TOWN OF INDIAN RIVER SHORES

APPROVED BUDGET
Fiscal Year 2025

Approved on September 24, 2024

* Amounts related to 2024 reserves are subject to change.

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MAYOR
BRIAN T. FOLEY

VICE MAYOR
JESSE L. "SAM" CARROLL, JR.

COUNCIL:
JAMES M. ALTIERI
BOB AUWAERTER
MARY ALICE SMITH

THE TOWN OF INDIAN RIVER SHORES FLORIDA

TOWN MANAGER
JAMES HARPRING

TOWN CLERK
JANICE RUTAN

TOWN ATTORNEY
PETER J. SWEENEY, JR.

6001 Highway A1A, Indian River Shores, FL 32963
(772) 231-1771

Date: August 29, 2024

To: Mayor Brian T. Foley
Vice-Mayor Jesse L. "Sam" Carroll, Jr.
Councilmember James M. Altieri
Councilmember Bob Auwaerter
Councilmember Mary Alice Smith
Town of Indian River Shores, Florida

From: James Harpring, Town Manager
Heather Christmas, Town Treasurer

Re: FY 2024-2025 Budget

Dear Honorable Mayor and Members of the Town Council:

In compliance with provisions of the Town Charter and Florida Statutes, we are pleased to submit the Fiscal Year 2024/2025 Budget for your review and comments. The budget is designed to support the Town's mission and vision statement:

> *We will make the Town of Indian River Shores the most livable and best-managed town by providing courteous and quality services through teamwork, innovation and a total commitment to excellence.*

The millage rate used for this budget remains constant at 1.3349. It is anticipated that this millage rate will provide the Town $6,758,089 in ad valorem taxes. This is an increase of approximately $790,000 or 13% over the previous year's original budget.

Total appropriations for all Town Funds are $10,565,914, as compared to the $10,079,209 that was approved before amendments last year. The difference is primarily attributable to roadway projects and the annual payroll increases of 6%.

Key Budget Information:

- A 6% annual increase on October 1 is included within each departmental budget for fulltime employees. Officer pay increases are determined by the union contract.
- This budget contemplates the addition of another Public Safety Officer to fill a shift position vacated by a newly promoted Sergeant who is assigned to assist Command Staff.

- Costs were included for coverage of shifts for 2 officers to get the third certificate.
- Insurance premiums are budgeted to increase 23%.
- The Town anticipates costs for attorney fees related to ongoing water franchise agreement negotiations.
- Significant capital purchases/improvements for FY 2024/2025 include the following:
    - The Public Safety Department is scheduled to replace an ambulance nearing the end of its service life. While the vehicle is not expected to be acquired in the fiscal year, the amount should be budgeted as it will be obligated.
    - The Town plans to issue a request for proposal for the design and installation of a new recording and broadcast system for Council Chambers that will meet all current technological and operational requirements.
    - Reconstruction and repaving of two Town roads are scheduled to occur concurrent with septic to sewer projects consistent with the provisions of HB 1379 (2023). The Town anticipates using infrastructure reserves for these activities.

Summary

While this letter provides an overview of the significant changes to the budget, the following pages provide further detail and explanations for changes over previous years.

Respectfully submitted,

James Harpring	Heather Christmas
Town Manager	Town Treasurer

TOWN OF INDIAN RIVER SHORES
BUDGET SUMMARY
FY 2024-2025

	General Fund	Road & Offsite Drainage Fund	Planning, Zoning & Building Fund	Total
Revenues				
Taxes	$ 7,945,387	$ 78,106	$ -	$ 8,023,493
Intergovernmental Revenues	527,371	38,970	-	566,341
Permits and Fees	8,000	2,000	1,006,000	1,016,000
Charges for Services	389,603	-	3,000	392,603
Miscellaneous Revenues	412,100	1,000	35,500	448,600
Subtotal	9,282,461	120,076	1,044,500	10,447,037
Other Sources/Reserves Brought Forward*	1,556,409	-	-	1,556,409
Total Revenues and Other Sources	$ 10,838,870	$ 120,076	$ 1,044,500	$ 12,003,446
Appropriations				
Personnel Expenditures	$ 5,360,784	$ 75,520	$ 709,017	$ 6,145,321
Operating Expenditures	2,492,087	41,925	285,377	2,819,389
Capital Expenditures	1,557,500	-	50,000	1,607,500
Subtotal	9,410,371	117,445	1,044,393	10,572,209
Other Uses/Contingencies**	1,428,499	2,631	107	1,431,237
Total Appropriations and Other Uses	$ 10,838,870	$ 120,076	$ 1,044,500	$ 12,003,446
Estimated Reserves at September 30, 2025				
Non-Spendable	$ 230,000	$ -	$ -	$ 230,000
Restricted	-	37,210	627,840	665,050
Assigned	632,433	-	-	632,433
Unrestricted	4,838,131	-	-	4,838,131
Total	$ 5,700,564	$ 37,210	$ 627,840	$ 6,365,614

*Other Sources/Reserves Brought Forward consists of the following:

Transfer from Infrastructure Replacement Reserve	$ 788,500	$ -	$ -	$ 788,500
Transfers from Capital Outlay Reserves	767,909	-	-	767,909
	$ 1,556,409	$ -	$ -	$ 1,556,409

**Other Uses/Contingencies consists of the following:

Transfer to Capital Reserves	$ 767,909	-	-	$ 767,909
Transfer to Infrastructure Replacement Reserve	350,000	-	-	350,000
Increase to Other Reserves	310,590	2,631	107	313,328
	$ 1,428,499	$ 2,631	$ 107	$ 1,431,237

TOWN OF INDIAN RIVER SHORES
GENERAL FUND RESERVES

Reserves:	**Actual FY 21/22**	**Actual FY 22/23**	**Amended Budget FY 23/24**	**Projected Total FY 23/24**	**Proposed Budget FY 24/25**	**$ Increase (Decrease) from 23/24 Projected**	**% Increase (Decrease) from 23/24 Projected**
Millage Rate	1.3349	1.3349	1.3349	1.3349	1.3349		
Non-Spendable							
Prepaids	$ 160,428	$ 189,626	$ 190,000	$ 190,000	$ 190,000	$ -	0%
Inventory	39,393	38,297	40,000	40,000	40,000	-	0%
Total Nonspendable	199,821	227,923	230,000	230,000	230,000	-	0%
Restricted							
Capital Outlay*	542,938	709,129	-	-	-	-	0%
Committed							
Cemetery Maintenance	40,248	-	-	-	-	-	0%
Assigned							
Infrastructure Replacement	493,291	778,680	1,078,680	955,680	517,180	(438,500)	-46%
Celltower Removal	102,145	106,558	110,820	110,820	115,253	4,433	4%
Total Assigned	595,436	885,238	1,189,500	1,066,500	632,433	(434,067)	-41%
Unassigned							
Emergency Reserves	2,131,876	2,223,974	2,312,933	2,312,933	2,405,450	92,517	4%
Unassigned Reserves	2,758,857	2,302,037	1,954,419	2,219,041	2,432,681	213,640	10%
Total Unassigned	4,890,733	4,526,011	4,267,352	4,531,974	4,838,131	306,157	7%
Total Reserves	$ 6,269,176	$ 6,348,301	$ 5,686,852	$ 5,828,474	$ 5,700,564	$ (127,910)	-2%

The GFOA recommends that the general fund unassigned reserves should be no less than two months of regular operating revenues/expenditures.

Months of operating revenues in unassigned reserves:

Reserves:	**Actual FY 21/22**	**Actual FY 22/23**	**Amended Budget FY 23/24**	**Projected Total FY 23/24**	**Proposed Budget FY 24/25**
Unassigned	5.5	3.9	3.0	3.4	3.5
Total Unassigned	9.8	7.8	6.5	6.9	7.0

*In the event of deficit capital outlay reserves, amounts are netted with unassigned reserves. As was done in prior years, amounts are carried forward with the use of a separate fund that rolls up into the general fund at the end of the fiscal year.

	Actual FY 21/22	**Actual FY 22/23**	**Amended Budget FY 23/24**	**Projected Total FY 23/24**	**Proposed Budget FY 24/25**
The estimated capital outlay deficit is:	-	-	174,480	71,495	1,091

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.

TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET COMPARISON

	Actual FY 21/22	Actual FY 22/23	Amended Budget FY 23/24	Projected Total FY 23/24	Proposed Budget FY 24/25
Millage Rate	1.3349	1.3349	1.3349	1.3349	**1.3349**
Operating Revenues					
Property Taxes	$ 4,679,654	$ 5,267,722	$ 5,995,000	$ 5,995,222	**$ 6,758,089**
State Revenues	828,171	844,504	840,330	840,591	**857,265**
Postal Center Revenues	195,044	200,831	192,000	194,836	**196,300**
Community Center Revenues	35,781	33,237	29,000	28,945	**35,000**
Public Safety Revenues	134,295	170,884	141,000	141,544	**147,600**
Other Revenues	135,987	490,171	667,000	663,815	**448,803**
Total Operating Revenues	**$ 6,008,932**	**$ 7,007,349**	**$ 7,864,330**	**$ 7,864,953**	**$ 8,443,057**
Operating Costs					
Town Administration	$ 956,547	$ 1,065,550	$ 1,292,241	$ 1,283,048	**$ 1,556,825**
Maintenance	287,775	363,499	499,477	499,582	**502,321**
Engineer	83,606	89,596	191,500	198,250	**60,000**
Waterway Transportation	-	-	-	-	**55,000**
Cemetery	5,818	33,535	15,336	20,645	**12,978**
Postal Center	225,527	240,408	258,730	248,194	**264,549**
Community Center	18,496	28,993	23,115	26,417	**30,690**
Public Safety	4,079,157	4,613,296	4,836,771	4,790,020	**4,935,508**
Legal Matters	762,937	659,545	525,000	415,000	**435,000**
Total Operating Costs	**$ 6,419,863**	**$ 7,094,422**	**$ 7,642,170**	**$ 7,481,156**	**$ 7,852,871**
Operating Gain/Loss	$ (410,931)	$ (87,073)	$ 222,160	$ 383,797	**$ 590,186**
Capital Sources					
State Revenues	$ 802,313	$ 805,510	$ 856,171	$ 849,192	**$ 839,404**
Capital/Subscription Proceeds	146,617	45,434	-	-	-
Other Revenues	-	39,477	-	-	-
Total Capital Sources	948,930	890,421	856,171	849,192	**839,404**
Capital Uses					
General Capital Outlay	486,164	724,231	1,739,780	1,629,816	769,000
Roadwork Projects	-	-	-	123,000	788,500
Total Capital Uses	**486,164**	**724,231**	**1,739,780**	**1,752,816**	**1,557,500**
Net Operating Requirements for Capital	462,766	166,190	(883,609)	(903,624)	**(718,096)**
Total Net Operating Gain/(Loss)	**$ 51,835**	**$ 79,117**	**$ (661,449)**	**$ (519,827)**	**$ (127,910)**

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 2024-2025, the estimated taxable valuation as of January 1, 2024 is $5.27 billion, up 13.3% over the 2023-2024 fiscal year.

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 discretionary 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 2034.

Intergovernmental Revenue

Included are revenues received from federal, state, and other local governmental sources in the form of shared revenues. The most important state-shared revenues to the Town’s government are the 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 an interest-bearing checking account and government pooled investment accounts. Earnings are allocated monthly among the funds based on cash balances within the pooled cash accounts.

TOWN OF INDIAN RIVER SHORES
GENERAL FUND REVENUES BUDGET (FUND 001)
FY 2024-2025

ACCOUNT NUMBER	DESCRIPTION	FINAL ACTUAL 2021-2022	FINAL ACTUAL 2022-2023	AMENDED BUDGET 2023-2024	PROJECTED TOTAL 2023-2024	PROPOSED BUDGET 2024-2025	
	Millage Rate	1.3349	1.3349	1.3349	1.3349	1.3349	
1-311-1000	Ad Valorem Taxes	4,679,654	5,267,722	5,995,000	5,995,222	6,758,089	1
1-315-0000	Communications Services Tax	311,027	323,775	325,000	325,043	335,894	2
1-316-0000	Local Business Tax	6,886	8,202	8,000	7,846	7,000	
1-319-0000	Interest on Taxes	2,499	5,957	7,000	7,122	5,000	
1-322-0000	NPDES Permits	13,000	7,000	6,000	6,475	8,000	
1-331-2000	Grant Revenue	-	12,637	99,000	98,916	1,000	
1-335-1200	State Revenue Sharing	106,737	107,446	98,000	98,353	102,509	2
1-335-1500	Alcohol Beverage Licenses	329	329	330	329	329	
1-335-1800	Half-Cent Sales Tax	410,078	412,954	417,000	416,866	418,533	2
1-341-1000	Short Term Rentals	-	200	-	-	-	
1-341-9000	Election Filing Fee	75	-	-	75	-	
1-341-9100	Credit Card Fee	2,640	2,899	3,000	3,069	3,000	
1-342-100X	Law Enforcement Service Charge	11,149	25,808	16,000	16,355	15,000	
1-342-6000	Ambulance Fee Service Charges	119,726	141,425	120,000	120,000	127,000	
1-347-5201	Postage Stamp Sales	89,334	88,872	89,000	89,103	90,000	
1-347-5202	Merchandise Sales	1,842	1,717	2,000	1,847	1,300	
1-347-5203	Metered Postage Sales	82,726	88,641	80,000	80,051	80,000	
1-347-5204	Copies & Fax Sales	44	2	1,000	606	250	
1-351-1000	Traffic and Parking Fees	3,114	2,895	3,000	2,967	4,000	
1-351-2000	Administrative Fines	-	600	2,000	2,200	1,000	
1-351-3000	Police Education	306	156	-	22	600	
1-361-1000	Earned Interest	58,186	404,545	489,000	488,760	400,000	3
1-362-XXXX	Community Center Fees	35,781	33,237	29,000	28,945	35,000	
1-362-1000	Postal Center Box Rentals	21,142	21,601	21,000	20,766	22,000	
1-362-2000	Cell Tower Rental	6,553	6,553	7,000	6,553	6,553	
1-364-1000	Cemetery Sales/Fees/Donations	225	2,025	4,000	4,200	5,500	
1-364-4100	Sales of Surplus Equipment	13,725	-	21,000	21,050	5,000	
1-366-9000	Miscellaneous Revenues	4,157	6,558	3,000	3,185	5,500	
1-369-9001	FMIT Safety Award Grant	5,000	2,360	6,000	6,000	5,000	
1-392-0000	Insurance Proceeds	22,997	31,233	13,000	13,027	-	
	Operating Revenues	6,008,932	7,007,349	7,864,330	7,864,953	8,443,057	
1-312-6000	Local Government Infrastructure Tax	802,313	805,510	856,171	849,192	839,404	2
1-33X-2000	Grant Revenue/Insurance Proceeds	-	39,477	-	-	-	
1-383-2XXX	Capital Lease/Subscription Proceeds	146,617	45,434	-	-	-	
	Capital Outlay Related Revenues	948,930	890,421	856,171	849,192	839,404	
	Transfer from Capital Reserves	486,162	724,229	1,565,300	1,558,321	767,909	4
	Transfer from Infrastructure Reserves	42,350	14,611	-	123,000	788,500	4
	Transfer from Other General Reserves	710,931	387,074	252,320	-	-	5
	Transfer from Reserves	1,239,443	1,125,914	1,817,620	1,681,321	1,556,409	
	SUBTOTAL	$ 8,197,305	$ 9,023,684	$ 10,538,121	$ 10,395,465	$ 10,838,870	

1 Ad Valorem Revenues are calculated using the following rates: (Property Value x Millage Rate/1000 X (1-Discount)

Property Value	5,273,560,726	**Millage Rate**	1.3349	**Discount**	4%
Increase from Previous Year	13.31%				

2 State revenue determinations come from the Florida Office of Economic & Demographic Research. Updated information will be made available in July/August 2024.

3 Interest is based on the SBA interest rate ranging 4.5-5.5% during the upcoming fiscal year.

4 These are amounts paid from reserves for eligible expenditures (capital purchases or roadwork).

5 These are amounts paid from other reserves (typically unassigned reserves).

GENERAL FUND Expenditures/ Appropriations

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

Department	Actual FY 21/22	Actual FY 22/23	Amended Budget FY 23/24	Projected Total FY 23/24	Proposed Budget FY 24/25	$ Increase (Decrease) from 23/24 Projected	% Increase (Decrease) from 23/24 Projected
Town Council	$ 24,346	$ 54,931	$ 53,680	$ 44,554	$ 69,130	$ 24,576	55.2%
Town Manager	185,679	249,618	289,642	291,579	317,611	26,032	8.9%
Finance Department	293,159	351,566	390,544	389,780	416,532	26,752	6.9%
Town Clerk	113,180	144,467	168,130	167,141	183,819	16,678	10.0%
Postal Center	225,527	240,408	258,730	248,194	264,549	16,355	6.6%
Public Works	287,775	363,499	499,477	499,582	502,321	2,739	0.5%
Public Safety	4,079,157	4,613,296	4,836,771	4,790,020	4,935,508	145,488	3.0%
General Administration	196,404	153,180	222,270	224,706	271,951	47,245	21.0%
Information Tech	130,129	110,394	126,975	124,251	128,280	4,029	3.2%
Town Attorney	762,937	659,545	525,000	415,000	435,000	20,000	4.8%
Code Enforcement/Planning, Zoning & Variance Board	13,650	1,394	41,000	41,037	169,502	128,465	313.0%
Engineering/Planner	83,606	89,596	191,500	198,250	60,000	(138,250)	-69.7%
Waterway Transportation	-	-	-	-	55,000	55,000	0.0%
Cemetery	5,818	33,535	15,336	20,645	12,978	(7,667)	-37.1%
Community Center	18,496	28,993	23,115	26,417	30,690	4,273	16.2%
Total Operating Costs	6,419,863	7,094,422	7,642,170	7,481,156	7,852,871	371,715	5.0%
Capital Expenditures:							
General Capital Outlay	486,164	724,231	1,739,780	1,629,816	769,000	(860,816)	-52.8%
Roadway Projects	-	-	-	123,000	788,500	665,500	541.1%
Total Capital Expenditures	486,164	724,231	1,739,780	1,752,816	1,557,500	(195,316)	-11.1%
Total Expenditures	6,906,027	7,818,653	9,381,950	9,233,972	9,410,371	176,399	1.9%
Transfer to Reserves							
Transfer to Capital Reserves	948,928	890,420	856,171	849,192	767,909	(81,283)	-9.6%
Transfer to Infrastructure Reserves	300,000	300,000	300,000	300,000	350,000	50,000	16.7%
Transfer to Other General Reserves	-	-	-	12,302	310,590	298,288	0.0%
Total Transfer to Reserves	1,248,928	1,190,420	1,156,171	1,161,493	1,428,499	267,006	23.0%
TOTAL GENERAL FUND USES	**$ 8,154,955**	**$ 9,009,073**	**$ 10,538,121**	**$ 10,395,465**	**$ 10,838,870**	**$ 443,405**	4.3%

TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - TOWN COUNCIL (1-1-511-XXXX)
FY 2024-2025

OBJECT CODE	DESCRIPTION	FINAL ACTUAL 2021-2022	FINAL ACTUAL 2022-2023	AMENDED BUDGET 2023-2024	FORECASTED TOTAL 2023-2024	PROPOSED BUDGET 2024-2025	
3400	Special Events	$ 6,577	$ 29,239	$ 29,000	$ 25,718	$ 35,300	**1**
3401	Software Licensing	13,469	2,987	2,765	1,670	3,415	**2**
4000	Travel & Per Diem	1,417	1,614	2,400	1,200	2,400	**3**
4600	Repair & Maintenance	-	7,695	7,700	8,080	7,700	**4**
4700	Printing & Mailing	-	99	5,500	3,991	5,500	**5**
4800	Promotional items	-	-	-	-	3,500	**6**
4900	Other Expenses	743	2,349	3,500	1,500	8,500	**7**
5200	Operating Supplies	332	154	500	488	500	
5400	Dues, Books & Conferences	1,808	2,086	2,315	1,907	2,315	**3**
7130	Subscription - Principal	-	8,074	-	-	-	
7230	Subscription - Interest	-	634	-	-	-	
	TOTALS	**$ 24,346**	**$ 54,931**	**$ 53,680**	**$ 44,554**	**$ 69,130**	

1 Details of this account are as follows:

Holiday Party	$ 27,500
Elections	5,000
Ordinance Codification	2,000
Other Events/Awards	800
	$ 35,300

2 Details of the software account are as follows:

Microsoft Office 365	$ 750
Online Ordinances License	1,165
Recording Software License	1,000
	$ 2,915

3 Includes the costs to attend the three local annual conferences. For example, Florida League of Cities legislative meeting or the Florida Beach and Shore Preservation Association annual conference.

4 Service contract to maintain the video/audio equipment for the Town.

5 General mailing to Town residents regarding updates and other information.

6 Establish an inventory of promotional items for council members, committee members and residents. These items include pens, shirts etc.

7 Other expenses include miscellaneous expenses paid on behalf of the Town Council.

DEPARTMENT DESCRIPTIONS

TOWN COUNCIL

Pursuant to the Town's Charter, the Town Council is elected at large by the electors of the Town. The Town Council consists of five council members with each elected to four-year terms. The members currently serve without pay or compensation.

The mission of the Town Council is to oversee the legislative function of the Town government and to direct the offices of the Town Manager and Town Attorney. These functions include enacting ordinances and resolutions, reviewing and adopting the annual budget, and establishing policies and other measures which promote the general welfare of the Town and protect the health and safety of its citizens.

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 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.

The Town Manager directs and supervises administration of all departments; enforces all laws, charter provisions and Town Council direction; keeps the Town Council abreast of policy matters; acts 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.

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.

TOWN CLERK

The Town Clerk serves under the direction of the Town Manager. The principal 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; assisting with the preparations of agendas, attending meetings, and creating/maintaining minutes; drafting and processing ordinances, resolutions and proclamations; ensuring legal notices are printed as required; serving as the 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 residents informed through weekly news alerts. She serves as the Council's administrator and the public's point of contact for information.

POSTAL CENTER

The Town's Postal Center has been operating since 1973, initially as an USPS 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.

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. This department also provides miscellaneous services, grounds keeping, storm-water management and supports all departments.

PUBLIC SAFETY

The Town's Public Safety Department provides comprehensive public safety services to include fire, EMS and law enforcement.

GENERAL ADMINISTRATION

The General Administration function includes costs that cannot or should not be identified with specific departments within the General Fund. These costs include Town property insurance, postage, advertising, shared office supplies, and other budgetary items such as an increase to reserves.

INFORMATION TECHNOLOGY

Information Technology vendors are responsible for developing and maintaining the computerized hardware and software infrastructure, and phone systems. This department consists of third-party vendors who provide support for all Town IT systems.

TOWN ATTORNEY/LEGAL SERVICES

The Town Attorney is a Charter Officer appointed by the Town Council who serves as the legal advisor for the Town Council and Town staff. The Town Attorney is responsible for preparing and reviewing resolutions, ordinances, and legal instruments, providing legal opinions, and representing the Town in litigation and administrative proceedings. The budget for the Town Attorney also includes legal fees paid to special counsel as required.

CODE ENFOCEMENT/PLANNING, ZONING AND VARIANCE BOARD

The Town's Fire Marshall oversees code enforcement, in addition to providing support for building inspections and short-term rental checks. A special magistrate is responsible for resolving any violations.

The Planning, Zoning and Variance Board is responsible for updating elements of the Comprehensive Plan, reviewing master plans, variance requests and subdivision plats. This is done in conjunction with the Town Manager and Building Official.

TOWN ENGINEER/TOWN PLANNER

Outside engineering firms and planners are responsible for providing the Town with professional engineering services.

WATERWAY TRANSPORTATION

This department is newly established for fiscal year 2025. This department accounts for all activity that impacts the Town’s waterways. This includes costs related to establishing anchoring limitations areas as set forth in Resolution 23-12.

JOHN’S ISLAND CEMETERY

John's Island Cemetery is owned by the Town. The expenses related to upkeep of these grounds including services provided by our Public Works Department and outside vendors.

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

COMMUNITY CENTER

The Community Center is rented out for weddings, birthday parties and other events.

TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - TOWN MANAGER (1-2-512-XXXX)
FY 2024-2025

OBJECT CODE	DESCRIPTION	FINAL ACTUAL 2021-2022	FINAL ACTUAL 2022-2023	AMENDED BUDGET 2023-2024	FORECASTED TOTAL 2023-2024	PROPOSED BUDGET 2024-2025	
12XX	Salaries	$ 182,651	$ 240,778	$ 268,605	$ 271,945	$ 289,278	**1**
2100	FICA	15,895	16,883	20,313	19,826	21,731	**1**
2200	Pension	19,701	20,650	29,426	29,914	31,821	**1**
2300	Life, Health, Disability	3,089	19,008	27,682	29,340	35,537	**2**
2301	Health Insurance Incentive	4,043	4,213	4,596	5,104	6,097	**2**
2400	Workers Comp	372	372	450	350	400	
3401	Software Licensing	586	1,096	760	1,126	1,430	
4000	Travel & Per Diem	-	295	1,100	1,100	2,200	**3**
4100	Communications	1,380	1,740	1,920	1,920	1,920	
4500	Auto Insurance	230	435	500	349	400	
4600	Repair & Maintenance	80	504	600	500	600	
4900	Other Expenses	2,738	2,443	1,300	-	800	
5210	Fuel & Oil	1,644	1,704	2,000	1,500	2,000	
5400	Dues, Books & Conferences	395	1,850	2,800	1,500	2,800	**4**
9990	Costs Transferred Out	(47,125)	(62,353)	(72,410)	(72,895)	(79,403)	**5**
	TOTALS	**$ 185,679**	**$ 249,618**	**$ 289,642**	**$ 291,579**	**$ 317,611**	

1 A mid-year salary adjustment was approved mid-year in fiscal year 2024. Additionally, the annual increase of 6% on October 1st has been included in the departmental budget.

2 Health insurance increased 23.1% over the previous year.

3 Included in the budget is travel for two conferences.

4 Includes cost for IIMC dues, Florida Bar dues, conference fees and continuing education

5 The indirect cost allocation of the department budget is based on the following percentages:

Road & Offsite Drainage	10.0%
Building Department	10.0%

TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - FINANCE DEPARTMENT (1-3-513-XXXX)
FY 2024-2025

OBJECT CODE	DESCRIPTION	FINAL ACTUAL 2021-2022	FINAL ACTUAL 2022-2023	AMENDED BUDGET 2023-2024	FORECASTED TOTAL 2023-2024	PROPOSED BUDGET 2024-2025	
12XX	Salaries	$ 204,627	$ 243,008	$ 266,500	$ 266,483	$ 280,900	**1**
2100	FICA	15,097	18,017	19,622	19,498	19,663	**1**
2200	Pension	34,354	61,475	61,961	61,764	65,105	**1**
2300	Life, Health, Disability	33,252	33,499	52,111	51,819	61,652	**3**
2400	Workers Comp	357	357	350	330	421	
3200	Annual audit	27,000	28,500	28,500	28,500	32,000	**4**
3401	Software Licensing	12,441	6,775	8,100	8,075	8,545	**5**
4000	Travel & Per Diem	820	806	1,100	1,100	2,400	**6**
4100	Communications	1,800	1,800	1,800	1,800	1,800	
4600	Repairs & Maintenance	5,788	6,087	6,400	6,350	7,055	**5**
4700	Printing	139	128	1,300	1,283	1,250	
5200	Operating Supplies	14	76	100	100	250	
5400	Books & Publications	55	-	300	277	100	
5410	Memberships & Dues	695	524	800	786	310	
5500	Education & Conferences	569	379	700	677	925	**6**
7130	Subscription - Principal	-	4,455	4,600	4,624	5,500	**5**
7230	Subscription - Interest	-	345	200	176	-	
9990	Costs Transferred Out	(43,849)	(54,665)	(63,901)	(63,862)	(71,345)	**7**
	TOTALS	**$ 293,159**	**$ 351,566**	**$ 390,544**	**$ 389,780**	**$ 416,532**	

1 Annual increase of 6% has been included in the departmental budget.

2 The estimated contribution rate for the employee within the defined benefit plan is 40.34%.

3 There was a mid-year change in the enrollement for FY 2023/2024. In addition, insurance increased 23.1% over the previous year.

4 Due to grant revenues the cost of a single audit has been included within the budget.

5 Annually, the Town pays approximately $13,000 for the financial software for hosting and maintenance. Additionally, the Town pays $7,500 annually for a time management system.

6 This is the estimated costs for two conferences during the year.

7 The indirect cost allocation of the department budget is based on the following percentages:

Road & Offsite Drainage	2.5%
Building Department	8.0%

The indirect cost allocation of the Finance/HR Manager payroll related costs is based on the following percentages:

TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - TOWN CLERK (1-4-513-XXXX)
FY 2024-2025

OBJECT CODE	DESCRIPTION	FINAL ACTUAL 2021-2022	FINAL ACTUAL 2022-2023	AMENDED BUDGET 2023-2024	FORECASTED TOTAL 2023-2024	PROPOSED BUDGET 2024-2025	
12XX	Salaries	$ 82,481	$ 109,685	$ 122,600	$ 122,574	$ 129,214	**1**
2100	FICA	6,287	8,442	9,450	9,436	9,885	
2200	Pension	7,107	6,645	13,500	13,483	14,214	
2300	Life, Health, Disability	10,939	12,042	14,480	13,752	15,541	**2**
2400	Workers Comp	284	284	300	262	305	
3401	Software Licensing	2,966	950	800	779	3,150	
4000	Travel & Per Diem	619	-	1,000	1,000	2,525	
4100	Communications	750	900	900	900	900	
4600	Repairs & Maintenance	1,104	1,140	1,300	1,243	1,200	
4900	Other Expenses	193	1,319	400	363	600	
5410	Memberships & Dues	75	165	300	275	530	
5500	Education & Conferences	375	315	500	500	3,175	**3**
7130	Subscription - Principal	-	2,580	2,200	2,177	2,370	**4**
7230	Subscription - Interest	-	-	400	397	210	**4**
	TOTALS	**$ 113,180**	**$ 144,467**	**$ 168,130**	**$ 167,141**	**$ 183,819**	

1 Annual increase of 6% has been included in the departmental budget.

2 Health insurance increased 23.1% over the previous year.

3 The Town Clerk will be attending several trainings in the upcoming year for continuing education.

4 Annual costs of document management software are estimated to be about $2,700.

TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - POSTAL CENTER (1-5-513-XXXX)
FY 2024-2025

OBJECT CODE	DESCRIPTION	FINAL ACTUAL 2021-2022	FINAL ACTUAL 2022-2023	AMENDED BUDGET 2023-2024	FORECASTED TOTAL 2023-2024	PROPOSED BUDGET 2024-2025	
12XX	Salaries	33,644	38,659	43,200	43,164	49,555	**1**
2100	FICA	2,893	3,298	3,705	3,704	4,257	**1**
2200	Pension	3,701	4,169	4,750	4,748	5,451	**1**
2300	Life, Health, Disability	1,135	1,192	1,300	1,271	1,592	
2301	Health Incentive	4,081	4,367	2,050	2,039	6,097	
2400	Workers Comp	65	65	100	60	99	
3401	Software Licensing	99	99	100	99	250	
4610	R&M Equipment	1,754	1,754	1,800	1,754	1,970	
4901	Credit Card Fees	1,868	2,220	2,550	2,537	1,900	
5200	Operating Supplies	495	1,200	625	605	2,960	**2**
9990	Transfer Admin Costs	12,506	16,858	18,250	18,219	20,118	**3**
	Before COGS	62,241	73,881	78,430	78,200	94,249	
5201	Postage Stamps COS	80,226	77,607	90,000	89,649	90,000	
5202	Merchandise COS	335	279	300	306	300	
5203	Metered Postage COS	82,725	88,641	90,000	80,040	80,000	
	Cost of Goods Sold	163,286	166,527	180,300	169,994	170,300	
	TOTALS	**$ 225,527**	**$ 240,408**	**$ 258,730**	**$ 248,194**	**$ 264,549**	
	Revenues						
	Postal Center Box Rentals	21,142	21,601	21,000	20,766	22,000	
	Stamp & Meter Sales	172,060	177,513	169,000	169,154	170,000	
	Merchandise Sales	1,842	1,717	2,000	1,847	1,300	
	Credit Card Fees	2,640	2,899	3,000	3,069	3,000	
	DEPARTMENT REVENUES	**197,684**	**203,730**	**195,000**	**194,836**	**196,300**	
	DEPARTMENT LOSS	**27,843**	**36,678**	**63,730**	**53,358**	**68,249**	
	TRANSFERRED COSTS	**(12,506)**	**(16,858)**	**(18,250)**	**(18,219)**	**(20,118)**	*
	NET COST OF DEPARTMENT	**$ 15,337**	**$ 19,820**	**$ 45,480**	**$ 35,139**	**$ 48,132**	

* The net cost removes the transferred employee expenses because her salary would remain even if the Postal Center were to close.

1 A mid-year adjustment and longevity increase was approved in fiscal year 2024. Additionally, the annual increase of 6% on October 1st has been included in the departmental budget.

2 The cost of ink and meter tape has continued to increase.

3 These are the adjustment related to increases in salary, health insurance cost and enrollment changes.

TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - PUBLIC WORKS (1-7-519-XXXX)
FY 2024-2025

OBJECT CODE	DESCRIPTION	FINAL ACTUAL 2021-2022	FINAL ACTUAL 2022-2023	AMENDED BUDGET 2023-2024	FORECASTED TOTAL 2023-2024	PROPOSED BUDGET 2024-2025	
12XX	Salaries	$ 95,588	$ 111,520	$ 128,540	$ 128,544	$ 135,628	1
2100	FICA	7,383	8,520	9,470	9,465	10,376	
2200	Pension	10,515	12,267	14,140	14,140	14,919	
2300	Life, Health, Disability	27,502	29,826	35,257	35,376	42,779	2
2400	Workers Comp	1,548	1,564	1,440	1,442	2,713	
3100	Professional Services	8,130	4,695	4,100	4,100	-	3
3400	Contractual Services	80,792	79,898	74,140	74,141	85,421	4
3401	Software Licensing	99	99	100	99	500	
4100	Communications	1,800	1,800	1,800	1,800	1,800	
4300	Utilities	11,643	12,674	15,360	15,359	15,430	
4400	Equipment Rental	3,768	15,726	-	-	15,000	5
4500	Auto Insurance	230	311	560	561	500	
4610	R/M - Building	3,428	11,203	69,950	69,946	39,600	6
4620	R/M - Other	9,244	26,574	110,360	110,359	92,880	7
4630	R/M - Vehicle	9,701	4,015	3,790	3,791	4,000	
469X	Dune Repair	-	18,430	16,630	16,631	20,000	8
5200	Operating Supplies	14,944	11,175	6,350	6,345	15,275	9
5210	Fuel/Oil	386	10,784	5,390	5,392	4,000	
5220	Uniforms	1,074	524	1,500	1,495	1,000	
5500	Training	-	225	500	500	500	
	TOTALS	**$ 287,775**	**$ 363,499**	**$ 499,477**	**$ 499,582**	**$ 502,321**	

1 A mid-year longevity increase, alongside a stipend for MS-4 work, was approved in fiscal year 2024. Additionally, the annual increase of 6% on October 1st has been included in the departmental budget.

2 Health insurance increased 23.1% over the previous year.

3 As MS-4 inspections have moved in-house, a third party contractor is no longer needed to perform these inspections.

4 The contractual services account includes the following anticipated costs:

Landscaping Company	$ 47,565
Tree Trimming	9,000
Town Hall Bathroom/Office Cleaning	19,656
Termite & Pest Control	3,000
Fire Alarm Inspection	1,200
Pressure Washing	5,000
	$ 85,421

5 Cost of renting large equipment for in-house work (dune crossover, hurricanes, etc).

6 Includes the cost to repair, resurface and seal the Town Hall walkways ($20,000), storage (shelves, cabinets, etc.) in the public works building ($2,500), and painting of interior of Town Hall ($10,000)

7 Includes Town Hall sod replacement ($15,000), seasonal annual planting ($15,000) and FEMA site lot work ($50,000).

8 Due to ongoing erosion from hurricanes and significant weather events, the Town was required to repair the dune at the Beachcomber Lane access.

9 Includes the cost of normal operating supplies and in addition a new electric leaf blower, traffic control devices and new PPE supplies.

TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - PUBLIC SAFETY (1-8-529-XXXX)
FY 2024-2025

Obj code	DESCRIPTION	FINAL ACTUAL 2021-2022	FINAL ACTUAL 2022-2023	AMENDED BUDGET 2023-2024	FORECASTED TOTAL 2023-2024	PROPOSED BUDGET 2024-2025	
1200	Salaries	$ 1,810,525	$ 1,942,254	$ 2,044,000	$ 2,042,217	2,206,737	**1**
1210	Part-time Wages	494,033	563,345	476,000	474,804	313,805	**2**
1400	Overtime	213,954	273,952	312,000	310,303	157,096	**3**
1410	Court Overtime	76	203	5,000	5,000	5,000	
1500	Holidays	49,283	51,819	53,000	52,286	62,050	
2100	FICA	194,385	213,147	220,787	217,161	211,642	**1**
2200	Pension	214,111	395,920	340,000	339,194	345,141	**4**
2300	Life, Health, Disability	330,598	332,379	428,000	427,091	650,310	**5**
2301	Health Ins. Incentive	38,854	29,361	33,000	32,700	26,876	
2400	Workers Comp	96,622	104,001	105,000	104,001	104,306	
	Personnel Appropriations	3,442,441	3,906,381	4,016,787	4,004,757	4,082,963	

1 Salary account includes a 6% annual increase and the filling of the current open positions. Additionally, it includes the filling of a shift postion for a recently promoted sergeant. Finally, the Fire Inspector/Code Enforcement officer was transferred to another department.

2 The breakdown of part-time costs are as follows:

Investigation Coverage	$ 112,320	a
IT Manager	30,000	Two days per week
School Training	69,888	b
PTO Coverage	85,277	c
Training Coverage	16,320	d
	$ 313,805	

a The Town employs part-time detectives to assist the Town's one full-time detective.

b Traditionally, we hire dual certificate officers who will need to be sent to a school to get the third certificate. During this time, part-time employees will cover the shifts of these employees.

c PTO coverage - this is the estimated coverage needed by per-diems to cover for shift employees when off for vacation and sick time.

d Training - In addition to the 80 hours of overtime training, each officer must complete additional training in mandatory High Liability Training requirements (vehicle operations, first aid, firearms, and defensive tactics). For this type of training, rather than using overtime, we utilize per diems to save money.

TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - PUBLIC SAFETY (1-8-529-XXXX)
FY 2024-2025

3 The breakdown of overtime is as follows:

Training Overtime	$ 53,122	Average of 80 hours of training per employee.
Garcia (FLSA) Overtime	40,026	1/2 time paid for hours above 106 in a two-week cycle
PTO Coverage	64,563	Vacation & sick time coverage
	$ 157,711	

4 The estimated contribution for the Town's employees' pension is estimated to remain at approximately 18% of pensionable salaries per the actuary.

5 Health insurance increased 23.1% over the previous year.

TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - PUBLIC SAFETY (1-8-529-XXXX)
FY 2024-2025

Obj code	DESCRIPTION	FINAL ACTUAL 2021-2022	FINAL ACTUAL 2022-2023	AMENDED BUDGET 2023-2024	FORECASTED TOTAL 2023-2024	PROPOSED BUDGET 2024-2025	
3100	Professional Services	43,456	54,795	55,400	55,942	50,400	**6**
3400	Contractual Services	27,675	49,141	38,775	37,478	38,775	
3401	Software Licensing	95,654	63,916	65,270	62,400	55,423	**7**
4000	Travel & Per Diem	29,720	23,163	42,900	35,043	29,900	**8**
4100	Communications	42,395	41,658	45,710	41,523	43,599	**9**
4300	Utilities	20,098	19,516	23,977	21,574	22,653	**9**
4500	Auto Insurance	10,582	10,948	12,000	13,191	16,000	
4610	R/M - Building	14,386	8,740	12,585	23,696	13,400	**10**
4620	R/M - Vehicles	22,741	54,050	32,500	37,923	32,500	
4621	R/M - ATV - Boat - Bikes	3,871	4,027	5,045	1,000	5,045	
4630	R/M - Ambulances	15,384	49,067	15,000	20,106	20,000	**11**
4640	R/M - Fire Apparatus	18,951	16,541	17,600	26,037	27,600	**11**
4650	R/M - Radios	2,868	4,661	3,000	4,416	6,500	
4660	R/M - Equipment	18,023	8,913	18,200	20,609	25,400	**12**
4670	R/M - Computers	649	316	3,190	300	3,190	
4700	Printing	1,095	1,132	1,500	800	6,500	
4900	Other Expenses	5,881	4,564	6,000	1,855	9,500	
4901	Active Investigations	442	286	-	793	-	
5100	Office Supplies	5,099	5,716	5,200	4,625	5,200	
5200	Operating Supplies	4,035	5,099	4,000	4,045	6,000	
5210	Fuel & Oil	100,274	81,420	110,000	97,695	110,000	
5220	Uniforms	19,335	25,260	23,000	22,174	23,000	
5221	Uniform Cleaning	4,251	3,705	4,000	4,027	4,000	
5230	Police Supplies/Equipment	23,511	28,581	42,500	35,652	59,800	**13**
5240	Fire Supplies/Equipment	8,536	6,792	39,450	39,522	64,950	**13**
5250	Medical Supplies/Equipment	25,516	30,071	34,527	30,059	34,527	
5260	Radios Supplies/Equipment	-	-	28,000	28,000	6,250	
5400	Books and Publications	2,794	2,555	9,000	6,548	14,610	
5410	Memberships & Dues	2,480	1,770	3,095	2,900	2,915	
5420	Tuition & Books	3,600	8,616	16,000	10,000	16,000	**14**
5500	Classes and Conferences	31,862	44,653	53,185	43,697	47,690	**8**
710X	Capital Lease - Principal	31,550	31,814	49,375	36,442	36,442	**15**
710X	Capital Lease - Interest		4,373		4,930	4,930	**15**
7130	Subscription - Principal		10,558		8,261	8,973	**7**
7230	Subscription - Interest		498		2,000	874	**7**
	Subtotal	636,716	706,915	819,984	785,263	852,545	
	TOTALS	**$ 4,079,157**	**$ 4,613,296**	**$ 4,836,771**	**$ 4,790,020**	**$ 4,935,508**	

6 The professional services account includes the following anticipated costs:

Medical Director	$ 28,800
New Hire Testing	9,000
Lab Fees	7,700
Counseling Services	700
MSA FIT Testing/PAK Test (required)	4,200
	$ 50,400

7 The software account includes the following anticipated costs:

Dispatch Software	$	4,200
Training Software		4,900
Evidence Software		3,000
EMS Reporting Software		7,500
Secure Mobile Connection Software		1,350
Emergency Alert System		3,900
Accreditation Software		5,000
Ticket Writing Software		10,920
Town-wide Camera System		11,250
IA Cloud Storage		2,500
Microsoft 365/Email Server		5,700
Other Misc. Software		5,050
		65,270
SBITA Software		9,847
	$	55,423

8 Command staff has assessed the needs of staff and the department for training classes. The following are the basic types of training classes:

Advance Self Defense (Department)	$	9,000
Hydraulics and Apparatus Course		8,000
Fire/Police Academy		10,000
Internal Affair/Detective Training Classes		6,000
National Conference		2,000
BLS/ACLS/PALS Training		2,500
Active Shooter Class		2,000
Records/Accreditation Management		1,700
Other Police Training		3,390
Other Fire/Medical Training		4,300
Other Training Courses		4,295
		53,185
Travel Related to Training		29,900
Total Cost for Training	$	83,085

9 The Town has included a 5% increase in communication/utility cost from 2023/2024.

10 The repair & maintenance - building account includes the following anticipated costs:

Garage Door Maintenance	$	3,600
Pest control		500
General repairs		8,185
	$	12,285

11 As ambulance and fire engine service life increases, repair and maintenance cost also increase.

12 The repair & maintenance - equipment account includes the following anticipated costs:

Equipment maintenance agreements	$	15,200
General equipment repairs		3,000
	$	18,200

13 Assets under $5,000 are not considered operting in nature and these include bullet proof vests radios, bunker gear and other various pieces of fire equipment.

14 Eight employees are currently attending classes that would be eligible for the $2,000 reimbursement program.

15 The capital leases are related to body cameras and in-car cameras previously approved by the Town Council. The original leases are over a period of five-years.

TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - GENERAL ADMINISTRATION (1-9-513-XXXX)
FY 2024-2025

OBJECT CODE	DESCRIPTION	FINAL ACTUAL 2021-2022	FINAL ACTUAL 2022-2023	AMENDED BUDGET 2023-2024	FORECASTED TOTAL 2023-2024	PROPOSED BUDGET 2024-2025	
1000	Bank Charges	$ 1,685	$ 2,262	$ 2,000	$ 1,800	$ 2,021	
3400	Contractual Services	11,948	13,055	8,000	7,992	6,000	**1**
4100	Communications	8,106	8,127	8,450	8,294	8,240	
4200	Postage	1,853	3,562	2,700	2,468	2,700	
4500	Liability, Property & Flood	106,093	115,229	193,240	193,762	245,110	**2**
4600	Repairs & Maintenance	198	-	100	-	100	
4900	Legal Advertising/Misc. Expenses	2,693	6,523	3,680	5,769	3,680	
5100	Office Supplies	3,828	4,422	4,100	4,622	4,100	
9901	Retiree Health Insurance	-	-	-	-	-	**3**
9903	Termination Payments	60,000	-	-	-	-	
		$ 196,404	**$ 153,180**	**$ 222,270**	**$ 224,706**	**$ 271,951**	
Transfer to Reserves							
Transfer to Road & Offsite Drainage Fund		-	-	-	-	-	
Transfer to Capital Outlay Reserves		462,766	166,191	(980,429)	(1,558,321)	70,404	**4**
Transfer to Infrastructure Reserves		300,000	300,000	300,000	300,000	350,000	**4**
Transfer to Reserves		**$ 762,766**	**$ 466,191**	**$ (680,429)**	**$ (1,258,321)**	**$ 420,404**	

1 Specialists to assist with the RFP for trash and recycling.

2 This balance is associated with all the different insurances that the Town is required to pay. These include general liability, property, flood, fiduciary and public official bonds.

3 Based on the results from the OPEB review, we anticipate that the funding level will be over 110%, therefore, we will pull funds from the trust fund to cover these costs.

4 These are amounts deposited into reserves for eligible expenditures (capital purchases or roadwork).

TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - INFORMATION TECHNOLOGY (1-10-513-XXXX)
FY 2024-2025

OBJECT CODE	DESCRIPTION	FINAL ACTUAL 2021-2022	FINAL ACTUAL 2022-2023	AMENDED BUDGET 2023-2024	FORECASTED TOTAL 2023-2024	PROPOSED BUDGET 2024-2025	
3400	Contractual Services	$ 79,970	$ 53,404	$ 44,900	$ 43,040	$ 57,600	**1**
3401	Software Licenses	46,291	52,796	28,975	28,173	20,480	**2**
4000	Travel & Per Diem	-	-	1,000	1,000	750	
4600	Repairs & Maintenance	495	188	35,000	35,000	5,000	
5200	Operating Supplies	3,373	2,429	3,000	3,000	5,000	
5210	Desktop Computers	-	-	3,000	3,000	5,000	**3**
5211	Laptop Computers	-	-	9,000	9,000	32,000	**3**
5213	IT Hardware	-	-	1,100	1,100	1,950	**3**
5500	Training	-	-	1,000	938	500	**3**
7130	Subscription - Principal	-	1,577	-	-	-	
		$ 130,129	**$ 110,394**	**$ 126,975**	**$ 124,251**	**$ 128,280**	

1 Due to the ongoing threats of cyber attacks and maintenance of the Town's digital services used for interconnectivity and disaster recovery and new state statutes regarding cybersecurity, the Town has engaged with an IT specialist alongside inhouse staff.

Ongoing IT consulting/network services	$ 54,000
Website maintenance	3,600
	$ 57,600

2 The amounts below are related to update required to meet current cybersecurity standards.

Annual Security Licenses	$ 9,500
Email/Website Costs	6,000
Cybertraining portal	2,700
Software assistance	1,680
Misc. Software	600
	$ 20,480

3 Beginning in 2023/2024 assets under $5,000 that were previously considered capital in nature will need to be reclassed to operating expenditures. In order ensure the proper security is in place the laptops within vehicles need to be replaced.

TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - TOWN ATTORNEY (1-11-514-XXXX)
FY 2024-2025

OBJECT CODE	DESCRIPTION	FINAL ACTUAL 2021-2022	FINAL ACTUAL 2022-2023	AMENDED BUDGET 2023-2024	FORECASTED TOTAL 2023-2024	PROPOSED BUDGET 2024-2025
3100	Contracted Town Attorney	$ 153,885	$ 121,660	$ 120,000	$ 100,000	$ 120,000
3101	Labor Attorney	303	-	5,000	5,000	5,000
3103	Utility Attorney	608,749	537,885	400,000	250,000	250,000
3105	Governmental Affairs			-	60,000	60,000
		$ 762,937	**$ 659,545**	**$ 525,000**	**$ 415,000**	**$ 435,000**

Attorney fees are based on contractual rates with the Town Attorney, and rates as agreed to by the Town for other attorney services.

TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - CODE ENFORCEMENT/PLANNING, ZONING AND VARIANCE BOARD (1-12-515-XXXX)
FY 2024-2025

OBJECT CODE	DESCRIPTION	FINAL ACTUAL 2021-2022	FINAL ACTUAL 2021-2022	AMENDED BUDGET 2023-2024	FORECASTED TOTAL 2023-2024	PROPOSED BUDGET 2024-2025	
1200	Salaries	-	-	26,570	26,570	96,235	**1**
2100	FICA	-	-	1,840	1,847	7,362	
2200	Pension	-	-	-	-	10,586	
2300	Life, Health, Disability	-	-	9,500	9,519	31,427	
2400	Workers Comp	-	-	90	100	192	
3100	Professional Services	13,650	1,394	3,000	3,001	15,000	**2**
3401	Software Licensing	-	-	-	-	550	
4000	Travel & Per Diem	-	-	-	-	1,200	
4100	Communications	-	-	-	-	1,200	
4700	Printing	-	-	-	-	500	
4900	Misc. Expenses	-	-	-	-	500	
5100	Office Supplies	-	-	-	-	500	
5210	Fuel & Oil	-	-	-	-	2,000	
5220	Uniforms	-	-	-	-	500	
5400	Books and Publications	-	-	-	-	750	
5410	Memberships & Dues	-	-	-	-	1,000	
	TOTALS	**$ 13,650**	**$ 1,394**	**$ 41,000**	**$ 41,037**	**$ 169,502**	

Notes **1** The Code Enforcement Officer/Fire Inspector was previously part of the Public Safety . Department The Code Enforcement Office now reports to the Building Official. A portion of the officer's activity, related to building permits and inspections, may also be transferred to the building department through budget amendment.

2 This fee includes estimate of fees for the special magistrate. Will only be paid out if utilized.

TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - TOWN ENGINEER/PLANNER (1-13-530-XXXX)
FY 2024-2025

ACCOUNT NUMBER	DESCRIPTION	FINAL ACTUAL 2021-2022	FINAL ACTUAL 2022-2023	AMENDED BUDGET 2023-2024	FORECASTED TOTAL 2023-2024	PROPOSED BUDGET 2024-2025	
310X	Professional Services	$ 83,606	$ 84,783	$ 191,500	$ 198,250	$ 60,000	1
4700	Printing	-	4,813	-	-	-	
		$ 83,606	**$ 89,596**	**$ 191,500**	**$ 198,250**	**$ 60,000**	

1 Professional Services to be performed for fiscal year 2024 are as follows:

General Engineering Services	$ 15,000
CRS Management Services	15,000
MS4/NPDES Reporting & Audits	20,000
Stormwater System Inspections	5,000
Planner Services	5,000
	$ 60,000

TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - WATERWAY TRANSPORTATION (1-14-543-XXXX)
FY 2024-2025

OBJECT CODE	DESCRIPTION	FINAL ACTUAL 2021-2022	FINAL ACTUAL 2022-2023	AMENDED BUDGET 2023-2024	FORECASTED TOTAL 2023-2024	PROPOSED BUDGET 2024-2025	
3400	Waterways Contracts	$ -	$ -	$ -	$ -	$ 55,000	1
	TOTALS	**$ -**	**$ -**	**$ -**	**$ -**	**$ 55,000**	

1 The County is establishing state authorized Anchoring Limitation Areas. This will allow the Town to enforce anchoring limitation area restrictions within Town limits.

TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - CEMETERY (1-17-569-XXXX)
FY 2024-2025

OBJECT CODE	DESCRIPTION	FINAL ACTUAL 2021-2022	FINAL ACTUAL 2022-2023	AMENDED BUDGET 2023-2024	FORECASTED TOTAL 2023-2024	PROPOSED BUDGET 2024-2025	
1200	Salary	$ 1,110	$ 802	$ 898	$ 853	$ 976	**1**
2100	FICA	86	64	69	63	75	
2200	Pension	122	88	99	94	107	
2300	Life, Health, Disability	319	218	258	262	308	
2400	Workers Comp	18	11	12	10	12	
3100	Professional Services	-	26,990	-	-	-	
3400	Cemetery Contracts	3,764	2,946	3,000	7,024	8,000	**2**
3401	Cemetery Software	399	399	500	399	500	**3**
4600	Cemetery Maintenance	-	2,017	10,500	11,940	3,000	**4**
	TOTALS	**$ 5,818**	**$ 33,535**	**$ 15,336**	**$ 20,645**	**$ 12,978**	

1 Estimated cost of the Public Works Department work within the cemetery.

2 Annual ongoing costs to maintain the landscape of the cemetery is approximately $250 per month. The Town is engaging a third party contractor to assist with burials. This cost will be offset by reimbursement.

3 Annual cost to maintain a cemetery database with online hosting abilities.

4 Repairs for irrigation and sod replacement.

TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - COMMUNITY CENTER (1-27-575-XXXX)
FY 2024-2025

OBJECT NUMBER	DESCRIPTION	FINAL ACTUAL 2021-2022	FINAL ACTUAL 2022-2023	AMENDED BUDGET 2023-2024	FORECASTED TOTAL 2023-2024	PROPOSED BUDGET 2024-2025	
1200	Salary	$ 3,334	$ 3,209	$ 3,591	$ 3,699	3,903	1
2100	FICA	258	257	275	283	299	1
2200	Pension	367	353	395	407	429	1
2300	Life, Health, Disability	958	870	1,033	929	1,231	1
2400	Workers Comp	54	45	72	40	78	1
3400	Contract Services	8,305	12,431	11,150	11,511	11,150	
4300	Utilities	2,955	2,751	2,850	3,041	2,850	
4610	Maintenance	2,117	7,774	2,750	5,456	9,750	2
5200	Operating Supplies	148	1,303	1,000	1,051	1,000	
	TOTALS	**$ 18,496**	**$ 28,993**	**$ 23,115**	**$ 26,417**	**$ 30,690**	

1 Estimated cost of the Public Works Department doing routine maintance within the building.

2 Due to the use of the Community Center, painting is required every other year on the interior.

SPECIAL REVENUE FUNDS

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

ARPA Fund - this funds account for the receipt and expenditure of the Town's share of the American Rescue Plan Act Funds. It was determined that these funds are used for one-time projects to improve Town infrastructure to include constructing, improving, and maintaining roadways.

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, Local Option Gas Tax and Grant Revenue
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 an interest-bearing checking account 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
ROAD OFFSITE DRAINAGE FUND BUDGET (FUND 002)
FY 2024-2025

ACCOUNT NUMBER	DESCRIPTION	FINAL ACTUAL 2021-2022	FINAL ACTUAL 2022-2023	AMENDED BUDGET 2023-2024	FORECASTED TOTAL 2023-2024	PROPOSED BUDGET 2024-2025	
	Revenues and other sources						
2-322-1000	Impact Fees	$ 8,856	$ 2,706	$ 1,500	$ 1,546	$ 2,000	
2-334-4900	FDOT State Revenue	4,637	4,776	4,800	4,918	4,800	
2-334-490X	Grant Revenues	234,818	-	-	-	-	
2-335-1200	State Revenue Sharing	35,579	35,716	32,545	32,781	34,170	**1**
2-335-1400	Local Option Gas Tax	74,997	77,722	72,416	73,829	78,106	**1**
2-361-1000	Earned Interest	579	8,963	1,851	1,033	1,000	
	TOTALS	**$ 359,466**	**$ 129,883**	**$ 113,112**	**$ 114,107**	**$ 120,076**	
	Expenditures						
2-7-519-1200	Salary	$ 11,115	$ 12,837	$ 14,363	$ 15,131	$ 15,612	
2-7-519-2100	FICA	859	1,027	1,099	1,171	1,194	
2-7-519-2200	Pension	1,223	1,412	1,580	1,664	1,717	
2-7-519-2300	Life, Health, Disability	3,194	3,480	4,133	3,716	4,924	
2-7-519-2400	Workers Comp	180	180	287	161	312	
2-7-519-4300	Utilities	6,038	6,176	6,300	7,057	6,300	
2-7-519-4600	R&M - Roads & Bridges	-		1,800	12,137	23,800	
2-7-519-4610	R&M - Baffle Box/Inlet Maintenance	-		15,500	13,092	2,500	
2-7-519-4620	R&M - Traffic/Other	137,707	1,818	9,300	896	9,300	
2-9-513-1000	Bank Account Charges	23	50	25	4	25	
2-9-513-9990	Transfer of Admin Costs	31,025	40,178	47,513	48,941	51,761	**2**
2-28-519-6400	Capital Expenditures	105,056	250,000	-	-	-	
	TOTALS	**$ 296,420**	**$ 317,158**	**$ 101,899**	**$ 103,970**	**$ 117,445**	
	Reserves	**$ 211,717**	**$ 24,442**	**$ 35,655**	**$ 34,579**	**$ 37,210**	

1 State revenue determinations come from the Florida Office of Economic & Demographic Research.

2 Indirect cost allocation of administration budget based on the following percentages:

Town Manager	10.0%
Finance Department	2.5%

ARPA Fund

The ARPA Fund is a special revenue fund established to account for the receipt and expenditure of the Town's share of the American Rescue Plan Act Funds. It was determined that these funds are used for one time projects to improve the Town including constructing, improving, and maintaining roadways.

Revenues

Grant Revenue

The Town has received a grant of approximately $2.2 million from the American Rescue Plan Act (ARPA). The Town has elected to recognize the election of entire amount as "lost revenue" as allowed under the plan. The Town anticipates using the revenues to fund one-time projects. Revenues for this grant match expenditures when incurred. While the Town expects to utilize all funds prior to the end of fiscal year 2024, the fund will remain open in fiscal year 2025. This is in the event that a budget adjustment will be needed to budget expenditures for funds not utilized in 2024.

TOWN OF INDIAN RIVER SHORES
ARPA FUND BUDGET (FUND 014)
FY 2024-2025

ACCOUNT NUMBER	DESCRIPTION	FINAL ACTUAL 2021-2022	FINAL ACTUAL 2022-2023	AMENDED BUDGET 2023-2024	FORECASTED TOTAL 2023-2024	PROPOSED BUDGET 2024-2025
	Revenues and other sources					
15-334-490X	Grant Revenues	729,084	674,576	591,132	592,094	-
	TOTALS	**$ 729,084**	**$ 674,576**	**$ 591,132**	**$ 592,094**	**$ -**
	Expenditures					
15-7-519-310X	Public Works Professional Services	8,068	-	-	-	-
15-7-519-310X	Transportation Professional Services	54,100	23,806	-	-	-
15-7-519-4621	Transportation R&M	238,876	-	-	-	-
15-13-530-3101	Engineering Professional Services	15,000	49,500	47,782	47,782	-
15-27-575-4601	Community Center R&M	36,347	17,522	-	-	-
15-28-513-640X	General Admin. Capital Expenditures	55,770	1,397	-	-	-
15-28-519-640X	Public Works Capital Expenditures	-	11,438	-	-	-
15-28-519-640X	Transportation Capital Expenditures	303,284	498,907	530	1,492	-
15-28-529-640X	Public Safety Capital Expenditures	17,639	72,006	542,820	542,820	-
	TOTALS	**$ 729,084**	**$ 674,576**	**$ 591,132**	**$ 592,094**	**$ -**
	Reserves	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

1 Public Safety building remodel. Any remaining costs will come from Capital Reserves.

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 comes 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; inspecting structurally damaged buildings due to fire or accidents; inspecting commercial buildings for proper egress, emergency illumination, and fire protection; and providing 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 Code, maintains and updates the Town's Comprehensive Plan and provides support to other Town Departments as needed.

Revenues

Building Permits

Permit Fees collected relate to the processing and reviewing of plans and documentation, the inspection of new construction, alterations, additions, and 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. The Town's goal is to set fees which will maintain reserves at 75% of the average expenditure of the previous 4 years.

Interest

The Town maintains an interest-bearing checking account and a government pooled investment account. Earnings are allocated among the funds based on cash balances within the pooled cash accounts.

TOWN OF INDIAN RIVER SHORES
PLANNING, ZONING AND BUILDING FUND BUDGET (FUND 008)
FY 2024-2025

ACCOUNT NUMBER	DESCRIPTION	FINAL ACTUAL 2021-2022	FINAL ACTUAL 2022-2023	AMENDED BUDGET 2023-2024	FORECASTED TOTAL 2023-2024	PROPOSED BUDGET 2024-2025	
	Revenues and other sources						
8-322-0000	Building Permits	$ 508,235	$ 733,348	$ 1,103,865	$ 1,089,762	$ 1,000,000	**1**
8-341-3000	Administrative Fees	9,839	4,304	4,500	4,364	6,000	
8-341-3001	Credit Card Fees	11,369	16,849	3,000	2,932	-	
8-351-2000	Administrative Fines	7,500	-	1,000	750	3,000	
8-361-1000	Earned Interest	3,973	20,473	36,000	35,286	35,000	**2**
8-366-9000	Copies Printed	395	95	500	469	500	
8-383-3000	Subscription Proceeds	-	17,857	-	-	-	
	TOTALS	**$ 541,311**	**$ 792,926**	**$ 1,148,865**	**$ 1,133,563**	**$ 1,044,500**	
	Expenditures						
8-6-524-1200	Full-Time Salaries	$ 301,516	$ 370,788	$ 404,000	$ 403,950	$ 424,094	**3**
8-6-524-1210	Part-time Salaries	8,925	7,813	7,900	7,895	9,750	
8-6-524-2100	FICA	24,567	30,012	32,200	32,117	33,189	
8-6-524-2200	Pension	32,172	64,522	61,200	61,181	75,548	**4**
8-6-524-2300	Life, Health, Disability	31,221	34,366	53,400	53,345	76,165	**5**
8-6-524-2301	Health Incentive	10,603	11,529	8,900	8,862	6,097	
8-6-524-2400	Workers Comp	3,547	3,547	3,200	3,179	5,882	
8-6-524-310X	Professional Services	181,613	181,202	183,246	184,069	196,500	**6**
8-6-524-3400	Contract Services	7,013	11,694	14,300	14,230	16,814	
8-6-524-3401	Software Licensing	6,987	2,457	4,000	3,965	17,700	**7**
8-6-524-4000	Travel, Per Diem	-	958	1,000	1,000	2,225	
8-6-524-4100	Communications	8,964	9,361	10,600	10,584	9,750	
8-6-524-4300	Utilities	3,011	2,840	3,500	3,464	3,155	
8-6-524-4500	Auto Insurance	460	745	900	898	1,648	
8-6-524-4600	Computer Maintenance	7,920	-	1,000	1,000	1,000	
8-6-524-4605	R&M - Equipment	796	1,278	1,600	1,558	840	
8-6-524-4610	R&M - Building	595	480	1,000	1,000	1,390	
8-6-524-4620	R&M - Auto	5,404	2,230	3,000	3,000	3,000	
8-6-524-4700	Printing	-	165	1,100	1,026	600	
8-6-524-4901	Credit Card Fees	11,023	16,436	3,200	3,154	-	
8-6-524-5100	Office Supplies	3,189	3,276	3,200	3,130	3,150	
8-6-524-5200	Operating Supplies	1,548	1,806	4,100	7,380	3,600	
8-6-524-5210	Fuel/Oil	160	5,460	3,400	3,360	3,000	
8-6-524-5220	Uniforms	200	579	1,100	1,001	1,000	
8-6-524-5400	Books and Publications	87	2,597	4,500	4,500	10,450	**8**
8-6-524-5410	Membership Dues	495	1,301	800	750	460	
8-6-524-5400	Training and Conferences	-	4,117	5,000	5,000	2,500	
8-6-524-7130	Subscription - Principal	-	6,687	5,400	5,361	5,361	**7**
8-6-524-7230	Subscription - Interest	-	-	1,000	934	934	**7**
	Public Safety Function	652,016	778,246	827,746	830,891	915,801	
8-9-513-3100	Bank Account Charges	129	136	300	135	300	
8-9-513-9990	Transfer of Administrative Costs	47,443	59,982	74,286	73,589	78,292	**9**
	General Government Function	47,572	60,118	74,586	73,724	78,592	
8-28-524-6400	Capital Expenditures	14,829	11,039	19,500	13,385	50,000	**10**
8-6-524-6430	Subscription Asset	-	17,857	-	-	-	
	Capital Expenditures	14,829	28,896	19,500	13,385	50,000	
	TOTALS	**$ 714,417**	**$ 867,260**	**$ 921,832**	**$ 918,000**	**$ 1,044,393**	
	Excess/Deficit of Revenues Over Expenditures	**$ (173,106)**	**$ (74,334)**	**$ 227,033**	**$ 215,563**	**$ 107**	
	Reserves	**$ 486,504**	**$ 412,170**	**$ 639,203**	**$ 627,733**	**$ 627,840**	
					Reserve as a % of 4 years	**71%**	

TOWN OF INDIAN RIVER SHORES
PLANNING, ZONING AND BUILDING FUND BUDGET (FUND 008)
FY 2024-2025

1 The Town continues to monitor the building fees to maintain a target of 75% of reserves. Activity will be monitored throughout the remaining of the 23/24 fiscal year to determine if the fee structure will need to be adjusted.

2 Interest is based on the SBA interest rate ranging 4.5-5.5% during the upcoming fiscal year. With the restored fund balance, interest revenue is expected to increase.

3 The annual increase of 6% on October 1st and a mid-year longevity increase has been included in the departmental budget.

4 The estimated contribution rate for the employee within the defined benefit plan is 40.34%. Additionally, this is the first full year of retirement contributions for the new building officia

5 There was a mid-year change in the enrollement for FY 2023/2024. In addition, insurance increased 23.1%.

6 The breakdown of the professional services is as follows:

Site Plan Reviewer	$	7,500	
Plan Reviewer		156,000	*
Attorney		15,000	
Tree Inspection Service		18,000	
	$	196,500	

*The plan reviwer/inspector are used on an as-needed basis.

7 The breakdown of the software/sbita account line is as follows:

Permitting Software	$	21,295
Office/Adobe Software		2,000
Misc. Software		700
		23,995
SBITA		6,295
Other Software	$	17,700

8 Includes updates to new code books (building, fire, etc).

9 Indirect Cost allocation of administration budget based on the following percentages:

Town Manager	10.0%
Finance Department	8.0%

10 Purchase of a replacement vehicle for the fleet.

CAPITAL OUTLAY AND IMPROVEMENTS PROGRAM

CAPITAL OUTLAY & IMPROVEMENTS PROGRAM

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

To be included in the COIP, a capital purchase/improvement must cost at least $5,000 and have a useful life of at least two (2) years. The COIP identifies capital purchases/improvements to be addressed over the next five (5) years, presented in the following sections based on department. Separate schedules are presented for each fund which will fund the purchases/improvements. A separate schedule is also provided for roadway projects as funds may be derived from multiple funding sources.

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

1. Identification of capital needs and assigning priorities; and
2. Identification of available financial resources; and
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 COIP 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 COIP are financially feasible for fiscal year 2023, the availability of funding for the subsequent years may alter the COIP in the future. Therefore, this COIP 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 2025, the Town will spend approximately $1,607,500 in capital outlay which will be funded by the discretionary sales surtax revenue, building permits and reserves designated for infrastructure improvement. The bulk of these expenditures (94%) come from the following items:

1. Pebble Lane, Beachcomber Lane & Reef Lane - $788,500 - As a result of HB 1379, the Town sees the need to accelerate the reconstruction and repaving of its Town roads. The reconstruction of the roads will fix the base of the roads, improve the drainage by adding curbing and allow for the addition of sewer lines for those roads currently without existing sewer lines. Engineering work for Pebble Lane and Beachcomber Lane began in FY 2024. Construction is estimated to begin in FY 2025. Engineering work on Reef Lane is scheduled to begin in late FY 2025 with construction anticipated to occur in FY 2026.

2. Rescue Vehicles (Ambulance) - $400,000 - The Town owns two rescue vehicles which were purchased in 2012 and 2020. The Town expects to receive one new ambulance, originally ordered in June 2022, in late fiscal year 2024 or at the beginning of fiscal year 2025. There is currently a 24 to 36 month turnaround on these vehicles, however the Town must budget for these expenditures in the year that the ambulance is ordered. These high use vehicles are subject to consistent operation in austere environments. Maintaining two rescue vehicles in an optimal state is imperative to providing the highest level of care for our residents.

3. Audio Visual System - $100,000 - The Town requires an upgrade to the recording and broadcasting system in Council Chambers. This includes the replacement of all hardware and software systems. The replacement will also include upgraded systems to allow for remote participation. A custom design system for Council Chambers is necessary to ensure transparent and uninterrupted accessibility to all Town Council meetings and other public meetings held in Council Chambers.

4. Patrol Vehicle - $66,000 - The average life of a patrol vehicle is approximately 3-5 years. The Town "hot seats" vehicles, with each vehicle accumulating approximately 30,000 to 40,000 miles per year. This purchase will replace one vehicle which has over 100,000 miles.

5. Other Town Vehicles - $151,000 - There is a replacement schedule for administrative vehicles. This vehicle will replace one of the older vehicles which has a significant amount of mileage. This will replace the Town Manager's administrative vehicle, one Building Department inspectors truck and the older Public Works truck.

It is worth mentioning that the Town Council has authorized the upgrade of the Public Safety building for the fiscal year 2024. The full cost of the project has been allocated for fiscal year 2024, but as the project may take up to a year to finish, it is anticipated that a budget adjustment will be necessary in fiscal year 2025 to account for any remaining parts of the project.

TOWN OF INDIAN RIVER SHORES, FLORIDA
CAPITAL IMPROVEMENTS PROGRAM - GENERAL FUND
FISCAL YEARS 2025 THROUGH 2029
FY 2024-2025

LOCATION: TOWN COUNCIL

PROJECT(S)	Projected FY 2024	Budgeted FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Furniture & Equipment							
AV System	$ -	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
Council Chamber Seating	2,671	-	-	-	-	-	-
Total	$ 2,671	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000

LOCATION: TOWN MANAGER

PROJECT(S)	Projected FY 2024	Budgeted FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Vehicles							
Administrative Vehicles	$ -	$ 41,000	$ -		$ -	$ -	$ 41,000
Total	$ -	$ 41,000	$ -	$ -	$ -	$ -	$ 41,000

LOCATION: FINANCE

PROJECT(S)	Projected FY 2024	Budgeted FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Furniture & Equipment							
Copier	$ -	$ -	$ -	$ 10,000	$ -	$ -	$ 10,000
Total	$ -	$ -	$ -	$ 10,000	$ -	$ -	$ 10,000

LOCATION: POSTAL CENTER

PROJECT(S)	Projected FY 2024	Budgeted FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Furniture & Equipment							
Postage meter/scale	$ -	$ -	$ 15,000	$ -	$ -	$ -	$ 15,000
Total	$ -	$ -	$ 15,000	$ -	$ -	$ -	$ 15,000

TOWN OF INDIAN RIVER SHORES, FLORIDA
CAPITAL IMPROVEMENTS PROGRAM - GENERAL FUND
FISCAL YEARS 2025 THROUGH 2029
FY 2024-2025

LOCATION: PUBLIC WORKS

	Projected	Budgeted					
PROJECT(S)	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Vehicles							
Pickup Truck	$ -	$ 60,000	$ -	$ -	$ -	$ 69,458	$ 129,458
Enclosed Cargo Trailer	-	6,500	-	-	-	-	6,500
Vehicles	-	66,500	-	-	-	69,458	135,958
Total	$ -	$ 66,500	$ -	$ -	$ -	$ 69,458	$ 135,958

LOCATION: GENERAL ADMINISTRATION

	Projected	Budgeted					
PROJECT(S)	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Building Improvements							
Town Building Rehabilitation	$ 1,300,000 *	$ -	$ -	$ -	$ -	$ -	$ -
Door Replacements	13,893	-	-	-	-	-	-
Air Conditioner Replacements	5,902	9,500	10,000	10,500	11,000	11,500	52,500
Building Improvements	1,319,795	9,500	10,000	10,500	11,000	11,500	52,500
Furniture & Equipment							
Landscape Lighting	-	20,000	-	-	-	-	20,000
Furniture & Equipment	-	20,000	-	-	-	-	20,000
Total	$ 1,319,795	$ 29,500	$ 10,000	$ 10,500	$ 11,000	$ 11,500	$ 72,500

TOWN OF INDIAN RIVER SHORES, FLORIDA
CAPITAL IMPROVEMENTS PROGRAM - GENERAL FUND
FISCAL YEARS 2025 THROUGH 2029
FY 2024-2025

LOCATION: CEMETERY

PROJECT(S)	Projected FY 2024	Budgeted FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Improvements other than buildings							
Irrigation Upgrade	$ 45,000	$ -	$ -	$ -	$ -	$ -	$ -
Total	$ 45,000	$ -	$ -	$ -	$ -	$ -	$ -

LOCATION: IT/MIS

PROJECT(S)	Projected FY 2024	Budgeted FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Furniture & Equipment							
Computer Servers	$ -	$ -	$ -	$ -	$ 15,000	$ -	$ 15,000
Town-wide VOIP Phone System	40,000	-	-	-	-	-	-
Furniture & Equipment	40,000	-	-	-	15,000	-	15,000
Total	$ 40,000	$ -	$ -	$ -	$ 15,000	$ -	$ 15,000

LOCATION: PUBLIC SAFETY

PROJECT(S)	Projected FY 2024	Budgeted FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Furniture & Equipment							
Air Packs (SCBA)	150,000	-	-	-	-	-	-
Cutter, Spreader, Ram Rescue Tool	48,996	-	-	-	-	-	-
Incar Video	15,000	-	-	-	-	-	-
Message Board	-	18,000	-	-	-	-	18,000
Active Shooter Kits	-	-	-	-	20,000	-	20,000
SWAT Vests	-	-	-	-	15,000	-	15,000
EMS Simulation Training Dummes	-	10,000	-	-	-	-	10,000
Fire Hose	-	15,000	-	-	-	-	15,000
K12 Saw	-	7,000	-	-	-	-	7,000
Deluge Gun	-	10,000	-	-	-	-	10,000
TIC	-	6,000	-	-	-	-	6,000
Furniture & Equipment	213,996	66,000	-	-	35,000	-	101,000

TOWN OF INDIAN RIVER SHORES, FLORIDA
CAPITAL IMPROVEMENTS PROGRAM - GENERAL FUND
FISCAL YEARS 2025 THROUGH 2029
FY 2024-2025

LOCATION: PUBLIC SAFETY (cont.)

PROJECT(S)	Projected FY 2024	Budgeted FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Vehicles							
Ambulance	400,000	400,000	-	-	-	-	400,000
Patrol Vehicles	63,000	66,000	69,000	72,000	76,000	80,000	363,000
Patrol Cycle	1,871	-	-	-	-	-	-
Boat Engine Replacement	17,255	-	-	-	-	-	-
Administrative Vehicles	57,000	-	62,000	-	67,000	-	129,000
ATV	12,048	-	15,000	-	-	-	15,000
Fire Engine	-	-	750,000	-	-	-	750,000
Ladder Fire Truck	-	-	-	1,300,000	-	-	1,300,000
Vehicles	551,174	466,000	896,000	1,372,000	143,000	80,000	2,957,000
Total	$ 765,170	$ 532,000	$ 896,000	$ 1,372,000	$ 178,000	$ 80,000	$ 3,058,000

**ARPA funds were partually used*

PROJECT(S)		Budgeted FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Total Capital Purchases	**$ 2,172,636**	**$ 769,000**	**$ 921,000**	**$ 1,392,500**	**$ 204,000**	**$ 160,958**	**$ 3,447,458**

Capital Outlay Reserves

PROJECT(S)	FY 2024	Budgeted FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Estimated Beginning Balance	709,129	$ (71,495)	$ (1,091)	$ (74,293)	$ (610,517)	$ 50,321
Discretionary Sales Surtax Revenue	849,192	839,404	847,798	856,276	864,839	873,487
ARPA Funds	542,820	-	-	-	-	-
Capital Lease Proceeds	-	-	-	-	-	-
Estimated General Capital Outlay	(2,172,636)	(769,000)	(921,000)	(1,392,500)	(204,000)	(160,958)
Estimated Ending Balance	**$ (71,495)**	**$ (1,091)**	**$ (74,293)**	**$ (610,517)**	**$ 50,321**	**$ 762,851**

TOWN OF INDIAN RIVER SHORES, FLORIDA
CAPITAL IMPROVEMENTS PROGRAM - ROAD DRAINAGE PROJECTS
FISCAL YEARS 2025 THROUGH 2029

PROJECT(S)	Funding Source	Projected FY 2024	Budgeted FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL FY 25/29	TOTAL PROJECT
Road Projects									
Pebble Lane	Gen	77,000	230,000	-	-	-	-	230,000	307,000
Beachcomber Lane	Gen	46,000	476,000	-	-	-	-	476,000	522,000
Reef Lane	Gen	-	82,500	250,000	-	-	-	332,500	332,500
Surf Lane	Gen	-	-	77,000	230,000	-	-	307,000	307,000
Sago Palm	Gen	-	-	-	118,250	367,000	-	485,250	485,250
Sunrise Terrace	Gen	-	-	-	-	145,750	542,000	687,750	687,750
Total Project Costs		$ 123,000	$ 788,500	$ 327,000	$ 348,250	$ 512,750	$ 542,000	$ 2,518,500	$ 2,641,500

Infrastructure Replacement Reserves

PROJECT(S)	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Estimated Beginning Balance	778,680	$ 1,005,680	$ 567,180	$ 590,180	$ 591,930	$ 429,180
Additions to the Reserve	350,000	350,000	350,000	350,000	350,000	350,000
Deductions from Reserve	(123,000)	(788,500)	(327,000)	(348,250)	(512,750)	(542,000)
Estimated Ending Balance	**$ 1,005,680**	**$ 567,180**	**$ 590,180**	**$ 591,930**	**$ 429,180**	**$ 237,180**

Future Road Projects Beyond 2029

Roadway		Estimated Cost
Fred Tuerk	R&O/Gen	570,000
Old Winter Beach Boulevard	R&O/Gen	340,000
		$ 910,000

Road Projects schedule is subject to changed based on maintenance, needs and funding opportunities.

Gen - Funds are designated from the General Capital Reserves/Infrastructure Replacement Reserves

R&O - Funds are designated from the Road & Offsite Drainage Fund

TOWN OF INDIAN RIVER SHORES, FLORIDA
CAPITAL IMPROVEMENTS PROGRAM - PLANNING, ZONING AND BUILDING FUND
FISCAL YEARS 2025 THROUGH 2029

PROJECT(S)	Projected FY 2024	Budgeted FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Building Improvements							
Door Replacements	$ 13,385	$ -	$ -	$ -	$ -	$ -	$ -
Building Improvements	13,385	-	-	-	-	-	-
Furniture & Equipment							
I-Pad	-	-	-	-	9,500	-	9,500
Copier	-	-	-	8,115	-	-	8,115
Scanner	-	-	12,000	-	-	-	12,000
Vehicles	-	50,000	-	-	60,000	-	110,000
Furniture & Equipment	-	50,000	12,000	8,115	69,500	-	139,615
Total	$ 13,385	$ 50,000	$ 12,000	$ 8,115	$ 69,500	$ -	$ 139,615