

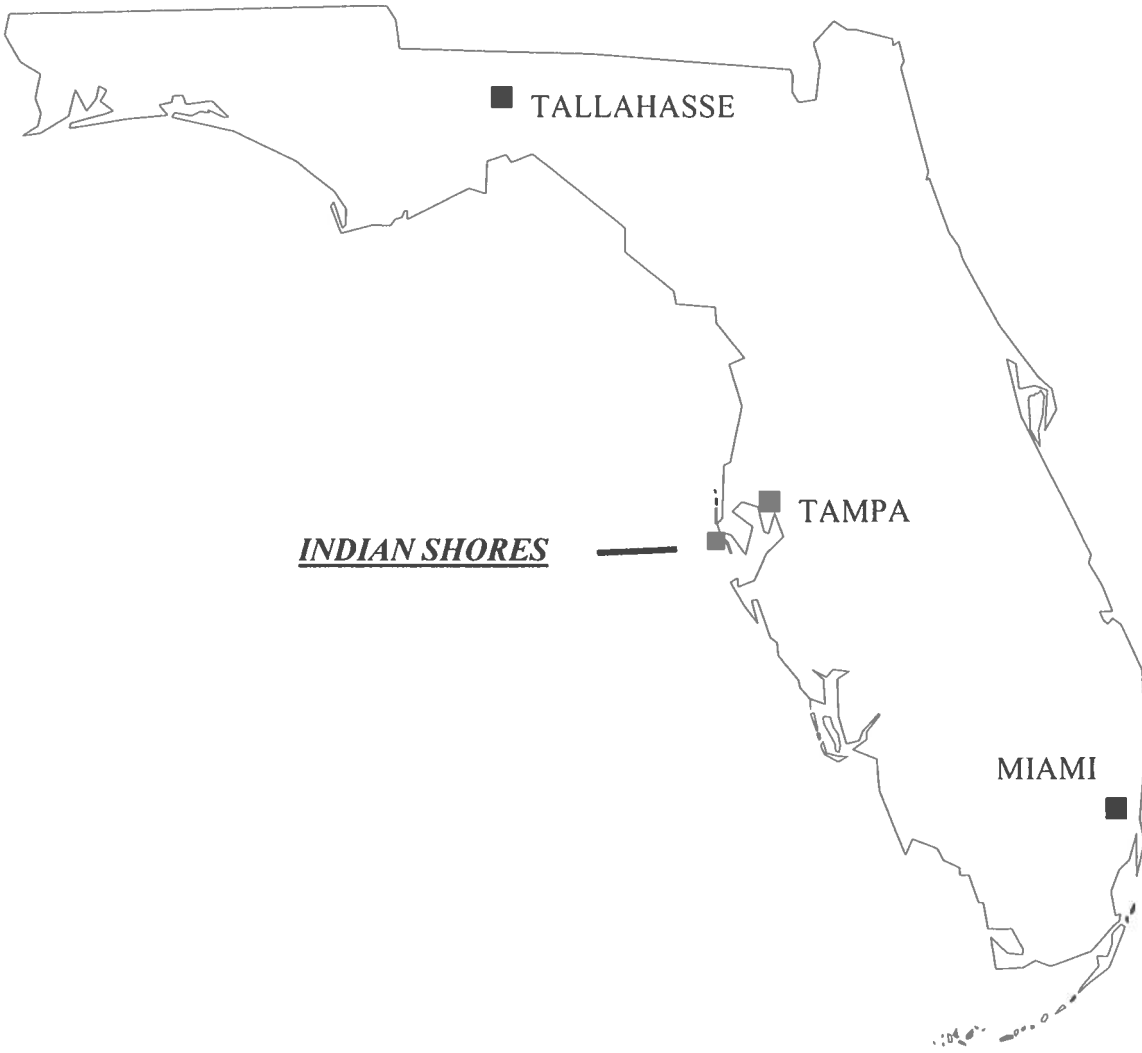
# **THE TOWN OF INDIAN SHORES**



**FINAL BUDGET  
FY 2022/2023  
SEPTEMBER 23, 2022**

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# ***The Purpose of the Budget***

The following information is provided to assist the reader in understanding the purpose of this budget document in addition to finding information. The Town of Indian Shores FY2022-2023 Annual Budget includes financial and service delivery information combined with policy statements in a means designed to easily communicate the information to the reader. The FY22-23 Budget, therefore, is intended to serve four purposes.

## **The Budget as a Policy Document**

As a policy document, the budget indicates what services the Town will provide during the next year. Additionally, the level of services and reasons for their provision are stated.

## **The Budget as an Operations Guide**

As an operations guide, the Budget indicates how departments and funds are organized to provide services to the residents of Indian Shores and visitors to the community.

## **The Budget as a Financial Plan**

As a financial plan, the Budget summarizes and details the cost to the taxpayers for current and approved service levels plus how they will be funded.

## **The Budget as a Communications Device**

Should the reader have any questions about the Town of Indian Shores' FY2022-2023 Budget, he or she can contact the Finance and Personnel Department at (727) 595-4020 or by e-mail: [sscrogham@myindianshores.com](mailto:sscrogham@myindianshores.com).

## **BUDGET GUIDE**

A budget is a town's financial and operating plan for a period called a "Fiscal Year" and is mandated by Florida Statutes. The Town of Indian Shores Fiscal Year begins October 1<sup>st</sup> and ends September 30<sup>th</sup>. The Fiscal Year beginning October 1, 2022, is referred to as "Fiscal Year 2022-2023". The Town Council is required to adopt the budget on or before September 30<sup>th</sup> each year for the coming Fiscal Year.

The Town cannot spend money unless appropriated within the budget. An appropriation is the legal approval given by the Town Council to the Town staff to spend money for a specific purpose. The budget also contains an estimate of revenues to be received by the Town during the same period. The legal authorization to collect revenues, such as the property tax and user fees, is established by the Town Council by ordinance. Also included in the budget is the estimate of monies remaining from the prior fiscal year, called available or unrestricted fund balance, which can be appropriated in the New Year and spent. The Town Charter and State law require that expenditures not exceed the combination of available fund balance and revenues. The Town cannot borrow money to operate, as does the Federal government. The Town can only borrow money for major capital projects, such as the purchase of land, major equipment, or the construction of buildings and infrastructure.

The budget may be amended by a budget amendment which increases or decreases expenditures or the spending level of individual departments or a fund, as requested by the Town Administrator and approved by the Town Council. The level of financial control within the organization currently rests at the department level. This means that the department cannot exceed the approved budget without authorization, through a budget amendment, by the Town Council.

## **THE BUDGET PROCESS**

### **HOW IS THE BUDGET PREPARED AND ADOPTED?**

The budget process is a year-round activity. In the early part of the calendar year a comprehensive annual financial report is submitted to the Town Council by the Auditors and adopted which permits the Town Administrator and Finance Director to begin developing the 6 Year Capital and Service Plan and framework for the proposed budget. Later in the spring, the department directors submit their department budgets. The Town Administrator and Finance Director then review these requests and meets individually with the department directors to finalize the Proposed Budget.

In July of each year the Town Administrator and Finance Director submit the proposed new fiscal year Budget to the Town Council. During July the Town Council establishes a maximum proposed property tax rate to be levied for the new fiscal year. This rate is included in the TRIM (Truth in Millage - notice of Proposed Property Tax) notices mailed to all property owners in August by the Pinellas County Property Appraiser. During the month of July and August the Town Council reviews each department's budget during special work sessions.

In the month of September, two public hearings are held regarding the proposed property tax and budget for the new fiscal year with the Town Council voting on the proposed budget at both hearings. On September 30 each year, the existing fiscal year budget closes and the new fiscal year begins October 1<sup>st</sup>.

## **BUDGET BASIS**

Annually appropriated budgets are legally adopted on a budgetary basis for the General, Special Revenue, and Enterprise Funds and are controlled on a fund and departmental level. Expenditures are recognized as encumbrances when a commitment is made (e.g., through a purchase order). Unencumbered appropriations lapse at year end.

The Comprehensive Annual Financial Report (CAFR) shows the status of the Town's finances based on "generally accepted accounting principles" (GAAP). In most cases this conforms to the way the Town prepares its budget. Exceptions are as follows:

- a. Compensated absences liabilities that are expected to be liquidated with expendable available financial resources are accrued as earned by employees (GAAP) as opposed to being expended when paid (Budget).
- b. Capital outlay items within the Capital Improvement Fund are recorded as assets on a GAAP basis and expended on a Budget basis.

## **WHAT IS A FUND?**

The basic building block of governmental finance and budgeting is the "fund". Each fund is independent of all others and is created to account for the receipt and use of specific revenues.

The General Fund is the Town's largest fund and includes governmental services such as legislative oversight, general and financial administration, law enforcement, public services, streets and roads maintenance, and library services. General Fund activities are primarily funded with property taxes, franchise fees, and certain State-shared revenues. General Fund activities typically comprise approximately 73% of the Town's annual budget.

A Special Revenue Fund is normally established to account for revenues that are restricted by statute or ordinance for a particular purpose, or where the Town wishes a separate accounting of the costs of a special project. The Town maintains two such funds: The Road and Bridge Fund to account for Local Option Gas Tax monies and a portion of the State Revenue Sharing funds designated from gas tax money to be used for street and road maintenance; The Capital Improvement Fund accounts for each separate capital project along with tracking debt payments.

An Enterprise Fund is a self-supporting entity deriving its revenue from charges placed on the users of its services, much like a private business. The Town currently has no enterprise funds.

## **TRUTH IN MILLAGE (TRIM)**

The budget and property tax rate adoption process are governed by the State Statute known as TRIM (Truth in Millage). In Florida, properties are assessed by the county Property Appraiser and property taxes are collected by the county Tax Collector. With the approval of Amendment One by voters on January 29, 2008, property owners are eligible to receive a homestead exemption of \$25,000 plus an additional \$25,000 homestead exemption above just value of \$50,000 on their principal place of residence. All property is assessed at 100% of real value, which is approximately 85% of market value.

The Town is required to hold two public hearings for adoption of a property tax rate and budget. The first public hearing is advertised by the Property Appraiser mailing a TRIM notice to each property owner. In addition to notification of this first public hearing, the TRIM notice contains the following information:

1. The new assessed value and the assessed value for the prior year.
2. The tax bill if the current tax rate is charged for the new year.
3. The tax bill if the rolled-back rate is levied for the new year (the rolled-back rate is that property tax rate which would derive the same amount of revenue based on the new assessed values as was raised in the prior year at the old, assessed values for the Town; it discounts for inflation); and
4. The property tax bill if the advertised tax rate is adopted.

The second public hearing is advertised using ¼ page newspaper advertisement. Accompanying this advertisement is a summary of the revenues and expenditures contained within the budget tentatively approved at the first public hearing.

## **2008 PROPERTY TAX-CUTTING PACKAGE**

In January 2008 voters approved additional changes to the Homestead Exemption for real and tangible personal property along with adding a portability feature to the Save Our Homes Cap. For non-homesteaded properties voters approved a 10% cap on value increases beginning in 2010. The Florida Legislature passed an historic tax reform package affecting the Fiscal 2007-08 taxing year. The Town of Indian Shores reduced its millage rate to 1.6000 which was a 9.2% reduction from the rolled-back rate. There was also a 2.9% reduction in the taxable value of assessed property.

In addition, a cap on future property tax revenues (based on the rate of personal income growth, and new construction) has been imposed to ensure that government cannot grow faster than personal income.

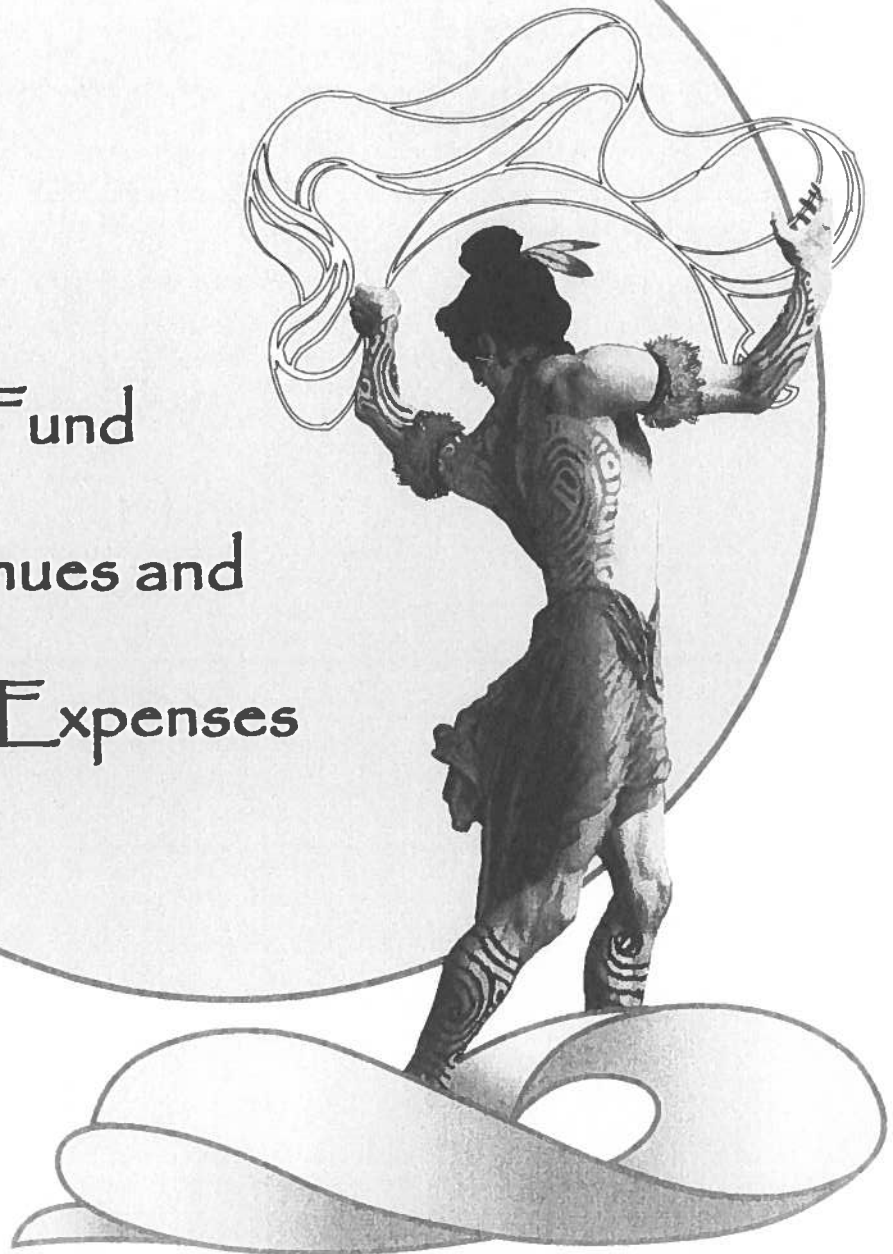
There is an override provision for both the cut and cap for local governments. The method for the override will vary based on the magnitude of the local government's action (escalating from a majority vote of the local governing body, a 2/3rds vote of the governing body, to a unanimous vote of the local governing body, to a referendum.)

## **FY 2022 TRIM PROCESS**

For the FY2022-2023 budget year the Preliminary Taxable Assessed value of property within the Town increased to \$1,320,304,741. If the Town maintains the current millage rate of 1.8700 it will generate \$293,559 more in taxes than last year.

The calculated rolled-back rate (or rolled forward rate) is 1.6427. Allowing for the 1.0613% growth in Florida personal income and the calculations approved by the legislature, the maximum millage levy that can be approved by a majority vote of the council is 2.0638 and by a two-thirds vote of the council 2.2702. A unanimous vote and a referendum vote can increase the rate even higher.

General Fund  
Revenues and  
Expenses





**TOWN OF INDIAN SHORES**  
**Statement of Estimated Revenues**  
**2022 - 2023 FY BUDGET**  
**GENERAL FUND**

REVENUE	ACCT. # FUND #001	Actual 2020/2021	Budget 2021/2022	Budget 2022/2023	5 YR AV
AD VALOREM TAX	311.100	1,953,786	2,101,342	2,394,901	1,843,355
UTILITY TAX - ELECTRIC	314.100	367,214	337,128	378,992	337,934
UTILITY TAX - P. C. WATER	314.300	71,282	55,823	68,831	62,704
UTILITY TAX - GAS	314.400	20,394	18,600	22,800	19,851
COMMUNICATION TAX	315.000	92,017	96,224	92,415	105,025
PERMITS	322.000	179,063	144,000	254,000	185,281
FRANCHISE FEES - ELECTRIC	323.100	273,375	250,814	275,000	260,729
FRANCHISE FEES - GAS	323.400	14,113	12,250	13,500	13,908
SITE PLAN REVIEW	325.000	15,470	8,140	7,500	14,672
OTHER LICENSES & PERMITS	329.000	-	500	500	770
FDLE GRANTS (CESF - COVID19)	331.202	14,697	-	-	3,310
FEDERAL DISASTER RELIEF	331.500	410,723	-	-	127,689
STATE REVENUE SHARING	335.120	28,697	31,037	27,708	27,495
STATE ALCOHOL LICENSE	335.150	2,888	2,888	2,888	2,888
1/2 CENT SALES TAX	335.180	106,110	103,885	89,140	98,811
RECYCLING GRANT - COUNTY	337.300	1,406	1,100	1,050	924
COPY FEES	341.400	1,961	300	550	639
QUALIFYING FEES	341.900	-	200	800	135
POLICE SERVICE CONTRACT	342.100	488,134	515,213	543,479	468,682
ROAD & BRIDGE SERVICES CHARGES	342.200	9,600	9,600	9,600	9,600
POLICE SERVICE EXTRA DUTY	342.400	1,955	16,000	16,000	7,004
CONSERVATION FEE	343.700	14,382	10,000	20,500	15,451
BUILDING OFFICIAL EDUCATION	343.900	2,804	2,000	4,400	3,334
PARKING MACHINE REVENUE - TIKI	344.500	118,950	125,000	125,000	83,854
PARKING MACHINE REVENUE - NATURE	344.501	2,051	20,000	30,000	-
PARKING MACHINE REVENUE - MUNI CT	344.502	-	-	75,000	-
LIBRARY MEMBERSHIP DUES	347.100	40	750	500	650
LIBRARY BOOK SALES	347.101	908	1,000	1,500	-
COURT FINES	351.100	5,215	5,000	5,000	8,434
POLICE EDUCATION	351.300	208	250	250	468
PARKING FINES	351.500	14,770	11,000	30,000	12,107
LIBRARY FINES	352.000	-	10	-	10
FINES - LOCAL ORDINANCE VIOL	354.000	-	100	100	8,075
DIVIDENDS - BANK & INVESTMNTS	361.200	2,541	2,500	2,500	21,820
RENTAL FEES	362.000	-	100	100	233
COUNTY LEASE PS BLDG	362.400	18,535	19,091	19,091	18,646
ADMIN 4% OF TRANS IMPACT FEES	363.240	-	-	-	81
ADMIN.FEES-RS PKG.TKTS	363.250	548	500	1,000	809
INSURANCE PROCEEDS-TIPS	364.320	19,842	10,000	15,000	12,031
SALE OF EQUIPMENT	364.400	7,147	2,500	5,000	8,703
CONTRIBUTIONS & DONATIONS	366.900	4,195	8,500	7,500	-
LIBRARY DONATIONS	366.901	192	150	300	-
COMMUNITY GARDEN REIMBURSE	366.902	65	-	-	121
ST. PATRICKS DAY REVENUE	366.940	-	9,000	10,000	5,806
LIBRARY READ & FEED	366.906	-	-	550	649
SETTLEMENT PROCEEDS	369.300	-	-	-	8,000
OTHER MISC REVENUE	369.900	25,125	10,000	10,000	16,932
CONVENIENCE FEE REVENUE	369.901	3,282	2,500	3,500	2,161
TAKE HOME CAR PROGRAM	369.902	2,765	4,500	4,500	1,482
<b>TOTAL</b>	<b>GEN REVENUE</b>	<b>\$ 4,296,451</b>	<b>\$ 3,949,495</b>	<b>\$ 4,570,945</b>	<b>\$ 3,821,262</b>

**TOWN OF INDIAN SHORES  
GENERAL FUND EXPENDITURES**

The General Fund expenditures primarily reflect the cost for operation of the Town's Government. Your Government consists of the following Departments.

**Legislative - Department 011:** The Legislative Department consists of the Town Council

**Administrative - Department 022:** The Administrative Department consists of the Town Administrator, Town Clerk, Deputy Town Clerk, Admin Asst/PIO/PS Coord and PT IT.

**Finance - Department 033:** The Finance and Personnel Department consists of the Director of Finance & Personnel, Accounting Specialist and part-time clerk.

**Maintenance - Department 044:** The Maintenance Department utilizes allocated personnel hours from Public Services and tracks the cost of supplies and contracted services for all buildings and facilities.

**Parking - Department 045:** The General Fund Department that tracks the revenue received by the Town from the parking machine at Tiki Park along with the expenses associated with the collection of the parking fees.

**Police - Department 055:** The Police Department is comprised of the Chief, Major, 2 - Sergeants, a Detective Corporal, 2 - Corporals, a Master Patrol Officer, 4 - Officers, a part-time Lieutenant, three Reserve Officers, an Executive Assistant and a Records Administrative Assistant.

**Building - Department 066:** The Building Department consists of a Building Official, under contract through SAFEbuilt and a full-time building clerk.

**Library - Department 077:** The Library provides services to our residents with no direct personnel costs to the Town. The library is staffed by volunteers.

**Public Service - Department 088:** The Public Services Department consists of a Public Services Supervisor, 2 - Senior Groundskeepers, and 1 - full-time Laborer. Contract laborers are also included here.

***Each department is responsible for monitoring line item expenditures on a monthly basis.***

**TOWN OF INDIAN SHORES**  
**11 - LEGISLATIVE DEPARTMENT**

511.100 SALARIES for the Members of the Town Council.

511.300 OPERATING EXPENSES includes payments made to committee members,  
Mayor's Council Dues, Mayor's Council Holiday Luncheon, and  
Suncoast League of Cities Membership.

519.480 PROMOTIONAL ACTIVITIES set up in FY 19/20 to reflect specific promotional  
activities the legislative body directs, i.e. Memorial Day Picnic, movies,  
dances, ice cream socials, game night, etc.

**TOWN OF INDIAN SHORES  
2022-2023 FY BUDGET  
LEGISLATIVE DEPARTMENT**

<b>EXPENDITURES</b>	<b>ACCT.# 011.000</b>	<b>Actual 2020/2021</b>	<b>Budget 2021/2022</b>	<b>Budget 2022/2023</b>	<b>Actual 5 YR AV</b>
SALARIES	511.100	35,605	40,067	42,872	41,599
FICA TAXES	521.210	5,079	3,065	3,280	-
RETIREMENT	511.220	52	5,209	5,573	-
WORKERS' COMP	511.240	2,050	52	69	-
EXPENSES	511.300	2,339	4,500	5,000	2,763
OP. EXP - MAYOR	511.301	1,087	2,000	2,000	-
OP. EXP - Hackerson	511.302	234	2,000	2,000	-
OP. EXP - Schear	511.303	1,419	2,000	2,000	-
OP. EXP - Petruccelli	511.304	-	2,000	2,000	-
OP. EXP - Smith	511.305	350	2,000	2,000	-
PROMOTIONAL	519.480	2,946	5,000	6,000	-
TOTAL		51,161	67,893	72,794	44,362

## **TOWN OF INDIAN SHORES**

### **22 - ADMINISTRATIVE DEPARTMENT**

- 512.100 ADMINISTRATIVE SALARIES for the Town Administrator, Town Clerk, Deputy Clerk Administrative Assistant and IT Director (Part-Time).
- 512.310 PROFESSIONAL SERVICES includes engineering services and miscellaneous consultant services.
- 512.340 CONTRACTUAL SERVICES include charges for the Supervisor of Elections, sound system and recording support for the sound system in Council Chambers and the Community Room.
- 512.410 COMMUNICATION SERVICES includes the cost for telephone services, SMARSH text archiving services, Maas360 Mobile Device Manager, internet services, cellular ipad serices and jet packs.
- 512.440 RENTALS/LEASES includes costs for the copier and postage meter.
- 512.470 MUNICODE & LEGAL ADS covers the cost of advertising ordinances, codifying ordinances through Municode and printing letterhead and business cards.
- 512.490 OTHER CHRGES & OBLIG includes petty cash, florist, logo wear for staff and Council and miscellaneous other non-recurring charges.
- 512.520 SUPPLIES includes office supplies, kitchen supplies and coffee/water for Town sponsored community events.
- 512.640 MACHINERY & EQUIPMENT covers minor repairs and replacement of furniture and equipment.
- 512.650 IT EXPENSES covers hardware and software utilized by all departments of the Town.
- 514.310 LEGAL COUNSEL covers employment attorney expense as well as any legal expense not related to the Building Department or Police Department Charter Review hours estimate costs added to the FY 19/20 budget.
- 519.430 UTILITIES COST All utility costs are recorded in the Administrative Department.
- 519.480 PROMOTIONAL ACTIVITIES covers the BIG-C breakfast, employee lunches, logo wear for Staff and Council and miscellaneous holiday decorations.

**TOWN OF INDIAN SHORES  
2022-2023 FY BUDGET**

**ADMINISTRATIVE DEPARTMENT**

<b>EXPENDITURES</b>	<b>ACCT.# 022.000</b>	<b>Actual 2020/2021</b>	<b>Budget 2021/2022</b>	<b>Budget 2022/2023</b>	<b>Actual 5 YR AV</b>
SALARIES	512.100	254,807	255,769	334,371	242,409
RETIREMENT	512.220	30,679	30,988	41,247	22,665
LIFE & HEALTH INS	512.230	38,998	35,955	47,882	29,382
WORKERS' COMP	512.240	307	332	451	302
UNEMPLOYMENT COMP	512.250	-	-	-	-
PROFESSIONAL SUPPORT	512.310	15,778	20,000	21,000	14,833
CONTRACTUAL SERVICES	512.340	5,500	5,500	5,000	8,821
TRAVEL/PER DIEM	512.400	-	2,500	2,500	1,689
COMMUNICATION	512.410	13,138	17,300	15,200	14,940
POSTAGE, FREIGHT, ETC.	512.420	3,101	3,000	4,500	3,036
RENTALS AND LEASES	512.440	4,468	4,000	4,400	3,889
MAINTENANCE	512.460	175	500	1,500	280
PRINTING - MUNICODE	512.470	14,051	10,000	12,000	8,839
OTHER	512.490	2,812	4,000	3,000	3,125
SUPPLY	512.520	7,408	8,000	8,000	7,376
PUB'L MEMSHIP/EDUCATION	512.540	4,244	7,000	7,000	7,125
EQUIPMENT	512.640	3,524	2,000	2,000	1,844
I T EQUIPMENT & SUPPLIES	512.650	32,683	46,080	48,186	39,850
LEGAL SERVICE	514.310	49,823	45,000	74,000	41,703
UTILITIES	519.430	62,719	65,500	65,500	62,899
PROMOTIONAL	519.480	11,695	13,000	11,500	11,092
ST PAT'S DAY EXPENSES	519.500	-	4,000	5,000	2,861
ST PAT'S PROCEED PURCH	519.501	-	5,000	5,000	3,585
AID TO ORG.	519.820	600	7,500	8,000	1,980
OVERTIME	521.140	621	1,000	1,000	946
FICA TAXES	521.210	20,120	19,566	25,656	14,656
<b>TOTAL</b>		<b>577,249</b>	<b>613,490</b>	<b>753,893</b>	<b>550,125</b>

**TOWN OF INDIAN SHORES**  
**33 - FINANCE DEPARTMENT**

513.100 FINANCE SALARIES Salaries for the Finance Director, Accounting Specialist and part -time accounting clerk.

513.320 PROFESSIONAL SERVICE/AUDITS covers the cost of the Town's Comprehensive Annual Financial Report, auditing and auditing consulting services.

513.340 OTHER CONTRACTUAL SERVICES covers consultants, merchant fees, ICMA Retirement Services fees, banking fees.

513.470 PRINTING & BINDING (AUDIT) Covers the cost for printing and binding the CAFR and budget ads.

513.520 SUPPLIES - Supply costs directly related to Finance Department (i.e. W-2 forms).

519.450 INSURANCE - Town Insurance costs.

**TOWN OF INDIAN SHORES  
2022-2023 FY BUDGET  
FINANCE DEPARTMENT**

<b>EXPENDITURES</b>	<b>ACCT.# 033.000</b>	<b>Actual 2020/2021</b>	<b>Budget 2021/2022</b>	<b>Budget 2022/2023</b>	<b>Actual 5 YR AV</b>
SALARIES	513.100	142,069	146,772	180,144	138,549
RETIREMENT	513.220	16,971	17,148	20,945	12,791
LIFE & HEALTH INS	513.230	25,321	23,855	23,899	19,192
WORKERS' COMP	513.240	176	191	290	182
UNEMPLOYMENT COI	513.250	1,658	-	-	332
AUDIT SERVICES	513.320	19,000	19,000	16,500	18,129
OTHER CONT SERV.	513.340	11,394	11,500	8,500	13,141
TRAVEL/PER DIEM	513.400	3	3,000	2,000	1,258
PRINTING & BINDING	513.470	39	750	500	194
SUPPLY	513.520	768	2,000	1,500	1,224
MEMBERSHIP/EDUC	513.540	1,588	4,000	3,000	2,340
PROFESSIONAL FEES	519.310	-	-	-	0
INSURANCE	519.450	74,662	96,800	129,600	75,028
OVERTIME	521.140	535	1,000	1,000	460
FICA TAXES	521.210	11,239	11,228	13,858	8,178
<b>TOTAL</b>		<b>305,423</b>	<b>337,244</b>	<b>401,736</b>	<b>290,998</b>



**TOWN OF INDIAN SHORES**  
**44 - BUILDING MAINTENANCE DEPARTMENT**

519.100 PUBLIC SERV SALARIES has been changed in the FY 19/20 budget to reflect 25% of Public Service Salaries being charged to care for the Municipal Center, PCSO Marine Unit Office Area and Public Services Building.

519.340 CONTRACTUAL reflects water delivery for town facilities.

519.440 RENTAL & LEASES reflects monthly cooler rental for the Adm & PD

519.460 MAINTENANCE reflects where any agreements for routine building maintenance are charged along with additional maintenance expense.

519.520 SUPPLIES reflects the cost of bath tissue, paper towels, hand soap, janitorial products, etc.

519.640 EQUIPMENT is where the cost for small equipment replacement or acquisition is recorded. (i.e. ice machine replacement).

**TOWN OF INDIAN SHORES  
2022-2023 FY BUDGET**

**BUILDING MAINTENANCE DEPARTMENT**

<b>EXPENDITURES</b>	<b>ACCT.# 044.000</b>	<b>Actual 2020/2021</b>	<b>Budget 2021/2022</b>	<b>Budget 2022/2023</b>	<b>Actual 5 YR AV</b>
PERSONAL SERV	519.100	57,000	57,000	57,000	41,400
CONTRACTS/WATER	519.340	7,355	15,467	400	21,383
RENTAL	519.440	90	2,000	500	418
MAINTENANCE	519.460	50,742	60,000	63,000	51,850
SUPPLIES	519.520	8,936	10,000	10,000	9,281
EQUIPMENT	519.640	1,098	2,500	500	1,151
<b>TOTAL</b>		<b>125,221</b>	<b>146,967</b>	<b>131,400</b>	<b>125,484</b>

**TOWN OF INDIAN SHORES**  
**45 - PARKING DEPARTMENT**

545.460 MAINTENANCE/REPAIRS reflects where any agreements for routine maintenance are charged along with additional maintenance/repairs expense.

545.461 PAYMENT/FEEES reflects the fees paid to credit card vendors for credit cards used in the parking meters.

**TOWN OF INDIAN SHORES  
2022-2023 FY BUDGET  
PARKING DEPARTMENT**

<b>EXPENDITURES</b>	<b>ACCT/ # 045.000</b>	<b>Actual 2020/2021</b>	<b>Budget 2021/2022</b>	<b>Budget 2022/2023</b>	<b>Actual 5 YR AV</b>
MAINTENANCE/REPAIRS	545.460	2,840	2,676	9,972	3,432
PAYMENT/FEES	545.461	8,660	20,000	20,000	7,602
TOTAL		11,500	22,676	29,972	11,034

# **TOWN OF INDIAN SHORES**

## **55 - POLICE DEPARTMENT**

521.100 POLICE SALARIES includes salaries for the Chief, Major, two Sgts, two Cpl., one Det., MPO, four Officers, PT Lieutenant, three Reserves, Executive Assistant and a Records Admin. Assistant

521.311 LEGAL is for legal fees associated with contract negotiations with the bargaining unit, and other direct legal expense for the department.

521.320 POLICE AUDIT FEES records the audit costs associated with the pension plan.

521.340 CONTRACTUAL SERVICES records the costs associated with Pinellas County Sheriff's Office.

521.410 COMMUNICATION SERVICES records the cost of air cards for laptop computers, cellular phones and the departments portion of the landline bill.

521.450 POLICE INSURANCE includes AD&D, law enforcement liability and 1/3 of the flood insurance bill, pension insurance waiver policy.

521.460 MAINTENANCE covers the cost of maintaining the police department fleet.

521.520 SUPPLIES covers office supplies, uniforms, ammunition, fuel for the fleet and other miscellaneous items.

**TOWN OF INDIAN SHORES  
2022-2023 FY BUDGET  
POLICE DEPARTMENT**

<b>EXPENDITURES</b>	<b>ACCT. # 055.000</b>	<b>Actual 2020/2021</b>	<b>Budget 2021/2022</b>	<b>Budget 2022/2023</b>	<b>Actual 5 YR AV</b>
PD RESERVED EDUCATION	512.541	-	-	-	-
I T EXPENSES	512.650	6,514	16,425	13,800	4,588
SALARIES	521.100	870,704	902,656	1,115,647	907,894
OVERTIME	521.140	50,901	40,000	30,000	53,294
FICA TAXES	521.210	71,216	71,593	87,642	53,949
RETIREMENT	521.220	85,430	63,700	87,600	76,057
LIFE & HEALTH INS	521.230	148,987	166,719	178,772	117,848
WORKERS' COMP	521.240	21,695	33,800	36,005	21,798
UNEMPLOYMENT COMP	521.250	1,701	-	-	395
ACCREDITATION	521.300	550	-	800	-
PROFESSIONAL FEE	521.310	6,123	5,000	5,000	5,763
LEGAL	521.311	17,941	5,000	6,000	16,980
POLICE AUDIT	521.320	11,633	12,285	13,500	10,744
CONTRACTUAL SERVICES	521.340	16,569	-	30,000	5,355
TRAVEL/PER DIEM	521.400	1,625	2,500	3,000	1,074
COMMUNICATION	521.410	29,243	45,200	15,000	31,978
POSTAGE, FREIGHT, ETC.	521.420	377	2,319	2,319	768
UTILITIES - GASOLINE	521.430	-	-	35,000	-
INSURANCE	521.450	18,519	47,304	50,000	24,344
MAINTENANCE	521.460	25,378	24,300	25,000	23,893
SUPPLIES	521.520	58,335	50,500	25,000	52,589
EMERGENCY MANAGEMENT	521.530	19,555	12,500	10,000	-
MEMBERSHIP/ED	521.540	1,377	1,050	1,550	894
POLICE EDUC/TRAINING	521.542	1,199	3,000	3,000	1,296
<b>TOTAL</b>		<b>1,465,572</b>	<b>1,505,851</b>	<b>1,774,635</b>	<b>1,411,500</b>

## **TOWN OF INDIAN SHORES**

### **66 - BUILDING DEPARTMENT**

524.100 SALARIES is where the base salary for the Building Clerk is recorded.

524.311 LEGAL SERVICES is where legal costs related to code enforcement or Building Department Operations are recorded in addition to the cost of legal ads.

524.310 PROFESSIONAL SERVICES records the estimated cost of the Town's contracted Engineer at 150 hours per year.

524.340 CONTRACTUAL SERVICES records the estimated cost of the Town's contracted Building Official at 40 hours per week.

524.520 SUPPLIES records the estimated cost of Building Department specific office supplies, printing, and other items.

524.640 EQUIPMENT covers the cost of any miscellaneous equipment needed by the department, i.e. tablets for Damage Assessment, printer, etc.

**TOWN OF INDIAN SHORES  
2022-2023 FY BUDGET  
BUILDING DEPARTMENT**

<b>EXPENDITURES</b>	<b>ACCT. # 066.000</b>	<b>Actual 2020/2021</b>	<b>Budget 2021/2022</b>	<b>Budget 2022/2023</b>	<b>Actual 5 YR AV</b>
IT EXPENSES	512.650	-	-	4,500	-
OVERTIME	521.140	128	1,000	1,000	257
FICA TAXES	521.210	4,203	4,578	5,237	2,859
SALARIES	524.100	53,248	59,849	67,454	45,953
RETIREMENT	524.220	5,178	5,034	5,034	3,835
LIFE & HEALTH INS	524.230	12,149	11,794	11,832	9,490
WORKERS' COMP	524.240	49	77	110	54
UNEMPLOYMENT COMP	524.250	-	-	-	-
PROFESSIONAL SERVICES	524.310	-	-	30,000	-
LEGAL SERVICES	524.311	21,000	15,000	40,880	15,950
CONTRACTUAL SVCS	524.340	160,491	181,900	208,000	135,551
TRAVEL	524.400	-	2,000	1,000	830
COMMUNICATIONS	524.410	-	700	-	140
POSTAGE	524.420	499	700	1,300	288
MAINTENANCE	524.460	-	-	-	300
PERMIT FEE REFUNDS	524.900	-	1,500	500	-
SUPPLIES	524.520	2,000	1,500	2,000	1,770
MEMBERSHIP	524.540	-	2,500	2,000	1,464
EQUIPMENT	524.640	-	3,800	1,000	955
<b>TOTAL</b>		<b>258,944</b>	<b>291,932</b>	<b>381,847</b>	<b>219,696</b>



## **TOWN OF INDIAN SHORES**

### **77 - LIBRARY**

571.490 LIBRARY PROMOTIONS include costs for the Read & Feed and other events held.

571.520 SUPPLY covers the cost for supplies needed by the library.

571.540 MEMBERSHIP records the cost of providing \$75 per year reimbursement to residents that elect to participate in the Pinellas Public Library Cooperative.

571.640 EQUIPMENT covers the cost of any small equipment the library may need.

571.660 BOOKS is where the cost of new book acquisitions are budgeted.

**TOWN OF INDIAN SHORES  
2022-2023 FY BUDGET  
LIBRARY DEPARTMENT**

<b>EXPENDITURES</b>	<b>ACCT/ # 077.000</b>	<b>Actual 2020/2021</b>	<b>Budget 2021/2022</b>	<b>Budget 2022/2023</b>	<b>Actual 5 YR AV</b>
LIBRARY PROMOTIOI	571.490	-	-	1,200	
LIBRARY SUPPLIES	571.520	420	1,500	1,500	824
LIBRARY CO-OP MEN	571.540	1,200	2,000	2,000	1,570
LIBRARY EQUIPMEN	571.640	-	500	100	100
BOOK PURCHASES	571.660	762	2,500	2,500	1,902
<b>TOTAL</b>		<b>2,382</b>	<b>6,500</b>	<b>7,300</b>	<b>4,396</b>

# **TOWN OF INDIAN SHORES**

## **88 - PUBLIC SERVICES**

519.100 PERSONAL SERV records the cost of one Public Services Supervisor, three FT employees  
Note: 25% of Public Services Salaries has been shifted to Dept. 44-Bldg Maint Dept.

519.340 CONTRACTUAL SERVICES includes costs for contracted laborers (previously in the Building Maintenance Department.

519.410 COMMUNICATIONS covers the cost of four cellular phones that provide text, photograph, and internet capabilities for reporting things observed in the field and completion of work orders through the Town's Facility Dude program.

519.440 RENTALS & LEASES provides for the potential leasing of equipment like scissor lifts, replacement vehicle when fleet vehicles are in the shop. The cost for Extra Space Storage is included for storage of the Town's Christmas Tree, etc.

519.460 MAINTENANCE records the cost of any maintenance performed on grounds or facilities that are exclusive of the Muni Center and Public Services Building including Dune Walk Overs, benches, picnic tables, trash pens, etc.

519.461 LAWN MAINTENANCE records the cost of services and chemicals to maintain the town's green spaces.

519.463 BEACH MAINTENANCE records the cost for beach raking or additional personnel needed to maintain the beach in an extraordinary event.

519.464 STORMWATER MAINTENANCE records the cost of bi-annual cleaning of the town's CDS units and costs related to our MS4 Stormwater Permit.

519.520 SUPPLY includes the costs of miscellaneous consumable items used in maintaining the town's beaches, parks and outdoor facilities.

519.525 CIVIL DEFENSE & TIPS GRANT - \$10,000 is to be spent on safety equipment with \$5,000 reimburseable through our insurance company's TIPS Grant.

519.530 EMERGENCY MANAGEMENT reserves \$10,000 for potential emergency response.

519.640 EQUIPMENT is for small equipment like edgers, chain saws, weed eaters or other small equipment needed for this department.

534.520 COST RELATED TO RECYCLING records the related cost for providing recycling services to the public at the municipal center.

575.000 BEAUTIFICATION costs for items paid for by the Beautificaion Fees collected on building permits including American flags, banners, lights, planting materials, mulch, etc.

**TOWN OF INDIAN SHORES**

**2022-2023 FY BUDGET**

**DEPARTMENT OF PUBLIC SERVICES**

<b>EXPENDITURES</b>	<b>ACCT.# 088.000</b>	<b>Actual 2020/2021</b>	<b>Budget 2021/2022</b>	<b>Budget 2022/2023</b>	<b>Actual 5 YR AV</b>
SALARIES	519.100	108,382	111,048	147,569	112,078
RETIREMENT	519.220	20,685	21,846	27,114	14,436
LIFE & HEALTH INS	519.230	44,716	46,397	46,589	31,671
WORKERS' COMP	519.240	12,227	13,444	19,660	11,619
UNEMPLOYMENT COMP	519.250	-	-	-	-
CONTRACTUAL SERVICES	519.340	5,100	4,500	4,677	4,654
TRAVEL	519.400	249	1,000	1,000	291
COMMUNICATIONS	519.410	2,386	2,200	2,840	1,488
RENTALS & LEASES	519.440	2,644	3,420	4,380	1,650
MAINTENANCE	519.460	12,525	15,000	15,000	15,240
LAWN MAINTENANCE	519.461	32,163	30,394	21,250	36,746
BEACH MAINTENANCE	519.463	6,652	10,000	10,000	4,361
STORMWATER MAINTENANCE	519.464	7,095	10,000	13,000	9,195
SPECIAL PROJ/MAINTENANCE	519.465	-	-	-	9,161
SUPPLIES	519.520	20,814	20,000	26,100	18,200
METAL RECYCLE PROCEED PURCH	519.521	-	-	-	521
CIVIL DEFENSE & TIPS GRANT	519.525	10,866	12,500	12,500	13,038
EMERGENCY MANAGEMENT	519.530	-	10,000	7,500	5,482
MEMBERSHIPS/TRAINING	519.540	3,437	4,000	3,500	2,042
RESERVE FOR EQUIPMENT	519.600	-	-	-	80
MACHINERY AND EQUIPMENT	519.640	3,804	8,000	6,000	4,857
OVERTIME	521.140	2,367	4,000	4,000	1,690
FICA TAXES	521.210	13,064	12,856	15,956	9,297
COST RELATED TO RECYCLING	534.520	2,078	2,500	3,000	2,183
BEAUTIFICATION	575.000	13,718	24,000	11,500	17,867
DEPARTMENT TOTAL		324,973	367,105	403,135	327,848

**TOWN OF INDIAN SHORES**  
**90 - INTERFUND TRANSFERS**

519.273 TRANSFER to Road and Bridge from Fund Balance / Reserves to supplement funds for street lighting

519.381 TRANSFER to Capital Improvement Fund from General Fund

519.382 TRANSFER of Utility Tax and Communications Services Tax to Capital Improvement Fund

519.383 TRANSFER to Capital Improvement Fund for debt service

519.384 TRANSFER to Capital Improvement Fund from General Fund Fund Balance

**TOWN OF INDIAN SHORES  
2022-2023 FY BUDGET**

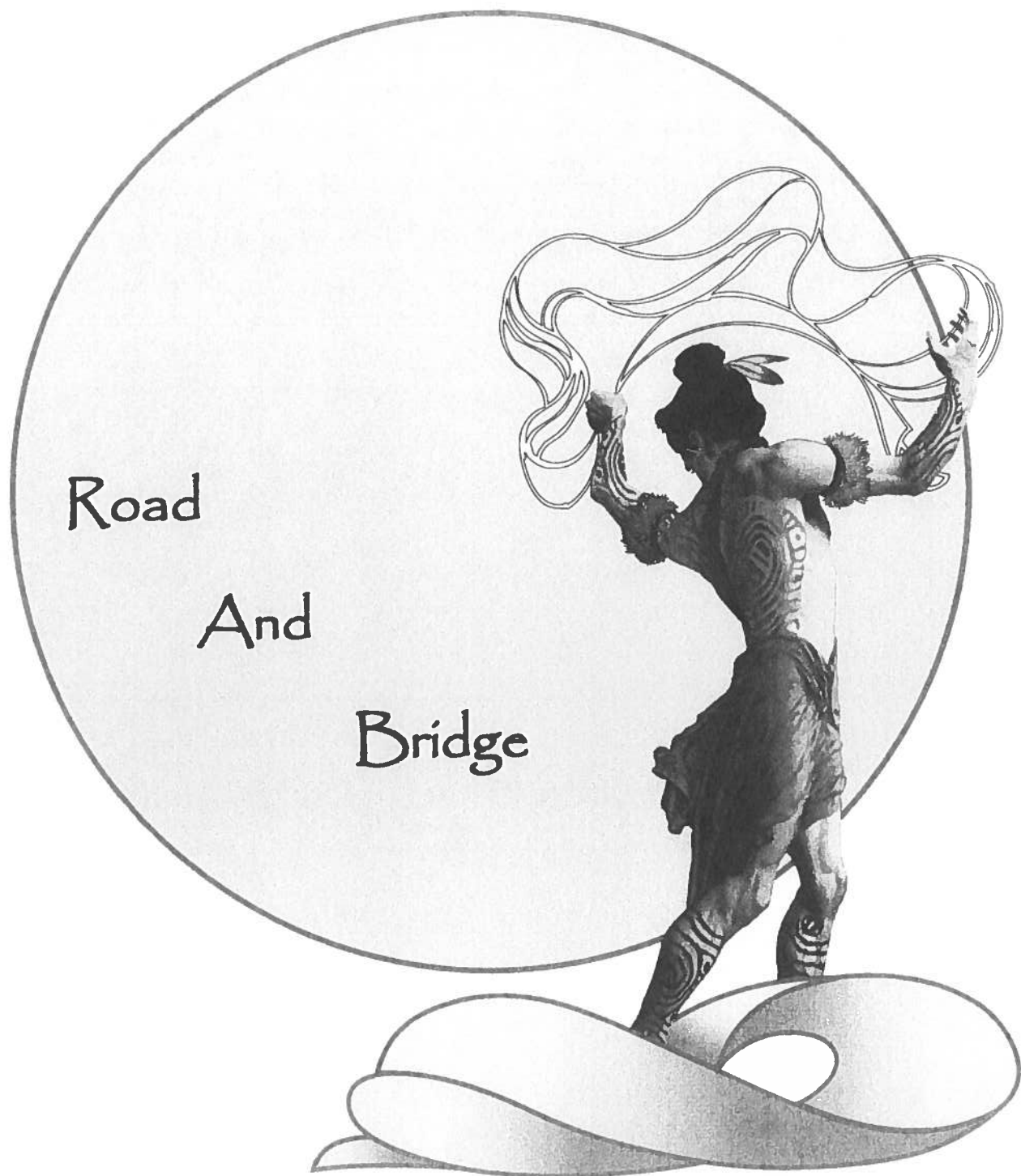
**INTERFUND TRANSFERS**

<b>EXPENDITURES</b>	<b>ACCT.# 090.000</b>	<b>Actual 2020/2021</b>	<b>Budget 2021/2022</b>	<b>Budget 2022/2023</b>	<b>Actual 5 YR AV</b>
TRANS TO RD & BRIDGE FROM RESE	519.273	36,829	-	-	31,726
TRANSFER TO CIP from GF	519.381	-	173,286	138,610	34,657
TRANSFER TO CAP IMPROV - DEBT	519.382	457,697	416,551	475,623	420,126
TRANS TO CAP IMP DBT SVCE	519.383	-	-	-	1,192
Transfer to CIP from GF FB	519.384	372,433	-	-	74,487
TRANSFERS		866,959	589,837	614,233	562,188

**TOWN OF INDIAN SHORES  
2022-2023 FY BUDGET**

**DEPARTMENTAL SUMMARY**

<b>DEPARTMENT</b>	<b>Actual 2020/2021</b>	<b>Budget 2021/2022</b>	<b>Budget 2022/2023</b>	<b>5 YR AVERAGE</b>
Legislative	51,161	67,893	72,794	44,362
Administrative	577,249	613,490	753,893	550,125
Finance	305,423	337,244	401,736	290,998
Building Maintenance	125,221	146,967	131,400	125,484
Parking	11,500	22,676	29,972	11,034
Police	1,465,572	1,505,851	1,774,635	1,411,500
Building	258,944	291,932	381,847	219,696
Library	2,382	6,500	7,300	4,396
Public Service	324,973	367,105	403,135	327,848
Transfers	866,959	589,837	614,233	562,188
<b>TOTAL</b>	<b>3,989,384</b>	<b>3,949,495</b>	<b>4,570,945</b>	<b>3,547,631</b>





**TOWN OF INDIAN SHORES  
ROAD AND BRIDGE**

The Road and Bridge Fund reflects a budget for improvements and maintenance of the roads and beach access, street lighting, traffic light maintenance and electricity. This fund controls the use of the restricted revenues.

There are several revenue sources that are restricted to road and transportation purposes only. The State Revenue Sharing program monies are distributed monthly according to Florida Statutes Section 206.605 (3). 23.8% of the Revenue Sharing Funds are credited to the Road and Bridge Fund.

Local Option Gas Tax funds are distributed by the County on a monthly basis and are credited to the Road and Bridge Fund for road and transportation expenses.

Other funds are credited to the Road and Bridge Fund such as reimbursement from the State and County for the maintenance of traffic signals.

Transportation Impact Fees are charged to offset the cost of additional facilities or services necessary as the result of new development.

**TOWN OF INDIAN SHORES  
2022 - 2023 FY BUDGET**

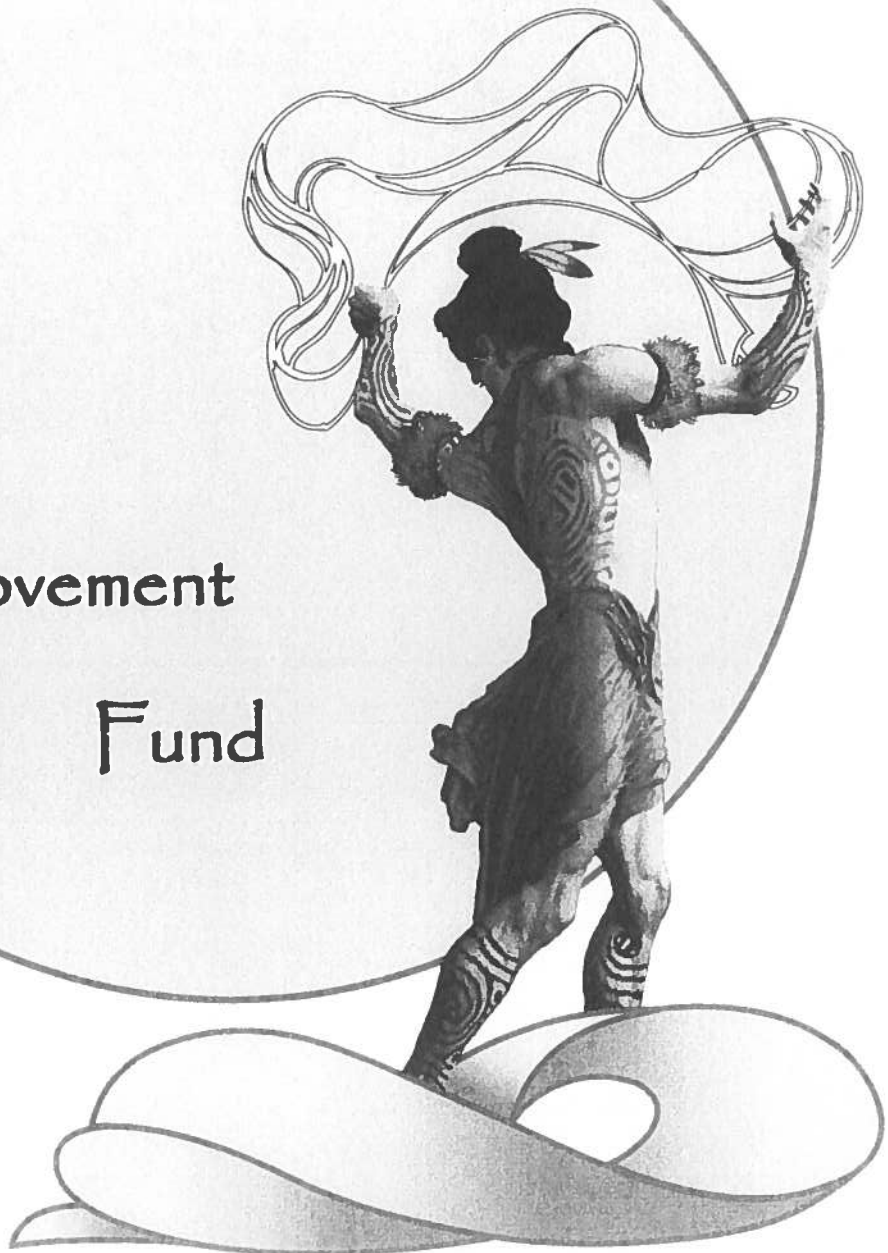
**ROAD & BRIDGE FUND**

<b>REVENUES</b>	<b>ACCT. # FUND # 011</b>	<b>Actual 2020/2021</b>	<b>Budget 2021/2022</b>	<b>Budget 2022/2023</b>	<b>Actual 5 YR AV</b>
STATE REV SHARE	335.120	8,124	7,954	6,970	7,791
STATE ST. LGT. & SIGNL.	335.490	49,698	54,031	59,217	59,581
LOCAL OPTION GAS	338.900	20,509	24,479	19,444	20,820
TRANS IMPACT FEES	344.701		-	-	0
TRANS FROM RD & B FB	381.001	36,829	45,136	47,775	40,753
R&B - RESERVE TRANSFER	381.001	-	-	-	
<b>TOTAL</b>		<b>115,161</b>	<b>131,600</b>	<b>133,406</b>	<b>128,946</b>

**ROAD & BRIDGE FUND**

<b>EXPENDITURES</b>	<b>ACCT. # 088.000</b>	<b>Actual 2020/2021</b>	<b>Budget 2021/2022</b>	<b>Budget 2022/2023</b>	<b>Actual 5 YR AV</b>
PERSONAL SERV	541.100	9,600	9,600	9,600	9,680
UTILITIES	541.430	87,657	112,000	98,000	94,363
MAINTENANCE signals & Lights	541.460	5,828	10,000	25,806	8,474
<b>TOTAL</b>		<b>103,085</b>	<b>131,600</b>	<b>133,406</b>	<b>112,517</b>

Capital  
Improvement  
Fund



**TOWN OF INDIAN SHORES  
CAPITAL IMPROVEMENT**

The Capital Improvement Budget reflects anticipated Capital expenditures for the **2022-2023** year as presented in the Town of Indian Shores Capital Improvement Program.

**2022 - 2023 FY BUDGET**

Police Vehicle/Lease	248,355
Bulletproof Vests	6,000
Equipment/Radios	148,300
	<hr/>
	<b>402,655</b>

**Muni Center & Undergrounding Debt**

Debt Payment - Principal	417,229
Debt Payment - Interest	32,935
Debt Payment - Charges & Fees	
	<hr/>
	<b>450,164</b>

**Capital Projects**

Muni Center Improvements	79,521
Emergency Management	72,100
Capital Projects	355,580
GBB - Monument	-
	<hr/>
	<b>\$ 507,201</b>

TOTAL CAPITAL	<hr/>
	<b>\$ 1,360,020</b>

**TOWN OF INDIAN SHORES  
2022-2023 FY BUDGET  
CAPITAL IMPROVEMENT FUND**

<b>REVENUE</b>	<b>ACCT. # FUND 300</b>	<b>Actual 2020/2021</b>	<b>Amended Budget 2021/2022</b>	<b>Budget 2022/2023</b>	<b>Actual 5 YR AV</b>
PC REIMBURSEMENT - BEAUTIFICATION	331.203	305,510	500,000	100,000	670,539
FDOT GBB Grant	332.100	-	-	-	312,322
INFRASTRUCTURE TAX	335.180	188,797	179,514	142,590	233,379
OTHER MISC. REVENUE	369.900	-	-	-	385
TRANS FROM GF - CAP IMP PROJ	381.000	-	-	-	1,675
TRANS FROM GF - COMM SVC TAX	381.006	2,360	5,000	5,000	3,980
TRANS FROM GF - PUB SVC TAX	381.007	455,337	411,551	470,623	522,667
TRANS FROM - GF RESERVES	381.008	-	128,168	264,500	125,150
TRANS FROM CIP FB	381.009	372,433	-	238,697	72,021
TRANS FROM GF TO CIP	381.273	-	173,286	138,611	43,321
<b>TOTAL</b>		<b>1,324,437</b>	<b>1,397,519</b>	<b>1,360,020</b>	<b>1,985,441</b>

**TOWN OF INDIAN SHORES  
2022-2023 FY BUDGET  
CAPITAL IMPROVEMENT FUND**

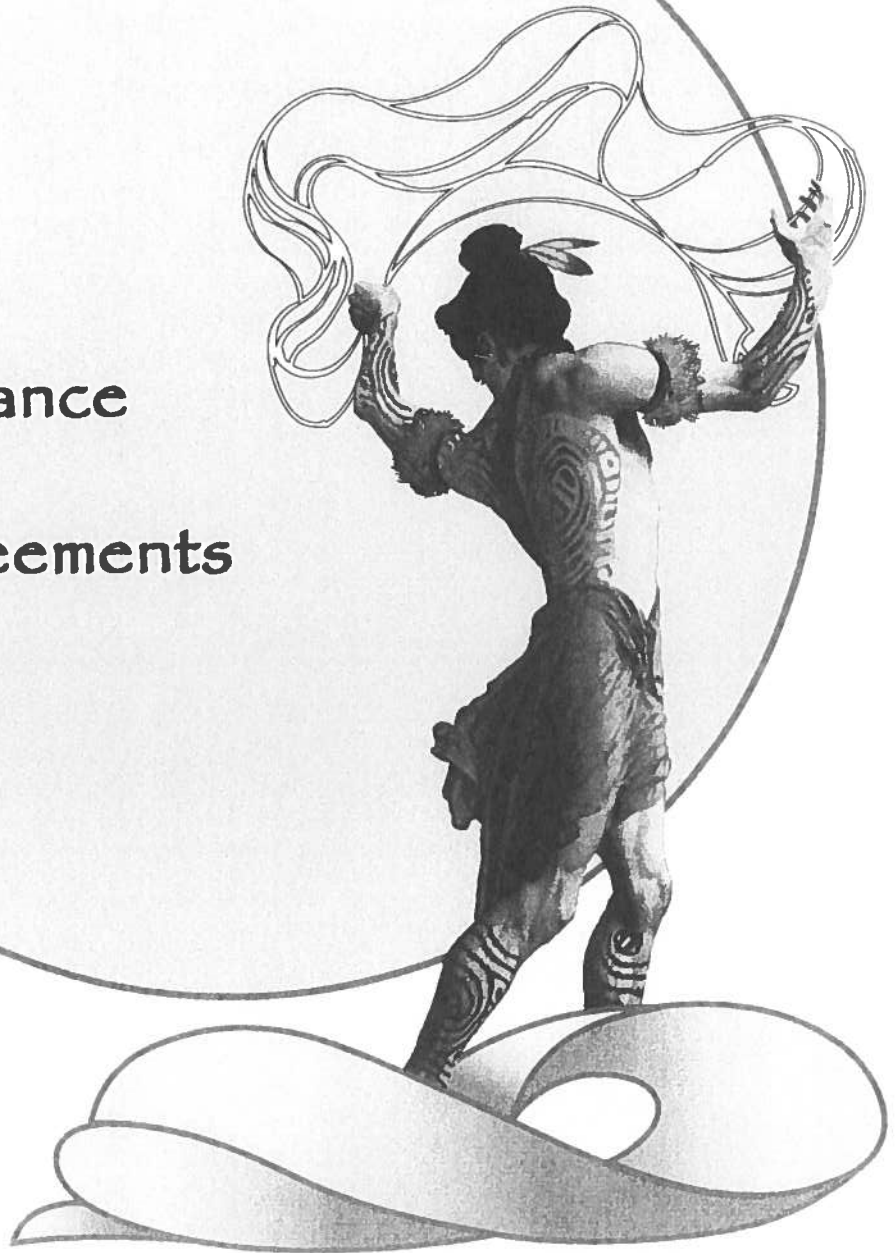
<b>EXPENDITURES</b>	<b>ACCT. # 300</b>	<b>Actual 2020/2021</b>	<b>Budget 2021/2022</b>	<b>Budget 2022/2023</b>
22 IT EXPENSES	512.650	10,150	10,000	66,000
22 VEHICLE	519.272	-	-	-
44 BUILDING IMPROVEMENTS	519.702	169,125	97,517	79,521
55 POLICE VEHICLE LEASE	519.272	96,353	98,355	248,355
55 POLICE OTHER EQUIPMENT	519.897	33,738	39,369	148,300
55 BULLETPROOF VESTS	519.898	1,522	6,000	6,000
55 POLICE ATV	519.899	-	-	-
55 EMERGENCY MANAGEMENT	521.530	-	80,331	72,100
55 POLICE RADIOS	521.640	44,522	-	-
88 NEW VEHICLE	519.272			-
88 MAINTENANCE	519.460			125,000
88 PAVILION ELEC/FANS	519.676			4,000
88 HOLIDAY DECORATIONS	519.677	-	12,080	7,080
88 PARKS/BEACH ACCESS IMPROVEMENTS	519.700	22,689	-	59,500
88 BUILDING IMPROVEMENTS	519.702	-	30,000	30,000
88 LIGHTING	519.885	-	50,000	55,000
88 GBB ARTS	519.888	321,293	511,528	-
88 19303 MARINE IMPROVEMENTS	519.889	-	-	-
88 FDOT BEAUT GULF BLVD PHASE 1	519.890	-	-	-
88 GBB - STREETSCAPE	519.896	-	-	-
88 BIKE RACKS	519.901	-	5,000	-
88 PUBLIC SERVICE EQUIP/VEHICLE	519.903	-	-	9,000
88 TOWN SIGNS - MISC	519.904	-	20,000	-
88 TRANS TO GF UNASSIGNED FB	524.273	-	-	-
<b>DEPT SUB-TOTAL</b>		<b>699,392</b>	<b>960,180</b>	<b>909,856</b>
<b>MUNICIPAL CENTER</b>				
33 DEBT PAYMENT - PRINCIPAL	560.000	283,913	-	32,935
33 DEBT PAYMENT - INTEREST	565.000	6,614	-	417,229
<b>UNDERGROUNDING</b>				
33 DEBT PAYMENT - PRINCIPAL	571.000	324,698	417,229	-
33 DEBT PAYMENT - INTEREST	572.002	25,844	32,935	-
33 DEBT PAYMENT - FEES	573.000	5,150	-	-
<b>DEBT SUB-TOTAL</b>		<b>646,219</b>	<b>450,164</b>	<b>450,164</b>
<b>GRAND TOTAL</b>		<b>1,345,611</b>	<b>1,410,344</b>	<b>1,360,020</b>

**TOWN OF INDIAN SHORES  
2022-2023 FY BUDGET**

***INTERFUND TRANSFERS***

TRANSFERS FROM	TRANSFER TO			
	General	Capital Improvement	Road and Bridge	TOTAL TRANSFERS FROM
General		614,234	-	614,234
Road and Bridge				-
Capital Improvement				-
<b>TOTAL TRANSFERS TO:</b>	-	614,234	-	<b>614,234</b>

Maintenance  
Agreements

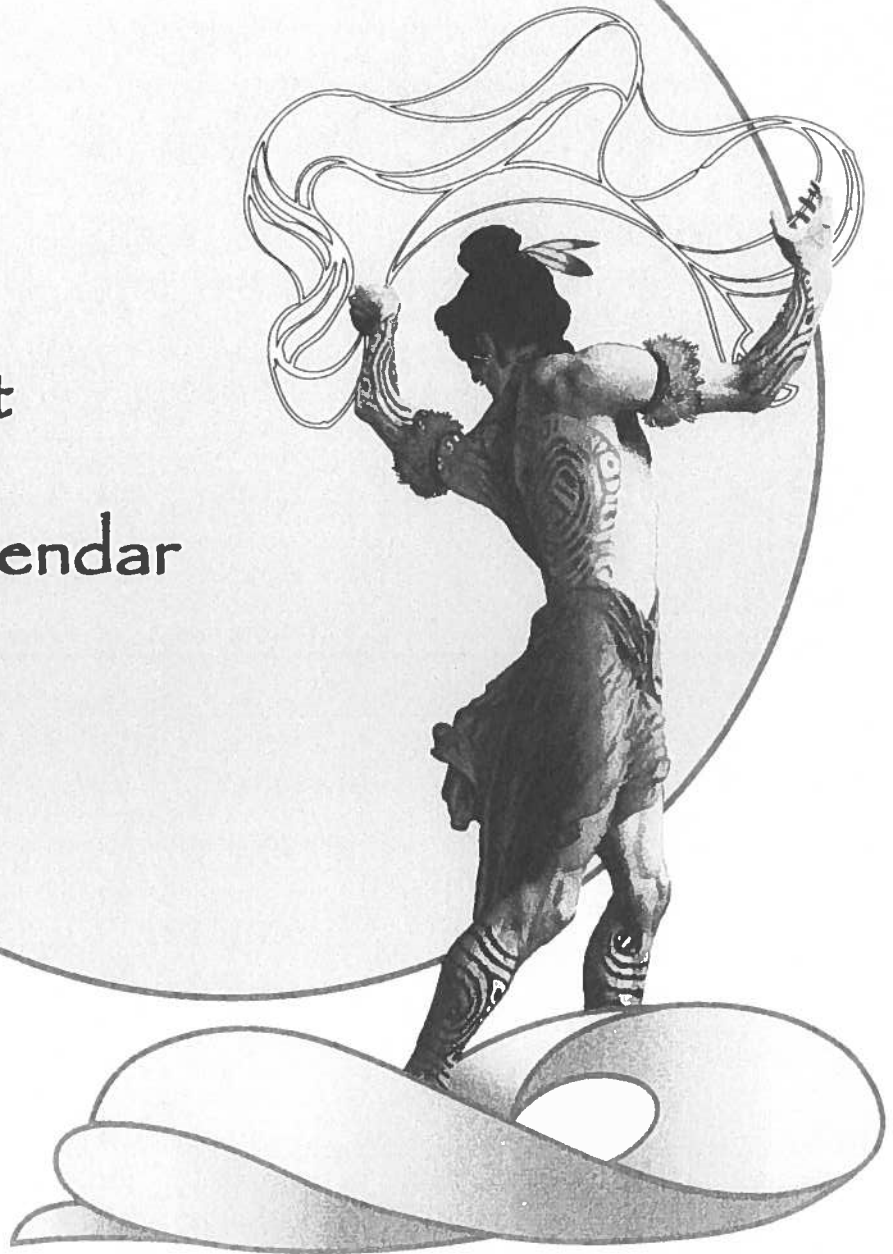




**TOWN OF INDIAN SHORES  
MAINTENANCE/SUPPORT AGREEMENTS**

DEPARTMENT ACCOUNT	VENDOR	DESCRIPTION	AMOUNT
22-514.310	Legal Services	Perrson & Cohen	74,000
22-512.650	Liftoff Inc	Office 365 Licenses	20,160
22-512.470	Municode	Ordinance Codification	8,000
22-512.340	PC Supv of Elections	Municipal Election	5,000
22-512.440	Pitney Bowes	Postage Machine	850
22-512.310	Professional Services	Engineering & Actuary	21,000
22-512.650	Tyler Technologies	Tyler Tech Enterprise Resource Planning	12,694
22-512.440	Xerox	Copy Machine Lease	3,550
33-513-320	James Moore & Co.	Audit Services	16,000
44-519.460	ACF Standby Systems	Generator Service 262 KW	1,850
44-519.460	Convergint	Key Card System Monitoring	4,808
44-519.460	Convergint	Security System Monitoring	600
44-519.340	Crystal Springs	Weekly Spring Water	400
44-519.460	Fire/Piper	Fire Sprinkler Inspections	430
44-519.460	Fire/Pye Barker	Fire Extinguisher Inspections	1,200
44-519.460	Fire/Stanley Security	Fire Alarm Monitoring	673
44-519.460	Otis Elevator	Annual Elevator Maintenance	7,800
44-519.460	Otis/DBPR	Elevator Licenses	675
44-519.460	Spectra	MUNI Ctr Carpet Cleaning	2,600
44-519.460	Spectra	MUNI Ctr Hard Floor Cleaning	6,000
44-519.460	Trane US Inc.	AC System - Periodic & Annual Maintenance	12,000
44-519.460	Terminex	Monthly Pest Control	1,400
55-521-320	James Moore & Co	Audit Services	8,000
55-521-320	Foster & Foster	Actuarial Services	6,133
55-521-311	Legal Services	Perrson & Cohen	6,000
55-521.340	Pinellas County Sheriff	Forensic Services and Latent Prints	9,320
55-521.410	Pinellas County Sheriff	Computer Aided Dispatch/ACISS	19,934
55-521.520	Xerox	Copy Machine Lease	3,300
55-521.650	Federal Signal	Annual Maintenance	3,800
66-524.311	Legal Services	Perrson & Cohen	40,880
66-524.340	SafeBuilt	Building Official Services	208,000
66-524.310	Engineering Services	Site Plan Reviews	30,000
88-519.440	Extra Space Storage	Christmas Tree & Décor	2,844
88-519.461	Lawn Maintenance	Morelli Landscaping	21,250
88-519.463	Beach Masonizing	Beach Maintenance	10,000
88-519.340	Contractual/Laborers	People Ready	4,677
88-534.520	Waste Connections	Cost related to Solid Waste	3,000
		<b>TOTAL</b>	<b>\$ 578,827</b>

Budget  
Calendar



2022 BUDGET CALENDAR		
Date	Description	Reference
June 1 Wednesday	Property Appraiser provides Estimate of Taxable Values.	200.065(8)
July 1 Friday	Property Appraiser delivers certification of taxable value (DR-420) to taxing authorities. (If roll cert date is earlier, July 1 will be used to determine time periods & deadlines.Fla. Stat. s. 200.065(12); FL Admin Code r. 12D-17.003(2) & 17.008	193.023(1) 200.065(1)
July 26 Tuesday	<b>Administrative &amp; Finance Committee/Budget Workshop/Council Meeting</b> CPI Recommendation, Review of Preliminary Budget	
August 2 Tuesday	<b>Finance Director</b> notifies Property Appraiser of proposed millage rate, date/time and place of 1st public hearing ( <b>return completed DR-420</b> )	200.065(2)(b)
August 22 Monday	Property Appraiser mails TRIM notices	200.065(2)(b)
September 8 Thursday	<i>Pinellas County BCC budget hearing</i>	200.065(2)
September 13 Tuesday	<i>School Board budget hearing</i>	200.065(2)
September 14 Wednesday 5:01 p.m.	<b>Council Meeting - 1st Public Hearing to adopt a tentative millage rate and FY2022-2023 Budget</b>	200.065(2)(d)
September 16 Friday	Deadline for Taxpayers to file a petition with the Value Adjustment Board (within 25 days after TRIM Mailing)	194.011(3)(d)
Wednesday September 21	<b>Publish Budget Advertisement of the Town's intent to hold the final Public Hearing to adopt the final budget and millage rate</b>	200.065(2)(d) 200.065(3)
September 22 Thursday	<i>Pinellas County BCC budget hearing (final)</i>	200.065(2)
Friday September 23 5:01 p.m.	<b>Special Council Meeting - 2nd Public Hearing to adopt final millage rate and FY 2022-2023 budget</b>	200.065(2)(d)
September 27 Tuesday	<b>Finance Director</b> forwards millage rate to Property Appraiser, Tax Collector, & DOR (within 3 days after adoption of resolution or ordinance)	200.065(4)
October 3 Monday	<u>Property Appraiser</u> delivers <u>DR-422</u> to taxing authorities	200.065(6)
October 5 Wednesday	Value Adjustment Board meets for first certification of tax rolls	193.122(1)
October 6 Thursday	<b>Finance Director</b> returns completed DR-422	200.065(6)
October 7 Friday	Property Appraiser extends roll to Tax Collector	
Mid October TBD	Value Adjustment Board hearings begin	194.032(1)(a), (c)
October	<b>Finance Director</b> certifies compliance to DOR (no later than 30 days after adoption	200.068
October 31 Monday	Tax Collector mails tax bills	197.322(3)
TBD	Value Adjustment Board meets for second certification of tax rolls	193.122(3)

# ***Glossary***

## **GLOSSARY**

The following definitions of terms are provided to aid in understanding the terminology employed in the text of the budget and other financial documents.

### **Account Number:**

A system of numbering used to categorize or “group” accounting transactions into common areas, such as salaries, rent, and utilities expense. Account numbers are the numerical equivalent of descriptive terms, e.g., the number .12 represents the account number for regular salaries.

### **Accounting Period:**

A period at the end of which, and for which, financial statements, budgets, or other reports are prepared, typically an annual period. The Town’s annual accounting period begins October 1 and ends September 30.

### **Accounting Procedures:**

All processes which identify, record, classify and summarize financial information to produce financial records.

### **Accounting System:**

The total structure of records and procedures which identify, record, classify, summarize and report information on the financial position and results of operations of a government.

### **Accrual Basis:**

The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

### **Ad Valorem Tax:**

A tax levied on the assessed value of real property. This tax is also known as property tax.

### **Appraise:**

To make an estimate of value, particularly of the value of property. If the property is valued for purposes of taxation, the less-inclusive term “assess” is substituted for this term.

### **Appropriation:**

An authorization granted by a legislative body to incur obligations and to expend public funds for a stated purpose. An appropriation is usually limited in amount and as to the time when it may be expended.

### **Assessed Valuation:**

A valuation set upon real estate or other property by a government as a basis for levying taxes.

### **Assessment:**

- (1) The process of making the official valuation of property for purposes of taxation.
- (2) The valuation placed upon property as a result of this process.

### **Available (Unassigned) Fund Balance:**

This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

**Balanced Budget:**

A budget in which planned funds available equal planned expenditures.

**Bond:**

A written promise to repay a specified sum of borrowed money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that the latter typically runs for a longer period of time.

**Budget:**

A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

**Budgetary Basis:**

Actual expenditures adjusted by the change in the end reserve for encumbrances.

**Budgetary Control:**

The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

**Capital:**

Any item with an expected life of more than two years and a value of more than \$5,000, such as automobiles, trucks, furniture, buildings, land, etc.

**Capital Improvement Program:**

A plan for purchasing capital expenditures over a period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have part and specifies the full resources estimated to be available to finance the projected expenditures.

**Consumer Price Index (CPI):**

A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living, i.e., economic inflation.

**Cost Allocation:**

A method used to charge Internal Service Funds and Enterprise Funds for their share of central administration costs.

**Debt Service:**

The payment of principal and interest on borrowed funds, such as bonds.

**Deficit:**

An excess of liabilities and reserves of a fund over its assets.

**Depreciation:**

The decrease in value of physical assets due to use and the passage of time.

**Encumbrance:**

An amount of money committed for the payment of goods and services not yet received or paid for.

**Enterprise Fund:**

A self-supporting fund designed to account for activities supported by user charges; examples are Parking, Water, Solid Waste and Sewer Funds.

**Entitlement:**

The amount of payment to which a state or local government is entitled as determined by the Federal government pursuant to an allocation formula contained in applicable statutes.

**Fiscal Year:**

A 12-month period to which the annual operating budget applies, and at the end of which, a government determines its financial position and the results of its operations. For the Town, the fiscal year begins October 1 and ends September 30.

**Fixed Assets:**

Assets of a long-term character which are not intended to be sold for profit, but which are to be used in an organization's normal course of business, such as land, buildings, improvements other than buildings, machinery and equipment.

**Franchise:**

A special privilege granted by a government permitting the continuing use of public property, such as town streets, and usually involving the elements of monopoly and regulation.

**Full-Time Equivalent (FTE):**

Equates part-time and temporary positions to full-time positions based on a 2,080-hour work year. A position which works 20 hours per week (1,040 per year) equals .5 FTE.

**Full-Time Position:**

A position which qualifies for full Town benefits, usually required to work 35 hours per week.

**Fund:**

A set of interrelated accounts to record assets, liabilities, equity, revenues, and expenditures associated with a specific purpose.

**Fund Balance:**

The fund equity (excess of assets over liabilities) of governmental funds and trust funds.

**Fund Type:**

In governmental accounting, all funds are classified into eight generic fund types; General, Special Revenue, Debt Service, Capital Projects, Special Assessment, Enterprise, Internal Service, and Trust and Agency.

**GAAP:**

Generally accepted accounting principles as determined through common practice or as promulgated by the Governmental Accounting Standards Board, Financial Accounting Standards Board, or various other accounting standard setting bodies.

**General Fund:**

A fund containing revenues such as property taxes not designated by law for a special purpose. Some of the departments that are part of the General Fund include Town Administration, Finance, Building, Parking, Police, and Public Services.

**General Obligation Bonds:**

Bonds for the payment of which the full faith and credit of the issuing government are pledged.

**Grants:**

Contributions or gifts of cash or other assets from another government to be used or expended for a specific purpose, activity or facility.

**Homestead Exemption:**

Pursuant to the Florida State Constitution, the first \$25,000 of assessed value of a home which the owner occupies as principal residence and up to an additional \$25,000 of assessed value as approved by voters in January 2008 is exempt from the property tax.

**Intergovernmental Revenues:**

Revenues from other governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

**Lease-Purchase Agreements:**

Contractual agreements which are termed "leases", but which, in substance, amount to installment purchase contracts.

**Levy:**

(Verb) To impose taxes, special assessments or service charges for the support of governmental activities.

(Noun) The total amount of taxes, special assessments or service charges imposed by a government.

**Liabilities:**

Debts or other legal obligations arising out of transactions in the past which must be liquidated renewed or refunded at some future date. This term does not include encumbrances.

**Millage:**

The tax rate on real property based on \$1 per \$1,000 of assessed property value.

**Modified Accrual Basis:**

The accrual basis of accounting adapted to the governmental fund type. It is a modified version of the full accrual basis of accounting that, in general, measures financial flow (tax and spend) of an organization, rather than capital accumulation (profit or loss).

**Operating Budget:**

Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending and service delivery activities of a government are controlled. The use of an annual operating budget is usually required by law.

**Operating Costs:**

Outlays for such current period items as expendable supplies, contractual services, and utilities.



**Ordinance:**

A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions which must be by ordinance and those which may be by resolution.

**Other Costs:**

Refers to costs which are not personnel, operating or capital in nature, such as debt service and transfers between funds.

**Pay-As-You-Go Basis:**

A term used to describe the financial policy of a government which finances all of its capital outlays from current revenues rather than by borrowing. A government which pays for some improvements from current revenues and others by borrowing is said to be on a partial or modified pay-as-you-go basis.

**Part-Time Position:**

Part-time employees work less than 35 hours per week and are not entitled to full-time employee benefits.

**Personnel Costs:**

Refers to all costs directly associated with employees, including salaries and fringe benefits.

**Program:**

A program is a distinct, clearly identifiable activity, function, cost center, or organizational unit which is budgeted as a sub-unit of a department. A program budget utilizes the separate program budgets as its basic component.

**Property Tax:**

A tax levied on the assessed value of real property. This tax is also known as ad valorem tax.

**Purchase Order:**

A document which authorizes the delivery of specified merchandise or the rendering of certain services, establishes their cost, and creates a commitment on both the provider and receiver of the product or service.

**Reclassification:**

The moving of an existing position from one personnel classification (title) to another based on a study by the Personnel Department or a consultant that the person is performing the duties of a classification other than that in which the employee is currently placed.

**Committed:**

(1) An account used to earmark a portion of fund balance for a particular purpose.

**Restricted:**

(1) An account used to earmark a portion of fund balance as legally segregated for a specific future use.

**Resolution:**

A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

**Retained Earnings:**

An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

**Revenue Bonds:**

Bonds whose principal and interest are payable exclusively from earnings of an Enterprise Fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the Enterprise Fund's property.

**Revenues:**

An increase in the assets of a fund which does not increase a liability, does not represent the recovery of an expenditure, does not represent the cancellation of a liability or a decrease in assets, and does not represent a contribution of fund capital to enterprise or in internal service funds.

**Rolled-Back Millage Rate:**

Under Florida law, as property values are increased each year by the property appraiser due to inflation, the Town property tax rate is automatically reduced proportionately so that the Town does not automatically derive additional revenue. All property tax rate changes are calculated using the rolled-back rate as the base.

**Special Assessment:**

A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

**Surplus:**

An excess of the assets of a fund over its liabilities and reserved equity.

**Tax Rate:**

The amount of tax stated in terms of a unit of the tax base; for example, 25 mills per dollar of assessed valuation of taxable property.

**Tax Rate Limit:**

The maximum rate at which a government may levy a tax. The limit may apply to taxes raised for a particular purpose, or to taxes imposed for all purposes, and may apply to a single government, to a class of governments or to all governments operating in a particular area. Overall tax rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area.

**Tax Roll:**

The official list showing the amount of taxes levied against each taxpayer or property. Frequently, the tax roll and the assessment roll are combined, but even in these cases, the two can be distinguished.

**Taxable Value:**

The assessed value of property minus the homestead exemption and any other exemptions which may be applicable.

**Temporary Position:**

A temporary position is filled for a specified period of time, is not permanent in nature, and does not qualify for regular Town benefits.

**Trust Funds:**

Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other government and/or other funds.

**User Charges:**

The payment of a fee for direct receipt of a public service by the party benefiting from the service.