

TOWN OF INDIAN RIVER SHORES

ADOPTED BUDGET Fiscal Year 2021

**Approved at the
Public Hearing
September 24, 2020**

* Amounts related to 2020 reserves are subject to change.

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MAYOR
THOMAS F. SLATER

VICE MAYOR
ROBERT F. AUWAERTER

COUNCIL:
JESSE L. "SAM" CARROLL, JR.
BRIAN T. FOLEY
DEBORAH H. PENISTON



TOWN MANAGER
JOE GRIFFIN

TOWN CLERK
LAURA ALDRICH

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27 August 2020

Honorable Mayor and
Members of the Town Council
Town of Indian River Shores
Indian River Shores, Florida

RE: Fiscal Year 2021 Proposed Budget Message

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 Proposed Draft Fiscal Year 2020/21 Budget for your review and comments. The FY 20/21 budget focus is on the Town's mission and vision statement which read as follows:

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.

FY 20/21 Total appropriations for Town Funds are \$7,026,639. FY 19/20 appropriations were \$7,777,810 approved by Council before amendments. The difference is primarily attributable to significant decreases in the expected expenditures in the renovation of the Town Hall Campus.

Key Budget Information:

- The Finance Committee, at their 30 June 2020 meeting, recommended 4 to 1 to use the same millage rate as the current FY 19/20 rate, 1.3349. **The Proposed Draft FY 20/21 budget is presented using the 1.3349 millage rate.** This will require the use of \$531,909 in General Fund reserves to cover all appropriations. If the entire budget were to be funded without reserves the rate would need to be 1.4952.
- The Town's remaining revenue budgets are established based on currently known data. Due to the recent economic downturn, we anticipate revenues decreasing by \$200,000 from the FY 20/21 budget. \$150,000 of that loss is in interest revenue with the remaining from tax revenues.
- The net increase to public safety personnel budget is expected to be \$140,000 or 4% higher than FY 19/20.
 - No new full-time positions are created for FY 20/21.

- Salary costs include additional coverage for ongoing Public Safety investigations and shifts for replacement officers to attain a third Public Safety certificate due to anticipated officer retirements.
- Officer pay increases are determined by the union contract.
- A 4% average potential merit contingency was included within each departmental budget for non-union fulltime employees.
- Insurance premiums rose 10% and have been updated for the open enrollment.
- The major operating expense changes for Town 2020/2021 include:
 - Exterior painting of the public safety building (\$30,000).
 - New Public Safety dispatch software required by the County (\$25,000).
 - Ongoing upgrading/supervising of the Town’s MIS/IT environment (\$48,000).
 - Expansion of the public safety evidence room (\$20,000).

Significant capital purchases/improvements for FY 20/21 include the following:

- Renovations to Town Hall will continue into FY 20/21. Amounts not spent in FY 19/20 will be rolled in the following year’s budget. Total costs are budgeted at \$650,000 of which \$400,000 will come from the general department reserves, \$200,000 will come from the building department reserves. In FY 20/21, \$20,000 is budgeted for the design of improvements to the public safety building.
- Surf Lane is programed to be milled and resurfaced. The estimated cost is approximately \$122,000 and will be funded from the road and offsite drainage fund.

Impact of the Millage Rate:

The table below is an example of the effect of the proposed millage rate using property taxed on a value of \$750,000 last year, assuming the property assessed value increased 3.10%:

	<u>FY 2019-20 With 1.3349 Millage</u>	<u>FY 2020-21 With 1.3349 Millage</u>
Taxable Value	750,000	772,500
Millage	<u>1.3349</u>	<u>1.3349</u>
Taxes for Year	1,001.18	1,031.21
Tax Increase		30.04

We believe this budget, as established, is necessary to achieve the Town’s mission.

Respectfully submitted,

Joseph Griffin
Town Manager

Heather Christmas
Town Treasurer

**TOWN OF INDIAN RIVER SHORES
BUDGET SUMMARY
FY 2020-2021**

	General Fund	Road & Offsite Drainage Fund	Planning, Zoning & Building Fund	Total
Revenues				
Taxes	\$ 5,263,748	\$ 65,210	\$ -	\$ 5,328,958
Intergovernmental Revenues	353,563	28,052	-	381,615
Permits and Fees	6,500	6,000	258,014	270,514
Charges for Services	365,043	-	4,700	369,743
Miscellaneous Revenues	59,016	100	3,417	62,533
Subtotal	<u>6,047,870</u>	<u>99,362</u>	<u>266,131</u>	<u>6,413,362</u>
Other Sources/Reserves				
Brought Forward*	<u>538,680</u>	<u>80,878</u>	<u>604,534</u>	<u>1,224,093</u>
Total Revenues and Other Sources	<u>\$ 6,586,550</u>	<u>\$ 180,240</u>	<u>\$ 870,665</u>	<u>\$ 7,637,455</u>
Appropriations				
Personnel Expenditures	\$ 4,363,850	\$ 44,443	\$ 475,540	\$ 4,883,833
Operating Expenditures	1,377,602	13,960	193,125	1,584,687
Capital Expenditures	234,282	121,837	202,000	558,119
Subtotal	<u>5,975,734</u>	<u>180,240</u>	<u>870,665</u>	<u>7,026,639</u>
Other Uses/Contingencies**	<u>610,817</u>	<u>-</u>	<u>-</u>	<u>610,817</u>
Total Appropriations and Other Uses	<u>\$ 6,586,551</u>	<u>\$ 180,240</u>	<u>\$ 870,665</u>	<u>\$ 7,637,456</u>
Remaining Reserves				
Non-Spendable	\$ 150,000	\$ -	\$ -	\$ 150,000
Restricted	-	2,738	534,355	537,093
Committed	75,086	-	-	75,086
Assigned	401,637	-	-	401,637
Unrestricted	4,892,613	-	-	4,892,613
Total	<u>\$ 5,519,336</u>	<u>\$ 2,738</u>	<u>\$ 534,355</u>	<u>\$ 6,056,429</u>
*Other Sources/Reserves Brought Forward consists of the following:				
Transfers from Cemetery reserves	\$ 6,761	\$ -	\$ -	\$ 6,761
Transfers from Capital Outlay reserves	-	-	-	-
Transfers to cover deficits	531,919	80,878	604,534	1,217,332
	<u>\$ 538,680</u>	<u>\$ 80,878</u>	<u>\$ 604,534</u>	<u>\$ 1,224,093</u>
**Other Uses/Contingencies consists of the following:				
Transfer to capital outlay/maintenance reserves	\$ 310,817	\$ -	\$ -	\$ 310,817
Transfer to infrastructure replacement reserve	300,000	-	-	300,000
Surplus	-	-	-	-
	<u>\$ 610,817</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 610,817</u>

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND RESERVES
09/30/2021**

Total Fund Balance September 30, 2020 (Estimated)	\$ 5,447,199	\$ 5,447,199
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Reserves:

Non-Spendable

Prepays	125,000	
Inventory	25,000	150,000

Restricted

Capital Outlay	(118,282) *	(118,282)
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Committed

Cemetery Maintenance	75,086	75,086
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Assigned

Infrastructure replacement	300,000	
Celltower removal	101,637	401,637

Unassigned

Emergency	2,121,274	
Unassigned	2,889,621	5,010,895

Total Fund Balance September 30, 2021 (Estimated)		\$ 5,519,336
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Revenues		6,047,870
Expenditures		5,975,733
Difference		72,137

*Negative Capital Outlay reserves are netted with unassigned reserves. Upon discussion with the auditor, this will be carried forward with the use of a separate fund that rolls up into the general fund at the end of the fiscal year.

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND RESERVES
09/30/2020**

<i>Total Fund Balance September 30, 2019</i>		<u><u>\$ 6,259,223</u></u>
Reserves:		
<u>Non-Spendable</u>		
Prepays	125,000	
Inventory	<u>25,000</u>	150,000
<u>Restricted</u>		
Capital Outlay	<u>(429,098)</u>	(429,098)
<u>Committed</u>		
Cemetery Maintenance	<u>81,474</u>	81,474
<u>Assigned</u>		
Celltower Reserve	<u>101,131</u>	101,131
<u>Unassigned</u>		
Emergency Reserves	2,110,720	
Unassigned Reserves	<u>3,432,972</u>	<u>5,543,692</u>
<i>Total Fund Balance September 30, 2020 (Estimated)</i>		<u><u>\$ 5,447,199</u></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 BUDGET COMPARISON**

	Actual FY 17/18	Actual FY 18/19	Amended Budget FY 19/20	Projected Total FY 19/20	Proposed Budget FY 20/21
Millage Rate	1.3774	1.2890	1.3349	1.3349	1.3349
Operating Revenues					
Property Taxes	\$ 3,892,743	\$ 3,922,129	\$ 4,273,696	\$ 4,331,023	\$ 4,429,746
State Revenues	669,995	712,997	705,178	644,665	622,466
Postal Center Revenues	206,018	213,181	211,800	175,745	201,300
Community Center Revenues	9,668	1,655	1,992	19,440	19,440
Public Safety Revenues	120,522	155,661	121,600	146,769	140,600
Other Revenues	338,072	299,416	154,166	188,601	89,219
Transfer from cemetery reserves	2,454	19,902	50,050	11,987	6,761
Total Operating Revenues	<u>\$ 5,239,472</u>	<u>\$ 5,324,941</u>	<u>\$ 5,518,482</u>	<u>\$ 5,518,230</u>	<u>\$ 5,509,532</u>
Operating Costs					
Town Administration	\$ 829,958	\$ 885,021	\$ 916,619	\$ 891,072	\$ 874,437
Maintenance	120,380	187,329	226,657	230,194	258,056
Engineer	25,700	35,048	157,000	142,144	55,500
Cemetery	8,279	21,427	50,550	42,247	7,261
Postal Center	233,587	236,528	247,587	209,702	239,513
Community Center	4,616	7,417	16,326	16,116	13,166
Public Safety	3,770,360	3,865,757	4,034,786	4,032,782	4,192,518
Legal Matters	173,638	142,380	122,000	99,894	101,000
Total Operating Costs	<u>\$ 5,166,518</u>	<u>\$ 5,380,907</u>	<u>\$ 5,771,525</u>	<u>\$ 5,664,151</u>	<u>\$ 5,741,451</u>
Operating gain/loss	<u>\$ 72,954</u>	<u>\$ (55,966)</u>	<u>\$ (253,043)</u>	<u>\$ (145,921)</u>	<u>\$ (231,919)</u>
Capital Sources					
State Revenues	\$ 582,838	\$ 641,253	\$ 663,743	\$ 581,229	\$ 545,099
Grant Revenues	59,976	-	-	-	-
Other Restricted Sources	-	-	-	-	-
Total Capital Sources	<u>642,814</u>	<u>641,253</u>	<u>663,743</u>	<u>581,229</u>	<u>545,099</u>
Capital uses					
Capital expenditures	494,219	1,382,774	1,438,008	1,235,345	234,282
Transfer to/(from) Capital Reserves	148,595	(741,521)	(135,018)	(135,018)	310,817
Total Capital Uses	<u>642,814</u>	<u>641,253</u>	<u>1,302,990</u>	<u>1,100,327</u>	<u>545,099</u>
Net Operating Requirements for Capital	<u>-</u>	<u>-</u>	<u>(639,247)</u>	<u>(519,098)</u>	<u>-</u>
Total Net Operating Gain/(Loss)	<u>\$ 72,954</u>	<u>\$ (55,966)</u>	<u>\$ (892,290)</u>	<u>\$ (665,019)</u>	<u>\$ (231,919)</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. 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 2020-2021, the Property Appraiser's estimated taxable valuation as of January 1, 2020 is \$3.457 billion, up 3.1% over the 2019-2020 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 2020-2021**

DESCRIPTION						Actual Budget 3.10%
	Value					3,352,834,265
	1.3774	1.2890	Millage	1.3349	1.3349	
	FINAL ACTUAL 2017-2018	FINAL ACTUAL 2018-2019	AMENDED BUDGET 2019-2020	PROJECTED TOTAL 2019-2020	PRIOR MILLAGE BUDGET 2020-2021	
Ad Valorem Taxes	3,892,743	3,922,129	4,273,696	4,331,023	4,429,746	1
Communications Services Tax	293,505	315,401	299,980	261,894	274,903	2
Local Business Tax	12,026	12,453	12,000	9,609	12,000	
Interest on Taxes	3,592	3,882	2,000	4,143	2,000	
NPDES permits	5,625	6,500	6,000	10,250	6,000	
Grant Revenue	65,455	9,750	1,000	19,437	1,000	
State Revenue Sharing	67,527	74,956	72,187	76,435	71,255	2
Alcohol Beverage Licenses	329	329	329	330	329	
Half-Cent Sales Tax	308,634	322,311	332,682	306,006	275,979	2
Election Filing Fee	75	-	75	-	75	
Short term rentals	-	-	-	300	500	
Credit Card Fee	1,906	2,262	2,000	2,106	2,000	
Law Enforcement Service Charge	9,881	11,930	7,500	13,740	13,000	
Ambulance Fee Service Charges	102,132	132,870	105,000	130,150	120,000	
Postage Stamp Sales	101,408	105,560	105,000	85,151	100,000	
Merchandise Sales	1,555	1,413	1,300	1,339	1,300	
Metered Postage Sales	90,015	88,949	85,000	69,701	80,000	
Copies & Fax sales	-	59	250	90	250	
Traffic and Parking Fees	6,370	3,906	5,500	2,046	4,000	
Administrative fines	1,500	6,500	3,000	591	3,000	
Police Education	639	455	600	242	600	
Earned Interest	145,831	196,024	100,000	98,500	30,000	3
Community Center Fees	9,668	1,655	1,992	19,440	19,440	
Postal Center Box Rentals	13,040	17,259	20,500	17,448	18,000	
Cell Tower Rental	33,975	31,670	-	6,553	6,553	
Cemetery Sales/Burial Fees/Donations	5,825	1,525	500	30,260	500	
Sales of Surplus Equipment	17,806	375	23,000	570	23,000	
Miscellaneous Revenues	3,041	1,855	2,341	2,049	2,341	
FMIT Safety Award Grant	5,000	6,000	5,000	5,000	5,000	
Insurance Proceeds	37,915	27,061	-	1,840	-	
Operating Revenues	<u>5,237,018</u>	<u>5,305,039</u>	<u>5,468,432</u>	<u>5,506,243</u>	<u>5,502,771</u>	
Grant Revenue	59,976	-	-	-	-	
Local Government Infrastructure Tax	582,838	641,253	663,743	581,229	545,099	2
Capital Outlay Related Revenues	<u>642,814</u>	<u>641,253</u>	<u>663,743</u>	<u>581,229</u>	<u>545,099</u>	
Transfer from Cemetery Reserves	2,454	19,902	50,050	11,987	6,761	
Transfer from Capital Reserves	-	741,521	135,018	135,018	-	
Transfer from General for Capital purposes	-	-	671,229	519,098	-	
Transfer from General Reserves	-	55,966	221,061	145,921	531,919	
Transfer from Reserves	<u>2,454</u>	<u>817,389</u>	<u>1,077,358</u>	<u>812,024</u>	<u>538,680</u>	
SUBTOTAL	<u>\$ 5,882,286</u>	<u>\$ 6,763,681</u>	<u>\$ 7,209,533</u>	<u>\$ 6,899,496</u>	<u>\$ 6,586,550</u>	

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

Property Value	3,456,677,609	Millage Rate	1.3349	Discount	4%
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2 State revenue determinations come from the Florida Office of Economic & Demographic Research. These revenues were last updated August 20, 2020.

3 Interest revenue has decreased due to interest rates at approximately 50 basis points and revenue decreases associated with the pandemic.

GENERAL FUND
Expenditures/Appropriations

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

<u>Department</u>	<u>Actual FY FY 17/18</u>	<u>Actual FY 18/19</u>	<u>Amended Budget FY 19/20</u>	<u>Projected Total FY 19/20</u>	<u>Proposed Budget FY 20/21</u>	<u>\$ Increase (Decrease) from 19/20 Projected</u>	<u>% Increase (Decrease) from 19/20 Projected</u>
Town Council	\$ 11,479	\$ 17,239	\$ 12,365	\$ 11,603	\$ 20,530	\$ 8,927	76.9%
Town Manager	231,527	212,026	169,532	168,017	162,426	(5,591)	-3.3%
Finance Department	202,181	204,624	253,372	247,831	282,281	34,450	13.9%
Town Clerk	117,054	158,645	187,380	187,099	195,300	8,201	4.4%
Postal Center	233,587	236,528	247,587	209,702	239,513	29,811	14.2%
Public Works	120,380	187,329	226,657	230,194	258,056	27,862	12.1%
Public Safety	3,770,360	3,865,757	4,034,786	4,032,782	4,192,518	159,736	4.0%
General Administration	248,959	272,787	275,120	258,522	128,250	(130,272)	-50.4%
Infomration Tech	-	-	-	-	68,600	68,600	0.0%
Town Attorney	173,638	142,380	122,000	99,894	101,000	1,106	1.1%
Planning, Zoning & Variance Board	18,758	19,700	18,850	18,000	17,050	(950)	-5.3%
Engineering/Planner	25,700	35,048	157,000	142,144	55,500	(86,644)	-61.0%
Cemetery	8,279	21,427	50,550	42,247	7,261	(34,986)	-82.8%
Community Center	4,616	7,417	16,326	16,116	13,166	(2,950)	-18.3%
Total Operating Costs	5,166,518	5,380,907	5,771,525	5,664,151	5,741,451	77,300	1.4%
Capital Expenditures	494,219	1,382,774	1,438,008	1,235,345	234,282	(1,001,063)	-81.0%
Transfer to Capital Reserves	148,595	-	-	-	310,817	310,817	-
Transfer to Infrastructure Replacement					300,000	300,000	-
Transfer to General Reserves	72,954	-	-	-	-	-	-
TOTAL GENERAL FUND USES	\$ 5,882,286	\$ 6,763,681	\$ 7,209,533	\$ 6,899,496	\$ 6,586,550	\$ (312,946)	-4.5%

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, Town Attorney and Town Clerk. 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.

The Finance Department consists of two full-time positions.

TOWN CLERK

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

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

The Town Clerk's office consists of two full-time positions.

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. The Postal Center consists of one full-time employee.

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 for miscellaneous janitorial services, grounds keeping, stormwater management and supports all departments such as moving office equipment and furniture.

The Public Works department consists of two full-time positions.

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 fire fighting/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 type of disasters.

GENERAL ADMINISTRATION

The General Administration function includes costs that can not or should not be identified with specific departments within the General Fund. These costs include Town property insurance, retiree insurance, postage meter rental and postage, advertising, shared office supplies, website hosting, certain defined benefit pension plan expenses, and other budgetary items such as 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 2020-2021**

DESCRIPTION	FINAL ACTUAL 2017-2018	FINAL ACTUAL 2018-2019	AMENDED BUDGET 2019-2020	FORECASTED TOTAL 2019-2020	PROPOSED BUDGET 2020-2021
Special Events	\$ 6,676	\$ 8,694	\$ 7,100	\$ 8,419	\$ 13,050 ¹
Software Licensing	99	99	100	99	1,765 ²
Travel & Per Diem	3,902	5,770	2,400	1,131	2,400 ³
Printing & Mailing	67	54	250	391	500
Operating Supplies	56	329	200	200	500
Dues, Books & Conferences	679	2,293	2,315	1,363	2,315 ³
TOTALS	\$ 11,479	\$ 17,239	\$ 12,365	\$ 11,603	\$ 20,530

¹ Details of this account are as follows:

Holiday Party	\$ 6,000
Holiday Decorations	1,500
Town Elections	2,050
Ordinance Codification	2,500
Plaques/Awards	400
Other Events	<u>600</u>
	<u>\$ 13,050</u>

² Realigned the costs of council digital recording software and the online hosting of ordinances from General Administration to Town Council.

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.

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - TOWN MANAGER (1-2-512-XXXX)
FY 2020-2021**

<u>DESCRIPTION</u>	<u>FINAL ACTUAL 2017-2018</u>	<u>FINAL ACTUAL 2018-2019</u>	<u>AMENDED BUDGET 2019-2020</u>	<u>FORECASTED TOTAL 2019-2020</u>	<u>PROPOSED BUDGET 2020-2021</u>
Salaries	\$ 171,046	\$ 174,097	\$ 143,150	\$ 146,193	\$ 147,700
FICA	12,341	13,204	12,156	12,437	12,885
Pension	52,355	33,831	15,747	16,081	16,247
Life, Health, Disability	22,430	21,708	18,045	17,195	19,268 ¹
Workers Comp	359	390	322	329	332
Software Licensing	392	198	100	99	100
Travel & Per Diem	42	-	1,000	207	500
Communications	1,800	1,560	1,200	1,200	1,200
Auto Insurance	370	409	500	423	500
Repair & Maintenance	1,480	-	500	500	1,000
Other Expenses	7,511	2,352	2,800	345	1,300
Fuel & Oil	1,880	1,032	2,000	1,500	1,500
Dues, Books & Conferences	310	420	1,930	420	500
Costs transferred out	(40,789)	(37,175)	(29,917)	(28,913)	(40,607) ²
TOTALS	<u>\$ 231,527</u>	<u>\$ 212,026</u>	<u>\$ 169,532</u>	<u>\$ 168,017</u>	<u>\$ 162,426</u>

¹ Due to the COVID-19 pandemic and several expensive group claims, insurance premium will increase by 10%.

² The indirect cost allocation of the department budget is based on the following percentages:

Road & Offsite Drainage	10.0%
Building Department	5.0%

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - FINANCE DEPARTMENT (1-3-513-XXXX)
FY 2020-2021**

<u>DESCRIPTION</u>	<u>FINAL ACTUAL 2017-2018</u>	<u>FINAL ACTUAL 2018-2019</u>	<u>AMENDED BUDGET 2019-2020</u>	<u>FORECASTED TOTAL 2019-2020</u>	<u>PROPOSED BUDGET 2020-2021</u>
Salaries	\$ 152,951	\$ 161,249	\$ 182,029	\$ 181,566	\$ 191,360 ¹
FICA	11,743	12,076	14,042	13,693	14,639
Pension	35,195	36,180	58,735	50,738	48,154 ²
Life, Health, Disability	32,215	24,036	26,050	21,754	26,952 ³
Workers Comp	339	375	363	317	431
Annual audit	-	-	-	-	27,000 ⁴
Software Licensing	298	501	500	5,404	10,500 ⁵
Travel & Per Diem	746	1,927	2,200	-	2,200
Communications	2,261	1,800	1,800	1,843	1,800
Repairs & Maintenance	372	302	9,400	9,257	5,377 ⁴
Printing	267	276	300	1,240	300
Operating Supplies	190	-	250	-	250
Books & Publications	-	-	100	-	100
Memberships & Dues	295	435	260	435	260
Education & Conferences	512	840	875	428	875
Costs transferred out	(35,203)	(35,373)	(43,532)	(38,844)	(47,916) ⁶
TOTALS	<u>\$ 202,181</u>	<u>\$ 204,624</u>	<u>\$ 253,372</u>	<u>\$ 247,831</u>	<u>\$ 282,281</u>

- 1 Beginning with the 2020-2021 fiscal year budget, the Town Treasurer will also be taking on the role of Deputy Town Manager. Additionally, per Finance Committee recommendation potential merit increases (avg 4%) have been included in the department budget rather than in General Administration.
- 2 Since the Town ensures the market value matches the actuarial value for the General Employee pension plan, the earnings under 5.9% from 2020 will need to be made up. We estimate a 45% required contribution rate for 2021. The required contribution rate in 2020 was 43%.
- 1 Due to the COVID-19 pandemic and several expensive group claims, insurance premium increased by 10%.
- 4 After reviewing the Town's accounts, it has been determined that the annual audit expense should be recorded within this departments budget.
- 5 Annually, the Town pay approximately \$10,000 for the financial software for hosting and maintenance. Additionally, the Town will pay \$5,200 annually for a time management system.

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - FINANCE DEPARTMENT (1-3-513-XXXX)
FY 2020-2021**

6 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 2020-2021**

DESCRIPTION	FINAL ACTUAL 2017-2018	FINAL ACTUAL 2018-2019	AMENDED BUDGET 2019-2020	FORECASTED TOTAL 2019-2020	PROPOSED BUDGET 2020-2021
Salaries	\$ 81,727	\$ 113,417	\$ 125,802	\$ 127,593	\$ 130,545 ¹
FICA	5,891	8,302	9,394	9,381	9,987
Pension	8,988	9,385	13,508	14,035	14,360
Life, Health, Disability	15,175	21,109	25,912	25,625	28,351 ²
Workers Comp	270	298	229	252	228
Software Licensing	211	507	600	198	4,600 ³
Travel & Per Diem	1,407	1,170	2,525	860	2,525
Communications	900	900	1,620	1,320	1,620
Repairs & Maintenance	1,425	1,386	5,580	5,580	1,080
Other Expenses	-	40	300	300	300
Memberships & Dues	235	781	735	781	530
Education & Conferences	825	1,350	1,175	1,174	1,175
TOTALS	\$ 117,054	\$ 158,645	\$ 187,380	\$ 187,099	\$ 195,300

¹ Per Finance Committee recommendation potential merit increases (avg 4%) have been included in the department budget rather than in General Administration.

² Due to the COVID-19 pandemic and several expensive group claims, insurance premiums will increase by 10%.

³ Annual costs of document management software are estimated to be about \$4,000.

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - POSTAL CENTER (1-5-513-XXXX)
FY 2020-2021**

<u>DESCRIPTION</u>	<u>FINAL ACTUAL 2017-2018</u>	<u>FINAL ACTUAL 2018-2019</u>	<u>AMENDED BUDGET 2019-2020</u>	<u>FORECASTED TOTAL 2019-2020</u>	<u>PROPOSED BUDGET 2020-2021</u>
Salaries	24,530	24,432	27,300	27,825	29,670 ¹
FICA	1,877	1,918	1,904	2,395	2,582
Pension	-	1,211	3,003	3,099	3,266
Life, Health, Disability	-	111	817	696	1,174
Health incentive	-	634	4,408	3,299	3,662
Workers Comp	62	69	68	58	74
Software Licensing	99	99	100	99	100
R&M Equipment	1,803	1,689	1,970	1,900	1,970
Credit Card Fees	1,310	1,572	1,500	1,535	1,500
Operating Supplies	921	624	1,970	1,970	1,970
Transfer Admin Costs	11,571	11,594	14,247	13,695	13,245
Before COGS	<u>42,173</u>	<u>43,953</u>	<u>57,287</u>	<u>56,571</u>	<u>59,213</u>
Postage Stamps COS	101,399	103,188	105,000	83,237	100,000
Merchandise COS	-	438	300	193	300
Metered Postage COS	90,015	88,949	85,000	69,701	80,000
Cost of Goods Sold	<u>191,414</u>	<u>192,575</u>	<u>190,300</u>	<u>153,131</u>	<u>180,300</u>
TOTALS	<u>\$ 233,587</u>	<u>\$ 236,528</u>	<u>\$ 247,587</u>	<u>\$ 209,702</u>	<u>\$ 239,513</u>
Revenues					
Postal Center Box Rentals	13,040	17,259	20,500	17,448	18,000
Stamp & Meter Sales	191,423	194,509	190,000	154,852	180,000
Merchandise Sales	1,555	1,413	1,300	1,339	1,300
Credit Card Fees	1,906	2,262	2,000	2,106	2,000
DEPARTMENT REVENUES	<u>207,924</u>	<u>215,443</u>	<u>213,800</u>	<u>175,745</u>	<u>201,300</u>
DEPARTMENT LOSS	<u>25,663</u>	<u>21,085</u>	<u>33,787</u>	<u>33,957</u>	<u>38,213</u>
TRANSFERRED COSTS	<u>(11,571)</u>	<u>(11,594)</u>	<u>(14,247)</u>	<u>(13,695)</u>	<u>(13,245)</u> *
NET COST OF DEPARTMENT	<u>\$ 14,092</u>	<u>\$ 9,491</u>	<u>\$ 19,540</u>	<u>\$ 20,262</u>	<u>\$ 24,967</u>

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

¹ Per Finance Committee recommendation potential merit increases (avg 4%) have been included in the department budget rather than in General Administration.

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - PUBLIC WORKS (1-7-519-XXXX)
FY 2020-2021**

DESCRIPTION	FINAL ACTUAL 2017-2018	FINAL ACTUAL 2018-2019	AMENDED BUDGET 2019-2020	FORECASTED TOTAL 2019-2020	PROPOSED BUDGET 2020-2021
Salaries	\$ 41,015	\$ 60,108	\$ 80,375	\$ 77,837	\$ 91,227 ¹
FICA	3,224	4,664	5,695	5,718	6,979 ¹
Pension	3,972	6,821	6,751	-	10,035 ¹
Life, Health, Disability	8,433	16,143	21,705	14,227	24,541 ¹
Workers Comp	1,144	1,520	1,841	1,740	1,825
Professional Services	-	5,938	5,000	8,745	8,500
Contractual Services	26,163	49,851	68,770	68,770	74,482 ²
Software Licensing	99	99	100	99	100
Communications	900	825	900	1,547	1,800
Utilities	7,676	7,813	6,340	9,203	9,570
Auto Insurance	315	342	430	370	360
R/M - Building	3,538	8,827	11,700	11,356	6,700
R/M - Other	9,927	10,080	9,650	10,770	7,150
R/M - Vehicle	5,194	634	400	2,656	400
Operating Supplies	4,153	12,282	4,500	15,016	7,500 ³
Fuel/Oil	3,035	1,382	2,500	2,000	2,000
Uniforms	-	-	-	-	4,888 ³
Training	1,592	-	-	140	-
TOTALS	\$ 120,380	\$ 187,329	\$ 226,657	\$ 230,194	\$ 258,056

¹ Time for public works employees is broken down between various departments. For 2020/2021, each employee will spend 87% focused on general Public Work related activities. In 2019/2020, this breakdown was 80%.

Additionally, per Finance Committee recommendation potential merit increases (avg 4%) have been included in the department budget rather than in General Administration.

² The contractual services account includes the following anticipated costs:

Landscaping company	\$ 60,600
Town Hall Bathroom/Office Cleaning	10,632
Termite & Pest Control	3,000
Fire Alarm Inspection	250
	<u>\$ 74,482</u>

³ The cost of uniforms was included under operating supplies, for 2019/2020. This item will be split out in 2020/2021.

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - PUBLIC SAFETY (1-8-529-XXXX)
FY 2020-2021**

DESCRIPTION	FINAL	FINAL	AMENDED	FORECASTED	PROPOSED
	ACTUAL 2017-2018	ACTUAL 2018-2019	BUDGET 2019-2020	TOTAL 2019-2020	BUDGET 2020-2021
Salaries	\$ 1,667,760	\$ 1,756,857	\$ 1,956,365	\$ 1,956,280	\$ 1,999,906 ¹
Per Diem Wages	325,782	343,544	327,452	338,902	345,742 ²
Overtime	129,614	189,572	207,740	232,629	171,956 ³
Court Overtime	601	1,167	2,000	1,609	5,000
Holidays	52,740	50,604	60,381	60,722	61,441
FICA	164,766	178,040	188,849	203,699	200,770
Pension	571,715	450,461	330,183	321,001	313,299 ⁴
Life, Health, Disability	293,402	303,660	295,839	285,857	360,184 ⁵
Health Insurance Incentive	37,966	36,764	41,813	41,621	45,403
HSA Contribution	14,120	19,108	-	-	-
Workers Comp	81,168	105,254	114,934	90,914	95,727
Personnel appropriations	<u>3,339,634</u>	<u>3,435,031</u>	<u>3,525,556</u>	<u>3,533,233</u>	<u>3,599,428</u>

¹ This accounts for the annual 2% increases and step increases as outlined in the current contract. Additionally, per Finance Committee recommendation potential merit increases (avg 4%) have been included in the department budget rather than in General Administration.

² The breakdown of per diem costs are as follows:

Fire Inspector	\$ 25,500	1-2 days per week
IT manager	25,500	1-2 days per week
School training	64,512	a
Investigation coverage	99,840	b
Vacation hours	65,664	Coverage of 75% of all vacation hours
Sick hours	49,766	Coverage of 60% sick time (6.6% absentee rate)
Training coverage	14,960	c
	<u>\$ 345,742</u>	

^a Several of the employees are currently within the DROP plan, it is estimated that 2 new officers will be needed to replace these officers. Traditionally, we hire dual certificate officers who need training at the Police Academy. This is 6 months and during that time, the shifts will be covered by a per diem officer.

^b There has been an increasing need for dedicated investigators in order to protect the citizens of Indian River Shores. The Town has experienced an increase in investigations which has created an overload on our one full-time detective.

We need these per diem positions in order to move these investigations along. We can also use our current staff to assist our detective and cover the shifts using per diem positions.

^c Training - In addition to the 80 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 2020-2021**

3 The breakdown of overtime is as follows:

Garcia (FLSA) Overtime	\$ 29,113	
Vacation hours	35,789	Coverage of 25% of all vacation hours
Sick hours	51,807	Coverage of 40% sick time (6.6% absentee rate)
Training/Conferences Overtime	53,966	Average of 80 hours of training per employee.
	<u>\$ 170,675</u>	

Garcia (FLSA) overtime is governed by the Fair Labor Standard Act **29 USC §207(k)**. 1/2 time paid for hours above 159 in a 3 week cycle. Current schedule requires 168 hours of working. Sick overtime is governed by the Union Contract. If an employee calls in sick, the shift is covered by another union employee. The average is based on the total sick time allocated among all employees.

Training occurs on an employee's day off. 10 separate 8 hour training times for each employee.

4 Since the Town ensures the market value matches the actuarial value for the Public Safety Employee pension plan, the earnings under the 6.75% investment from 2020 will need to be made up. We estimate a 16% required contribution rate for 2021. The required contribution rate in 2020 was 14%.

5 Due to the COVID-19 pandemic and several expensive group claims, insurance premiums will increase by 10%. Full use of the HRA plan has been budgeted for 2020/2021 but the rate has been much lower in 2020. In future budget years we will budget based on historical usage.

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - PUBLIC SAFETY (1-8-529-XXXX)
FY 2020-2021**

DESCRIPTION	FINAL	FINAL	AMENDED	FORECASTED	PROPOSED
	ACTUAL 2017-2018	ACTUAL 2018-2019	BUDGET 2019-2020	TOTAL 2019-2020	BUDGET 2020-2021
Professional Services	39,719	39,719	45,214	45,437	48,940 ⁶
Contractual Services	10,424	10,424	15,350	18,599	19,950
Software Licensing	12,886	12,886	35,970	35,970	55,900 ⁷
Travel & Per Diem	16,849	16,849	32,000	8,466	30,050 ⁸
Communications	19,588	19,588	23,520	39,149	35,090 ⁹
Utilities	22,878	22,878	23,160	15,598	16,652
Auto Insurance	10,101	10,101	12,500	11,121	12,500
R/M - Building	48,922	48,922	21,785	21,785	62,285 ¹⁰
R/M - Vehicles	35,819	35,819	18,500	18,500	18,500
R/M - ATV - Boat - Bikes	808	808	3,545	4,922	5,045
R/M - Ambulances	15,389	15,389	22,050	22,050	22,050 ¹¹
R/M - Fire apparatus	6,296	6,296	14,100	14,100	14,100
R/M - Radios	3,212	3,212	3,000	3,000	3,000
R/M - Equipment	10,435	10,435	18,700	18,700	20,600 ¹²
R/M - Computers	3,284	3,284	3,190	3,190	3,190
Printing	585	585	750	1,088	1,200
Other expenses	3,509	3,509	5,000	25,000	5,000
Active investigations	-	-	2,500	2,500	2,500
Office Supplies	5,548	5,548	5,200	4,450	5,200
Operating Supplies	3,853	3,853	9,000	10,355	9,000
Fuel & Oil	60,028	60,028	59,000	58,265	59,000
Uniforms	15,683	15,683	19,000	19,000	19,000
Uniform Cleaning	3,661	3,661	5,000	4,341	5,000
Police Supplies	27,924	27,924	25,700	26,529	25,700
Fire Supplies	1,488	1,488	4,650	4,650	13,200 ¹³
Medical Supplies	23,610	23,610	34,677	34,677	34,527
Books and Publications	842	842	1,875	1,904	2,000
Memberships & Dues	1,535	1,535	2,660	3,247	4,620
College Reimb: Tuition & Bks	9,827	9,827	9,600	9,617	9,600 ¹⁴
Training Classes and Conferences	16,023	16,023	32,035	13,340	29,685 ⁸
Subtotal	430,726	430,726	509,231	499,549	593,090
TOTALS	\$ 3,770,360	\$ 3,865,757	\$ 4,034,786	\$ 4,032,782	\$ 4,192,518

⁶ The professional services account includes the following anticipated costs:

Medical Director	\$ 24,915
New Hire Testing	4,725
Lab Fees	12,000
Seargants Testing	3,000
Counseling services	700
MSA FIT Testing/PAK Test (required)	3,600
	<u>\$ 48,940</u>

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - PUBLIC SAFETY (1-8-529-XXXX)
FY 2020-2021**

7 The software account includes the following anticipated costs:

Dispatch software	\$ 29,100	*
Training software	5,000	
Email server	6,000	
Evidence software	3,000	
EMS reporting software	3,700	
Secure mobile connection software	1,200	
Emergency alert system	4,000	
Microsoft 365	1,800	
Other misc software	2,100	
	<u>\$ 55,900</u>	

*The Town is actively trying to apply for grants to partially offset this cost. Future annual costs will be approximately \$4,100.

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

Leadership/management courses	\$ 3,895	
Police academy (2)	5,000	
Dive training courses	3,200	
Internal affair/detective training classes	3,900	
Crime scene processing	2,900	
Public relations courses	2,400	
Active shooter class	2,000	
Records/accreditation management	1,550	
Other police training courses	3,945	
Other training courses	895	
	<u>29,685</u>	
Travel related to training	30,050	
Total cost for training	<u>\$ 59,735</u>	

9 Communication costs are as follows:

In-car wireless communication	\$ 18,000	
Internet (Fiber line)	8,400	
Phone	4,800	
Fax	2,100	
Camera wireless communication	1,296	
Misc. Communication	500	
	<u>\$ 35,096</u>	

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - PUBLIC SAFETY (1-8-529-XXXX)
FY 2020-2021**

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

Garage door lift replacement (3)	\$ 3,600
Painting of building (inside/outside)	60,000
Expansion of evidence room	20,000
Pest control	500
General repairs - (Lighting, A/C, Roof, Generator)	8,185
	<u>\$ 92,285</u>

11 One ambulance and both fire engines are out of warranty and increased costs in maintenance are expected.

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

Traffic camera maintenance agreement	\$ 16,000
In-car camera/video maintenance agreement	5,200
General equipment repairs	3,400
	<u>\$ 24,600</u>

13 The fire supplies account includes the following anticipated costs:

Extraction Gloves	\$ 1,500
CMC rescue D Carabiners	700
CMC escape lever system	5,550
Helmet lights	2,300
Misc Fire Tools	3,150
	<u>\$ 13,200</u>

14 8 employees are currently attending classes that would be eligible for the \$1,200 reimbursement program.

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - GENERAL ADMINISTRATION (1-9-513-XXXX)
FY 2020-2021**

DESCRIPTION	FINAL ACTUAL 2017-2018	FINAL ACTUAL 2018-2019	AMENDED BUDGET 2019-2020	FORECASTED TOTAL 2019-2020	PROPOSED BUDGET 2020-2021
Bank Charges	\$ 1,323	\$ 1,121	\$ 1,250	\$ 1,391	\$ 1,250
Annual Audit	27,500	26,500	27,000	26,500	- 1
Contractual Services	6,663	65,098	51,900	73,837	- 2
Communications	3,035	3,350	3,870	4,095	4,230
Postage	2,301	1,528	2,400	2,294	2,400
Equipment Rental	150	150	320	300	320
Liability, Property & Flood	113,951	138,193	107,380	107,380	112,750 3
Repairs & Maintenance	685	7,478	12,000	8,417	- 2
Legal Advertising/Misc. Expenses	2,726	2,501	4,700	4,512	3,500
Celltower camaflouge	78,962	-	-	-	-
Office Supplies	2,444	3,159	3,800	4,000	3,800
Retiree Health Insurance	9,219	23,709	33,000	25,796	- 4
Merit Increase Contingency	-	-	27,500	-	- 5
	\$ 248,959	\$ 272,787	\$ 275,120	\$ 258,522	\$ 128,250
Transfer to/(from) Capital Outlay Reserves	148,595	(741,521)	(774,265)	(135,018)	310,817 6
Transfer to Infrastructure reserve	-	-	-	-	300,000 7
Transfer to reserves	\$ 148,595	\$ (741,521)	\$ (774,265)	\$ (135,018)	\$ 610,817

- 1 Costs associated with audit have been moved to the finance department in 2020/2021.
- 2 Costs associated with website and the informational technology security have been moved to a separate department for fiscal year 2020/2021.
- 3 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.
- 4 During fiscal year 2020/2021, 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.
- 5 Merit pay contingencies for non-union employees of 4% have been moved to the respective departments.
- 6 This is the net receipts and expenditures of discretionary infrastructure surtax revenue. Amounts not spent are restricted in the fund balances and available for future spending.
- 7 Due to condition of the Town's of the Town's infrastructure, management believes it is in the best interest of the Town to set aside a reserve in order to restore/replace these items.

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - INFORMATION TECHNOLOGY (1-10-513-XXXX)
FY 2020-2021**

DESCRIPTION	FINAL ACTUAL 2017-2018	FINAL ACTUAL 2018-2019	AMENDED BUDGET 2019-2020	FORECASTED TOTAL 2019-2020	PROPOSED BUDGET 2020-2021
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ 48,000 ¹
Software licenses	-	-	-	-	20,600 ²
	\$ -	\$ -	\$ -	\$ -	\$ 68,600

¹ Due to the ongoing threats of cyber attacks and the transitioning the Town from traditional servers to a digital system for interconnectivity and disaster recovery, the Town has engaged with an IT specialist.

Ongoing IT consulting services	\$ 36,000
Special projects	4,000
Repair work	<u>8,000</u>
	<u>\$ 48,000</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 software licenses	\$ 12,000
Cloud email access/management/filter	8,000
Website hosting	<u>600</u>
	<u>\$ 20,600</u>

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - TOWN ATTORNEY (1-11-514-XXXX)
FY 2020-2021**

DESCRIPTION	FINAL ACTUAL 2017-2018	FINAL ACTUAL 2018-2019	AMENDED BUDGET 2019-2020	FORECASTED TOTAL 2019-2020	PROPOSED BUDGET 2020-2021
Contracted Town Attorney	\$ 71,127	\$ 64,360	\$ 72,000	\$ 60,338	\$ 66,000
Labor Attorney	80	4,691	5,000	4,868	5,000
Union Contract Attorney	-	55,076	25,000	14,688	-
Utility Litigation	27,432	18,253	20,000	20,000	30,000
Settlements	75,000	-	-	-	-
	<u>\$ 173,638</u>	<u>\$ 142,380</u>	<u>\$ 122,000</u>	<u>\$ 99,894</u>	<u>\$ 101,000</u>

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 2020-2021**

DESCRIPTION	FINAL ACTUAL 2017-2018	FINAL ACTUAL 2018-2019	AMENDED BUDGET 2019-2020	FORECASTED TOTAL 2019-2020	PROPOSED BUDGET 2020-2021
Professional Services	18,758	19,700	18,850	18,000	17,050
TOTALS	\$ 18,758	\$ 19,700	\$ 18,850	\$ 18,000	\$ 17,050

1 The Town contracts out code enforcement services rather than using an in-house employee. This is done due to the increasing technical issues that are required of the position. The anticipated costs for professional services account are detailed as follows:

Code Enforcement Officer	\$ 16,200
Legal Ads Meetings	<u>850</u>
	<u>\$ 17,050</u>

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - TOWN ENGINEER/PLANNER (1-13-530-XXXX)
FY 2020-2021**

DESCRIPTION	FINAL ACTUAL 2017-2018	FINAL ACTUAL 2018-2019	AMENDED BUDGET 2019-2020	FORECASTED TOTAL 2019-2020	PROPOSED BUDGET 2020-2021
Professional Services	<u>\$ 25,700</u>	<u>\$ 35,048</u>	<u>\$ 157,000</u>	<u>\$ 142,144</u>	<u>\$ 55,500</u> 1

1 Professional Services to be performed for fiscal year 2021 are as follows

General engineering services	\$ 10,000
CRS management services	12,000
MS4/NPDES reporting & audits	15,000
Stormwater system inspections	3,500
Grant writing	10,000
Planner services	5,000 *
	<u>\$ 55,500</u>

* The Town will make every attempt to recoup the costs of the planner service from the developer.

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - CEMETERY (1-17-569-XXXX)
FY 2020-2021**

DESCRIPTION	FINAL ACTUAL 2017-2018	FINAL ACTUAL 2018-2019	AMENDED BUDGET 2019-2020	FORECASTED TOTAL 2019-2020	PROPOSED BUDGET 2020-2021	
Salary	\$ 5,280	\$ 6,067	\$ 5,040	\$ 584	\$ 656	1
FICA	415	472	386	43	50	
Pension	505	615	554	-	72	
Life, Health, Disability	1,092	1,707	1,916	107	177	
Workers Comp	159	106	154	13	6	
Cemetery contracts	600	12,360	40,500	38,700	4,200	2
Cemetery software	-	-	-	1,800	1,600	3
Cemetery maintenance	228	100	2,000	1,000	500	4
TOTALS	\$ 8,279	\$ 21,427	\$ 50,550	\$ 42,247	\$ 7,261	

- 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 \$325 per month.
- 3 Annual cost to maintain a cemetery database with online hosting abilities. Currently, the information is maintained in an excel spreadsheet.
- 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 2020-2021**

DESCRIPTION	FINAL ACTUAL 2017-2018	FINAL ACTUAL 2018-2019	AMENDED BUDGET 2019-2020	FORECASTED TOTAL 2019-2020	PROPOSED BUDGET 2020-2021
Salary	\$ 865	\$ 652	\$ 3,219	\$ 1,946	1,466 ¹
FICA	69	51	246	143	112 ¹
Pension	95	63	354	-	161 ¹
Life, Health, Disability	273	185	1,190	356	497 ¹
Workers Comp	26	12	97	44	29 ¹
Contract Services	1,970	1,740	7,920	6,600	7,100 ²
Utilities	1,093	877	1,700	1,858	1,800
Maintenance	225	3,837	1,000	-	1,000
Promotional activities	-	-	-	4,170	-
Operating Supplies	-	-	600	1,000	1,000
TOTALS	\$ 4,616	\$ 7,417	\$ 16,326	\$ 16,116	\$ 13,166

¹ Estimated cost of the public works department setting up and taking down tables.

² Cost of a third party cleaning company and termite bond.

SPECIAL REVENUE FUNDS

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

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

Road & Offsite Drainage Fund

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

Revenues

State Revenue Sharing, 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 2020-2021**

DESCRIPTION	FINAL ACTUAL 2016-2017	FINAL ACTUAL 2017-2018	AMENDED BUDGET 2018-2019	FORECASTED TOTAL 2019-2020	PROPOSED BUDGET 2020-2021
<u>Revenues and other sources</u>					
Impact Fees	\$ 8,364	\$ 4,428	\$ 3,000	\$ 9,278	\$ 6,000
FDOT State Revenue	4,119	4,243	3,900	4,370	4,300
OWBR Grant Revenues	742,059	165,346	410,000	411,538	-
State Revenue Sharing	27,285	24,986	30,321	20,163	23,752 ¹
Local Option Gas Tax	64,697	67,250	62,688	61,210	65,210 ¹
Earned Interest	7,320	3,362	4,000	-	100
TOTALS	\$ 97,411	\$ 269,615	\$ 513,909	\$ 506,559	\$ 99,362
<u>Expenditures</u>					
Salary	\$ 12,630	\$ 14,067	\$ 7,725	\$ 8,037	\$ 10,501
FICA	1,000	1,101	591	677	803
Pension	1,315	1,375	850	(488)	1,155
Life, Health, Disability	3,412	3,988	2,464	1,528	2,825
Workers Comp	380	251	232	309	93
Outside Services (Engineer/Grant)	200,266	161,493	60,000	95,038	-
Utilities	6,051	5,042	7,095	5,178	7,095
R&M - Roads & Bridges	4,220	43,399	11,400	14,094	1,800
R&M - Traffic/Other	2,571	2,112	3,000	4,491	5,040
Other expenses	-	-	-	1,450	-
Bank Account Charges	70	12	25	-	25
Transfer of Admin Costs	32,819	30,445	26,964	26,860	29,066 ²
Capital Expenditures	710,193	603,185	32,363	37,946	121,837 ³
TOTALS	\$ 974,927	\$ 866,470	\$ 152,708	\$ 195,120	\$ 180,240
Reserves	\$ 369,033	\$ (227,822)	\$ 133,379	\$ 83,617	\$ 2,738

State revenue determinations are currently based on 95% collection of current values but will need to be changed when forecasted data is made available from the State in mid-July.

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

Town Manager	10.0%
Finance Department	2.5%

³ It is management's plan to redo one road per year based on needs. If grants can be obtained for other roads, work may be performed earlier than scheduled.

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 2020-2021**

DESCRIPTION	FINAL ACTUAL 2016-2017	FINAL ACTUAL 2017-2018	AMENDED BUDGET 2018-2019	FORECASTED TOTAL 2018-2019	PROPOSED BUDGET 2020-2021
<u>Revenues and other sources</u>					
Building Permits	\$ 655,444	\$ 263,448	\$ 255,000	\$ 216,173	\$ 255,000 ¹
Administrative Fees	5,257	6,367	3,014	6,928	3,014
Credit Card Fees	4,907	3,631	3,200	4,789	3,200
Copies Printed	1,156	1,249	1,500	494	1,500
Earned Interest	29,724	39,972	39,000	23,147	3,417
TOTALS	\$ 696,488	\$ 314,667	\$ 301,714	\$ 251,531	\$ 266,131
<u>Expenditures</u>					
Full-Time Salaries	\$ 223,367	\$ 261,059	\$ 269,686	\$ 261,449	\$ 293,933 ²
Part-time Salaries	36,627	2,409	3,120	575	3,120
FICA	19,346	19,713	22,400	21,716	23,166
Pension	26,819	25,446	63,042	53,042	55,786 ³
Life, Health, Disability	45,538	48,530	52,555	43,510	55,078 ³
Health Incentive	346	4,265	3,326	3,130	3,794
HSA Contribution	2,727	2,276	-	-	-
Workers Comp	3,391	3,748	3,951	3,148	3,796
Merit Increase Contingency	-	-	6,882	-	-
Professional Services	36,535	14,873	25,500	74,960	125,500 ⁵
Contract Services	2,321	3,704	2,900	2,937	3,600
Software Licensing	6,986	5,937	8,000	5,937	17,500
Travel, Per Diem	1,990	967	1,125	-	2,225
Communications	3,914	4,610	5,700	6,962	6,600
Utilities	3,297	2,540	3,000	2,261	3,480
Auto Insurance	344	375	720	520	600
Computer Maintenance	1,538	1,659	2,880	130	3,880
R&M - Equipment	629	809	840	289	840
R&M - Building	274	1,100	1,390	-	1,390
R&M - Auto	1,385	1,357	2,000	1,104	2,000
Printing	458	109	600	89	600
Credit Card Fees	4,808	3,624	5,000	4,563	5,000
Office Supplies	4,254	5,933	3,400	3,500	3,400
Operating Supplies	1,503	405	3,600	3,500	3,600
Fuel/Oil	3,121	2,503	3,000	3,000	3,000
Uniforms	-	-	780	-	1,000
Books and Publications	4,166	372	950	950	5,950
Membership Dues	454	748	460	407	460
Training and Conferences	159	1,437	2,500	-	2,500
Bank Account Charges	271	209	300	265	300
Transfer of Administrative Costs	31,601	30,509	32,285	32,780	36,567 ⁷
Capital Expenditures	61,503	23,680	442,498	100,818	202,000 ⁸
TOTALS	\$ 529,672	\$ 474,906	\$ 974,390	\$ 631,542	\$ 870,665
Excess/deficit of revenues over expenditures	\$ 166,816	\$ (160,239)	\$ (672,676)	\$ (380,011)	\$ (604,534)
Reserves	\$ 1,679,140	\$ 1,518,900	\$ 846,224	\$ 1,138,889	\$ 534,355

**TOWN OF INDIAN RIVER SHORES
PLANNING, ZONING AND BUILDING FUND BUDGET (FUND 008)
FY 2020-2021**

- 1 At the request of the Council, there were several modifications to the fee schedule in 2019 to reduce the reserve balance. Based on the above, a review of fees will need to be done during next fiscal year to establish a fee schedule that will breakeven.
- 2 During 2020, there was a transition period between building official, where a contracted service was utilized. Additionally, per Finance Committee recommendation potential merit increases (avg 4%) have been included in the line item.
- 3 Since the Town ensures the market value matches the actuarial value for the General Employee pension plan, the losses on investment from 2020 will need to be made up in fiscal year 2021. We estimate a 50% required contribution rate for 2021. The required contribution rate in 2020 was 43%.
- 4 Due to the COVID-19 pandemic and several expensive group claims, insurance premiums will increase by 10%.
- 5 The breakdown of the professional services is as follows:

Plan reviewer	\$ 7,500
Inspector	100,000
Tree inspection service	18,000
	\$ 125,500

- 6 The breakdown of the communications account line is as follows:

Cellphones/Wireless	\$ 3,180
Stipends	2,340
Internet	360
Office phone lines	720
	\$ 6,600

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

Town Manager	5.0%
Finance Department	8.0%

- 8 This is the estimated cost for renovations to occur within the building department. Costs not completed from the 2020 budget will be rolled into the 2021 budget.

CAPITAL OUTLAY AND IMPROVEMENTS PROGRAM

CAPITAL OUTLAY & IMPROVEMENTS PROGRAM

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

To be included in the 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
2. Identification of available financial resources
3. Balancing resources and needs so that the program is financially feasible

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

While the capital improvements listed in this COIP are financially feasible for fiscal year 2021, 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 2021, the Town will spend approximately \$560,000 in capital outlay which will be funded by the discretionary sales surtax revenue and special revenue funds. The bulk of these expenditures come from the following items:

1. Patrol Vehicle - \$45,000 - The average life of a patrol vehicle is approximately 5 years. Although the Town "hot seats" vehicles, each vehicle still gains 30,000 to 40,000 miles per year. This purchase will replace two vehicles which have over 100,000 miles.
2. Pickup Truck - \$30,000 - the Town's maintenance truck needs replacement. It was originally purchased in 2013 and current has over 100,000 miles. Originally budgeted for replacement in fiscal year 2019 but due to department turnover this purchase was delayed.
3. Portable radios – \$28,000 - Due to upgrades at the County level, the Town has been in the process of replacing outdated portable radios over the last few years. The old radios have gotten to the point where they are not reliable. To ease the financial impact, the Town created a replacement plan that spread out the replacement costs This will be the final year of replacement with are eight more radios.

4. Bunker Gear - \$15,000 - Currently the expiration date for bunker gear is 10 years after manufacture and then it must be replaced. The gear is fitted for individual officers and per diems.
5. Surf Lane Full Replacement - \$122,000 - In 2017, the Town performed a roadway study which documented the condition of our roads and when replacement/milling and paving should occur. In order to spread out the projects for the Town and not overly burden the Town's approved pavement/milling contractor approximately one road will be completed each year.
6. Town Building & Campus Renovations - The Town needs upgrades to security and changes throughout the entire campus. Our engineer of record is anticipated to put together the design for Town Hall in 2019/2020, perform expansion starting in 2019/2020 and finishing 2020/2021. The public safety building portion of the renovation would begin in 2020/2021 and be completed in 2021/2022. Overall, the projects are anticipated to come in at approximately \$1.2 million over three years. This project would be done as a design build where the entire cost is known upfront and not piecemealed like prior projects.

**TOWN OF INDIAN RIVER SHORES, FLORIDA
CAPITAL IMPROVEMENTS PROGRAM - GENERAL FUND
FISCAL YEARS 2021 THROUGH 2025
FY 2020-2021**

LOCATION: TOWN COUNCIL

PROJECT(S)	Actual FY 2019	Projected FY 2020	Budgeted					TOTAL
			FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
Furniture & Equipment								
Council chairs	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supply chest/table	-	1,000	-	-	-	-	-	-
Bulletin board	541	-	-	-	-	-	-	-
Total	\$ 541	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

LOCATION: TOWN MANAGER

PROJECT(S)	Actual FY 2019	Projected FY 2020	Budgeted					TOTAL
			FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
Vehicles								
Administrative vehicles	-	-	-	-	-	-	35,000	35,000
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000

LOCATION: FINANCE & IT/MIS

PROJECT(S)	Actual FY 2019	Projected FY 2020	Budgeted					TOTAL
			FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
Furniture & Equipment								
Fire proof safe/file cabinet	\$ -	\$ 3,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Financial system	-	75,000	-	-	-	-	-	-
Total	\$ -	\$ 78,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

LOCATION: TOWN CLERK

PROJECT(S)	Actual FY 2019	Projected FY 2020	Budgeted					TOTAL
			FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
Furniture & Equipment								
Fire proof file cabinet	\$ -	\$ 1,525	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Copier	-	-	10,000	-	-	-	-	10,000
Total	\$ -	\$ 1,525	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000

**TOWN OF INDIAN RIVER SHORES, FLORIDA
CAPITAL IMPROVEMENTS PROGRAM - GENERAL FUND
FISCAL YEARS 2021 THROUGH 2025
FY 2020-2021**

LOCATION: PUBLIC WORKS

PROJECT(S)	Actual FY 2019	Projected FY 2020	Budgeted					TOTAL
			FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
Building Improvements								
Garage wall	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building Improvements	<u>2,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Furniture & Equipment								
Mower	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Furniture & Equipment	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
Vehicles								
Pickup Truck	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Vehicles	<u>-</u>	<u>-</u>	<u>30,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,000</u>
Total	<u>\$ 2,500</u>	<u>\$ -</u>	<u>\$ 40,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,000</u>

LOCATION: TOWN HALL

PROJECT(S)	Actual FY 2019	Projected FY 2020	Budgeted					TOTAL
			FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
Building Improvements								
Town campus & building rehabilitation	\$ -	\$ 400,000	\$ 20,000	\$ 500,000	\$ -	\$ -	\$ -	\$ 520,000
Air conditioner replacements	-	7,000	7,400	7,600	7,800	8,000	8,500	39,300
Shutters in front of council chambers	4,100	-	-	-	-	-	-	-
Roof replacements	50,898	-	-	-	-	-	-	-
Building Improvements	<u>54,998</u>	<u>407,000</u>	<u>27,400</u>	<u>507,600</u>	<u>7,800</u>	<u>8,000</u>	<u>8,500</u>	<u>559,300</u>
Improvements other than buildings								
Landscape lighting	-	-	5,000	5,000	-	-	-	10,000
Landscaping	3,486	70,000	-	-	-	-	-	-
Celltower access path	-	90,000	-	-	-	-	-	-
Parking spaces	-	20,000	-	-	-	-	-	-
Improvements other than buildings	<u>3,486</u>	<u>180,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
Furniture & Equipment								
Generator & enclosure	-	-	-	-	-	-	-	-
Furniture & Equipment	<u>62,402</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 120,886</u>	<u>\$ 587,000</u>	<u>\$ 32,400</u>	<u>\$ 512,600</u>	<u>\$ 7,800</u>	<u>\$ 8,000</u>	<u>\$ 8,500</u>	<u>\$ 569,300</u>

**TOWN OF INDIAN RIVER SHORES, FLORIDA
CAPITAL IMPROVEMENTS PROGRAM - GENERAL FUND
FISCAL YEARS 2021 THROUGH 2025
FY 2020-2021**

LOCATION: COMMUNITY CENTER

PROJECT(S)	Actual FY 2019	Projected FY 2020	Budgeted					TOTAL
			FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
Building								
New community center	\$ 874,029	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building	874,029	-	-	-	-	-	-	-
Improvements other than buildings								
Landscaping	66,539	-	-	-	-	-	-	-
Improvements other than buildings	66,539	-	-	-	-	-	-	-
Furniture & Equipment								
Camera system	7,540	-	-	-	-	-	-	-
Sign	2,138	-	-	-	-	-	-	-
Furniture & Equipment	9,678	-	-	-	-	-	-	-
Total	\$ 950,246	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

LOCATION: IT/MIS

PROJECT(S)	Actual FY 2019	Projected FY 2020	Budgeted					TOTAL
			FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
Furniture & Equipment								
Computer workstations	\$ 1,870	\$ 6,200	\$ 6,125	\$ 10,281	\$ 2,573	\$ 5,259	\$ 9,767	\$ 34,004
IT/MIS hardware upgrades	23,391	8,240	-	-	-	-	-	-
Notebook computers	9,554	12,200	6,000	8,200	8,700	11,000	9,200	43,100
UPS replacements	1,405	-	-	1,100	1,100	1,100	1,100	4,400
Network switch	9,494	-	-	2,000	-	-	-	2,000
WIFI device replacement	-	-	-	-	-	-	1,900	1,900
Tablets	3,726	-	-	-	-	-	-	-
Firewall (FDLE)	4,363	-	-	-	-	-	-	-
Total	\$ 53,803	\$ 26,640	\$ 12,125	\$ 21,581	\$ 12,373	\$ 17,359	\$ 21,967	\$ 85,404

**TOWN OF INDIAN RIVER SHORES, FLORIDA
CAPITAL IMPROVEMENTS PROGRAM - GENERAL FUND
FISCAL YEARS 2021 THROUGH 2025
FY 2020-2021**

LOCATION: PUBLIC SAFETY

PROJECT(S)	Actual	Projected	Budgeted					TOTAL
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
Furniture & Equipment								
Portable radios	\$ 24,920	\$ -	\$ 28,000	\$ 7,350	\$ 7,525	\$ 7,901	\$ 8,296	\$ 59,073
Bullet proof vests	3,526	7,000	6,000	7,500	2,250	3,750	7,350	26,850
Bunker gear	10,064	18,102	15,000	23,000	26,000	26,260	26,523	116,783
Message board	-	-	10,000	-	-	-	-	10,000
Lift Bag	-	-	5,000	-	-	-	-	5,000
Office furniture	-	-	2,500	-	-	-	-	2,500
Hand washing station and plumbing	-	-	2,200	-	-	-	-	2,200
Gas pump ID card reader	-	2,000	2,000	-	-	-	-	2,000
Presentation backdrop	-	-	1,100	-	-	-	-	1,100
Tasers	5,980	-	-	10,000	-	-	-	10,000
Lucas CPR machine	-	34,000	-	-	-	-	-	-
Gym equipment	-	10,000	-	-	-	-	-	-
Camera system	-	7,500	-	-	-	-	-	-
Stair chair	-	7,200	-	-	-	-	-	-
Evidence Lockers	-	6,000	-	-	-	-	-	-
Instant Water Heater Upstairs	-	2,500	-	-	-	-	-	-
Rescue dummy for training	-	1,900	-	-	-	-	-	-
Dual deadman controller	-	700	-	-	-	-	-	-
Shock Knife	-	600	-	-	-	-	-	-
Generator	30,900	-	-	-	-	-	-	-
Keyless entry system	14,969	-	-	-	-	-	-	-
Swat comms and helmets	4,198	-	-	-	-	-	-	-
Furniture	4,165	-	-	-	-	-	-	-
Copier	4,149	-	-	-	-	-	-	-
Drone	3,031	-	-	-	-	-	-	-
Video Laryngoscope	1,965	-	-	-	-	-	-	-
Bolawrap	1,349	-	-	-	-	-	-	-
Boat Console & Pump Cover	1,000	-	-	-	-	-	-	-
Oven	887	-	-	-	-	-	-	-
Gun safe	540	-	-	-	-	-	-	-
Projector	491	-	-	-	-	-	-	-
Fire Pump	244	-	-	-	-	-	-	-

**TOWN OF INDIAN RIVER SHORES, FLORIDA
CAPITAL IMPROVEMENTS PROGRAM - GENERAL FUND
FISCAL YEARS 2021 THROUGH 2025
FY 2020-2021**

LOCATION: PUBLIC SAFETY (cont.)

PROJECT(S)	Actual FY 2019	Projected FY 2020	Budgeted					TOTAL
			FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
Furniture & Equipment (cont.)								
<i>Fire Apparatus Equipment</i>								
MSA cylinders	-	6,556	6,556	-	-	-	-	6,556
MSA face shield	-	3,035	4,000	-	-	-	8,250	12,250
<i>EMS Vehicle Equipment</i>								
Life packs/defibrillator	-	37,705	-	-	38,836	-	-	38,836
<i>Police Vehicle Equipment</i>								
L3 Camera - Patrol Vehicles	10,783	-	12,401	13,400	-	-	-	25,801
Radio - Patrol Vehicles	9,118	-	-	-	-	-	-	-
Stalker Radar - Patrol Vehicles	4,025	-	-	-	8,858	-	-	8,858
Furniture & Equipment	136,304	144,798	94,757	61,250	83,469	37,911	50,419	327,807
Vehicles								
Ambulance	-	300,000	-	-	400,000	-	-	400,000
Patrol vehicles	76,145	40,841	45,000	45,900	46,818	47,754	48,709	234,182
Administrative vehicles	42,349	40,841	-	40,000	-	43,260	-	83,260
ATV	-	10,000	-	11,000	-	-	-	11,000
Vehicles	118,494	391,682	45,000	96,900	446,818	91,014	48,709	728,442
Total	\$ 254,798	\$ 536,480	\$ 139,757	\$ 158,150	\$ 530,287	\$ 128,926	\$ 99,128	\$ 1,056,248
Total Capital Purchases								
Total Capital Purchases	\$ 1,382,774	\$ 1,235,345	\$ 234,282	\$ 692,331	\$ 550,460	\$ 154,284	\$ 164,595	\$ 1,795,953

**TOWN OF INDIAN RIVER SHORES, FLORIDA
 CAPITAL IMPROVEMENTS PROGRAM - GENERAL FUND
 FISCAL YEARS 2021 THROUGH 2025
 FY 2020-2021**

Capital outlay Reserves

PROJECT(S)	Actual FY 2019	Projected FY 2020	Budgeted				
			FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Estimated beginning balance	\$ 894,920	\$ 135,018	\$ (429,098)	\$ (118,282)	\$ (260,063)	\$ (248,962)	\$ 175,162
Discretionary sales surtax revenue	615,613	581,229	545,099	550,550	561,561	578,408	601,544
Transfer from general reserves		90,000	-	-	-	-	-
Other sources	7,259	-	-	-	-	-	-
Estimated disbursements	(1,375,515)	(1,235,345)	(234,282)	(692,331)	(550,460)	(154,284)	(164,595)
Estimated ending balance	\$ 135,018	\$ (429,098)	\$ (118,282)	\$ (260,063)	\$ (248,962)	\$ 175,162	\$ 612,111
<i>Increase (decrease) to Capital Reserves</i>			\$ 310,817	\$ (141,781)	\$ 11,101	\$ 424,123	\$ 436,949

The difference from total capital purchases are those assets purchased from other revenue sources (i.e. grants).

**TOWN OF INDIAN RIVER SHORES, FLORIDA
CAPITAL IMPROVEMENTS PROGRAM - ROAD OFFSITE DRAINAGE FUND
FISCAL YEARS 2021 THROUGH 2025**

PROJECT(S)	Prior Actual	Projected FY 2020	Budgeted					TOTAL FY 21/25	TOTAL PROJECT
			FY 2021	FY 2022	FY 2023	FY 2024	FY 2025		
Old Winter Beach Road	\$ 1,313,378	\$ 22,937	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,336,315
Amy Ann Lane	-	15,009	-	-	-	-	-	-	15,009
Surf Lane	-	-	121,837	-	-	-	-	121,837	121,837
Reef Lane	-	-	-	137,387	-	-	-	137,387	137,387
Seminole Lane	-	-	-	-	179,798	-	-	179,798	179,798
Indian Lane	-	-	-	-	-	59,730	-	59,730	59,730
Beachcomber Lane	-	-	-	-	-	-	275,731	275,731	275,731
Total project costs	\$ 1,313,378	\$ 37,946	\$ 121,837	\$ 137,387	\$ 179,798	\$ 59,730	\$ 275,731	\$ 774,483	\$ 2,125,807

Future Road Projects Beyond 2025

Roadway	FY	Estimated Cost
Pebble Lane	2026	\$ 187,869
Pebble Bay S	2027	185,125
Winter Beach Road	2028	88,395
Sago Palm	2029	74,343
Sunrise Terrace/(Roland Miller)	2030	297,120
Fred Tuerk	2031	234,952
Pebble Bay N	2032	236,272
		<u>\$ 1,304,075</u>

TOWN OF INDIAN RIVER SHORES, FLORIDA
CAPITAL IMPROVEMENTS PROGRAM - PLANNING, ZONING AND BUILDING FUND
FISCAL YEARS 2021 THROUGH 2025

PROJECT(S)	Actual	Projected	Budgeted					TOTAL
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
Building Improvements								
Town campus & building rehabilitation	\$ -	\$ 50,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Roof replacement	12,609	-	-	-	-	-	-	-
Building Improvements	12,609	50,000	200,000	-	-	-	-	200,000
Furniture & Equipment								
Computer workstations	\$ 745	\$ -	\$ 2,000	\$ 7,000	\$ -	\$ -	\$ -	\$ 9,000
Network switch	1,223	-	-	-	-	-	-	-
Office furniture	9,102	-	-	-	-	-	-	-
Laptop	-	-	-	3,000	3,000	-	-	6,000
I-Pad	-	-	-	1,200	1,500	-	-	2,700
Scanner	-	1,500	-	-	-	-	1,500	1,500
Vehicles (2)	-	49,318	-	32,000	33,000	-	-	65,000
Furniture & Equipment	11,070	50,818	2,000	43,200	37,500	-	1,500	84,200
Total	\$ 23,679	\$ 100,818	\$ 202,000	\$ 43,200	\$ 37,500	\$ -	\$ 1,500	\$ 284,200