,762	78,828	156,590	152,890	

2.7% increase over FY 12 budget
-2.4% decrease under FY 12 projected

TOWN TREASURER DETAILS FOR FISCAL YEAR 2012-2013

Program Description: The Town Treasurer's department is responsible for administering the financial affairs of the Town. This department collects, maintains custody of and disburses all monies belonging to the Town. The department establishes all accounting procedures, prepares financial reports and administers all Town insurance policies. Other responsibilities include payroll administration, budget preparation, tax return preparation, John's Island Cemetery lot sales and providing the Town Manager, Staff, Town Committees and Town Council with such other fiscal services and reports which they may require.

Salary: Salaries for Town Treasurer and Bookkeeper for fiscal year 2012-2013 include a factor for merit increases that have not yet been awarded, but are shown in the departments scheduled for review. Also 50% of the Bookkeeper's salary is charged to the Postal Center due to shared duties between the departments.

Pension: Modest decrease in pension cost is due to the allocation of a portion of bookkeeper's pension being reallocated to the Postal Center.

Memberships & Dues:	FICPA Membership Annual Dues	\$245
	AICPA Membership Annual Dues	\$320
	GFOA, FGFOA and TCFGFOA Membership Dues	\$250
	CPA License renewal	\$125
	Total	\$940

Transfer Costs: For FY12-13, 15% of the Treasurer's salary is charged to the Road and Offsite Drainage Fund and Planning, Zoning and Building Fund the same as for FY 11-12 period. The Postal Center, for FY 12-13 is not charged for salaries through transfers as it was in FY 11-12, but rather is sharing 50% of the cost of salary and pension cost for the bookkeeper's shared duties between the departments.

**TOWN OF INDIAN RIVER SHORES
FINAL BUDGET
2012-2013**

GENERAL FUND 01

ACCOUNT NUMBER	DESCRIPTION	TOWN CLERK		ADOPTED BUDGET 2011-2012	2011-2012 ACTUAL 6 MONTHS	2011-2012 LAST 6 MO PROJECTED	2011-2012	FINAL
		FINAL ACTUAL 2009-2010	FINAL ACTUAL 2010-2011				ACTUAL PROJECTED TOTAL	BUDGET 2012-2013
4-513.120	Salaries	60,385	63,774	65,180	32,770	34,298	67,068	69,000
4-512.120	Vacation & Sick Leave Bank Payout	0	0	0	0	11,982	11,982	0
4-513.210	FICA	4,403	4,693	4,758	2,405	3,517	5,922	5,023
4-513.220	Pension	6,648	7,015	7,127	3,593	3,619	7,212	7,590
4-513.230	Life, Health, Disability	14,887	12,598	12,764	7,292	5,808	13,100	14,300
4-513.240	Workers Comp	155	155	155	78	77	155	155
4-513.400	Travel & Per Diem	1,193	866	1,200	13	980	993	1,200
4-513.410	Communications	900	1,172	900	542	358	900	900
4-513.460	Repairs & Maintenance	507	756	800	76	500	576	900
4-513.490	Other Expenses	0	30	30	0	25	25	25
4-513.541	Memberships & Dues	655	620	1,300	135	180	315	210
4-513.550	Continuing Education & Conferences				20	420	440	500
	TOTALS	89,733	91,680	94,214	46,924	61,764	108,688	99,803

5.9% increase over FY 12 budget
-8.2% decrease under FY 12 projected

TOWN CLERK DETAILS FOR FISCAL YEAR 2012-2013

Program Description: The Town Clerk is responsible for archiving and maintaining the files of all ordinances, resolutions, contracts and other significant documents. The Town Clerk also records and prepares official minutes of the meetings of the Town Council and other Committees as requested.

The Clerk oversees legal compliance in the advertisement of meetings and documents that require publication. This official is also responsible for coordinating with the Indian River County Supervisor of Elections for all town elections. Additionally, the Town Clerk provides administrative support to the Town Manager and Town Council, serves as web site administrator, responds to all Public Records requests and serves as the primary Town Notary Public.

Salary: The budget for FY12-13 includes a projected merit increase which has not yet been awarded but is included in department for budgeting purposes.

Continuing Education & Conferences:	FACC Institute Training Seminar	\$295
	FACC Annual Conference	<u>\$205</u>
	Total	\$500

**TOWN OF INDIAN RIVER SHORES
FINAL BUDGET
2012-2013**

GENERAL FUND 01

INDIAN RIVER SHORES POSTAL CENTER

(FOR COMPARATIVE PURPOSES ONLY)

ACCOUNT NUMBER	DESCRIPTION	FINAL ACTUAL 2009-2010	FINAL ACTUAL 2010-2011	ADOPTED BUDGET 2011-2012	2011-2012 ACTUAL 6 MONTHS	2011-2012 LAST 6 MO PROJECTED	2011-2012 ACTUAL PROJECTED TOTAL	FINAL BUDGET 2012-2013
5-513-1200	Salaries	40,108	41,128	42,184	21,364	21,192	42,556	66,808
5-513.1200	Vacation & Sick Leave Bank Payout	0	0	0	0	3,552	3,552	0
5-513-1210	Per Diem	9,315	366	0	0	0	0	0
5-513-2100	FICA	3,775	3,161	3,227	1,634	1,621	3,255	3,281
5-513.2200	Pension	4,232	4,439	4,574	2,284	2,397	4,681	17,222
5-513.2300	Life, Health, Disability	7,467	6,739	6,980	3,780	3,112	6,892	7,233
5-513-2400	Workers Comp	145	0	145	73	72	145	150
5-513.3400	Contractual Services	1,855	1,715	0	0	0	0	0 (moved to PW dept 7)
5-513.4100	Communications	19	0	0	0	0	0	0
5-513.4300	Utilities	4,037	3,397	0	0	0	0	0 (moved to PW dept 7)
5-513.4400	Equipment Rental	5,232	3,383	400	0	400	400	400
5-513.4610	R&M Equipment	129	141	500	732	100	832	850
5-513.4610	R&M Building	171	309	0	0	0	0	0 (moved to PW dept 7)
5-513.4800	Promotion and advertising	1,680	42	1,800	0	0	0	0
5-513.5200	Operating Supplies	877	1,044	1,200	731	400	1,131	1,200
5-513.5201	Postage Stamps cost of sales	135,784	123,294	125,000	84,561	30,439	115,000	115,000
5-513.5202	Merchandise cost of sales	745	506	700	280	100	380	400
5-513.5203	Metered Postage cost of sales	109,195	100,381	100,000	60,559	38,441	99,000	99,000
5-513.9990	Transfer administrative costs from Treasury Dept	17,734	18,266	25,694	12,847	12,847	25,694	0
	TOTALS	342,500	308,310	312,404	188,845	114,673	303,518	311,544

-0.3% decrease under FY 12 budget
2.6% increase over FY 12 projected

POSTAL CENTER DETAILS FOR FISCAL YEAR 2012-2013

- Program Description:** Though a Postal Center Fund was created in Fiscal year 2008 and carried forward, the Town had opted to discontinue the use of a separate Fund to account for the Town's commercial retail mail receiving and box rental facility operations beginning Fiscal Year 2011-2012. Stamps and meter postage are currently sold at cost. The Town's biggest source of related revenue for this department is postal box rentals. The Town Council and management views the operation of this postal center as a valuable service offered to the community, and continues to budget funds for it's operation to pay the related costs of operation, which has always exceed the revenue this department has generated.
- The Town maintains relationships with UPS and FedEx, with drop boxes located on Town property next to the USPS mail box on the circular drive facing A-1-A, on the north side.
- Salary:** Barbara Morgan has been our full-time Postal Clerk since May, 2005. Darlene Wilzius, Bookkeeper in the Treasury Department, also shares responsibility for Postal Center operations. 50% of Darlene's salary is included in salaries for this department for FY 12-13. Salary merit increases are budgeted but have not yet been awarded and are subject to change.
- Equipment Rental:** The postal center rents the proprietary postal equipment from Pitney Bowes quarterly.
- Transferred Costs:** For FY 13, no costs are transferred to this department other than 50% of Bookkeeper's salary, as mentioned above. For Fiscal Year 11-12, cost was transferred to this department for 15% of Town Treasurer's salary (Postal Center Manager in that year) and 30% of the Treasury Dept. Bookkeeper's salary.

**TOWN OF INDIAN RIVER SHORES
FINAL BUDGET
2012-2013**

GENERAL FUND 01

ACCOUNT NUMBER	DESCRIPTION	PUBLIC WORKS		ADOPTED BUDGET 2011-2012	2011-2012 ACTUAL 6 MONTHS	2011-2012 LAST 6 MO PROJECTED	2011-2012	FINAL BUDGET 2012-2013
		FINAL ACTUAL 2009-2010	FINAL ACTUAL 2010-2011				ACTUAL PROJECTED TOTAL	
7-519-120	Salaries	38,183	38,483	39,000	20,762	27,220	47,982	20,500
7-519-120	Vacation & Sick Leave Buyout	0	0	0	0	16,847	16,847	0
7-519.210	FICA	3,576	3,687	3,627	1,913	3,371	5,284	1,951
7-519.220	Pension	5,076	5,225	5,215	2,675	2,448	5,123	1,634
7-519.230	Life, Health, Disability	7,774	6,880	7,400	4,107	3,800	7,907	8,045
7-519.240	Workers Comp	1,740	1,740	1,740	870	870	1,740	1,740
7-519.340	Contractual Services	13,415	13,220	17,600	8,160	2,740	10,900	3,000
7-519.410	Communications	720	831	800	434	346	780	720
7-519.430	Utilities	4,037	4,005	7,500	2,617	3,200	5,817	6,000
7-519.450	Auto Insurance	495	0	475	190	190	380	500
7-519.461	R/M - Building	4,465	7,884	4,700	3,500	1,200	4,700	5,000
7-519.462	R/M - Other	2,462	2,935	3,550	4,490	255	4,745	5,000
7-519.463	R/M - Vehicle	477	37	500	0	500	500	100
7-519-4900	Other Expenses	3	0	0	0	0	0	0
7-519.520	Operating Supplies	1,334	1,455	1,500	624	2,000	2,624	1,500
7-519.521	Fuel/Oil	764	809	1,200	518	520	1,038	1,200
	TOTALS	84,522	87,192	94,807	50,860	65,507	116,367	56,890

-40.0% decrease under FY 12 budget
-51.1% decrease under FY 12 projected

PUBLIC WORKS DETAILS FOR FISCAL YEAR 2012-2013

· Program Description: Public Works administration includes expenses for the repairs and maintenance of Town-owned buildings and lands. The Town's Public Works employee performs repairs and maintenance as well as oversees the work of many of the Town's independently contracted services. His salary is allocated between his areas of work responsibility, based on time, to this Town Hall Dept. 7, the Community Center's Dept. 27, the Cemetery's Dept. 17, and the Road and Off Site Drainage Special Revenue Fund's Dept 2, for public works.

Salary: Matt Roy is the Town's newest full time employee. His proposed annual salary is projected to include a post-probation and merit raise in the new fiscal year. This position's salary is allocated among the areas of responsibility described above, and is substantially lower than the former tenured employee's.

Contractual Services:	Tree Trimming	\$3,000
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Repairs & Maintenance on Town Hall Bldgs:	Exterminator / Pest Control	\$1,200
	Other building maintenance as needed	\$3,000
	Garbage collection	\$800
	Total	<u>\$5,000</u>

Repairs & Maintenance: Other	Plants, Flowers, Mulch & Fertilizing	\$2,500
	Equipment Maintenance	\$1,500
	Landfill Fee	\$1,000
	Total	<u>\$5,000</u>

Operating Supplies:	Uniforms	\$160
	Cleaning supplies & other	\$1,340
	Total	<u>\$1,500</u>

**TOWN OF INDIAN RIVER SHORES
FINAL BUDGET 2012-2013**

GENERAL FUND 01

PUBLIC SAFETY DEPARTMENT

ACCOUNT NUMBER	DESCRIPTION	FINAL	FINAL	ADOPTED	2011-2012	2011-2012	2011-2012	FINAL
		ACTUAL	ACTUAL	BUDGET	ACTUAL	LAST 6 MO	ACTUAL	BUDGET
		2009-2010	2010-2011	2011-2012	6 MONTHS	PROJECTION	TOTAL	2012-2013
8-529.1200	Salaries	1,482,993	1,514,282	1,554,624	782,727	599,902	1,382,629	1,114,537
8-529.1200	Retiree payouts	0	0	0	0	334,870	334,870	0
8-529.1200	Sick leave & Vacation bank payouts	0	0	0	0	178,033	178,033	0
8-529.1210	Per Diem Wages	195,403	184,993	115,000	64,746	102,079	166,825	211,000
8-529.1400	Overtime	94,805	107,132	81,000	30,302	25,000	55,302	50,000
8-529.1410	Court Overtime	2,230	962	1,500	910	1,200	2,110	2,200
8-529.1500	Holidays	41,517	43,978	56,000	30,718	21,000	51,718	37,000
8-529.2100	FICA	137,923	139,812	145,000	68,119	94,417	162,536	109,250
8-529.2200	Pension	584,352	578,427	590,000	304,312	592,647	896,959	588,367
8-529.2300	Life, Health, Disability	361,157	340,690	350,000	190,950	170,000	360,950	235,000
8-529.2400	Workers Comp	68,042	50,271	50,000	29,110	29,110	58,220	50,000
8-529.3100	Professional Services	34,321	38,327	38,219	18,041	20,178	38,219	40,700
8-529.3400	Contractual Services	7,800	7,250	6,500	3,250	3,250	6,500	6,500
8-529.4000	Travel & Per Diem	3,989	3,852	4,000	3,443	857	4,300	4,500
8-529.4100	Communications	18,084	23,093	22,000	11,411	12,500	23,911	24,000
8-529.4300	Utilities	22,722	21,693	22,000	8,207	13,793	22,000	23,000
8-529.4400	Fire Hydrant Rental	46,500	46,500	46,500	46,350	0	46,350	0
8-529.4500	Auto Insurance	14,280	13,874	14,000	6,812	7,188	14,000	14,000
8-529.4610	R/M - Building	12,504	9,190	10,000	2,788	7,212	10,000	12,500
8-529.4620	R/M - Vehicles	30,781	26,023	20,000	8,627	11,373	20,000	23,000
8-529.4621	R/M - ATV - Boat - Bikes	1,167	2,755	2,000	322	1,438	1,760	2,500
8-529.4630	R/M - Ambulances	6,714	5,614	5,000	3,499	1,501	5,000	5,000
8-529.4640	R/M - Pumpers	9,112	14,096	12,000	5,162	6,838	12,000	12,000
8-529.4650	R/M - Radios	2,367	2,007	2,000	1,102	1,000	2,102	2,500
8-529.4660	R/M - Equipment	1,836	2,759	2,500	1,188	1,312	2,500	2,400
8-529.4670	R/M - Computers	5,373	7,922	10,000	4,424	5,576	10,000	10,000
8-529.4700	Printing	1,162	296	1,000	369	631	1,000	1,000
8-529.4900	Other	1,141	1,108	1,250	457	793	1,250	1,250
8-529.4910	Crime/Fire Prevention	646	798	600		600	600	600
8-529.5100	Office Supplies	2,153	3,282	3,000	719	1,500	2,219	2,300
8-529.5200	Operating Supplies	3,744	4,188	4,200	2,444	1,756	4,200	4,200
8-529.5210	Fuel & Oil	53,588	64,563	55,000	28,661	30,339	59,000	60,000
8-529.5220	Uniforms	9,376	9,985	8,000	3,506	6,994	10,500	8,000
8-529.5221	Uniform Cleaning	7,357	4,743	6,000	1,451	1,549	3,000	3,000
8-529.5230	Police Supplies	4,428	6,162	5,000	126	4,874	5,000	5,000
8-529.5240	Fire Supplies	4,136	4,360	8,000	6735	1,265	8,000	6,000
8-529.5250	Medical Supplies	18,000	19,184	20,000	10,075	10,500	20,575	24,000
8-529.5400	Books and Publications	11,917	7,602	9,000	1,385	1,500	2,885	3,000
8-529.5410	Memberships & Dues	1,708	2,302	3,000	1,149	1,651	2,800	2,800
8-529.5420	College Reimb: Tuition & Bks	2,305	917	2,400	889	311	1,200	1,500
8-529.5500	Training Classes and Conferences	-	-	0	2,297	3,245	5,542	5,200
	TOTALS	3,307,633	3,314,994	3,286,293	1,686,783	2,309,782	3,996,565	2,707,804

-17.60% decrease under FY 12 budget
-32.25% decrease under FY 12 projected

PUBLIC SAFETY DEPARTMENT FOR FISCAL YEAR 2012-2013

Program Description:

This 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. This department also inspects and is responsible for the maintenance of fire fighting/rescue equipment, fire inspections of all buildings, and Town code enforcement.

The Chief of Public Safety supervises the overall operation of the triple certified police, fire and rescue programs. He, 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.

Salary:

Salary projections are mainly based on the expected Coastal Florida Police Benevolent Association negotiated contract with the Town, that will be effective October 1, 2012 through September 30, 2015. Upon each employee's employment anniversary, salary is advanced one step, up to Step 20. These step changes are 5% for the first two steps and 2% thereafter. The above projection is based upon ratification of the union contract, still under negotiation at the time of this printing.

Per Diem Personnel:

A number of certified police, fire and rescue certified part-time employees are utilized to supplement full-time staff when needed. Examples are when injury or sickness limits staff numbers, or when operations are stepped up due to work loads created by unusual circumstances, as deemed necessary. Per Diem employees are available on call, and work short periods of time, as a cost effective means of limiting overtime requirements

Life, Health LTD:

Health insurer BlueCross/BlueShield increased monthly premiums during the last year and Florida League of Cities also will be increasing it's rates for Dental & Vision insurance for the coming year. The Town does expect total cost to decrease because of fewer full time staff eligible to participate in the Town's insurance programs, though cost per employee is expected to increase approximately 10%.

THE FOLLOWING PAGES DESCRIBE PLANNED EXPENDITURES FOR THIS DEPARTMENT IN GREATER DETAIL.

Public Safety	09/10 Final Actual	\$ 34,321
08-529-3100	10/11 Final Actual	\$ 38,000
Professional Services	11/12 Adopted	\$ 38,219
	12/13 Final Budget	\$ 40,700

Physical examinations, drug screening, psychological evaluations for all new hires as well as existing personnel. Renewals of licenses including Clinical Lab Licensure Application, CLIA Federal Waiver, DEA Renewal for Dr. Mattice and EMS License Renewal. Also includes transcription services and on-site accreditation assessors.

Medical Director Annual Compensation.....	\$ 26,400
Crime Lab Annual Fee.....	\$ 5,898
Physical Exams/Psychological Testing.....	\$ 4,500
Newspaper Ads (Hiring, Advertising, Vehicle/Equipment Sales).....	\$ 601
Promotional Exam.....	\$ 2,500
Dr. Mattice DEA Renewal.....	\$ 551
CLIA Federal Waiver Renewal.....	\$ 150
ACHA Renewal.....	\$ 100
Total	\$ 40,700

Public Safety	09/10 Final Actual	\$ 7,800
08-529-3400	10/11 Final Actual	\$ 7,250
Contractual Services	11/12 Adopted	\$ 6,500
	12/13 Final Budget	\$ 6,500

Janitorial service (\$125/wk x 52 wks = \$6500)

Public Safety	09/10 Final Actual	\$ 3,989
08-529-4000	10/11 Final Actual	\$ 3,852
Travel & Per Diem	11/12 Adopted	\$ 4,000
	12/13 Final Budget	\$ 4,500

Travel, meals, accommodations and related expenses for training seminars/classes for PSO's, crime/fire prevention, code enforcement, records and supervision/management.

Public Safety	09/10 Final Actual	\$ 18,084
08-529-4100	10/11 Final Actual	\$ 23,093
Communications	11/12 Adopted	\$ 22,000
	12/13 Final Budget	\$ 24,000

Telephone/fax service, internet access, satellite phones, web site/email hosting.

Public Safety	09/10 Final Actual	\$ 22,722
08-529-4300	10/11 Final Actual	\$ 21,693
Utilities	11/12 Adopted	\$ 22,000
	12/13 Final Budget	\$ 23,000

Electric, water, sewer, garbage, LP gas for emergency generator and stove.

Public Safety	09/10 Final Actual	\$ 14,280
08-529-4500	10/11 Final Actual	\$ 13,874
Auto Insurance	11/12 Adopted	\$ 14,000
	12/13 Final Budget	\$ 14,000

Insurance for vehicles to include patrol cars, fire engines, ambulances, water related vehicles, bicycles, boat and off-road vehicles.

Public Safety	09/10 Final Actual	\$ 12,504
08-529-4610	10/11 Final Actual	\$ 9,190
Repairs and Maintenance - Building	11/12 Adopted	\$ 10,000
	12/13 Final Budget	\$ 12,500

Repairs and maintenance for the building, appliances, garage doors, sprinkler system, generator service agreement, etc. Includes \$1800 for Dynamic Air to service air conditioning systems twice a year and replace filters every other month.

Public Safety	09/10 Final Actual	\$ 30,781
08-529-4620	10/11 Final Actual	\$ 26,023
Repairs and Maintenance - Vehicles	11/12 Adopted	\$ 20,000
	12/13 Final Budget	\$ 23,000

Repair and maintenance of public safety vehicles including tires, oil, lube, filters, car wash/wax, tire cleaner, radar and speedometer calibrations, mechanical repairs, removal/installation of vehicle equipment. Includes Verizon access charges for eight (8) vehicle air cards.

Public Safety	09/10 Final Actual	\$ 1,167
08-529-4621	10/11 Final Actual	\$ 2,755
Repairs and Maintenance - ATV/Boat/Bikes	11/12 Adopted	\$ 2,000
	12/13 Final Budget	\$ 2,500

Repair and maintenance of patrol bicycles, all terrain vehicles, rescue boat and trailer and boat lift.

Public Safety	09/10 Final Actual	\$ 6,714
08-529-4630	10/11 Final Actual	\$ 5,614
Repairs and Maintenance - Ambulance	11/12 Adopted	\$ 5,000
	12/13 Final Budget	\$ 5,000

Mechanical repair and maintenance of two ambulances. Annual maintenance agreement (\$1006/ambulance) with Ten-8 provides two on-site visits for each ambulance providing basic maintenance including lube, oil and filters; parts extra.

Public Safety	09/10 Final Actual	\$ 9,112
08-529-4640	10/11 Final Actual	\$ 14,098
Repairs and Maintenance - Pumpers (Fire Trucks)	11/12 Adopted	\$ 12,000
	12/13 Final Budget	\$ 12,000

Mechanical repair and maintenance of two fire trucks. Annual maintenance agreement (\$1911/fire truck) with Ten-8 provides two on-site visits for each fire truck providing basic maintenance including lube, oil and filters; parts extra. E102 ladder certification.

Public Safety	09/10 Final Actual	\$ 2,367
08-529-4650	10/11 Final Actual	\$ 2,007
Repairs and Maintenance - Radios	11/12 Adopted	\$ 2,000
	12/13 Final Budget	\$ 2,500

Repair and maintenance of mobile and portable radios, replacement batteries, etc.

Public Safety	09/10 Final Actual	\$ 1,836
08-529-4660	10/11 Final Actual	\$ 2,759
Repairs and Maintenance - Office Equipment	11/12 Adopted	\$ 2,500
	12/13 Final Budget	\$ 2,400

Repair and maintenance of typewriter, fax machines, preventative maintenance agreement for two (2) copiers.

Public Safety	09/10 Final Actual	\$ 5,373
08-529-4670	10/11 Final Actual	\$ 7,922
Repairs and Maintenance - Computers	11/12 Adopted	\$ 10,000
	12/13 Final Budget	\$ 10,000

Repair and maintenance of software, computers and computer components including programming and troubleshooting the server and network of computer systems. Includes replacement printer cartridges, toner/supplies for fax machine and laser printers.

Annual Software Maintenance Agreements:

CrimeSoft.....	\$ 550
Evidence Tracker.....	\$ 899
EMS Pro.....	\$ 2,000
Physio Control (formerly Medtronic).....	\$ 2,000
Commission for Florida Law Enforcement Association Software.....	\$ 300
Net Motion Maintenance Agreement.....	\$ 500
Power DMS Maintenance/User Fee.....	\$ 1,240
Computer Repairs and Maintenance and supplies.....	\$ 2,511
Total	\$ 10,000

Public Safety	09/10 Final Actual	\$ 1,162
08-529-4700	10/11 Final Actual	\$ 296
Printing	11/12 Adopted	\$ 1,000
	12/13 Final Budget	\$ 1,000

Printed materials including forms, letterhead, envelopes, property tags, door hangers, business cards, pamphlets, flyers, surveys, annual report materials, File of Life materials.

Public Safety	09/10 Final Actual	\$ 1,141
08-529-4900	10/11 Final Actual	\$ 1,106
Other Expenses	11/12 Adopted	\$ 1,250
	12/13 Final Budget	\$ 1,250

Miscellaneous items, UPS charges, signs, employee recognition plaques, pictures, flowers, birthday cakes, etc.

Public Safety	09/10 Final Actual	\$ 646
08-529-4910	10/11 Final Actual	\$ 798
Crime & Fire Prevention	11/12 Adopted	\$ 600
	12/13 Final Budget	\$ 600

NFPA Reference updates; promotional materials for crime and fire prevention, i.e. children's fire hats, pins, coloring books.

Public Safety	09/10 Final Actual	\$ 2,153
08-529-5100	10/11 Final Actual	\$ 3,282
Office Supplies	11/12 Adopted	\$ 3,000
	12/13 Final Budget	\$ 2,300

Office supplies, disposable batteries.

Public Safety	09/10 Final Actual	\$ 3,744
08-529-5200	10/11 Final Actual	\$ 4,188
Operating Supplies	11/12 Adopted	\$ 4,200
	12/13 Final Budget	\$ 4,200

Cleaning chemicals, paper towels, toilet paper, trash bags, light bulbs, brooms, mops, brushes, dishwashing soap.

Public Safety	09/10 Final Actual	\$ 53,588
08-529-5210	10/11 Final Actual	\$ 64,563
Fuel & Oil	11/12 Adopted	\$ 55,000
	12/13 Final Budget	\$ 60,000

Fuel and oil for department vehicles, extrication equipment, chainsaws, all terrain vehicles, rescue boat, portable generators. Diesel fuel and oil for ambulances, fire engines, tractor mower.

Public Safety			
08-529-5220	09/10 Final Actual	\$	9,376
Uniforms	10/11 Final Actual	\$	9,985
	11/12 Adopted	\$	8,000
	12/13 Final Budget	\$	8,000

Uniforms, hats, boots, shoes, jackets, jumpsuits, patches for employees, per diems and volunteers. Annual \$500 clothing allowance for Detective.

Public Safety			
08-529-5221	09/10 Final Actual	\$	7,357
Uniform Cleaning	10/11 Final Actual	\$	4,743
	11/12 Adopted	\$	6,000
	12/13 Final Budget	\$	3,000

Cleaning of department issued uniforms.

Public Safety			
08-529-5230	09/10 Final Actual	\$	4,428
Police Supplies	10/11 Final Actual	\$	6,162
	11/12 Adopted	\$	5,000
	12/13 Final Budget	\$	5,000

Badges, holsters, duty belts, range ammunition, chemical sprays, flashlights and batteries, traffic vests, flares, whistles, bicycle helmets, etc.

Public Safety			
08-529-5240	09/10 Final Actual	\$	4,136
Fire Supplies	10/11 Final Actual	\$	4,360
	11/12 Adopted	\$	8,000
	12/13 Final Budget	\$	6,000

Replacement fire turnout gear at \$1500/set. Service/supplies to replace/maintain fire equipment, annual fire extinguisher refills and maintenance, air bottle refills, HTCF 5000 foam, repair/maintenance of extrication equipment.

Public Safety			
08-529-5250	09/10 Final Actual	\$	18,000
Medical Supplies	10/11 Final Actual	\$	19,184
	11/12 Adopted	\$	20,000
	12/13 Final Budget	\$	24,000

Pharmaceuticals, non-pharmaceuticals, medical waste, oxygen, EKG supplies, medical equipment repairs, HEPA filter kits (both ambulances)

Public Safety	09/10 Final Actual	\$	11,917
08-529-5400	10/11 Final Actual	\$	7,602
Books & Publications (split between 5400 & 5410 in FY 11/12)	11/12 Adopted	\$	9,000
	12/13 Final Budget	\$	3,000

Fire Chief, Fire Engineering, Firehouse, Emergency, 1st Responder, Search & Seizure, Press Journal, Hill Donnelly, Society for Human Resources Management, miscellaneous subscriptions.

Public Safety	09/10 Final Actual	\$	1,708
08-529-5410	10/11 Final Actual	\$	2,302
Memberships & Dues	11/12 Adopted	\$	3,000
	12/13 Final Budget	\$	2,800

International Association of Chiefs of Police (Chief & Jacobs).....	\$	240
Treasure Coast Chiefs of Police and Sheriffs Association (Chief & Jacobs @ \$125 ea).....	\$	250
Florida Chiefs of Police Association (Chief).....	\$	100
Treasure Coast Fire Chiefs Association (Chief & Jacobs @ \$25 ea).....	\$	50
FBI National Academy (Chief).....	\$	50
Florida Crime Prevention Association (Shaw @ \$75/agency).....	\$	75
Florida Association of County EMS (Shaw).....	\$	125
NFPA Membership (Jacobs).....	\$	150
Florida Fire Prevention Code.....	\$	179
Miscellaneous Memberships & Dues.....	\$	1,581
	Total	\$ 2,800

Public Safety	09/10 Final Actual	\$	2,305
08-529-5420	10/11 Final Actual	\$	917
College Reimbursement - Tuition & Books	11/12 Adopted	\$	2,400
	12/13 Final Budget	\$	1,500

The Collective Bargaining Agreement allows for \$1200 per year per officer for college tuition and book reimbursement.

Public Safety	09/10 Final Actual	\$	-
08-529-5500	10/11 Final Actual	\$	-
Training Classes & Conferences	11/12 Adopted	\$	-
	12/13 Final Budget	\$	5,200

Local, state, and national training schools and seminars including but not limited to IACP Conference, CPR classes, Clinical Conferences (ACLS and BLS), Police Academy, Accreditation, Records, advanced and/or continuing education.

**TOWN OF INDIAN RIVER SHORES
FINAL BUDGET
2012-2013**

GENERAL FUND 01

ACCOUNT NUMBER	DESCRIPTION	GENERAL ADMINISTRATION EXPENSES						
		FINAL ACTUAL 2009-2010	FINAL ACTUAL 2010-2011	ADOPTED BUDGET 2011-2012	2011-2012 ACTUAL 6 MONTHS	2011-2012 LAST 6 MO PROJECTED	2011-2012 ACTUAL PROJECTED TOTAL	FINAL BUDGET 2012-2013
9-513.100	Bank Charges	612	2,905	2,400	1,899	2,000	3,899	3,000
9-513.1510	Sick Leave Bank (FY 12 budget to be transferred to DPS)	12,749	0	29,600	0	0	0	0
9-513.3200	Annual Audit	23,000	24,500	26,000	28,000	0	28,000	28,000
9-513.3400	Contractual Services	718	7,768	10,100	15,768	16,000	31,768	32,750
9-513.4100	Communications (phone, internet & website)	3,728	7,230	7,020	2,772	3,773	6,545	6,600
9-513.4200	Postage	6,452	1,039	1,500	670	900	1,570	1,600
9-513.4400	Equipment Rental	300	300	300	214	71	285	285
9-513.4500	Liability, Property & Flood	137,182	106,427	120,000	70,283	38,000	108,283	115,000
9-513.4600	Repairs & Maintenance	700	252	40	517	200	717	760
9-513.4900	Legal Advertising and Other Expenses	1,988	855	700	870	1,900	2,770	2,800
9-513.5100	Office Supplies	1,857	1,502	1,800	369	700	1,069	1,100
9-513.9901	Retiree Health Insurance	8,931	9,543	9,800	9,082	11,000	20,082	32,000
9-581.000	Intrafund Transfer to Postal Center	77,000	68,000	0	0		0	0
	Budgeted Surplus-Extra Pol & Fire DBP employer pymt							250,000
	Budgeted Surplus-Contingency	0	0	0	0	0	0	276,666
	TOTALS	275,217	230,320	209,260	130,444	74,544	204,988	750,561

(see GF Dept. 5)

258.7% increase over FY 12 budget
266.1% increase over FY 12 projection

GENERAL ADMINISTRATION DETAILS FOR FISCAL YEAR 2012-2013

Program Description: 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 insurance, postage meter rental and postage, legal advertising, shared office supplies, website hosting, certain defined benefit pension plan expenses, among other budgetary items.

Contractual Services:	Permanent website maintenance	\$500
	Online Ordinance Maintenance Contract	\$500
	Actuarial Report for Defined Benefit Plans	\$4,500
	Digital Court Recorder Annual Support Agreement & Software Assurance	\$250
	Supervisor of Elections-Referendum	\$7,000
	Per-Se Ambulance Billing Service Contract	<u>\$20,000</u>
		\$32,750

Liability, Property Flood Insurance: Expect increase in premium with addition of new assets and reduction of insurance credits granted

Retiree Health Insurance: The Town presently has fourteen retired employees who have opted to continue receiving their choice of any insurance that was in effect and for which they had elected to be covered under prior to retirement. The choices include Health, Dental, Vision and Term Life Insurance. As a fringe benefit, the Town contributes toward the premium costs at various levels, depending to the retiree's longevity at the time of retirement. Currently, the range of percent of premium paid by the Town for the retirees is between 10.5% and the maximum, 51.5%. Seven retirees have a 51.5% benefit, one has 49%, one has 46.5%, one has 44%, one has 31.5%, one has 26.5%, one has 14.5% and one has 10.2%

**TOWN OF INDIAN RIVER SHORES
FINAL BUDGET
2012-2013**

GENERAL FUND 01

ACCOUNT NUMBER	DESCRIPTION	FINAL	FINAL	ADOPTED	2011-2012	2011-2012	2011-2012	FINAL
		ACTUAL 2009-2010	ACTUAL 2010-2011	BUDGET 2011-2012	ACTUAL 6 MONTHS	LAST 6 MO PROJECTED	ACTUAL PROJECTED TOTAL	BUDGET 2012-2013
11-514.3100	<u>LEGAL COUNSEL</u>	91,242	73,980	85,000	23,531	64,635	88,166	85,000

0.0% same as FY12 budget
-3.6% decrease under FY12 projection

PLANNER & VOLUNTEER PLANNING BOARD

12-515.1200	Salary	18,392	26,333	27,135	13,568	13,567	27,135	18,500
12-515.2200	Pension	0	0	0	0	0	0	2,035
12-515.3100	Professional Services	15,694	12,132	30,000	266	6,337	6,603	15,000
	TOTALS	34,086	38,465	57,135	13,834	19,904	33,738	35,535

-37.8% decrease under FY12 budget
5.3% decrease under FY12 projection

13-530.3100	<u>TOWN ENGINEERING FIRM SERVICES</u>	1,760	3,773	4,000	1,014	1,100	2,114	2,200
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-45.0% decrease under FY12 budget
4.1% increase over FY12 projection

CEMETERY

17-569.1200	Salary	4,673	4,946	4,900	2,198	2,102	4,300	4,000
17-569.3400	Cemetery Contracts	4,017	600	600	300	300	600	600
17-569.4600	Cemetery Maintenance	1,031	757	250	31	100	131	200
	TOTALS	9,721	6,303	5,750	2,529	2,502	5,031	4,800

-16.5% decrease under FY12 budget
-4.6% decrease under FY12 projection

COMMUNITY CENTER

27-575.1200	Salary	1,791	2,407	1,800	1,111	1,000	2,111	2,200
27-575.3400	Contract Services	1,855	1,715	1,700	735	455	1,190	0
27-575.4300	Utilities	4,037	3,701	3,800	1,309	2,500	3,809	3,810
27-575.4610	Maintenance	1,504	1,799	1,500	507	700	1,207	1,300
27-575.4800	Promotional Activities	0	0	0	0	0	0	0
27-575.5200	Operating Supplies	374	612	600	0	0	0	0
	TOTALS	9,561	10,234	9,400	3,662	4,655	8,317	7,310

-22.2% decreases under FY12 budget
-12.1% decrease under FY12 projection

CONTRACTUAL SERVICES, CEMETERY AND COMMUNITY CENTER DETAILS FOR FISCAL YEAR 2012-2013

- TOWN ATTORNEY:** The Town has contractual legal services which reviews ordinances, resolutions, contracts and other documents to which the Town is a party. The Town's appointed attorney, Chester Clem, furnishes oral and written opinions to the Town Council, Town Manager and Town Departments. He attends all meetings of the Town Council and appointed boards, as necessary, to protect the legal interests of the Town. The Town's Labor Attorney is utilized on an as-needed basis.
- 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. The 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, for FY 12-13, 50% of the Code Enforcement Officer's salary is charged to this department, along with related pension expense.
- TOWN ENGINEER:** The Town's appointed engineering firm, Tetra Tech HAI, is responsible for the annual federally-mandated NPDES review, report, training, and permit requirements. They are also used to assist the Building Department in reviewing plans on an as-needed basis, which fees are properly charged to the Planning Zoning and Building Fund.
- 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.
- COMMUNITY CENTER:** Expenses for this department otherwise remain constant and ongoing as ordinary, necessary expenditures. Formerly contracted services for commercial cleaning of the Community Center has been absorbed by Town staff. The labor expense related to building maintenance is allocated to this department as provided by the Public Works employee.

TOWN OF INDIAN RIVER SHORES
FINAL BUDGET
2012-2013

GENERAL FUND 01

Capital Expenditures

General Fund

<u>Account</u>	<u>Department</u>	<u>Item</u>	<u>Amount</u>	<u>Reason for Purchase</u>
1-28-519.6400	Public Works	Lightweight pickup truck	18,000	Useful life of current truck expired
			<u>18,000</u>	
1-28-529.6400	Public Safety	New fuel pumps	1,600	Old pumps prone to breakdown; need more reliable pumps in case of hurricane
		Total	<u>1,600</u>	
TOTAL CAPITAL EXPENDITURES			\$19,600	

**TOWN OF INDIAN RIVER SHORES
FINAL BUDGET 2012-2013**

ROADS AND OFF-SITE DRAINAGE FUND 02

ACCOUNT NUMBER	DESCRIPTION	2011-2012						
		FINAL ACTUAL 2009-2010	FINAL ACTUAL 2010-2011	ADOPTED BUDGET 2011-2012	2011-2012 ACTUAL 6 MONTHS	2011-2012 LAST 6 MO PROJECTED	ACTUAL PROJECTED TOTAL	FINAL BUDGET 2012-2013
2-322.1000	Impact Fees	492	738	0	246	246	492	738
2-334.4900	State grant-Transportation	5,901	2,985	2,985	0	2,985	2,985	3,024
2-335.1200	State Revenue Sharing	18,602	18,705	20,588	9,039	9,402	18,441	18,430
2-335.1400	Local Option Gas Tax	48,714	46,861	49,850	24,383	25,900	50,283	47,508
2-361.1000	Earned Interest	27	12	10	18	10	28	20
2-361.3000	Investment gain (lost)	39,145	13,479	0	8,885	3,954	12,839	0
	Transfer from Special Revenue Fund reserves	0	0	0	0	56,248	56,248	0
	TOTALS	112,881	82,779	73,433	42,571	98,745	141,316	69,720

ACCOUNT NUMBER	DESCRIPTION	2011-2012						
		FINAL ACTUAL 2009-2010	FINAL ACTUAL 2010-2011	ADOPTED BUDGET 2011-2012	2011-2012 ACTUAL 6 MONTHS	2011-2012 LAST 6 MO PROJECTED	ACTUAL PROJECTED TOTAL	FINAL BUDGET 2012-2013
2-7-519.1200	Salary	1,803	1,843	1,707	880	1,400	2,280	3,000
2-9-519.3400	Contract Services	3,000	3,000	3,500	1,500	500	2,000	0
2-7-519.4300	Utilities	15,775	7,166	8,000	3,027		3,027	
2-7-519.4600	Repairs and Maintenance-Roads & Bridges	5,584	1,379	1,500	1,487	110	1,597	1,600
2-7-519.4620	Repairs and Maintenance-Traffic Signals & other	1,727	2,106	5,000	448	1,000	1,448	1,500
2-9-519.1000	Bank Account Charges	12	0	0	0	0	0	0
2-9-513.9990	Transfer From Other Funds	20,367	0	46,964	23,482	23,482	46,964	32,480
2-28-519.641	Capital Expenditures	7,181	0	0	84,000	0	84,000	0
	Budgeted Surplus/Deficit			7,762	0	0	0	31,140
	TOTALS	55,449	15,494	74,433	114,824	26,492	141,316	69,720

-6.3% more than FY 11 budget
-50.7% more than projected FY 11 budget

ROADS AND OFFSITE DRAINAGE FUND DETAILS FOR FISCAL YEAR 2012-2013

Program Description:	This Special Revenue Fund, as are all special revenue funds, was established to record the activity of legally restricted revenues or specific revenues that are designated by a desire to record how the money is expended
Revenue:	Sources include: Impact Fees-collected with permits issued for new construction on new lots by the Planning, Zoning & Building Fund's Building Department. State Revenue Sharing and Local Option Gas Tax- 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 years.
Expenditures:	Salary relates to the Town's public works employee with responsibility for repairs and maintenance in this department, measured by number of hours worked. Utilities consist of FPL street lighting costs and City of Vero Beach utilities billings related to water meters. Repairs and maintenance are segregated between Roads & Bridges and Other, which includes Signal Light maintenance costs billed by the Indian River County Board of County Commissioners, for county work performed, of which some is reimbursed by the Florida Dept. of Transportation (FDOT) annually through Grant monies awarded. Contracted services are expected to be eliminated in their entirety, for FY 12-13, with the absorption of services into the Public Works employee's work load. Transfers from other funds for FY 2012-2013 is 15% of Town Treasurer's projected compensation, subject to change.

**TOWN OF INDIAN RIVER SHORES
FINAL BUDGET
2012-2013**

PLANNING, ZONING AND BUILDING FUND 08

ACCOUNT NUMBER	Revenues DESCRIPTION	FINAL	FINAL	ADOPTED	2011-2012	2011-2012	2011-2012	FINAL
		ACTUAL 2009-2010	ACTUAL 2010-2011	BUDGET 2011-2012	ACTUAL 6 MONTHS	LAST 6 MO PROJECTED	ACTUAL TOTAL	BUDGET 2012-2013
8-322.0000	Building Permits	219,405	284,050	230,342	118,013	180,000	298,013	325,000
8-341.3000	Administrative permit collection fee	414	1,314	292	292	292	584	1,168
8-366.9000	Copies printed	1,634	1,402	1,500	702	400	1,102	1,500
	TOTAL REVENUES	221,452	286,766	232,134	119,007	180,692	299,699	327,668
8-366.9000	Transfer from Designated PZB funds	61,468	0	0	0	0	0	0
	TOTAL SOURCES	282,920	286,766	232,134	119,007	180,692	299,699	327,668

Expenditures								
ACCOUNT NUMBER	DESCRIPTION	FINAL ACTUAL 2009-2010	FINAL ACTUAL 2010-2011	ADOPTED BUDGET 2011-2012	2011-2012 ACTUAL 6 MONTHS	2011-2012 LAST 6 MO PROJECTED	2011-2012 ACTUAL TOTAL	FINAL BUDGET 2012-2013
8-6-524.1200	Salaries	145,658	83,864	86,000	43,006	44,145	87,151	149,712
8-6-524.1210	Per Diem Inspector Wages	824	1,290	1,000	570	1,680	2,250	2,300
8-6-524.2100	FICA	9,974	5,102	6,090	2,619	2,781	5,400	11,400
8-6-524.2200	Pension	34,437	22,108	24,000	11,419	16,974	28,393	37,219
8-6-524.2300	Life, Health, Disability Insurance	33,267	28,195	28,000	16,935	11,104	28,039	29,245
8-6-524.2400	Workers Comp	4,900	0	6,000	3,000	3,000	6,000	8,000
8-6-524.3100	Professional Services	6,720	6,720	6,800	2,926	5,474	8,400	10,000
8-6-524.3400	Contract Services	1,860	1,715	1,600	735	280	1,015	0
8-6-524.4000	Travel, per diem	161	0	0	0	0	0	0
8-6-524.4100	Communications (Fax/Internet/Cell phone)	1,967	2,623	2,900	1,501	1,829	3,330	3,400
8-6-524.4300	Utilities	4,037	3,701	3,500	1,309	2,204	3,513	3,600
8-6-524.4500	Auto Insurance	436	0	550	233	317	550	600
8-6-524.4600	Computer Maintenance	1,817	1,098	2,000	386	700	1,086	1,200
8-6-524.4605	Equipment Repairs & Maintenance	420	1,072	1,200	70	150	220	500
8-6-524.4610	Building and Grnds Repairs & Maintenance	628	1,080	830	0	0	0	0
8-6-524.4620	Auto Repairs/Maintenance	2,357	113	150	102	112	214	215
8-6-524.4700	Printing	608	303	1,500	410	200	610	700
8-6-524.5100	Office Supplies	724	1,743	2,300	298	500	798	1,000
8-6-524.5210	Fuel/Oil	4,303	4,284	5,500	2,286	3,314	5,600	5,700
8-6-524.5220	Uniforms	652	544	750	637	730	1,367	750
8-6-524.5400	Books and Publications	0	0	0	597	855	1,452	1,000
8-6-524.5410	Membership Dues	0	0	0	121	279	400	400
8-6-524.5400	Training and Conferences	1,916	1,140	1,500	0	125	125	500
8-9-513.9990	Trans. From GF for Admin. Costs-TT	12,827	13,211	14,004	7,002	7,002	14,004	19,000
8-9-513.9990	Trans. From GF for Admin. Costs-TM	12,427	19,200	32,960	16,480	16,480	32,960	0
8-28-524.640	Capital Expenditures	0	0	3,000	0	0	0	3,000
	Budgeted Surplus					66,822	66,822	38,227
	TOTALS	282,920	199,107	232,134	112,642	187,057	299,699	327,668

Computer replacement

41.2% less than FY11 budget
9.3% less than projected FY11 budget

PLANNING, ZONING & BUILDING FUND DETAILS FOR FISCAL YEAR 2012-2013

Program Description:	The majority of activity appearing in the Planning, Zoning & Building Special Revenue Fund (PZBF) relates to the Building Department's responsibility for enforcement of the Town's building codes through plans review, inspections and code enforcement. The department consults with developers, citizens and public officials on matters concerning building construction. The billing and collections function for the Local Business Tax is also performed by this department, on behalf of the General Fund's revenue source.	
Salary:	Richard Jefferson, CBO, Town Building Official, also serves as the current Town Manager for the Town. He has estimated the Building Department duties and the Town Manager's duties each occupy 50% of his time. As such, his combined salary for the two departments/funds have been aggregated and divided in half between the two for FY 12-13. Salaries for the two other support staff positions in this department reflect an anticipated merit increase factored in, which is subject to change, depending on completed evaluations in the near future.	
Professional Services:	Tree Protection Officer (inspections and permit fees)	\$10,000
Contracted Services:	Building Dept janitorial services have been delegated to existing staff, eliminating this outside cost in the future	\$1,600
Transferred Costs:	20% of the Town Treasurer's salary is budgeted to this Fund for FY 13, and 15% was budgeted in FY 12.	