

**TOWN OF INDIAN RIVER
SHORES, FLORIDA**

ADOPTED OPERATING BUDGET

Fiscal Year 2017



John's Island Cemetery

Table of Contents

Budget Message	1
Organization	
Town Council	4
Appointed Officials and Other Departments	5
Organization Chart	6
Budget Summary & Other Information	
Budget Summary	7
General Fund Reserves	8
General Fund	
Historical General Fund Budget Comparison	11
General Fund Revenues	12
Department Descriptions	14
General Fund Appropriation Summary	17
<i>Detailed Department Budgets</i>	
Town Council	18
Town Manager	19
Finance Department	20
Town Clerk	21
Postal Center	22
Public Works	23
Public Safety	25
General Administration	28
Town Attorney/Legal Services	29
Code Enforcement/Planning, Zoning and Variance Board	30
Town Engineer/Town Planner	31
John's Island Cemetery	32
Community Center	33
Special Revenue Funds	
Road & Offside Drainage Fund	35
Planning, Zoning & Building Fund	37
Capital Improvement Program	
Summary	41
General Fund	44
Planning, Zoning & Building Fund	47

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

August 15, 2016

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

Budget Message:

The budget for fiscal year 2016-2017 was unusually difficult to develop. The current budget includes a 6.8% increase in property values over the previous year. This grants the Town an additional \$360,000 in property taxes; however, there are several upcoming expenses that must be addressed which will cause the expected millage rate to increase over this year.

In order to cover all the expenditures within the budget, the millage rate will need to be increased to 1.7186, an increase of 0.0400 or 2.38%. If the Council wished to maintain the current millage rate of 1.6786, approximately \$170,000 of additional revenues/budget cuts will need to occur. Every \$10,000 change to the budget changes the required millage rate by 0.0035.

Budget Changes from Original Draft:

Finance Committee Meeting

At the Finance Committee meeting on April 26, 2016, several changes were recommended to the original draft budget. These changes included the following:

- Funding the litigation with the City of Vero Beach from reserves
- Maintaining 6-man shifts in Public Safety rather than increasing to 7-man shifts
- Depositing an additional \$100,000 into the OPEB Trust fund
- These changes decreased the millage rate from 2.1917 to 1.8098. This is an increase of approximately 7.8% (0.1312). On a \$750,000 home, the homeowner would be expected to pay \$1,357 rather than \$1,259. This is an increase of \$98.

Valuation

The estimated property valuation was received by the Town on May 31, 2016. The amount projected came in \$2,728,000,000. The Town elected to use \$2,727,000,000 due to rounding issues. This change decreased the expected millage rate to 1.7435. On a \$750,000 home, the homeowner would be expected to pay \$1,308.

Revenue Estimates

In July 2016, final revenues estimates were received from the property appraiser and the state. This, alongside a reduction of \$5,000 in expenditures, decreased the expected millage rate to 1.7186. On a \$750,000 home, the homeowner would be expected to pay \$1,289.

Significant Budget Items

The following is a discussion of the impact of the major expenditures for next year that the Town Council will need to further consider at the budget workshop in June:

- Town Attorney Fees - The Town continues the litigation to separate from the City of Vero Beach Electric. The attorney handling this matter insists that it would continue to cost **\$630,000** in attorney fees for fiscal year 2017. This may result in higher tax rates in the current year but if successful our residents will see lower electric rates in the future.

One option the Town could do is utilize the emergency reserves to cover these expenditures and replenish in the future years. At the current rate of spending, the Town will have \$2,000,000 in reserves available for next year to be spent as needed on general operations. The Town's **Finance Committee recommended utilizing this method rather than raising the millage rate to cover these expenditures.**

- The Town's union contract was approved at the May Town Council meeting. The changes made to the contract require approximately **\$295,000 in additional funding.**
- Police & Fire Pension assumption changes - The Town Council has discussed urging the Pension Board to change its assumptions. These include lowering the assumed interest rate from 6.25% to 5.75%, increasing the salary projection to from 5.25% to 6.25% per year, and changing the mortality tables to be a more conservative one. The impact of the changes based upon reports from the actuary would call for an additional amounts to be contributed to the pension fund in 2017. If the Pension Board makes these changes, the Town is required to make the payments under Florida Statute. These changes require an additional **0.1190** be added to the millage rate over the previous year. The estimated cost is approximately \$300,000. The Town's **Finance Committee recommended funding these changes.**

If the Pension Board does not make the changes, the Town Council may still elect to make the contribution in fiscal year 2017.

- Contribution to OPEB Trust - In 2015, the Town established an OPEB trust. In 2016, \$188,000 was transferred to this fund. The Town Council has consistently sought ways to eliminate its unfunded liabilities; however, there is *no* requirement that this liability be funded since we still continue to budget the retiree health insurance. **The Finance Committee recommended contributing an additional \$100,000 to the trust fund.**

- Pension Market Change Contingency - In 2016, the Town was required to add an additional \$190,000 in pension contributions. As the market continues to be volatile a contingency should be included within the budget for establishing the initial millage rate. If the market does poorly in the latter half of 2016, the Town will be required to make up the payment in 2017 when the new actuarial study is published. If by the final budget hearing the market has either matched or exceeded expectations, this amount could be adjusted or eliminated.

This Pension Market Change contingency requires an additional **0.0181** to the millage rate or \$45,600 to the budget.

The Town's mission statement is that *we will make the Town of Indian River Shores the most livable and best-managed town by providing courteous and quality services through teamwork, innovation and a total commitment to excellence.* While I believe this budget, as established, is necessary to achieve this mission, I am always looking for ways to improve. I look forward to and appreciate your input in helping us plan appropriately for the future.

Respectfully submitted,

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

**Town of Indian River Shores, Florida
Fiscal Year 2016 – 2017 Budget
Town Council**



Gerard A. Weick
Vice Mayor
Elected 2009 - 2016



Michael B. Ochsner
Councilman
Elected 2011 - 2013
Appointed 2014 - 2015
Elected 2015 - 2018



Brian M. Barefoot
Mayor
Elected 2013 - 2016



Richard M. Haverland
Councilman
Elected 2011 - 2018



Thomas F. Slater
Councilman
Elected 2013 - 2016

**Town of Indian River Shores, Florida
Fiscal Year 2016 – 2017 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

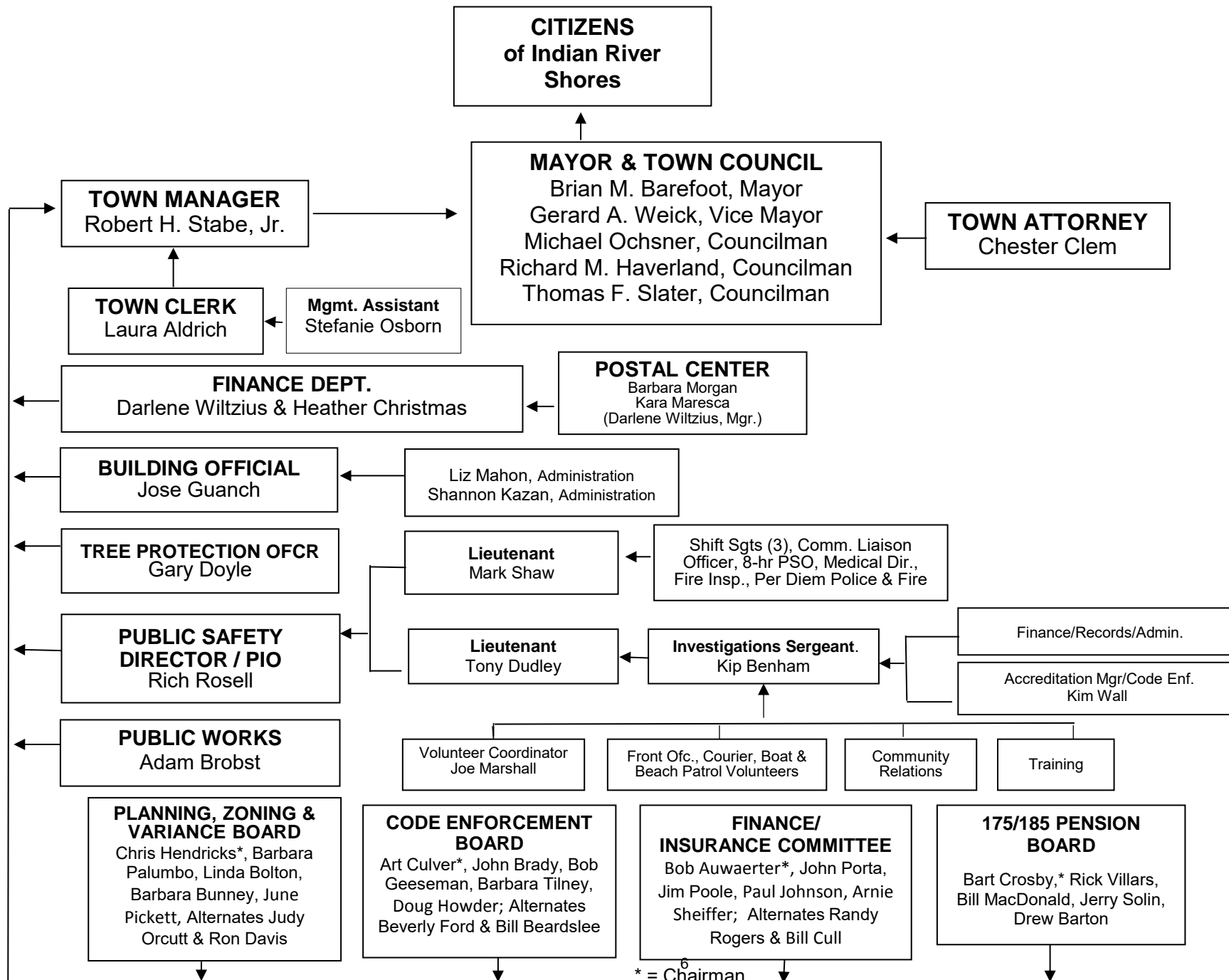
Heather A. Christmas, CPA
Town Finance

Darlene Wiltzius
Town Finance

TOWN OF INDIAN RIVER SHORES

3/31/2016

ADMINISTRATIVE ORGANIZATION



**TOWN OF INDIAN RIVER SHORES
BUDGET SUMMARY
FY 2016-2017**

	General Fund	Road & Offsite Drainage Fund	Planning, Zoning & Building Fund	Total
Revenues				
Taxes	\$ 5,385,035	\$ 61,695	\$ -	\$ 5,446,730
Intergovernmental Revenues	424,427	25,425	-	449,852
Permits and Fees	-	4,000	754,000	758,000
Charges for Services	370,050	-	3,000	373,050
Miscellaneous Revenues	25,075	2,500	3,000	30,575
Subtotal	6,204,587	93,620	760,000	7,058,207
Other Sources/Reserves				
Brought Forward*	637,134	-	-	637,134
Total Revenues and Other Sources	<u>\$ 6,841,721</u>	<u>\$ 93,620</u>	<u>\$ 760,000</u>	<u>\$ 7,695,341</u>
Appropriations				
Personnel Expenditures	\$ 4,601,054	\$ 36,294	\$ 331,327	\$ 4,968,675
Operating Expenditures	1,634,927	35,590	97,281	1,767,798
Capital Expenditures	457,246	-	12,750	469,996
Subtotal	6,693,226	71,884	441,358	7,206,468
Other Uses/Contingencies**	148,495	21,736	318,642	488,873
Total Appropriations and Other Uses	<u>\$ 6,841,721</u>	<u>\$ 93,620</u>	<u>\$ 760,000</u>	<u>\$ 7,695,341</u>

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

Transfers from reserves	\$ 7,197	\$ -	\$ -	\$ 7,197
Transfers to cover deficits	629,937	-	-	629,937
	<u>\$ 637,134</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 637,134</u>

**Other Uses/Contingencies consists of the following:

Transfer to capital outlay/maintenace reserves	\$ 148,495	\$ -	\$ -	\$ 148,495
Surplus	-	21,736	318,642	340,378
	<u>\$ 148,495</u>	<u>\$ 21,736</u>	<u>\$ 318,642</u>	<u>\$ 488,873</u>

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

<i>Total Fund Balance September 30, 2016 (Estimated)</i>		<u><u>\$ 2,646,718</u></u>
Reserves:		
<u>Non-Spendable</u>		
Prepays	60,000	
Inventory	<u>60,000</u>	120,000
<u>Restricted</u>		
Capital Outlay	<u>499,660</u>	499,660
<u>Committed</u>		
Cemetery Maintenance	<u>105,495</u>	105,495
<u>Unassigned</u>		
Emergency Reserves	1,432,924	
Unassigned Reserves	<u>-</u>	<u>1,432,924</u>
<i>Total Fund Balance September 30, 2017 (Estimated)</i>		<u><u>\$ 2,158,079</u></u>

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

<i>Total Fund Balance September 30, 2015</i>		<u><u>\$ 2,860,455</u></u>
Reserves:		
<u>Non-Spendable</u>		
Prepays	60,000	
Inventory	<u>60,000</u>	120,000
<u>Restricted</u>		
Capital Outlay	<u>351,165</u>	351,165
<u>Committed</u>		
Cemetery Maintenance	<u>112,167</u>	112,167
<u>Unassigned</u>		
Emergency Reserves	1,992,441	
Unassigned Reserves	<u>70,945</u>	<u>2,063,386</u>
<i>Total Fund Balance September 30, 2016 (Estimated)</i>		<u><u>\$ 2,646,718</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 13/14</u>	<u>Actual FY 14/15</u>	<u>Amended Budget FY 15/16</u>	<u>Projected Total FY 15/16</u>	<u>Proposed Budget FY 16/17</u>
Millage Rate	1.4731	1.6786	1.6786	1.6786	1.7186
Operating Revenues					
Property Taxes	\$ 3,401,078	\$ 3,964,483	\$ 4,170,848	\$ 4,198,207	\$ 4,561,964
State Revenues	596,461	619,262	636,256	635,561	629,557
Postal Center Revenues	223,978	238,822	231,800	234,611	231,300
Community Center Revenues	20,854	21,057	21,000	23,643	23,000
Public Safety Revenues	121,746	134,862	124,500	119,225	113,000
Other Revenues	<u>117,031</u>	<u>37,573</u>	<u>38,250</u>	<u>51,527</u>	<u>47,222</u>
Total Operating Revenues	<u>\$ 4,481,148</u>	<u>\$ 5,016,059</u>	<u>\$ 5,222,654</u>	<u>\$ 5,262,774</u>	<u>\$ 5,606,043</u>
Operating Costs					
Town Administration	\$ 665,450	\$ 880,765	\$ 917,739	\$ 892,364	\$ 860,639
Maintenance/Cemetery	100,429	90,455	126,300	123,098	146,690
Postal Center	276,739	258,882	257,178	259,592	258,842
Community Center	9,895	9,930	13,910	14,522	14,839
Public Safety	3,023,375	3,217,100	3,534,727	3,720,832	4,237,971
Legal Matters	<u>344,483</u>	<u>631,194</u>	<u>728,000</u>	<u>645,529</u>	<u>717,000</u>
Total Operating Costs	<u>\$ 4,420,371</u>	<u>\$ 5,088,326</u>	<u>\$ 5,577,854</u>	<u>\$ 5,655,937</u>	<u>\$ 6,235,980</u>
Operating gain/loss	<u>\$ 60,777</u>	<u>\$ (72,267)</u>	<u>\$ (355,200)</u>	<u>\$ (393,163)</u>	<u>\$ (629,937)</u>
Capital Sources					
State Revenues	\$ 485,597	\$ 514,841	\$ 516,446	\$ 542,412	\$ 546,617
Grant Revenues	23,226	1,942	6,000	6,000	59,124
Other Restricted Sources	<u>-</u>	<u>-</u>	<u>9,750</u>	<u>-</u>	<u>-</u>
Total Capital Sources	<u>508,823</u>	<u>516,783</u>	<u>532,196</u>	<u>548,412</u>	<u>605,741</u>
Capital uses					
Capital expenditures	1,357,448	218,434	358,332	358,860	457,246
Transfer to/(from) Capital Reserves	<u>(848,625)</u>	<u>298,349</u>	<u>173,864</u>	<u>189,552</u>	<u>148,495</u>
Total Capital Uses	<u>508,823</u>	<u>516,783</u>	<u>532,196</u>	<u>548,412</u>	<u>605,741</u>
Net Operating Requirements for Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Net Operating Gain/(Loss)	<u>\$ 60,777</u>	<u>\$ (72,267)</u>	<u>\$ (355,200)</u>	<u>\$ (393,163)</u>	<u>\$ (629,937)</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 2016-2017, the Property Appraiser's estimated taxable valuation as of January 1, 2015 is \$2,765,067,986, up 6.8% over the 2015-2016 fiscal year. The property tax millage rate for 2016-2017 was increased by 0.0400 to **1.7186**.

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 2016-2017**

DESCRIPTION	FINAL ACTUAL 2013-2014	FINAL ACTUAL 2014-2015	AMENDED BUDGET 2015-2016	PROJECTED TOTAL 2015-2016	PROPOSED BUDGET 2016-2017
Ad Valorem Taxes	3,401,078	3,964,483	4,170,848	4,198,207	4,561,964 ¹
Communications Services Tax	275,534	279,485	283,957	273,396	264,254
Local Business Tax	11,690	11,799	12,000	11,992	12,000
Interest on Taxes	1,453	177	1,000	173	200
Public Safety Federal Grant	-	1,000	-	-	-
State Revenue Sharing	58,475	63,234	64,766	64,818	68,917
Alcohol Beverage Licenses	329	329	329	329	329
Half-Cent Sales Tax	262,123	276,214	287,204	297,018	296,057
Election Filing Fee	-	75	-	-	75
Credit Card Fee	-	1,403	2,000	1,797	2,000
Law Enforcement Service Charge	10,920	15,073	15,000	4,622	-
Ambulance Fee Service Charges	105,876	112,842	105,000	105,198	105,000
Postage Stamp Sales	109,681	115,317	110,000	109,703	110,000
Merchandise Sales	1,765	2,117	1,800	1,898	1,800
Metered Postage Sales	99,044	105,928	105,000	110,281	105,000
Copies & Fax sales	563	788	250	98	250
Traffic and Parking Fees	2,737	6,191	4,000	8,406	7,000
Police Education	351	756	500	999	1,000
Police Forfeitures (Restricted) (net)	1,862	-	-	-	-
Earned Interest	16,406	20,963	18,000	19,083	19,000
Community Center Rentals	17,061	17,425	17,000	19,551	19,000
Community Center Cleaning Fees	3,793	3,632	4,000	4,092	4,000
Postal Center Box Rentals	13,488	15,460	15,000	12,729	14,500
Cemetery Sales & Burial Fees	3,950	-	1,500	3,125	1,500
Sales of Surplus Equipment	56,434	-	2,500	2,500	3,500
Miscellaneous Revenues	674	1,368	1,000	2,633	1,500
Operating Revenues	<u>4,455,287</u>	<u>5,016,059</u>	<u>5,222,654</u>	<u>5,252,648</u>	<u>5,598,846</u>
Public Safety Federal Grant	1,119	-	1,000	1,000	6,624
Public Safety State Grant	16,107	-	-	-	47,500
FMIT Safety Award Grant	6,000	1,942	5,000	5,000	5,000
Local Government Infrastructure Tax	1,200,849	514,841	516,446	542,412	546,617 ²
Capital Outlay Related Revenues	<u>1,224,075</u>	<u>516,783</u>	<u>522,446</u>	<u>548,412</u>	<u>605,741</u>
Transfer from Cemetery Reserves	25,861	-	-	10,126	7,197 ³
Transfer from Capital Reserves	-	-	-	-	-
Trnsfr from/(to) Reserves	-	-	-	410,788	629,937 ⁴
Transfer from Reserves	<u>25,861</u>	<u>-</u>	<u>-</u>	<u>420,914</u>	<u>637,134</u>
SUBTOTAL	<u>\$ 5,705,223</u>	<u>\$ 5,532,842</u>	<u>\$ 5,745,100</u>	<u>\$ 6,221,974</u>	<u>\$ 6,841,721</u>

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

Property Value	2,765,067,986	Millage Rate	1.7186	Discount	4%
-----------------------	---------------	---------------------	--------	-----------------	----

Property values are 6.8% over the previous year.

² 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.

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

⁴ This is the amount needed to be pulled from reserves in order to cover the expenditures. The Finance Committee recommended funding the electric related litigation from reserves.

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; 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.

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 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 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.

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.

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.

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.

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

Department	Actual FY 13/14	Actual FY 14/15	Amended Budget FY 15/16	Projected Total FY 15/16	Proposed Budget FY 16/17
Town Council	\$ 6,327	\$ 14,147	\$ 11,675	\$ 11,208	\$ 13,850
Town Manager	192,691	184,661	207,191	199,132	211,529
Finance Department	151,882	158,764	164,152	168,776	182,299
Town Clerk	105,088	111,887	131,609	123,065	132,454
Postal Center	276,739	258,882	257,178	259,592	258,842
Public Works	71,117	77,572	89,389	86,947	99,493
Public Safety	3,023,375	3,217,100	3,534,727	3,720,832	4,237,971
General Administration	185,112	373,688	390,772	378,183	299,167
Town Attorney	344,483	631,194	728,000	645,529	717,000
Planning, Zoning & Variance Board	24,350	37,618	12,340	12,000	21,340
Engineering	3,452	1,901	23,500	22,900	38,500
Cemetery	25,860	10,982	13,411	13,251	8,697
Community Center	9,895	9,930	13,910	14,522	14,839
Total Operating Costs	4,420,371	5,088,326	5,577,854	5,655,937	6,235,980
Capital Expenditures	1,357,448	218,434	358,332	358,860	457,246
Transfer to Reserves	-	-	223,864	189,552	148,495
TOTAL GENERAL FUND USES	\$ 5,777,819	\$ 5,306,760	\$ 6,160,050	\$ 6,204,349	\$ 6,841,721

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - TOWN COUNCIL (1-1-511.XXXX)
FY 2016-2017**

DESCRIPTION	FINAL ACTUAL 2013-2014	FINAL ACTUAL 2014-2015	ORIGINAL BUDGET 2015-2016	PROJECTED TOTAL 2015-2016	PROPOSED BUDGET 2016-2017	
Special Events	\$ 4,613	\$ 12,542	\$ 7,925	\$ 7,925	\$ 8,600	¹
Software Licensing	-	-	-	-	100	²
Travel & Per Diem	110	167	1,350	1,350	2,650	³
Printing & Mailing	89	146	250	250	250	
Operating Supplies	167	139	200	200	200	
Dues, Books & Conferences	1,348	1,153	1,950	1,483	2,050	³
TOTALS	\$ 6,327	\$ 14,147	\$ 11,675	\$ 11,208	\$ 13,850	

¹ Details of this account are as follows:

November Election	\$ 2,000
Holiday Party	4,500
Holiday Decorations	900
Plaques/Awards	400
Other Events	800
	<u>\$ 8,600</u>

² The Town is moving to Office 365 on all required computers in order to ensure compatability and cohesiveness between computers. Previously, each computer ran on the software that was purchased at the time the computer was purchased, which can cause compatability errors when files are transferred between computers. This transition will be an annual fee but all computers will always be up-to-date.

³ Includes the costs to attend the two local annual conferences. For example, Florida Leage of Cities legislative meeting or the Florida Beach and Shore Preservation Association annual conference. Additionally, trips to Tallahassee have been budgeted in regards to the electric litigation.

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - TOWN MANAGER (1-2-512.XXXX)
FY 2016-2017**

DESCRIPTION	FINAL ACTUAL 2013-2014	FINAL ACTUAL 2014-2015	ORIGINAL BUDGET 2015-2016	PROJECTED TOTAL 2015-2016	PROPOSED BUDGET 2016-2017	
Salary	\$ 130,624	\$ 133,286	\$ 136,913	\$ 136,592	\$ 140,083	1
Assistant to Town Manager/Clerk	-	-	18,000	11,456	13,650	2
FICA	10,187	8,957	10,616	10,433	10,329	3
Pension	59,642	52,478	54,053	53,780	59,566	4
Life, Health, Disability	14,587	13,847	15,446	14,343	16,310	5
Health Insurance Incentive	4,243	-	-	-	-	
Workers Comp	236	233	291	225	250	
Software Licensing	-	-	-	-	200	6
Travel & Per Diem	627	1,227	2,000	2,000	2,000	7
Communications	1,200	1,200	1,200	1,200	1,200	
Auto Insurance	-	456	440	467	475	
Repair & Maintenance	-	228	200	200	200	
Other Expenses	930	1,442	800	798	800	
Fuel & Oil	2,360	1,973	2,000	1,602	2,000	
Dues, Books & Conferences	464	455	1,795	1,316	1,795	7
Costs transferred to other funds	(32,409)	(31,121)	(36,563)	(35,280)	(37,329)	8
TOTALS	\$ 192,691	\$ 184,661	\$ 207,191	\$ 199,132	\$ 211,529	

- 1 Salary has a built in a 3% pay increase effective January 1, 2017.
- 2 Half the cost for an administrative assistant for Town Manager and Town Clerk. (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 41.45% of payroll for Town Manager per the 2016 actuary study. Actual amount will vary based on market results and the actuarial valuation.
Additionally, the Town Managers assistant qualified for pension in fiscal year 2017.
- 5 Insurance includes employee/spouse coverage.
- 6 The Town is moving to Office 365 on all required computers in order to ensure compatability and cohesiveness between computers. Previously, each computer ran on the software that was purchased at the time the computer was purchased, which can cause compatability errors when files are transferred between computers. This transition will be an annual fee but all computers will always be up-to-date.
- 7 Plans to attend 2 conferences during fiscal year 2016 - Either the FCCMA or CFA Annual Conference and the Governor's Hurricane Conference
- 8 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 2016-2017

DESCRIPTION	FINAL ACTUAL 2013-2014	FINAL ACTUAL 2014-2015	ORIGINAL BUDGET 2015-2016	PROJECTED TOTAL 2015-2016	PROPOSED BUDGET 2016-2017
Salaries	\$ 123,372	\$ 126,953	\$ 129,434	\$ 132,197	\$ 134,689 ¹
FICA	9,761	9,813	10,091	10,234	10,502
Pension	29,900	30,784	31,566	32,260	33,898 ²
Life, Health, Disability	13,733	15,476	16,722	19,264	28,951 ³
Health Insurance Incentive	1,766	1,999	2,470	2,028	2,594
Workers Comp	222	220	295	203	295
Software Licensing	-	-	-	-	500 ⁴
Travel & Per Diem	1,951	631	2,200	2,200	2,200 ⁵
Communications	1,590	1,817	2,220	2,207	2,220
Repairs & Maintenance	515	371	865	493	650
Printing	924	98	150	261	300
Operating Supplies	332	695	250	250	250
Books & Publications	-	-	100	100	100
Memberships & Dues	345	325	255	333	365
Education & Conferences	897	496	850	784	850 ⁵
Costs transferred out	(29,795)	(30,914)	(33,316)	(34,038)	(36,065) ⁶
TOTALS	\$ 151,882	\$ 158,764	\$ 164,152	\$ 168,776	\$ 182,299

- ¹ 2015/2016 original budget does not account for pay increases used from the merit pool. Projected and 2017 budget amounts include the actual and anticipated merit increases for fiscal year 2016.
- ² Pension is budgeted at 41.45% of payroll for the one defined benefit employee per the 2015-2016 actuarial study. Actual amounts will vary based on market results and the actuarial valuation. A contingency, if any, will be included in the general administration budget.
- ³ Insurance rates continue to increase as employees age. Estimated rates include a 5% calculated increase over fiscal 2015-2016. Additionally, the Treasurer switched to the family plan in 2016.
- ⁴ The Town is moving to Office 365 on all required computers in order to ensure compatability and cohesiveness between computers. Previously, each computer ran on the software that was purchased at the time the computer was purchased, which can cause compatability errors when files are transferred between computers. This transition will be an annual fee but all computers will always be up-to-date. Additionally, Purchase of software to allow electronic distribution of payroll checks.
- ⁵ 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.
- ⁶ 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 OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - TOWN CLERK (1-4-513.XXXX)
FY 2016-2017**

DESCRIPTION	FINAL ACTUAL 2013-2014	FINAL ACTUAL 2014-2015	ORIGINAL BUDGET 2015-2016	PROJECTED TOTAL 2015-2016	PROPOSED BUDGET 2016-2017	
Salaries	\$ 71,678	\$ 73,066	\$ 76,846	\$ 77,092	\$ 79,219	1
Assistant to Town Manager/Clerk	3,681	4,691	18,000	11,456	13,650	2
FICA	5,298	5,554	7,256	6,243	7,104	2
Pension	8,090	8,037	8,453	8,480	10,216	3
Life, Health, Disability	11,595	13,815	15,080	14,010	15,887	4
Workers Comp	135	135	200	162	190	
Software Licensing	-	-	-	-	100	5
Travel & Per Diem	1,540	2,291	2,134	2,081	2,134	6
Communications	900	900	900	900	900	
Repairs & Maintenance	815	1,384	1,250	1,147	1,330	7
Other Expenses	486	656	-	15	-	
Memberships & Dues	220	508	440	441	675	
Education & Conferences	650	850	1,050	1,038	1,050	6
TOTALS	\$ 105,088	\$ 111,887	\$ 131,609	\$ 123,065	\$ 132,454	

1 Includes the anticipated cost of a merit increase to be earned in August 2016.

Original budget 2015/2016 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 The Town Clerks assistant qualified for pension in fiscal year 2017.

5 The Town is moving to Office 365 on all required computers in order to ensure compatability and cohesiveness between computers. Previously, each computer ran on the software that was purchased at the time the computer was purchased, which can cause compatability errors when files are transferred between computers. This transition will be an annual fee but all computers will always be up-to-date.

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

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

Additionally, in efforts to modernize the Town's computer network, we are planning to contract with a local computer technician to be available to the Town 2 days per month alongside the normal repairs.

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - POSTAL CENTER (1-5-513.XXXX)
FY 2016-2017**

DESCRIPTION	FINAL ACTUAL 2013-2014	FINAL ACTUAL 2014-2015	ORIGINAL BUDGET 2015-2016	PROJECTED TOTAL 2015-2016	PROPOSED BUDGET 2016-2017
Part-time Employee Wages	24,392	22,159	24,796	24,626	25,766 ¹
FICA	2,203	1,729	1,897	1,894	1,971
Workers Comp	45	44	50	36	50
Software Licensing	-	-	-	-	100 ²
R&M Equipment	1,925	1,823	1,970	1,964	1,970 ³
Credit Card Fees	-	834	1,500	1,273	1,500
Operating Supplies	1,261	1,002	1,600	1,184	1,675
Transfer Administrative Costs	9,400	9,890	10,065	9,904	10,510 ⁴
Before Cost of Goods Sold	<u>69,562</u>	<u>37,481</u>	<u>41,878</u>	<u>40,881</u>	<u>43,542</u>
Postage Stamps Cost of Sales	107,909	115,317	110,000	108,220	110,000
Merchandise Cost of Sales	236	231	300	210	300
Metered Postage Cost of Sales	<u>99,032</u>	<u>105,853</u>	<u>105,000</u>	<u>110,281</u>	<u>105,000</u>
Cost of Goods Sold	<u>207,177</u>	<u>221,401</u>	<u>215,300</u>	<u>218,711</u>	<u>215,300</u>
TOTALS	<u>\$ 276,739</u>	<u>\$ 258,882</u>	<u>\$ 257,178</u>	<u>\$ 259,592</u>	<u>\$ 258,842</u>

- ¹ 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.
- ² The Town is moving to Office 365 on all required computers in order to ensure compatability and cohesiveness between computers. Previously, each computer ran on the software that was purchased at the time the computer was purchased, which can cause compatability errors when files are transferred between computers. This transition will be an annual fee but all computers will always be up-to-date.
- ³ In efforts to modernize the Town's computer network, we are planning to contract with a local computer technician to be available to the Town 2 days per month alongside the normal repairs.
- ⁴ Indirect Cost allocation of 10% Finance/HR Manager payroll and related costs. Spends approximately 1 hour per day in the Postal Center.

TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - PUBLIC WORKS (1-7-519.XXXX)
FY 2016-2017

DESCRIPTION	FINAL ACTUAL 2013-2014	FINAL ACTUAL 2014-2015	ORIGINAL BUDGET 2015-2016	PROJECTED TOTAL 2015-2016	PROPOSED BUDGET 2016-2017	
Salaries	\$ 21,799	\$ 22,465	\$ 21,750	\$ 22,284	\$ 23,061	1
Part-time employee (1)	-	-	-	-	8,129	2
FICA	1,769	1,868	1,664	1,912	2,404	2
Pension	577	2,471	2,392	2,455	3,501	
Life, Health, Disability	4,556	5,617	6,543	6,030	6,543	
Workers Comp	715	750	950	641	725	
Software Licensing	-	-	-	-	100	
Contractual Services	7,955	6,646	9,760	8,312	12,720	3
Communications	720	765	900	900	900	
Utilities	6,865	6,092	7,080	6,712	7,080	
Auto Insurance	402	398	400	410	430	
R/M - Building	9,418	4,309	10,900	10,577	11,200	4
R/M - Other	10,446	21,112	19,750	19,892	14,750	5
R/M - Vehicle	75	19	900	846	400	
Operating Supplies	3,391	3,346	3,900	3,403	5,050	6
Fuel/Oil	2,429	1,714	2,500	2,573	2,500	
TOTALS	\$ 71,117	\$ 77,572	\$ 89,389	\$ 86,947	\$ 99,493	

1 Original budget 2015/2016 does not account for pay increases used from the merit pool.

2 Cost of a part-time maintenance worker for two days per week. The current maintenance employee handles the landscaping 2.5 acres of Town property, supervising construction projects and subcontractors, is the superintendent of the cemetery, handles storm water and drainage issues, maintains the roads, right-of-ways and beach accesses, first point of contact for all repair issues in the Town. At this time, the current employee is required to work overtime in order to complete his tasks. If he takes any time off other employees are required to take time away from their normal duties to assist.

3 The contractual services account includes the following anticipated costs:

Termite & Pest Control	\$ 4,000
Town Hall Office Cleaning (one day)	4,410
Town Hall Bathroom Cleaning (four times a week)	4,160
Fire Alarm Inspection	150
	<u>\$ 12,720</u>

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

Repairing Fascia of Town Hall	\$ 5,000
Pressure Washing Driveway	1,200
General repairs - (Lighting, A/C, Roof)	5,000
	<u>\$ 11,200</u>

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - PUBLIC WORKS (1-7-519.XXXX)
FY 2016-2017**

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

Landscaping	\$ 1,000
Generator repair	5,000
Derelict Vessel Contingency	5,000
General repairs - (Landfill fee, generator, fertilizer)	3,750
	<u>\$ 14,750</u>

6 Purchase of (3) filters for baffle box

TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - PUBLIC SAFETY (1-8-529.XXXX)
FY 2016-2017

DESCRIPTION	FINAL ACTUAL 2013-2014	FINAL ACTUAL 2014-2015	AMENDED BUDGET 2015-2016	PROJECTED TOTAL 2015-2016	PROPOSED BUDGET 2016-2017	
Salaries	\$ 1,098,580	\$ 1,409,585	\$ 1,476,766	\$ 1,485,762	\$ 1,612,075	1
Per Diem Wages	341,984	187,241	115,412	170,967	105,381	2
Overtime	93,933	176,632	103,644	160,301	177,987	3
Court Overtime	964	2,692	2,500	1,967	2,500	
Holidays	30,885	40,071	44,098	42,290	49,176	1
FICA	120,550	134,585	133,104	140,482	166,491	1, 2
Pension	766,559	612,368	820,909	835,208	1,026,607	1, 4
Life, Health, Disability	167,601	278,205	284,047	295,163	307,740	1, 5
Health Insurance Incentive	17,133	12,103	12,500	28,576	30,472	
Workers Comp	45,295	52,109	80,680	47,912	56,091	
Reemployment Tax	5,130	-	-	-	-	
Union contract contingency	-	-	100,000	172,375	-	
Pension assumption change contingency	-	-	-	-	300,000	6
Pension market change contingency	-	-	-	-	45,600	7
Subtotal	2,688,614	2,905,591	3,173,660	3,381,003	3,880,120	

1 Includes the impact of the new contract effective for fiscal year beginning October 1, 2015. Stays at 6 officers per shift.

2 The breakdown of per diem costs are as follows:

Vacation hours	\$ 70,752	Coverage for 3,216 hours of vacation
Fire inspector	13,520	10 hours per week
Weekend/holiday receptionist	10,659	52 weekends and 10 holidays
Part-time receptionist	10,450	2 days per week during the regular business week
	<u>\$ 105,381</u>	

3 The breakdown of overtime is as follows:

Garcia Overtime	\$ 32,158	
Sick Overtime	92,901	Average 6.5 days (24 hour) per year per employee
Requested Additional Sick Time	21,439	Average 1.5 days (24 hour) per year per employee
		Average of 60 hours of training per employee
Training/Conferences Overtime	31,489	+ 336 hours for conferences/seminars/classes
	<u>\$ 177,987</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 52.94% of salary. The percentage comes from the 2015/2016 actuarial study.

5 Amounts are based on March 2015 enrollment and include a 5% increase in annual costs.

6 The Town Council has made the suggestion to the pension committee regarding changing the assumptions used for the actuarial study. The new assumptions would include a 5.75% investment return, 6.25% salary scale & using the state mortality tables for public safety officers.

7 The police & fire pension fund currently is projected to have a 2% net investment return rate. The estimated amount would be 5.75% thus we will be short and will need to make up the difference in 2017. The amount used of 3.5% is based on 2015/2016 difference when the net investment return rate was -2.8% and Town was required to increase contributions by approximately 10% of salary.

TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - PUBLIC SAFETY (1-8-529.XXXX)
FY 2016-2017

DESCRIPTION	FINAL ACTUAL 2013-2014	FINAL ACTUAL 2014-2015	AMENDED BUDGET 2015-2016	PROJECTED TOTAL 2015-2016	PROPOSED BUDGET 2016-2017	
Professional Services	45,162	37,220	47,900	47,974	36,725	7
Contractual Services	15,764	13,232	13,700	12,337	13,700	8
Software Licensing	-	4,494	14,375	13,879	13,315	9
Travel & Per Diem	1,990	8,204	10,167	10,167	18,166	10
Communications	21,093	24,678	27,140	20,093	19,200	11
Utilities	26,693	25,312	29,580	23,163	26,460	
Auto Insurance	13,907	14,064	14,400	14,332	15,000	
R/M - Building	16,256	13,719	11,720	13,053	19,960	12
R/M - Vehicles	17,326	13,008	16,100	19,856	17,000	
R/M - ATV - Boat - Bikes	1,722	1,234	2,545	3,886	2,545	
R/M - Ambulances	2,302	6,279	4,550	6,177	7,050	13
R/M - Fire apparatus	17,464	2,795	9,600	5,540	11,600	13
R/M - Radios	1,601	2,763	2,400	1,249	2,400	
R/M - Equipment	1,878	2,827	2,400	2,158	3,000	
R/M - Computers	8,673	5,124	5,290	4,900	3,190	14
Printing	466	424	750	744	750	
Office Supplies	1,849	2,308	2,300	2,449	4,900	14
Operating Supplies	3,315	3,308	4,000	3,018	4,000	
Fuel & Oil	59,558	49,033	53,500	48,812	49,500	
Uniforms	19,753	12,823	14,750	18,924	15,750	
Uniform Cleaning	4,230	4,145	5,775	6,520	5,775	
Police Supplies	13,751	15,648	16,250	16,074	19,500	15
Fire Supplies	6,041	3,104	2,150	2,034	1,650	
Medical Supplies	22,664	24,008	25,100	25,742	26,327	
Other expenses	1,947	1,486	2,000	1,173	2,000	
Books and Publications	426	1,028	1,825	1,771	1,875	
Memberships & Dues	1,095	1,240	1,460	1,425	1,500	
College Reimb: Tuition & Bks	4,606	12,669	10,883	2,191	3,600	16
Training Classes and Conferences	3,229	5,332	8,457	10,188	11,413	10
Subtotal	334,761	311,509	361,067	339,829	357,851	
TOTALS	\$ 3,023,375	\$ 3,217,100	\$ 3,534,727	\$ 3,720,832	\$ 4,237,971	

7 The professional services account includes the following anticipated costs:

Medical Director	\$ 22,800
New Hire Testing	4,725
Notary	200
Lab Fees	6,500
MSA FIT Testing/PAK Test (required)	2,500
	<u>\$ 36,725</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 Accreditation software from 2015/2016 included a one-time fee of \$2,240. Budget includes \$1,700 for the Microsoft Office 365 in order to ensure compatability and cohesiveness between computers. Previously, each computer ran on the software that was purchased at the time the computer was purchased, which can cause compatability errors when files are transferred between computers. This transition will be an annual fee but all computers will always be up-to-date.

TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - PUBLIC SAFETY (1-8-529.XXXX)
FY 2016-2017

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)	1,980	420	2,400
NPS Homeland Security	750	100	850
Records Management	600	-	600
DRE Symposium/Recertification	818	1,190	2,008
SFST and ARIDE (5 Attendees)	3,650	-	3,650
Tactical EMS Course	2,208	3,600	5,808
DRE School	1,560	-	1,560
FTO School	780	1,200	1,980
Fire Officer Class	1,440	450	1,890
Pump Operator	2,880	3,156	6,036
Other	-	500	500
	18,166	11,413	29,579

11 The communications account includes the following anticipated costs:

Phone/internet	\$ 5,160	Decrease of \$10,440
Fax machine	960	No change
Cell phone stipend	6,480	No change
Vehicle wireless	3,800	No change
License plate readers	2,500	New for 2017
Misc communication charges	300	No change
	<u>\$ 19,200</u>	

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

Paint building	\$ 10,000
Garage door lift replacement (3)	3,600
Removal of palm tree	500
Pest control	500
A/C maintenance agreement	1,575
General repairs - (Lighting, A/C, Roof)	3,785
	<u>\$ 19,960</u>

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

14 Reclassification of printer toners from computer r&m to office supplies.

15 The police supplies account includes the following anticipated costs:

Bullets	\$ 14,000	Increase of \$4,000 for patrol rifles
Gun Belts	2,500	
Spare sets	1,000	
Misc supplies	2,000	
	<u>\$ 19,500</u>	

16 The college tuition/reimbursement account includes the following anticipated costs:

College/class reimbursement (3)	<u>\$ 3,600</u>
	<u>\$ 3,600</u>

TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - GENERAL ADMINISTRATION (1-9-513.XXXX)
FY 2016-2017

DESCRIPTION	FINAL ACTUAL 2013-2014	FINAL ACTUAL 2014-2015	AMENDED BUDGET 2015-2016	PROJECTED TOTAL 2015-2016	PROPOSED BUDGET 2016-2017
Bank Charges	\$ 2,062	\$ 1,144	\$ 1,485	\$ 1,168	\$ 1,440
Annual Audit	22,500	23,000	23,500	23,500	26,000
Contractual Services	2,246	1,400	6,420	4,725	1,420
Communications	7,557	9,268	10,630	7,497	3,870 ¹
Postage	2,201	1,952	2,000	1,905	2,000
Equipment Rental	300	150	320	300	320
Liability, Property & Flood	105,423	116,598	122,320	121,903	124,870
Repairs & Maintenance	-	-	-	-	4,000 ²
Legal Advertising/Misc Expenses	3,778	4,290	9,500	12,839	6,500 ³
Office Supplies	1,235	1,342	1,810	4,353	2,800
Retiree Health Insurance	37,810	10,056	12,051	11,993	12,913 ⁴
Merit Increase Contingency	-	-	12,736	-	13,034 ⁵
Contribution to OPEB Trust	-	204,488	188,000	188,000	100,000
	<u><u>\$ 185,112</u></u>	<u><u>\$ 373,688</u></u>	<u><u>\$ 390,772</u></u>	<u><u>\$ 378,183</u></u>	<u><u>\$ 299,167</u></u>
Transfer to Capital Outlay Reserves	-	-	173,864	189,552	148,495 ⁶
Transfer to Maintenance Reserves	-	-	50,000	-	-
Transfer to reserves	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 223,864</u></u>	<u><u>\$ 189,552</u></u>	<u><u>\$ 148,495</u></u>

¹ The decrease in communications is directly related to the decreased cost of phone/internet with the new company.

² This is estimated cost for an IT specialist to help maintain a Town server during the year.

³ Includes the increased costs for advertising for electric litigation, budget and new ordinances.

⁴ 3 retirees are included on our health insurance plan.

⁵ 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	\$ 9,357	Increase of \$15 over 2016
Payroll related expenses	<u>3,677</u>	Increase of \$283 over 2016
Total	<u><u>\$ 13,034</u></u>	

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 2016-2017**

DESCRIPTION	FINAL ACTUAL 2013-2014	FINAL ACTUAL 2014-2015	AMENDED BUDGET 2015-2016	PROJECTED TOTAL 2015-2016	PROPOSED BUDGET 2016-2017
LEGAL COUNSEL	\$ 344,483	\$ 631,194	\$ 728,000	\$ 645,529	\$ 717,000

Fiscal year 2016-2017 will require the continued use of outside attorneys for several upcoming proceedings.

Contracted Town Attorney	\$ 58,013	\$ 70,959	\$ 78,000	\$ 73,340	\$ 72,000
Labor Attorney	20,564	21,593	20,000	3,003	15,000
Electric Utility Litigation					
Lead Attorney Firm	182,465	404,675	480,000	456,480	480,000
Rate Consultant Firm	42,035	86,167	120,000	83,800	120,000
Public Relations Firm	41,406	47,800	30,000	28,907	30,000
	<u>\$ 344,483</u>	<u>\$ 631,194</u>	<u>\$ 728,000</u>	<u>\$ 645,529</u>	<u>\$ 717,000</u>

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - CODE ENFORCEMENT BOARD/PLANNING,
ZONING AND VARIANCE BOARD (1-12-515.XXXX)
FY 2016-2017**

DESCRIPTION	FINAL ACTUAL 2013-2014	FINAL ACTUAL 2014-2015	ORIGINAL BUDGET 2015-2016	PROJECTED TOTAL 2015-2016	PROPOSED BUDGET 2016-2017
Salary	\$ 14,140	\$ 15,224	\$ -		\$ -
FICA	948	953	-		-
Pension	1,598	1,675	-		-
Life, Health, Disability	7,193	14,840	-		-
Workers Comp	47	26	-		-
Professional Services	424	4,900	12,340	12,000	21,340
TOTALS	\$ 24,350	\$ 37,618	\$ 12,340	\$ 12,000	\$ 21,340

- 1 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	\$ 18,000
County Fertilizer Enforcement	2,500
Legal Ads Meetings	840
	<u>\$ 21,340</u>

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - TOWN ENGINEER/PLANNER (1-13-530.XXXX)
FY 2016-2017**

DESCRIPTION	FINAL ACTUAL 2013-2014	FINAL ACTUAL 2014-2015	ORIGINAL BUDGET 2015-2016	PROJECTED TOTAL 2015-2016	PROPOSED BUDGET 2016-2017
Professional Services	<u>\$ 3,452</u>	<u>\$ 1,901</u>	<u>\$ 23,500</u>	<u>\$ 22,900</u>	<u>\$ 38,500</u> ¹

¹ Professional Services to be performed for fiscal year 2017 are as follows:

Stormwater System Plan	35,000	A
NPDES Inspections & Reports	<u>3,500</u>	
	<u>\$ 38,500</u>	

A The stormwater system plan would allow the Town to understand the stormwater systems currently in place. Additionally, with this understanding it will help the Town to develop strategies necessary to meet current regulatory pollution reduction targets as well as identify areas of concern for the lagoon.

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - CEMETERY (1-17-569.XXXX)
FY 2016-2017**

DESCRIPTION	FINAL ACTUAL 2013-2014	FINAL ACTUAL 2014-2015	ORIGINAL BUDGET 2015-2016	PROJECTED TOTAL 2015-2016	PROPOSED BUDGET 2016-2017
Salary	\$ 1,744	\$ 1,797	\$ 2,250	\$ 2,510	\$ 2,386
FICA	141	149	172	215	184
Pension	46	198	247	276	263
Life, Health, Disability	366	449	677	604	677
Workers Comp	35	60	98	65	60
Cemetery Contracts	736	628	1,200	900	1,200
Cemetery Maintenance	20,442	5,228	6,250	6,115	1,300 ¹
Transfer Administrative Costs	2,350	2,473	2,516	2,566	2,627 ²
TOTALS	\$ 25,860	\$ 10,982	\$ 13,411	\$ 13,251	\$ 8,697

¹ The maintenance account includes the following anticipated costs:

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

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

**TOWN OF INDIAN RIVER SHORES
GENERAL FUND BUDGET - COMMUNITY CENTER (1-27-575.XXXX)
FY 2016-2017**

DESCRIPTION	FINAL ACTUAL 2013-2014	FINAL ACTUAL 2014-2015	ORIGINAL BUDGET 2015-2016	PROJECTED TOTAL 2015-2016	PROPOSED BUDGET 2016-2017
Salary	\$ 1,744	\$ 1,797	\$ 2,250	\$ 2,510	2,386
FICA	128	149	172	215	184
Pension	46	198	247	276	263
Life, Health, Disability	367	449	677	604	677
Workers Comp	56	60	98	65	60
Contract Services	938	1,275	945	5,437	4,500 ¹
Utilities	3,129	2,715	3,630	2,818	3,630
Maintenance	3,399	3,115	5,530	2,255	2,780
Operating Supplies	88	172	360	342	360
TOTALS	\$ 9,895	\$ 9,930	\$ 13,910	\$ 14,522	\$ 14,839

¹ The groups currently utilizing the community center are not cleaning up after themselves and request that the Town setup tables and chairs. Previously this had been performed by our maintenance manager however due to lack of time this has been contracted out.

Beginning October 1, 2016, the fee structure will be redesigned to reflect the cost of additional cleaning and setup to pass onto the renters.

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 2016-2017**

DESCRIPTION	FINAL ACTUAL 2013-2014	FINAL ACTUAL 2014-2015	ORIGINAL BUDGET 2015-2016	PROJECTED TOTAL 2015-2016	PROPOSED BUDGET 2016-2017
<u>Revenues and other sources</u>					
Impact Fees	\$ 2,214	\$ 6,796	\$ 2,500	\$ 5,244	\$ 4,000
Grant Revenue	3,114	62,465	3,000	4,995	3,900
State Revenue Sharing	20,051	21,025	19,400	20,742	21,525
Local Option Gas Tax	50,702	58,008	49,000	53,813	61,695
Earned Interest	(2,575)	10,858	2,800	2,347	2,500
TOTALS	\$ 73,506	\$ 159,152	\$ 76,700	\$ 87,141	\$ 93,620
<u>Expenditures</u>					
Salary	\$ 3,139	\$ 3,894	\$ 3,750	\$ 4,076	\$ 3,976
FICA	-	324	287	359	307
Pension	-	428	412	449	438
Life, Health, Disability	-	974	1,128	982	1,128
Workers Comp	-	130	164	106	100
Professional Services	-	410	-	-	6,000 ¹
Utilities	5,889	5,502	6,600	6,400	7,095
R&M - Roads & Bridges	-	27,100	111,800	10,000	19,135 ²
R&M - Traffic/Other	1,787	2,276	3,000	3,496	3,000
Bank Account Charges	579	188	248	130	360
Transfer of Admin Costs	39,914	25,164	29,312	29,645	30,345 ³
Capital Expenditures	-	138,303	-	57,658	-
TOTALS	\$ 51,308	\$ 204,693	\$ 156,701	\$ 113,301	\$ 71,884
Reserves	\$ 604,106	\$ 558,565	\$ 478,564	\$ 532,405	\$ 554,141

¹ This is for implementation of a Master Street Survey which will give approximate dates for resurfacing and other repairs. This will assist in future budgeting and planning.

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

Restripe/repair Fred Tuerk Road	\$ 17,035
General Repair & Maintenance	2,100
	<u>\$ 19,135</u>

³ 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.

TOWN OF INDIAN RIVER SHORES
PLANNING, ZONING AND BUILDING FUND BUDGET (FUND 008)
FY 2016-2017

DESCRIPTION	FINAL ACTUAL 2013-2014	FINAL ACTUAL 2014-2015	ORIGINAL BUDGET 2015-2016	PROJECTED TOTAL 2015-2016	PROPOSED BUDGET 2016-2017
<u>Revenues and other sources</u>					
Building Permits	\$ 436,611	\$ 654,141	\$ 475,000	\$ 743,578	\$ 750,000
Administrative Fees	5,245	4,661	4,000	6,516	4,000
Credit Card Fee	-	1,599	1,500	2,280	2,000
Copies Printed	1,348	1,069	1,000	1,235	1,000
Earned Interest	2,859	3,675	3,000	4,578	3,000
Sale of Capital Assets	-	16	-	-	-
TOTALS	\$ 446,063	\$ 665,161	\$ 484,500	\$ 758,187	\$ 760,000
<u>Expenditures</u>					
Salaries	\$ 179,930	\$ 186,397	\$ 185,976	\$ 189,840	\$ 192,679 ¹
Per Diem Wages	1,547	5,977	47,963	2,338	- ²
FICA	13,414	13,644	17,896	14,034	14,740
Pension	33,910	34,334	38,025	37,720	38,481
Life, Health, Disability	41,235	51,699	51,510	44,356	47,862
Workers Comp	1,097	2,211	5,534	4,213	4,337
Professional Services	11,331	15,700	9,500	44,765	58,900 ^{2, 3}
Contract Services	938	1,975	945	644	945
Software Licensing	-	-	-	-	10,400 ⁴
Travel, Per Diem	-	-	900	900	900
Communications	4,827	4,588	4,920	4,010	3,360 ⁵
Utilities	3,129	2,715	3,600	3,494	3,600
Auto Insurance	445	456	500	475	500
Computer Maintenance	3,607	2,785	17,512	21,455	2,152 ^{4, 6}
R&M - Equipment	303	267	660	118	660
R&M - Building	762	-	1,250	70	1,250
R&M - Auto	71	126	1,350	1,343	1,350
Printing	94	205	100	100	100
Credit Card Fees	-	1,557	-	2,280	2,000
Office Supplies	2,824	3,198	2,750	491	3,360 ⁶
Fuel/Oil	3,535	2,647	3,000	2,508	3,000
Uniforms	-	-	540	540	540
Books and Publications	1,449	4,568	1,514	2,414	2,369
Membership Dues	-	70	695	685	695
Training and Conferences	-	-	900	900	900
Bank Account Charges	403	246	248	262	300
Transfer of Administrative Costs	24,551	24,508	27,985	28,571	29,912 ⁷
Merit Increase Contingency	-	-	2,541	-	3,316 ⁸
Capital Expenditures	7,254	3,702	9,000	-	12,750 ⁹
TOTALS	\$ 336,656	\$ 363,575	\$ 437,314	\$ 408,526	\$ 441,358
Reserves	\$ 507,679	\$ 670,902	\$ 718,088	\$ 1,020,563	\$ 1,339,205

**TOWN OF INDIAN RIVER SHORES
PLANNING, ZONING AND BUILDING FUND BUDGET (FUND 008)
FY 2016-2017**

- 1 Includes the anticipated cost of a merit increase to be earned.
Original budget 2015/2016 does not account for pay increases used from the merit pool.
- 2 Rather than hiring a part-time building official, the Town will contract out the service.
- 3 This includes the cost of the new building inspector. Additionally, the tree inspector has increased his services over the previous years and there are several outstanding projects that will required a review by our Town engineer.
- 4 New computer for building permits in order to do online inspections. Annual cost is estimated at \$10,000 per year. Additionally, this includes the licesnes for Microsoft Office 365 for all computers.
- 5 The decrease in communications is directly related to the decreased cost of phone/internet with the new company.

- 6 Reclassification of printer toners from computer r&m to office supplies.

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

Town Manager	5.0%
Finance Department	8.0%

- 8 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	\$ 2,523
Payroll related expenses	793
Total	<u>\$ 3,316</u>

- 9 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 (2) years. The COIP identifies capital purchases/improvements to be addressed over the next five (5) years, presented in the following sections based on department. Separate schedules are presented for each fund which will fund the purchases/improvements.

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

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

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

While the capital improvements listed in this COIP are financially feasible for fiscal year 2017, 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 2017, the Town will purchase approximately \$484,846 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. Cell Tower - \$150,000 - During fiscal year 2015-2016, the Town continued discussions regarding the placement of a Cell Tower. At this time, it appears that construction may come in the form of a "Monopine" (looks like a pine tree). The estimated cost of the Monopine will cost the Town up to approximately \$150,000 in additional camouflage costs.
2. Patrol Boat - estimated cost \$95,000 - The current patrol boat is approximately 15 years old and was obtained partially with grant funds. 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.

3. Patrol Vehicles with camera & radar - \$85,080 - 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 two vehicles which each have over 100,000 miles.
4. Construction of a new Community Center - Design Phase in 2017 for \$35,000. 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 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 34+ years old.

The cost of design of the new Community Center would allow the Town to develop a plan and decide on how to move forward with the project. The project itself would not be constructed until the end of fiscal year 2018. The estimated costs are based on the current Florida Building Code listing received from the Town Building Official.

5. In-Car Radio Upgrades - 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. The radios that were to have been upgraded in 2017 were required to be updated in 2016 due to early implementation of the upgrade by the County.
6. ATV/Mule - \$12,500 - The Town owns 2 ATVs, purchased in 2009 & 2011, and a Mule for beach patrol. The Mule was purchased in 2015 to replace one of the ATVs as both are not in working order and are rusted through to the frame. In 2017, the Town will purchase the remaining replacement and auction/sell the old ATVs.
7. Bullet Proof Vests - \$11,248 - A bullet proof vest only has a 5 year life and then it must be replaced. Each vest is fitted for individual officers and per diems. The Town tries to obtain grant funds when there is a large amount to be purchased, as is the case for fiscal year 2017.
8. Bunker Gear - \$11,903 - 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.
9. Generator Enclosure - \$10,000 - The enclosure unit for the Town Hall generator, purchased in 2007, needs to be replaced as it has rusted through. The enclosure's main purpose is to help redirect/muffle the sound and also to help protect it from the weather. Since it has rusted through the generator itself requires repairs as well.

10. Tasers - \$8,300 - Tasers offer another step in subduing suspects. Beginning with the purchase in fiscal year 2016, officers now have a step between physical force and using a firearm. The new equipment will continue to be transitioned in during the next 4 years.
11. Postage Meter/scale - \$7,500 - The postage meter/scale located within the Postal Center is used for applying postage to packages for our customers. It is obsolete and replacement parts are no longer available. For fiscal year 2017, we will be required to replace this machine.
12. Air conditioner replacements - \$6,565 - There are several air conditioning units located throughout the Town property, several of which have required extensive maintenance in the past. This budget line is available to fund purchase replacements in the event one of these units can no longer be repaired.

Purchases beyond 2017

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

1. Construction of a new Community Center - Fiscal years 2018 & 2019 - estimated cost \$500,000. As noted earlier, the Town will begin the design phase of new Community Center. If approved by Council, the actual construction would begin late in fiscal year 2018 and be completed in fiscal year 2019.
2. 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.
3. Town Hall Roof Replacement - Fiscal year 2018 - estimated cost \$50,000. 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 is scheduled to be done in 2016 will provide enough of a patch job for it to last until 2018. After this time, the cost would likely become more significant and escalate.
4. Ambulance - Fiscal Year 2019 - estimated cost \$270,000. 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. The cost for repairs in 2016 are estimated to be \$5,000.
5. Administrative Vehicles - Fiscal Years 2019/2020/2021 - estimated cost \$40,000 each. These vehicles were originally purchased in 2014 at one time. In order to stagger the cost, the vehicles would be replaced beginning at 5 years at one per year with the last replacement vehicle being replaced at 7 years.

TOWN OF INDIAN RIVER SHORES, FLORIDA
CAPITAL IMPROVEMENTS PROGRAM - GENERAL FUND
FISCAL YEARS 2017 THROUGH 2021
FY 2016-2017

DEPARTMENT: TOWN COUNCIL

PROJECT(S)	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
Furniture & Equipment						
Notebook Computer	\$ -	\$ -	\$ 1,325	\$ -	\$ -	\$ 1,325
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,325</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,325</u>

DEPARTMENT: TOWN MANAGER

PROJECT(S)	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
Furniture & Equipment						
Computer Workstation	\$ -	\$ -	\$ -	\$ -	\$ 1,350	\$ 1,350
Furniture & Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,350</u>	<u>1,350</u>
Vehicles						
Administrative vehicles (1)	-	-	-	-	30,000	30,000
Vehicles	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,000</u>	<u>30,000</u>
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,350</u>	<u>\$ 31,350</u>

DEPARTMENT: FINANCE

PROJECT(S)	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
Furniture & Equipment						
Computer workstations (2)	\$ -	\$ -	\$ -	\$ 2,650	\$ -	\$ 2,650
Financial system	-	-	-	25,000	-	25,000
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,650</u>	<u>\$ -</u>	<u>\$ 2,650</u>

DEPARTMENT: TOWN CLERK

PROJECT(S)	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
Furniture & Equipment						
Computer workstation	\$ 1,200	\$ -	\$ -	\$ -	\$ 1,350	\$ 2,550
Copier	-	-	-	-	7,500	7,500
Total	<u>\$ 1,200</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,850</u>	<u>\$ 10,050</u>

DEPARTMENT: POSTAL CENTER

PROJECT(S)	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
Furniture & Equipment						
Computer workstation	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Postage meter/scale	7,500	-	-	-	-	7,500
Total	<u>\$ 8,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,500</u>

DEPARTMENT: PUBLIC WORKS

PROJECT(S)	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
Building Improvements						
Air conditioner replacements	\$ 6,565	\$ 6,765	\$ 6,965	\$ 7,165	\$ 7,365	\$ 34,825
Town Hall roof replacement	-	50,000	-	-	-	50,000
Building Improvements	<u>6,565</u>	<u>56,765</u>	<u>6,965</u>	<u>7,165</u>	<u>7,365</u>	<u>34,825</u>
Furniture & Equipment						
Computer workstation	1,000	-	-	-	-	1,000
Tree trimming safety equipment	750	-	-	-	-	750
Generator housing	10,000	-	-	-	-	10,000
Mower	-	6,100	-	-	-	6,100
Furniture & Equipment	<u>11,750</u>	<u>6,100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,100</u>
Total	<u>\$ 18,315</u>	<u>\$ 62,865</u>	<u>\$ 6,965</u>	<u>\$ 7,165</u>	<u>\$ 7,365</u>	<u>\$ 40,925</u>

**TOWN OF INDIAN RIVER SHORES, FLORIDA
CAPITAL IMPROVEMENTS PROGRAM - GENERAL FUND
FISCAL YEARS 2017 THROUGH 2021
FY 2016-2017**

DEPARTMENT: GENERAL ADMINISTRATION

PROJECT(S)		FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
Infrastructure							
Cell Phone Tower (stealth)	1	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Infrastructure		<u>150,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>150,000</u>
Furniture & Equipment							
Town hall server (1)		5,000	-	-	-	-	5,000
Furniture & Equipment		<u>5,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,000</u>
Total		<u>\$ 155,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,000</u>

DEPARTMENT: COMMUNITY CENTER

PROJECT(S)		FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
Building							
New Community Center (design 2017)	4	\$ 35,000	\$ 437,500	\$ 62,500	\$ -	\$ -	\$ 535,000
Building		<u>35,000</u>	<u>437,500</u>	<u>62,500</u>	<u>-</u>	<u>-</u>	<u>535,000</u>
Furniture & Equipment							
Carpet		-	-	-	2,000	-	2,000
Furniture & Equipment		<u>-</u>	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Total		<u>\$ 35,000</u>	<u>\$ 437,500</u>	<u>\$ 62,500</u>	<u>\$ 2,000</u>	<u>\$ -</u>	<u>\$ 537,000</u>

**TOWN OF INDIAN RIVER SHORES, FLORIDA
CAPITAL IMPROVEMENTS PROGRAM - GENERAL FUND
FISCAL YEARS 2017 THROUGH 2021
FY 2016-2017**

DEPARTMENT: PUBLIC SAFETY

PROJECT(S)		FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
Furniture & Equipment							
Computer workstations (2) (3) (2) (3) (2)		\$ 1,400	\$ 2,200	\$ 1,550	\$ 2,400	\$ 1,650	\$ 9,200
Notebook computers (2) (2) (2) (2) (2)		2,700	2,800	2,900	3,000	3,100	14,500
800 MHZ portable radios (8) (8)		-	-	-	50,525	56,083	106,608
In-car radios upgrade (4)	5	-	18,000	-	-	-	18,000
Computer servers (1)		-	5,000	-	-	-	5,000
Bullet proof vests (16) (1) (16) (7) (3)	7	11,248	724	11,933	5,377	1,038	30,321
Bunker gear (5) (5) (5) (5) (5)	8	11,903	13,688	15,742	18,103	20,818	80,255
Tasers (4) (4) (4) (4)	10	8,300	8,700	9,150	9,600	-	35,750
Patrol boat (grant)	2	95,000	-	-	-	-	95,000
Tactical vest holders		2,100	-	-	-	-	2,100
Emergency lights		4,000	-	-	-	-	4,000
<i>Fire Apparatus Equipment</i>							-
MSA face shield (14) (5)		-	-	8,250	3,035	-	11,285
MSA cylinders (5) (5) (5) (5) (5)		5,000	6,000	-	6,365	6,556	23,922
<i>EMS Vehicle Equipment</i>							-
Life packs/defibrillator		-	-	-	37,705	38,836	76,541
<i>Police Vehicle Equipment</i>							-
L3 Camera - Patrol Vehicles (1) (1) (1) (1) (1)	3	8,470	9,317	10,249	11,274	12,401	51,710
Stalker Radar - Patrol Vehicles (1) (1) (1) (1) (1)	3	6,050	6,655	7,321	8,053	8,858	36,936
Radio - Patrol Vehicles (1) (1)		-	-	-	5,000	5,250	10,250
Furniture & Equipment		<u>156,171</u>	<u>73,084</u>	<u>67,094</u>	<u>160,437</u>	<u>154,591</u>	<u>611,377</u>
Vehicles							
Patrol vehicles (2) (1) (2) (1) (2)	3	70,560	37,044	77,792	40,841	85,766	312,004
ATV (1)	6	12,500	-	-	-	-	12,500
Ambulance		-	-	270,000	-	-	270,000
Administrative vehicles (1) (1) (1)		-	-	38,896	40,841	42,883	122,620
Pickup Trucks (1)		-	30,000	-	-	-	30,000
Vehicles		<u>83,060</u>	<u>67,044</u>	<u>386,689</u>	<u>81,682</u>	<u>128,649</u>	<u>747,124</u>
Total		<u>\$ 239,231</u>	<u>\$ 140,128</u>	<u>\$ 453,783</u>	<u>\$ 242,119</u>	<u>\$ 283,240</u>	<u>\$ 1,358,501</u>
		FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
Total Capital Purchases		<u>\$ 457,246</u>	<u>\$ 640,493</u>	<u>\$ 524,573</u>	<u>\$ 253,934</u>	<u>\$ 330,805</u>	<u>\$ 1,981,801</u>
		FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
Funding sources		<u>\$ 398,122</u>	<u>\$ 633,493</u>	<u>\$ 512,606</u>	<u>\$ 245,934</u>	<u>\$ 324,805</u>	<u>\$ 2,114,960</u>
Discretionary sales surtax revenue		59,124	7,000	11,967	8,000	6,000	92,091
Grant/restricted revenue		-	-	-	-	-	-
Property Tax Revenues		<u>\$ 457,246</u>	<u>\$ 640,493</u>	<u>\$ 524,573</u>	<u>\$ 253,934</u>	<u>\$ 330,805</u>	<u>\$ 2,207,051</u>

TOWN OF INDIAN RIVER SHORES, FLORIDA
CAPITAL IMPROVEMENTS PROGRAM - PLANNING, ZONING AND BUILDING FUND
FISCAL YEARS 2017 THROUGH 2021

PROJECT(S)	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	TOTAL
Furniture & Equipment						
Scanner large	11,000	-	-	-	-	11,000
Computer workstations (1) (4)	1,100	-	4,500	-	-	5,600
I-Pad	650	-	-	-	-	650
Building official vehicle	-	-	-	-	35,000	35,000
Total	\$ 12,750	\$ -	\$ 4,500	\$ -	\$ 35,000	\$ 41,250