

TOWN OF INDIAN RIVER SHORES

APPROVED BUDGET Fiscal Year 2024

Approved on September 26, 2023

* Amounts related to 2023 reserves are subject to change.

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MAYOR
BRIAN T. FOLEY

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

COUNCIL:
JAMES M. ALTIERI
BOB AUWAERTER
MARY ALICE SMITH



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 27, 2023

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

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

Re: FY 2023-2024 Budget

Dear Honorable Mayor and Members of the Town Council:

In compliance with provisions of the Town Charter and Florida Statutes, we are pleased to submit the Fiscal Year 2023/24 Budget for your review and comments. This budget's focus is on the Town's mission and vision statement:

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

The millage rate used for this budget remains constant at 1.3349. It is anticipated that this millage rate will provide the Town \$5,965,880 in ad valorem taxes. This is an increase of approximately \$750,000 or 14%.

Total appropriations for all Town Funds are \$10,079,209, as compared to the \$9,211,803 that was approved before amendments last year. The difference is primarily attributable to the renovation of the Public Safety Building, continuing litigation, the purchase of new public safety equipment, and the annual payroll increases of 6%.

Key Budget Information:

- Costs were included for coverage of shifts for 4 officers to get the third certificate.
- A 6% annual increase on October 1st is included within each departmental budget for all full-time employees to include employees covered by the collective bargaining agreement.

- Insurance premiums are budgeted to increase 14%.
- A major operating expense for the Town in FY 2024 is related to attorney costs. The Town is currently involved in litigation related to water franchise agreement rates.
- Significant capital purchases/improvements for FY 23/24 include the following:
 - Public Safety is scheduled to purchase a new ambulance to replace its older ambulance. This was previously approved by Council. Additionally, the department is purchasing new air packs that are compatible with those used by Indian River County.
 - Work on the Public Safety Building is scheduled to begin FY 23/24, upon completion of the engineering. The current estimated cost is approximately \$910,000. A portion of the costs are expected to be funded using the remaining ARPA grant revenues.

Summary

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

Respectfully submitted,

James Harpring
Town Manager

Heather Christmas
Town Treasurer

**TOWN OF INDIAN RIVER SHORES
BUDGET SUMMARY
FY 2023-2024**

	General Fund	Road & Offsite Drainage Fund	ARPA Fund	Planning, Zoning & Building Fund	Total
Revenues					
Taxes	\$ 7,173,209	\$ 77,416	\$ -	\$ -	\$ 7,250,625
Intergovernmental Revenues	519,464	37,845	654,190	-	1,211,499
Permits and Fees	7,075	6,000	-	969,144	982,219
Charges for Services	401,403	-	-	29,325	430,728
Miscellaneous Revenues	412,351	7,851	-	395	420,597
Subtotal	<u>8,513,502</u>	<u>129,112</u>	<u>654,190</u>	<u>998,865</u>	<u>10,295,669</u>
Other Sources/Reserves Brought Forward*	332,075	-	-	-	332,075
Total Revenues and Other Sources	<u>\$ 8,845,577</u>	<u>\$ 129,112</u>	<u>\$ 654,190</u>	<u>\$ 998,865</u>	<u>\$ 10,627,744</u>
Appropriations					
Personnel Expenditures	\$ 5,133,442	\$ 68,974	\$ -	\$ 612,647	\$ 5,815,064
Operating Expenditures	2,141,128	19,925	-	263,492	2,424,545
Capital Expenditures	1,182,410	-	654,190	3,000	1,839,600
Subtotal	<u>8,456,980</u>	<u>88,899</u>	<u>654,190</u>	<u>879,139</u>	<u>10,079,209</u>
Other Uses/Contingencies**	388,596	40,213	-	119,725	548,535
Total Appropriations and Other Uses	<u>\$ 8,845,576</u>	<u>\$ 129,112</u>	<u>\$ 654,190</u>	<u>\$ 998,865</u>	<u>\$ 10,627,743</u>
Remaining Reserves					
Non-Spendable	\$ 220,000	\$ -	\$ -	\$ -	\$ 220,000
Restricted	198,262	40,441	-	473,969	712,672
Committed	2,224	-	-	-	2,224
Assigned	1,210,405	-	-	-	1,210,405
Unrestricted	4,723,214	-	-	-	4,723,214
Total	<u>\$ 6,354,105</u>	<u>\$ 40,441</u>	<u>\$ -</u>	<u>\$ 473,969</u>	<u>\$ 6,868,515</u>
*Other Sources/Reserves Brought Forward consists of the following:					
Transfers from Cemetery Reserves	\$ 5,836	\$ -	\$ -	\$ -	\$ 5,836
Transfers from Capital Outlay reserves	326,239	-	-	-	326,239
	<u>\$ 332,075</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 332,075</u>
**Other Uses/Contingencies consists of the following:					
Increase to General Fund Reserves	\$ 88,596	\$ -	\$ -	\$ -	\$ 88,596
Transfer to Infrastructure Replacement Reserve	300,000	-	-	-	300,000
Surplus	-	40,213	-	119,725	159,939
	<u>\$ 388,596</u>	<u>\$ 40,213</u>	<u>\$ -</u>	<u>\$ 119,725</u>	<u>\$ 548,535</u>

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 RESERVES
09/30/2024**

<i>Total Fund Balance September 30, 2023 (Estimated)</i>	\$ 6,297,584
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Reserves:

Non-Spendable

Prepays	180,000	
Inventory	40,000	220,000

Restricted

Capital Outlay	198,262	198,262

Committed

Cemetery Maintenance	2,224	2,224

Assigned

Infrastructure Replacement	1,102,040	
Celltower Removal	108,365	1,210,405

Unassigned

Emergency Reserves	2,261,707	
Unassigned Reserves	2,461,507	4,723,214

<i>Total Fund Balance September 30, 2024 (Estimated)</i>	\$ 6,354,105
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Revenues	8,513,501
Expenditures	8,456,980
Difference	56,521

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND RESERVES
09/30/2023**

Total Fund Balance September 30, 2022

\$ 6,287,796

Reserves:

Non-Spendable

Prepays	180,000	
Inventory	40,000	220,000

Restricted

Capital Outlay	524,501	524,501

Committed

Cemetery Maintenance	7,995	7,995

Assigned

Infrastructure Replacement	778,680	
Celltower Removal	105,209	883,889

Unassigned

Emergency Reserves	2,195,832	
Unassigned Reserves	2,465,367	4,661,199

Total Fund Balance September 30, 2023 (Estimated)

\$ 6,297,584

Revenues	7,751,508	
Expenditures	7,741,720	9,788
Difference		

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET COMPARISON**

	Actual FY 20/21	Actual FY 21/22	Amended Budget FY 22/23	Projected Total FY 22/23	Proposed Budget FY 23/24
Millage Rate	1.3349	1.3349	1.3349	1.3349	1.3349
Operating Revenues					
Property Taxes	\$ 4,483,470	\$ 4,679,654	\$ 5,237,046	\$ 5,239,004	\$ 5,965,880
State Revenues	750,917	828,171	829,933	830,412	855,622
Postal Center Revenues	191,099	195,044	201,300	207,271	207,100
Community Center Revenues	28,324	35,781	37,000	37,361	35,000
Public Safety Revenues	134,803	134,295	153,600	155,547	153,600
Other Revenues	137,284	135,987	453,152	441,086	440,128
Transfer from/(to) Other Reserves	7,139	5,593	33,639	32,486	5,836
Total Operating Revenues	\$ 5,733,036	\$ 6,014,525	\$ 6,945,670	\$ 6,943,168	\$ 7,663,166
Operating Costs					
Town Administration	\$ 901,710	\$ 956,547	\$ 1,093,057	\$ 1,054,874	\$ 1,217,141
Maintenance	262,251	287,774	350,078	347,254	345,477
Engineer	116,182	83,606	70,200	64,111	45,500
Cemetery	7,139	5,818	34,139	33,061	6,336
Postal Center	227,651	225,527	237,825	234,192	258,730
Community Center	12,759	18,496	33,202	25,652	23,115
Public Safety	3,848,941	4,079,157	4,651,564	4,629,687	4,853,271
Legal Matters	141,861	762,937	725,000	684,620	525,000
Total Operating Costs	\$ 5,518,494	\$ 6,419,862	\$ 7,195,065	\$ 7,073,451	\$ 7,274,570
Operating Gain/Loss	\$ 214,542	\$ (405,337)	\$ (249,395)	\$ (130,283)	\$ 388,596
Capital Sources					
State Revenues	\$ 696,880	\$ 802,313	\$ 820,175	\$ 819,826	\$ 856,171
Capital Leases	-	146,617	20,000	20,000	-
Total Capital Sources	696,880	948,930	840,175	840,826	856,171
Capital Uses					
Capital Expenditures	638,755	486,164	642,568	668,269	1,182,410
Transfer to/(from) Capital Reserves	60,164	462,766	131,010	171,557	(326,239)
Total Capital Uses	698,919	948,930	773,578	839,826	856,171
Net Operating Requirements for Capital	(2,039)	-	66,597	1,000	-
Total Net Operating Gain/(Loss)	\$ 212,503	\$ (405,337)	\$ (182,798)	\$ (129,283)	\$ 388,596

GENERAL FUND REVENUES

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

Ad Valorem Taxes

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

A tax rate of one mil produces one dollar of tax revenue on each \$1,000 of taxable property values as provided by the Property Appraiser. For fiscal year 2023-2024, the current year gross taxable valuation as of January 1, 2023 is \$4.66 billion, up 13.69% over the 2022-2023 fiscal year.

Other Taxes

Other taxes include charges levied by the local unit of government that are not ad valorem but are imposed upon sale or consumption of goods and services. This category includes the communications service tax and the discretionary surtax. This discretionary sales surtax is collected by the state, via the "piggy-back" tax approved by each county's voters that supplement the State's sales tax rate of 6%. Indian River County approved an additional 1% tax until December 2034.

Intergovernmental Revenue

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

Charges for Service

These revenues include all charges for current services and are sometimes referred to as user fees. These fees are charged for activities such as Postal Center fees, Community Center fees, Public Safety fees, and Cemetery fees. Programs and related fee schedules are reviewed on an annual basis.

Interest

The Town maintains an interest-bearing checking account and government pooled investment accounts administered by the State Board of Administration. Earnings are allocated among the funds based on cash balances within the pooled cash accounts.

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND REVENUES BUDGET (FUND 001)
FY 2023-2024**

ACCOUNT NUMBER	DESCRIPTION	Millage Rate	1.3349	1.3349	1.3349	1.3349	1.3349
			FINAL ACTUAL 2020-2021	FINAL ACTUAL 2021-2022	AMENDED BUDGET 2022-2023	PROJECTED TOTAL 2022-2023	PROPOSED BUDGET 2023-2024
1-311-1000	Ad Valorem Taxes		4,483,470	4,679,654	5,237,046	5,239,004	5,965,880 ¹
1-315-0000	Communications Services Tax		288,358	311,027	324,379	326,401	342,158 ²
1-316-0000	Local Business Tax		7,345	6,886	7,000	7,349	7,000
1-319-0000	Interest on Taxes		1,859	2,499	2,000	1,956	2,000
1-322-0000	NPDES Permits		10,500	13,000	7,000	6,400	7,000
1-331-2000	Grant Revenue		27,299	-	10,200	10,206	1,000
1-335-1200	State Revenue Sharing		82,699	106,737	87,862	87,456	97,130 ²
1-335-1500	Alcohol Beverage Licenses		329	329	329	329	329
1-335-1800	Half-Cent Sales Tax		379,531	410,078	417,363	416,226	416,005 ²
1-341-1000	Short Term Rentals		-	-	500	200	250
1-341-9000	Election Filing Fee		-	75	75	-	75
1-341-9100	Credit Card Fee		2,698	2,640	2,400	2,876	2,800
1-342-100X	Law Enforcement Service Charge		1,340	11,149	13,000	15,155	13,000
1-342-6000	Ambulance Fee Service Charges		121,955	119,726	135,000	137,977	135,000
1-347-5201	Postage Stamp Sales		80,707	89,334	90,000	90,873	90,000
1-347-5202	Merchandise Sales		1,255	1,842	1,300	1,662	1,300
1-347-5203	Metered Postage Sales		88,073	82,726	87,000	89,711	90,000
1-347-5204	Copies & Fax Sales		697	44	250	2	250
1-351-1000	Traffic and Parking Fees		10,351	3,114	4,000	2,219	4,000
1-351-2000	Administrative Fines		500	-	1,000	-	1,000
1-351-3000	Police Education		657	306	600	196	600
1-361-1000	Earned Interest		20,648	58,186	343,333	343,568	400,000 ³
1-362-XXXX	Community Center Fees		28,324	35,781	37,000	37,361	35,000
1-362-1000	Postal Center Box Rentals		21,064	21,142	23,000	22,149	23,000
1-362-2000	Cell Tower Rental		6,553	6,553	6,553	6,553	6,553
1-364-1000	Cemetery Sales/Burial Fees/Donations		-	225	500	575	500
1-364-4100	Sales of Surplus Equipment		29,671	13,725	10,000	-	5,000
1-366-9000	Miscellaneous Revenues		8,647	4,157	2,341	5,707	5,500
1-369-9001	FMIT Safety Award Grant		-	5,000	5,000	2,360	5,000
1-392-0000	Insurance Proceeds		21,367	22,997	56,000	56,210	-
	Operating Revenues		<u>5,725,897</u>	<u>6,008,932</u>	<u>6,912,031</u>	<u>6,910,682</u>	<u>7,657,330</u>
1-33X-2000	Grant Revenue		-	-	-	1,000	-
	Capital Lease Proceeds		-	146,617	20,000	20,000	-
1-312-6000	Local Government Infrastructure Tax		696,880	802,313	820,175	819,826	856,171 ²
	Capital Outlay Related Revenues		<u>696,880</u>	<u>948,930</u>	<u>840,175</u>	<u>840,826</u>	<u>856,171</u>
	Transfer from Cemetery Reserves		7,139	5,593	33,639	32,486	5,836
	Transfer from Capital Reserves		-	-	-	-	326,239
	Transfer from General Reserves		-	405,337	482,798	429,283	-
	Transfer from Reserves		<u>7,139</u>	<u>410,930</u>	<u>516,437</u>	<u>461,769</u>	<u>332,075</u>
	SUBTOTAL		<u>\$ 6,429,916</u>	<u>\$ 7,368,792</u>	<u>\$ 8,268,643</u>	<u>\$ 8,213,277</u>	<u>\$ 8,845,576</u>

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

Property Value	4,655,373,474	Millage Rate	1.3349	Discount	4%
Increase from Previous Year	13.69%				

² State revenue determinations come from the Florida Office of Economic & Demographic Research.

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

GENERAL FUND Expenditures/ Appropriations

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

Department	Actual FY 20/21	Actual FY 21/22	Amended Budget FY 22/23	Projected Total FY 22/23	Proposed Budget FY 23/24	\$ Increase (Decrease) from 22/23 Projected	% Increase (Decrease) from 22/23 Projected
Town Council	\$ 8,263	\$ 24,346	\$ 46,768	\$ 42,218	\$ 33,680	\$ (8,538)	-20.2%
Town Manager	169,397	185,679	267,512	251,939	289,642	37,703	15.0%
Finance Department	274,482	293,159	360,072	355,047	386,544	31,497	8.9%
Town Clerk	194,903	113,180	153,007	149,528	168,130	18,602	12.4%
Postal Center	227,651	225,527	237,825	234,192	258,730	24,538	10.5%
Public Works	262,251	287,774	350,078	347,254	345,477	(1,777)	-0.5%
Public Safety	3,848,941	4,079,157	4,651,564	4,629,687	4,853,271	223,584	4.8%
General Administration	134,638	196,404	150,973	147,061	222,270	75,209	51.1%
Information Tech	104,007	130,129	113,875	108,231	113,875	5,644	5.2%
Town Attorney	141,861	762,937	725,000	684,620	525,000	(159,620)	-23.3%
Planning, Zoning & Variance Board	16,020	13,650	850	850	3,000	2,150	252.9%
Engineering/Planner	116,182	83,606	70,200	64,111	45,500	(18,611)	-29.0%
Cemetery	7,139	5,818	34,139	33,061	6,336	(26,725)	-80.8%
Community Center	12,759	18,496	33,202	25,652	23,115	(2,537)	-9.9%
Total Operating Costs	5,518,494	6,419,862	7,195,065	7,073,451	7,274,570	201,119	2.8%
Capital Expenditures	638,755	486,164	642,568	668,269	1,182,410	514,141	76.9%
Total Expenditures	6,157,249	6,906,026	7,837,633	7,741,720	8,456,980	715,260	9.2%
Transfer to Capital Reserves	60,164	462,766	131,010	171,557	-	(171,557)	-
Transfer to Infrastructure Reserves	-	-	300,000	300,000	300,000	-	-
TOTAL GENERAL FUND USES	\$ 6,429,916	\$ 7,368,792	\$ 8,268,643	\$ 8,213,277	\$ 8,756,980	\$ 543,703	6.6%

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 and each is elected to four-year terms. The members currently serve without pay or compensation.

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

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

TOWN MANAGER

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

As such, the Town Manager directs and supervises administration of all departments; enforces all laws, charter provisions and Town Council policies; keeps the Town Council abreast of policy matters; 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.

Each year the Town Council conducts a performance evaluation of the Town Manager. Copies of all past performance measure scores completed by the Town Council for the Town Manager are available upon request through the Office of the Town Clerk.

FINANCE DEPARTMENT

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

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

TOWN CLERK

The Town Clerk serves under the direction of the Town Manager. The principle mission of the Town Clerk is to record and maintain all proceedings of the Town Council and records of the Town.

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

POSTAL CENTER

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

PUBLIC WORKS

The Town's Public Works Department provides related maintenance/repair and construction services to all departments and divisions within the Town's organizational structure. The employees of this department supervise contractors/vendors to ensure contractual obligations are fulfilled. This department also provides miscellaneous janitorial services, groundskeeping, storm-water management and supports all departments such as moving office equipment and furniture.

PUBLIC SAFETY

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

To these ends, department personnel investigate all crimes and other matters of law assigned to the department; enforce safety, crime prevention and detention; and are trained firefighters as well as either EMT's or Paramedics. Therefore, these officers are responsible for the delivery of advanced life support medical service and emergency transport to area hospitals or trauma centers. This department also inspects and is responsible for the maintenance of firefighting/rescue equipment, fire inspections of all buildings, and Town code enforcement. Public Safety, along with the Town Council and Town Manager, operates as the division of local government which is responsible for the preparation of the Town against all types of disasters.

GENERAL ADMINISTRATION

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

INFORMATION TECHNOLOGY

The Information Technology Department is responsible for developing and maintaining the computerized hardware and software infrastructure. This department consists of a third-party vendor who provides support for all Town computers, printers, and other systems. IT supports hardware and software for the Internet/Intranet accounts, maintenance of email system and telephone system.

TOWN ATTORNEY/LEGAL SERVICES

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

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

CODE ENFORCEMENT/PLANNING, ZONING AND VARIANCE BOARD

The volunteer Planning, Zoning and Variance Board, along with the Town Manager & Building Official, is responsible for updating elements of the Comprehensive Plan, reviewing master plans, variances and subdivision plats. Monthly meetings are held with the community to address all matters concerning community development and variance issues. A professional planner is used on a contract basis to assist with matters such as the mandated Evaluation Appraisal Reports for the State of Florida, updates to the Land Development Code and other matters as considered necessary by Town Council, Town management and the Planning, Zoning and Variance Board.

TOWN ENGINEER/TOWN PLANNER

The Town's appointed engineering firms and planners are responsible for the federally-mandated NPDES review, report, training, permit requirements and reviewing plans in connection to our Comprehensive Plan.

JOHN'S ISLAND CEMETERY

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

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

COMMUNITY CENTER

The Community Center, built in 2019, is rented out for weddings, birthday parties and other special events, meetings (including Town homeowner associations, Rotary Club, and support groups), bridge games and seasonal art classes.

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - TOWN COUNCIL (1-1-511-XXXX)
FY 2023-2024**

OBJECT CODE	DESCRIPTION	FINAL ACTUAL 2020-2021	FINAL ACTUAL 2021-2022	AMENDED BUDGET 2022-2023	FORECASTED TOTAL 2022-2023	PROPOSED BUDGET 2023-2024	
3400	Special Events	\$ 3,091	\$ 6,577	\$ 29,188	\$ 25,761	\$ 9,000	1
3401	Software Licensing	1,269	13,469	12,115	10,332	2,765	2
4000	Travel & Per Diem	970	1,417	2,400	2,153	2,400	3
4600	Repair & Maintenance	-	-	-	-	7,700	4
4700	Printing & Mailing	548	-	-	250	5,500	5
4900	Other Expenses	882	743	250	1,446	3,500	
5200	Operating Supplies	313	332	500	215	500	
5400	Dues, Books & Conferences	1,190	1,808	2,315	2,061	2,315	3
	TOTALS	\$ 8,263	\$ 24,346	\$ 46,768	\$ 42,218	\$ 33,680	

1 Details of this account are as follows:

Holiday Party	\$ 6,000
Holiday Decorations	1,500
Ordinance Codification	500
Plaques/Awards	400
Other Events	600
	<u>\$ 9,000</u>

2 Details of the software account are as follows:

Microsoft Office 365	\$ 600
Municipal Code Corp (Ordinances)	1,165
Recording Software (BIS)	1,000
	<u>\$ 2,765</u>

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

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

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

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - TOWN MANAGER (1-2-512-XXXX)
FY 2023-2024**

OBJECT CODE	DESCRIPTION	FINAL ACTUAL 2020-2021	FINAL ACTUAL 2021-2022	AMENDED BUDGET 2022-2023	FORECASTED TOTAL 2022-2023	PROPOSED BUDGET 2023-2024	
1200	Salaries	\$ 162,914	\$ 182,651	\$ 248,500	\$ 245,353	\$ 267,505	1
2100	FICA	12,492	15,895	17,002	18,631	20,313	
2200	Pension	17,920	19,701	27,336	21,123	29,426	2
2300	Life, Health, Disability	11,465	3,089	25,582	15,550	27,682	3
2301	Health Insurance Incentive	1,395	4,043	4,320	4,175	4,596	3
2400	Workers Comp	379	372	567	375	450	
3401	Software Licensing	326	586	760	760	760	
4000	Travel & Per Diem	-	-	2,200	2,200	2,200	4
4100	Communications	1,200	1,380	1,920	1,740	1,920	
4500	Auto Insurance	549	230	253	435	500	
4600	Repair & Maintenance	887	80	350	505	600	
4900	Other Expenses	232	2,738	1,300	2,043	1,300	
5210	Fuel & Oil	911	1,644	1,500	1,924	2,000	
5400	Dues, Books & Conferences	1,315	395	2,800	109	2,800	5
9990	Costs Transferred Out	(42,588)	(47,125)	(66,878)	(62,985)	(72,410)	6
	TOTALS	<u>\$ 169,397</u>	<u>\$ 185,679</u>	<u>\$ 267,512</u>	<u>\$ 251,939</u>	<u>\$ 289,642</u>	

1 This is the 1st full year of salary for the new executive assistant. Additionally, the annual increase of 6% on October 1st has been included in the departmental budget.

2 Assistant qualifies for 401a/457 plan in the new fiscal year.

3 Expected health insurance increases are estimated to be 14%. 1st full year of assistant's insurance coverage.

4 Included in the budget is travel for 2 conferences.

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

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

Road & Offsite Drainage	10.0%
Building Department	10.0%

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - FINANCE DEPARTMENT (1-3-513-XXXX)
FY 2023-2024**

OBJECT CODE	DESCRIPTION	FINAL ACTUAL 2020-2021	FINAL ACTUAL 2021-2022	AMENDED BUDGET 2022-2023	FORECASTED TOTAL 2022-2023	PROPOSED BUDGET 2023-2024	
1200	Salaries	\$ 194,611	\$ 204,627	\$ 241,000	\$ 240,282	\$ 265,000	1
2100	FICA	14,607	15,097	18,000	17,824	18,550	
2200	Pension	45,502	34,354	61,400	61,390	67,705	2
2300	Life, Health, Disability	24,388	33,252	36,503	36,203	42,213	3
2400	Workers Comp	364	357	457	450	530	
3200	Annual audit	21,500	27,000	32,000	28,500	32,000	4
3401	Software Licensing	10,128	12,441	12,800	12,034	12,800	5
4000	Travel & Per Diem	-	820	2,400	2,200	2,400	6
4100	Communications	1,800	1,800	1,800	1,800	1,800	
4600	Repairs & Maintenance	5,569	5,788	6,175	6,062	6,464	5
4700	Printing	66	139	550	550	1,250	
5200	Operating Supplies	428	14	250	250	250	
5400	Books & Publications	-	55	100	100	100	
5410	Memberships & Dues	265	695	510	510	310	
5500	Education & Conferences	200	569	925	925	925	6
9990	Costs Transferred Out	(44,946)	(43,849)	(54,798)	(54,033)	(65,753)	7
	TOTALS	\$ 274,482	\$ 293,159	\$ 360,072	\$ 355,047	\$ 386,544	

1 A mid-year salary adjustment and longevity increase was approved midyear in fiscal year 2023. Additionally, the annual increase of 6% on October 1st has been included in the departmental budget.

2 The estimated contribution rate for the employee within the defined benefit plan is 45%.

3 Expected health insurance increases are estimated to be 14%.

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

5 Annually, the Town pays approximately \$10,000 for the financial software for hosting and maintenance. Additionally, the Town pays \$6,000 annually for a time management system.

6 This is the estimated costs for 2 conferences during the year - 1 for Finance and 1 for HR.

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

Road & Offsite Drainage	2.5%
Building Department	8.0%

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

Postal Center	10.0%
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**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - TOWN CLERK (1-4-513-XXXX)
FY 2023-2024**

OBJECT CODE	DESCRIPTION	FINAL ACTUAL 2020-2021	FINAL ACTUAL 2021-2022	AMENDED BUDGET 2022-2023	FORECASTED TOTAL 2022-2023	PROPOSED BUDGET 2023-2024	
12XX	Salaries	\$ 135,645	\$ 82,481	\$ 107,000	\$ 106,767	\$ 121,900	1
2100	FICA	10,041	6,287	8,300	8,219	9,325	
2200	Pension	14,908	7,107	7,000	6,568	13,409	
2300	Life, Health, Disability	25,584	10,939	13,202	12,557	13,277	2
2400	Workers Comp	290	284	300	284	288	
3401	Software Licensing	2,988	2,966	11,000	10,039	3,000	3
4000	Travel & Per Diem	733	619	1,200	1,200	2,525	
4100	Communications	1,620	750	900	900	900	
4600	Repairs & Maintenance	1,490	1,104	1,200	1,118	1,200	
4900	Other Expenses	-	193	1,200	1,185	600	
5410	Memberships & Dues	325	75	530	90	530	
5500	Education & Conferences	1,279	375	1,175	600	1,175	
	TOTALS	\$ 194,903	\$ 113,180	\$ 153,007	\$ 149,528	\$ 168,130	

1 A mid-year salary adjustment increase was approved midyear in fiscal year 2023. Additionally, the annual increase of 6% on October 1st has been included in the departmental budget.

2 Expected health insurance increases are estimated to be 14%.

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

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - POSTAL CENTER (1-5-513-XXXX)
FY 2023-2024**

OBJECT		FINAL ACTUAL 2020-2021	FINAL ACTUAL 2021-2022	AMENDED BUDGET 2022-2023	FORECASTED TOTAL 2022-2023	PROPOSED BUDGET 2023-2024
CODE	DESCRIPTION					
12xx	Salaries	30,986	33,644	38,240	38,113	40,534 ¹
2100	FICA	2,661	2,893	3,256	3,247	3,452
2200	Pension	3,409	3,701	4,206	4,031	4,459
2300	Life, Health, Disability	1,173	1,135	1,385	1,301	116
2301	Health Incentive	3,707	4,081	4,320	4,270	4,596
2400	Workers Comp	67	65	96	69	81
3401	Software Licensing	99	99	100	99	100
4610	R&M Equipment	1,852	1,754	1,970	1,754	1,970
4901	Credit Card Fees	1,883	1,868	1,500	1,850	1,900
5200	Operating Supplies	1,253	495	2,960	2,500	2,960 ²
9990	Transfer Admin Costs	12,744	12,506	14,492	16,514	18,262
	Before COGS	<u>59,834</u>	<u>62,241</u>	<u>72,525</u>	<u>73,747</u>	<u>78,430</u>
5201	Postage Stamps COS	79,432	80,226	85,000	72,000	90,000
5202	Merchandise COS	315	335	300	445	300
5203	Metered Postage COS	88,070	82,725	80,000	88,000	90,000
	Cost of Goods Sold	<u>167,817</u>	<u>163,286</u>	<u>165,300</u>	<u>160,445</u>	<u>180,300</u>
	TOTALS	<u>\$ 227,651</u>	<u>\$ 225,527</u>	<u>\$ 237,825</u>	<u>\$ 234,192</u>	<u>\$ 258,730</u>
	Revenues					
	Postal Center Box Rentals	21,064	21,142	23,000	22,149	23,000
	Stamp & Meter Sales	168,780	172,060	177,000	180,584	180,000
	Merchandise Sales	1,255	1,842	1,300	1,662	1,300
	Credit Card Fees	2,698	2,640	2,400	2,876	2,800
	DEPARTMENT REVENUES	<u>193,797</u>	<u>197,684</u>	<u>203,700</u>	<u>207,271</u>	<u>207,100</u>
	DEPARTMENT LOSS	<u>33,854</u>	<u>27,843</u>	<u>34,125</u>	<u>26,921</u>	<u>51,630</u>
	TRANSFERRED COSTS	<u>(12,744)</u>	<u>(12,506)</u>	<u>(14,492)</u>	<u>(16,514)</u>	<u>(18,262)</u> [*]
	NET COST OF DEPARTMENT	<u>\$ 21,110</u>	<u>\$ 15,337</u>	<u>\$ 19,633</u>	<u>\$ 10,407</u>	<u>\$ 33,369</u>

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

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

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

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - PUBLIC WORKS (1-7-519-XXXX)
FY 2023-2024**

OBJECT CODE	DESCRIPTION	FINAL ACTUAL 2020-2021	FINAL ACTUAL 2021-2022	AMENDED BUDGET 2022-2023	FORECASTED TOTAL 2022-2023	PROPOSED BUDGET 2023-2024	
1200	Salaries	\$ 92,784	\$ 95,588	\$ 106,914	\$ 110,348	\$ 124,779	1
2100	FICA	6,968	7,383	8,179	8,494	9,546	
2200	Pension	10,206	10,515	11,761	12,138	13,726	
2300	Life, Health, Disability	27,456	27,502	31,073	29,365	35,902	2
2400	Workers Comp	1,577	1,548	2,138	1,555	2,496	
3100	Professional Services	6,770	8,130	7,500	7,500	7,000	
3400	Contractual Services	71,294	81,922	86,883	80,823	80,000	3
3401	Software Licensing	99	99	100	99	100	
4100	Communications	1,800	1,800	1,800	1,800	1,800	
4300	Utilities	11,166	11,643	11,400	12,906	14,160	
4500	Auto Insurance	549	230	480	497	500	
4610	R/M - Building	2,371	3,428	7,100	11,095	16,300	
4620	R/M - Other	8,206	11,881	34,250	34,250	15,170	4
4630	R/M - Vehicle	3,385	9,701	3,000	3,000	4,000	
4691	Hurricane - Dune Repair	-	-	19,000	18,430	-	
5200	Operating Supplies	12,830	14,944	14,500	12,429	15,500	
5210	Fuel/Oil	703	386	3,000	2,000	3,000	
5220	Uniforms	4,087	1,074	500	525	1,000	
5500	Training	-	-	500	-	500	
	TOTALS	\$ 262,251	\$ 287,774	\$ 350,078	\$ 347,254	\$ 345,477	

1 A mid-year salary adjustment increase was approved midyear in fiscal year 2023. Additionally, the annual increase of 6% on October 1st has been included in the departmental budget.

2 Expected health insurance increases are estimated to be 14%.

3 The contractual services account includes the following anticipated costs:

Landscaping Company	\$ 46,000
Tree Trimming	9,000
Town Hall Bathroom/Office Cleaning	14,000
Termite & Pest Control	3,000
Fire Alarm Inspection	3,000
Other Services	5,000
	<u>\$ 80,000</u>

4 Includes Public Works building repairs and upgrades (shelving, painting, bathroom, and plumbing).

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - PUBLIC SAFETY (1-8-529-XXXX)
FY 2023-2024**

Obj code	DESCRIPTION	FINAL	FINAL	AMENDED	FORECASTED	PROPOSED
		ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023	TOTAL 2022-2023	BUDGET 2023-2024
1200	Salaries	\$ 1,875,304	\$ 1,810,525	\$ 2,166,774	\$ 1,910,331	2,149,741 1
1210	Part-time Wages	388,549	494,033	315,327	576,307	375,533 2
1400	Overtime	214,007	213,954	168,178	289,912	153,826 3
1410	Court Overtime	115	76	5,000	5,000	5,000
1500	Holidays	56,631	49,283	60,512	54,856	60,288
2100	FICA	193,749	194,385	211,869	213,957	211,996
2200	Pension	216,133	214,111	423,882	391,913	474,065 4
2300	Life, Health, Disability	300,329	330,598	453,440	335,789	538,614 5
2301	Health Ins. Incentive	43,437	38,854	41,609	32,264	31,805 5
2400	Workers Comp	97,949	96,622	107,696	101,237	103,920
	Personnel Appropriations	<u>3,386,203</u>	<u>3,442,441</u>	<u>3,954,287</u>	<u>3,911,566</u>	<u>4,104,787</u>

1 Salary account includes a 6% annual increase and filling of the current open positions.

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

IT Manager	30,000	1-2 days per week
School Training	139,776	a
Investigation Coverage	99,840	b
Vacation Hours	52,272	Coverage of 75% of all vacation hours
Sick Hours	37,325	Coverage of 60% sick time (4.9% absentee rate)
Training Coverage	16,320	c
	<u>\$ 375,533</u>	

a There are currently several open positions and there is an expected retirement during the year. Traditionally, we hire dual certificate officers who will need to be sent to a school to get the third certificate. During this time, part-time employees will cover the shifts of these employees.

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

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

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - PUBLIC SAFETY (1-8-529-XXXX)
FY 2023-2024**

3 The breakdown of overtime is as follows:

Garcia (FLSA)		
Overtime	\$ 37,058	1/2 time paid for hours above 106 in a 2 week cycle
Vacation Hours	27,995	Coverage of 25% of all vacation hours
Sick Hours		
(includes FMLA)	36,754	Coverage of 40% sick time (4.9%)
Training Overtime	51,047	Average of 80 hours of training per employee.
	<u>\$ 152,854</u>	

4 The estimated contribution for the Town's employees' pension is estimated to remain at approximately 23% of pensionable salaries per the actuary.

5 Expected health insurance increases are estimated to increase 14%.

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - PUBLIC SAFETY (1-8-529-XXXX)
FY 2023-2024**

Obj code	DESCRIPTION	FINAL ACTUAL 2020-2021	FINAL ACTUAL 2021-2022	AMENDED BUDGET 2022-2023	FORECASTED TOTAL 2022-2023	PROPOSED BUDGET 2023-2024	
3100	Professional Services	41,665	43,456	47,725	45,261	55,400	6
3400	Contractual Services	27,778	27,675	32,498	32,695	38,775	
3401	Software Licensing	36,774	95,654	64,350	64,350	65,270	7
4000	Travel & Per Diem	5,022	29,720	34,000	33,892	42,900	8
4100	Communications	36,923	42,395	43,750	43,533	45,710	9
4300	Utilities	17,307	20,098	22,152	22,836	23,977	9
4500	Auto Insurance	15,312	10,582	12,000	11,507	12,000	
4610	R/M - Building	28,525	14,386	12,285	13,887	12,585	10
4620	R/M - Vehicles	30,961	22,741	28,500	39,053	32,500	
4621	R/M - ATV - Boat - Bikes	6,145	3,871	5,045	4,619	5,045	
4630	R/M - Ambulances	3,298	15,384	27,550	28,010	15,000	11
4640	R/M - Fire Apparatus	6,409	18,951	14,100	19,214	17,600	11
4650	R/M - Radios	2,322	2,868	3,000	3,084	3,000	
4660	R/M - Equipment	7,435	18,023	10,900	12,771	18,200	12
4670	R/M - Computers	725	649	1,190	792	3,190	
4700	Printing	153	1,095	1,500	1,270	1,500	
4900	Other Expenses	3,260	5,881	6,000	5,324	6,000	
4901	Active Investigations	5	442	2,500	288	-	
5100	Office Supplies	4,115	5,099	5,200	5,838	5,200	
5200	Operating Supplies	7,602	4,035	4,000	5,189	4,000	
5210	Fuel & Oil	63,876	100,274	110,000	108,788	110,000	13
5220	Uniforms	19,740	19,335	23,000	24,662	23,000	
5221	Uniform Cleaning	3,686	4,251	5,250	3,655	4,000	
5230	Police Supplies	24,280	23,511	27,700	31,381	29,000	
5240	Fire Supplies	12,825	8,536	6,650	6,219	9,450	
5250	Medical Supplies	32,479	25,516	29,527	28,375	34,527	
5400	Books and Publications	1,972	2,794	2,500	2,625	9,000	
5410	Memberships & Dues	2,492	2,480	2,995	2,420	3,095	
5420	Tuition & Books	3,035	3,600	16,000	10,803	16,000	14
5500	Classes and Conferences	16,617	31,862	51,035	56,404	53,185	8
7100	Capital Lease Payments	-	31,550	44,375	49,375	49,375	15
	Subtotal	462,738	636,716	697,277	718,120	748,484	
	TOTALS	\$ 3,848,941	\$ 4,079,157	\$ 4,651,564	\$ 4,629,687	\$ 4,853,271	

6 The professional services account includes the following anticipated costs:

Medical Director	\$ 28,800
New Hire Testing	9,000
Lab Fees	7,700
Sergeants Testing	5,000
Counseling Services	700
MSA FIT Testing/PAK Test (required)	4,200
	<u>\$ 55,400</u>

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - PUBLIC SAFETY (1-8-529-XXXX)
FY 2023-2024**

7 The software account includes the following anticipated costs:

Dispatch Software	\$ 4,200
Training Software	4,900
Evidence Software	3,000
EMS Reporting Software	7,500
Secure Mobile Connection Software	1,350
Emergency Alert System	3,900
Accreditation software	5,000
Ticket Writing Software	10,920
Town-wide camera system	11,250
IA Cloud Storage	2,500
Microsoft 365/Email Server	5,700
Other Misc. Software	5,050
	<u>\$ 65,270</u>

8 Command staff has assessed the needs of staff and the department for training classes.

The following are the basic types of training classes:

Advance Self Defense (Department)	\$ 9,000
Hydraulics and Apparatus Course	8,000
Fire/Police Academy	10,000
Internal Affairs/Detective Training Classes	6,000
National Conference	2,000
BLS/ACLS/PALS Training	2,500
Active Shooter Class	2,000
Records/Accreditation Management	1,700
Other Police Training	3,390
Other Fire/Medical Training	4,300
Other Training Courses	4,295
	<u>53,185</u>
Travel Related to Training	42,900
Total Cost for Training	<u>\$ 96,085</u>

9 The Town has included a 5% increase in communication/utility cost based on

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - PUBLIC SAFETY (1-8-529-XXXX)
FY 2023-2024**

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

Garage Door Lift Replacement (3)	\$ 3,600
Pest control	500
General repairs	8,185
	<u>\$ 12,285</u>

11 Ambulances and fire engines are out of warranty and increased costs in maintenance are expected. 2023 includes the cost a accident repairs.

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

Equipment maintenance agreements	\$ 15,200
General equipment repairs	3,000
	<u>\$ 18,200</u>

13 Fuel costs have increased approximately 50% from FY 2020/2021. In addition, the Town has increased the use of the patrol boat.

14 8 employees are currently attending classes that would be eligible for the \$2,000 reimbursement program.

15 The capital leases are related to body cameras and in-car cameras previously approved by the Town Council. The original leases are over a period of 5 years.

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - GENERAL ADMINISTRATION (1-9-513-XXXX)
FY 2023-2024**

OBJECT CODE	DESCRIPTION	FINAL ACTUAL 2020-2021	FINAL ACTUAL 2021-2022	AMENDED BUDGET 2022-2023	FORECASTED TOTAL 2022-2023	PROPOSED BUDGET 2023-2024
1000	Bank Charges	\$ 1,086	\$ 1,685	\$ 2,500	\$ 2,438	\$ 2,500
3400	Contractual Services	2,058	11,948		10,000	10,000 1
4100	Communications	6,500	8,106	9,000	8,088	9,450
4200	Postage	1,764	1,853	2,500	2,446	2,700
4500	Liability, Property & Flood	102,578	106,093	126,873	114,773	189,740 2
4600	Repairs & Maintenance	99	198	100	100	100
4900	Legal Advertising/Misc. Expenses	1,637	2,693	6,000	5,751	3,680
5100	Office Supplies	3,916	3,828	4,000	3,464	4,100
9901	Retiree Health Insurance	-	-	-	-	- 3
9903	Termination Payments	15,000	60,000	-	-	-
		<u>\$ 134,638</u>	<u>\$ 196,404</u>	<u>\$ 150,973</u>	<u>\$ 147,061</u>	<u>\$ 222,270</u>
	Transfer to Road & Offsite Drainage Fund	-	-	-	-	-
	Transfer to/(from) Capital Outlay Reserves	60,164	462,766	131,010	171,557	(980,429) 4
	Transfer to Infrastructure Reserve	-	-	300,000	300,000	300,000 5
	Transfer to Reserves	<u>\$ 60,164</u>	<u>\$ 462,766</u>	<u>\$ 431,010</u>	<u>\$ 471,557</u>	<u>\$ (680,429)</u>

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

2 This balance is associated with all the different insurances that the Town is required to pay. These include general liability, property, flood, fiduciary and public official bonds. General Liability/property insurance increased from approximately \$110,000 to approximately \$170,000.

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

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - INFORMATION TECHNOLOGY (1-10-513-XXXX)
FY 2023-2024**

OBJECT CODE	DESCRIPTION	FINAL ACTUAL 2020-2021	FINAL ACTUAL 2021-2022	AMENDED BUDGET 2022-2023	FORECASTED TOTAL 2022-2023	PROPOSED BUDGET 2023-2024
3400	Contractual Services	\$ 60,935	\$ 79,970	\$ 69,900	\$ 51,529	\$ 69,900 1
3401	Software Licenses	40,227	46,291	33,975	46,702	33,975 2
4600	Repairs & Maintenance	-	495	5,000	5,000	5,000
5200	Operating Supplies	2,845	3,373	5,000	5,000	5,000
		<u>\$ 104,007</u>	<u>\$ 130,129</u>	<u>\$ 113,875</u>	<u>\$ 108,231</u>	<u>\$ 113,875</u>

1 Due to the ongoing threats of cyber attacks and maintenance of the Town's digital services used for interconnectivity and disaster recovery, the Town has engaged with an IT specialist.

Ongoing IT consulting/network services	\$ 60,000
Help desk services	7,500
Website maintenance	2,400
	<u>\$ 69,900</u>

2 There are certain standards that are required for email and website design. An examination of our current email/website reveal that we need to perform an update to meet these standards.

Annual Security Licenses	\$ 9,375
Email/Website Costs	4,000
Cloud Server Access	20,000
Misc. Software	600
	<u>\$ 33,975</u>

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - TOWN ATTORNEY (1-11-514-XXXX)
FY 2023-2024**

OBJECT CODE	DESCRIPTION	FINAL ACTUAL 2020-2021	FINAL ACTUAL 2021-2022	AMENDED BUDGET 2022-2023	FORECASTED TOTAL 2022-2023	PROPOSED BUDGET 2023-2024
3100	Contracted Town Attorney	\$ 65,921	\$ 153,885	\$ 120,000	\$ 117,251	\$ 120,000
3101	Labor Attorney	83	303	5,000	1,000	5,000
3103	Utility Attorney	75,857	608,749	600,000	566,369	400,000
		\$ 141,861	\$ 762,937	\$ 725,000	\$ 684,620	\$ 525,000

Attorney fees are based on standard rates from both the Town Attorney and the Labor Attorney. If situations occur which will need additional services, those charges will need to come from reserves.

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - CODE ENFORCEMENT BOARD/PLANNING,
ZONING AND VARIANCE BOARD (1-12-515-XXXX)
FY 2023-2024**

OBJECT CODE	DESCRIPTION	FINAL ACTUAL 2020-2021	FINAL ACTUAL 2021-2022	AMENDED BUDGET 2022-2023	FORECASTED TOTAL 2022-2023	PROPOSED BUDGET 2023-2024
3100	Professional Services	16,020	13,650	850	850	3,000
	TOTALS	\$ 16,020	\$ 13,650	\$ 850	\$ 850	\$ 3,000

1 Code enforcement is maintained by the full-time fire inspector. The remaining costs are associated with required legal ads or potential magistrate fees.

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - TOWN ENGINEER/PLANNER (1-13-530-XXXX)
FY 2023-2024**

ACCOUNT NUMBER	DESCRIPTION	FINAL ACTUAL 2020-2021	FINAL ACTUAL 2021-2022	AMENDED BUDGET 2022-2023	FORECASTED TOTAL 2022-2023	PROPOSED BUDGET 2023-2024
310X	Professional Services	\$ 116,182	\$ 83,606	\$ 70,200	\$ 64,111	\$ 45,500 ¹

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

General Engineering Services	\$ 10,000	
CRS Management Services	12,000	CRS Audit
MS4/NPDES Reporting & Audits	15,000	
Stormwater System Inspections	3,500	
Planner Services	5,000	
	<u>\$ 45,500</u>	

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - CEMETERY (1-17-569-XXXX)
FY 2023-2024**

OBJECT CODE	DESCRIPTION	FINAL ACTUAL 2020-2021	FINAL ACTUAL 2021-2022	AMENDED BUDGET 2022-2023	FORECASTED TOTAL 2022-2023	PROPOSED BUDGET 2023-2024
1200	Salary	\$ 527	\$ 1,110	\$ 769	\$ 805	\$ 898 1
2100	FICA	40	86	59	62	69
2200	Pension	58	122	85	88	99
2300	Life, Health, Disability	156	319	224	306	258
2400	Workers Comp	18	18	12	11	12
3400	Cemetery Contracts	4,248	3,764	31,490	29,890	3,000 2
3401	Cemetery Software	674	399	1,000	399	500 3
4600	Cemetery Maintenance	718	-	500	1,500	1,500 4
4900	Other Expenses	700	-	-	-	-
	TOTALS	<u><u>\$ 7,139</u></u>	<u><u>\$ 5,818</u></u>	<u><u>\$ 34,139</u></u>	<u><u>\$ 33,061</u></u>	<u><u>\$ 6,336</u></u>

1 Estimated cost of the Public Works Department marking out and digging sites.

2 Annual ongoing costs to maintain the landscape of the cemetery is approximately \$250 per month.

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

4 Misc. repairs such as sprinkler repairs and sod replacement.

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - COMMUNITY CENTER (1-27-575-XXXX)
FY 2023-2024**

OBJECT NUMBER	DESCRIPTION	FINAL ACTUAL 2020-2021	FINAL ACTUAL 2021-2022	AMENDED BUDGET 2022-2023	FORECASTED TOTAL 2022-2023	PROPOSED BUDGET 2023-2024
1200	Salary	\$ 1,582	\$ 3,334	\$ 3,077	\$ 2,985	3,591 1
2100	FICA	119	258	235	230	275 1
2200	Pension	174	367	338	328	395 1
2300	Life, Health, Disability	468	958	894	1,082	1,033 1
2400	Workers Comp	55	54	62	68	72 1
3400	Contract Services	6,486	8,305	10,496	10,408	11,150
4300	Utilities	2,467	2,955	2,100	2,664	2,850
4610	Maintenance	1,328	2,117	15,000	6,585	2,750
5200	Operating Supplies	80	148	1,000	1,303	1,000
	TOTALS	\$ 12,759	\$ 18,496	\$ 33,202	\$ 25,652	\$ 23,115

1 Estimated cost of the Public Works Department setting up and taking down tables.

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.

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

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

Road & Offsite Drainage Fund

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

Revenues

State Revenue Sharing, Local Option Gas Tax and Grant Revenue

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

Impact Fees

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

Interest

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

**TOWN OF INDIAN RIVER SHORES
ROAD OFFSITE DRAINAGE FUND BUDGET (FUND 002)
FY 2023-2024**

ACCOUNT NUMBER	DESCRIPTION	FINAL ACTUAL 2020-2021	FINAL ACTUAL 2021-2022	AMENDED BUDGET 2022-2023	FORECASTED TOTAL 2022-2023	PROPOSED BUDGET 2023-2024
<u>Revenues and other sources</u>						
2-322-1000	Impact Fees	\$ 11,562	\$ 8,856	\$ 6,000	\$ 2,530	\$ 6,000
2-334-4900	FDOT State Revenue	4,502	4,637	4,800	4,775	4,800
2-334-490X	Grant Revenues	146,876	234,818	-	-	-
2-335-1200	State Revenue Sharing	27,566	35,579	27,621	29,151	33,045 ¹
2-335-1400	Local Option Gas Tax	76,435	74,997	76,400	75,024	77,416 ¹
2-361-1000	Earned Interest	236	579	100	7,851	7,851
	TOTALS	\$ 267,177	\$ 359,466	\$ 114,921	\$ 119,332	\$ 129,112
<u>Expenditures</u>						
2-7-519-1200	Salary	\$ 10,544	\$ 11,115	\$ 12,307	\$ 12,318	\$ 14,363
2-7-519-2100	FICA	792	859	941	949	1,099
2-7-519-2200	Pension	1,160	1,223	1,354	1,355	1,580
2-7-519-2300	Life, Health, Disability	3,120	3,194	3,577	4,443	4,133
2-7-519-2400	Workers Comp	183	180	246	180	287
2-9-519-3XXX	Outside Services (Engineer/Grant)	27,681	-	-	-	-
2-7-519-4300	Utilities	5,791	6,038	6,300	6,612	6,300
2-7-519-4600	R&M - Roads & Bridges	124,017	-	1,800	1,800	1,800
2-7-519-4610	R&M - Baffle Box/Inlet Maintenance	-	-	2,500	2,500	2,500
2-7-519-4620	R&M - Traffic/Other	4,751	137,707	9,300	8,000	9,300
2-7-519-4900	Other expenses	-	-	-	-	-
2-9-513-1000	Bank Account Charges	13	23	24	48	25
2-9-513-9990	Transfer of Admin Costs	28,961	31,025	43,036	42,618	47,513 ²
2-28-519-6400	Capital Expenditures	-	105,056	250,000	250,000	-
	TOTALS	\$ 207,013	\$ 296,420	\$ 331,385	\$ 330,822	\$ 88,899
	Reserves	\$ 148,672	\$ 211,718	\$ (4,746)	\$ 228	\$ 40,441

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

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

Town Manager	10.0%
Finance Department	2.5%

ARPA Fund

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

Revenues

Grant Revenue

The Town has received a grant of approximately \$2.2 million from the American Rescue Plan Act (ARPA). The Town has elected to recognize the election of entire amount as "lost revenue" as allowed under the plan. The Town anticipates using the revenues to fund one-time projects and roadway updates. Revenues for this grant match expenditures when incurred.

**TOWN OF INDIAN RIVER SHORES
 ARPA FUND BUDGET (FUND 014)
 FY 2023-2024**

ACCOUNT NUMBER	DESCRIPTION	FINAL ACTUAL 2020-2021	FINAL ACTUAL 2021-2022	AMENDED BUDGET 2022-2023	FORECASTED TOTAL 2022-2023	PROPOSED BUDGET 2023-2024
<u>Revenues and other sources</u>						
15-334-490X	Grant Revenues	-	729,084	699,726	699,726	654,190
	TOTALS	\$ -	\$ 729,084	\$ 699,726	\$ 699,726	\$ 654,190
<u>Expenditures</u>						
15-7-519-310X	Public Works Professional Services	-	8,068	10,000	10,000	-
15-7-519-310X	Transportation Professional Services	-	54,100	80,620	80,620	-
15-7-519-4621	Transportation R&M	-	238,876	-	-	-
15-13-530-3101	Engineering Professional Services	-	15,000	85,000	85,000	-
15-27-575-4601	Community Center R&M	-	36,347	17,600	17,600	-
15-28-513-640X	General Admin Capital Expenditures	-	55,770	1,400	1,400	654,190 1
15-28-519-640X	Public Works Capital Expenditures	-	-	8,100	8,100	-
15-28-519-640X	Transportation Capital Expenditures	-	303,284	425,000	425,000	-
15-28-529-640X	Public Safety Capital Expenditures	-	17,639	72,006	72,006	-
	TOTALS	\$ -	\$ 729,084	\$ 699,726	\$ 699,726	\$ 654,190
	Reserves	\$ -	\$ -	\$ -	\$ -	\$ -

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

Planning, Zoning & Building Fund

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

This department is responsible for four major functions:

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

Revenues

Building Permits

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

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
PLANNING, ZONING AND BUILDING FUND BUDGET (FUND 008)
FY 2023-2024**

ACCOUNT NUMBER	DESCRIPTION	FINAL ACTUAL 2020-2021	FINAL ACTUAL 2021-2022	AMENDED BUDGET 2022-2023	FORECASTED TOTAL 2022-2023	PROPOSED BUDGET 2023-2024
<u>Revenues and other sources</u>						
8-322-0000	Building Permits	\$ 508,235	\$ 508,235	\$ 874,018	\$ 661,388	\$ 961,420 1
8-341-3000	Administrative Fees	9,839	9,839	27,895	3,496	7,725
8-341-3001	Credit Card Fees	11,369	11,369	3,200	16,906	19,768
8-351-2000	Administrative Fines	7,500	7,500	6,750	2,000	4,750
8-361-1000	Earned Interest	3,973	3,973	2,883	17,674	4,807
8-366-9000	Copies Printed	395	395	727	395	395
	TOTALS	\$ 541,311	\$ 541,311	\$ 915,473	\$ 701,859	\$ 998,865
<u>Expenditures</u>						
8-6-524-1200	Full-Time Salaries	\$ 288,943	\$ 301,516	\$ 329,720	\$ 357,132	\$ 392,417 2
8-6-524-1210	Part-time Salaries	8,254	8,925	9,750	6,458	9,750
8-6-524-2100	FICA	22,915	24,567	25,969	28,759	30,766
8-6-524-2200	Pension	49,056	32,172	48,348	62,836	74,758 3
8-6-524-2300	Life, Health, Disability	39,325	31,221	33,768	34,719	33,768 4
8-6-524-2301	Health Incentive	5,450	10,603	11,061	11,187	11,061
8-6-524-2400	Workers Comp	3,613	3,547	4,452	3,547	5,541
8-6-524-310X	Professional Services	129,969	181,613	249,500	176,914	149,500 5
8-6-524-3400	Contract Services	4,544	7,013	9,242	11,916	9,242
8-6-524-3401	Software Licensing	6,506	6,987	28,200	16,207	28,200 6
8-6-524-4000	Travel, Per Diem	-	-	2,225	2,225	2,225
8-6-524-4100	Communications	7,823	8,964	8,957	10,388	8,957
8-6-524-4300	Utilities	2,931	3,011	3,155	2,756	3,155
8-6-524-4500	Auto Insurance	1,648	460	1,648	1,118	1,648
8-6-524-4600	Computer Maintenance	14,391	7,920	6,000	7,750	6,000
8-6-524-4605	R&M - Equipment	132	796	840	363	840
8-6-524-4610	R&M - Building	532	595	1,390	-	1,390
8-6-524-4620	R&M - Auto	1,265	5,404	3,000	3,448	3,000
8-6-524-4700	Printing	26	-	600	158	600
8-6-524-4901	Credit Card Fees	8,816	11,023	15,971	17,627	19,768
8-6-524-5100	Office Supplies	4,041	3,189	3,150	2,902	3,150
8-6-524-5200	Operating Supplies	2,548	1,548	3,600	1,773	3,600
8-6-524-5210	Fuel/Oil	1,476	160	3,000	3,000	3,000
8-6-524-5220	Uniforms	371	200	1,000	220	1,000
8-6-524-5400	Books and Publications	1,451	87	5,950	5,950	10,450
8-6-524-5410	Membership Dues	150	495	460	795	460
8-6-524-5400	Training and Conferences	780	-	2,500	2,500	2,500
	Public Safety Function	606,956	652,016	813,456	772,648	816,746
8-9-513-3100	Bank Account Charges	144	129	300	133	300
8-9-513-9990	Transfer of Administrative Costs	45,828	47,443	47,429	55,102	54,286 7
	General Government Function	45,972	47,572	47,729	55,235	54,586
8-28-524-6400	Capital Expenditures	373,741	14,829	-	8,000	3,000
	TOTALS	\$ 1,026,669	\$ 714,417	\$ 861,185	\$ 835,883	\$ 874,332
	Excess/Deficit of Revenues Over Expenditures	\$ (485,358)	\$ (173,106)	\$ 54,288	\$ (134,024)	\$ 124,532
	Reserves	\$ 659,611	\$ 486,506	\$ 540,793	\$ 352,481	\$ 477,014
					Reserve as a % of 4 years	55%

1 The Town continues to monitor the building fees to reach the target of 75% of reserves. If activity continues to decrease another analysis of fees will be performed and the fee structure may need to be adjusted.

**TOWN OF INDIAN RIVER SHORES
PLANNING, ZONING AND BUILDING FUND BUDGET (FUND 008)
FY 2023-2024**

2 In May 2023, a new building official was hired. Additionally, the annual increase of 6% has been included in the departmental budget.

3 The estimated contribution rate for the employee within the defined benefit plan is 25%.

4 Expected health insurance increases are estimated to be 14%.

5 The breakdown of the professional services is as follows:

Site Plan Reviewer	\$ 7,500
Plan Reviewer	100,000 *
Attorney	24,000
Tree Inspection Service	18,000
	<u>\$ 149,500</u>

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

6 The breakdown of the software account line is as follows:

Cloud Storage	\$ 6,000
Permitting Software	20,200
Office Software	1,400
Misc. Software	600
	<u>\$ 28,200</u>

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

Town Manager	10.0%
Finance Department	8.0%

CAPITAL OUTLAY AND IMPROVEMENTS PROGRAM

CAPITAL OUTLAY & IMPROVEMENTS PROGRAM

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

To be included in the COIP, a capital purchase/improvement must cost at least \$500 and have a useful life of at least two (2) years. The COIP identifies capital purchases/improvements to be addressed over the next five (5) years, presented in the following sections based on department. Separate schedules are presented for each fund which will fund the purchases/improvements.

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

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

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

While the capital improvements listed in this COIP are financially feasible for fiscal year 2023, the availability of funding for the subsequent years may alter the COIP in the future. Therefore, this COIP does not list all of the Town's needs, but rather the needs the Town reasonably anticipates can be funded in the future.

For fiscal year 2024, the Town will spend approximately \$1,844,000 in capital outlay which will be funded by the discretionary sales surtax revenue and special revenue funds. The bulk of these expenditures (91%) come from the following items:

1. Rescue Vehicles (Ambulance) - \$400,000 - The Town owns two rescue vehicles which were purchased in 2012 and 2020. This past year saw a significant increase in maintenance costs associated with the vehicle purchased in 2012. Due to age and use, this vehicle has consistent mechanical issues which results in its being out of service for significant periods of time. These high-volume use vehicles are subject to consistent operation in austere environments. Maintaining two rescue vehicles in an optimal state is imperative to providing the highest level of care for our residents. This rescue was ordered in August 2022 and is expected to be received in late summer/early fall 2024.
2. Patrol Vehicle - \$63,000 - The average life of a patrol vehicle is approximately 3-5 years. Although the Town "hot seats" vehicles, each vehicle still gains 30,000 to 40,000 miles per year. This purchase will replace one vehicle which has over 100,000 miles.

3. Administrative vehicle - \$98,000 - There is a replacement schedule for administrative vehicles. This vehicle will replace one of the older vehicles which has a significant amount of mileage. This will replace the Town Manager's administrative vehicle and one Public Safety administrative vehicle.
4. Town Building & Campus Renovations - \$910,000 (FY 2023/2024) - The Town continues to upgrade and harden all Town facilities. The Public Safety Department is slated to complete engineering work in late 2022/2023 and begin work in early 2023/2024. The courtyard and landscape lighting changes will begin in 2022/2023.
5. Cemetery upgrades/expansion - \$15,000 - The expected upgrade to the irrigation of the cemetery will prevent breakage when the ground is disturbed.
6. Town-wide VOIP phone system - \$40,000 - The current phone system uses outdated hardware and has shown significant difficulty in being updated. In addition, the phone system has had significant difficulties with voicemail to email.
7. Air Packs (SCBA) - \$150,000 - Current inventory of SCBA's are 10 years old and they are not compatible with the new packs currently available in the marketplace making it imperative we replace all of them at the same time, as opposed to a "phased in" approach. Additionally, the new SCBA's will be compatible with Indian River County Fire Rescue. None of the components used with the Towns current inventory of SCBAs are compatible with the surrounding jurisdictions (County). This would also allow the Town to take advantage of the extensive parts inventory that the County has as well as the required Fit Testing equipment that must be conducted on all our employees on an annual basis. The proposed replacement SCBA units operate at much higher pressures (2216 psi vs 4500psi) and offer extended use time over the current equipment. Interoperable equipment provides a significant safety enhancement on a fire ground.

**TOWN OF INDIAN RIVER SHORES, FLORIDA
CAPITAL IMPROVEMENTS PROGRAM - GENERAL FUND
FISCAL YEARS 2024 THROUGH 2028
FY 2023-2024**

LOCATION: TOWN COUNCIL

PROJECT(S)	Projected	Budgeted					TOTAL
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Furniture & Equipment							
Bulletin boards	\$ 1,316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Clerk desk	1,229	-	-	-	-	-	-
Council chamber seating	15,600	-	-	-	-	-	-
Council chamber AV upgrade	3,788	-	-	-	-	-	-
Total	\$ 21,933	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

LOCATION: TOWN MANAGER

PROJECT(S)	Projected	Budgeted					TOTAL
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Vehicles							
Administrative vehicles	-	41,000	-	-	-	-	41,000
Total	\$ -	\$ 41,000	\$ -	\$ -	\$ -	\$ -	\$ 41,000

LOCATION: FINANCE

PROJECT(S)	Projected	Budgeted					TOTAL
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Furniture & Equipment							
Copier	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000
Total	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000

**TOWN OF INDIAN RIVER SHORES, FLORIDA
CAPITAL IMPROVEMENTS PROGRAM - GENERAL FUND
FISCAL YEARS 2024 THROUGH 2028
FY 2023-2024**

LOCATION: TOWN CLERK

PROJECT(S)	Projected	Budgeted					TOTAL
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Furniture & Equipment							
Office furniture	\$ 1,620	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	<u>\$ 1,620</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LOCATION: PUBLIC WORKS

PROJECT(S)	Projected	Budgeted					TOTAL
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Furniture & Equipment							
Tablet	\$ 887	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Shop tools	-	-	1,750	-	1,500	1,500	4,750
Furniture & Equipment	<u>887</u>	<u>-</u>	<u>1,750</u>	<u>-</u>	<u>1,500</u>	<u>1,500</u>	<u>4,750</u>
Vehicles							
Pickup truck	-	-	52,500	-	-	-	52,500
Skid steer	-	-	125,000	-	-	-	125,000
Vehicles	<u>-</u>	<u>-</u>	<u>177,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>177,500</u>
Total	<u>\$ 887</u>	<u>\$ -</u>	<u>\$ 179,250</u>	<u>\$ -</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ 182,250</u>

**TOWN OF INDIAN RIVER SHORES, FLORIDA
CAPITAL IMPROVEMENTS PROGRAM - GENERAL FUND
FISCAL YEARS 2024 THROUGH 2028
FY 2023-2024**

LOCATION: GENERAL ADMINISTRATION

PROJECT(S)	Projected	Budgeted					TOTAL
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Building Improvements							
Town building rehabilitation	\$ 158,680 *	\$ 910,000 *	\$ -	\$ -	\$ -	\$ -	\$ 910,000
Air conditioner replacements	8,690	9,000	9,500	10,000	10,500	11,000	50,000
Building Improvements	167,370	919,000	9,500	10,000	10,500	11,000	960,000
Improvements other than buildings							
Courtyard landscaping	70,000	-	-	-	-	-	-
Irrigation well	8,000	-	-	-	-	-	-
Dune crossover	45,000	-	-	-	-	-	-
Boat lift	15,000	-	-	-	-	-	-
Improvements other than buildings	138,000	-	-	-	-	-	-
Furniture & Equipment							
Landscape lighting	15,000	-	-	-	-	-	-
Furniture & Equipment	15,000	-	-	-	-	-	-
Total	\$ 320,370	\$ 919,000	\$ 9,500	\$ 10,000	\$ 10,500	\$ 11,000	\$ 960,000

LOCATION: CEMETERY

PROJECT(S)	Projected	Budgeted					TOTAL
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Improvements other than buildings							
Irrigation upgrade	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Parking lot expansion	23,000	-	-	-	-	-	-
Total	\$ 23,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000

**TOWN OF INDIAN RIVER SHORES, FLORIDA
CAPITAL IMPROVEMENTS PROGRAM - GENERAL FUND
FISCAL YEARS 2024 THROUGH 2028
FY 2023-2024**

LOCATION: IT/MIS

PROJECT(S)	Projected	Budgeted					TOTAL
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Furniture & Equipment							
Computer workstations	2,702	\$ 3,000	\$ 5,500	\$ 6,000	\$ 3,000	\$ 2,500	\$ 20,000
Laptops/Tablets	7,424	9,000	11,700	21,400	19,200	9,000	70,300
Computer servers	22,610	-	-	-	-	15,000	15,000
Town-wide VOIP phone system	-	40,000	-	-	-	-	40,000
UPS replacements	-	1,100	-	-	1,100	1,100	3,300
Network switch	2,355	-	-	2,500	-	-	2,500
Printer	702	-	-	-	-	-	-
WIFI device replacement	-	-	1,950	1,900	1,950	1,950	7,750
Furniture & Equipment	35,793	53,100	19,150	31,800	25,250	29,550	158,850
Total	\$ 35,793	\$ 53,100	\$ 19,150	\$ 31,800	\$ 25,250	\$ 29,550	\$ 158,850

**TOWN OF INDIAN RIVER SHORES, FLORIDA
CAPITAL IMPROVEMENTS PROGRAM - GENERAL FUND
FISCAL YEARS 2024 THROUGH 2028
FY 2023-2024**

LOCATION: PUBLIC SAFETY

PROJECT(S)	Projected	Budgeted					TOTAL
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Furniture & Equipment							
Bunker gear	25,262	\$ 30,000	\$ 30,000	\$ 30,000	\$ 33,000	\$ 33,000	\$ 156,000
Bullet proof vests	3,000	10,000	14,000	5,000	13,000	5,000	47,000
Portable radios	10,000	28,000	-	-	-	-	28,000
Air Packs (SCBA)	-	150,000	-	-	-	-	150,000
Cutter, spreader, ram rescue tool	-	38,000	-	-	-	-	38,000
Incar Video	-	15,000	-	-	-	-	15,000
Speed sign	-	3,500	-	-	-	-	3,500
Message board	-	-	15,000	-	-	-	15,000
Active shooter kits	15,000	-	-	-	-	20,000	20,000
SWAT vests	5,000	-	-	-	-	15,000	15,000
Body Camera (Lease)	20,000	-	-	-	-	-	-
Covert camera (investigations)	15,000	-	-	-	-	-	-
Bola wrap	2,000	-	-	-	-	-	-
Gun safe	2,300	-	-	-	-	-	-
Ultrasound machine	4,495	-	-	-	-	-	-
Security camera	625	-	-	-	-	-	-
Cut off saw	1,462	-	-	-	-	-	-
Dishwasher	522	-	-	-	-	-	-
Washing machine	679	-	-	-	-	-	-
SWAT equipment	7,841	-	-	-	-	-	-
Furniture & Equipment	113,186	274,500	59,000	35,000	46,000	73,000	487,500

**TOWN OF INDIAN RIVER SHORES, FLORIDA
CAPITAL IMPROVEMENTS PROGRAM - GENERAL FUND
FISCAL YEARS 2024 THROUGH 2028
FY 2023-2024**

LOCATION: PUBLIC SAFETY (cont.)

PROJECT(S)	Projected	Budgeted					TOTAL
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Vehicles							
Ambulance	-	400,000	-	400,000	-	-	800,000
Patrol vehicles	-	63,000	66,000	69,000	72,000	76,000	346,000
Patrol cycle	29,630 *	-	-	-	-	-	-
Boat engine replacement	60,000	-	-	-	-	-	-
Boat trailer	6,850	-	-	-	-	-	-
Administrative vehicles	55,000 *	57,000	-	62,000	-	67,000	186,000
ATV	-	14,000	-	15,000	-	-	29,000
Ladder fire truck	-	-	-	-	-	-	-
Fire engine	-	-	-	600,000	-	-	600,000
Vehicles	151,480	534,000	66,000	1,146,000	72,000	143,000	1,961,000
Total	\$ 264,666	\$ 808,500	\$ 125,000	\$ 1,181,000	\$ 118,000	\$ 216,000	\$ 2,448,500

*ARPA funds were partially used

PROJECT(S)	Budgeted					TOTAL	
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028		
Total Capital Purchases	\$ 668,269	\$ 1,836,600	\$ 332,900	\$ 1,222,800	\$ 165,250	\$ 258,050	\$ 3,815,600

Capital outlay Reserves

PROJECT(S)	FY 2023	Budgeted				
		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Estimated beginning balance	542,938	\$ 524,501	\$ 198,262	\$ 730,095	\$ 389,322	\$ 1,132,560
Discretionary sales surtax revenue	819,826	856,171	864,733	882,027	908,488	944,828
ARPA funds	72,006	654,190	-	-	-	-
Insurance	38,000	-	-	-	-	-
Capital lease proceeds	20,000	-	-	-	-	-
Transfer to R&B for Road Work	(300,000)	-	-	-	-	-
Estimated disbursements	(668,269)	(1,836,600)	(332,900)	(1,222,800)	(165,250)	(258,050)
Estimated ending balance	\$ 524,501	\$ 198,262	\$ 730,095	\$ 389,322	\$ 1,132,560	\$ 1,819,338

**TOWN OF INDIAN RIVER SHORES, FLORIDA
CAPITAL IMPROVEMENTS PROGRAM - ROAD PROJECTS
FISCAL YEARS 2024 THROUGH 2028**

PROJECT(S)	Funding Source	Projected FY 2023	Budgeted					TOTAL FY 24/28	TOTAL PROJECT
			FY 2024	FY 2025	FY 2026	FY 2027	FY 2028		
Road Projects									
Pebble Bay	ARPA/R&O/Gen	\$ 1,000,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,700
Beachcomber Lane	ARPA/R&O/Gen	47,120	-	450,000	-	-	-	450,000	497,120
Sunrise Terrace	R&O/Gen	-	-	-	30,000	350,000	-	380,000	380,000
Pebble Lane	R&O/Gen	-	-	-	-	-	35,000	35,000	35,000
Total project costs		\$ 1,047,820	\$ -	\$ 450,000	\$ 30,000	\$ 350,000	\$ 35,000	\$ 865,000	\$ 1,912,820

Future Road Projects Beyond 2028

Roadway		Estimated Cost
Pebble Lane	R&O/Gen	\$ 435,000
Reef Lane	R&O/Gen	490,000
Fred Tuerk	R&O/Gen	570,000
Winter Beach Boulevard	R&O/Gen	340,000
		<u>\$ 1,835,000</u>

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

ARPA - Funds are designated from the ARPA Fund

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

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

**TOWN OF INDIAN RIVER SHORES, FLORIDA
CAPITAL IMPROVEMENTS PROGRAM - PLANNING, ZONING AND BUILDING FUND
FISCAL YEARS 2024 THROUGH 2028**

PROJECT(S)	Projected	Budgeted					TOTAL
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Furniture & Equipment							
Computer workstations	\$ -	\$ -	\$ -	\$ -	\$ 8,115	\$ -	\$ 8,115
Laptop	-	3,000	-	-	3,478	-	6,478
I-Pad	8,000	-	-	-	-	9,500	9,500
Copier	-	-	-	-	8,115	-	8,115
Scanner	-	-	-	12,000	-	-	12,000
Vehicles	-	-	45,000	-	-	45,000	90,000
Furniture & Equipment	8,000	3,000	45,000	12,000	19,708	54,500	134,208
Total	\$ 8,000	\$ 3,000	\$ 45,000	\$ 12,000	\$ 19,708	\$ 54,500	\$ 134,208