

**TOWN OF INDIAN RIVER  
SHORES, FLORIDA**

**ADOPTED OPERATING BUDGET**

**Fiscal Year 2016**



*Indian River Shores Town Hall*

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MAYOR  
BRIAN M. BAREFOOT

VICE MAYOR  
GERARD A. WEICK

COUNCIL:  
MICHAEL OCHSNER  
RICHARD M. HAVERLAND  
THOMAS F. SLATER



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 24, 2015

The Honorable Mayor and Town Council  
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 2015/2016. 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.

### **Highlights of the Budget:**

The key aspects of this budget are as follows:

- The millage rate adopted in this budget is \$1.6786 per \$1,000. This is the same rate approved in the previous year.
- The most significant increase in this budget was for the costs of the electric litigation. It is estimated that the costs of this will be \$630,000.
- In order to address concerns over rising unfunded liabilities, the Town has elected to continue to add an additional \$188,000 to the OPEB trust fund.
- The Town Council has decided to maintain public safety shifts at 6 officers rather than increase to 7.

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 Stabe  
Town Manager

**Town of Indian River Shores, Florida  
Fiscal Year 2016  
Town Council**



Gerard A. Weick  
Vice Mayor  
Elected 2009 - 2017



Michael B. Ochsner  
Councilman  
Elected 2011 - 2013  
Appointed 2014 - 2015  
Elected 2015 - 2019



Brian M. Barefoot  
Mayor  
Elected 2013 - 2017



Richard M. Haverland  
Councilman  
Elected 2011 - 2019



Thomas F. Slater  
Councilman  
Elected 2013 - 2017

**Town of Indian River Shores, Florida  
Fiscal Year 2016**

**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 Finance

Darlene Wiltzius  
Town Finance



# Historic Jungle Trail

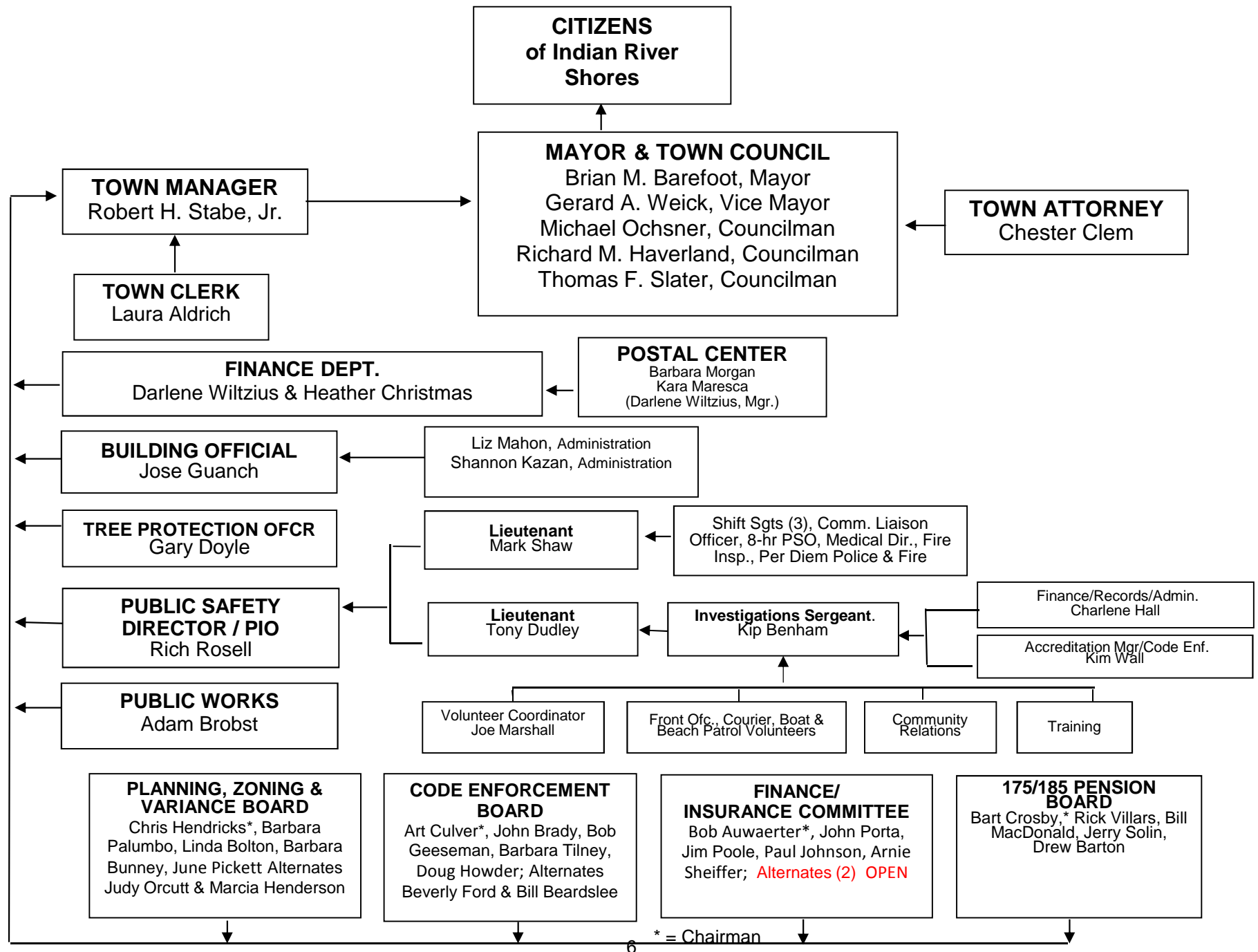


The "Historic Jungle Trail" is a dirt road that is on the National Register Of Historic Places. It begins - or ends, depending on your point of view - its nearly 8-mile length on Old Winter Beach Road. Once used to speed the movement of citrus to the mainland packing houses, it is now used by cyclists, walkers and slow moving cars. Locals and tourists enjoy the meandering path along the Indian River Lagoon with a lush tropical landscape and abundant wildlife, passing some of the most prestigious gated communities and their community docks. Indian River County offers Captain Forster's Hammock reserve, a 110 acre river to ocean parcel of undisturbed native vegetation and rare oak hammock.



# TOWN OF INDIAN RIVER SHORES

## ADMINISTRATIVE ORGANIZATION



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**TOWN OF INDIAN RIVER SHORES  
BUDGET SUMMARY  
FY 2015-2016**

	General Fund	Road & Offsite Drainage Fund	Planning, Zoning & Building Fund	Total
<b>Revenues</b>				
Taxes	\$ 4,984,251	\$ 49,000	\$ -	\$ 5,033,251
Intergovernmental Revenues	358,299	22,400	-	380,699
Permits and Fees	-	2,500	479,000	481,500
Charges for Services	380,550	-	2,500	383,050
Miscellaneous Revenues	22,000	2,800	3,000	27,800
Subtotal	5,745,100	76,700	484,500	6,306,300
Other Sources/Reserves				
Brought Forward*	224,950	80,001	-	304,951
Total Revenues and Other Sources	<u>\$ 5,970,050</u>	<u>\$ 156,701</u>	<u>\$ 484,500</u>	<u>\$ 6,611,251</u>
<b>Appropriations</b>				
Personnel Expenditures	\$ 3,756,497	\$ 35,053	\$ 377,430	\$ 4,168,980
Operating Expenditures	1,631,357	121,648	50,884	1,803,888
Capital Expenditures	358,332	-	9,000	367,332
Subtotal	5,746,186	156,701	437,314	6,340,200
Other Uses/Contingencies**	223,864	-	47,186	271,050
Total Appropriations and Other Uses	<u>\$ 5,970,050</u>	<u>\$ 156,701</u>	<u>\$ 484,500</u>	<u>\$ 6,611,251</u>

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

Transfers from reserves	\$ 11,911	\$ -	\$ -	\$ 11,911
Transfers to cover deficits	213,039	80,001	-	293,040
	<u>\$ 224,950</u>	<u>\$ 80,001</u>	<u>\$ -</u>	<u>\$ 304,951</u>

\*\*Other Uses/Contingencies consists of the following:

Transfer to capital outlay/maintenace reserves	\$ 223,864	\$ -	\$ -	\$ 223,864
Surplus	-	-	47,186	47,186
	<u>\$ 223,864</u>	<u>\$ -</u>	<u>\$ 47,186</u>	<u>\$ 271,050</u>

# Public Beach Access



*Sunrise at the Beach*

The Town of Indian River Shores has approximately 7 miles of Atlantic Ocean frontage. There are three public beaches (Tracking Station Park, Turtle Trail Beach Access and Seagrape Trail Beach Access) maintained by Indian River County within the Town limits of Indian River Shores with parking areas that provide access for everyone. These parks are **open from 7 a.m. to sunset.**

**TOWN OF INDIAN RIVER SHORES  
GENERAL FUND RESERVES  
09/30/2016**

<b><i>Total Fund Balance September 30, 2015 (Estimated)</i></b>		<u><u>\$ 2,852,455</u></u>
<b>Reserves:</b>		
<b><u>Non-Spendable</u></b>		
Prepays	60,000	
Inventory	<u>60,000</u>	120,000
<b><u>Restricted</u></b>		
Capital Outlay	<u>332,894</u>	332,894
<b><u>Committed</u></b>		
Cemetery Maintenance	<u>110,811</u>	110,811
<b><u>Assigned</u></b>		
Capital Maintenance Reserve	<u>50,000</u>	50,000
<b><u>Unassigned</u></b>		
Emergency Reserves	1,779,130	
Unassigned Reserves	<u>458,534</u>	<u>2,237,664</u>
<b><i>Total Fund Balance September 30, 2016 (Estimated)</i></b>		<u><u>\$ 2,851,369</u></u>

**TOWN OF INDIAN RIVER SHORES  
GENERAL FUND RESERVES  
09/30/2015**

***Total Fund Balance September 30, 2014***

**\$ 2,634,373**

**Reserves:**

**Non-Spendable**

Prepays	60,000	
Inventory	<u>60,000</u>	120,000

**Restricted**

Capital Outlay	<u>159,030</u>	159,030
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**Committed**

Cemetery Maintenance	<u>122,171</u>	122,171
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**Assigned**

Capital Maintenance Reserve	<u>-</u>	
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**Unassigned**

Emergency Reserves	1,983,317	
Unassigned Reserves	<u>467,937</u>	<u>2,451,254</u>

***Total Fund Balance September 30, 2015 (Estimated)***

**\$ 2,852,455**



# 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.

## **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 2015-2016, the Property Appraiser's estimated taxable valuation as of January 1, 2015 is \$2,588,248,441, up 5.5% over the 2014-2015 fiscal year. The property tax millage rate remains at the 2014-2015 rate of **1.6786**.

### ***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 state shared revenues of the most importance to the Town's government are 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 2015-2016**

	FINAL ACTUAL 2012-2013	Millage FINAL ACTUAL 2013-2014	1.6786 AMENDED BUDGET 2014-2015	1.6786 PROJECTED TOTAL 2014-2015	1.6786 PROPOSED BUDGET 2015-2016
DESCRIPTION					
Ad Valorem Taxes	3,359,917	3,401,078	3,952,334	3,963,906	4,170,848 <sup>1</sup>
Communications Services Tax	293,375	275,534	256,470	280,151	283,957
Local Business Tax	12,118	11,690	11,710	11,799	12,000
Interest on Taxes	159	1,453	1,000	754	1,000
Public Safety Federal Grant	-	-	-	1,000	-
State Revenue Sharing	54,286	58,475	60,146	63,198	64,766
Alcohol Beverage Licenses	329	329	329	329	329
Half-Cent Sales Tax	249,541	262,123	265,215	275,929	287,204
Election Filing Fee	125	-	125	75	-
Credit Card Fee	-	-	-	1,483	2,000
Law Enforcement Service Charge	13,163	10,920	11,000	15,073	15,000
Ambulance Fee Service Charges	117,653	105,876	95,000	111,222	105,000
State Cert Fire Training Fees	2,450	-	-	-	-
Postage Stamp Sales	108,153	109,681	108,000	115,646	110,000
Merchandise Sales	1,272	1,765	1,200	2,130	1,800
Metered Postage Sales	97,738	99,044	97,000	106,063	105,000
Copies & Fax sales	30	563	100	781	250
Traffic and Parking Fees	3,067	2,737	2,200	6,264	4,000
Police Education	346	351	300	786	500
Police Forfeitures (Restricted) (net)	-	1,862	-	-	-
Earned Interest	15,645	16,406	15,000	20,484	18,000
Community Center Rentals	16,593	17,061	16,500	17,005	17,000
Community Center Cleaning Fees	3,550	3,793	4,000	3,444	4,000
Community Center Cancellation Fee	250	-	-	-	-
Postal Center Box Rentals	12,830	13,488	14,110	15,420	15,000
Cemetery Sales & Burial Fees	6,075	3,950	250	-	1,500
Sales of Surplus Equipment	2,200	56,434	2,500	-	2,500
Miscellaneous Revenues	1,061	674	750	843	1,000
Operating Revenues	4,371,926	4,455,287	4,915,239	5,013,785	5,222,654
Public Safety Federal Grant	995	1,119	1,000	-	1,000
Public Safety State Grant	-	16,107	-	-	-
FMIT Safety Award Grant	5,000	6,000	5,000	5,000	5,000
Local Government Infrastructure Tax	165,080	1,200,849	467,816	506,588	516,446 <sup>2</sup>
Capital Outlay Related Revenues	171,075	1,224,075	473,816	511,588	522,446
Transfer from Cemetery Reserves	1,336	25,861	11,967	10,982	11,911 <sup>3</sup>
Transfer from OPEB Reserves	-	-	-	100,947	-
Trnsfr from/(to) Reserves	-	-	191,769	(171,176)	213,039 <sup>4</sup>
Transfer from Reserves	1,336	25,861	203,736	(59,247)	224,950
<b>SUBTOTAL</b>	<b>\$ 4,544,337</b>	<b>\$ 5,705,223</b>	<b>\$ 5,592,791</b>	<b>\$ 5,466,126</b>	<b>\$ 5,970,050</b>

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

<b>Property Value</b>	2,588,248,441	<b>Millage Rate</b>	1.6786	<b>Discount</b>	4%
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Property values are up 5.5% over the previous year.

<sup>2</sup> All revenues received for the discretionary funds are recorded and the balances not spent are then restricted in the fund balances. This reserve is located within the General Administration Department.

<sup>3</sup> All cemetery lots have been sold; therefore, a transfer from reserves will be needed each year.

<sup>4</sup> This is the amount needed to be pulled from reserves in order to cover the expenditures.

**GENERAL FUND**  
**Expenditures/Appropriations**

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

<b>Department</b>	<b>Actual FY 12/13</b>	<b>Actual FY 13/14</b>	<b>Amended Budget FY 14/15</b>	<b>Projected Total FY 14/15</b>	<b>Proposed Budget FY 15/16</b>
Town Council	\$ 9,180	\$ 6,327	\$ 18,330	\$ 14,506	\$ 11,675
Town Manager	121,411	192,691	185,125	184,659	207,191
Finance Department	151,882	155,513	159,840	160,338	164,152
Town Clerk	98,068	105,088	111,124	114,931	131,609
Postal Center	275,681	246,403	246,179	259,642	257,178
Public Works	74,772	71,117	70,904	79,353	89,389
Public Safety	3,029,339	3,023,375	3,491,466	3,234,025	3,344,727
General Administration	376,092	185,112	437,642	525,322	614,636
Town Attorney	59,674	344,483	640,000	611,295	728,000
Planning, Zoning & Variance Board	15,044	24,350	51,106	39,833	12,340
Engineering	16,695	3,452	3,500	951	23,500
Cemetery	7,411	25,860	12,217	10,982	13,411
Community Center	7,425	9,895	10,967	10,269	13,910
Total Operating Costs	4,242,674	4,393,666	5,438,400	5,246,106	5,611,718
Capital Expenditures	280,134	1,357,448	251,535	219,200	358,332
<b>TOTAL GENERAL FUND USES</b>	<b>\$ 4,522,808</b>	<b>\$ 5,751,114</b>	<b>\$ 5,689,935</b>	<b>\$ 5,465,306</b>	<b>\$ 5,970,050</b>

## 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 Council Budget Summary***

The Fiscal Year 2016 budget for the Town Council is \$11,675. This is a decrease of \$2,831 over 2015 projected expenditures.

	<b>ACTUAL 2012-2013</b>	<b>ACTUAL 2013-2014</b>	<b>BUDGET 2014-2015</b>	<b>PROJECTED 2014-2015</b>	<b>BUDGET 2015-2016</b>	<b>Difference</b>
Operating	<u>\$ 9,180</u>	<u>\$ 6,327</u>	<u>\$ 18,330</u>	<u>\$ 14,506</u>	<u>\$ 11,675</u>	<u>\$ (2,831)</u>

### ***Major Current Level Changes from Fiscal Year 2015 Projected Expenditures:***

1. Personnel Services - No change. Council members do not receive compensation.
2. Operating Expenditures - The primary change is due to the fact that FY 2015 was an election year for 2 seats on the Town Council.



**TOWN OF INDIAN RIVER SHORES  
GENERAL FUND BUDGET - TOWN COUNCIL (1-1-511.XXXX)  
FY 2015-2016**

DESCRIPTION	FINAL ACTUAL 2012-2013	FINAL ACTUAL 2013-2014	ORIGINAL BUDGET 2014-2015	PROJECTED TOTAL 2014-2015	PROPOSED BUDGET 2015-2016
Special Events	\$ 5,612	\$ 4,613	\$ 13,105	\$ 12,495	\$ 7,925 <sup>1</sup>
Travel & Per Diem	1,364	110	1,825	167	1,350 <sup>2</sup>
Printing & Mailing	304	89	600	146	250
Operating Supplies	-	167	100	140	200
Dues, Books & Conferences	1,900	1,348	2,700	1,558	1,950 <sup>2</sup>
<b>TOTALS</b>	<b>\$ 9,180</b>	<b>\$ 6,327</b>	<b>\$ 18,330</b>	<b>\$ 14,506</b>	<b>\$ 11,675</b>

<sup>1</sup> Details of this account are as follows:

Holiday Party	\$ 4,000
Holiday Decorations	900
Plaques/Awards	400
Other Events	2,625
	<u>\$ 7,925</u>

<sup>2</sup> 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 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.

### ***Town Manager Budget Summary***

The Fiscal Year 2016 budget for the Town Manager is \$207,191. This is an increase of \$22,532 over 2015 projected expenditures.

	ACTUAL 2012-2013	ACTUAL 2013-2014	BUDGET 2014-2015	PROJECTED 2014-2015	BUDGET 2015-2016	Difference
Personnel	\$ 118,696	\$ 187,110	\$ 174,730	\$ 176,244	\$ 198,756	\$ 22,512
Operating	2,715	5,581	10,395	8,415	8,435	20
	<u>\$ 121,411</u>	<u>\$ 192,691</u>	<u>\$ 185,125</u>	<u>\$ 184,659</u>	<u>\$ 207,191</u>	<u>\$ 22,532</u>

### ***Major Current Level Changes from Fiscal Year 2015 Projected Expenditures:***

1. Personnel Services – The increase is due to sharing the cost of a part-time assistant for the Town Manager/Town Clerk.
2. Operating Expenditures – No major changes in operating expenditures.

**TOWN OF INDIAN RIVER SHORES**  
**GENERAL FUND BUDGET - TOWN MANAGER (1-2-512.XXXX)**  
**FY 2015-2016**

DESCRIPTION	FINAL ACTUAL 2012-2013	FINAL ACTUAL 2013-2014	ORIGINAL BUDGET 2014-2015	PROJECTED TOTAL 2014-2015	PROPOSED BUDGET 2015-2016	
Salary	\$ 101,034	\$ 130,624	\$ 130,000	\$ 133,654	\$ 136,913	1
Assistant to Town Manager/Clerk	-	-	-	-	18,000	2
FICA	6,679	10,187	9,191	9,039	10,616	3
Pension	28,641	59,642	55,666	52,624	54,053	4
Life, Health, Disability	5,281	14,587	8,678	13,816	15,446	5
Health Insurance Incentive	2,077	4,243	3,573	-	-	
Workers Comp	242	236	291	262	291	
Travel & Per Diem	-	627	3,000	1,693	2,000	6
Communications	850	1,200	1,200	1,200	1,200	
Auto Insurance	-	-	-	513	440	
Repair & Maintenance	-	-	200	257	200	
Other Expenses	831	930	1,300	1,942	800	
Fuel & Oil	592	2,360	2,500	1,855	2,000	
Dues, Books & Conferences	442	464	2,195	955	1,795	6
Costs transferred to other funds	(25,258)	(32,409)	(32,669)	(33,151)	(36,563)	7
<b>TOTALS</b>	<b>\$ 121,411</b>	<b>\$ 192,691</b>	<b>\$ 185,125</b>	<b>\$ 184,659</b>	<b>\$ 207,191</b>	

- 1 Salary has a built in a 3% pay increase effective January 1, 2016. Projected total includes a 3% increase which was not included in the original budget.
- 2 Half the cost for an administrative assistant for Town Manager and Town Clerk. (20-25 hours per week)
- 3 FICA includes the taxes for the personal use of the Town Vehicle and administrative assistant.
- 4 Pension is budgeted at 39.48% of payroll for Town Manager per the 2015 actuary study. Actual amount will vary based on market results and the actuarial valuation.
- 5 Insurance includes employee/spouse coverage.
- 6 Plans to attend 2 conferences during fiscal year 2016 - Either the FCCMA or CFA Annual Conference and the Governor's Hurricane Conference
- 7 Indirect Cost allocation of department budget based on the following percentages:

Road & Offsite Drainage	10.0%
Building Department	5.0%

## 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.

### ***Finance Department Budget Summary***

The Fiscal Year 2016 adopted budget for the Finance Department is \$164,152. This is an increase of \$3,814 or 2.4% from 2015 projected expenditures.

	<b>ACTUAL 2012-2013</b>	<b>ACTUAL 2013-2014</b>	<b>BUDGET 2014-2015</b>	<b>PROJECTED 2014-2015</b>	<b>BUDGET 2015-2016</b>	<b>Difference</b>
Personnel	\$ 147,568	\$ 148,959	\$ 152,445	\$ 154,914	\$ 157,262	\$ 2,348
Operating	4,314	6,554	7,395	5,424	6,890	1,466
	<u>\$ 151,882</u>	<u>\$ 155,513</u>	<u>\$ 159,840</u>	<u>\$ 160,338</u>	<u>\$ 164,152</u>	<u>\$ 3,814</u>

### ***Major Current Level Changes from Fiscal Year 2015 Projected Expenditures:***

1. Personnel Services – The increase in personnel expenditures is primarily due to the merit payroll increases received in fiscal year 2015 and the increased costs in health insurance.
2. Operating Expenditures – The Town Treasurer did not attend conference during fiscal year 2015 due to time constraints but plans to attend in fiscal year 2016.

**TOWN OF INDIAN RIVER SHORES  
GENERAL FUND BUDGET - FINANCE DEPARTMENT (1-3-513.XXXX)  
FY 2015-2016**

DESCRIPTION	FINAL ACTUAL 2012-2013	FINAL ACTUAL 2013-2014	ORIGINAL BUDGET 2014-2015	PROJECTED TOTAL 2014-2015	PROPOSED BUDGET 2015-2016	
Salaries	\$ 126,593	\$ 123,372	\$ 124,437	\$ 127,332	\$ 129,434	1
FICA	9,675	9,761	9,671	9,844	10,091	
Pension	30,034	29,900	32,394	30,965	31,566	2
Life, Health, Disability	19,165	13,733	16,228	15,462	16,722	3
Health Insurance Incentive	1,140	1,766	1,992	2,005	2,470	
Workers Comp	255	222	276	248	295	
Travel & Per Diem	982	1,951	2,200	631	2,200	4
Communications	1,920	1,590	1,620	1,819	2,220	
Repairs & Maintenance	503	515	865	621	865	
Printing	112	924	150	98	150	
Operating Supplies	164	332	1,250	1,184	250	
Books & Publications	-	-	100	-	100	
Memberships & Dues	259	345	360	325	255	
Education & Conferences	374	897	850	746	850	4
Costs transferred out	(39,294)	(29,795)	(32,553)	(30,942)	(33,316)	5
<b>TOTALS</b>	<b>\$ 151,882</b>	<b>\$ 155,513</b>	<b>\$ 159,840</b>	<b>\$ 160,338</b>	<b>\$ 164,152</b>	

1 2014/2015 original budget does not account for pay increases used from the merit pool. Projected and 2016 budget amounts include the actual and anticipated merit increases for fiscal year 2015.

2 Pension is budgeted at 39.48% of payroll for the one defined benefit employee per the 2015 actuary study. Actual amounts will vary based on market results and the actuarial valuation.

3 Insurance rates continue to increase as employees age. Estimated rates include a 4% calculated increase over fiscal 2014-2015.

4 Attendance at the FGFOA Conference in May/June 2016 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%
Cemetery	2.5%

## 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; managing the community center; and keeping the Town's 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 and a part-time position shared with the Town Manager.

### ***Town Clerk Budget Summary***

The Fiscal Year 2016 adopted budget for the Town Clerk is \$131,609. This is an increase of \$16,678 or 14.5% from 2015 projected expenditures.

	ACTUAL 2012-2013	ACTUAL 2013-2014	BUDGET 2014-2015	PROJECTED 2014-2015	BUDGET 2015-2016	Difference
Personnel	\$ 95,694	\$ 100,477	\$ 106,349	\$ 108,356	\$ 125,835	\$ 17,479
Operating	2,374	4,611	4,775	6,575	5,774	(801)
	<u>\$ 98,068</u>	<u>\$ 105,088</u>	<u>\$ 111,124</u>	<u>\$ 114,931</u>	<u>\$ 131,609</u>	<u>\$ 16,678</u>

### *Major Current Level Changes from Fiscal Year 2015 Projected Expenditures:*

1. Personnel Services – The increase is due to sharing the cost of a part-time assistant for the Town Manager/Town Clerk.
2. Operating Expenditures – No major changes in operating expenditures.



**TOWN OF INDIAN RIVER SHORES  
GENERAL FUND BUDGET - TOWN CLERK (1-4-513.XXXX)  
FY 2015-2016**

DESCRIPTION	FINAL ACTUAL 2012-2013	FINAL ACTUAL 2013-2014	ORIGINAL BUDGET 2014-2015	PROJECTED TOTAL 2014-2015	PROPOSED BUDGET 2015-2016	
Salaries	\$ 69,427	\$ 71,678	\$ 72,856	\$ 74,006	\$ 76,846	1
Assistant to Town Manager/Clerk	-	3,681	4,727	6,348	18,000	2
FICA	4,978	5,298	5,935	5,725	7,256	2
Pension	7,599	8,090	8,014	8,044	8,453	
Life, Health, Disability	13,567	11,595	14,644	14,082	15,080	3
Workers Comp	123	135	173	151	200	
Travel & Per Diem	880	1,540	1,800	2,292	2,134	4
Communications	900	900	900	900	900	
Repairs & Maintenance	58	815	540	1,380	1,250	5
Other Expenses	91	486	100	645	-	
Memberships & Dues	220	220	535	508	440	
Education & Conferences	225	650	900	850	1,050	4
<b>TOTALS</b>	<b>\$ 98,068</b>	<b>\$ 105,088</b>	<b>\$ 111,124</b>	<b>\$ 114,931</b>	<b>\$ 131,609</b>	

1 Includes the anticipated cost of a merit & longevity increase to be earned in August 2015.

Original budget 2014/2015 does not account for pay increases used from the merit pool.

2 Half of the cost for an administrative assistant for Town Manager and Town Clerk. (20-25 hours per week)

3 Insurance rates continue to increase as employees age. Estimated rates include a 4% calculated increase over fiscal 2014-2015.

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

5 We anticipate increases in the printing costs due to the preparation of packets to include color handouts, RFPs, and electric litigation materials.

## 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 part-time employees.

### ***Postal Center Budget Summary***

The Fiscal Year 2016 adopted budget for the Postal Center is \$257,178. This is a decrease of \$2,464 or 0.9% from 2015 projected expenditures.

	ACTUAL 2012-2013	ACTUAL 2013-2014	BUDGET 2014-2015	PROJECTED 2014-2015	BUDGET 2015-2016	Difference
Personnel	\$ 66,929	\$ 36,040	\$ 35,879	\$ 33,366	\$ 36,808	\$ 3,442
Operating	208,752	210,363	210,300	226,276	220,370	(5,906)
	<u>\$ 275,681</u>	<u>\$ 246,403</u>	<u>\$ 246,179</u>	<u>\$ 259,642</u>	<u>\$ 257,178</u>	<u>\$ (2,464)</u>

### ***Major Current Level Changes from Fiscal Year 2015 Projected Expenditures:***

1. Personnel Services – Based on part-time employees working every available shift. During fiscal year 2015, more shifts were covered by the Finance Manager.
2. Operating Expenditures – The increase is primarily due to the postage stamp sales which were only increased to \$110,000 rather than increasing the amount to \$115,000 to match the projected 2015 expenditures.

**TOWN OF INDIAN RIVER SHORES  
GENERAL FUND BUDGET - POSTAL CENTER (1-5-513.XXXX)  
FY 2015-2016**

DESCRIPTION	FINAL ACTUAL 2012-2013	FINAL ACTUAL 2013-2014	ORIGINAL BUDGET 2014-2015	PROJECTED TOTAL 2014-2015	PROPOSED BUDGET 2015-2016
Salaries	\$ 29,801	\$ -	\$ -	\$ -	\$ -
Part-time Employee Wages	20,111	24,392	24,094	22,177	24,796 <sup>1</sup>
FICA	3,741	2,203	1,843	1,734	1,897
Pension	3,552	-	-	-	-
Life, Health, Disability	4,514	-	-	-	-
Workers Comp	112	45	60	49	50
R&M Equipment	1,638	1,925	1,850	1,813	1,970
Credit Card Fees	-	-	-	886	1,500 <sup>2</sup>
Operating Supplies	995	1,261	1,950	1,251	1,600
Transfer Administrative Costs	5,098	9,400	9,882	9,406	10,065 <sup>3</sup>
Before Cost of Goods Sold	<u>69,562</u>	<u>39,226</u>	<u>39,679</u>	<u>37,316</u>	<u>41,878</u>
Postage Stamps Cost of Sales	108,153	107,909	109,000	115,646	110,000
Merchandise Cost of Sales	228	236	500	314	300
Metered Postage Cost of Sales	97,738	99,032	97,000	106,366	105,000
Cost of Goods Sold	<u>206,119</u>	<u>207,177</u>	<u>206,500</u>	<u>222,326</u>	<u>215,300</u>
<b>TOTALS</b>	<u><b>\$ 275,681</b></u>	<u><b>\$ 246,403</b></u>	<u><b>\$ 246,179</b></u>	<u><b>\$ 259,642</b></u>	<u><b>\$ 257,178</b></u>

<sup>1</sup> Use of 2 part-time employees with operations from 9:00 - 4:00. Will add additional hours for 6 weeks during the holiday season from 10:00 am to 2:00 pm.

<sup>2</sup> The Town began accepting credit cards during fiscal year 2015.

<sup>3</sup> Indirect Cost allocation of 10% Finance/HR Manager payroll and related costs. Spends approximately 1 hour per day in the Postal Center.

## 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 and supports all departments such as moving office equipment and furniture.

The Public Works department consists of one full-time position.

### ***Public Works Budget Summary***

The Fiscal Year 2016 adopted budget for Public Works is \$89,389. This is an increase of \$10,036 or 12.6% from 2015 projected expenditures.

	ACTUAL 2012-2013	ACTUAL 2013-2014	BUDGET 2014-2015	PROJECTED 2014-2015	BUDGET 2015-2016	Difference
Personnel	\$ 29,949	\$ 29,416	\$ 33,564	\$ 33,310	\$ 33,299	\$ (11)
Operating	44,823	41,701	37,340	46,043	56,090	10,047
	<u>\$ 74,772</u>	<u>\$ 71,117</u>	<u>\$ 70,904</u>	<u>\$ 79,353</u>	<u>\$ 89,389</u>	<u>\$ 10,036</u>

### ***Major Current Level Changes from Fiscal Year 2015 Projected Expenditures:***

1. Personnel Services – No significant change over fiscal year 2015.
2. Operating Expenditures – For fiscal year 2016, the Town is planning on doing several projects around Town Hall to include a one-time mowing of the property, painting of all Town Hall doors, resealing the flat roof and pressure washing all the walls.

**TOWN OF INDIAN RIVER SHORES  
GENERAL FUND BUDGET - PUBLIC WORKS (1-7-519.XXXX)  
FY 2015-2016**

DESCRIPTION	FINAL ACTUAL 2012-2013	FINAL ACTUAL 2013-2014	ORIGINAL BUDGET 2014-2015	PROJECTED TOTAL 2014-2015	PROPOSED BUDGET 2015-2016
Salaries	\$ 19,724	\$ 21,799	\$ 22,495	\$ 22,527	\$ 21,750 <sup>1</sup>
FICA	2,245	1,769	1,721	1,850	1,664
Pension	122	577	2,474	2,478	2,392
Life, Health, Disability	6,473	4,556	5,891	5,611	6,543
Workers Comp	1,385	715	983	844	950
Contractual Services	19,235	7,955	8,350	7,498	9,760 <sup>2</sup>
Communications	720	720	720	765	900
Utilities	6,354	6,865	7,360	6,687	7,080
Auto Insurance	380	402	460	448	400
R/M - Building	5,952	9,418	5,000	4,326	10,900 <sup>3</sup>
R/M - Other	6,050	10,446	8,900	20,608	19,750 <sup>4</sup>
R/M - Vehicle	408	75	300	270	900
Operating Supplies	3,765	3,391	3,250	3,065	3,900 <sup>5</sup>
Fuel/Oil	1,959	2,429	3,000	2,376	2,500
<b>TOTALS</b>	<b>\$ 74,772</b>	<b>\$ 71,117</b>	<b>\$ 70,904</b>	<b>\$ 79,353</b>	<b>\$ 89,389</b>

<sup>1</sup> Reallocated a portion of hours from fiscal year 2014-2015 to other departments.

<sup>2</sup> The contractual services account includes the following anticipated costs:

Termite & Pest Control	\$ 4,000
Town Hall Office Cleaning	4,410
One-time Mowing Service	1,200
Fire Alarm Inspection	150
	<u>\$ 9,760</u>

<sup>3</sup> The repair & maintenance - building account includes the following anticipated costs:

Repainting of Town Hall Doors	\$ 1,400
Pressure Washing Town Hall	2,500
Reseal of Flat Roof	2,000
General repairs - (Lighting, A/C, Roof)	5,000
	<u>\$ 10,900</u>

<sup>4</sup> The repair & maintenance - other account includes the following anticipated costs:

Remove A1A Hedge and Resod Along Walkway	\$ 3,000
Derelict Vessel Contingency	5,000
West Town Hall Property Tree Trimming	8,000
General repairs - (Landfill fee, generator, fertilizer)	3,750
	<u>\$ 19,750</u>

2014/2015 expenditures included a Town-wide tree cut back. Funds came from the savings on updating the Land Development Code.

<sup>5</sup> Needs to update tools which are not capital in nature (air blower, hedger, etc).

## 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.

The Public Safety department consists of 24 full-time positions. The remaining positions are filled by per-diem/part-time employees at an equivalent of 2.2 full-time positions.

### ***Public Safety Budget Summary***

The Fiscal Year 2016 adopted budget for Public Safety is \$3,344,727. This is an increase of \$110,702 or 3.4% from 2015 projected expenditures.

	<b>ACTUAL 2012-2013</b>	<b>ACTUAL 2013-2014</b>	<b>BUDGET 2014-2015</b>	<b>PROJECTED 2014-2015</b>	<b>BUDGET 2015-2016</b>	<b>Difference</b>
Personnel	\$ 2,743,253	\$ 2,688,614	\$ 3,135,050	\$ 2,930,361	\$ 2,983,660	\$ 53,299
Operating	286,086	334,761	356,416	303,664	361,067	57,403
	<u>\$ 3,029,339</u>	<u>\$ 3,023,375</u>	<u>\$ 3,491,466</u>	<u>\$ 3,234,025</u>	<u>\$ 3,344,727</u>	<u>\$ 110,702</u>

### ***Major Current Level Changes from Fiscal Year 2015 Projected Expenditures:***

1. Personnel Services – Included in the budget is a contingency of \$100,000 for the union negotiations. Additionally, employees who were previously at school will come back to work full-time thereby eliminating the need for a per diem to fill this position.

Operating Expenditures – Fiscal Year 2016 will see an increase over 2015 due to the training of officers, pressure washing of the building, and maintenance contracts for the fire engines.



**TOWN OF INDIAN RIVER SHORES**  
**GENERAL FUND BUDGET - PUBLIC SAFETY (1-8-529.XXXX)**  
**FY 2015-2016**

DESCRIPTION	FINAL ACTUAL 2012-2013	FINAL ACTUAL 2012-2013	AMENDED BUDGET 2014-2015	PROJECTED TOTAL 2014-2015	PROPOSED BUDGET 2015-2016	
Salaries	\$ 1,081,040	\$ 1,098,580	\$ 1,451,401	\$ 1,386,491	\$ 1,476,766	1
Per Diem Wages	308,919	341,984	207,024	188,768	115,412	2
Overtime	85,302	93,933	125,658	181,209	103,644	3
Court Overtime	2,197	964	2,500	2,326	2,500	
Holidays	34,776	30,885	47,407	40,743	44,098	1
FICA	110,406	120,550	141,103	133,125	133,104	1
Pension	870,480	766,559	738,712	641,122	630,909	4
Life, Health, Disability	190,437	167,601	323,337	285,827	284,047	5
Health Insurance Incentive	13,359	17,133	10,500	12,155	12,500	5
Workers Comp	46,337	45,295	87,408	58,595	80,680	1
Reemployment Tax	-	5,130	-	-	-	
Union Contract Contingency	-	-	-	-	100,000	6
Subtotal	2,743,253	2,688,614	3,135,050	2,930,361	2,983,660	

1 Included in this amount is the salary step increase ranging from 2-3%.

	FY 2011	FY 2012	FY 2013	FY 2014	7 man shifts Budgeted FY 2015	6 man shifts Actual FY 2015	6 man shifts Proposed FY 2016
Director	1.0	1.0	1.0	1.0	1.0	0.6	1.0
Capt/Lt/Detective	3.0	3.0	2.7	2.3	3.0	3.0	3.0
Sgts/Officers	16.5	14.5	11.1	11.1	20.3	18.0	18.0
Per Diem	3.3	3.2	5.9	6.5	3.9	3.6	2.2
Administration	2.0	2.0	2.0	2.0	2.0	2.0	2.0
	<b>25.8</b>	<b>23.7</b>	<b>22.7</b>	<b>22.9</b>	<b>30.2</b>	<b>27.2</b>	<b>26.2</b>

2 With the change in hiring structure, there continues to be less need for a per diem officer except in the case of vacation and when another shift is attending classes to obtain the third certification.

3 With the increased positions, overtime will also increase. The breakdown of overtime is as follows:

Garcia Overtime	\$ 25,586	
Sick Overtime	59,047	Average 4 days (24 hour) per year per employee
Training Overtime	19,011	Average of 32 hours per employee
	<u>\$ 103,644</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.

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

4 Pension estimate is based on 42.20% of salary. The percentage comes from the 2014/2015 actuarial study.

5 Amounts are based on 2015/2015 fiscal year enrollment and include a 4% increase in annual costs.

6 The Town and Union are currently in negotiations over the the contract which includes fiscal year 2015-2016.

If final negotiations are completed prior to the issuance of the budget, these amounts will be adjusted accordingly.

**TOWN OF INDIAN RIVER SHORES**  
**GENERAL FUND BUDGET - PUBLIC SAFETY (1-8-529.XXXX)**  
**FY 2015-2016**

DESCRIPTION	FINAL ACTUAL 2012-2013	FINAL ACTUAL 2013-2014	AMENDED BUDGET 2014-2015	PROJECTED TOTAL 2014-2015	PROPOSED BUDGET 2015-2016	
Professional Services	36,748	45,162	40,600	39,808	47,900	7
Contractual Services	4,848	15,764	11,300	10,827	13,700	8
Software Licensing	-	-	9,100	4,486	14,375	9
Travel & Per Diem	1,150	1,990	4,361	8,866	10,167	10
Communications	20,680	21,093	27,280	27,610	27,140	
Utilities	23,827	26,693	30,460	25,435	29,580	
Auto Insurance	14,452	13,907	14,400	14,064	14,400	
R/M - Building	9,669	16,256	12,785	9,239	11,720	11
R/M - Vehicles	20,242	17,326	16,050	15,047	16,100	
R/M - ATV - Boat - Bikes	459	1,722	2,545	1,645	2,545	
R/M - Ambulances	2,123	2,302	3,050	3,358	4,550	
R/M - Fire apparatus	22,437	17,464	8,500	663	9,600	12
R/M - Radios	2,408	1,601	2,900	2,007	2,400	
R/M - Equipment	2,545	1,878	2,280	2,187	2,400	
R/M - Computers	9,708	8,673	5,290	4,986	5,290	
Printing	1,046	466	400	509	750	
Office Supplies	2,196	1,849	2,300	2,483	2,300	
Operating Supplies	2,899	3,315	4,000	3,939	4,000	
Fuel & Oil	52,243	59,558	63,500	53,772	53,500	
Uniforms	8,287	19,753	12,050	8,226	14,750	
Uniform Cleaning	4,090	4,230	4,800	4,429	5,775	
Police Supplies	4,713	13,751	13,000	13,120	16,250	13
Fire Supplies	4,946	6,041	3,250	2,080	2,150	
Medical Supplies	23,247	22,664	26,880	23,364	25,100	
Other expenses	1,241	1,947	2,000	1,602	2,000	
Books and Publications	760	426	500	348	1,825	
Memberships & Dues	1,425	1,095	1,460	1,488	1,460	
College Reimb: Tuition & Bks	2,280	4,606	28,400	12,390	10,883	
Training Classes and Conferences	5,417	3,229	2,975	5,686	8,457	10
Subtotal	286,086	334,761	356,416	303,664	361,067	
<b>TOTALS</b>	<b>\$ 3,029,339</b>	<b>\$ 3,023,375</b>	<b>\$ 3,491,466</b>	<b>\$ 3,234,025</b>	<b>\$ 3,344,727</b>	

7 The professional services account includes the following anticipated costs:

Medical Director	\$ 27,600
New Hire Testing	6,300
Lab Fees	6,500
MSA FIT Testing/PAK Test (required)	2,500
Public Safety Video (DVD)	4,800
	<u>\$ 47,700</u>

8 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>

9 Includes the cost of a new software for accreditation. Annual license of \$3,600 and one-time fee of \$2,240. Remaining software licenses remain the same.

**TOWN OF INDIAN RIVER SHORES**  
**GENERAL FUND BUDGET - PUBLIC SAFETY (1-8-529.XXXX)**  
**FY 2015-2016**

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

	Travel & Per Diem	Training Costs	Total
Governor Hurricane Conference (3 Attendees)	1,500	797	2,297
Accreditation Conferences (3)	1,474	420	1,894
Burn Instructors	1,332	800	2,132
NPS Homeland Security	750	50	800
Boat Training Class	701	1,190	1,891
DITEP	680	795	1,475
DUI Instructor	680	695	1,375
Records Management	544	300	844
DRE Symposium	531	-	531
Interviews and Interrogations	525	695	1,220
FBI Academy	500	-	500
FLEPRU	500	-	500
Assessor Training	450	-	450
Patrol Rifle Instructor	-	750	750
Redman Instructor	-	595	595
Safety Seat Installer	-	510	510
Other	-	500	500
Fire Chief Monthly Meeting	-	360	360
	<b>10,167</b>	<b>8,457</b>	<b>18,624</b>

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

Pressure washing (rather than painting)	\$ 3,000
Pest Control	3,360
A/C Maintenance Agreement	1,575
General repairs - (Lighting, A/C, Roof)	3,785
	<u>\$ 11,720</u>

12 Increase in cost over 2014/2015 budget is for the ladder inspection for approximately \$1,000.

13 The police supplies account includes the following anticipated costs:

Bullets	\$ 10,000
Gun Belts	3,500
Misc supplies	2,000
Training Mat	750
	<u>\$ 16,250</u>

## 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.

### ***General Administration Budget Summary***

The Fiscal Year 2016 budget for General Administration is \$614,636. This is an increase of \$89,314 or 17.0% from 2015 projected expenditures.

	ACTUAL 2012-2013	ACTUAL 2013-2014	BUDGET 2014-2015	PROJECTED 2014-2015	BUDGET 2015-2016	Difference
Personnel	\$ 189,379	\$ 37,810	\$ 225,873	\$ 213,418	\$ 212,787	\$ (631)
Operating	186,713	147,302	211,769	311,904	401,849	89,945
	<u>\$ 376,092</u>	<u>\$ 185,112</u>	<u>\$ 437,642</u>	<u>\$ 525,322</u>	<u>\$ 614,636</u>	<u>\$ 89,314</u>

### *Major Current Level Changes from Fiscal Year 2015 Projected Expenditures:*

1. Personnel Services – No major changes over the previous year.
2. Operating Expenditures – Establishment of a maintenance reserve of \$50,000 to fund future repairs and an increase in the reserve in capital outlay are primary increases in the operating expenditures over the previous year.

**TOWN OF INDIAN RIVER SHORES**  
**GENERAL FUND BUDGET - GENERAL ADMINISTRATION (1-9-513.XXXX)**  
**FY 2015-2016**

DESCRIPTION	FINAL ACTUAL 2012-2013	FINAL ACTUAL 2013-2014	AMENDED BUDGET 2014-2015	PROJECTED TOTAL 2014-2015	PROPOSED BUDGET 2015-2016
Bank Charges	\$ 4,526	\$ 2,062	\$ 1,485	\$ 1,087	\$ 1,485
Annual Audit	27,000	22,500	23,500	23,000	23,500
Contractual Services	20,313	2,246	2,830	2,175	6,420 <sup>1</sup>
Communications	6,405	7,557	6,790	10,455	10,630
Postage	1,820	2,201	2,000	1,827	2,000
Equipment Rental	293	300	320	300	320
Liability, Property & Flood	121,071	105,423	110,810	108,765	122,320
Repairs & Maintenance	745	-	-	-	-
Legal Advertising	3,184	3,778	2,360	4,719	9,500 <sup>2</sup>
Office Supplies	1,356	1,235	1,870	1,561	1,810
Retiree Health Insurance	189,379	37,810	9,000	8,930	12,051 <sup>3</sup>
Merit Increase Contingency	-	-	12,385	-	12,736 <sup>4</sup>
Contribution to OPEB Trust	-	-	204,488	204,488	188,000 <sup>5</sup>
Transfer to Capital Outlay Reserves	-	-	59,804	158,015	173,864 <sup>6</sup>
Transfer to Maintenance Reserves	-	-	-	-	50,000 <sup>7</sup>
<b>TOTALS</b>	<b>\$ 376,092</b>	<b>\$ 185,112</b>	<b>\$ 437,642</b>	<b>\$ 525,322</b>	<b>\$ 614,636</b>

<sup>1</sup> Anticipated costs for the codification of the Land Development Code, new ordinances and other amendments is approximately \$5,000.

<sup>2</sup> Includes the increased costs for advertising for electric litigation, budget and new ordinances.

<sup>3</sup> 3 retirees are included on our health insurance plan. A new retiree was added in fiscal year 2014-2015.

<sup>4</sup> This item is to be used to increase employee's pay based on performance evaluations conducted during the year. This consists of the following breakdown:

Salaries	\$ 9,342
Payroll related expenses	3,394
Total	<u>\$ 12,736</u>

<sup>5</sup> In order to keep addressing the OPEB liability the council recommended that we budget \$188,000 for contribution. Council approval will be needed before it is deposited into the OPEB trust fund.

<sup>6</sup> This is the net receipts and expenditures of the discretionary infrastructure surtax revenue. Amounts not spent are restricted in the fund balances and available for future spending.

<sup>7</sup> Our auditors recommended that we begin setting aside amounts to cover future repair/maintenance for costs such as painting, roof repairs (not replacements), and a/c repairs. Initially, it was recommended to use depreciation expense; however, seeing as we receive a revenue source to cover replacements (discretionary infrastructure surtax revenue), a smaller reserve should be established.

## 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.

### ***Town Attorney Budget***

The Fiscal Year 2016 adopted budget for the Town Attorney is \$728,000. This is an increase of \$116,705 or 19% from 2015 projected expenditures.

DESCRIPTION	FINAL ACTUAL 2012-2013	FINAL ACTUAL 2013-2014	AMENDED BUDGET 2014-2015	PROJECTED TOTAL 2014-2015	PROPOSED BUDGET 2015-2016
LEGAL COUNSEL	<u>\$ 59,674</u>	<u>\$ 344,483</u>	<u>\$ 640,000</u>	<u>\$ 611,295</u>	<u>\$ 728,000</u>

### *Major Current Level Changes from Fiscal Year 2015 Projected Expenditures:*

1. Personnel Services – The Town Attorney is contracted out therefore there are no personnel expenditures.
2. Operating Expenditures – In fiscal year 2014, the Town hired an attorney to assist with the electric rate issue with the City of Vero Beach. Mediation ended during fiscal year 2015 and the litigation expense is expected to continue into fiscal year 2016.

**TOWN OF INDIAN RIVER SHORES  
GENERAL FUND BUDGET - TOWN ATTORNEY (1-11-514.XXXX)  
FY 2015-2016**

DESCRIPTION	FINAL ACTUAL 2012-2013	FINAL ACTUAL 2013-2014	AMENDED BUDGET 2014-2015	PROJECTED TOTAL 2014-2015	PROPOSED BUDGET 2015-2016
LEGAL COUNSEL	<u>\$ 59,674</u>	<u>\$ 344,483</u>	<u>\$ 640,000</u>	<u>\$ 611,295</u>	<u>\$ 728,000</u>

Fiscal year 2015-2016 will require the use of outside attorneys for several upcoming proceedings.

Contracted Town Attorney	\$ 78,000
Labor Attorney	20,000
Electric Utility Litigation	
Lead Attorney Firm	480,000
Rate Consultant Firm	120,000
Public Relations Firm	30,000
	<u>\$ 728,000</u>

## CODE ENFORCEMENT/PLANNING, ZONING AND VARIANCE BOARD

The Volunteer Planning & Zoning 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 Board.

### ***Code Enforcement/Planning, Zoning and Variance Board Budget***

The Fiscal Year 2016 adopted budget for this department is \$12,340. This is a decrease of \$27,493 or 69.0% from 2015 projected expenditures.

	<b>ACTUAL 2012-2013</b>	<b>ACTUAL 2013-2014</b>	<b>BUDGET 2014-2015</b>	<b>PROJECTED 2014-2015</b>	<b>BUDGET 2015-2016</b>	<b>Difference</b>
Personnel	\$ 14,250	\$ 23,926	\$ 25,266	\$ 24,433	\$ -	\$ (24,433)
Operating	794	424	25,840	15,400	12,340	(3,060)
	<u>\$ 15,044</u>	<u>\$ 24,350</u>	<u>\$ 51,106</u>	<u>\$ 39,833</u>	<u>\$ 12,340</u>	<u>\$ (27,493)</u>

### ***Major Current Level Changes from Fiscal Year 2015 Projected Expenditures:***

1. Personnel Services – This position will be contracted out and the salary formally allocated here will remain within the Public Safety department budget.
2. Operating Expenditures – The Town completed its update to the Land Development Code in 2015 but has elected to contract out its code enforcement officer.



**TOWN OF INDIAN RIVER SHORES  
GENERAL FUND BUDGET - CODE ENFORCEMENT BOARD/PLANNING,  
ZONING AND VARIANCE BOARD (1-12-515.XXXX)  
FY 2015-2016**

DESCRIPTION	FINAL ACTUAL 2012-2013	FINAL ACTUAL 2013-2014	ORIGINAL BUDGET 2014-2015	PROJECTED TOTAL 2014-2015	PROPOSED BUDGET 2015-2016
Salary	\$ 14,250	\$ 14,140	\$ 14,825	\$ 14,476	\$ - <sup>1</sup>
FICA	-	948	1,134	903	-
Pension	-	1,598	1,631	1,592	-
Life, Health, Disability	-	7,193	7,643	7,404	-
Workers Comp	-	47	33	58	-
Professional Services	794	424	25,840	15,400	12,340 <sup>1</sup>
<b>TOTALS</b>	<b>\$ 15,044</b>	<b>\$ 24,350</b>	<b>\$ 51,106</b>	<b>\$ 39,833</b>	<b>\$ 12,340</b>

- <sup>1</sup> The Town will be contracting 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	\$ 9,000
County Fertilizer Enforcement	2,500
Legal Ads Meetings	840
	<u>\$ 12,340</u>

## TOWN ENGINEER/TOWN PLANNER

The Town's appointed engineering firm, Tetra Tech HAI, is 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.

### ***Town Engineer Budget***

The Fiscal Year 2016 adopted budget for the Town Engineer is \$23,500. This is an increase of \$22,549 from 2015 projected expenditures.

DESCRIPTION	FINAL ACTUAL 2012-2013	FINAL ACTUAL 2013-2014	ORIGINAL BUDGET 2014-2015	PROJECTED TOTAL 2014-2015	PROPOSED BUDGET 2015-2016
Professional Services	<u>\$ 16,695</u>	<u>\$ 3,452</u>	<u>\$ 3,500</u>	<u>\$ 951</u>	<u>\$ 23,500</u>

### *Major Current Level Changes from Fiscal Year 2015 Projected Expenditures:*

1. Personnel Services - No change, the Town Engineer is contracted out.
2. Operating Expenditures – The Town's Comprehensive Plan will need to be updated. The process should begin during fiscal year 2016.

**TOWN OF INDIAN RIVER SHORES  
GENERAL FUND BUDGET - TOWN ENGINEER/PLANNER (1-13-530.XXXX)  
FY 2015-2016**

DESCRIPTION	FINAL ACTUAL 2012-2013	FINAL ACTUAL 2013-2014	ORIGINAL BUDGET 2014-2015	PROJECTED TOTAL 2014-2015	PROPOSED BUDGET 2015-2016
Professional Services	<u>\$ 16,695</u>	<u>\$ 3,452</u>	<u>\$ 3,500</u>	<u>\$ 951</u>	<u>\$ 23,500</u> <sup>1</sup>

- <sup>1</sup> The Town's Comprehensive Plan needs to be updated. This update will require the the services of an engineer/planner. Before any expenditures are incurred, the Town Council will approve the services to proceed.

## 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 employee, 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.

### ***John's Island Cemetery Budget***

The Fiscal Year 2016 adopted budget for the Cemetery is \$13,411. This is an increase of \$2,429 or 22.1% from 2015 projected expenditures.

	<b>ACTUAL 2012-2013</b>	<b>ACTUAL 2013-2014</b>	<b>BUDGET 2014-2015</b>	<b>PROJECTED 2014-2015</b>	<b>BUDGET 2015-2016</b>	<b>Difference</b>
Personnel	\$ 3,228	\$ 4,682	\$ 5,267	\$ 5,017	\$ 5,961	\$ 944
Operating	4,183	21,178	6,950	5,965	7,450	1,485
	<u>\$ 7,411</u>	<u>\$ 25,860</u>	<u>\$ 12,217</u>	<u>\$ 10,982</u>	<u>\$ 13,411</u>	<u>\$ 2,429</u>

### ***Major Current Level Changes from Fiscal Year 2015 Projected Expenditures:***

1. Personnel Services - The increase in personnel expenditures is primarily due to the merit payroll increases received in fiscal year 2015 and the increased costs in health insurance.
2. Operating Expenditures –The fiscal year 2016 expenditures include \$5,000 for tree trimming and other landscaping.

**TOWN OF INDIAN RIVER SHORES**  
**GENERAL FUND BUDGET - CEMETERY (1-17-569.XXXX)**  
**FY 2015-2016**

DESCRIPTION	FINAL ACTUAL 2012-2013	FINAL ACTUAL 2013-2014	ORIGINAL BUDGET 2014-2015	PROJECTED TOTAL 2014-2015	PROPOSED BUDGET 2015-2016
Salary	\$ 3,228	\$ 1,744	\$ 1,875	\$ 1,802	\$ 2,250
FICA	-	141	143	148	172
Pension	-	46	206	198	247
Life, Health, Disability	-	366	491	450	677
Workers Comp	-	35	82	67	98
Cemetery Contracts	600	736	900	694	1,200
Cemetery Maintenance	3,583	20,442	6,050	5,271	6,250 <sup>1</sup>
Transfer Administrative Costs	-	2,350	2,470	2,352	2,516 <sup>2</sup>
<b>TOTALS</b>	<b>\$ 7,411</b>	<b>\$ 25,860</b>	<b>\$ 12,217</b>	<b>\$ 10,982</b>	<b>\$ 13,411</b>

<sup>1</sup> The contractual services account includes the following anticipated costs:

Landscaping (Tree Trimming Completion/Resodding)	\$ 5,000
Irrigation	750
Misc supplies (fertilizer/sod for burials)	500
	<u>\$ 6,250</u>

<sup>2</sup> Indirect Cost allocation of 2.5% Finance/HR Manager payroll and related costs.

## 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 employee.

### ***Community Center Budget***

The Fiscal Year 2016 adopted budget for the Community Center is \$13,910. This is an increase of \$3,641 or 35.5% from 2015 projected expenditures.

	ACTUAL 2012-2013	ACTUAL 2013-2014	BUDGET 2014-2015	PROJECTED 2014-2015	BUDGET 2015-2016	Difference
Personnel	\$ 2,515	\$ 2,341	\$ 2,797	\$ 2,665	\$ 3,445	\$ 780
Operating	4,910	7,554	8,170	7,604	10,465	2,861
	<u>\$ 7,425</u>	<u>\$ 9,895</u>	<u>\$ 10,967</u>	<u>\$ 10,269</u>	<u>\$ 13,910</u>	<u>\$ 3,641</u>

### *Major Current Level Changes from Fiscal Year 2015 Projected Expenditures:*

1. Personnel Services - No major changes are expected for fiscal year 2016.
2. Operating Expenditures – Includes pressure washing and painting of the interior.

**TOWN OF INDIAN RIVER SHORES**  
**GENERAL FUND BUDGET - COMMUNITY CENTER (1-27-575.XXXX)**  
**FY 2015-2016**

DESCRIPTION	FINAL ACTUAL 2012-2013	FINAL ACTUAL 2013-2014	ORIGINAL BUDGET 2014-2015	PROJECTED TOTAL 2014-2015	PROPOSED BUDGET 2015-2016
Salary	\$ 2,515	\$ 1,744	\$ 1,875	\$ 1,802	2,250
FICA	-	128	143	148	172
Pension	-	46	206	198	247
Life, Health, Disability	-	367	491	450	677
Workers Comp	-	56	82	67	98
Contract Services	20	938	900	1,319	945
Utilities	3,147	3,129	3,630	2,725	3,630
Maintenance	708	3,399	3,280	3,406	5,530 <sup>1</sup>
Operating Supplies	1,035	88	360	154	360
<b>TOTALS</b>	<b>\$ 7,425</b>	<b>\$ 9,895</b>	<b>\$ 10,967</b>	<b>\$ 10,269</b>	<b>\$ 13,910</b>

<sup>1</sup> The repair & maintenance account includes the following anticipated costs:

Interior Painting	\$ 2,500
Carpet Cleaning	780
Pressure Washing	250
General repairs - (Lighting, A/C, Roof)	2,000
	<u>\$ 5,530</u>

# The Anchor



This anchor, located in front of Town Hall, is purported to be from a Spanish Galleon ship that sunk in 1715 off the coast of Orchid Island near Indian River Shores. It was donated to the Town by Charles A. Sullivan.



## 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.

### Expenditures

#### ***Budget Summary***

The Fiscal Year 2016 adopted budget for Road & Offsite Drainage Fund is \$156,708. This is a decrease of \$63,112 or 28.7% from 2015 projected expenditures.

	ACTUAL 2012-2013	ACTUAL 2013-2014	BUDGET 2014-2015	PROJECTED 2014-2015	BUDGET 2015-2016	Difference
Personnel	\$ 43,053	\$ 31,000	\$ 32,183	\$ 31,179	\$ 35,061	\$ 3,882
Operating	8,255	19,089	160,298	43,641	121,648	78,007
Capital	-	7,773	145,000	145,000	-	(145,000)
	<u>\$ 51,308</u>	<u>\$ 57,862</u>	<u>\$ 337,481</u>	<u>\$ 219,820</u>	<u>\$ 156,708</u>	<u>\$ (63,112)</u>

#### *Major Current Level Changes from Fiscal Year 2015 Projected Expenditures:*

1. Personnel Services - The increase in personnel expenditures is primarily due to the merit payroll increases received in fiscal year 2015 and the increased costs in health insurance.
2. Operating Expenditures - The majority of the expenditure is due to the contingency line item established to perform road work in the upcoming fiscal year. All projects will still need to be brought before the Council for approval.
3. Capital Expenditures - This cost is directly related to the cost of the installation of the baffle box completed during fiscal year 2015.

**TOWN OF INDIAN RIVER SHORES  
ROAD OFFSITE DRAINAGE FUND BUDGET (FUND 002)  
FY 2014-2015**

DESCRIPTION	FINAL ACTUAL 2012-2013	FINAL ACTUAL 2013-2014	ORIGINAL BUDGET 2014-2015	PROJECTED TOTAL 2014-2015	PROPOSED BUDGET 2015-2016
<b><u>Revenues and other sources</u></b>					
Impact Fees	\$ 2,460	\$ 2,214	\$ 2,000	\$ 7,050	\$ 2,500
Grant Revenue	3,024	3,114	75,500	75,708	3,000
State Revenue Sharing	19,465	20,051	19,400	20,996	19,400
Local Option Gas Tax	49,372	50,702	49,000	56,801	49,000
Earned Interest	2,046	2,783	2,000	10,863	2,800
Investment Gain (Loss)	9,862	(5,358)	2,000	-	-
<b>TOTALS</b>	<b>\$ 86,229</b>	<b>\$ 73,506</b>	<b>\$ 149,900</b>	<b>\$ 171,418</b>	<b>\$ 76,700</b>
<b><u>Expenditures</u></b>					
Salary	\$ 3,139	\$ 3,779	\$ 3,749	\$ 3,882	\$ 3,750
FICA	-	304	287	320	287
Pension	-	100	412	440	412
Life, Health, Disability	-	795	982	894	1,128
Workers Comp	-	120	164	146	164
Contract Services	-	-	-	1,889	-
Utilities	5,889	5,817	6,600	5,421	6,600
R&M - Roads & Bridges	-	9,826	1,200	27,100	111,800 <sup>1</sup>
R&M - Traffic/Other	1,787	3,053	2,250	9,059	3,000
Contingency Roadway R&M	-	-	150,000	-	-
Bank Account Charges	579	393	248	172	248
Transfer of Admin Costs	39,914	25,902	26,589	25,497	29,312 <sup>2</sup>
Capital Expenditures	-	7,773	145,000	145,000	-
<b>TOTALS</b>	<b>\$ 51,308</b>	<b>\$ 57,862</b>	<b>\$ 337,481</b>	<b>\$ 219,820</b>	<b>\$ 156,701</b>
<b>Reserves</b>	<b>\$ 604,106</b>	<b>\$ 604,106</b>	<b>\$ 416,525</b>	<b>\$ 555,704</b>	<b>\$ 475,703</b>

<sup>1</sup> The repair & maintenance - road account includes the following anticipated costs:

Resurfacing Culverts	\$ 10,000
Fred Tuerk Drainage	100,000
General Repair & Maintenance	1,800
	<u>\$ 111,800</u>

<sup>2</sup> Indirect cost allocation of administration budget based on the following percentages:

Town Manager	10.0%
Finance Department	2.5%

## **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 come 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.

## Expenditures

### *Budget Summary*

The Fiscal Year 2016 adopted budget for Planning, Zoning & Building Fund is \$437,317. This is an increase of \$80,482 or 22.6% from 2015 projected expenditures.

	<b>ACTUAL 2012-2013</b>	<b>ACTUAL 2013-2014</b>	<b>BUDGET 2014-2015</b>	<b>PROJECTED 2014-2015</b>	<b>BUDGET 2015-2016</b>	<b>Difference</b>
Personnel	\$ 276,911	\$ 295,684	\$ 319,499	\$ 310,334	\$ 377,434	\$ 67,100
Operating	26,164	33,718	36,372	42,799	50,884	8,085
Capital	39,815	7,254	-	3,702	9,000	5,298
	<u>\$ 342,890</u>	<u>\$ 336,656</u>	<u>\$ 355,870</u>	<u>\$ 356,835</u>	<u>\$ 437,317</u>	<u>\$ 80,482</u>

### *Major Current Level Changes from Fiscal Year 2015 Projected Expenditures:*

1. Personnel Services – In fiscal year 2016 two part-time positions will be established for a clerk and building official. This is to help with the increase in permits and workload.
2. Operating Expenditures – New software for the building permits will cost the Town approximately \$15,000 more a year.
3. Capital Expenditures – A new plotter scanner is needed to replace the current one which is jamming on a regular basis.

**TOWN OF INDIAN RIVER SHORES**  
**PLANNING, ZONING AND BUILDING FUND BUDGET (FUND 008)**  
**FY 2015-2016**

DESCRIPTION	FINAL ACTUAL 2012-2013	FINAL ACTUAL 2013-2014	ORIGINAL BUDGET 2014-2015	PROJECTED TOTAL 2014-2015	PROPOSED BUDGET 2015-2016
<b><u>Revenues and other sources</u></b>					
Building Permits	\$ 377,562	\$ 436,611	\$ 375,000	\$ 633,417	\$ 475,000
Administrative Fees	5,738	5,245	3,000	2,572	4,000
Credit Card Fee	-	-	-	1,462	1,500
Copies Printed	1,275	1,348	1,300	986	1,000
Earned Interest	2,168	2,859	2,100	3,637	3,000
Sale of Capital Assets	10,000	-	-	15	-
<b>TOTALS</b>	<b>\$ 396,743</b>	<b>\$ 446,063</b>	<b>\$ 381,400</b>	<b>\$ 642,089</b>	<b>\$ 484,500</b>
<b><u>Expenditures</u></b>					
Salaries	\$ 168,193	\$ 179,930	\$ 182,983	\$ 186,066	\$ 185,976
Per Diem Wages	1,197	1,547	2,300	4,959	47,963 <sup>1</sup>
FICA	12,267	13,414	13,998	13,425	17,896 <sup>1</sup>
Pension	34,310	33,910	37,326	32,780	38,025 <sup>2</sup>
Life, Health, Disability	36,612	41,235	48,905	46,444	51,510
Workers Comp	4,792	1,097	4,105	2,211	5,534
Professional Services	6,925	11,331	8,000	16,861	9,500
Contract Services	50	938	900	2,233	945
Travel, Per Diem	32	-	900	-	900
Communications	3,759	4,827	4,920	4,783	4,920
Utilities	3,147	3,129	3,600	2,725	3,600
Auto Insurance	466	445	500	456	500
Computer Maintenance	1,860	3,607	3,772	2,715	17,512 <sup>3</sup>
R&M - Equipment	303	303	540	284	660
R&M - Building	-	762	1,000	-	1,250
R&M - Auto	225	71	350	76	1,350
Printing	692	94	500	205	100
Office Supplies	2,208	2,824	2,200	2,840	2,750
Fuel/Oil	3,999	3,535	3,000	4,262	3,000
Uniforms	-	-	540	-	540
Books and Publications	1,593	1,449	3,807	4,568	1,514
Membership Dues	70	-	695	70	695
Training and Conferences	198	-	900	500	900
Bank Account Charges	637	403	248	221	248
Transfer of Administrative Costs	19,540	24,551	26,281	24,449	27,985 <sup>4</sup>
Merit Increase Contingency	-	-	3,600	-	2,541 <sup>5</sup>
Capital Expenditures	39,815	7,254	-	3,702	9,000 <sup>6</sup>
<b>TOTALS</b>	<b>\$ 342,890</b>	<b>\$ 336,656</b>	<b>\$ 355,870</b>	<b>\$ 356,835</b>	<b>\$ 437,314</b>
<b>Reserves</b>	<b>\$ 507,679</b>	<b>\$ 670,902</b>	<b>\$ 696,432</b>	<b>\$ 956,156</b>	<b>\$ 1,003,342</b>

**TOWN OF INDIAN RIVER SHORES  
PLANNING, ZONING AND BUILDING FUND BUDGET (FUND 008)  
FY 2015-2016**

- 1 Part-time office clerk position in order to keep up with scanning and cover for vacations of other office clerks. Estimated 15 hours per week.

Part-time building official to assist current building official and to cover for vacations and sick time. Estimated 15 hours per week. This would allow the current building official to devote more time to plan reviews rather than contracting out.

- 2 Pension is included for part-time employee as she would still continue to meet qualifications until April 2016.
- 3 New computer for building permits in order to do online inspections. Annual cost is estimated at \$15,000 per year.
- 4 Indirect Cost allocation of administration budget based on the following percentages:

Town Manager	5.0%
Finance Department	8.0%

- 5 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	\$ 1,884
Payroll related expenses	657
Total	<u>\$ 2,541</u>

- 6 Purchase of large plotter scanner to replace the current which is jamming on a regular basis.

# 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 years. The COIP identifies capital purchases/improvements to be addressed over the next five 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 2015, 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 2016, the Town will purchase approximately \$358,082 in capital outlay of which 96% will be funded by the discretionary sales surtax revenue. The remaining amounts will be funded by other general revenues.

The bulk of these expenditures come from the following items:

1. Town Manager Administrative Vehicle - \$30,000 - In 2014, a new Lieutenant position was created. Due to the change in administration earlier in the year a new vehicle was not needed. However, with the hiring of the new public safety director, he was given the Town Manager's SUV. In return, the Town Manager is currently driving the purchased detective vehicle. Rather than having Public Safety purchase a new detective vehicle, the Town Manager would purchase a new Chevrolet Malibu for his use and give back the other car.
2. Cemetery Parking - \$12,500 - Guests visiting the cemetery currently do not have a designated place to park. This leads to parking on the grass and on resident property.
3. 800 MHZ portable radios - \$35,900 – in 2014, the Town began to upgrade its portable radios as the old ones were now obsolete. Per discussion with public safety administration, 2016 should be the final year for the upgrade until a reexamination of the assets again in 2020.
4. New Phone System - \$25,000 – The Town is currently operating using Broadview Networks for its phone and internet usage, but the contract ends in October 2015. The Town does not own the phones currently on site and has issued a request for bid to obtain a new carrier.

5. Traffic Cameras - \$70,000 – The cameras would be placed at the north and south end entrances to the Town for purposes of monitoring traffic flow when a crime occurs. Officers can examine the images of vehicles/occupants into and out of the Town to assist in identifying alleged perpetrators.
6. Life pack/defibrillator - \$33,500 – Added to the schedule in fiscal year 2014. The first was purchased in 2015 and this will be the second replacement. These are placed at key locations around Town for the safety of residents and employees. Replacement was determined based on the age and remaining life of the equipment.
7. Patrol Vehicles - \$33,600 - First added to the schedule in fiscal year 2014. The average life of a patrol vehicle is approximately 5 years. This purchase will replace a vehicle which has over 130,000 miles.

#### Purchases beyond 2016

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

1. Construction of a new community center – Fiscal year 2017 – estimated cost \$437,750 – The Community Center was originally a model home for the development currently known as The Victoria. The home was donated to the Town around 1973. The Council at that time voted to spend \$20,000 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 43+ years old, and the sub-floor beams and wood flooring have rotted and may have termite issues. We have already had a section of the floor in the men's room replaced and other areas are sagging and will need attention.

The money it would cost to replace the entire sub-floor and wood flooring would be quite expensive. The Town Manager looked into 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 43+ years old.

The Town Manager brings this to the Council's attention from a long-range planning perspective, and recommends that they look into it before it's too late. The estimated cost is based on the current Florida Building Code listing received from the Town Building Official.

2. Patrol Boat – Fiscal year 2017 – estimated cost \$95,000 – The current patrol boat is approximately 15 years old and was obtained partially with grant funds. It is currently in need of upgrades and additional maintenance. It is the intention of the Public Safety department to apply for a grant to pay approximately 50% of the boat's cost and only purchase if successful in obtaining the grant.
3. Pickup Truck – Fiscal year 2018 – estimated cost \$32,000 – 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.

**TOWN OF INDIAN RIVER SHORES, FLORIDA**  
**CAPITAL IMPROVEMENTS PROGRAM - GENERAL FUND**  
**FISCAL YEARS 2016 THROUGH 2020**  
**FY 2015-2016**

**DEPARTMENT: TOWN COUNCIL**

PROJECT(S)	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
<b>Furniture &amp; Equipment</b>						
Sound system upgrade	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ 1,500
Notebook computer	-	-	-	1,275	-	1,275
<b>Total</b>	<u>\$ 1,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,275</u>	<u>\$ -</u>	<u>\$ 2,775</u>

**DEPARTMENT: TOWN MANAGER**

PROJECT(S)	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
<b>Furniture &amp; Equipment</b>						
Computer workstation	\$ 1,250	\$ -	\$ -	\$ -	\$ -	\$ 1,250
Executive chairs (5)	3,000	-	-	-	-	3,000
<b>Furniture &amp; Equipment</b>	<u>4,250</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,250</u>
<b>Vehicles</b>						
Administrative vehicles (1)	30,000	-	-	-	-	30,000
<b>Vehicles</b>	<u>30,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,000</u>
<b>Total</b>	<u>\$ 34,250</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,250</u>

**DEPARTMENT: FINANCE**

PROJECT(S)	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
<b>Furniture &amp; Equipment</b>						
Computer workstations (2)	\$ -	\$ -	\$ -	\$ -	\$ 2,300	\$ 2,300
Scanner (1) (1)	600	-	-	-	700	1,300
Copier	3,500	-	-	-	-	3,500
<b>Total</b>	<u>\$ 4,100</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,000</u>	<u>\$ 7,100</u>

**DEPARTMENT: TOWN CLERK**

PROJECT(S)	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
<b>Furniture &amp; Equipment</b>						
Computer workstation	\$ 1,150	\$ -	\$ -	\$ -	\$ -	\$ 1,150
<b>Total</b>	<u>\$ 1,150</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,150</u>

**DEPARTMENT: PUBLIC WORKS**

PROJECT(S)	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
<b>Building Improvements</b>						
Air conditioner replacements	\$ 7,400	\$ 7,600	\$ 7,800	\$ 8,000	\$ 8,200	\$ 30,800
Planter box	6,500	-	-	-	-	6,500
<b>Building Improvements</b>	<u>13,900</u>	<u>7,600</u>	<u>7,800</u>	<u>8,000</u>	<u>8,200</u>	<u>30,800</u>
<b>Furniture &amp; Equipment</b>						
Landscape lights	6,500	-	-	-	-	6,500
Mower	-	-	6,100	-	-	6,100
<b>Furniture &amp; Equipment</b>	<u>6,500</u>	<u>-</u>	<u>6,100</u>	<u>-</u>	<u>-</u>	<u>6,100</u>
<b>Total</b>	<u>\$ 20,400</u>	<u>\$ 7,600</u>	<u>\$ 13,900</u>	<u>\$ 8,000</u>	<u>\$ 8,200</u>	<u>\$ 36,900</u>

**TOWN OF INDIAN RIVER SHORES, FLORIDA**  
**CAPITAL IMPROVEMENTS PROGRAM - GENERAL FUND**  
**FISCAL YEARS 2016 THROUGH 2020**  
**FY 2015-2016**

**DEPARTMENT: COMMUNITY CENTER**

PROJECT(S)	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
<b>Building</b>						
3000 square foot building	\$ -	\$ 437,750	\$ -	\$ -	\$ -	\$ 437,750
<b>Building</b>	<u>-</u>	<u>437,750</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>437,750</u>
<b>Furniture &amp; Equipment</b>						
Gutters	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000
Hood system for kitchen	2,500	-	-	-	-	2,500
Carpet	-	2,750	-	2,900	-	5,650
Walkway lighting	600	-	-	-	-	600
<b>Furniture &amp; Equipment</b>	<u>6,100</u>	<u>2,750</u>	<u>-</u>	<u>2,900</u>	<u>-</u>	<u>11,750</u>
<b>Total</b>	<u>\$ 6,100</u>	<u>\$ 440,500</u>	<u>\$ -</u>	<u>\$ 2,900</u>	<u>\$ -</u>	<u>\$ 449,500</u>

**DEPARTMENT: CEMETERY**

PROJECT(S)	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
<b>Land Improvements</b>						
Parking	\$ 12,500	\$ -	\$ -	\$ -	\$ -	\$ 12,500
<b>Land Improvements</b>	<u>12,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,500</u>
<b>Furniture &amp; Equipment</b>						
Benches (3)	2,250	-	-	-	-	2,250
<b>Furniture &amp; Equipment</b>	<u>2,250</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,250</u>
<b>Total</b>	<u>\$ 14,750</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,750</u>

**TOWN OF INDIAN RIVER SHORES, FLORIDA**  
**CAPITAL IMPROVEMENTS PROGRAM - GENERAL FUND**  
**FISCAL YEARS 2016 THROUGH 2020**  
**FY 2015-2016**

**DEPARTMENT: PUBLIC SAFETY**

PROJECT(S)	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
<b>Furniture &amp; Equipment</b>						
Computer workstations (3) (2) (3) (2) (3)	\$ 2,000	\$ 1,400	\$ 2,200	\$ 1,550	\$ 2,400	\$ 9,550
Notebook computers (2) (2) (2) (2) (2)	2,600	2,700	2,800	2,900	2,900	13,900
800 MHZ portable radios (8) (8)	35,900	-	-	-	62,905	98,805
Computer servers (1) (1)	4,750	-	5,000	-	-	9,750
Bullet proof vests (3) (16) (1) (16) (7)	1,959	11,248	724	11,933	5,377	31,241
Bunker gear (5) (5) (5) (5) (5)	10,350	11,903	13,688	15,741	18,102	69,784
Station video system	2,500	-	-	-	-	2,500
Patrol rifles (6)	6,000	-	-	-	-	6,000
Tasers (3) (3)	7,725	-	8,195	-	-	15,920
New phone system	25,000	-	-	-	-	25,000
Entry locks	8,000	-	-	-	-	8,000
Radar Cart	-	-	5,000	-	-	5,000
Gas Leak Detector	800	-	-	-	-	800
Heat Detectors in Bay	3,500	-	-	-	-	3,500
Hood System Upstairs Kitchen	2,500	-	-	-	-	2,500
Active Shooter Kit (9)	4,545	-	-	-	-	4,545
Traffic Cameras	70,000	-	-	-	-	70,000
Portable digital message board	-	16,500	-	-	-	16,500
Patrol Boat	-	95,000	-	-	-	95,000
<i>Fire Apparatus Equipment</i>						
MSA face shield (14) (5)	-	-	-	11,030	4,057	15,087
MSA cylinders (5) (5) (5)	3,500	-	3,800	-	4,031	11,331
<i>EMS Vehicle Equipment</i>						
Life packs/defibrillator (1)	33,500	-	-	-	-	33,500
<i>Police Vehicle Equipment</i>						
L3 Camera - Patrol Vehicles (1) (1) (1) (1) (1)	7,700	8,470	9,317	10,249	11,274	47,009
Stalker Radar - Patrol Vehicles (1) (1) (1) (1) (1)	5,500	6,050	6,655	7,321	8,053	33,578
Radio - Patrol Vehicles (1) (1) (1) (1) (1)	4,153	4,568	5,025	5,528	6,080	25,354
<b>Furniture &amp; Equipment</b>	<u>242,482</u>	<u>157,839</u>	<u>62,404</u>	<u>66,251</u>	<u>125,180</u>	<u>654,156</u>
<b>Vehicles</b>						
Patrol vehicles (1) (2) (1) (2) (1)	33,600	70,560	37,044	77,792	40,841	259,837
ATV (1)	-	12,500	-	-	-	12,500
Administrative vehicles (1)	-	-	-	-	20,421	20,421
Pickup Trucks (1)	-	-	31,973	-	-	31,973
<b>Vehicles</b>	<u>33,600</u>	<u>83,060</u>	<u>69,017</u>	<u>77,792</u>	<u>61,262</u>	<u>324,730</u>
<b>Total</b>	<u>\$ 276,082</u>	<u>\$ 240,899</u>	<u>\$ 131,421</u>	<u>\$ 144,043</u>	<u>\$ 186,441</u>	<u>\$ 978,886</u>

**TOWN OF INDIAN RIVER SHORES, FLORIDA**  
**CAPITAL IMPROVEMENTS PROGRAM - GENERAL FUND**  
**FISCAL YEARS 2016 THROUGH 2020**  
**FY 2015-2016**

	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>TOTAL</u>
<b>Total Capital Purchases</b>	<b>\$ 358,332</b>	<b>\$ 688,999</b>	<b>\$ 145,321</b>	<b>\$ 156,218</b>	<b>\$ 197,641</b>	<b>\$ 1,510,561</b>

<b><i>Funding sources</i></b>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>TOTAL</u>
Discretionary sales surtax revenue	\$ 342,582	\$ 632,125	\$ 144,321	\$ 146,352	\$ 196,641	\$ 1,265,380
Grant revenue	1,000	54,124	1,000	6,967	1,000	63,091
Other general revenues	14,750	2,750	-	2,900	-	20,400
	<b>\$ 358,332</b>	<b>\$ 688,999</b>	<b>\$ 145,321</b>	<b>\$ 156,218</b>	<b>\$ 197,641</b>	<b>\$ 1,348,870</b>

***Capital outlay reserves balances***

	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
Estimated beginning balance	\$ 159,030	\$ 332,894	\$ 217,215	\$ 589,340	\$ 959,434
Estimated receipts	516,446	516,446	516,446	516,446	516,446
Estimated disbursements	342,582	632,125	144,321	146,352	196,641
Estimated ending balance	<b>\$ 332,894</b>	<b>\$ 217,215</b>	<b>\$ 589,340</b>	<b>\$ 959,434</b>	<b>\$ 1,279,239</b>

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

**TOWN OF INDIAN RIVER SHORES, FLORIDA**  
**CAPITAL IMPROVEMENTS PROGRAM - PLANNING, ZONING AND BUILDING FUND**  
**FISCAL YEARS 2015 THROUGH 2019**

PROJECT(S)	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	TOTAL
<b>Furniture &amp; Equipment</b>						
Office furniture	\$ -	\$ -	\$ 750	\$ -	\$ -	\$ 750
Scanner large	9,000	-	-	-	-	9,000
Computer workstations	-	-	-	3,500	-	3,500
<b>Total</b>	<u>\$ 9,000</u>	<u>\$ -</u>	<u>\$ 750</u>	<u>\$ 3,500</u>	<u>\$ -</u>	<u>\$ 3,500</u>