

**TOWN OF INDIAN RIVER
SHORES, FLORIDA**

ADOPTED OPERATING BUDGET

Fiscal Year 2018



Town Hall Municipal Complex

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MAYOR
BRIAN M. BAREFOOT

VICE MAYOR
MICHAEL OCHSNER

COUNCIL:
RICHARD M. HAVERLAND
ROBERT F. AUWAERTER
DEBORAH H. PENISTON



TOWN MANAGER
ROBERT STABE

TOWN CLERK
LAURA ALDRICH

TOWN ATTORNEY
CHESTER CLEM

6001 North A1A, Indian River Shores, FL 32963
(772) 231-1771 FAX (772) 231-4348

September 28, 2017

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

Honorable Mayor and Members of the Town Council:

As required by Section 5-2 of the Town Charter, it is my pleasure to submit to you the Town of Indian River Shores' operating budget for Fiscal Year 2017/2018. The budget was prepared to comply with generally accepted accounting principles (GAAP) and all applicable Town, State, and Federal requirements.

One of the critical purposes of this budget document is to encourage open dialogue, questions, and public deliberation as it relates to the best use of citizen tax dollars to serve the residents of our Town.

The focus in this budget preparation process has been to determine how to provide the level of service expected by our residents. This process included an in-depth examination of our Public Safety service by management.

Millage Rate and Tax Reduction

The tentative millage rate adopted in this budget is **1.3774** per \$1,000. This is a 19.9% decrease from the previous fiscal year budget of 1.7186. Alongside the increased values of homes, the Town residents should still see on average a **15.4%** decrease in the taxes paid to the Town. This millage rate is the lowest millage rate for the Town in **over 20 years**.

Significant Items in Budget

General Fund Operating

The general fund operating budget saw a decrease in expenditures from 2017 budget of approximately \$935,000 or 15.8%. The following items help to contribute to that change.

- Town Manager/Town Clerk - Hired Executive Assistant full-time and may hire an assistant for the Town Clerk. This will increase the Town's Full-time equivalent employees by 1 and costs an additional \$35,000 over the previous year's budget.
- Public Works – This budget includes an additional \$25,000 for stormwater control testing. This testing is required under the grants the Town has applied for to repair Old Winter Beach Road.

- Public Safety – Per Diem Wages – the per diem budget for Public Safety was increased by \$44,000. This was primarily due to an additional \$30,000 requested to assist with investigations. Additional increased costs came from an increased in earned vacation hours and training coverage. All of these costs were offset by the elimination of the weekend receptionist position.
- Public Safety – Overtime – the overtime budget for Public Safety was decreased from the previous year by \$27,000. While the overtime budget for training was increased by \$21,000 or an additional 20 hours per employee, the overtime related to sick days was decreased by over \$51,000 or 96 hours per employee.
- Public Safety – Pension - the pension expense for the Public Safety department was decreased by approximately \$621,000 over the 2017 budget. This was done because of an impact study performed, which showed a significant decrease in the Town's contribution if additional amounts were paid to the trust fund in fiscal year 2017. At the September 14, 2017 meeting, the Town Council approved the transfer of \$235,000 to the fund.
- Public Safety – Workers Compensation – Due to the increase in the number of workers compensation claims that have occurred over the previous three years, the cost for the insurance increased by approximately \$46,000 over the previous year's budget. After discussion with our insurance representative, the previous rate was extremely low since in the past the Town had abnormally low claims when compared to other municipalities.
- General Administration – OPEB payment – the OPEB contribution was increased \$25,000 from the previous year to offset the 2018 cost for OPEB benefits. While the amount should be fully paid off for previous balances, the amounts would continue to grow each year if contributions did not occur. The actual payment may come in less.
- Town Attorney – The budget for the Town Attorney department has decreased \$617,000 from the previous year. This is primarily a result of the expected resolution with Florida Power & Light and the City of Vero Beach. This balance could increase if the situation is not resolved in future but will be paid from reserves.

General Fund Capital Budget

The major project to be completed from the General Fund during fiscal year 2018 is the construction of a new community center. Further information regarding the details of capital outlay/projects for the Town can be found under the Capital Outlay & Improvements Program section of the budget.

Road & Offsite Drainage Fund

The Road and Offsite Drainage Fund is used to maintain the roads and the related drainage pipes. There is one major project budgeted for next year and it relates to Old Winter Beach Road. At an estimated cost of \$1.7 million in 2018, the Town may be responsible for up to approximately \$600,000 to complete construction. The Town continues to strive to obtain additional funding, but there are many governments competing for limited resources. Without these resources, the Town may be required to transfer general fund resources to cover the difference.

Planning, Zoning and Building Fund

Based on current projections, building permits have reached peak levels; however, the department still operates at recession levels. This has made keeping up with the inspections and administrative requirements of his position extremely challenging for the Building Official.

Our Building Official has hired a part-time Building Inspector to shoulder some of the inspections. This will free up the Building Official to focus on other aspects of his position and should speed up the processing of permits. Further, the area that houses the Building Department needs to be renovated to better serve the public.

I would like to thank each of our department heads and their staff for working so hard to help in the production of this budget and to the Town Council for the insights and direction provided to me and my staff during the public workshop, Town meetings and on an individual basis. This budget was a result of everyone's effort and I appreciate the participation.

I will close by thanking the leading citizens of the Town of Indian River Shores, our respected Mayor and Town Council, for their part in overseeing the Town's policies and practices. I am always looking to improve our operations and welcome and appreciate your input in helping to achieve our commitment to excellence in providing courteous and quality services

Respectfully submitted,

Robert H. Stabe, Jr., B.A.
Town Manager

**Town of Indian River Shores, Florida
Fiscal Year 2017 – 2018 Budget
Town Council**



Michael B. Ochsner
Vice Mayor
Elected 2015 - 2018



Robert F. Auwaerter
Councilman
Elected 2016 - 2020



Brian M. Barefoot
Mayor
Elected 2013 - 2020



Richard M. Haverland
Councilman
Elected 2011 - 2018



Deborah H. Peniston
Councilman
Elected 2016 - 2020

Town of Indian River Shores, Florida Fiscal Year 2017 – 2018 Budget

Appointed Officials



Robert H. Stabe
Town Manager



Laura Aldrich, MMC
Town Clerk

Chester Clem
Town Attorney

Other Departments

Rich Rosell
Public Safety Director

Jose Guanch
Building Official

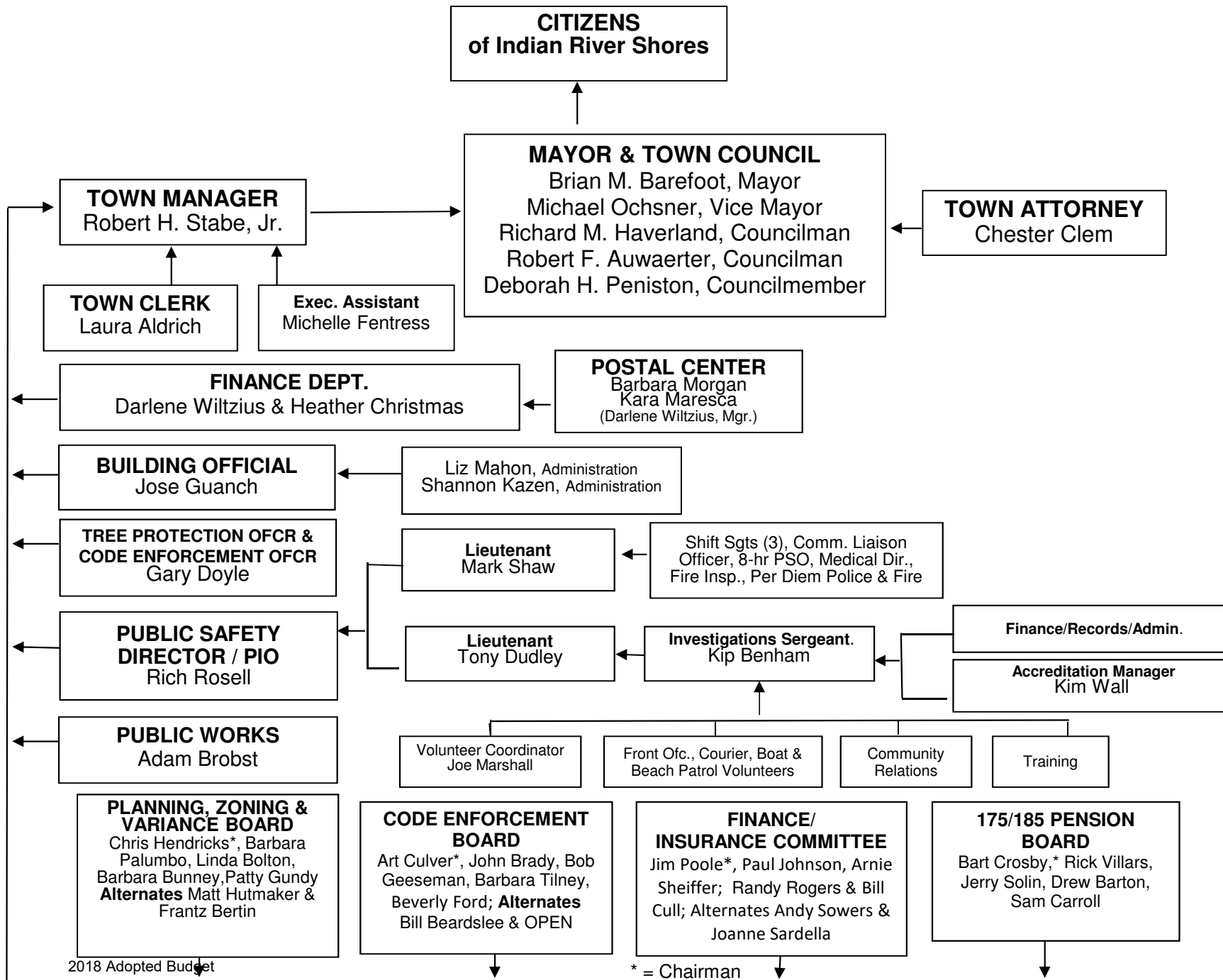
Heather A. Christmas, CPA
Town Treasurer

Darlene Wiltzius
Personnel Officer

TOWN OF INDIAN RIVER SHORES

6-13-17

ADMINISTRATIVE ORGANIZATION



**TOWN OF INDIAN RIVER SHORES
BUDGET SUMMARY
FY 2017-2018**

	General Fund	Road & Offsite Drainage Fund	Planning, Zoning & Building Fund	Total
Revenues				
Taxes	\$ 4,730,209	\$ 62,000	\$ -	\$ 4,792,209
Intergovernmental Revenues	431,189	1,113,450	-	1,544,639
Permits and Fees	-	5,000	629,000	634,000
Charges for Services	362,550	-	6,300	368,850
Miscellaneous Revenues	92,825	2,500	10,000	105,325
Subtotal	5,616,773	1,182,950	645,300	7,445,023
Other Sources/Reserves Brought Forward*	285,500	581,415	-	866,915
Total Revenues and Other Sources	<u>\$ 5,902,273</u>	<u>\$ 1,764,365</u>	<u>\$ 645,300</u>	<u>\$ 8,311,938</u>
Appropriations				
Personnel Expenditures	\$ 3,906,106	\$ 50,658	\$ 414,056	\$ 4,370,819
Operating Expenditures	1,094,052	22,208	75,432	1,191,692
Capital Expenditures	902,114	1,691,500	115,100	2,708,714
Subtotal	5,902,273	1,764,365	604,588	8,271,226
Other Uses/Contingencies**	-	-	40,712	40,712
Total Appropriations and Other Uses	<u>\$ 5,902,273</u>	<u>\$ 1,764,365</u>	<u>\$ 645,300</u>	<u>\$ 8,311,938</u>
Remaining Reserves				
Non-Spendable	\$ 130,000	\$ -	\$ -	\$ 130,000
Restricted	414,760	6,845	1,552,205	1,973,810
Committed	92,393	-	-	92,393
Unrestricted	5,772,594	-	-	5,772,594
Total	<u>\$ 6,409,747</u>	<u>\$ 6,845</u>	<u>\$ 1,552,205</u>	<u>\$ 7,968,797</u>

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

Transfers from Cemetery reserves	\$ 16,747	\$ -	\$ -	\$ 16,747
Transfers from Capital Outlay reserves	268,752	-	-	268,752
Transfers to cover deficits	0	581,415	-	850,168
	<u>\$ 285,500</u>	<u>\$ 581,415</u>	<u>\$ -</u>	<u>\$ 1,135,667</u>

**Other Uses/Contingencies consists of the following:

Transfer to capital outlay/maintenance reserves	\$ -	\$ -	\$ -	\$ -
Surplus	-	-	40,712	40,712
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,712</u>	<u>\$ 40,712</u>

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND RESERVES
09/30/2018**

<i>Total Fund Balance September 30, 2017 (Estimated)</i>		<u><u>\$ 6,695,246</u></u>
Reserves:		
<u>Non-Spendable</u>		
Prepays	100,000	
Inventory	<u>30,000</u>	130,000
<u>Restricted</u>		
Capital Outlay	<u>414,760</u>	414,760
<u>Committed</u>		
Cemetery Maintenance	<u>92,393</u>	92,393
<u>Unassigned</u>		
Emergency Reserves	2,028,464	
Unassigned Reserves	<u>3,744,130</u>	<u>5,772,594</u>
<i>Total Fund Balance September 30, 2018 (Estimated)</i>		<u><u>\$ 6,409,747</u></u>

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND RESERVES
09/30/2017**

<i>Total Fund Balance September 30, 2016</i>		<u><u>\$ 2,889,638</u></u>
Reserves:		
<u>Non-Spendable</u>		
Prepays	100,000	
Inventory	<u>30,000</u>	130,000
<u>Restricted</u>		
Capital Outlay	<u>683,512</u>	683,512
<u>Committed</u>		
Cemetery Maintenance	<u>108,680</u>	108,680
<u>Unassigned</u>		
Emergency Reserves	2,008,381	
Unassigned Reserves	<u>3,764,673</u>	<u>5,773,054</u>
<i>Total Fund Balance September 30, 2017 (Estimated)</i>		<u><u>\$ 6,695,246</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**

	<u>Actual FY 14/15</u>	<u>Actual FY 15/16</u>	<u>Original Budget FY 16/17</u>	<u>Projected Total FY 16/17</u>	<u>Proposed Budget FY 17/18</u>
Millage Rate	1.6786	1.6786	1.7186	1.7186	1.3774
Operating Revenues					
Property Taxes	\$ 3,964,483	\$ 4,199,369	\$ 4,561,964	\$ 4,572,583	\$ 3,894,973
State Revenues	619,262	627,075	629,557	619,038	619,363
Postal Center Revenues	238,822	234,616	231,300	223,246	223,800
Community Center Revenues	21,057	18,811	23,000	17,795	12,500
Public Safety Revenues	134,862	115,760	113,000	127,025	128,250
Other Revenues	37,573	43,639	40,025	4,932,134	104,525
Transfer from cemetery reserves	10,982	5,609	7,197	8,564	16,747
Total Operating Revenues	<u>\$ 5,027,041</u>	<u>\$ 5,244,879</u>	<u>\$ 5,606,043</u>	<u>\$ 10,500,385</u>	<u>\$ 5,000,158</u>
Operating Costs					
Town Administration	\$ 880,765	\$ 890,267	\$ 860,639	\$ 2,363,007	\$ 989,073
Maintenance/Cemetery	90,455	93,478	146,690	160,725	171,966
Postal Center	258,882	257,564	258,842	247,840	252,107
Community Center	9,930	16,239	14,839	16,957	8,383
Public Safety	3,217,100	3,670,140	3,937,971	4,095,613	3,478,630
Legal Matters	631,194	492,643	717,000	131,497	100,000
Contingencies	-	-	300,000	-	-
Total Operating Costs	<u>\$ 5,088,326</u>	<u>\$ 5,420,331</u>	<u>\$ 6,235,980</u>	<u>\$ 7,015,639</u>	<u>\$ 5,000,159</u>
Operating gain/loss	<u>\$ (61,285)</u>	<u>\$ (175,452)</u>	<u>\$ (629,937)</u>	<u>\$ 3,484,746</u>	<u>\$ (0)</u>
Capital Sources					
State Revenues	\$ 514,841	\$ 533,876	\$ 546,617	\$ 551,808	\$ 568,362
Grant Revenues	1,942	12,580	59,124	5,000	65,000
Other Restricted Sources	-	-	-	-	-
Total Capital Sources	<u>516,783</u>	<u>546,456</u>	<u>605,741</u>	<u>556,808</u>	<u>633,362</u>
Capital uses					
Capital expenditures	218,434	356,269	457,246	227,382	902,114
Transfer to/(from) Capital Reserves	298,349	190,187	148,495	329,426	(268,752)
Total Capital Uses	<u>516,783</u>	<u>546,456</u>	<u>605,741</u>	<u>556,808</u>	<u>633,362</u>
Net Operating Requirements for Capital	-	-	-	-	-
Total Net Operating Gain/(Loss)	<u>\$ (61,285)</u>	<u>\$ (175,452)</u>	<u>\$ (629,937)</u>	<u>\$ 3,484,746</u>	<u>\$ (0)</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 2017-2018, the Property Appraiser's estimated taxable valuation as of January 1, 2016 is \$2,945,614,980, up 6.5% over the 2016-2017 fiscal year. The property tax millage rate for 2017-2018 was decreased by 0.3412 to **1.3774**.

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 2019.

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 money market accounts 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 2017-2018**

ACCOUNT NUMBER	DESCRIPTION	FINAL ACTUAL 2014-2015	FINAL ACTUAL 2015-2016	ORIGINAL BUDGET 2016-2017	PROJECTED TOTAL 2016-2017	PROPOSED BUDGET 2017-2018
1-311.1000	Ad Valorem Taxes	3,964,483	4,199,369	4,561,964	4,572,583	3,894,973 ¹
1-315.0000	Communications Services Tax	279,485	275,373	264,254	261,849	253,174
1-316.0000	Local Business Tax	11,799	11,508	12,000	12,772	12,500
1-319.0000	Interest on Taxes	177	2,385	200	4,396	200
1-331.2000	Public Safety Grant Revenue	1,000	1,000	-	14,884	1,000
1-335.1200	State Revenue Sharing	63,234	64,960	68,917	61,457	66,319
1-335.1500	Alcohol Beverage Licenses	329	329	329	329	329
1-335.1800	Half-Cent Sales Tax	276,214	286,413	296,057	295,403	299,541
1-341.9000	Election Filing Fee	75	100	75	-	75
1-341.9100	Credit Card Fee	1,403	1,806	2,000	1,926	2,000
1-342.1000	Law Enforcement Service Charge	15,073	2,105	-	6,760	10,000
1-342.6000	Ambulance Fee Service Charges	112,842	104,781	105,000	111,210	110,000
1-347.5201	Postage Stamp Sales	115,317	109,823	110,000	106,440	105,000
1-347.5202	Merchandise Sales	2,117	1,826	1,800	1,522	1,800
1-347.5203	Metered Postage Sales	105,928	108,617	105,000	98,825	100,000
1-347.5204	Copies & Fax sales	788	167	250	118	250
1-351.1000	Traffic and Parking Fees	6,191	7,937	7,000	5,477	5,500
1-351.2000	Administrative fines	-	-	-	3,000	2,000
1-351.3000	Police Education	756	937	1,000	578	750
1-361.1000	Earned Interest	20,963	18,243	19,000	56,956	55,000 ²
1-362.XXXX	Community Center Fees	21,057	18,811	23,000	17,795	12,500
1-362.1000	Postal Center Box Rentals	15,460	14,350	14,500	14,533	15,000
1-362.2000	Cell Tower Rental	-	-	-	-	30,000 ³
1-364.1000	Cemetery Sales & Burial Fees	-	2,200	1,500	-	500
1-364.4100	Sales of Surplus Equipment	-	2,962	3,500	4,842,395	3,000
1-366.9000	Miscellaneous Revenues	1,368	3,268	1,500	613	2,000
	Operating Revenues	<u>5,016,059</u>	<u>5,239,270</u>	<u>5,598,846</u>	<u>10,491,821</u>	<u>4,983,411</u>
1-33X.2000	Public Safety Grant Revenue	-	12,580	54,124	-	60,000
1-369.9001	FMIT Safety Award Grant	1,942	-	5,000	5,000	5,000
1-312.6000	Local Government Infrastructure Tax	514,841	533,876	546,617	551,808	568,362 ⁴
	Capital Outlay Related Revenues	<u>516,783</u>	<u>546,456</u>	<u>605,741</u>	<u>556,808</u>	<u>633,362</u>
	Transfer from Cemetery Reserves	10,982	5,609	7,197	8,564	16,747
	Transfer from Capital Reserves	-	-	-	-	268,752 ⁵
	Trnsfr from/(to) Reserves	56,092	175,452	629,937	(4,770,441)	0 ⁶
	Transfer from Reserves	<u>67,074</u>	<u>181,061</u>	<u>637,134</u>	<u>(4,761,877)</u>	<u>285,500</u>
	SUBTOTAL	<u>\$ 5,599,916</u>	<u>\$ 5,966,787</u>	<u>\$ 6,841,721</u>	<u>\$ 6,286,752</u>	<u>\$ 5,902,273</u>

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

Property Value	2,945,614,980	Millage Rate	1.3774	Discount	4%
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This is appproximately 6.53% above the previous fiscal year's budget.

² Increased fund balance as a result of the sale of the land. Changes in the use of proceeds will raise or lower this balance.

³ This is the estimated revenues from the land lease agreement and potential revenues from a second carrier.

⁴ All revenues received for the discretionary funds are recorded and the balances not spent are then restricted in the fund balances.

⁵ In the current year, the capital expenditures exceed the amounts we receive from infrastructure funds; therefore, a transfer from the capital reserves is needed.

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 one full-time position.

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 two part-time employees.

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 employee of this department supervises 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 one full-time position and one part-time position.

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.

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 two appointed engineering firms, Tetra Tech HAI & MBV Engineering, are responsible for the federally-mandated NPDES review, report, training, and permit requirements. They are also used to assist the Town in reviewing plans on an as-needed basis.

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 is a 1200 square foot building which is rented out frequently for weddings, birthday parties and other special events, meetings (including Town homeowner associations, Rotary Club, and support groups), bridge games and seasonal art classes. The expense related to upkeep of the center includes the labor provided by our Public Works Department.

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

Department	Actual FY 14/15	Actual FY 15/16	Original Budget FY 16/17	Projected Total FY 16/17	Proposed Budget FY 17/18
Town Council	\$ 14,147	\$ 10,742	\$ 13,850	\$ 10,416	\$ 11,050
Town Manager	184,661	200,448	211,529	202,100	250,876
Finance Department	158,764	169,859	182,299	183,559	202,355
Town Clerk	111,887	126,844	132,454	124,359	140,642
Postal Center	258,882	257,564	258,842	247,840	252,107
Public Works	77,572	79,769	99,493	98,272	122,569
Public Safety	3,217,100	3,670,140	3,937,971	4,095,613	3,478,630
General Administration	373,688	373,326	299,167	1,821,130	361,810
Town Attorney	631,194	492,643	717,000	131,497	100,000
Planning, Zoning & Variance Board	37,618	9,048	21,340	21,443	22,340
Engineering/Planner	1,901	5,900	38,500	53,889	42,150
Cemetery	10,982	7,809	8,697	8,564	7,247
Community Center	9,930	16,239	14,839	16,957	8,383
Total Operating Costs	5,088,326	5,420,331	5,935,980	7,015,639	5,000,159
Capital Expenditures	218,434	356,269	457,246	227,382	902,114
Pension contingency not used	-	-	300,000	-	-
Transfer to Reserves	298,349	190,187	148,495	329,426	-
TOTAL GENERAL FUND USES	\$ 5,605,109	\$ 5,966,787	\$ 6,841,721	\$ 7,572,447	\$ 5,902,273

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - TOWN COUNCIL (1-1-511.XXXX)
FY 2017-2018**

OBJECT CODE	DESCRIPTION	FINAL ACTUAL 2014-2015	FINAL ACTUAL 2015-2016	ORIGINAL BUDGET 2016-2017	PROJECTED TOTAL 2016-2017	PROPOSED BUDGET 2017-2018
3400	Special Events	\$ 12,542	\$ 6,899	\$ 8,600	\$ 6,770	\$ 7,100 ¹
3401	Software Licensing	-	-	100	99	100
4000	Travel & Per Diem	167	2,400	2,650	1,371	1,350 ²
4700	Printing & Mailing	146	-	250	231	250
5200	Operating Supplies	139	34	200	195	200
5400	Dues, Books & Conferences	1,153	1,409	2,050	1,750	2,050 ²
	TOTALS	\$ 14,147	\$ 10,742	\$ 13,850	\$ 10,416	\$ 11,050

¹ Details of this account are as follows:

Holiday Party	\$ 5,000
Holiday Decorations	900
Plaques/Awards	400
Other Events	800
	<u>\$ 7,100</u>

² Includes the costs to attend the two 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 2017-2018**

OBJECT CODE	DESCRIPTION	FINAL ACTUAL 2014-2015	FINAL ACTUAL 2015-2016	ORIGINAL BUDGET 2016-2017	PROJECTED TOTAL 2016-2017	PROPOSED BUDGET 2017-2018	
1200	Salary	\$ 133,286	\$ 137,119	\$ 140,083	\$ 138,541	\$ 140,125	1
1210	Executive Assistant	-	11,617	13,650	9,852	35,000	2
2100	FICA	8,957	10,420	10,329	10,037	12,011	3
2200	Pension	52,478	56,738	59,566	59,323	65,267	4
2300	Life, Health, Disability	13,847	14,194	16,310	14,484	33,800	5
2400	Workers Comp	233	159	250	191	250	
3401	Software Licensing	-	-	200	114	200	
4000	Travel & Per Diem	1,227	1,364	2,000	481	2,000	6
4100	Communications	1,200	1,200	1,200	1,200	1,200	
4500	Auto Insurance	456	467	475	461	500	
4600	Repair & Maintenance	228	222	200	-	200	
4900	Other Expenses	1,442	286	800	3,729	800	
5210	Fuel & Oil	1,973	928	2,000	1,500	2,000	
5400	Dues, Books & Conferences	455	885	1,795	15	1,795	6
9990	Costs transferred out	(31,121)	(35,151)	(37,329)	(37,828)	(44,272)	7
	TOTALS	\$ 184,661	\$ 200,448	\$ 211,529	\$ 202,100	\$ 250,876	

1 Eliminated increase to help offset the cost of a full-time assistant.

2 New full-time position - Executive assistant would be working full-time for the Town Manager rather than as a part-time assistant to both the Town Manager and Town Clerk.

3 FICA includes the taxes for the personal use of the Town Vehicle and executive assistant.

4 Pension is budgeted at 42.82% of payroll for Town Manager per the 2017 actuary study. Actual amount will vary based on market results and the actuarial valuation.

5 Insurance includes 10% estimated increase for health insurance over the previous year. The Town Manager budget also includes a full-time executive assistant with family coverage.

6 Plans to attend 2 conferences during fiscal year 2018.

7 Indirect Cost allocation of department budget 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 2017-2018

OBJECT CODE	DESCRIPTION	FINAL ACTUAL 2014-2015	FINAL ACTUAL 2015-2016	ORIGINAL BUDGET 2016-2017	PROJECTED TOTAL 2016-2017	PROPOSED BUDGET 2017-2018	
1200	Salaries	\$ 126,953	\$ 130,976	\$ 134,689	\$ 137,797	\$ 148,268	1
2100	FICA	9,813	9,950	10,502	10,394	11,718	
2200	Pension	30,784	33,437	33,898	34,680	37,097	2
2300	Life, Health, Disability	15,476	20,781	28,951	20,894	26,428	3
2301	Health Insurance Incentive	1,999	2,506	2,594	4,683	4,914	
2302	HSA Contribution	-	-	-	2,772	2,893	
2400	Workers Comp	220	153	295	229	295	
3401	Software Licensing	-	-	500	505	500	
4000	Travel & Per Diem	631	741	2,200	2,177	2,200	4
4100	Communications	1,817	2,200	2,220	2,453	2,580	
4600	Repairs & Maintenance	371	250	650	540	650	
4700	Printing	98	390	300	310	400	
5200	Operating Supplies	695	121	250	250	250	
5400	Books & Publications	-	-	100	100	100	
5410	Memberships & Dues	325	577	365	365	320	
5500	Education & Conferences	496	454	850	845	850	4
9990	Costs transferred out	(30,914)	(32,677)	(36,065)	(35,435)	(37,109)	5
TOTALS		\$ 158,764	\$ 169,859	\$ 182,299	\$ 183,559	\$ 202,355	

1 2016/2017 original budget does not account for pay increases used from the merit pool.

Projected and 2018 budget amounts include the actual and anticipated longevity & merit increase for fiscal year 2017. Additionally, the 2018 budget includes a pay increase for one employee effective October 1, 2017.

2 Pension is budgeted at 42.82% of payroll for the one defined benefit employee per the 2016-2017 actuarial study. Actual amounts will vary based on market results and the actuarial valuation.

3 Insurance includes 10% estimated increase for health insurance over previous year. Additionally, there was a change in enrollment for one of the employees.

4 Attendance at the FGFOA Conference in May/June by Town Treasurer and attendance at the FPHRA annual conference in July/August by Finance/HR Manager.

5 Indirect Cost allocation of department budget based on the following percentages:

Road & Offsite Drainage	2.5%
Building Department	8.0%

Indirect Cost allocation of Finance/HR Manager payroll related costs 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 2017-2018**

OBJECT CODE	DESCRIPTION	FINAL ACTUAL 2014-2015	FINAL ACTUAL 2015-2016	ORIGINAL BUDGET 2016-2017	PROJECTED TOTAL 2016-2017	PROPOSED BUDGET 2017-2018	
1200	Salaries	\$ 73,066	\$ 77,448	\$ 79,219	\$ 79,225	\$ 81,814	¹
1210	Town Clerk Assistant	4,691	11,656	13,650	10,287	19,760	²
2100	FICA	5,554	6,444	7,103	6,482	7,770	
2200	Pension	8,037	8,517	10,216	8,715	9,000	
2300	Life, Health, Disability	13,815	16,256	15,887	11,938	15,299	³
2400	Workers Comp	135	122	190	182	201	
3401	Software Licensing	-	-	100	200	400	
4000	Travel & Per Diem	2,291	1,743	2,134	619	2,134	⁴
4100	Communications	900	900	900	900	900	
4600	Repairs & Maintenance	1,384	2,030	1,330	1,330	1,580	
4900	Other Expenses	656	78	-	3,671	-	
5410	Memberships & Dues	508	375	675	410	735	
5500	Education & Conferences	850	1,275	1,050	400	1,050	⁴
	TOTALS	\$ 111,887	\$ 126,844	\$ 132,454	\$ 124,359	\$ 140,642	

¹ 2016/2017 original budget does not account for pay increases used from the merit pool.

Projected and 2018 budget amounts include the actual and anticipated merit increases for fiscal year 2017.

² Cost of a part-time assistant for Town Clerk for 19 hours per week.

³ Insurance includes 10% estimated increase for health insurance over previous year.

⁴ Attend Regional IIMC annual training meeting, the fall FACC academy, the summer FACC conference and a one day records management class.

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - POSTAL CENTER (1-5-513.XXXX)
FY 2017-2018**

OBJECT CODE	DESCRIPTION	FINAL ACTUAL 2014-2015	FINAL ACTUAL 2015-2016	ORIGINAL BUDGET 2016-2017	PROJECTED TOTAL 2016-2017	PROPOSED BUDGET 2017-2018
1210	Employee Wages	22,159	23,152	25,766	24,611	27,160 ¹
2100	FICA	1,729	1,776	1,971	1,883	2,078
2400	Workers Comp	44	28	50	41	45
3401	Software Licensing	-	-	100	99	100
4610	R&M Equipment	1,823	1,752	1,970	1,450	1,970
4901	Credit Card Fees	834	1,286	1,500	1,332	1,500
5200	Operating Supplies	1,002	533	1,675	1,361	1,989
9990	Transfer Admin Costs	9,890	10,199	10,510	11,337	11,965 ²
	Before COGS	<u>37,481</u>	<u>38,726</u>	<u>43,542</u>	<u>42,114</u>	<u>46,807</u>
5201	Postage Stamps COS	115,317	109,948	110,000	106,511	105,000
5202	Merchandise COS	231	276	300	408	300
5203	Metered Postage COS	105,853	108,614	105,000	98,807	100,000
	Cost of Goods Sold	<u>221,401</u>	<u>218,838</u>	<u>215,300</u>	<u>205,726</u>	<u>205,300</u>
	TOTALS	<u>\$ 258,882</u>	<u>\$ 257,564</u>	<u>\$ 258,842</u>	<u>\$ 247,840</u>	<u>\$ 252,107</u>

¹ Use of 2 part-time employees with operations from 9:00 - 4:00. Will continue doubling hours approximately 6 weeks during the holiday season from 10:00 am to 2:00 pm as done in previous years.

² Indirect Cost allocation of 10% Finance/HR Manager payroll and related costs. Spends approximately 1-2 hour per day in the Postal Center.

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - PUBLIC WORKS (1-7-519.XXXX)
FY 2017-2018**

OBJECT CODE	DESCRIPTION	FINAL ACTUAL 2014-2015	FINAL ACTUAL 2015-2016	ORIGINAL BUDGET 2016-2017	PROJECTED TOTAL 2016-2017	PROPOSED BUDGET 2017-2018	
1200	Salaries	\$ 22,465	\$ 24,988	\$ 23,061	\$ 28,949	\$ 27,686	1
1210	Part-time employee (1)	-	-	8,129	8,456	8,610	
2100	FICA	1,868	2,100	2,404	2,861	2,840	
2200	Pension	2,471	2,460	3,501	4,115	3,137	
2300	Life, Health, Disability	5,617	5,648	6,543	4,356	4,977	
2302	HSA Contribution	-	-	-	2,554	1,154	
2400	Workers Comp	750	508	725	765	654	
3400	Contractual Services	6,646	7,475	12,720	10,706	34,250	2
3401	Software Licensing	-	-	100	99	100	
4100	Communications	765	900	900	900	900	
4300	Utilities	6,092	7,120	7,080	7,128	7,080	
4500	Auto Insurance	398	386	430	410	430	
4610	R/M - Building	4,309	4,504	11,200	9,900	11,800	3
4620	R/M - Other	21,112	14,081	14,750	11,523	11,550	4
4630	R/M - Vehicle	19	658	400	200	400	
5200	Operating Supplies	3,346	6,580	5,050	3,000	4,500	
5210	Fuel/Oil	1,714	2,361	2,500	2,350	2,500	
	TOTALS	\$ 77,572	\$ 79,769	\$ 99,493	\$ 98,272	\$ 122,569	

- 1 2016/2017 original budget does not account for pay increases used from the merit pool. Projected and 2018 budget amounts include the actual and anticipated merit increases for fiscal year 2017.

Note: there was an increase in the allocation of time to the Road & Offsite Drainage Fund and a decrease in allocation to the Community Center department.

- 2 The contractual services account includes the following anticipated costs:

Termite & Pest Control	\$ 3,000
Stormwater control testing (Required for requested grants)	25,000
Town Hall Bathroom/Office Cleaning	6,000
Fire Alarm Inspection	250
	<u>\$ 34,250</u>

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

Carpentry Repair Work at Town Hall	\$ 6,000
Town Hall Lighting	800
General repairs - (Lighting, A/C, Roof)	5,000
	<u>\$ 11,800</u>

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - PUBLIC WORKS (1-7-519.XXXX)
FY 2017-2018**

4 The repair & maintenance - other account includes the following anticipated costs:

Landscaping	\$ 1,000
Derelict Vessel Contingency	5,000
Generator maintenance contract	1,600
General repairs - (Landfill fee, A/C, fertilizer)	<u>3,950</u>
	<u><u>\$ 11,550</u></u>

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - PUBLIC SAFETY (1-8-529.XXXX)
FY 2017-2018**

Obj code	DESCRIPTION	FINAL ACTUAL 2014-2015	FINAL ACTUAL 2015-2016	ORIGINAL BUDGET 2016-2017	PROJECTED TOTAL 2016-2017	PROPOSED BUDGET 2017-2018	
1200	Salaries	\$ 1,409,585	\$ 1,558,931	\$ 1,612,075	\$ 1,576,437	\$ 1,655,684	1
1210	Per Diem Wages	187,241	173,996	105,381	275,415	149,384	2
1400	Overtime	176,632	150,275	177,987	142,158	151,189	3
1410	Court Overtime	2,692	1,206	2,500	664	2,500	
1500	Holidays	40,071	42,768	49,176	45,786	57,846	4
2100	FICA	134,585	145,539	166,491	152,653	158,642	1, 2
2200	Pension	612,368	927,622	1,072,207	1,156,147	450,615	
2300	Life, Health, Disability	278,205	276,595	307,740	272,707	296,758	6
2301	Health Insurance Incentive	12,103	30,846	30,472	37,891	37,050	
2302	HSA Contribution	-	4,359	-	17,176	12,671	
2400	Workers Comp	52,109	46,555	56,091	63,745	102,421	7
	Personnel appropriations	2,905,591	3,358,692	3,580,120	3,740,779	3,074,760	
	Pension assumption change contingency	-	-	300,000	-	-	
	Subtotal	2,905,591	3,358,692	3,880,120	3,740,779	3,074,760	

1 Includes a 3% COLA and the annual step increase for all officers.

2 The breakdown of per diem costs are as follows:

Vacation hours	\$ 88,704	Coverage for 3,696 hours of vacation
Training coverage	5,760	Coverage for officers for training
Fire inspector	13,520	10 hours per week
Additional per diem officer hours	30,000	To assist with investigations
Part-time receptionist	11,400	2 days per week during the regular business week
	<u>\$ 149,384</u>	

3 The breakdown of overtime is as follows:

Garcia (FLSA) Overtime	\$ 35,497	
Sick Overtime	63,105	Average 4 days (24 hour) per year per employee
Training/Conferences Overtime	52,587	Average of 80 hours of training per employee.
	<u>\$ 151,189</u>	

Garcia 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.

Each year there have been 2-3 employees have needed to take significant **qualified** time off.

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

4 Based on 11 holidays to match Indian River County's fixed holiday schedule, as done historically.

5 Pension estimate is based the actuarial impact statement dated September 1, 2017.

6 Amounts are based on 2017 enrollment and include a 10% increase in annual costs.

7 Due to the increase in the number of workers compensation claims that have occurred over the previous three years, the cost for the insurance increased by approximately \$46,000 over the previous year's budget.

After discussion with our insurance representative, the previous rate was extremely low since in the past the Town had abnormally low claims.

TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - PUBLIC SAFETY (1-8-529.XXXX)
FY 2017-2018

Obj		FINAL	FINAL	ORIGINAL	PROJECTED	PROPOSED
code	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	TOTAL	BUDGET
		2014-2015	2015-2016	2016-2017	2016-2017	2017-2018
3100	Professional Services	37,220	43,981	36,725	39,421	38,185 8
3400	Contractual Services	13,232	11,537	13,700	13,378	13,700 9
3401	Software Licensing	4,494	11,540	13,315	11,258	17,315 10
4000	Travel & Per Diem	8,204	5,230	18,166	12,404	28,040 11
4100	Communications	24,678	21,218	19,200	17,939	19,120 12
4300	Utilities	25,312	24,972	26,460	19,702	26,460
4500	Auto Insurance	14,064	14,022	15,000	13,923	15,000
4610	R/M - Building	13,719	10,445	19,960	18,567	12,485 13
4620	R/M - Vehicles	13,008	15,695	17,000	16,632	17,000
4621	R/M - ATV - Boat - Bikes	1,234	4,004	2,545	2,394	2,545
4630	R/M - Ambulances	6,279	10,652	7,050	13,562	15,050 14
4640	R/M - Fire apparatus	2,795	5,605	11,600	6,920	11,600 14
4650	R/M - Radios	2,763	1,203	2,400	2,645	2,400
4660	R/M - Equipment	2,827	2,613	3,000	3,603	10,904 15
4670	R/M - Computers	5,124	3,790	3,190	1,574	3,190
4700	Printing	424	452	750	133	750
5100	Office Supplies	2,308	2,692	4,900	4,901	5,200
5200	Operating Supplies	3,308	2,608	4,000	4,448	4,000
5210	Fuel & Oil	49,033	44,364	49,500	52,106	52,000
5220	Uniforms	12,823	13,226	15,750	12,619	15,750
5221	Uniform Cleaning	4,145	5,300	5,775	4,527	5,775
5230	Police Supplies	15,648	14,740	19,500	23,441	27,130 16
5239	Police Supplies - Grant	-	1,575	-	13,967	-
5240	Fire Supplies	3,104	1,468	1,650	2,418	1,650
5250	Medical Supplies	24,008	19,389	26,327	26,468	29,277
4900	Other expenses	1,486	1,747	2,000	1,538	2,999
5400	Books and Publications	1,028	748	1,875	655	1,875
5410	Memberships & Dues	1,240	1,735	1,500	1,605	2,260
5420	College Reimb: Tuition & Bks	12,669	5,215	3,600	5,321	7,200 17
5500	Training Classes and Conferences	5,332	9,682	11,413	6,764	15,010 11
	Subtotal	311,509	311,448	357,851	354,834	403,870
	TOTALS	\$ 3,217,100	\$ 3,670,140	\$ 4,237,971	\$ 4,095,613	\$ 3,478,630

8 The professional services account includes the following anticipated costs:

Medical Director	\$ 22,800
New Hire Testing	4,725
Lab Fees	6,500
Counseling services	1,660
MSA FIT Testing/PAK Test (required)	2,500
	<u>\$ 38,185</u>

9 The contractual services account includes the following anticipated costs:

Cleaning Service	\$ 3,600
Ambulance Fee Commission	9,600
Twice/Year Car Wax	500
	<u>\$ 13,700</u>

10 An updated software for tracking evidence will be purchased in the current year at a cost of approximately \$5,000.

TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - PUBLIC SAFETY (1-8-529.XXXX)
FY 2017-2018

11 The following is the listing of conferences that management believes will be beneficial to our Town:

	Attendees	Travel & Per Diem	Training Costs	Total
Accreditation Conferences (3)	1	3,234	525	3,759
Records Training	1	600	-	600
Reaccreditation Conference	4	728	-	728
Accreditation On Site	3	3,244	-	3,244
Basic Marine Enforcement	3	2,040	1,800	3,840
FBI Academy	1	1,000	-	1,000
SPI	1	8,050	500	8,550
FBI Conference	1	800	250	1,050
IACP	1	800	250	1,050
NPS	1	800	100	900
IACP Conference	1	1,134	350	1,484
DRE Symposium	2	1,900	1,390	3,290
SFST Instructor	1	755	795	1,550
Basic SWAT	2	985	900	1,885
SWAT Commander School	1	-	600	600
Colt Armorer	1	-	500	500
Tactical EMS	2	360	1,200	1,560
Liability Management	1	322	500	822
Background Investigator	1	805	800	1,605
Burglary and Robberies	1	483	600	1,083
Self Defense Class		-	2,000	2,000
Criminal Patrol/Contraband Course		-	1,450	1,450
Other		-	500	500
		28,040	15,010	43,050

12 The communications account includes the following anticipated costs:

Phone/internet	\$ 6,120
Cell phone stipend	6,300
Vehicle wireless	6,400
Misc. communication charges	300
	<u>\$ 19,120</u>

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

Garage door lift replacement (3)	\$ 3,600
Pest control	500
General repairs - (Lighting, A/C, Roof)	8,385
	<u>\$ 12,485</u>

14 Ambulances and fire engines are out of warranty. There is an expected increase costs for maintenance.

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

Traffic camera maintenance agreement	\$ 7,904
Copier maintenance agreement	1,800
General equipment repairs	1,200
	<u>\$ 10,904</u>

16 The police supplies account includes the following anticipated costs:

Bullets	\$ 20,000	Increase for SWAT & Patrol Rifles
Gun Belts	3,500	
Airsoft rifles (4)	1,400	
Misc. supplies	2,230	
	<u>\$ 27,130</u>	

17 There are currently 6 officers who are attending college classes.

TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - GENERAL ADMINISTRATION (1-9-513.XXXX)
FY 2017-2018

OBJECT CODE	DESCRIPTION	FINAL ACTUAL 2014-2015	FINAL ACTUAL 2015-2016	ORIGINAL BUDGET 2016-2017	PROJECTED TOTAL 2016-2017	PROPOSED BUDGET 2017-2018
1000	Bank Charges	\$ 1,144	\$ 969	\$ 1,440	\$ 1,141	\$ 1,250
3200	Annual Audit	23,000	25,900	26,000	26,000	26,000
3400	Contractual Services	1,400	11,313	1,420	27,991	9,100 ¹
4100	Communications	9,268	4,861	3,870	3,130	3,030
4200	Postage	1,952	2,160	2,000	1,800	2,000
4400	Equipment Rental	150	390	320	150	320
4500	Liability, Property & Flood	116,598	119,322	124,870	131,466	136,950 ²
4600	Repairs & Maintenance	-	-	4,000	4,262	8,160 ³
4900	Legal Advertising/Misc Expenses	4,290	6,682	6,500	357,644	6,500
5100	Office Supplies	1,342	1,958	2,800	2,000	3,800
9901	Retiree Health Insurance	10,056	11,771	12,913	13,592	12,700
	Merit Increase Contingency	-	-	13,034	-	27,000 ⁴
9902	Contribution to OPEB Trust	204,488	188,000	100,000	1,251,954	125,000 ⁵
		<u>\$ 373,688</u>	<u>\$ 373,326</u>	<u>\$ 299,167</u>	<u>\$ 1,821,130</u>	<u>\$ 361,810</u>
	Transfer to Capital Outlay Reserves	298,349	190,187	148,495	329,426	- ⁶
	Transfer to reserves	<u>\$ 298,349</u>	<u>\$ 190,187</u>	<u>\$ 148,495</u>	<u>\$ 329,426</u>	<u>\$ -</u>

¹ The Town administration would like to scan the historical records (resolutions/minutes) in order to be searched and stored online. The cost of this service is approximately \$6,000.

² In previous years, the Town did not have as many claims through insurance. Therefore, expenses were offset by a return of a premium in following year. Within the last few years, the Town has had to defend itself in lawsuits and received more workers compensation claims; therefore, this offset has been significantly decreased.

³ This is estimated cost for an IT specialist to help maintain the Town Hall system during the year.

⁴ This item is to be used to increase employee's pay based on longevity and performance evaluations conducted during the year. There are several employees who are eligible for longevity this year. The breakdown is as follows:

Salaries	\$ 20,000
Payroll related expenses	7,000
Total	<u>\$ 27,000</u>

⁵ Under the new GASB 75 standards and with the change to the retirement date for public safety employees the OPEB UAAL is \$1,251,954 (effective 10/1/16). The normal cost component (ie annual cost) for 2017 was approximately \$110,000.

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.

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - TOWN ATTORNEY (1-11-514.XXXX)
FY 2017-2018**

OBJECT CODE	DESCRIPTION	FINAL ACTUAL 2014-2015	FINAL ACTUAL 2015-2016	ORIGINAL BUDGET 2016-2017	PROJECTED TOTAL 2016-2017	PROPOSED BUDGET 2017-2018
3100	LEGAL COUNSEL	<u>\$ 631,194</u>	<u>\$ 492,643</u>	<u>\$ 717,000</u>	<u>\$ 131,497</u>	<u>\$ 100,000</u>

Fiscal year 2017-2018 will require the continued use of outside attorneys for several upcoming proceedings.

Contracted Town Attorney	\$ 70,959	\$ 72,880	\$ 72,000	\$ 63,512	\$ 60,000 *
Labor Attorney	21,593	4,503	15,000	125	5,000
Union Contract Consultant	-	-	-	-	20,000
Electric Utility Litigation	538,642	415,260	630,000	67,860	15,000 *
	<u>\$ 631,194</u>	<u>\$ 492,643</u>	<u>\$ 717,000</u>	<u>\$ 131,497</u>	<u>\$ 100,000</u>

- * Amounts for the electric utility attorney, rate consultant and public relations firm are to ensure all are aware of the status of talks between the City of Vero Beach and FPL. Should the Town need to continue litigation, those funds may be pulled from the reserves.

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - CODE ENFORCEMENT BOARD/PLANNING,
ZONING AND VARIANCE BOARD (1-12-515.XXXX)
FY 2017-2018**

OBJECT CODE	DESCRIPTION	FINAL ACTUAL 2014-2015	FINAL ACTUAL 2015-2016	ORIGINAL BUDGET 2016-2017	PROJECTED TOTAL 2016-2017	PROPOSED BUDGET 2017-2018
1200	Salary	\$ 15,224	\$ -	\$ -		\$ -
2100	FICA	953	-	-		-
2200	Pension	1,675	-	-		-
2300	Life, Health, Disability	14,840	-	-		-
2400	Workers Comp	26	-	-		-
3100	Professional Services	4,900	9,048	21,340	21,443	22,340 ¹
	TOTALS	\$ 37,618	\$ 9,048	\$ 21,340	\$ 21,443	\$ 22,340

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	\$ 19,000
County Fertilizer Enforcement	2,500
Legal Ads Meetings	840
	<u>\$ 22,340</u>

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - TOWN ENGINEER/PLANNER (1-13-530.XXXX)
FY 2017-2018**

DESCRIPTION	FINAL ACTUAL 2014-2015	FINAL ACTUAL 2015-2016	ORIGINAL BUDGET 2016-2017	PROJECTED TOTAL 2016-2017	PROPOSED BUDGET 2017-2018
Professional Services	<u><u>\$ 1,901</u></u>	<u><u>\$ 5,900</u></u>	<u><u>\$ 38,500</u></u>	<u><u>\$ 53,889</u></u>	<u><u>\$ 42,150</u></u> ¹

¹ Professional Services to be performed for fiscal year 2018 are as follows:

NPDES Inspections & Reports	\$ 12,650
Town Planner (Comprehensive Plan)	20,000
New Zoning Map	9,500
	<u><u>\$ 42,150</u></u>

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - CEMETERY (1-17-569.XXXX)
FY 2017-2018**

DESCRIPTION	FINAL ACTUAL 2014-2015	FINAL ACTUAL 2015-2016	ORIGINAL BUDGET 2016-2017	PROJECTED TOTAL 2016-2017	PROPOSED BUDGET 2017-2018
Salary	\$ 1,797	\$ 2,816	\$ 2,386	\$ 4,361	\$ 3,174
FICA	149	236	184	354	250
Pension	198	277	263	401	360
Life, Health, Disability	449	642	677	719	703
Workers Comp	60	57	60	99	60
Cemetery Contracts	628	600	1,200	545	900
Cemetery Database Software	-	-	-	-	500 ¹
Cemetery Maintenance	5,228	631	1,300	700	1,300 ²
Transfer Administrative Costs	2,473	2,550	2,627	1,385	-
TOTALS	\$ 10,982	\$ 7,809	\$ 8,697	\$ 8,564	\$ 7,247

1 The majority of records are maintained in a single spreadsheet database and paper deeds. The software would allow for modernization and better recordkeeping.

2 The maintenance account includes the following anticipated costs:

Irrigation	\$ 750
Misc supplies (fertilizer/sod for burials)	550
	<u>\$ 1,300</u>

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - COMMUNITY CENTER (1-27-575.XXXX)
FY 2017-2018**

OBJECT NUMBER	DESCRIPTION	FINAL ACTUAL 2014-2015	FINAL ACTUAL 2015-2016	ORIGINAL BUDGET 2016-2017	PROJECTED TOTAL 2016-2017	PROPOSED BUDGET 2017-2018
1200	Salary	\$ 1,797	\$ 2,816	\$ 2,386	\$ 3,734	882
2100	FICA	149	236	184	307	69
2200	Pension	198	277	263	401	100
2300	Life, Health, Disability	449	642	676	720	195
2400	Workers Comp	60	57	60	70	17
3400	Contract Services	1,275	4,968	4,500	7,678	4,620 ¹
4300	Utilities	2,715	3,148	3,630	2,743	1,700
4610	Maintenance	3,115	3,935	2,780	944	700
5200	Operating Supplies	172	160	360	360	100
	TOTALS	\$ 9,930	\$ 16,239	\$ 14,839	\$ 16,957	\$ 8,383

COMMUNITY CENTER IS EXPECTED TO BE CLOSED FROM MAY 2018 UNTIL OCTOBER/NOVEMBER 2018

¹ Monthly cost for multiple cleanings during the week is \$660.

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 money market accounts, certificates of deposit 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 2017-2018**

ACCOUNT NUMBER	DESCRIPTION	FINAL ACTUAL 2014-2015	FINAL ACTUAL 2015-2016	ORIGINAL BUDGET 2016-2017	PROJECTED TOTAL 2016-2017	PROPOSED BUDGET 2017-2018
<u>Revenues and other sources</u>						
2-322.1000	Impact Fees	\$ 6,796	\$ 7,872	\$ 4,000	\$ 3,411	\$ 5,000
2-334.4900	Grant Revenue	62,465	5,098	3,900	3,999	1,091,450 ¹
2-335.1200	State Revenue Sharing	21,025	21,653	21,525	26,302	22,000
2-335.1400	Local Option Gas Tax	58,008	59,239	61,695	60,961	62,000
2-361.1000	Earned Interest	10,858	2,495	2,500	5,397	2,500
	TOTALS	\$ 159,152	\$ 96,357	\$ 93,620	\$ 100,070	\$ 1,182,950
<u>Expenditures</u>						
2-7-519.1200	Salary	\$ 3,894	\$ 4,575	\$ 3,976	\$ 7,567	\$ 10,581
2-7-519.210	FICA	324	384	307	613	834
2-7-519.220	Pension	428	450	438	652	1,199
2-7-519.230	Life, Health, Disability	974	1,043	1,128	1,169	2,343
2-7-519.240	Workers Comp	130	93	100	142	200
2-9-519.3100	Professional Services	410	725	6,000	19,658	-
2-7-519.4300	Utilities	5,502	6,616	7,095	5,953	7,095
2-7-519.4600	R&M - Roads & Bridges	27,100	-	19,135	17,609	11,800 ²
2-7-519.4620	R&M - Traffic/Other	2,276	1,413	3,000	1,885	3,000
2-9-513.3100	Bank Account Charges	188	128	360	140	313
2-9-513.9990	Transfer of Admin Costs	25,164	28,179	30,345	30,631	35,501 ³
2-28-519.6400	Capital Expenditures	138,303	57,658	-	-	1,691,500 ⁴
	TOTALS	\$ 204,693	\$ 101,264	\$ 71,884	\$ 86,019	\$ 1,764,365
	Reserves	\$ 569,302	\$ 574,209	\$ 595,945	\$ 588,260	\$ 6,845

¹ Anticipation of receiving appropriations from the State of Florida and other funding sources for the repair of Old Winter Beach Road.

² The repair & maintenance - road account includes the following anticipated costs:

Repair on Fred Tuerk Road	\$ 10,000
General Repair & Maintenance	1,800
	<u>\$ 11,800</u>

³ Indirect cost allocation of administration budget based on the following percentages:

Town Manager	10.0%
Finance Department	2.5%

⁴ This is the estimated cost of repairing Old Winter Beach Road. It is anticipated that some of the costs will be offset by funding from the State and other funding sources.

Project Budget from Latest Grant Application

Project Funding Activity	Grant	Matching	Fiscal Year	Source
Design and Permitting		120,000	2018	R&B
Bidding		10,000	2018	R&B
BMP Construction	1,087,500	474,000	2018	State/TMDL
BMP Effectiveness Monitoring	100,000		2019	GF
Public Education		20,000	2019	GF
Draft and Final Reports		30,000	2019	R&B
	<u>1,187,500</u>	<u>654,000</u>		
		<u>1,841,500</u>	Total Costs	

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 money market accounts, certificates of deposit 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 2017-2018**

ACCOUNT NUMBER	DESCRIPTION	FINAL ACTUAL 2014-2015	FINAL ACTUAL 2015-2016	ORIGINAL BUDGET 2016-2017	PROJECTED TOTAL 2016-2017	FINANCE COMMITTEE BUDGET 2017-2018
<u>Revenues and other sources</u>						
8-322.0000	Building Permits	\$ 654,141	\$ 700,044	\$ 750,000	\$ 577,284	\$ 625,000
8-341.3000	Administrative Fees	4,661	7,768	4,000	3,595	4,000
8-341.3001	Credit Card Fees	1,599	3,681	2,000	5,327	5,000
8-366.9000	Copies Printed	1,069	1,672	1,000	1,531	1,300
8-361.1000	Earned Interest	3,675	5,321	3,000	13,359	10,000
8-366.9001	Sale of Capital Assets	16	-	-	-	-
	TOTALS	\$ 665,161	\$ 718,486	\$ 760,000	\$ 601,096	\$ 645,300
<u>Expenditures</u>						
8-6-524.1200	Salaries	\$ 186,397	\$ 190,079	\$ 192,679	\$ 199,000	\$ 204,154 1
8-6-524.1210	Per Diem Wages	5,977	1,573	-	13,419	52,416
8-6-524.2100	FICA	13,644	14,050	14,740	15,734	19,628 1
8-6-524.2200	Pension	34,334	38,058	38,481	38,208	41,206 1
8-6-524.2300	Life, Health, Disability	51,699	42,588	47,862	37,975	47,406 1
8-6-524.2302	HSA Contribution	-	-	-	2,739	2,724
8-6-524.2400	Workers Comp	2,211	1,506	4,337	3,663	6,608 1
8-6-524.3100	Professional Services	15,700	23,975	58,900	15,960	22,500 2
8-6-524.3400	Contract Services	1,975	6,246	945	1,393	1,200
8-6-524.3401	Software Licensing	-	-	10,400	9,843	8,599 3
8-6-524.4000	Travel, Per Diem	-	-	900	178	7,218
8-6-524.4100	Communications	4,588	3,346	3,360	2,922	4,080 4
8-6-524.4300	Utilities	2,715	3,213	3,600	2,801	3,600
8-6-524.4500	Auto Insurance	456	448	500	448	1,000
8-6-524.4600	Computer Maintenance	2,785	7,639	2,152	3,537	2,152
8-6-524.4605	R&M - Equipment	267	116	660	420	660
8-6-524.4610	R&M - Building	-	70	1,250	184	1,000
8-6-524.4620	R&M - Auto	126	851	1,350	711	1,350
8-6-524.4700	Printing	205	-	100	220	300
8-6-524.4901	Credit Card Fees	1,557	3,336	2,000	145	5,000
8-6-524.5100	Office Supplies	3,198	4,252	3,360	5,023	2,760
8-6-524.5200	Operating Supplies	-	-	-	3,401	600
8-6-524.5210	Fuel/Oil	2,647	2,502	3,000	2,418	6,000
8-6-524.5220	Uniforms	-	-	540	540	540
8-6-524.5400	Books and Publications	4,568	1,357	2,369	1,938	3,383
8-6-524.5410	Membership Dues	70	242	695	150	1,390
8-6-524.5400	Training and Conferences	-	-	900	318	1,800
8-9-513.3100	Bank Account Charges	246	277	300	340	300
8-9-513.9990	Transfer of Administrative Costs	24,508	26,900	29,912	29,935	33,915 5
8-9-513.1200	Merit Increase Contingency	-	-	3,316	-	6,000 6
8-28-524.640	Capital Expenditures	3,702	-	12,750	14,389	115,100 7
	TOTALS	\$ 363,575	\$ 372,624	\$ 441,358	\$ 407,952	\$ 604,588
	Reserves	\$ 972,487	\$ 1,318,349	\$ 1,636,991	\$ 1,511,493	\$ 1,552,205

**TOWN OF INDIAN RIVER SHORES
PLANNING, ZONING AND BUILDING FUND BUDGET (FUND 008)
FY 2017-2018**

1 Salaries includes the cost of hiring a building inspector full-time to assist the Building Official. The Building Department has been running at recession-level staffing which limits the time for administrative duties, special projects, and conferences. Additionally, the 2016/2017 original budget does not account for pay increases used from the merit pool. Projected and 2018 budget amounts include the actual and anticipated merit increases for fiscal year 2017.

2 This is the cost for the Town's tree inspector which has increased services over the previous years.

3 This includes the annual cost for the building permit software, dropbox license and Microsoft 365.

4 The breakdown of the communications account line is as follows:

Office phone lines	\$ 600
Internet	360
Fax machine	780
Cellphone (Building Inspector)	300
Cellphone cost (x2)	1,440
Tablet wireless (x3)	600
	<u>\$ 4,080</u>

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

Town Manager	5.0%
Finance Department	8.0%

6 This item is to be used to increase employees pay based on performance evaluations conducted during the year. This consists of the following breakdown:

Salaries	\$ 4,615
Payroll related expenses	1,385
Total	<u>\$ 6,000</u>

7 Includes modifications/expansion of Building Department office space, new vehicles for the Building Official & inspector and equipment for the building inspector.

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 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 2018, the availability of funding for the subsequent years may alter the COIP in the future. Therefore, this COIP does not list all the Town's needs, but rather the needs the Town reasonably anticipates can be funded in the future.

For fiscal year 2018, the Town general fund will spend approximately \$902,000 in capital outlay which will be funded by the discretionary sales surtax revenue and grant funds. The spending for 2018 will require a transfer of approximately \$150,000 from the capital reserves.

The bulk of these expenditures come from the following items:

1. Council Chamber Upgrades - \$20,000 - The current council chambers need an audio/visual upgrade. These upgrades include monitors for presentations both behind and at the dais, wireless speakers throughout the room, and rearrangement of the speaker podium.
2. Generator replacement - \$25,000 - The generators at Town Hall and the Public Safety building need replacement. Due to the salt air, the outer casings have eroded and damaged the inner components.
3. Construction of a new Community Center - \$500,000 Construction phase - \$437,500 in 2018 and \$62,500 in 2019. The estimated costs are based on the current Florida Building Code listing received from the Town Building Official. Upon completion of the designs, bids and approval by the Council a better estimate of the costs can be determined.

The Community Center was originally a model home for the Victoria development. The home was donated to the Town in 1982. The Council at that time voted to spend \$9,500 to have the home moved to its current location. A concrete block stem wall was constructed and a wood truss base and flooring was installed and the house was set in place. The building is now approximately 34+ years old and the sub-floor beams and wood flooring has rotted and most likely has termite issues. A section of the floor in the men's room has already been replaced and other areas are sagging and are in dire need of attention.

The money it would cost to replace the entire sub-floor and wood flooring would be quite significant. The Town has also considered the possibility of removing the wood base and flooring and back-filling it with dirt and pouring a concrete floor. However, the cost for doing that would also be very expensive and in either case, the building would still be 34+ years old.

The building is expected to be completed at the beginning of fiscal year 2019.

4. Sprinkler System (Cemetery) - \$10,000 - The current sprinkler system is consistently being damaged whenever a burial occurs. This new system will be on the perimeter of the cemetery.
5. In-Car Radio Upgrades - \$20,000 - The 800 Mhz radio system county-wide is being upgraded to the P25 Trunking and EDACS, which requires all outdated radios to be replaced. This transition will occur over a two-year period.
6. Bunker Gear - \$13,688 - 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.
7. Traffic Camera at Jungle Trail - \$40,000 - This would establish a third camera at another entrance to the Town. Officers can examine the images of vehicles/occupants into and out of the Town to assist in identifying alleged perpetrators. This camera would ensure that all vehicular entrances to the Town are now covered by a camera.
8. Patrol Vehicles with camera & radar - \$49,361 - Added to the schedule in fiscal year 2014. 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 one patrol vehicle which has over 100,000 miles.
9. Administrative Vehicles - Fiscal Years 2018/2019/2021 - estimated cost \$40,000 each. These vehicles were originally purchased in 2014 at one time. To stagger the cost, the vehicles would be replaced beginning this year.
10. Building Department Office Improvements- Fiscal Years 2018 - estimated cost \$50,000. The current office needs to be renovated to provide better/efficient service to our customers.

11. Building Department Vehicles - Fiscal Years 2018/2021 - estimated cost \$60,000. The Building Official's vehicle was originally purchased in 2014. The vehicle has been needing continual repairs. Replacement ensures inspections are not held up due to maintenance issues. Further, the building inspector needs a vehicle to ensure to perform inspections.
12. Upon review of timeframes and discussion with all parties, it was determined that the cell tower and boat purchase originally budgeted in fiscal year 2017 would not be completed and therefore were included within the 2018 budget. The net effect on the capital reserves is neutral since these amounts were not spent within fiscal year 2017 and will carry forward to the following year.

Purchases beyond 2018

There are several other large purchases/improvements for consideration beyond the current fiscal year.

1. Pickup Truck - Fiscal year 2019 & 2020 - estimated cost \$32,000 each. The Public Safety Department has determined that adding a pickup truck to its fleet will assist with the transportation of large quantities of equipment and supplies to and from the additional required off-site fire/rescue training to achieve maximum ISO points. It will also be used to transport (trailer) the Marine Unit for routine maintenance and repair.

Additionally, the Town's Public Works' truck will need replacement in fiscal year 2019. Originally purchased in 2013 it will be nearing 100,000 miles in 2019.

2. Town Hall Roof Replacement - Fiscal year 2019 - estimated cost \$25,000. The Town Hall flat roof has seen excessive wear and damage since it was built in 2008. Based upon inspection by our Public Works Manager, the resealing that occurred in 2016 will provide enough of a patch job for it to last until the beginning of fiscal year 2019. After this time, the cost would likely become more significant and escalate.
3. Ambulance - Fiscal Year 2019/2022 - estimated cost \$270,000 - \$300,000. The Town owns two ambulances which were purchased in 2007 and 2012. R104, which was purchased in 2007, is consistently having mechanical issues and both vehicles are out of warranty.

TOWN OF INDIAN RIVER SHORES, FLORIDA
CAPITAL IMPROVEMENTS PROGRAM - GENERAL FUND
FISCAL YEARS 2018 THROUGH 2022
FY 2017-2018

DEPARTMENT: TOWN COUNCIL

PROJECT(S)	Actual FY 2016	Projected FY 2017	Budgeted					TOTAL
			FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
Furniture & Equipment								
Notebook computer	\$ -	\$ -	\$ -	\$ 1,325	\$ -	\$ -	\$ -	\$ 1,325
Council chamber upgrades	-	-	20,000	-	-	-	-	20,000
Total	\$ -	\$ -	\$ 20,000	\$ 1,325	\$ -	\$ -	\$ -	\$ 21,325

DEPARTMENT: TOWN MANAGER

PROJECT(S)	Actual FY 2016	Projected FY 2017	Budgeted					TOTAL
			FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
Furniture & Equipment								
Computer workstation (2)	\$ 1,391	\$ 948	\$ -	\$ -	\$ -	\$ 2,700	\$ -	\$ 2,700
Tablet	705	-	-	-	-	-	-	-
Office chairs	2,569	-	-	-	-	-	-	-
Furniture & Equipment	4,665	948	-	-	-	2,700	-	2,700
Vehicles								
Administrative vehicles (1)	25,134	-	-	-	-	30,000	-	30,000
Vehicles	25,134	-	-	-	-	30,000	-	30,000
Total	\$ 29,799	\$ 948	\$ -	\$ -	\$ -	\$ 32,700	\$ -	\$ 32,700

DEPARTMENT: FINANCE

PROJECT(S)	Actual FY 2016	Projected FY 2017	Budgeted					TOTAL
			FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
Furniture & Equipment								
Computer workstations (2)	\$ -	\$ -	\$ -	\$ -	\$ 2,650	\$ -	\$ -	\$ 2,650
Copier	1,987	-	-	-	-	-	-	-
Scanner	515	-	-	-	-	-	-	-
Financial system	-	-	-	-	25,000	-	-	25,000
Total	\$ 2,502	\$ -	\$ -	\$ -	\$ 27,650	\$ -	\$ -	\$ 27,650

DEPARTMENT: TOWN CLERK

PROJECT(S)	Actual FY 2016	Projected FY 2017	Budgeted					TOTAL
			FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
Furniture & Equipment								
Computer workstation	\$ 1,337	\$ -	\$ 1,250	\$ -	\$ -	\$ -	\$ 1,350	\$ 2,600
Copier	-	-	-	-	-	10,000	-	10,000
Total	\$ 1,337	\$ -	\$ 1,250	\$ -	\$ -	\$ 10,000	\$ 1,350	\$ 12,600

**TOWN OF INDIAN RIVER SHORES, FLORIDA
CAPITAL IMPROVEMENTS PROGRAM - GENERAL FUND
FISCAL YEARS 2018 THROUGH 2022
FY 2017-2018**

DEPARTMENT: POSTAL CENTER

PROJECT(S)	Actual FY 2016	Projected FY 2017	Budgeted					TOTAL
			FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
Furniture & Equipment								
Computer workstation	\$ -	\$ 595	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
Postage meter/scale	-	7,104	-	-	-	-	-	-
Total	\$ -	\$ 7,699	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000

DEPARTMENT: PUBLIC WORKS

PROJECT(S)	Actual FY 2016	Projected FY 2017	Budgeted					TOTAL
			FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
Furniture & Equipment								
Mower	-	-	10,000	-	-	-	-	10,000
Storm drain camera	-	-	2,000	-	-	-	-	2,000
Box blade	-	-	750	-	-	-	-	750
Computer workstation	-	1,085	-	-	-	-	1,200	1,200
Furniture & Equipment	-	1,085	12,750	-	-	-	1,200	13,950
Vehicles								
Pickup Truck (1)	-	-	-	30,000	-	-	-	30,000
Vehicles	-	-	-	30,000	-	-	-	30,000
Total	\$ -	\$ 1,085	\$ 12,750	\$ 30,000	\$ -	\$ -	\$ 1,200	\$ 43,950

DEPARTMENT: GENERAL ADMINISTRATION

PROJECT(S)	Actual FY 2016	Projected FY 2017	Budgeted					TOTAL
			FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
Building Improvements								
Air conditioner replacements	\$ 6,205	\$ 13,168	\$ 6,765	\$ 6,965	\$ 7,165	\$ 7,365	\$ 7,565	\$ 35,825
Wall addition to Town Managers office	-	-	5,000	-	-	-	-	5,000
Town hall roof replacement	-	-	-	25,000	-	-	-	25,000
Planter box	6,300	-	-	-	-	-	-	-
Building Improvements	12,505	13,168	11,765	31,965	7,165	7,365	7,565	65,825
Improvements other than buildings								
Landscape lighting	6,781	-	-	-	-	-	-	-
Dune crossover (insurance)	-	18,900	-	-	-	-	-	-
Gate (Fred Tuerk)	787	-	-	-	-	-	-	-
Building Improvements	7,568	18,900	-	-	-	-	-	-

TOWN OF INDIAN RIVER SHORES, FLORIDA
CAPITAL IMPROVEMENTS PROGRAM - GENERAL FUND
FISCAL YEARS 2018 THROUGH 2022
FY 2017-2018

DEPARTMENT: GENERAL ADMIN (cont)		Actual FY 2016	Projected FY 2017	Budgeted				TOTAL
				FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Furniture & Equipment								
Phone system		32,006	-	-	-	-	-	-
Cell Tower	12	-	-	70,000	-	-	-	-
Benches		3,829	-	-	-	-	-	-
Generator replacements	2	-	-	25,000	25,000	-	-	-
Vehicles		35,835	-	95,000	25,000	-	-	-
Total		\$ 55,908	\$ 32,068	\$ 106,765	\$ 56,965	\$ 7,165	\$ 7,365	\$ 7,565
DEPARTMENT: COMMUNITY CENTER								
PROJECT(S)		Actual FY 2016	Projected FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Building								
New community center	3	\$ -	\$ 35,000	\$ 437,500	\$ 62,500	\$ -	\$ -	\$ -
Building		-	35,000	437,500	62,500	-	-	-
Furniture & Equipment								
Range hood		2,355	-	-	-	-	-	-
Furniture & Equipment		2,355	-	-	-	-	-	-
Total		\$ 2,355	\$ 35,000	\$ 437,500	\$ 62,500	\$ -	\$ -	\$ -
DEPARTMENT: CEMETERY								
PROJECT(S)		Actual FY 2016	Projected FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Improvements other than buildings								
Parking pavers		\$ 6,540	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sprinkler system upgrade	4	-	-	10,000	-	-	-	-
Improvements other than buildings		6,540	-	10,000	-	-	-	-
Furniture & Equipment								
Benches		1,752	-	-	-	-	-	-
Furniture & Equipment		1,752	-	-	-	-	-	-
Total		\$ 8,292	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -

TOWN OF INDIAN RIVER SHORES, FLORIDA
CAPITAL IMPROVEMENTS PROGRAM - GENERAL FUND
FISCAL YEARS 2018 THROUGH 2022
FY 2017-2018

DEPARTMENT: PUBLIC SAFETY

PROJECT(S)	Actual FY 2016	Projected FY 2017	Budgeted					TOTAL
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022			
Furniture & Equipment								
Computer workstations (3) (2) (3) (2) (3)	\$ 3,503	\$ 1,400	\$ 2,200	\$ 1,550	\$ 2,325	\$ 1,650	\$ 2,475	\$ 10,200
Notebook computers (2) (2) (2) (2) (2)	-	2,700	2,800	2,900	3,000	3,100	3,200	15,000
Portable radios (8) (8)	44,377	-	-	-	50,525	56,083	-	106,608
Computer servers (1)	-	-	5,000	5,000	-	-	-	10,000
Bullet proof vests (3) (12) (10) (11) (3)	5,591	7,985	2,100	8,400	7,000	7,800	2,100	27,400
Bunker gear (5) (5) (5) (5) (5)	6,953	10,492	13,688	15,742	18,103	20,818	23,000	91,352
Tasers (2) (2) (2)	7,889	7,726	-	4,575	4,800	5,000	-	14,375
Traffic cameras	77,239	-	40,000	-	-	-	-	40,000
Gas monitor	-	-	2,200	-	-	-	-	2,200
Mattress	-	-	10,000	-	-	-	-	10,000
Evidence camera	-	-	1,500	-	-	-	-	1,500
Tactical vest holders	-	2,100	-	-	-	-	6,500	6,500
Active shooter kits	4,614	-	-	-	-	-	-	-
Air compressor	2,685	-	-	-	-	-	-	-
Heat detector	1,743	-	-	-	-	-	-	-
In-house camera system	2,455	-	-	-	-	-	-	-
Message board	15,975	-	-	-	-	-	-	-
Range hood	2,718	-	-	-	-	-	-	-
Refrigerator (upstairs)	-	568	-	-	-	-	-	-
Shredder	-	1,998	-	-	-	-	-	-
<i>Fire Apparatus Equipment</i>								
MSA face shield (14) (5)	-	-	-	8,250	3,035	-	-	11,285
MSA cylinders (5) (5) (5)	3,099	5,204	6,000	-	6,365	6,556	-	18,922
<i>EMS Vehicle Equipment</i>								
Life packs/defibrillator	28,630	-	-	-	37,705	38,836	-	76,541
Refrigerator (R105)	-	760	-	-	-	-	-	-
<i>Police Vehicle Equipment</i>								
L3 Camera - Patrol Vehicles (1) (1) (1) (1) (1)	5,168	4,859	9,317	10,249	11,274	12,401	13,400	56,640
In-car radios (4) (2)	4,324	14,025	20,000	-	-	-	-	20,000
Stalker Radar - Patrol Vehicles (1) (2)	4,025	6,050	3,000	-	-	8,858	-	11,858
Furniture & Equipment	220,988	65,867	117,805	56,665	144,132	161,102	50,675	530,380

TOWN OF INDIAN RIVER SHORES, FLORIDA
CAPITAL IMPROVEMENTS PROGRAM - GENERAL FUND
FISCAL YEARS 2018 THROUGH 2022
FY 2017-2018

DEPARTMENT: PUBLIC SAFETY (cont.)				Actual FY 2016	Projected FY 2017	Budgeted						
						FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL	
Vehicles												
Patrol vehicles (1) (2) (1) (2) (1)				35,089	77,735	8	37,044	77,792	40,841	85,766	45,000	286,444
ATV (1) (1)				-	6,979		-	-	10,000	-	11,000	21,000
Ambulance (1) (1)				-	-		-	270,000	-	-	300,000	570,000
Administrative vehicles (1) (1) (1)				-	-	9	39,000	40,000	-	42,000	-	121,000
Patrol Boat				-	-	12	120,000	-	-	-	-	120,000
Pickup Truck (1)				-	-		-	-	30,000	-	-	30,000
Vehicles				35,089	84,714		196,044	387,792	80,841	127,766	356,000	1,148,444
Total				\$ 256,077	\$ 150,581		\$ 313,849	\$ 444,458	\$ 224,973	\$ 288,869	\$ 406,675	\$ 1,678,824
				Actual FY 2016	Projected FY 2017		Budgeted					
							FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
Total Capital Purchases				\$ 356,270	\$ 227,382		\$ 902,114	\$ 595,248	\$ 259,788	\$ 338,934	\$ 417,790	\$ 2,513,874

Capital outlay Reserves

	Actual FY 2016	Projected FY 2017		Budgeted				
				FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Estimated beginning balance	\$ 161,613	\$ 354,086		\$ 683,512	\$ 414,760	\$ 397,480	\$ 725,427	\$ 984,162
Estimated receipts	548,743	556,808		633,362	577,968	587,735	597,668	607,769
Estimated disbursements	356,270	227,382		902,114	595,248	259,788	338,934	417,790
Estimated ending balance	<u>\$ 354,086</u>	<u>\$ 683,512</u>		<u>\$ 414,760</u>	<u>\$ 397,480</u>	<u>\$ 725,427</u>	<u>\$ 984,162</u>	<u>\$ 1,174,140</u>

TOWN OF INDIAN RIVER SHORES, FLORIDA
CAPITAL IMPROVEMENTS PROGRAM - PLANNING, ZONING AND BUILDING FUND
FISCAL YEARS 2018 THROUGH 2022

PROJECT(S)	Actual FY 2016	Projected FY 2017		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL
Building Improvements									
Office improvements	\$ -	\$ -	10	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Building Improvements	-	-		50,000	-	-	-	-	50,000
Furniture & Equipment									
Computer workstations (1) (4) (1)	\$ -	\$ 949		\$ 1,100	\$ 4,500	\$ -	\$ -	\$ 1,100	\$ 6,700
Dictation software	-	-		1,500	-	-	-	-	1,500
Laptop	-	-		1,000	-	-	-	-	1,000
I-Pad	-	1,788		1,500	-	-	-	750	2,250
Computer server	-	2,051		-	-	-	-	-	-
Scanner large	-	9,600		-	-	-	-	-	-
Vehicles (2)	-		11	60,000	-	-	65,000	-	125,000
Furniture & Equipment	-	14,389		65,100	4,500	-	65,000	1,850	136,450
Total	\$ -	\$ 14,389		\$ 115,100	\$ 4,500	\$ -	\$ 65,000	\$ 1,850	\$ 186,450