

TOWN OF INDIAN RIVER SHORES

BUDGET PROPOSAL

Budget Workshop Fiscal Year 2026

July 24, 2025

Notes

- Collective bargaining is currently underway. Union wage adjustments are based on the Town's most recent offer and may be revised pending the outcome of negotiations.
- Amounts related to FY 2025 reserves are subject to change. Forecasts were developed based on information available as of April 30, 2025.

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MAYOR
BRIAN T. FOLEY

VICE MAYOR
BOB AUWAERTER

COUNCIL:
JAMES ALTIERI
JESSE L. "SAM" CARROLL, JR.
WILLIAM DANE



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: July 1, 2025

To: Mayor Brian T. Foley
Vice-Mayor Bob Auwaerter
Councilmember James M. Altieri
Councilmember Jesse L. "Sam" Carroll, Jr.
Councilmember William Dane
Finance Committee Members
Residents and Stakeholders of the Town of Indian River Shores

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

Re: FY 2025-2026 Budget Message

Dear Honorable Mayor, Councilmembers, Finance Committee, and Members of the Community:

In accordance with the Town Charter and applicable Florida Statutes, we are pleased to present the proposed budget for Fiscal Year 2025–2026 for the Town of Indian River Shores. This document reflects our continued commitment to sound financial management, strategic infrastructure investment, and the high standard of service that residents have come to expect.

The proposed millage rate of 1.2810 reflects a reduction from the prior year's rate of 1.3349. With property values increasing by 8.73%, this rate was selected to strike a balance between maintaining essential services and providing tax relief to residents. Ad valorem revenue is projected at approximately \$7.05 million, a 4.3% increase over the prior year's \$6.76 million. Total appropriations across all funds are approximately \$10.5 million, representing a decrease of more than \$2 million from the amended FY 2025 budget. This reduction is primarily due to the completion of several large capital projects and a return to typical operational levels.

Key Budgetary Highlights

- Funding for salary adjustments for eligible civilian employees is included as a centralized pool. For General Fund employees, this amount is recorded in the General Administration budget; for Building Department staff, it is recorded within the Planning, Zoning, and Building Fund. Individual department budgets do not yet reflect these increases, which will be allocated based on departmental justifications and Town Manager review. Officer wage adjustments are currently budgeted consistent with the Town's most recent offer under the ongoing collective bargaining process. Final amounts may change pending the outcome of negotiations.

- No new positions are being added in FY 2026. Staffing levels remain consistent with the prior year.
- Health insurance costs assumes no increase in health insurance premiums for the first ten months with a 10% contingency included for August and September to account for potential adjustments at renewal. The Town continues to evaluate coverage options to help manage future costs and ensure long-term sustainability.
- Legal services funding has been significantly reduced from the prior year, reflecting the completion of several major legal and regulatory matters.
- Revenue projections continue to be based on conservative assumptions—particularly for state-shared revenues and investment earnings—to safeguard the Town’s financial stability amid potential economic shifts.
- The FY 2026 budget is balanced without the use of General Fund reserves for operating costs, preserving the Town’s strong financial position and its ability to respond to unforeseen needs

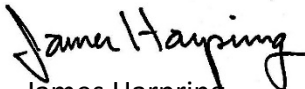
Capital Improvements and Project Carryforward

Significant capital allocations for FY 2026 include \$850,000 for the replacement of the Town’s primary fire engine. While delivery is not expected during the fiscal year, the full amount is budgeted in FY 2026 to allow for order placement and potential deposit requirements.

If any capital projects from FY 2025—such as the Town Building Rehabilitation or improvements to Pebble and Beachcomber Lanes—remain incomplete at year-end, the remaining funds will be carried forward through a November 2025 budget amendment. These amounts, already authorized by Council, will be reappropriated from existing fund balances and will not affect FY 2026 revenue sources.

Summary

We extend our appreciation to the Town’s department heads and staff for their valuable input and collaboration throughout the development of this budget. Their efforts have resulted in a proposal that is fiscally responsible and aligned with the Town’s operational goals. While this message provides an overview of the key changes for the upcoming year, the following pages include detailed justifications, comparisons to prior years, and supporting documentation. We respectfully submit the proposed Fiscal Year 2025–2026 budget for your review and consideration.


James Harpring
Town Manager


Heather Christmas
Town Treasurer

**TOWN OF INDIAN RIVER SHORES
BUDGET SUMMARY
FY 2025-2026**

	General Fund	Road & Offsite Drainage Fund	Solid Waste Special Assessment Fund	Planning, Zoning & Building Fund	Total
Revenues					
Taxes	\$ 8,243,445	\$ 74,000	\$ -	\$ -	\$ 8,317,445
Intergovernmental Revenues	501,716	38,000	-	-	539,716
Permits and Fees	574	1,000	332,866	879,000	1,213,440
Charges for Services	380,103	-	-	20,089	400,192
Miscellaneous Revenues	363,400	1,200	4,463	31,829	400,892
Subtotal	9,489,238	114,200	337,329	930,917	10,871,684
Other Sources/Reserves					
Brought Forward*	941,500	-	-	-	941,500
Total Revenues and Other Sources	<u>\$ 10,430,738</u>	<u>\$ 114,200</u>	<u>\$ 337,329</u>	<u>\$ 930,917</u>	<u>\$ 11,813,184</u>
Appropriations					
Personnel Expenditures	\$ 5,750,398	\$ 55,985	\$ -	\$ 727,312	\$ 6,533,695
Operating Expenditures	2,383,954	13,632	337,329	172,836	2,907,751
Capital Expenditures	1,037,300	-	-	15,000	1,052,300
Subtotal	9,171,652	69,617	337,329	915,148	10,493,745
Other Uses/Contingencies**	1,259,085	44,583	-	15,770	1,319,438
Total Appropriations and Other Uses	<u>\$ 10,430,737</u>	<u>\$ 114,200</u>	<u>\$ 337,329</u>	<u>\$ 930,917</u>	<u>\$ 11,813,183</u>
Estimated Reserves at September 30, 2026					
Non-Spendable	\$ 235,000	\$ -	\$ -	\$ -	\$ 235,000
Restricted	-	87,544	-	707,905	795,449
Assigned	1,004,516	-	-	-	1,004,516
Unrestricted	4,931,761	-	-	-	4,931,761
Total	<u>\$ 6,171,277</u>	<u>\$ 87,544</u>	<u>\$ -</u>	<u>\$ 707,905</u>	<u>\$ 6,966,726</u>

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

Transfer from Infrastructure Replacement Reserve	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers from Capital Outlay Reserves	941,500	-	-	-	941,500
Transfers to Cover Deficits	-	-	-	-	-
	<u>\$ 941,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 941,500</u>

**Other Uses/Contingencies consists of the following:

Transfer to Capital Reserves	\$ 830,000	-	-	-	\$ 830,000
Transfer to Infrastructure Replacement Reserve	250,000	-	-	-	250,000
Increase to Other Reserves	179,085	44,583	-	15,770	239,438
	<u>\$ 1,259,085</u>	<u>\$ 44,583</u>	<u>\$ -</u>	<u>\$ 15,770</u>	<u>\$ 1,319,438</u>

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND RESERVES**

Reserves:	Actual FY 22/23	Actual FY 23/24	Amended Budget FY 24/25	Projected Total FY 24/25	Proposed Budget FY 25/26	\$ Increase (Decrease) from 24/25 Projected	% Increase (Decrease) from 24/25 Projected
Millage Rate	1.3349	1.3349	1.3349	1.3349	1.2810		
<u>Non-Spendable</u>							
Prepays	\$ 189,626	\$ 139,200	\$ 190,000	\$ 190,000	\$ 190,000	\$ -	0%
Inventory	38,297	47,825	40,000	40,000	40,000	-	0%
Total Nonspendable	227,923	187,025	230,000	230,000	230,000	-	0%
<u>Restricted</u>							
Capital Outlay*	709,129	1,125,157	-	105,000	-	(105,000)	0%
<u>Assigned</u>							
Infrastructure Replacement	778,680	1,037,759	1,337,759	611,830	883,830	272,000	44%
Celltower Removal	106,558	112,120	110,820	116,605	120,686	4,081	3%
Total Assigned	885,238	1,149,879	1,448,579	728,435	1,004,516	276,081	38%
<u>Unassigned</u>							
Total Unassigned	4,526,011	4,935,405	4,267,352	4,785,257	4,931,761	146,504	3%
Total Reserves	\$ 6,348,301	\$ 7,397,466	\$ 5,945,931	\$ 5,848,692	\$ 6,166,277	\$ 317,585	5%

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 22/23	Actual FY 23/24	Amended Budget FY 24/25	Projected Total FY 24/25	Proposed Budget FY 25/26
Total Unassigned	7.8	7.6	6.0	6.7	6.8

*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 22/23	Actual FY 23/24	Amended Budget FY 24/25	Projected Total FY 24/25	Proposed Budget FY 25/26
<i>The estimated capital outlay deficit is:</i>	-	-	323,590	-	95,800

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 22/23	Actual FY 23/24	Amended Budget FY 24/25	Projected Total FY 24/25	Proposed Budget FY 25/26
Millage Rate	1.3349	1.3349	1.3349	1.3349	1.2810
Operating Revenues					
Property Taxes	\$ 5,273,679	\$ 5,991,083	\$ 6,763,089	\$ 6,768,437	\$ 7,059,045
State Revenues	844,504	838,335	857,265	843,951	832,716
Postal Center Revenues	200,831	195,422	193,300	194,201	195,600
Community Center Revenues	33,237	32,645	35,000	21,213	21,000
Public Safety Revenues	170,884	83,421	167,600	179,809	154,300
Other Revenues	484,214	616,910	504,753	513,954	396,577
Total Operating Revenues	<u>\$ 7,007,349</u>	<u>\$ 7,757,816</u>	<u>\$ 8,521,007</u>	<u>\$ 8,521,565</u>	<u>\$ 8,659,238</u>
Operating Costs					
Town Administration	\$ 1,065,550	\$ 1,206,958	\$ 1,659,825	\$ 1,636,075	\$ 1,733,305
Maintenance	363,499	427,079	543,946	543,901	429,843
Engineer	89,596	144,569	174,530	369,969	70,000
Waterway Transportation	-	-	55,000	55,000	40,000
Cemetery	33,535	20,692	75,478	82,119	17,449
Postal Center	240,408	251,910	264,549	258,204	262,011
Community Center	28,993	25,960	30,690	29,149	31,336
Public Safety	4,613,304	4,688,877	5,020,508	4,934,859	5,295,409
Legal Matters	659,545	317,713	435,000	348,477	255,000
Total Operating Costs	<u>\$ 7,094,430</u>	<u>\$ 7,083,758</u>	<u>\$ 8,259,526</u>	<u>\$ 8,257,753</u>	<u>\$ 8,134,353</u>
Operating Gain/Loss	<u>\$ (87,081)</u>	<u>\$ 674,058</u>	<u>\$ 261,481</u>	<u>\$ 263,812</u>	<u>\$ 524,885</u>
Capital Sources					
State Revenues	\$ 805,510	\$ 838,733	\$ 839,404	\$ 844,926	\$ 830,000
Capital/Subscription Proceeds	45,434	-	-	66,868	-
Other Revenues	39,477	-	-	-	-
Total Capital Sources	<u>890,421</u>	<u>838,733</u>	<u>839,404</u>	<u>911,794</u>	<u>830,000</u>
Capital Uses					
General Capital Outlay	724,231	463,626	2,288,151	1,925,451	1,037,300
Roadwork Projects	-	-	-	793,929	-
Total Capital Uses	<u>724,231</u>	<u>463,626</u>	<u>2,288,151</u>	<u>2,719,380</u>	<u>1,037,300</u>
Net Operating Requirements for Capital	<u>166,190</u>	<u>375,107</u>	<u>(1,448,747)</u>	<u>(1,807,586)</u>	<u>(207,300)</u>
Total Net Operating Gain/(Loss)	<u><u>\$ 79,109</u></u>	<u><u>\$ 1,049,165</u></u>	<u><u>\$ (1,187,266)</u></u>	<u><u>\$ (1,543,774)</u></u>	<u><u>\$ 317,585</u></u>

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. Revenue estimates for budgeting purposes are developed using historical trends, current economic indicators, and guidance from state agencies. Estimates for user fees are based on prior trends and management's informed judgment of current and future conditions. The Florida Department of Revenue provides estimates for the Local Governmental Half-Cent Sales Tax, State Shared Revenue, Communications Services Tax, and other local option taxes. Ad valorem tax revenue is estimated utilizing taxable property values certified by the County Property Appraiser and applied millage rates.

Ad Valorem Taxes

Ad valorem taxes are levies 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 for early payments.

A tax rate of one mil produces one dollar of tax revenue on each \$1,000 of taxable property values. For fiscal year 2025-2026, the estimated taxable valuation as of January 1, 2025 is \$5.73 billion, an increase of 8.73% over the 2024-2025 fiscal year.

Other Taxes

Other taxes include charges levied by the Town that are not ad valorem but are imposed on the sale or consumption of goods and services. This category includes the Communications Services Tax and the discretionary sales surtax. The discretionary surtax, commonly referred to as the infrastructure surtax, is a 1% "piggy-back" tax approved by Indian River County voters and collected by the State in addition to the State's 6% sales tax. The infrastructure surtax is authorized through December 2034.

Intergovernmental Revenue

This category includes 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 revenues are distributed by the State based on municipal population and other state-defined formulas. 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 participates in government pooled investment accounts. Earnings are allocated monthly among the funds based on cash balances in proportion to each fund's average monthly share of pooled cash.

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND REVENUES BUDGET (FUND 001)
FY 2025-2026**

ACCOUNT NUMBER	DESCRIPTION	FINAL ACTUAL 2022-2023	FINAL ACTUAL 2023-2024	AMENDED BUDGET 2024-2025	PROJECTED TOTAL 2024-2025	PROPOSED BUDGET 2025-2026	
1-311-1000	Ad Valorem Taxes	5,267,722	5,983,684	6,758,089	6,757,990	7,051,145	1
1-315-0000	Communications Services Tax	323,775	325,949	335,894	343,250	347,000	2
1-316-0000	Local Business Tax	8,202	7,259	7,000	6,847	7,400	
1-319-0000	Interest on Taxes	5,957	7,399	5,000	10,447	7,900	
1-322-0000	NPDES Permits	7,000	4,625	8,000	499	499	
1-331-2000	Grant Revenue	12,637	53,765	58,950	68,950	11,000	
1-335-1200	State Revenue Sharing	107,446	102,772	102,509	96,668	93,822	2
1-335-1500	Alcohol Beverage Licenses	329	122	329	122	100	
1-335-1800	Half-Cent Sales Tax	412,954	409,492	418,533	403,911	391,794	2
1-341-1000	Short Term Rentals	200	-	-	-	-	
1-341-9000	Election Filing Fee	-	75	-	-	75	
1-341-9100	Credit Card Fee	2,899	3,107	3,000	3,428	3,100	
1-342-100X	Law Enforcement Service Charge	25,808	18,270	15,000	15,826	20,000	
1-342-6000	Ambulance Fee Service Charges	141,425	57,794	147,000	146,995	125,000	
1-347-5201	Postage Stamp Sales	88,872	92,832	90,000	89,563	90,000	
1-347-5202	Merchandise Sales	1,717	1,850	1,300	1,447	1,500	
1-347-5203	Metered Postage Sales	88,641	80,487	80,000	78,532	80,000	
1-347-5204	Copies & Fax Sales	2	616	250	5	50	
1-351-1000	Traffic and Parking Fees	2,895	3,983	4,000	7,944	4,900	
1-351-2000	Administrative Fines	600	3,350	1,000	8,450	4,100	
1-351-3000	Police Education	156	24	600	594	300	
1-361-1000	Earned Interest	404,545	487,563	400,000	413,962	350,000	3
1-362-XXXX	Community Center Fees	33,237	32,645	35,000	21,213	21,000	
1-362-1000	Postal Center Box Rentals	21,601	20,253	22,000	21,231	21,000	
1-362-2000	Cell Tower Rental	6,553	6,553	6,553	6,553	6,553	
1-364-1000	Cemetery Sales/Fees/Donations	2,025	7,450	5,500	1,975	7,000	
1-364-4100	Sales of Surplus Equipment	-	21,750	5,000	3,100	5,000	
1-366-XXXX	Miscellaneous Revenues	6,558	3,692	5,500	1,863	4,000	
1-369-9001	FMIT Safety Award Grant	2,360	6,000	5,000	5,000	5,000	
1-392-0000	Insurance Proceeds	31,233	14,455	-	5,200	-	
	Operating Revenues	7,007,349	7,757,816	8,521,007	8,521,565	8,659,238	
1-312-6000	Local Government Infrastructure Tax	805,510	838,733	839,404	844,926	830,000	2
1-33X-2000	Grant Revenue/Insurance Proceeds	39,477	-	-	-	-	
1-383-2XXX	Capital Lease/Subscription Proceeds	45,434	-	-	66,868	-	
	Capital Outlay Related Revenues	890,421	838,733	839,404	911,794	830,000	
	Transfer from Capital Reserves	724,231	422,705	2,288,151	1,925,451	941,500	4
	Transfer from Infrastructure Reserves	14,611	40,921	788,500	793,929	-	4
	Transfer from Other General Reserves	372,470	-	195,948	-	-	5
	Transfer from Reserves	1,111,312	463,626	3,272,599	2,719,380	941,500	
	SUBTOTAL	\$ 9,009,082	\$ 9,060,175	\$ 12,633,010	\$ 12,152,739	\$ 10,430,738	

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

Property Value	5,733,757,119	Millage Rate	1.2810	Discount	4%
Increase from Previous Year	8.73%				

2 State revenue determinations come from the Florida Office of Economic & Demographic Research and will be available in August 2025. These estimates are based on historical amounts and trends.

3 Interest revenue reflects average pooled balances held in the SBA Florida PRIME account. Projections assume a moderate decline in interest rates over FY 2026. The estimate reflects the Town's seasonal revenue collections, biweekly payroll, and other spending habits.

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 22/23	Actual FY 23/24	Amended Budget FY 24/25	Projected Total FY 24/25	Proposed Budget FY 25/26	\$ Increase (Decrease) from 24/25 Projected	% Increase (Decrease) from 24/25 Projected
Town Council	\$ 54,931	\$ 40,405	\$ 69,130	\$ 77,284	\$ 92,274	\$ 14,990	19.4%
Town Manager	249,618	294,628	317,611	314,409	354,367	39,958	12.7%
Finance Department	351,566	385,211	389,532	388,363	385,898	(2,465)	-0.6%
Town Clerk	144,467	164,840	183,819	178,564	176,888	(1,676)	-0.9%
Postal Center	240,408	251,910	264,549	258,204	262,011	3,807	1.5%
Public Works	363,499	427,079	543,946	543,901	429,843	(114,058)	-21.0%
Public Safety	4,613,304	4,688,877	5,020,508	4,934,859	5,295,409	360,550	7.3%
General Administration	153,180	224,090	271,951	262,892	384,736	121,844	46.3%
Information Tech	110,394	64,000	293,280	292,694	214,162	(78,532)	-26.8%
Town Attorney	659,545	317,713	435,000	348,477	255,000	(93,477)	-26.8%
Code Enforcement/Planning, Zoning & Variance Board	1,394	33,784	134,502	121,869	124,980	3,111	2.6%
Engineering/Planner	89,596	144,569	174,530	369,969	70,000	(299,969)	-81.1%
Waterway Transportation	-	-	55,000	55,000	40,000	(15,000)	0.0%
Cemetery	33,535	20,692	75,478	82,119	17,449	(64,670)	-78.8%
Community Center	28,993	25,960	30,690	29,149	31,336	2,187	7.5%
Total Operating Costs	7,094,430	7,083,758	8,259,526	8,257,753	8,134,353	(123,400)	-1.5%
Capital Expenditures:							
General Capital Outlay	724,231	422,705	2,288,151	1,925,451	1,037,300	(888,151)	-46.1%
Roadway Projects	-	40,921	876,429	793,929	-	(793,929)	-100.0%
Total Capital Expenditures	724,231	463,626	3,164,580	2,719,380	1,037,300	(1,682,080)	-61.9%
Total Expenditures	7,818,661	7,547,384	11,424,106	10,977,133	9,171,653	(1,805,480)	-16.4%
Transfer to Reserves							
Transfer to Capital Reserves	890,421	838,733	839,404	911,794	830,000	(81,794)	-9.0%
Transfer to Infrastructure Reserves	300,000	300,000	350,000	350,000	250,000	(100,000)	-28.6%
Transfer to Other General Reserves	-	374,058	-	12,312	179,085	166,773	0.0%
Total Transfer to Reserves	1,190,421	1,512,791	1,189,404	1,274,106	1,259,085	(15,021)	-1.2%
TOTAL GENERAL FUND USES	\$ 9,009,082	\$ 9,060,175	\$ 12,613,510	\$ 12,251,239	\$ 10,430,738	\$ (1,820,501)	-14.9%

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 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. Responsibilities include enacting ordinances and resolutions, reviewing and adopting the annual budget, and establishing policies and other measures that 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 through individual contact. The Town Council also appoints members to volunteer boards and committees to serve in advisory or legislative roles.

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 mission is to conduct the fiscal affairs of the Town in compliance with all applicable laws, regulations, and sound business practices while safeguarding the resources of the Town.

The Finance Department is responsible for coordinating 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 preparation 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. The Clerk also serves as the Council's administrator, primary point of contact for the public and administrator for the Town cemetery.

POSTAL CENTER

The Town's Postal Center has been operating since 1973, initially as an U.S. Postal Service contract branch until January 2007, when it became a commercial mail facility for the Town. The Town provides postage, mailing supplies, packaging assistance, and sorts and forwards customers' incoming mail into rented postal boxes.

PUBLIC WORKS

The Town's Public Works Department provides maintenance, repair, and construction support 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 including 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 reserve contributions.

INFORMATION TECHNOLOGY

The Town's Information Technology function is managed by a Chief Technology Officer (CTO) with support from third-party vendors. The CTO oversees IT strategy, security, and procurement, while vendors handle day-to-day support for systems, infrastructure, and communications.

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 ENFORCEMENT/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 delivering professional services to the Town.

WATERWAY TRANSPORTATION

Accounts for all activity that impacts the Town's waterways, including implementation of anchoring limitation areas per Resolution 23-12.

JOHN'S ISLAND CEMETERY

John's Island Cemetery is owned by the Town and administered by the Town Clerk. The expenses related to upkeep of these grounds include services from 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 available for rental for weddings, birthday parties and other events.

TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - TOWN COUNCIL (1-1-511-XXXX)
FY 2025-2026

OBJECT		FINAL	FINAL	AMENDED	FORECASTED	PROPOSED
CODE	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TOTAL	BUDGET
		2022-2023	2023-2024	2024-2025	2024-2025	2025-2026
12XX	Salaries	\$ -	\$ -	\$ -	\$ -	\$ - 1
2100	FICA	-	-	-	-	- 1
2200	Pension	-	-	-	-	- 1
2300	Life, Health, Disability	-	-	-	-	- 1
2301	Health Insurance Incentive	-	-	-	-	- 1
2400	Workers Comp	-	-	-	-	- 1
3400	Special Events	29,239	21,451	35,300	22,072	25,300 2
3401	Software Licensing	2,987	1,670	3,415	3,054	2,665
4000	Travel & Per Diem	1,614	852	2,400	2,152	3,000 3
4600	Repair & Maintenance	7,695	7,695	7,700	20,367	42,594 4
4700	Printing & Mailing	99	4,246	5,500	13,500	7,000 5
4800	Promotional items	-	-	3,500	3,500	1,000 6
4900	Other Expenses	2,349	1,868	8,500	8,500	7,000 7
5200	Operating Supplies	154	716	500	1,529	400
5400	Dues, Books & Conferences	2,086	1,907	2,315	2,610	3,315 3
7130	Subscription - Principal	8,074	-	-	-	-
7230	Subscription - Interest	634	-	-	-	-
	TOTALS	\$ 54,931	\$ 40,405	\$ 69,130	\$ 77,284	\$ 92,274

1 Councilmember positions are voluntary. Those who serve on the council do not receive compensation.

2 Details of this account are as follows:

Holiday Party/Decorations	\$ 20,000
Ordinance Codification	2,000
Other Events/Awards	3,300
	<u>\$ 25,300</u>

3 Covers attendance at up to four local conferences annually, such as the Florida League of Cities Legislative Meeting and the Florida Beach and Shore Preservation Association Annual Conference.

4 This account funds the service contract and warranty for Town Council's video/audio equipment, maintained by IM Solutions under RFP 24-05.

5 Covers resident mailings including informational updates, announcements, and notifications.

6 Replenishes the inventory of promotional items (e.g., pens, shirts) for Council, committee members, and residents.

7 Covers miscellaneous costs incurred in support of Town Council operations.

TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - TOWN MANAGER (1-2-512-XXXX)
FY 2025-2026

OBJECT		FINAL	FINAL	AMENDED	FORECASTED	PROPOSED	
CODE	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TOTAL	BUDGET	
		2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	
12XX	Salaries	\$ 240,778	\$ 276,461	\$ 289,278	\$ 290,234	\$ 306,372	1
2100	FICA	16,883	19,028	21,731	21,197	24,009	1
2200	Pension	20,650	30,018	31,821	31,926	33,701	1
2300	Life, Health, Disability	19,008	28,950	35,537	32,336	34,871	2
2301	Health Insurance Incentive	4,213	5,083	6,097	6,230	6,100	2
2400	Workers Comp	372	333	400	417	400	
3401	Software Licensing	1,096	1,082	1,430	1,430	1,530	
4000	Travel & Per Diem	295	-	2,200	1,391	2,200	3
4100	Communications	1,740	1,920	1,920	1,920	1,920	
4500	Auto Insurance	435	299	400	364	400	
4600	Repair & Maintenance	504	2,334	600	600	600	
4900	Other Expenses	2,443	488	800	1,166	500	
5210	Fuel & Oil	1,704	980	2,000	1,000	1,500	
5400	Dues, Books & Conferences	1,850	1,250	2,800	2,800	2,800	4
9990	Costs Transferred Out	(62,353)	(73,598)	(79,403)	(78,602)	(62,535)	5
	TOTALS	\$ 249,618	\$ 294,628	\$ 317,611	\$ 314,409	\$ 354,367	

- 1** A mid-year salary adjustment was granted to the Executive Assistant for expanded duties. FY 2026 includes annual increases for eligible non-union employees, funded from a pooled account and determined through management justification and Town Manager review.
- 2** The FY 2026 budget assumes no increase in health insurance premiums for the first ten months, with a 10% contingency included for August and September to account for potential adjustments at renewal.
- 3** Covers travel costs for up to two professional conferences or legislative travel to Tallahassee.
- 4** Includes Florida Bar dues, conference registration, continuing education, and membership fees for professional organizations.
- 5** This line reflects the Town Manager department's indirect cost allocations, which are distributed as follows:

Road & Offsite Drainage	5.0%
Building Department	10.0%

TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - FINANCE DEPARTMENT (1-3-513-XXXX)
FY 2025-2026

OBJECT		FINAL	FINAL	AMENDED	FORECASTED	PROPOSED	
CODE	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TOTAL	BUDGET	
		2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	
12XX	Salaries	\$ 243,008	\$ 268,414	\$ 280,900	\$ 280,960	\$ 280,900	1
2100	FICA	18,017	19,640	19,663	20,359	19,663	1
2200	Pension	61,475	61,536	38,105	36,643	30,899	2
2300	Life, Health, Disability	33,499	47,415	61,652	60,596	61,067	3
2400	Workers Comp	357	320	421	401	421	
3200	Annual audit	28,500	27,500	32,000	28,000	29,000	4
3401	Software Licensing	6,775	8,075	8,545	7,980	8,545	5
4000	Travel & Per Diem	806	877	2,400	1,000	2,400	6
4100	Communications	1,800	1,800	1,800	1,800	1,800	
4600	Repairs & Maintenance	6,087	6,325	7,055	6,696	7,102	5
4700	Printing	128	1,283	1,250	393	1,250	
5200	Operating Supplies	76	-	250	250	250	
5400	Books & Publications	-	277	100	100	100	
5410	Memberships & Dues	524	821	310	368	310	
5500	Education & Conferences	379	932	925	925	925	6
7130	Subscription - Principal	4,455	4,624	5,500	5,114	3,707	5
7230	Subscription - Interest	345	176	-	-	1,407	5
9990	Costs Transferred Out	(54,665)	(64,804)	(71,345)	(63,222)	(63,849)	7
	TOTALS	\$ 351,566	\$ 385,211	\$ 389,532	\$ 388,363	\$ 385,898	

- 1 FY 2026 includes annual increases for eligible non-union employees, funded from a pooled account and determined through management justification and Town Manager review.
- 2 The FY 2026 budget includes an 11% pension contribution for both employees - one in the Defined Contribution Plan and one in the Defined Benefit Plan. Although no DBP contribution was ultimately required in FY 2025, early funding occurred before the actuarial report was received in February. The 11% serves as a placeholder until FY 2026 rates are confirmed.
- 3 The FY 2026 budget assumes no increase in health insurance premiums for the first ten months, with a 10% contingency included for August and September to account for potential adjustments at renewal.
- 4 FY 2026 represents the final year of the Town's current audit contract. A single audit is not expected. An auditor selection committee will convene in summer 2026 to appoint an auditor for the FY 2026 audit and subsequent years.
- 5 The Town pays approximately \$12,000 annually for financial software hosting and maintenance and about \$7,500 for the time management system.
- 6 Covers anticipated costs for FGFOA and HR-related conferences, including registration, mileage, and lodging. Also provides funding for additional continuing professional education (CPE) that may be required to maintain licenses or certifications during the year.
- 7 This line reflects the Town Manager department's indirect cost allocations, which are distributed as follows:

Road & Offsite Drainage	2.5%
Building Department	8.0%

Additionally, payroll-related costs for the Finance/HR Manager are allocated as follows:

Postal Center	10.0%
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TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - TOWN CLERK (1-4-513-XXXX)
FY 2025-2026

OBJECT CODE	DESCRIPTION	FINAL ACTUAL 2022-2023	FINAL ACTUAL 2023-2024	AMENDED BUDGET 2024-2025	FORECASTED TOTAL 2024-2025	PROPOSED BUDGET 2025-2026	
12XX	Salaries	\$ 109,685	\$ 123,758	\$ 129,214	\$ 129,236	\$ 129,214	1
2100	FICA	8,442	9,526	9,885	9,945	9,885	1
2200	Pension	6,645	13,483	14,214	14,216	14,214	1
2300	Life, Health, Disability	12,042	11,547	15,541	15,356	15,265	2
2400	Workers Comp	284	255	305	319	305	
3400	Contractual Services	-	-	-	930	1,400	3
3401	Software Licensing	950	779	3,150	1,085	875	
4000	Travel & Per Diem	-	-	2,525	1,136	1,525	4
4100	Communications	900	900	900	900	900	
4600	Repairs & Maintenance	1,140	1,347	1,200	1,482	1,500	
4900	Other Expenses	1,319	171	600	600	100	
5410	Memberships & Dues	165	200	530	146	530	
5500	Education & Conferences	315	300	3,175	633	1,175	4
7130	Subscription - Principal	2,580	2,177	2,370	2,370	-	5
7230	Subscription - Interest	-	397	210	210	-	5
TOTALS		\$ 144,467	\$ 164,840	\$ 183,819	\$ 178,564	\$ 176,888	

- 1 FY 2026 includes annual increases for eligible non-union employees, funded from a pooled account and determined through management justification and Town Manager review.
- 2 The FY 2026 budget assumes no increase in health insurance premiums for the first ten months, with a 10% contingency included for August and September to account for potential adjustments at renewal.
- 3 Annual cost to contract with a certified shredding vendor for secure disposal of records that have met their retention period.
- 4 Covers costs for professional development and training opportunities to support the Town Clerk's responsibilities.
- 5 The Town is evaluating a centralized records management and workflow system to serve all departments, including Public Safety, instead of continuing department-specific subscription contracts.

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - POSTAL CENTER (1-5-513-XXXX)
FY 2025-2026**

OBJECT CODE	DESCRIPTION	FINAL ACTUAL 2022-2023	FINAL ACTUAL 2023-2024	AMENDED BUDGET 2024-2025	FORECASTED TOTAL 2024-2025	PROPOSED BUDGET 2025-2026	
12XX	Salaries	38,659	43,349	49,555	49,717	49,706	1
2100	FICA	3,298	3,712	4,257	4,273	4,269	1
2200	Pension	4,169	4,708	5,451	5,469	5,468	1
2300	Life, Health, Disability	1,192	1,175	1,592	1,374	1,299	
2301	Health Incentive	4,367	5,083	6,097	6,222	6,100	2
2400	Workers Comp	65	59	99	73	99	
3401	Software Licensing	99	99	250	150	300	
4610	R&M Equipment	1,754	1,754	1,970	1,754	2,485	3
4901	Credit Card Fees	2,220	2,430	1,900	2,438	2,400	
5200	Operating Supplies	1,200	833	2,960	2,000	2,960	4
9990	Transfer Admin Costs	16,858	19,412	20,118	19,208	16,625	5
	Before COGS	73,881	82,614	94,249	92,678	91,711	
5201	Postage Stamps COS	77,607	88,506	90,000	86,688	90,000	
5202	Merchandise COS	279	312	300	306	300	
5203	Metered Postage COS	88,641	80,478	80,000	78,532	80,000	
	Cost of Goods Sold	166,527	169,296	170,300	165,526	170,300	
	TOTALS	\$ 240,408	\$ 251,910	\$ 264,549	\$ 258,204	\$ 262,011	
Revenues							
	Postal Center Box Rentals	21,601	20,253	22,000	21,231	21,000	
	Stamp & Meter Sales	177,513	173,319	170,000	168,095	170,000	
	Merchandise Sales	1,717	1,850	1,300	1,447	1,500	
	Credit Card Fees	2,899	3,107	3,000	3,428	3,100	
	DEPARTMENT REVENUES	203,730	198,529	196,300	194,201	195,600	
	DEPARTMENT LOSS	36,678	53,381	68,249	64,003	66,411	
	TRANSFERRED COSTS	(16,858)	(19,412)	(20,118)	(19,208)	(16,625)	*
	NET COST OF DEPARTMENT	\$ 19,820	\$ 33,969	\$ 48,132	\$ 44,795	\$ 49,786	

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

1 FY 2026 includes annual increases for eligible non-union employees, funded from a pooled account and determined through management justification and Town Manager review.

2 The FY 2026 budget assumes no increase in health insurance premiums for the first ten months, with a 10% contingency included for August and September to account for potential adjustments at renewal.

3 The Town is replacing the postage meter in FY 2026. The annual service contract associated with the new meter is expected to increase.

4 Costs for meter ink and tape have continued to rise and account for the majority of this line.

5 Reflects the portion of the Finance/HR Manager's payroll and benefit costs allocated to the Postal Center.

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - PUBLIC WORKS (1-7-519-XXXX)
FY 2025-2026**

OBJECT CODE	DESCRIPTION	FINAL ACTUAL 2022-2023	FINAL ACTUAL 2022-2023	AMENDED BUDGET 2024-2025	FORECASTED TOTAL 2024-2025	PROPOSED BUDGET 2025-2026	
12XX	Salaries	\$ 111,520	\$ 128,543	\$ 135,628	\$ 137,521	\$ 137,964	1
2100	FICA	8,520	9,462	10,376	10,081	10,554	1
2200	Pension	12,267	14,140	14,919	15,133	15,176	1
2300	Life, Health, Disability	29,826	33,868	42,779	41,588	42,938	2
2400	Workers Comp	1,564	1,401	2,713	1,755	2,069	1
3100	Professional Services	4,695	2,920	-	170	-	
3400	Contractual Services	79,898	72,645	85,421	81,327	87,891	3
3401	Software Licensing	99	99	500	150	300	
4100	Communications	1,800	1,800	1,800	1,800	1,800	
4300	Utilities	12,674	15,642	15,430	17,620	18,110	
4400	Equipment Rental	15,726	2,341	15,000	29,456	34,350	4
4500	Auto Insurance	311	599	500	728	800	
4610	R/M - Building	11,203	47,654	39,600	55,920	12,100	
4620	R/M - Other	26,574	49,447	134,505	115,943	28,539	6
4630	R/M - Vehicle	4,015	4,655	4,000	4,792	5,000	
46XX	Dune Repair	18,430	16,631	20,000	13,289	17,000	7
4900	Other Expenses	1,669	-	-	95	-	
5200	Operating Supplies	11,175	17,854	15,275	10,795	10,000	8
5210	Fuel/Oil	10,784	5,514	4,000	3,485	3,000	
5220	Uniforms	524	1,589	1,000	833	750	
5500	Training	225	275	500	1,420	1,500	
	TOTALS	\$ 363,499	\$ 427,079	\$ 543,946	\$ 543,901	\$ 429,843	

1 In 2025, a mid-year longevity adjustment was granted to the Public Works Director for five years of service. FY 2026 includes annual increases for eligible non-union employees, funded from a pooled account and determined through management justification and Town Manager review.

2 The FY 2026 budget assumes no increase in health insurance premiums for the first ten months, with a 10% contingency included for August and September to account for potential adjustments at renewal.

3 The contractual services account includes the following anticipated costs:

Landscaping Maintenance (Weekly)	\$ 47,554
Tree Trimming (Bi-annually)	11,176
Town Hall Bathroom/Office Cleaning	17,475
Termite & Pest Control	3,300
Fire Alarm Inspection	2,006
Pressure Washing (Quarterly)	6,380
	<u>\$ 87,891</u>

4 Rental of large equipment for in-house projects, including dune crossover repairs and storm recovery. Budget assumes six months of usage

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - PUBLIC WORKS (1-7-519-XXXX)
FY 2025-2026**

- 5** Due to wear on the exterior of Town Hall, exterior painting is recommended. Estimated cost is approximately \$5,000. Remaining funds cover additional maintenance needs.
- 6** Includes derelict vessel removal (\$5,000), supplemental landscape work (\$15,000), and general repairs throughout the Town.
- 7** Funds the maintenance of sand stockpiles used to restore the Beachcomber Lane dune access after storms or erosion events.
- 8** Covers day-to-day operating needs, including traffic control devices, cleaning supplies, and hurricane preparedness items.

TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - PUBLIC SAFETY (1-8-529-XXXX)
FY 2025-2026

Obj code	DESCRIPTION	FINAL ACTUAL 2022-2023	FINAL ACTUAL 2023-2024	AMENDED BUDGET 2024-2025	FORECASTED TOTAL 2024-2025	PROPOSED BUDGET 2025-2026	
1200	Salaries	\$ 1,942,262	\$ 2,065,866	\$ 2,281,737	\$ 2,150,595	2,394,370	1
1210	Part-time Wages	563,345	440,816	313,805	403,815	354,096	2
1400	Overtime	273,952	280,697	157,096	256,168	236,727	3
1410	Court Overtime	203	552	5,000	1,000	5,000	
1500	Holidays	51,819	54,041	62,050	51,823	73,758	
2100	FICA	213,147	215,272	217,892	214,954	238,312	1
2200	Pension	395,920	334,300	345,141	342,888	339,968	4
2300	Life, Health, Disability	332,379	429,543	650,310	552,036	568,318	5
2301	Health Ins. Incentive	29,361	31,834	26,876	53,326	56,241	5
2400	Workers Comp	104,001	96,126	108,056	111,767	124,608	
	Personnel Appropriations	<u>3,906,389</u>	<u>3,949,047</u>	<u>4,167,963</u>	<u>4,138,372</u>	<u>4,391,398</u>	
3100	Professional Services	54,795	38,590	50,400	48,265	52,000	6
3400	Contractual Services	49,141	32,944	38,775	42,653	33,651	7
3401	Software Licensing	63,916	68,064	55,423	76,228	79,028	8
4000	Travel & Per Diem	23,163	10,863	29,900	11,506	29,900	9
4100	Communications	41,658	42,106	43,599	41,459	42,740	10
4300	Utilities	19,516	21,824	22,653	22,189	23,517	10
4500	Auto Insurance	10,948	13,191	16,000	15,685	17,252	10
4610	R/M - Building	8,740	26,727	13,400	17,763	24,600	11
4620	R/M - Vehicles	54,050	48,788	32,500	30,336	32,500	12
4621	R/M - ATV - Boat - Bikes	4,027	672	5,045	13,232	5,045	
4630	R/M - Ambulances	49,067	23,421	20,000	14,376	30,000	13
4640	R/M - Fire Apparatus	16,541	41,718	27,600	48,862	42,600	14
4650	R/M - Radios	4,661	2,365	6,500	6,148	6,500	
4660	R/M - Equipment	8,913	22,879	25,400	24,365	30,200	15
4670	R/M - Computers	316	370	3,190	1,745	3,190	
4700	Printing	1,132	2,256	6,500	2,017	6,500	
4900	Other Expenses	4,564	4,915	9,500	6,376	7,500	
4901	Active Investigations	286	212	-	-	-	
5100	Office Supplies	5,716	4,927	5,200	6,060	8,200	
5200	Operating Supplies	5,099	10,194	6,000	5,428	6,000	
5210	Fuel & Oil	81,420	81,289	110,000	80,426	85,000	16
5220	Uniforms	25,260	14,293	23,000	22,688	21,000	17
5221	Uniform Cleaning	3,705	4,949	4,000	5,919	6,000	17
5230	Police Supplies/Equipment	28,581	40,505	59,800	51,022	59,800	18
5235	Police Supplies/Bullet Proof Vests	-	-	-	-	14,000	18
5240	Fire Supplies/Equipment	6,792	41,569	64,950	58,108	34,950	19
5245	Fire Supplies/Bunker Gear	-	-	-	-	30,000	19
5250	Medical Supplies/Equipment	30,071	30,277	34,527	31,235	34,527	20
5260	Radios Supplies/Equipment	-	29,869	6,250	5,000	6,250	
5400	Books and Publications	2,555	5,033	14,610	6,548	12,615	
5410	Memberships & Dues	1,770	4,395	2,915	2,128	3,235	
5420	Tuition & Books	8,616	5,975	16,000	10,000	16,000	21
5500	Training, Classes and Conf	44,653	18,599	47,690	31,626	50,190	9
710X	Capital Lease - Principal	31,814	31,932	36,442	47,047	40,523	22
710X	Capital Lease - Interest	4,373	8,261	4,930	3,046	1,995	22
7130	Subscription - Principal	10,558	4,439	8,973	6,332	6,332	8
7230	Subscription - Interest	498	1,419	874	670	670	8
	Operating Appropriations	<u>706,915</u>	<u>739,830</u>	<u>852,545</u>	<u>796,487</u>	<u>904,011</u>	
	TOTALS	<u>\$ 4,613,304</u>	<u>\$ 4,688,877</u>	<u>\$ 5,020,508</u>	<u>\$ 4,934,859</u>	<u>\$ 5,295,409</u>	

TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - PUBLIC SAFETY (1-8-529-XXXX)
FY 2025-2026

Personnel Costs Assumptions

All personnel cost projections assume full staffing levels as of October 1, 2025, with new hires budgeted at the family insurance rate. The FY 2026 budget includes specific provisions for an employee scheduled to be on military leave from October 1, 2025, through April 30, 2026.

- 1 FY 2026 officer salaries include a placeholder increase of up to 18% pending union negotiations. FY 2026 includes annual increases for eligible civilian employees, funded from a pooled account and determined through management justification and Town Manager review.

- 2 The part-time labor budget is broken down into four other major components to support 24/7 operations efficiently:

Investigation Coverage – Supports part-time detectives assisting the Town’s full-time detective to ensure continuity in casework and follow-up.

School Training Coverage – Covers shifts for officers attending state-mandated dual certification training to obtain their third certificate.

PTO Coverage – Funds coverage for vacation and sick leave. This cost is split evenly between part-time and overtime resources.

Other Training Coverage – Supports backfill during High Liability Training (e.g., vehicle operations, first aid, firearms, and defensive tactics), using per diem personnel to minimize overtime expenses.

The combined use of part-time and overtime provides staffing flexibility while reducing total overtime exposure during scheduled absences.

- 3 Overtime projections reflect operational needs related to scheduled absences, training, and compliance requirements. Amounts are based on actual staffing patterns and past utilization. Where feasible, part-time personnel are used to reduce total overtime expenditures.

Training Overtime – Based on an average of 80 hours per employee for mandatory in-service training.

FLSA (Garcia) Overtime – Covers Fair Labor Standards Act requirements, providing time-and-a-half for hours exceeding 106 in a biweekly cycle.

PTO Coverage – Funds coverage for vacation and sick leave. This cost is split evenly between part-time and overtime resources.

- 4 Pensions are based on the most recently covered actuarial valuation which required a Town contribution of 12.95%.

- 5 The FY 2026 budget assumes no increase in health insurance premiums for the first ten months, with a 10% contingency included for August and September to account for potential adjustments at renewal.

TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - PUBLIC SAFETY (1-8-529-XXXX)
FY 2025-2026

- 6** The professional services account supports the Town's EMS medical oversight and public safety compliance, including services for medical direction, new hire testing, required fitness evaluations, and criminal lab fees for law enforcement investigations. The breakdown of the cost is as follows:

Medical Director	\$ 28,800
New Hire Testing	9,000
Lab Fees	9,000
MSA FIT Testing/PAK Test (required)	4,200
Other Professional Services	1,000
	<u>\$ 52,000</u>

- 7** This account funds recurring third-party services such as EMS billing, facility and equipment cleaning, website support, and other operational contracts essential to departmental continuity. The breakdown of the cost is as follows:

Ambulance Billing Provider	\$ 13,200
Office/Equipment Cleaning	12,197
Website maintenance	3,300
Other contractual services	4,955
	<u>\$ 33,651</u>

- 8** The software account reflects projected licensing and subscription costs for critical systems used across emergency response and public safety operations. These costs support compliance, communication, reporting, training, and security functions. Key components include:

Law Enforcement: Includes evidence tracking, body and drone camera software, reporting tools, citations, and accreditation.

Fire/Rescue: EMS/Fire incident reporting software.

Public Safety – Emergency Alert System: Dedicated mass notification platform.

Training & Compliance: Supports agency-wide training and interagency resources.

Administration: Communication tools, secure access, general licensing, and fuel tracking.

Law Enforcement	\$ 49,928
Fire/EMS Reporting Software	9,141
Public Safety – Emergency Alert System	4,679
Training & Compliance	6,901
Administration	15,381
	<u>86,030</u>
SBITA Software	7,002 <i>Note</i>
	<u>\$ 79,028</u>

Note : SBITA-designated items are embedded in Law Enforcement software but separately tracked for GASB 96 compliance.

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - PUBLIC SAFETY (1-8-529-XXXX)
FY 2025-2026**

- 9** Command staff has assessed the needs of staff and the department for training classes. The following categories reflect the anticipated training classes necessary to maintain certifications, expand skills, and support public safety operations:

Law Enforcement: Provides specialized training in investigative techniques, field procedures, tactical response, officer development, and supervisory leadership to enhance public safety operations.

Fire/EMS: Covers firefighter and EMS training, including apparatus operation, medical recertification, fire prevention, and leadership development to meet operational and compliance standards.

Training & Compliance: supports required training in records management, accreditation, and public records handling to maintain agency certifications and interagency standards.

Administration: Funds leadership development, behavioral assessment certification, and personnel management courses for administrative and command-level staff.

Cross-Certification: Supports new hires in obtaining their third certification (fire, police, or EMT) to ensure full cross-certification and deployment readiness in accordance with departmental standards.

Law Enforcement	\$ 22,295
Fire/EMS	14,400
Training & Compliance	1,700
Administration	4,295
Cross-Certification	7,500
	50,190
Travel Related to Training	29,900
Total Cost for Training	<u>\$ 80,090</u>

- 10** The Town has accounted for projected inflationary increases in communications, utilities, and insurance costs.
- 11** The budget includes recurring maintenance and service agreements such as annual generator and AC maintenance, pest control, fire alarm inspections, and general repair needs. The primary new item for FY 2025–2026 is a planned bay door repair estimated at \$9,500.
- 12** The FY 2026 budget allocates \$32,500 for routine maintenance and repairs of the Town’s standard vehicle fleet, including patrol units and administrative vehicles. In previous years, the budget reflected elevated costs due to accident-related repairs. The current year’s funding assumes a return to typical maintenance levels, based on fleet age and normal operating conditions.
- 13** The FY 2026 budget includes \$30,000 for ambulance maintenance to support the Town’s two-units.

TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - PUBLIC SAFETY (1-8-529-XXXX)
FY 2025-2026

- 14** The fire apparatus maintenance budget has nearly doubled to \$42,600 in anticipation of aging equipment needs. This increase also accounts for sustained maintenance of frontline vehicles as the Town prepares for the procurement of a new fire engine and ladder truck within the next five to six years.
- 15** The FY 2026 budget includes \$30,200 for the maintenance, repair, and service of public safety operational equipment. This account supports the upkeep of tools used in fire suppression, EMS response, and law enforcement operations, including extrication tools, AEDs, stretchers, thermal imaging devices, medical supply units, and other specialty gear. The increase also reflects annual service contracts, ensuring reliability, compliance with manufacturer standards, and readiness for emergency deployment.
- 16** This account supports fuel and oil needs for the Town's public safety and administrative vehicle fleets. The budget reflects current consumption trends and includes a buffer for anticipated fluctuations in fuel prices and operational demand across departments.
- 17** This account supports the purchase, replacement, and professional cleaning of uniforms for police, fire, rescue, and administrative personnel. Funding ensures staff maintain a clean, professional appearance in compliance with departmental standards, including duty wear, specialty attire, and required hygiene protocols.
- 18** This account supports essential law enforcement gear, including ammunition, spare uniform sets, gun belts, flashlights and tactical attachments, investigative supplies, and miscellaneous operational tools. The FY 2026 budget separates out the scheduled replacement of bullet proof vests ensuring officer safety and NIJ compliance.
- 19** This funding supports the procurement and maintenance of critical firefighting equipment, such as extinguisher service, hand tools, fire hoods, and miscellaneous gear. The FY 2026 budget separates out the bunker gear replacements. This ensures firefighter PPE remains compliant with safety regulations and in optimal working condition.
- 20** Funds in this account cover EMS medical supplies necessary for basic and advanced life support, including disposable items, medications, and restocking. The budget ensures each response vehicle remains properly equipped to deliver pre-hospital emergency care in compliance with state EMS protocols.
- 21** This account supports the Town's educational reimbursement program, which provides up to \$2,000 per year to eligible employees for tuition and books. Eight employees are currently enrolled, primarily working toward their paramedic certification in alignment with the Town's goal of strengthening emergency medical response capabilities. The program reflects the Town's continued investment in professional development and public safety readiness.

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - PUBLIC SAFETY (1-8-529-XXXX)
FY 2025-2026**

- 22** These lease payments reflect the Town Council-approved financing of body-worn cameras and in-car camera systems for public safety personnel. The capital leases are structured over a five-year term, with both principal and interest payments budgeted annually to fulfill the Town's contractual obligations.

TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - GENERAL ADMINISTRATION (1-9-513-XXXX)
FY 2025-2026

OBJECT CODE	DESCRIPTION	FINAL ACTUAL 2022-2023	FINAL ACTUAL 2023-2024	AMENDED BUDGET 2024-2025	FORECASTED TOTAL 2024-2025	PROPOSED BUDGET 2025-2026
1000	Bank Charges	\$ 2,262	\$ 1,724	\$ 2,021	\$ 2,024	\$ 2,003
3400	Contractual Services	13,055	9,078	6,000	9,243	3,000
4100	Communications	8,127	7,724	8,240	8,417	9,013
4200	Postage	3,562	2,961	2,700	2,923	3,000
4500	Liability, Property & Flood	115,229	193,147	245,110	228,595	242,360 1
4900	Legal Advertising/Misc. Expenses	6,523	5,852	3,780	6,562	6,260
5100	Office Supplies	4,422	3,604	4,100	5,128	4,900
9901	Retiree Health Insurance	-	-	-	-	- 2
9999	Merit Increase Contingency	-	-	-	-	114,200 3
		<u>\$ 153,180</u>	<u>\$ 224,090</u>	<u>\$ 271,951</u>	<u>\$ 262,892</u>	<u>\$ 384,736</u>
Transfer to Reserves						
	Transfer to Capital Outlay Reserves	890,421	838,733	839,404	911,794	830,000 4
	Transfer to Infrastructure Reserves	300,000	300,000	350,000	350,000	250,000 4
	Transfer to Reserves	<u>\$ 1,190,421</u>	<u>\$ 1,138,733</u>	<u>\$ 1,189,404</u>	<u>\$ 1,261,794</u>	<u>\$ 1,080,000</u>

- 1** This line includes all general liability, property, flood, fiduciary, and public official bond coverage required for municipal operations. The FY 2026 figure is based on a projected 20% increase since premiums in Florida have seen annual increases between 15–30%, particularly due to market volatility and weather-related risks.
- 2** Based on current OPEB actuarial review results, the funding level is expected to exceed 110%. Therefore, no new allocation is proposed, and FY 2026 costs will be drawn from the existing trust.
- 3** Rather than assigning fixed increases within each department, the Town has centralized the merit increase pool for civilian employees. This approach provides flexibility for performance-based awards, and the budgeted pool includes associated salary, FICA, and benefit impacts.
- 4** These amounts represent deposits into reserves for eligible future expenditures, including capital asset purchases and road or drainage improvements.

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - INFORMATION TECHNOLOGY (1-10-513-XXXX)
FY 2025-2026**

OBJECT CODE	DESCRIPTION	FINAL ACTUAL 2022-2023	FINAL ACTUAL 2023-2024	AMENDED BUDGET 2024-2025	FORECASTED TOTAL 2024-2025	PROPOSED BUDGET 2025-2026	
1200	Salaries	\$ -	\$ -	\$ 90,000	\$ 78,375	\$ 97,500	1
2100	FICA	-	-	6,750	6,002	7,459	1
2200	Pension	-	-	-	-	10,725	2
2300	Life, Health, Disability	-	-	15,500	10,678	15,265	3
2400	Workers Comp	-	-	150	118	146	
3400	Contractual Services	53,404	26,459	57,600	57,040	24,469	4
3401	Software Licenses	52,796	23,848	20,480	18,479	25,195	5
4000	Travel & Per Diem	-	1,268	2,750	1,892	2,000	
4100	Phone/Communication	-	-	600	525	900	
4600	Repairs & Maintenance	188	-	55,000	32,792	5,000	6
5200	Operating Supplies	2,429	20	5,000	3,630	5,000	7
5210	Desktop Computers	-	2,887	5,000	6,824	9,800	7
5211	Laptop Computers	-	7,674	32,000	35,613	3,000	7
5212	Tablets	-	-	-	-	1,500	7
5213	IT Hardware	-	1,219	1,950	4,526	1,950	7
5500	Training	-	625	500	1,000	1,000	
7130	Subscription - Principal	1,577	-	-	35,200	3,252	8
		<u>\$ 110,394</u>	<u>\$ 64,000</u>	<u>\$ 293,280</u>	<u>\$ 292,694</u>	<u>\$ 214,162</u>	

- 1 Accounts for the first full year of funding for a full-time Chief Technology Officer (CTO).
FY 2026 includes annual increases for eligible non-union employees, funded from a pooled account and determined through management justification and Town Manager review.
- 2 This line reflects the Town's 11% contribution to the 401(a) retirement plan for the CTO position. As the employee will have met the eligibility threshold by October 1, 2025, the full annual contribution is included.
- 3 The FY 2026 budget assumes no increase in health insurance premiums for the first ten months, with a 10% contingency included for August and September to account for potential adjustments at renewal.
- 4 While the CTO reduces reliance on contract labor, help desk and network support remain essential. FY 2025 included elevated funding for the Town's .gov domain migration, which may carry into FY 2026 if not completed. The proposed budget reflects a planned reduction, with any necessary funds to be amended forward.
- 5 Funds licensing for essential platforms that support network operations, cybersecurity, endpoint management, and remote access. The FY 2026 increase reflects broader access and service consolidation under the CTO. Specific system names are withheld for security reasons.
- 6 The FY 2025 budget included funds for improvements to a core utility/equipment room, but only essential work is now expected. FY 2026 returns to a standard maintenance level. Unspent FY 2025 funds may be carried forward if needed.

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - INFORMATION TECHNOLOGY (1-10-513-XXXX)
FY 2025-2026**

- 7** Covers planned replacement of desktop and laptop computers, new tablets for field use, and essential hardware like docking stations and monitors to support staff productivity

- 8** Reflects the principal portion of subscription-based software under GASB 96. Most multi-year contracts began in FY 2025. FY 2026 includes only the annual payment for the records management platform, which remains on an annual schedule.

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - TOWN ATTORNEY (1-11-514-XXXX)
FY 2025-2026**

OBJECT CODE	DESCRIPTION	FINAL ACTUAL 2022-2023	FINAL ACTUAL 2023-2024	AMENDED BUDGET 2024-2025	FORECASTED TOTAL 2024-2025	PROPOSED BUDGET 2025-2026
3100	Contracted Town Attorney	\$ 121,660	\$ 74,836	\$ 120,000	\$ 125,942	\$ 120,000
3101	Labor Attorney	-	-	5,000	15,838	10,000
3103	Utility Attorney	537,885	182,877	250,000	146,697	125,000
3105	Governmental Affairs	-	60,000	60,000	60,000	-
		\$ 659,545	\$ 317,713	\$ 435,000	\$ 348,477	\$ 255,000

Attorney expenses are based on contracted rates and include outside counsel as needed.

Utility attorney costs are decreasing as major legal matters conclude. Labor attorney funding is reduced to reflect only routine employment matters. No funds are proposed for governmental affairs, as lobbying services are not planned for FY 2026.

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - CODE ENFORCEMENT/PLANNING,
ZONING AND VARIANCE BOARD (1-12-515-XXXX)
FY 2025-2026**

OBJECT		FINAL	FINAL	AMENDED	FORECASTED	PROPOSED	
CODE	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TOTAL	BUDGET	
		2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	
1200	Salaries	-	18,055	71,235	65,408	67,690	1
2100	FICA	-	1,312	4,862	4,528	5,178	
2200	Pension	-	300	7,586	7,195	7,446	
2300	Life, Health, Disability	-	4,303	26,527	24,878	23,675	2
2400	Workers Comp	-		592	554	135	
3100	Professional Services	1,394	8,745	15,000	10,545	11,274	3
3401	Software Licensing	-		550	1,730	2,076	
4000	Travel & Per Diem	-		1,200	1,200	1,200	
4100	Communications	-		1,200	1,064	1,118	
4500	Auto Insurance	-	-	500	364	437	
4600	Repairs & Maintenance	-	194	1,000	1,600	1,500	
4700	Printing	-	323	1,000	975	1,000	
5210	Fuel & Oil	-	552	1,000	828	1,000	
5220	Uniforms	-	-	500	250	250	
5400	Books and Publications	-	-	750	250	500	
5410	Memberships & Dues	-	-	1,000	500	500	
	TOTALS	\$ 1,394	\$ 33,784	\$ 134,502	\$ 121,869	\$ 124,980	

- 1 The Code Enforcement Office reports to the Building Official. Approximately 30% of his activity, related to building permits and inspections, is transferred to the building department. FY 2026 includes annual increases for eligible non-union employees, funded from a pooled account and determined through management justification and Town Manager review.
- 2 The FY 2026 budget assumes no increase in health insurance premiums for the first ten months, with a 10% contingency included for August and September to account for potential adjustments at renewal.
- 3 This account includes estimated costs for the Special Magistrate and Environmental Associates, Inc. (EAI) for sea turtle lighting compliance.

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - TOWN ENGINEER/PLANNER (1-13-530-XXXX)
FY 2025-2026**

ACCOUNT NUMBER	DESCRIPTION	FINAL ACTUAL 2022-2023	FINAL ACTUAL 2023-2024	AMENDED BUDGET 2024-2025	FORECASTED TOTAL 2024-2025	PROPOSED BUDGET 2025-2026
310X	Professional Services	\$ 84,783	\$ 144,569	\$ 174,530	\$ 369,969	\$ 70,000 ¹
4700	Printing	4,813	-	-	-	-
		<u>\$ 89,596</u>	<u>\$ 144,569</u>	<u>\$ 174,530</u>	<u>\$ 369,969</u>	<u>\$ 70,000</u>

1 Professional Services to be performed for fiscal year 2026 are as follows:

General Engineering Services	\$ 15,000
CRS Management Services	15,000
MS4/NPDES Reporting & Audits	30,000
Stormwater System Inspections	5,000
Planner Services	5,000
	<u>\$ 70,000</u>

FY 2026 reflects a return to baseline engineering and compliance services following the completion of multi-year planning efforts. Projects not completed in FY 2025 will be carried forward into FY 2026 by budget amendment as needed.

Definitions:

CRS = Community Rating System (FEMA flood insurance discounts)

MS4 = Municipal Separate Storm Sewer System compliance (FDEP requirement)

TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - WATERWAY TRANSPORTATION (1-14-543-XXXX)
FY 2025-2026

OBJECT CODE	DESCRIPTION	FINAL ACTUAL 2022-2023	FINAL ACTUAL 2023-2024	AMENDED BUDGET 2024-2025	FORECASTED TOTAL 2024-2025	PROPOSED BUDGET 2025-2026
3400	Waterways Contracts	\$ -	\$ -	\$ 55,000	\$ 55,000	\$ 40,000
	TOTALS	\$ -	\$ -	\$ 55,000	\$ 55,000	\$ 40,000

- 1** The County is in the process of establishing state-authorized Anchoring Limitation Areas.
This funding is a placeholder to support enforcement within Town limits once the program is active.

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - CEMETERY (1-17-569-XXXX)
FY 2025-2026**

OBJECT CODE	DESCRIPTION	FINAL ACTUAL 2022-2023	FINAL ACTUAL 2023-2024	AMENDED BUDGET 2024-2025	FORECASTED TOTAL 2024-2025	PROPOSED BUDGET 2025-2026	
1200	Salary	\$ 802	\$ 925	\$ 976	\$ 992	\$ 993	1
2100	FICA	64	68	75	71	76	1
2200	Pension	88	102	107	109	109	1
2300	Life, Health, Disability	218	237	308	300	309	1
2400	Workers Comp	11	10	12	13	12	1
3100	Professional Services	26,990	-	-	-	-	
3400	Cemetery Contracts	2,946	8,091	8,000	11,958	12,500	2
3401	Cemetery Software	399	399	500	399	450	3
4600	Cemetery Maintenance	2,017	10,860	65,500	68,277	3,000	4
	TOTALS	\$ 33,535	\$ 20,692	\$ 75,478	\$ 82,119	\$ 17,449	

- 1** Reflects estimated Public Works support for cemetery upkeep. FY 2026 includes annual increases for eligible non-union employees, funded from a pooled account and determined through management justification and Town Manager review.
- 2** Ongoing landscape maintenance is approximately \$250/month. A third-party contractor supports burials, offset by fee reimbursement (estimated at \$7,000). An additional \$2,500 is budgeted for annual tree trimming.
- 3** Annual cost to maintain a cemetery database with online hosting abilities.
- 4** Repairs for irrigation and sod replacement. The FY 2025 total included a one-time project to realign and level headstones, approved by Town Council.

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - COMMUNITY CENTER (1-27-575-XXXX)
FY 2025-2026**

OBJECT NUMBER	DESCRIPTION	FINAL ACTUAL 2022-2023	FINAL ACTUAL 2023-2024	AMENDED BUDGET 2024-2025	FORECASTED TOTAL 2024-2025	PROPOSED BUDGET 2025-2026	
1200	Salary	\$ 3,209	\$ 3,699	\$ 3,903	\$ 3,969	3,970	1
2100	FICA	257	272	299	284	304	
2200	Pension	353	407	429	435	437	
2300	Life, Health, Disability	870	947	1,231	1,200	1,236	
2400	Workers Comp	45	40	78	50	60	
3400	Contract Services	12,431	10,917	11,150	10,746	11,047	2
4300	Utilities	2,751	3,117	2,850	2,847	2,983	
4610	Maintenance	7,774	6,479	9,750	8,805	9,100	3
5200	Operating Supplies	1,303	82	1,000	813	2,200	4
TOTALS		\$ 28,993	\$ 25,960	\$ 30,690	\$ 29,149	\$ 31,336	

1 Reflects estimated Public Works support for Community Center upkeep. FY 2026 includes annual increases for eligible non-union employees, funded from a pooled account and determined through management justification and Town Manager review.

2 Includes the cost of the daily cleaning service is about \$200/week.

3 Due to frequent use, the Community Center requires touch-up painting approximately every other year.

4 New tables and chairs are included to replace worn furnishings and maintain the condition of the facility for resident use.

SPECIAL REVENUE FUNDS

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

Solid Waste Special Assessment Fund – accounts for the collection and expenditure of non-ad valorem assessments related to residential solid waste services. Revenues are collected annually on the property tax bill, and expenditures include contracted collection services, administrative costs, and required notifications. The fund is structured to operate on a cost-neutral basis.

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

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 2025-2026**

ACCOUNT NUMBER	DESCRIPTION	FINAL ACTUAL 2022-2023	FINAL ACTUAL 2023-2024	AMENDED BUDGET 2024-2025	FORECASTED TOTAL 2024-2025	PROPOSED BUDGET 2025-2026
<u>Revenues and other sources</u>						
2-322-1000	Impact Fees	\$ 2,706	\$ 1,476	\$ 2,000	\$ 738	\$ 1,000
2-334-4900	FDOT State Revenue	4,776	4,919	4,800	5,066	5,000
2-335-1200	State Revenue Sharing	35,716	34,257	34,170	32,223	33,000 1
2-335-1400	Local Option Gas Tax	77,722	75,196	78,106	73,928	74,000 1
2-361-1000	Earned Interest	8,963	1,159	1,000	1,469	1,200
	TOTALS	\$ 129,883	\$ 117,007	\$ 120,076	\$ 113,424	\$ 114,200
<u>Expenditures</u>						
2-7-519-1200	Salary	\$ 12,837	\$ 14,796	\$ 15,612	\$ 15,676	\$ 15,881 2
2-7-519-2100	FICA	1,027	1,089	1,194	1,137	1,215
2-7-519-2200	Pension	1,412	1,628	1,717	1,742	1,747
2-7-519-2300	Life, Health, Disability	3,480	3,787	4,924	4,798	4,943
2-7-519-2400	Workers Comp	180	161	312	202	238
2-7-519-4300	Utilities	6,176	6,946	6,300	6,528	7,507
2-7-519-4600	R&M - Roads & Bridges	-	12,137	23,800	15,737	1,800 3
2-7-519-4610	R&M - Baffle Box/Inlet Maintenance	-	14,931	2,500	2,500	2,500 3
2-7-519-4620	R&M - Traffic/Other	1,818	968	9,300	8,941	1,800 3
2-9-513-1000	Bank Account Charges	50	4	25	7	25
2-9-513-9990	Transfer of Admin Costs	40,178	47,607	51,761	50,591	31,961 4
2-28-519-6400	Capital Expenditures	250,000	-	-	-	- 5
	TOTALS	\$ 317,158	\$ 104,054	\$ 117,445	\$ 107,858	\$ 69,617
	Reserves	\$ 24,442	\$ 37,395	\$ 40,026	\$ 42,961	\$ 87,544

1 State revenue determinations come from the Florida Office of Economic & Demographic Research and will be available in August 2025. These estimates are based on historical amounts and trends.

2 Reflects estimated Public Works support for basic road upkeep. FY 2026 includes annual increases for eligible non-union employees, funded from a pooled account and determined through management justification and Town Manager review.

3 The Town does not anticipate new minor repairs in FY 2026. These accounts reflect a return to baseline funding levels for routine maintenance only.

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

Town Manager	5.0%
Finance Department	2.5%

5 No new capital projects are planned for FY 2026; funds are reserved for future resurfacing.

Solid Waste Special Assessment Fund

The Solid Waste Special Assessment Fund is a special revenue fund established to account for non-ad valorem assessments related to residential solid waste and recycling services. The fund is structured to operate on a cost-neutral basis, covering contracted collection services and related administrative expenses.

Revenues

Non-Ad Valorem Assessments

Levied annually on residential properties and collected via the property tax bill. Rates are adopted by resolution and intended to fully fund service and administrative costs. The assessment roll is prepared in accordance with statutory requirements and submitted to the County Tax Collector.

Interest

Interest earnings are generated through the Town's pooled investment account and allocated based on each fund's proportionate share of average monthly cash balances.

Expenditures

Expenditures include contracted solid waste and recycling services, required notifications, administrative charges, and Tax Collector fees. Annual spending is intended to align with assessment revenue.

TOWN OF INDIAN RIVER SHORES
SOLID WASTE SPECIAL ASSESSMENT FUND BUDGET (FUND 016)
FY 2025-2026

ACCOUNT NUMBER	DESCRIPTION	FINAL ACTUAL 2022-2023	FINAL ACTUAL 2023-2024	AMENDED BUDGET 2024-2025	FORECASTED TOTAL 2024-2025	PROPOSED BUDGET 2025-2026
	<u>Revenues and other sources</u>					
16-329-5000	Special Assessment (96% discount)	\$ -	\$ -	\$ -	\$ -	\$ 332,866
16-361-1000	Earned Interest	-	-	-	-	4,463
	TOTALS	\$ -	\$ -	\$ -	\$ -	\$ 337,329
	<u>Expenditures</u>					
16-16-534-3400	Solid Waste Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ 326,209
16-16-534-3401	Tax Collector Fees	-	-	-	-	6,658
16-16-534-4700	Mailers	-	-	-	-	3,000
16-16-513-9990	Transfer of Admin Costs	-	-	-	-	1,462
	TOTALS	\$ -	\$ -	\$ -	\$ -	\$ 337,329
	Reserves	\$ -	\$ -	\$ -	\$ -	\$ -

FY 2026 is the first year of the Solid Waste Special Assessment Fund, established to track the revenues and costs of residential solid waste and recycling services. The assessment is billed annually on the tax roll as a flat per-unit fee. Revenues reflect a 96% collection rate, and expenditures include the service contract, mailings, Tax Collector fees, and administrative costs. The fund is designed to be cost-neutral.

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 2025-2026

ACCOUNT NUMBER	DESCRIPTION	FINAL ACTUAL 2022-2023	FINAL ACTUAL 2022-2023	AMENDED BUDGET 2024-2025	FORECASTED TOTAL 2024-2025	PROPOSED BUDGET 2025-2026	
<u>Revenues and other sources</u>							
8-322-0000	Building Permits	\$ 733,348	\$ 1,123,055	\$ 1,000,000	\$ 973,585	\$ 875,000	1
8-341-3000	Administrative Fees	4,304	3,234	4,000	3,146	4,000	
8-341-3001	Credit Card Fees	16,849	8,117	-	22,352	20,089	2
8-351-2000	Administrative Fines	-	750	1,000	-	-	
8-361-1000	Earned Interest	20,473	30,891	35,000	32,416	31,654	3
8-366-9000	Copies Printed	95	312	500	100	175	
8-383-3000	Subscription Proceeds	17,857	-	-	-	-	
	TOTALS	\$ 792,926	\$ 1,166,359	\$ 1,040,500	\$ 1,031,599	\$ 930,917	
<u>Expenditures</u>							
8-6-524-1200	Full-Time Salaries	\$ 370,788	\$ 414,377	\$ 455,594	\$ 455,671	\$ 455,681	4
8-6-524-1210	Part-time Salaries	7,813	6,550	9,750	10,195	9,750	
8-6-524-2100	FICA	30,012	32,969	35,689	35,715	35,605	
8-6-524-2200	Pension	64,522	61,466	50,548	49,295	50,125	5
8-6-524-2300	Life, Health, Disability	34,366	57,880	83,065	82,354	86,321	6
8-6-524-2301	Health Incentive	11,529	8,858	6,097	6,222	6,100	6
8-6-524-2400	Workers Comp	3,547	3,179	4,982	4,177	6,468	
8-6-524-310X	Professional Services	181,202	181,121	106,500	82,819	37,500	7
8-6-524-3400	Contract Services	11,694	13,178	16,814	15,237	13,880	
8-6-524-3401	Software Licensing	2,457	1,969	17,700	16,143	27,151	8
8-6-524-4000	Travel, Per Diem	958	797	2,225	1,000	2,225	
8-6-524-4100	Communications	9,361	10,489	9,750	10,685	11,993	
8-6-524-4300	Utilities	2,840	3,581	3,155	3,235	3,588	
8-6-524-4500	Auto Insurance	745	898	1,648	1,093	1,265	
8-6-524-4600	Computer Maintenance	-	12	1,000	-	1,000	
8-6-524-4605	R&M - Equipment	1,278	537	840	735	880	
8-6-524-4610	R&M - Building	480	-	1,390	1,000	1,390	
8-6-524-4620	R&M - Auto	2,230	1,854	3,000	3,457	3,000	
8-6-524-4700	Printing	165	1,026	600	600	600	
8-6-524-4901	Credit Card Fees	16,436	10,657	-	25,477	22,897	2
8-6-524-5100	Office Supplies	3,276	2,328	3,150	1,207	2,550	
8-6-524-5200	Operating Supplies	1,806	6,559	3,600	2,167	3,600	
8-6-524-5210	Fuel/Oil	5,460	5,095	3,000	3,000	3,000	
8-6-524-5220	Uniforms	579	1,524	1,000	1,000	1,400	
8-6-524-5400	Books and Publications	2,597	4,631	10,450	2,980	13,170	9
8-6-524-5410	Membership Dues	1,301	720	460	1,809	1,410	
8-6-524-5400	Training and Conferences	4,117	4,175	2,500	7,341	20,200	9
8-6-524-7130	Subscription - Principal	6,687	5,361	5,361	5,809	-	8
8-6-524-7230	Subscription - Interest	-	934	934	486	-	8
8-6-524-9999	Merit Increase Contingency	-	-	-	-	40,729	10
	Public Safety Function	778,246	842,725	840,801	830,908	863,478	
8-9-513-3100	Bank Account Charges	136	131	300	144	137	
8-9-513-9990	Transfer of Administrative Costs	59,982	71,383	78,292	75,428	77,261	11
	General Government Function	60,118	71,514	78,592	75,572	77,398	
8-28-524-6400	Capital Expenditures	11,039	13,385	50,000	43,160	15,000	12
8-6-524-6430	Subscription Asset	17,857	-	-	-	-	
	Capital Expenditures	28,896	13,385	50,000	43,160	15,000	
	TOTALS	\$ 867,260	\$ 927,624	\$ 969,393	\$ 949,640	\$ 955,876	
Excess/Deficit of Revenues Over Expenditures							
		\$ (74,334)	\$ 238,735	\$ 71,107	\$ 81,959	\$ (24,959)	
Reserves							
		\$ 412,170	\$ 650,905	\$ 722,012	\$ 732,864	\$ 707,905	
Reserve as a % of 4 years						77%	

**TOWN OF INDIAN RIVER SHORES
PLANNING, ZONING AND BUILDING FUND BUDGET (FUND 008)
FY 2025-2026**

- 1 The Town continues to monitor permit revenues to maintain the target reserve level of 75%.
Adjustments to the fee structure will be evaluated based on activity in the remainder of FY 2025.
- 2 Credit card revenue and related fees vary based on activity. With lower permit revenue expected, a corresponding decrease in credit card volume is anticipated.
- 3 Interest revenue reflects average pooled balances held in the SBA Florida PRIME account.
- 4 FY 2026 includes annual increases for eligible non-union employees, funded from a pooled account and determined through management justification and Town Manager review.
- 5 The FY 2026 budget includes an 11% pension contribution for all employees - four in the Defined Contribution Plan and one in the Defined Benefit Plan. Although no DBP contribution was ultimately required in FY 2025, early funding occurred before the actuarial report was received in February. The 11% serves as a placeholder until FY 2026 rates are confirmed.
- 6 The FY 2026 budget assumes no increase in health insurance premiums for the first ten months, with a 10% contingency included for August and September to account for potential adjustments at renewal.
- 7 The breakdown of the professional services is as follows:

Site Plan Reviewer	\$ 7,500
Attorney	18,000
Tree Inspection Service	12,000
	<u>\$ 37,500</u>

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

- 8 The software includes the cost for permitting software including MGO and the old software Iworqs. The term of the Iworqs software is now on a year by year basis and no longer qualifies under GASB 96.
- 9 In 2026, the Building Official and the Code Enforcement Officer/Building Inspector will begin pursuing the International Code Council's Master Code Professional (MCP) designation. Widely recognized as the gold standard in building code certification, the MCP requires multiple exams across key disciplines. Funding is included for exam fees, training, and materials to support this effort and strengthen in-house code expertise.
- 10 Rather than assigning fixed increases within each department, the Town has centralized the merit increase pool for civilian employees. This approach provides flexibility for performance-based awards, and the budgeted pool includes associated salary, FICA, and benefit impacts.
- 11 Indirect Cost allocation of administration budget based on the following percentages:

Town Manager	10.0%
Finance Department	8.0%

- 12 Funding is included to replace the department's large-format KIP scanner, which is essential for printing, scanning, and archiving construction plans and permitting documents.

CAPITAL OUTLAY AND IMPROVEMENTS PROGRAM

CAPITAL OUTLAY & IMPROVEMENTS PROGRAM

The Five-Year Capital Outlay & Improvements Program (COIP) provides planning guidance to the Town and informs the public of anticipated capital needs and funding sources. The plan is updated annually and may be revised throughout the year as project costs, priorities, or available funding change.

To be included in the COIP, a capital purchase or improvement must cost at least \$5,000 and have a useful life of two (2) years or more. Capital items are presented by department and organized by fund, with a separate schedule provided for roadway improvements, as those projects may be supported by multiple funding sources.

Preparation of the COIP involves three primary steps:

1. Identification of capital needs and assignment of priorities
2. Identification of available financial resources
3. Balancing needs and resources to ensure financial feasibility

Funding for general fund capital projects is provided primarily by the Local Government Infrastructure Surtax (discretionary sales surtax). Additional funding may include general revenues and grants, particularly for items that do not qualify for surtax funding. When applicable, grant funding is pursued and included upon award.

While the COIP reflects a financially feasible plan for FY 2026, funding availability in subsequent years may impact future priorities. Therefore, the COIP does not include all of the Town's long-term needs but rather those reasonably expected to be funded in the five-year period.

For FY 2026, the Town anticipates capital outlay of approximately \$1,052,300, funded by the discretionary sales surtax, building permit revenue, and designated reserves designated. The majority (95%) of these expenditures relate to the following six projects/expenditures:

1. Fire Engine - \$850,000 - The Town has budgeted in FY 2026 to replace an aging front-line fire engine. Due to long manufacturer lead times, often exceeding 24 to 36 months, the engine is expected to be delivered in FY 2028. However, full funding is included in the FY 2026 budget to allow for the placement of the order and to satisfy any required deposits or contract terms. This capital investment ensures operational reliability, maintains the Town's response capabilities, and supports compliance with fire protection standards.
2. Patrol Vehicle - \$69,000 - This allocation funds the replacement of one front-line patrol vehicle in FY 2026. Patrol vehicles accumulate approximately 30,000 to 40,000 miles per year under continuous use ("hot seating"). The vehicle scheduled for replacement has exceeded 100,000 miles and is no longer cost-effective to maintain. Routine replacement ensures the reliability and safety of the Town's law enforcement fleet and supports uninterrupted public safety response.
3. Public Safety Furniture Replacement - \$35,000 - Replacement of furnishings in the sergeant's office and other shared workspaces in the Public Safety Building. This investment is primarily the result of the facility remodel expected to be completed in FY 2025. New furnishings will support modern office layouts, improve functionality, and ensure that supervisory and shared spaces reflect the updated design and operational needs of the department.

4. Fire Hose Replacement - \$15,000 - This funding supports the phased replacement of aging hose sections within the Town's fire apparatus inventory. Many hose lines have been in service for an extended period with limited replacements. The FY 2026 allocation represents the first step in a multi-year effort to cycle out deteriorating sections and ensure compliance with NFPA safety standards. Ongoing replacement will improve operational safety and reliability during fire suppression activities.
5. ATV - \$15,000 - This purchase will replace an all-terrain vehicle used for emergency response and patrol along the Town's beachfront. Due to the corrosive saltwater environment and consistent seasonal use, these vehicles are typically replaced on a five-year cycle. The ATV allows for rapid access to the shoreline and other hard-to-reach areas, supporting both medical and law enforcement response needs.
6. Building Department Large-Format Scanner - \$15,000 - This funding provides for the replacement of the Building Department's large-format scanner used for permitting and plan review. The current unit, purchased in 2016, is approaching the end of its expected service life. Replacement is planned to ensure continued efficiency and compatibility with operational needs.

In the event that certain capital projects—such as the Town Building Rehabilitation or the improvements to Pebble Lane and Beachcomber Lane—are not completed by the close of Fiscal Year 2025, the remaining appropriations will be carried forward into Fiscal Year 2026 through a budget amendment adopted in November. As these projects have already been authorized by the Town Council, the carryforward amounts will be funded from existing fund balances rather than FY 2026 revenues, allowing the work to proceed without interruption and without affecting current-year budget allocations.

**TOWN OF INDIAN RIVER SHORES, FLORIDA
CAPITAL IMPROVEMENTS PROGRAM - GENERAL FUND
FISCAL YEARS 2026 THROUGH 2030
FY 2025-2026**

LOCATION: TOWN COUNCIL

PROJECT(S)	Projected	Budgeted					TOTAL
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	
Furniture, Equipment & Software							
AV System	\$ 156,932	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	<u>\$ 156,932</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LOCATION: TOWN MANAGER

PROJECT(S)	Projected	Budgeted					TOTAL
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	
Vehicles							
Administrative Vehicles	\$ 51,000	\$ -	\$ -		\$ -	\$ 61,000	\$ 61,000
Total	<u>\$ 51,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 61,000</u>	<u>\$ 61,000</u>

LOCATION: FINANCE

PROJECT(S)	Projected	Budgeted					TOTAL
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	
Furniture, Equipment & Software							
Financial system (Long-term software)	\$ 21,910	\$ -	\$ -	\$ -	\$ -	\$ 27,000	\$ 27,000
Copier	-	-	10,000	-	-	-	10,000
Total	<u>\$ 21,910</u>	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,000</u>	<u>\$ 37,000</u>

LOCATION: POSTAL CENTER

PROJECT(S)	Projected	Budgeted					TOTAL
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	
Furniture, Equipment & Software							
Postage meter/scale	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Total	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,000</u>

**TOWN OF INDIAN RIVER SHORES, FLORIDA
CAPITAL IMPROVEMENTS PROGRAM - GENERAL FUND
FISCAL YEARS 2026 THROUGH 2030
FY 2025-2026**

LOCATION: PUBLIC WORKS

PROJECT(S)	Projected	Budgeted					TOTAL
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	
Vehicles							
Pickup Truck	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ 60,000
Enclosed Cargo Trailer	-	-	6,500	-	-	-	6,500
Vehicles	-	-	66,500	-	-	-	66,500
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 66,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 66,500</u>

LOCATION: GENERAL ADMINISTRATION

PROJECT(S)	Projected	Budgeted					TOTAL
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	
Building Improvements							
Town Building Rehabilitation	\$ 1,291,683 *	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Air Conditioner Replacements	29,500	10,000	10,500	11,000	11,500	12,000	55,000
Building Improvements	<u>1,321,183</u>	<u>10,000</u>	<u>10,500</u>	<u>11,000</u>	<u>11,500</u>	<u>12,000</u>	<u>55,000</u>
Total	<u>\$ 1,321,183</u>	<u>\$ 10,000</u>	<u>\$ 10,500</u>	<u>\$ 11,000</u>	<u>\$ 11,500</u>	<u>\$ 12,000</u>	<u>\$ 55,000</u>

**ARPA funds were partially used*

LOCATION: IT/MIS

PROJECT(S)	Projected	Budgeted					TOTAL
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	
Furniture, Equipment & Software							
Computer Servers	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ 15,000
WIFI device replacement	-	-	10,000	-	-	-	10,000
Town-wide VOIP Phone System	-	-	55,000	-	-	-	55,000
Records mgmt & workflow (Long-term software)	9,758	-	-	10,904	-	-	10,904
System security (Long-term software)	20,000	-	-	23,200	-	-	23,200
Email security (Long-term software)	15,200	-	-	17,600	-	-	17,600
Furniture, Equipment & Software	<u>44,958</u>	<u>-</u>	<u>65,000</u>	<u>66,704</u>	<u>-</u>	<u>-</u>	<u>131,704</u>
Total	<u>\$ 44,958</u>	<u>\$ -</u>	<u>\$ 65,000</u>	<u>\$ 66,704</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 131,704</u>

TOWN OF INDIAN RIVER SHORES, FLORIDA
CAPITAL IMPROVEMENTS PROGRAM - GENERAL FUND
FISCAL YEARS 2026 THROUGH 2030
FY 2025-2026

LOCATION: PUBLIC SAFETY

PROJECT(S)	Projected	Budgeted					TOTAL
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	
Furniture, Equipment & Software							
Fire Extractor (Bunker Gear)	11,000	-	-	-	-	-	-
Bunker Gear Storage Shed	15,000	-	-	-	-	-	-
Gate Contrete Slab	9,000	-	-	-	-	-	-
Message Board	-	-	20,000	-	-	-	20,000
Active Shooter Kits	-	-	-	20,000	-	-	20,000
SWAT Vests	-	-	-	15,000	-	-	15,000
EMS Simulation Training Dummies	10,000	10,000	10,000	10,000	10,000	10,000	50,000
Fire Hose (sections)	15,000	15,000	15,000	15,000	15,000	15,000	75,000
K12 Saw	7,000	-	-	-	-	-	-
Front Office Copier	-	10,000	-	-	-	-	10,000
Sergeant Furniture	-	25,000	-	-	-	-	25,000
Replacement Furniture	-	10,000	-	-	-	-	10,000
Taser	-	-	40,000	-	-	-	40,000
Float Vest	-	8,300	-	-	-	-	8,300
TIC	6,000	5,000	-	-	-	-	5,000
Furniture & Equipment	73,000	83,300	85,000	60,000	25,000	25,000	278,300
Vehicles							
Patrol Vehicles	66,000	69,000	72,000	76,000	80,000	85,000	382,000
Administrative Vehicles	60,000	-	-	67,000	-	70,000	137,000
ATV	-	15,000	-	-	20,000	-	35,000
Ambulance (FY 2025 & FY 2031)	370,624	-	-	-	450,000	-	450,000
Fire Engine (FY 2028)	-	850,000	-	-	-	-	850,000
Ladder Fire Truck (FY 2030)	-	-	1,300,000	-	-	-	1,300,000
Vehicles	496,624	934,000	1,372,000	143,000	550,000	155,000	2,600,000
Total	\$ 569,624	\$ 1,017,300	\$ 1,457,000	\$ 203,000	\$ 575,000	\$ 180,000	\$ 2,878,300

TOWN OF INDIAN RIVER SHORES, FLORIDA
CAPITAL IMPROVEMENTS PROGRAM - GENERAL FUND
FISCAL YEARS 2026 THROUGH 2030
FY 2025-2026

PROJECT(S)	Projected	Budgeted					TOTAL
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	
Total Capital Purchases	\$ 2,165,607	\$ 1,037,300	\$ 1,609,000	\$ 280,704	\$ 586,500	\$ 280,000	\$ 3,239,504

Capital Outlay Reserves

PROJECT(S)	Projected	Budgeted				
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Estimated Beginning Balance	1,125,157	\$ 111,500	\$ (95,800)	\$ (866,500)	\$ (248,817)	\$ 19,833
Discretionary Sales Surtax Revenue	844,926	830,000	838,300	846,683	855,150	863,701
ARPA Funds	240,156	-	-	-	-	-
Other funds	-	-	-	-	-	-
Capital Lease Proceeds	66,868	-	-	51,704	-	27,000
Estimated General Capital Outlay	(2,165,607)	(1,037,300)	(1,609,000)	(280,704)	(586,500)	(280,000)
Estimated Ending Balance	\$ 111,500	\$ (95,800)	\$ (866,500)	\$ (248,817)	\$ 19,833	\$ 630,534

TOWN OF INDIAN RIVER SHORES, FLORIDA
CAPITAL IMPROVEMENTS PROGRAM - ROAD AND DRAINAGE PROJECTS
FISCAL YEARS 2026 THROUGH 2030

PROJECT(S)	Funding Source	Amount Spent Thru 2024	Projected FY 2025	Budgeted					TOTAL	TOTAL
				FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 26/30	PROJECT
Road Projects										
Pebble Lane	Gen	31,730.00	282,604.00	-	-	-	-	-	-	314,334
Beachcomber Lane	Gen	23,145.00	511,325.00	-	-	-	-	-	-	534,470
Sunrise Terrace	Gen		-	-	377,482	-	-	-	377,482	377,482
Reef Lane	Gen		-	-	-	-	-	324,859	324,859	324,859
Winter Beach Rd (Resurface)	R&O		-	-	-	-	-	36,850	36,850	36,850
Total Project Costs		\$ 54,875	\$ 793,929	\$ -	\$ 377,482	\$ -	\$ -	\$ 361,709	\$ 739,191	\$ 1,587,995

Infrastructure Replacement Reserves

PROJECT(S)	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Estimated Beginning Balance	1,037,759	611,830	883,830	670,348	838,848	1,011,348
Additions to the Reserve	350,000	250,000	150,000	150,000	150,000	150,000
Interest earnings	18,000	22,000	14,000	18,500	22,500	-
Deductions from Reserve	(793,929)	-	(377,482)	-	-	(324,859)
Estimated Ending Balance	<u>611,830</u>	<u>883,830</u>	<u>670,348</u>	<u>838,848</u>	<u>1,011,348</u>	<u>836,489</u>

Future Road Projects Beyond 2030

Roadway		Estimated Cost	Projected Year
Fred Tuerk (Reconstruction)*	Gen	1,273,308	2033
Surf Lane (Reconstruction)*	Gen	405,373	2036
Sago Palm (Reconstruction)*	R&O/Gen	595,261	2039
Amy Ann Lane (Reconstruction)*	R&O/Gen	194,464	2039
Old Winter Beach Blvd (Resurfacing)	R&O/Gen	239,060	2039
Indian & Seminole Lane (Resurfacing)	R&O/Gen	106,278	2043
Pebble Bay Estates (Resurfacing)	R&O/Gen	320,883	2044
		<u>\$ 3,134,628</u>	

Road project schedules are subject to change based on maintenance needs and funding availability

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

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

*Anticipate replacement but an asphalt core boring will be completed as part of the planning for these projects.

Pavement assessment to be completed every 5 years to help establish priorities. Next scheduled for fiscal year 2027.

TOWN OF INDIAN RIVER SHORES, FLORIDA
CAPITAL IMPROVEMENTS PROGRAM - PLANNING, ZONING AND BUILDING FUND
FISCAL YEARS 2026 THROUGH 2030

PROJECT(S)	Projected	Budgeted					TOTAL
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	
Furniture & Equipment							
Copier	\$ -	\$ -	\$ 9,000	\$ -	\$ -	\$ -	\$ 9,000
Scanner	-	15,000	-	-	-	-	15,000
Vehicles	43,160	-	-	50,000	-	-	50,000
Furniture & Equipment	43,160	15,000	9,000	50,000	-	-	74,000
Total	<u>\$ 43,160</u>	<u>\$ 15,000</u>	<u>\$ 9,000</u>	<u>\$ 50,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 74,000</u>