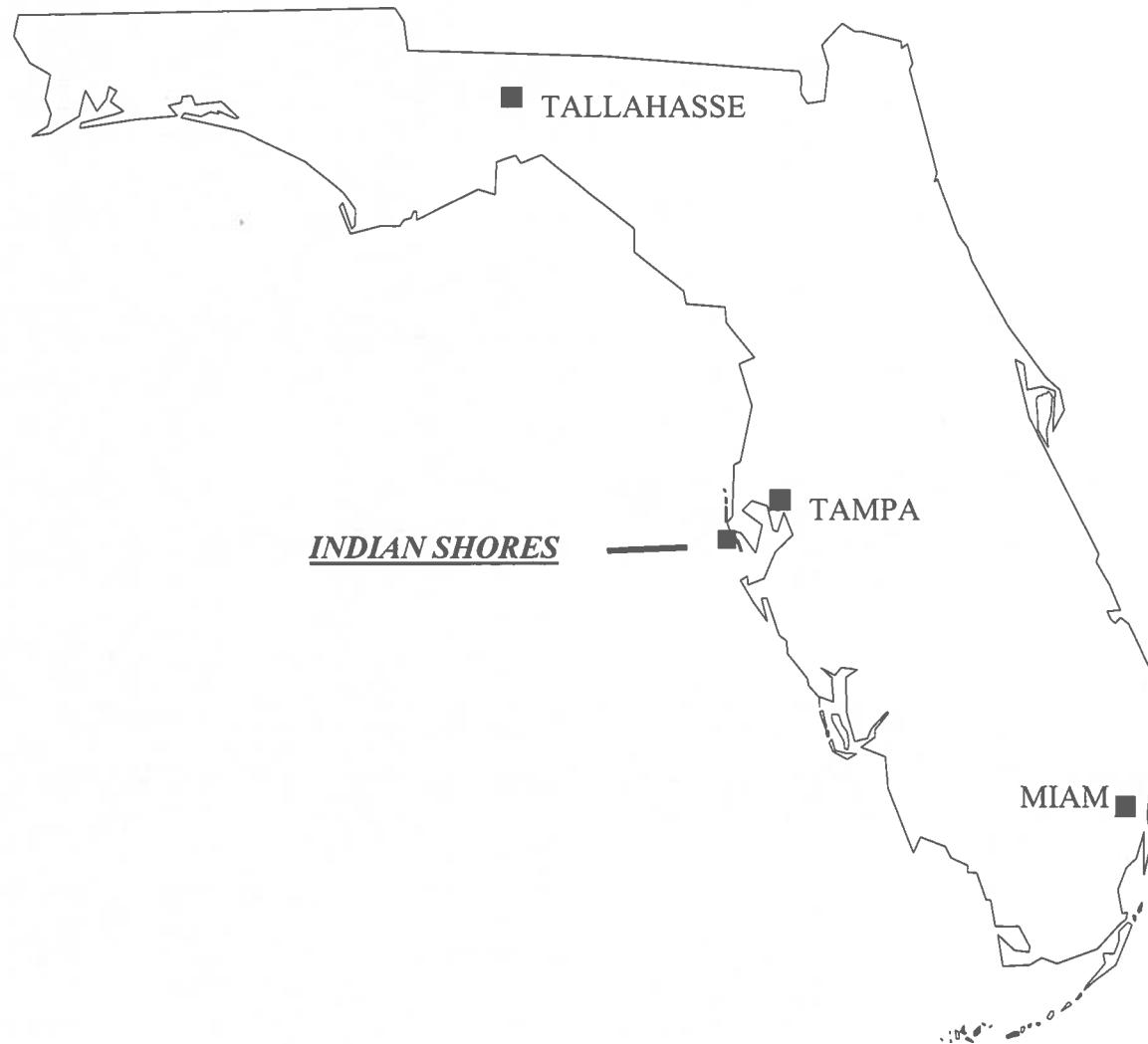


FINAL BUDGET
Fiscal Year 2023 – 2024
September 25, 2023

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Town of Indian Shores, Florida

FY 2023 – 2024

Proposed Operating & Capital Budget

Town Officials

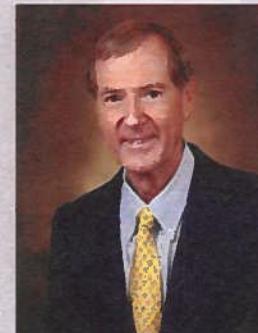
Patrick C. Soranno
Mayor

Diantha Schear
Vice Mayor

William F. (Bill) Smith
Councilor

Michael (Mike) Petruccelli
Councilor

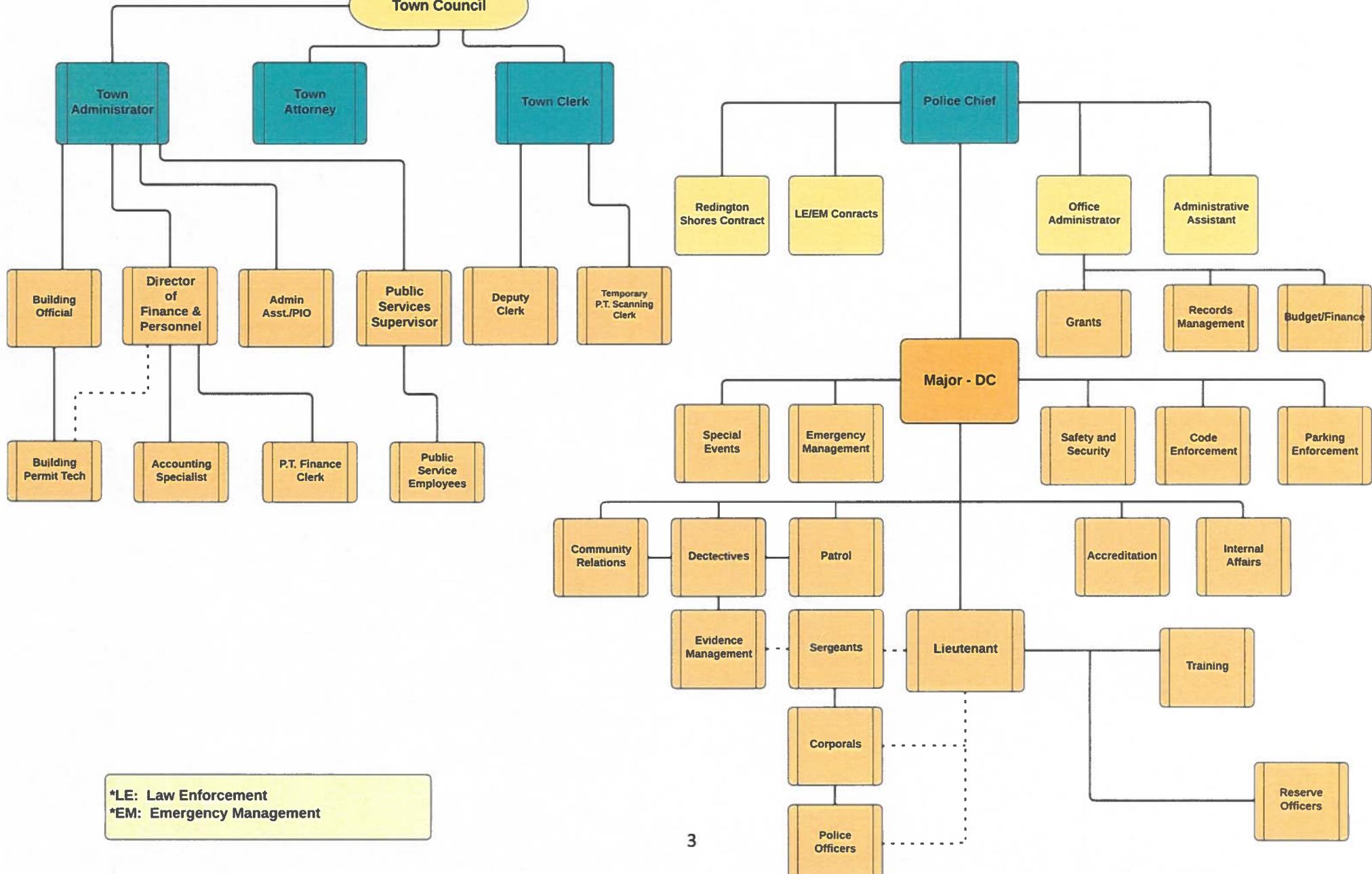
Ellen A. Bauer
Councilor



Town of Indian Shores
Organizational Chart

Indian Shores Electorate

Approved by Town Council December 13th, 2022



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 FY2023-2024 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 FY23-24 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' FY2023-2024 Budget he or she can contact the Finance and Personnel Department at (727) 595-4020 or by e-mail: 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 and ends September 30th. The Fiscal Year beginning October 1, 2023, is referred to as "Fiscal Year 2023-2024". The Town Council is required to adopt the budget on or before September 30th 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 meet 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 months 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 1st.

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 Annual Financial Report (AFR) 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 $\frac{1}{4}$ 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.)

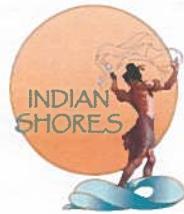
FY 2023 TRIM PROCESS

For the FY2023-2024 budget year the Preliminary Taxable Assessed value of property within the Town increased to \$1,475,638,355. If the Town maintains the current millage rate of 1.8700 it will generate \$281,760 more in taxes than last year.

The calculated rolled-back rate (or rolled forward rate) is 1.6889. Allowing for the 1.0284% 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 1.9169 and by a two-thirds vote of the council 2.1086. A unanimous vote and a referendum vote can increase the rate even higher.

General Fund
Revenues





Town of Indian Shores

Budget Worksheet

Account Summary

For Fiscal: 2023-2024 Period Ending: 09/30/2024

Defined Budgets

	2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity
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Fund: 001 - GENERAL FUND

Revenue

Department: 000 - UNDESIGNATED

001.000.311.100	AD VALOREM TAXES	2,101,342.00	2,099,381.33	2,394,901.00	2,380,104.90	2,676,661.00	0.00
001.000.314.100	UTILITY TAX - DUKE	337,128.00	384,954.44	378,992.00	364,313.92	396,848.00	0.00
001.000.314.300	UTIL TAX - PC WATER	55,823.00	68,211.55	68,831.00	56,661.77	70,000.00	0.00
001.000.314.400	UTILITY TAX - GAS	18,600.00	19,740.76	22,800.00	19,611.21	22,859.00	0.00
001.000.315.000	COMMUNICATION SERVICES T	96,224.00	94,678.10	92,415.00	89,231.95	99,144.00	0.00
001.000.322.000	BUILDING PERMITS	144,000.00	154,340.75	254,000.00	180,084.65	225,000.00	0.00

Budget Notes

Budget Code

2023-2024

Subject	Description					
Revenue Calculation	Based on average of \$18,300 per month in FY 22/23					

001.000.322.900	PERMITS - OTHER	0.00	1,500.00	0.00	0.00	0.00	0.00
001.000.323.100	FRANCHISE FEE - DUKE ENERG	250,814.00	290,191.63	275,000.00	277,345.57	302,188.00	0.00
001.000.323.400	FRANCHISE FEE - GAS	12,250.00	15,048.33	13,500.00	16,199.99	16,399.00	0.00
001.000.325.000	SITE PLAN REVIEW	8,140.00	3,800.00	7,500.00	6,198.00	9,500.00	0.00
001.000.329.000	OTHER LICENSES AND PERMITS	500.00	1,350.00	500.00	0.00	500.00	0.00
001.000.331.202	FDLE GRANTS	0.00	761.00	0.00	380.50	761.00	0.00
001.000.331.500	FEDERAL DISASTER RELIEF	0.00	735,253.00	0.00	27,279.74	0.00	0.00
001.000.335.120	STATE REVENUE SHARING	31,037.00	35,471.35	27,708.00	30,237.75	29,969.00	0.00
001.000.335.150	STATE ALCOHOL LICENSE	2,888.00	2,887.70	2,888.00	2,936.64	2,937.00	0.00
001.000.335.180	1/2 CENT SALES TAX	103,885.00	116,466.37	89,140.00	84,220.90	101,136.00	0.00
001.000.337.300	RECYCLING GRANT PC COUNTY	1,100.00	1,048.00	1,050.00	0.00	1,050.00	0.00
001.000.341.400	COPY FEES	300.00	436.80	550.00	191.45	250.00	0.00
001.000.341.900	QUALIFYING FEES	200.00	191.46	800.00	253.08	500.00	0.00
001.000.342.100	POLICE SERVICE CONTRACT	515,213.00	515,313.00	543,479.00	498,189.12	591,445.00	0.00
001.000.342.200	CHARGES FOR SERV RD & B	9,600.00	9,600.00	9,600.00	8,000.00	0.00	0.00

Budget Worksheet

For Fiscal: 2023-2024 Period Ending: 09/30/2024

		Defined Budgets					
		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity
<u>001.000.342.400</u>	POLICE SERV EXTRA DUTY	16,000.00	8,538.00	16,000.00	5,940.00	18,500.00	0.00
<u>001.000.343.700</u>	CONSERVATION & RESOURCE	10,000.00	11,851.15	20,500.00	13,128.47	15,000.00	0.00
<u>001.000.343.900</u>	BUILDING EDUCATION	2,000.00	2,210.75	4,400.00	2,131.37	2,500.00	0.00
<u>001.000.344.500</u>	PARKING MACHINE - TIKI GARD	125,000.00	125,711.21	125,000.00	115,671.02	148,579.00	0.00
<u>001.000.344.501</u>	PARKING MACHINE - NATURE P	20,000.00	31,224.66	30,000.00	23,250.01	35,000.00	0.00
<u>001.000.344.502</u>	PARKING MACHINE - MUNI CT	0.00	0.00	75,000.00	2,913.55	97,500.00	0.00
<u>001.000.344.503</u>	PARKING MACHINE - MCEWEN	0.00	0.00	0.00	509.35	68,250.00	0.00
<u>001.000.347.100</u>	LIBRARY DUES	750.00	200.00	500.00	420.00	500.00	0.00
<u>001.000.347.101</u>	LIBRARY BOOK SALES	1,000.00	1,532.35	1,500.00	1,580.05	1,500.00	0.00
<u>001.000.351.100</u>	COURT FINES	5,000.00	4,070.10	5,000.00	5,624.11	5,000.00	0.00
<u>001.000.351.300</u>	POLICE EDUCATION	250.00	213.60	250.00	248.43	250.00	0.00
<u>001.000.351.500</u>	PARKING FINES (IS)	11,000.00	33,109.00	30,000.00	11,341.00	30,000.00	0.00
<u>001.000.352.000</u>	LIBRARY FINES	10.00	0.00	0.00	0.00	0.00	0.00
<u>001.000.354.000</u>	FINES-LOCAL ORD VIOLATION	100.00	0.00	100.00	0.00	100.00	0.00
<u>001.000.361.200</u>	INTEREST ON INVESTMENT	2,500.00	3,700.97	2,500.00	120,175.62	100,000.00	0.00
<u>001.000.362.000</u>	RENTAL TOWN HALL/KITCHEN/	100.00	15.00	100.00	257.00	500.00	0.00
<u>001.000.362.400</u>	COUNTY LEASE PS BLDG	19,091.00	18,534.78	19,091.00	22,433.52	22,434.00	0.00
<u>001.000.363.240</u>	ADMIN 4% OF TIF-MIF FEE	0.00	254.00	0.00	0.00	0.00	0.00
<u>001.000.363.250</u>	ADMIN FEE - RS PKG TKTS	500.00	200.00	1,000.00	20.00	0.00	0.00
<u>001.000.364.320</u>	INS REIMBURSEMENT/TIPS GR	10,000.00	17,397.77	15,000.00	20,632.57	20,000.00	0.00
Budget Detail							
Budget Code		Description					
2023-2024		Insurance Reimbursement					
2023-2024		1.00 -15,000.00 -15,000.00					
		TIPS Grant					
		1.00 -5,000.00 -5,000.00					
<u>001.000.364.400</u>	SALE OF EQUIPMENT	2,500.00	4,897.00	5,000.00	26,966.00	15,000.00	0.00
<u>001.000.366.900</u>	CONTRIBUTIONS & DONATION	8,500.00	5,412.00	7,500.00	8,365.36	10,000.00	0.00
<u>001.000.366.901</u>	LIBRARY DONATIONS	150.00	513.00	300.00	267.00	300.00	0.00
<u>001.000.366.902</u>	COMMUNITY GARDEN - REIMB	0.00	0.00	0.00	65.00	260.00	0.00
Budget Detail							
Budget Code		Description					
2023-2024		Community Boxes					
		4.00 -65.00 -260.00					

Budget Worksheet

For Fiscal: 2023-2024 Period Ending: 09/30/2024

		Defined Budgets					
		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity
<u>001.000.366.905</u>	TIKI MONUMENT DONATIONS	0.00	0.00	0.00	9,888.88	0.00	0.00
<u>001.000.366.906</u>	LIBRARY READ & FEED	0.00	0.00	550.00	685.00	500.00	0.00
<u>001.000.366.940</u>	ST. PATRICKS DAY REVENUE	9,000.00	0.00	10,000.00	7,008.50	10,000.00	0.00
<u>001.000.369.900</u>	OTHER MISC REVENUE	10,000.00	13,969.90	10,000.00	25,228.80	20,000.00	0.00
<u>001.000.369.901</u>	CONVENIENCE FEE (CREDIT/DE	2,500.00	3,652.62	3,500.00	4,147.34	5,000.00	0.00
<u>001.000.369.902</u>	TAKE HOME CAR PROGRAM	4,500.00	2,985.98	4,500.00	4,987.78	10,000.00	0.00
Department: 000 - UNDESIGNATED Total:		3,949,495.00	4,840,819.41	4,570,945.00	4,475,326.87	5,183,820.00	0.00
Revenue Total:		3,949,495.00	4,840,819.41	4,570,945.00	4,475,326.87	5,183,820.00	0.00

General Fund
Expenses



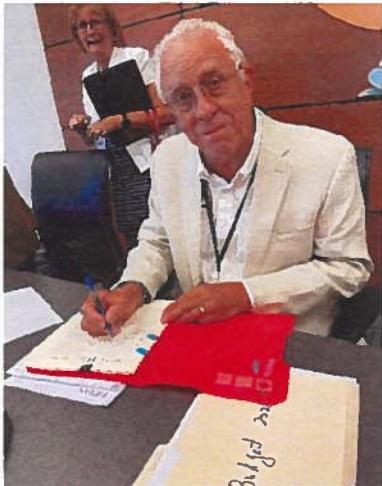
**TOWN OF INDIAN SHORES
LEGISLATIVE SERVICES**

The expenditures under this section of the budget reflect the following:

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 into reflect specific promotional activities the legislative body directs, i.e. Memorial Day Picnic, movies, dances, ice cream socials, game night, etc.



Budget Worksheet

For Fiscal: 2023-2024 Period Ending: 09/30/2024

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	Defined Budgets
Expense								
Department: 011 - LEGISLATIVE								
<u>001.011.511.100</u>	LEGISLATIVE SALARIES	40,067.00	39,881.04	42,872.00	37,902.59	45,573.00	0.00	
Budget Detail								
Budget Code								
2023-2024	Councilors			3.00	6,752.00	20,256.00		
2023-2024	Mayor			1.00	15,190.00	15,190.00		
2023-2024	Vice Mayor			1.00	10,127.00	10,127.00		
<u>001.011.511.220</u>	RETIREMENT CONTRIBUTION	5,209.00	5,172.96	5,573.00	4,926.78	5,925.00	0.00	
<u>001.011.511.240</u>	WORKERS' COMPENSATION	52.00	50.28	69.00	54.87	55.00	0.00	
<u>001.011.511.300</u>	OPERATING EXPENSES	4,500.00	5,688.25	5,000.00	2,388.06	4,500.00	0.00	
<u>001.011.511.301</u>	OPERATING EXPENSE - MAYOR	2,000.00	3,391.79	2,000.00	2,002.18	2,000.00	0.00	
<u>001.011.511.302</u>	OPERATING EXPENSE - BAUER	2,000.00	1,412.03	2,000.00	115.22	2,000.00	0.00	
<u>001.011.511.303</u>	OPERATING EXPENSE - SCHEAR	2,000.00	1,827.03	2,000.00	75.24	2,000.00	0.00	
<u>001.011.511.304</u>	OPERATING EXPENSE - PETRUC	2,000.00	2,648.37	2,000.00	2,323.01	2,000.00	0.00	
<u>001.011.511.305</u>	OPERATING EXPENSE - SMITH	2,000.00	3.80	2,000.00	0.00	2,000.00	0.00	
<u>001.011.519.480</u>	PROMOTIONAL ACTIVITIES	5,000.00	4,896.93	6,000.00	7,475.77	8,000.00	0.00	
<u>001.011.521.210</u>	FICA TAXES	3,065.00	2,922.00	3,280.00	2,814.26	3,486.00	0.00	
Department: 011 - LEGISLATIVE Total:		67,893.00	67,894.48	72,794.00	60,077.98	77,539.00	0.00	

**TOWN OF INDIAN SHORES
ADMINISTRATIVE DEPARTMENT**

The expenditures under this section of the budget reflect the following:

512.100 ADMINISTRATIVE SALARIES for the Town Administrator, Town Clerk, Administrative Assistants, 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

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.



Budget Worksheet

For Fiscal: 2023-2024 Period Ending: 09/30/2024

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	Defined Budgets
Department: 022 - ADMINISTRATIVE								
<u>001.022.512.100</u>	ADMININSTRATIVE SALARIES	260,219.00	275,546.73	334,371.00	278,024.24	375,529.50	0.00	
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2023-2024	Administrative Assist/PIO/PS Coord			1.00	50,983.00	50,983.00		
2023-2024	Administrative Assistant			1.00	50,983.00	50,983.00		
2023-2024	Holiday Pay			5.00	200.00	1,000.00		
2023-2024	Part-Time IT			450.00	73.93	33,268.50		
2023-2024	Part-Time Recreation Planner			700.00	25.00	17,500.00		
2023-2024	Town Administrator			1.00	136,489.00	136,489.00		
2023-2024	Town Clerk			1.00	85,306.00	85,306.00		
<u>001.022.512.220</u>	RETIREMENT CONTRIBUTIONS	31,566.00	31,706.05	41,247.00	33,085.24	42,796.00	0.00	
<u>001.022.512.230</u>	LIFE AND HEALTH INSURANCE	35,955.00	35,954.64	47,882.00	35,379.03	54,316.00	0.00	
<u>001.022.512.240</u>	WORKERS' COMPENSATION	332.00	319.51	451.00	358.59	436.00	0.00	
<u>001.022.512.310</u>	PROFESSIONAL SERVICES	20,000.00	21,069.06	21,000.00	4,782.76	11,000.00	0.00	
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2023-2024	Concentra Physicals, Wellness Checks			0.00	0.00	1,000.00		
2023-2024	Misc. Engineering Consulting			0.00	0.00	10,000.00		
<u>001.022.512.340</u>	CONTRACTUAL SERVICES	5,500.00	1,570.95	5,000.00	3,662.35	5,500.00	0.00	
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2023-2024	Election Services			0.00	0.00	5,500.00		
<u>001.022.512.400</u>	TRAVEL/PER DIEM	2,500.00	2,116.04	2,500.00	1,270.65	3,000.00	0.00	
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2023-2024	Bonnie, Freddie, Jennifer			3.00	1,000.00	3,000.00		
<u>001.022.512.410</u>	COMMUNICATION SERVICES	17,300.00	13,644.83	15,200.00	12,191.88	15,500.00	0.00	
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2023-2024	Spectrum			12.00	370.00	4,440.00		
2023-2024	Verizon Wireless - Jetpacks (2)			12.00	80.00	960.00		
2023-2024	Verizon Wireless - New Equipment			0.00	0.00	2,000.00		
2023-2024	Verizon Wireless - Phone System &			12.00	675.00	8,100.00		
<u>001.022.512.420</u>	POSTAGE, FREIGHT, ETC.	3,000.00	3,871.47	4,500.00	3,725.45	4,500.00	0.00	

Budget Worksheet

For Fiscal: 2023-2024 Period Ending: 09/30/2024

		Defined Budgets											
		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity						
<u>001.022.512.440</u>	RENTALS/LEASES	4,000.00	4,359.16	4,400.00	3,806.32	4,541.88	0.00						
Budget Detail													
Budget Code													
2023-2024	Description			Units	Price	Amount							
2023-2024	Copy Machine Lease & Copies			12.00	325.00	3,900.00							
2023-2024	Pitney Bowes Postage Meter			4.00	160.47	641.88							
<u>001.022.512.460</u>	REPAIR & MAINTENANCE	500.00	1,767.85	1,500.00	89.99	1,500.00	0.00						
<u>001.022.512.470</u>	MUNICODE & LEGAL ADS	10,000.00	11,802.01	12,000.00	6,984.12	13,000.00	0.00						
Budget Notes													
Budget Code													
2023-2024	Subject	Description											
2023-2024	Comprehensive Code Review Continues	Increased fees for advertising ordinances and municode.											
Budget Detail													
Budget Code													
2023-2024	Description			Units	Price	Amount							
2023-2024	Legal Ads for Ordinances and PZB			0.00	0.00	5,000.00							
2023-2024	Municode			0.00	0.00	8,000.00							
<u>001.022.512.490</u>	OTHER CHRGES & OBLIG	4,000.00	878.96	3,000.00	1,344.75	2,000.00	0.00						
<u>001.022.512.520</u>	SUPPLIES	8,000.00	6,174.90	8,000.00	4,214.46	8,500.00	0.00						
<u>001.022.512.540</u>	MEMBERSHIP/TRAINING	7,000.00	5,509.66	7,000.00	5,616.82	6,310.00	0.00						
Budget Detail													
Budget Code													
2023-2024	Description			Units	Price	Amount							
2023-2024	FCCMA Annual Conference			0.00	0.00	1,000.00							
2023-2024	FCCMA Winter Institute			0.00	0.00	550.00							
2023-2024	ICMA Membership Dues			0.00	0.00	900.00							
2023-2024	Keep Pinellas Beautiful, Inc.			0.00	0.00	750.00							
2023-2024	Misc. Classes, Webinars			0.00	0.00	2,000.00							
2023-2024	Misc. PCMC, FSBPA, FRMA, GCFGFOA, etc.			0.00	0.00	1,000.00							
2023-2024	Sam's Club			0.00	0.00	110.00							
<u>001.022.512.640</u>	MACHINERY & EQUIPMENT	2,000.00	0.00	2,000.00	0.00	1,000.00	0.00						
<u>001.022.512.650</u>	IT EXPENSES	46,080.00	20,191.09	48,186.00	54,020.57	49,638.00	0.00						
Budget Detail													
Budget Code													
2023-2024	Description			Units	Price	Amount							
2023-2024	Battery Back-Ups			6.00	100.00	600.00							
2023-2024	Brightly Software - Facility Dude			0.00	0.00	1,800.00							
2023-2024	Civic Plus Online Ordinance Code Hosting			0.00	0.00	1,000.00							
2023-2024	Civic Plus Website Maintenance			0.00	0.00	1,800.00							
2023-2024	ERP Pro Cashiering			0.00	0.00	750.00							
2023-2024	ERP Pro Core Financials & Fixed Assets			0.00	0.00	2,275.00							

Budget Worksheet

For Fiscal: 2023-2024 Period Ending: 09/30/2024

		Defined Budgets					
		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity
2023-2024	ERP Pro Personnel Management Suite		0.00	0.00	1,199.00		
2023-2024	Licenses for Virtual Servers		3.00	1,100.00	3,300.00		
2023-2024	Microsoft 365 Plan E3GCC for 45 Users		45.00	463.20	20,844.00		
2023-2024	Network Appliances		2.00	1,200.00	2,400.00		
2023-2024	Replace 5 Desktop PC's		5.00	1,000.00	5,000.00		
2023-2024	Replace Jacks, USB Drives, Card Readers, Monitors		0.00	0.00	8,000.00		
2023-2024	Replacement Printers		2.00	300.00	600.00		
2023-2024	Solarwinds Dameware Remote Control		0.00	0.00	70.00		
<u>001.022.514.310</u>	LEGAL COUNSEL	45,000.00	86,670.22	74,000.00	51,718.38	74,000.00	0.00
Budget Notes							
Budget Code	Subject	Description					
2023-2024	Retainer Split	Retainer Split: 22 - Admin 55 - Police 66 - Building					
Budget Detail							
Budget Code	Description		Units	Price	Amount		
2023-2024	Miscellaneous Legal		0.00	0.00	10,000.00		
2023-2024	Retainer 2/3 - See Note		0.00	0.00	64,000.00		
<u>001.022.519.430</u>	UTILITIES COST	65,500.00	66,225.80	65,500.00	79,428.22	70,000.00	0.00
<u>001.022.519.480</u>	PROMOTIONAL ACTIVITIES	13,000.00	14,478.88	11,500.00	14,329.32	13,000.00	0.00
<u>001.022.519.500</u>	ST. PAT'S DAY EXPENSES	4,000.00	0.00	5,000.00	5,219.97	5,500.00	0.00
<u>001.022.519.501</u>	ST. PAT'S PROCEED PURCHASES	5,000.00	0.00	5,000.00	2,390.00	5,000.00	0.00
<u>001.022.519.820</u>	AID TO PRIVATE ORGANIZATIO	7,500.00	7,112.00	8,000.00	10,683.99	2,000.00	0.00
Budget Detail							
Budget Code	Description		Units	Price	Amount		
2023-2024	Miscellaneous		0.00	0.00	1,500.00		
2023-2024	Neighborly Senior Services		0.00	0.00	500.00		
<u>001.022.521.140</u>	OVERTIME	1,000.00	0.00	1,000.00	828.89	3,000.00	0.00
<u>001.022.521.210</u>	FICA TAXES	19,906.00	20,946.00	25,656.00	21,430.10	27,812.00	0.00
Department: 022 - ADMINISTRATIVE Total:		618,858.00	631,915.81	753,893.00	634,586.09	799,379.38	0.00

**TOWN OF INDIAN SHORES
FINANCE DEPARTMENT**

The expenditures under this section of the budget reflect the following:

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 Annual Financial Report, auditing and auditing consulting services.

513.340 OTHER CONTRACTUAL SERVICES covers consultants, General Account banking fees.

513.520 SUPPLIES - Office supply costs directly related to Finance Department.

519.450 INSURANCE - Town Insurance costs.



Budget Worksheet

For Fiscal: 2023-2024 Period Ending: 09/30/2024

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	Defined Budgets
Department: 033 - FINANCE								
<u>001.033.513.100</u>	FINANCE SALARIES	158,954.00	153,721.12	180,144.00	162,024.19	191,469.20	0.00	
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2023-2024	Accounting Specialist			1.00	55,019.00	55,019.00		
2023-2024	Director of Finance & Personnel			1.00	114,651.00	114,651.00		
2023-2024	Holiday Pay			2.50	200.00	500.00		
2023-2024	Part-Time Clerk			1,040.00	20.48	21,299.20		
<u>001.033.513.220</u>	RETIREMENT CONTRIBUTIONS	18,732.00	18,466.72	20,945.00	19,407.52	22,252.00	0.00	
<u>001.033.513.230</u>	LIFE AND HEALTH INSURANCE	23,855.00	23,854.51	23,899.00	22,016.36	27,138.00	0.00	
<u>001.033.513.240</u>	WORKERS' COMPENSATION	191.00	183.56	290.00	230.58	233.00	0.00	
<u>001.033.513.250</u>	UNEMPLOYMENT COMPENSAT	0.00	3,629.62	0.00	0.00	0.00	0.00	
<u>001.033.513.320</u>	PROFESSIONAL SERVICE/AUDIT	19,000.00	18,000.00	16,500.00	17,500.00	18,000.00	0.00	
<u>001.033.513.340</u>	OTHER CONTRACTUAL SERVICE	11,500.00	9,172.34	8,500.00	10,983.93	11,000.00	0.00	
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2023-2024	Audit Consultant - Envision			1.00	4,000.00	4,000.00		
2023-2024	Bank/Credit Card Service Fees			1.00	5,000.00	5,000.00		
2023-2024	Other			1.00	2,000.00	2,000.00		
<u>001.033.513.400</u>	TRAVEL PER DIEM	3,000.00	1,163.59	2,000.00	1,005.46	2,000.00	0.00	
<u>001.033.513.470</u>	PRINTING & BINDING (AUDIT)	750.00	67.80	500.00	59.85	100.00	0.00	
<u>001.033.513.520</u>	SUPPLIES	2,000.00	613.35	1,500.00	830.31	500.00	0.00	
<u>001.033.513.540</u>	MEMBERSHIP/TRAINING	4,000.00	1,727.00	3,000.00	1,686.95	2,000.00	0.00	
<u>001.033.519.450</u>	P & C INSURANCE	96,800.00	69,224.91	129,600.00	99,053.48	208,000.00	0.00	
<u>001.033.521.140</u>	OVERTIME	1,000.00	203.96	1,000.00	37.33	1,000.00	0.00	
<u>001.033.521.210</u>	FICA TAXES	12,160.00	11,702.40	13,858.00	12,416.77	14,723.00	0.00	
Department: 033 - FINANCE Total:		351,942.00	311,730.88	401,736.00	347,252.73	498,415.20	0.00	

**TOWN OF INDIAN SHORES
MAINTENANCE
GENERAL FACILITIES**

The expenditures under this section of the budget reflect the following:

519.340 RENTAL AND LEASES reflects the monthly water cooler rental for the Admin department

519.460 MAINTENANCE reflects where any routine building maintenance are charged.

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).



Budget Worksheet

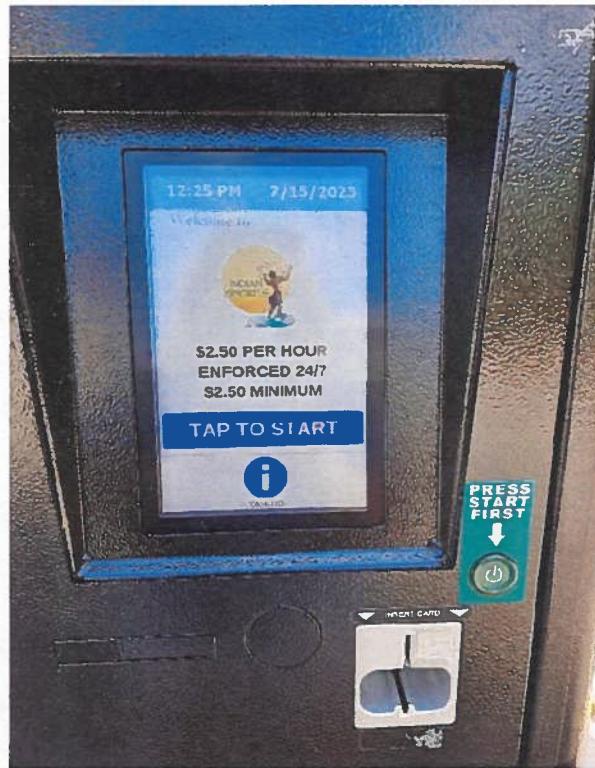
For Fiscal: 2023-2024 Period Ending: 09/30/2024

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	Defined Budgets
Department: 044 - BUILDING MAINTENANCE								
001.044.519.100	PUBLIC SERV SALARIES	57,000.00	57,000.00	57,000.00	47,500.00	0.00	0.00	
001.044.519.340	WATER DELIVERY	15,467.40	674.59	400.00	0.00	480.00	0.00	
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2023-2024	Water Supplies			12.00	40.00	480.00		
001.044.519.440	RENTAL & LEASES	2,000.00	2,581.48	500.00	222.78	276.00	0.00	
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2023-2024	Water Cooler Rental			12.00	23.00	276.00		
001.044.519.460	MAINTENANCE	60,000.00	71,634.18	63,000.00	54,292.43	64,180.00	0.00	
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2023-2024	ACF Generator Maintenance			0.00	0.00	1,750.00		
2023-2024	AED Inspections (15 x twice/year)			30.00	7.00	210.00		
2023-2024	AFA Protective Systems			0.00	0.00	1,200.00		
2023-2024	Convergint			0.00	0.00	5,500.00		
2023-2024	Misc. Other Maintenance			0.00	0.00	15,000.00		
2023-2024	Otis Elevator & Bureau of Elev. Safety			0.00	0.00	3,600.00		
2023-2024	Overhead Door			0.00	0.00	7,500.00		
2023-2024	Piper Fire & Pye Barker			0.00	0.00	2,500.00		
2023-2024	Securitas - Fire Alarm Monitoring			12.00	60.00	720.00		
2023-2024	Spectra Contract Flooring			0.00	0.00	7,200.00		
2023-2024	Terminix			0.00	0.00	3,200.00		
2023-2024	Trane - Maintenance			12.00	650.00	7,800.00		
2023-2024	Trane - Misc. Repair			0.00	0.00	8,000.00		
001.044.519.520	SUPPLIES	10,000.00	8,766.37	10,000.00	9,738.10	11,500.00	0.00	
001.044.519.640	EQUIPMENT	2,500.00	185.20	500.00	909.68	1,200.00	0.00	
Department: 044 - BUILDING MAINTENANCE Total:		146,967.40	140,841.82	131,400.00	112,662.99	77,636.00	0.00	

**TOWN OF INDIAN SHORES
PARKING DEPARTMENT**

545.460 MAINTENANCE/REPAIRS reflects routine maintenance and any repairs to the town meter machines.

545.461 PAYMENT/FEES reflects the fees paid to the credit card vendors for all town parking meters



Budget Worksheet

For Fiscal: 2023-2024 Period Ending: 09/30/2024

Defined Budgets

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity
Department: 045 - PARKING							
<u>001.045.545.460</u>	MAINTENANCE/REPAIRS	2,676.00	2,403.99	9,972.00	22,460.37	5,444.00	0.00
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2023-2024	Active Meters			4.00	636.00	2,544.00	
2023-2024	Repairs			1.00	2,900.00	2,900.00	
<u>001.045.545.461</u>	PAYMENT FEES	20,000.00	17,654.76	20,000.00	15,123.03	30,000.00	0.00
Department: 045 - PARKING Total:		22,676.00	20,058.75	29,972.00	37,583.40	35,444.00	0.00

**TOWN OF INDIAN SHORES
POLICE DEPARTMENT**

This budget pertains to the following Police related expenditures:

519.480 PROMOTIONAL ACTIVITIES covers No-shave November charitable promotion, any promotional items (i.e. informational magnets, stickers, badges,etc),

519.820 AID TO PRIVATE ORGANIZATIONS covers donation of proceeds from charitable promotions

521.100 POLICE SALARIES covers salaries, benefits and overtime for personnel including the Chief, the Major, full-time and part-time officers, reserve officers, an Assistant/Secretary, and Records and Information Custodian.

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.

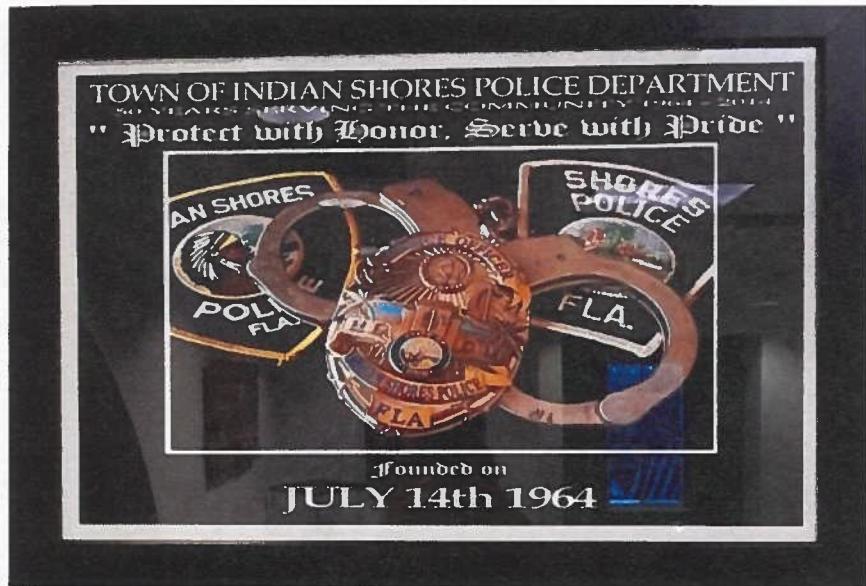
521.340 CONTRACTUAL SERVICES records the costs associated with Pinellas County Sheriff's Office.

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 Auto, 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.



Budget Worksheet

For Fiscal: 2023-2024 Period Ending: 09/30/2024

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	Defined Budgets	
							2023-2024 YTD Activity	2023-2024 Total Budget
Department: 055 - POLICE								
<u>001.055.512.650</u>	IT EXPENSES	16,425.00	18,978.78	13,800.00	20,359.65	15,800.00	0.00	
<u>001.055.519.480</u>	PROMOTIONAL ACTIVITIES	0.00	0.00	0.00	1,251.51	5,500.00	0.00	
<u>001.055.519.820</u>	AID TO PRIVATE ORGANIZATIO	0.00	0.00	0.00	0.00	10,000.00	0.00	
<u>001.055.521.100</u>	POLICE SALARIES	999,184.00	1,023,985.25	1,115,647.00	990,440.30	1,253,006.00	0.00	
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2023-2024	Corporals - 3			1.00	219,155.00	219,155.00		
2023-2024	Executive Assistant			1.00	58,408.00	58,408.00		
2023-2024	Holiday Pay - FT			16.00	200.00	3,200.00		
2023-2024	Holiday Pay - PT			4.00	100.00	400.00		
2023-2024	Lieutenant - 1 PT			1.00	31,104.00	31,104.00		
2023-2024	Master Patrol Officer - 2			1.00	133,642.00	133,642.00		
2023-2024	Off Duty Detail			1.00	16,000.00	16,000.00		
2023-2024	Police Chief			1.00	157,284.00	157,284.00		
2023-2024	Police Major			1.00	123,230.00	123,230.00		
2023-2024	Police Officers - 5			1.00	317,520.00	317,520.00		
2023-2024	Records & Administrative Support			1.00	49,625.00	49,625.00		
2023-2024	Sergeant - 2			1.00	143,438.00	143,438.00		
<u>001.055.521.140</u>	OVERTIME	40,000.00	37,112.42	30,000.00	62,708.57	50,000.00	0.00	
<u>001.055.521.210</u>	FICA TAXES	78,786.00	77,324.93	87,642.00	78,764.28	99,245.00	0.00	
<u>001.055.521.220</u>	RETIREMENT CONTRIBUTIONS	72,646.00	76,050.32	87,600.00	81,406.54	98,510.00	0.00	
<u>001.055.521.230</u>	LIFE AND HEALTH INSURANCE	166,719.00	141,988.91	178,772.00	132,236.72	210,845.00	0.00	
<u>001.055.521.240</u>	WORKERS' COMPENSATION	33,800.00	24,717.86	36,005.00	28,627.12	30,813.00	0.00	
<u>001.055.521.250</u>	UNEMPLOYMENT COMPENSAT	0.00	0.14	0.00	0.00	0.00	0.00	
<u>001.055.521.300</u>	ACCREDITATION	0.00	650.00	800.00	5,836.21	3,000.00	0.00	
<u>001.055.521.310</u>	PROFESSIONAL SERVICES	5,000.00	4,120.40	5,000.00	6,141.00	6,000.00	0.00	
<u>001.055.521.311</u>	LEGAL	5,000.00	19,317.50	6,000.00	30,333.88	8,000.00	0.00	
<u>001.055.521.320</u>	POLICE AUDIT FEES	12,285.00	5,316.00	13,500.00	23,200.00	14,000.00	0.00	
<u>001.055.521.340</u>	CONTRACTUAL SERVICES	0.00	31,583.52	30,000.00	33,998.63	30,000.00	0.00	
<u>001.055.521.400</u>	TRAVEL/PER DIEM	2,500.00	1,954.49	3,000.00	4,386.70	3,000.00	0.00	
<u>001.055.521.410</u>	COMMUNICATION SERVICES	45,200.00	15,634.94	15,000.00	15,942.69	17,000.00	0.00	
<u>001.055.521.420</u>	POSTAGE, FREIGHT, ETC.	2,319.00	2,583.49	2,319.00	946.66	3,000.00	0.00	
<u>001.055.521.430</u>	GASOLINE	0.00	0.00	35,000.00	37,751.14	35,000.00	0.00	

Budget Worksheet

For Fiscal: 2023-2024 Period Ending: 09/30/2024

		Defined Budgets					
		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity
<u>001.055.521.450</u>	POLICE INSURANCE	47,304.00	44,464.55	50,000.00	35,854.52	52,000.00	0.00
<u>001.055.521.460</u>	MAINTENANCE	24,300.00	33,837.20	25,000.00	27,135.84	27,100.00	0.00
<u>001.055.521.520</u>	SUPPLIES	50,500.00	79,609.28	25,000.00	36,316.53	27,000.00	0.00
<u>001.055.521.521</u>	AMMUNITION	0.00	0.00	0.00	419.90	0.00	0.00
<u>001.055.521.530</u>	EMERGENCY MANAGEMENT	12,500.00	9,157.79	10,000.00	12,717.23	12,500.00	0.00
<u>001.055.521.540</u>	MEMBERSHIP/DUES	1,050.00	2,871.06	1,550.00	1,404.95	2,500.00	0.00
<u>001.055.521.542</u>	POLICE TRAINING/EDUCATION	3,000.00	4,143.65	3,000.00	8,977.30	7,000.00	0.00
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2023-2024	Training			1.00	5,000.00	5,000.00	
2023-2024	Tuition Reimbursement			1.00	2,000.00	2,000.00	
<u>001.055.521.640</u>	EQUIPMENT	0.00	0.00	0.00	4,869.62	36,000.00	0.00
Budget Detail				Units	Price	Amount	
Budget Code	Description						
2023-2024	Ballistic Vests			10.00	1,000.00	10,000.00	
2023-2024	Laptops			8.00	2,000.00	16,000.00	
2023-2024	Tasers			5.00	2,000.00	10,000.00	
Department: 055 - POLICE Total:		1,618,518.00	1,655,402.48	1,774,635.00	1,682,027.49	2,056,819.00	0.00

**TOWN OF INDIAN SHORES
BUILDING DEPARTMENT**

The expenditures under this section of the budget reflect the following:

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 cost of the towns contracted engineer firm

524.340 CONTRACTUAL SERVICES records the estimated cost of the Town's contracted Building Official and credit card merchant fees for building permits.

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.



Budget Worksheet

For Fiscal: 2023-2024 Period Ending: 09/30/2024

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	Defined Budgets
Department: 066 - BUILDING								
<u>001.066.512.650</u>	IT EXPENSES	0.00	0.00	4,500.00	0.00	4,500.00	0.00	
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2023-2024	Community Core Software - Annual			0.00	0.00	4,500.00		
<u>001.066.521.140</u>	OVERTIME	1,000.00	74.19	1,000.00	463.50	2,000.00	0.00	
<u>001.066.521.210</u>	FICA TAXES	4,752.00	4,490.28	5,237.00	4,961.82	8,784.00	0.00	
<u>001.066.524.100</u>	BUILDING DEPT SALARIES	62,121.00	59,754.56	67,454.00	64,184.81	112,009.20	0.00	
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2023-2024	Assistant Building Clerk			1.00	40,106.00	40,106.00		
2023-2024	Building Clerk			1.00	49,688.00	49,688.00		
2023-2024	Holiday Pay			2.50	200.00	500.00		
2023-2024	Part-Time Temporary Clerk			1,508.00	14.40	21,715.20		
<u>001.066.524.220</u>	RETIREMENT CONTRIBUTIONS	5,329.00	5,522.40	5,034.00	5,772.48	14,920.00	0.00	
<u>001.066.524.230</u>	LIFE AND HEALTH INSURANCE	11,794.00	11,793.88	11,832.00	10,722.28	26,243.00	0.00	
<u>001.066.524.240</u>	WORKERS' COMPENSATION	77.00	73.54	110.00	87.47	140.00	0.00	
<u>001.066.524.310</u>	PROFESSIONAL SERVICES	0.00	0.00	30,000.00	41,137.50	0.00	0.00	
<u>001.066.524.311</u>	LEGAL SERVICES	15,000.00	23,856.84	40,880.00	16,362.24	40,880.00	0.00	
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2023-2024	1/3 of Retainer - Persson & Cohen			0.00	0.00	32,000.00		
2023-2024	Code Enforcement Magistrate			48.00	185.00	8,880.00		
<u>001.066.524.340</u>	CONTRACTUAL SERVICES	181,900.00	201,248.86	208,000.00	120,481.97	221,975.00	0.00	
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2023-2024	Building Official			2,080.00	104.00	216,320.00		
2023-2024	Credit Card Service Fees			1.00	5,655.00	5,655.00		
<u>001.066.524.400</u>	TRAVEL/PER DIEM	2,000.00	33.06	1,000.00	0.00	1,000.00	0.00	
<u>001.066.524.410</u>	COMUNICATIONS	700.00	0.00	0.00	375.04	500.00	0.00	
<u>001.066.524.420</u>	POSTAGE, FREIGHT, ETC.	700.00	1,206.80	1,300.00	533.74	1,750.00	0.00	
<u>001.066.524.490</u>	PERMIT FEE REFUNDS	1,500.00	133.40	500.00	0.00	500.00	0.00	
<u>001.066.524.520</u>	SUPPLIES	1,500.00	1,928.16	2,000.00	1,278.30	1,500.00	0.00	

Budget Worksheet**For Fiscal: 2023-2024 Period Ending: 09/30/2024****Defined Budgets**

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity
<u>001.066.524.540</u>	MEMBERSHIP/TRAINING	2,500.00	0.00	2,000.00	0.00	1,160.00	0.00
Budget Detail							
Budget Code							
2023-2024	ICC Membership			0.00	0.00	160.00	
2023-2024	Training			0.00	0.00	1,000.00	
<u>001.066.524.640</u>	EQUIPMENT	3,800.00	413.68	1,000.00	1,220.29	1,000.00	0.00
	Department: 066 - BUILDING Total:	294,673.00	310,529.65	381,847.00	267,581.44	438,861.20	0.00

**TOWN OF INDIAN SHORES
LIBRARY**

These expenditures under this section of the budget reflect the following:

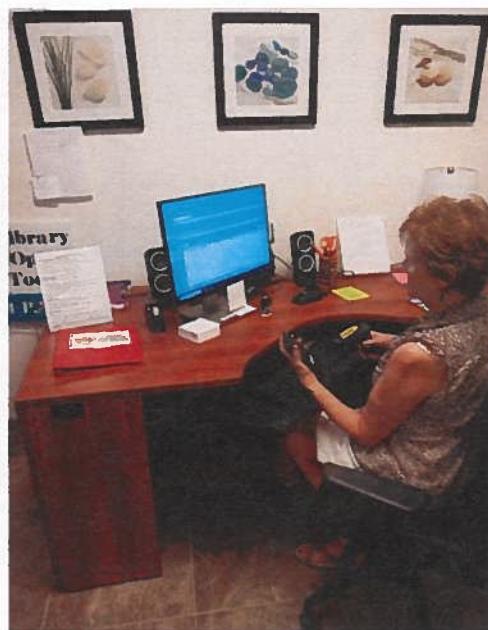
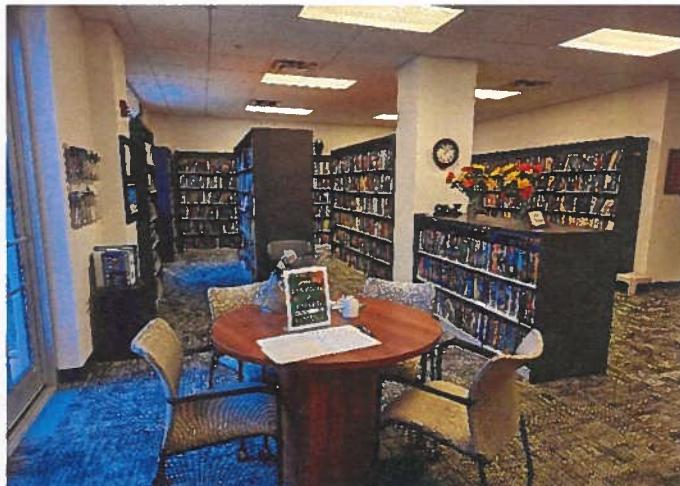
571.490 LIBRARY PROMOTIONS covers costs for the Read & Feeds and other events held

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.



Budget Worksheet

For Fiscal: 2023-2024 Period Ending: 09/30/2024

Defined Budgets

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity
Department: 077 - LIBRARY							
001.077.571.490	LIBRARY PROMOTIONAL	0.00	29.99	1,200.00	1,033.62	1,200.00	0.00
001.077.571.520	LIBRARY SUPPLIES	1,500.00	441.90	1,500.00	890.81	1,500.00	0.00
001.077.571.540	LIBRARY CO-OP MEMBERSHIP	2,000.00	1,350.00	2,000.00	1,125.00	2,000.00	0.00
001.077.571.640	LIBRARY EQUIPMENT	500.00	257.46	100.00	0.00	100.00	0.00
001.077.571.660	BOOK PURCHASES	2,500.00	2,196.27	2,500.00	2,833.00	2,500.00	0.00
Department: 077 - LIBRARY Total:		6,500.00	4,275.62	7,300.00	5,882.43	7,300.00	0.00

**TOWN OF INDIAN SHORES
PUBLIC SERVICE DEPARTMENT**

The expenditures under this section of the budget reflect the following:

- 519.100 PERSONAL SERV records the cost of one Public Services Supervisor, senior groundskeeper, and full-time and part-time groundskeeper
- 519.340 CONTRACTUAL SERVICES includes costs for contracted labor
- 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 uniforms and miscellaneous consumable items used in maintaining the town's beaches, parks and outdoor facilities.
- 519.525 CIVIL DEFENSE & TIPS GRANT reimburses the town 50% spent on safety equipment up to \$5,000 through our insurance company's TIPS Grant.
- 519.530 EMERGENCY MANAGEMENT is used for potential emergency response expenses.
- 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 Beautification Fees collected on building permits including American flags, banners, lights, planting materials, mulch, etc.



Budget Worksheet

For Fiscal: 2023-2024 Period Ending: 09/30/2024

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	Defined Budgets
Department: 088 - PUBLIC SERVICE								
<u>001.088.519.100</u>	PUBLIC SERV SALARIES	125,569.00	124,968.84	147,569.00	144,608.33	226,060.48	0.00	
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2023-2024	Groundskeeper - Entry Level			1.00	32,267.00	32,267.00		
2023-2024	Holiday Pay			4.50	200.00	900.00		
2023-2024	Part-time Groundskeeper			832.00	19.14	15,924.48		
2023-2024	Public Services Supervisor			1.00	71,827.00	71,827.00		
2023-2024	Senior Groundskeeper			2.00	52,571.00	105,142.00		
<u>001.088.519.220</u>	RETIREMENT CONTRIBUTIONS	23,734.00	23,679.43	27,114.00	25,501.09	28,338.00	0.00	
<u>001.088.519.230</u>	LIFE AND HEALTH INSURANCE	46,397.00	46,396.52	46,589.00	41,933.64	51,269.00	0.00	
<u>001.088.519.240</u>	WORKERS' COMPENSATION	13,444.00	12,574.25	19,660.00	15,631.37	17,830.00	0.00	
<u>001.088.519.340</u>	CONTRACTED LABORERS	4,500.00	3,887.00	4,676.50	18,175.27	12,480.00	0.00	
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2023-2024	Day Labor			520.00	24.00	12,480.00		
<u>001.088.519.400</u>	TRAVEL/PER DIEM	1,000.00	26.07	1,000.00	13.40	500.00	0.00	
<u>001.088.519.410</u>	COMMUNICATION	2,200.00	2,978.92	2,840.00	2,059.63	2,960.00	0.00	
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2023-2024	Verizon Wireless - Phone System &			12.00	230.00	2,760.00		
2023-2024	Verizon Wireless - Replacement			2.00	100.00	200.00		
<u>001.088.519.440</u>	RENTAL & LEASES	3,420.00	4,383.19	4,380.00	3,143.00	5,804.00	0.00	
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2023-2024	Extra Space Storage			12.00	317.00	3,804.00		
2023-2024	Misc. Equip. & Truck Rental			1.00	2,000.00	2,000.00		
<u>001.088.519.460</u>	MAINTENANCE	31,320.00	39,684.25	15,000.00	10,260.06	16,802.00	0.00	
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2023-2024	Doudna's Mowers - Small Eq Repair			0.00	0.00	4,500.00		
2023-2024	Hydraulic Maint for Bucket Truck			0.00	0.00	2,500.00		
2023-2024	Marshall Pest Control - Rodent Stations			6.00	77.00	462.00		
2023-2024	Maximum Overload - Truck Detail -			2.00	420.00	840.00		
	Twice/Year							

Budget Worksheet

For Fiscal: 2023-2024 Period Ending: 09/30/2024

							Defined Budgets
		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity
2023-2024	Misc. Maint.			0.00	0.00	3,000.00	
2023-2024	Oil Changes			0.00	0.00	500.00	
2023-2024	Truck Repairs & Maintenance			0.00	0.00	5,000.00	
<u>001.088.519.461</u>	LAWN MAINTENANCE	30,394.00	28,051.62	21,250.00	28,156.79	33,250.00	0.00
Budget Notes							
Budget Code	Subject	Description					
2023-2024	FDOT Landscaping Project	Morelli Landscaping Inc. will be maintaining medians and ROW for their project area including truck watering through August 2024.					
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2023-2024	Irrigation			0.00	0.00	1,500.00	
2023-2024	Other Misc. Svcs.			0.00	0.00	10,000.00	
2023-2024	Palm Tree Injections			2.00	1,875.00	3,750.00	
2023-2024	Tree Trimming			2.00	9,000.00	18,000.00	
<u>001.088.519.463</u>	BEACH MAINTENANCE	10,000.00	589.13	10,000.00	302.77	10,000.00	0.00
<u>001.088.519.464</u>	STORMWATER MAINTENANCE	10,000.00	41,052.87	13,000.00	13,418.15	13,000.00	0.00
Budget Detail				Units	Price	Amount	
Budget Code	Description						
2023-2024	CDS Units Cleanout twice per year			2.00	4,000.00	8,000.00	
2023-2024	Other Misc. Stormwater Expense			0.00	0.00	5,000.00	
<u>001.088.519.520</u>	SUPPLIES	20,000.00	19,116.46	26,100.00	27,006.15	29,750.00	0.00
<u>001.088.519.525</u>	CIVIL DEF SUPPLY & TIPS GRAN	12,500.00	3,895.85	12,500.00	6,830.70	12,500.00	0.00
Budget Detail				Units	Price	Amount	
Budget Code	Description						
2023-2024	Misc. Civil Defense Spend			0.00	0.00	2,500.00	
2023-2024	TIPS Grant - \$5K Reimb. for \$10K Spend			0.00	0.00	10,000.00	
<u>001.088.519.530</u>	EMERGENCY MANAGEMENT	10,000.00	214.82	7,500.00	980.00	7,500.00	0.00
<u>001.088.519.540</u>	MEMBERSHIP/TRAINING	4,000.00	554.55	3,500.00	1,918.67	3,500.00	0.00
<u>001.088.519.640</u>	EQUIPMENT	8,000.00	3,171.65	6,000.00	4,227.94	6,000.00	0.00
Budget Detail				Units	Price	Amount	
Budget Code	Description						
2023-2024	Small Hand Tools			0.00	0.00	2,500.00	
2023-2024	Small Power Tools			0.00	0.00	3,500.00	
<u>001.088.521.140</u>	OVERTIME	4,000.00	1,919.05	4,000.00	4,312.81	8,000.00	0.00
<u>001.088.521.210</u>	FICA TAXES	13,967.00	13,863.40	15,956.00	14,963.17	19,711.00	0.00

Budget Worksheet**For Fiscal: 2023-2024 Period Ending: 09/30/2024**

		Defined Budgets					
		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity
<u>001.088.534.520</u>	COST RELATED TO SOLID WAST	2,500.00	2,230.64	3,000.00	1,721.81	3,000.00	0.00
Budget Detail							
Budget Code							
2023-2024	Description			Units	Price	Amount	
2023-2024	Add'l Pickups			0.00	0.00	900.00	
2023-2024	Waste Connections Monthly			12.00	175.00	2,100.00	
<u>001.088.575.000</u>	BEAUTIFICATION	24,000.00	18,158.15	11,500.00	13,900.31	15,100.00	0.00
Budget Detail							
Budget Code							
2023-2024	Description			Units	Price	Amount	
2023-2024	Ornamental Plants and Mulch			0.00	0.00	5,500.00	
2023-2024	Ornamental Trees			3.00	1,200.00	3,600.00	
2023-2024	Reclaimed Water			0.00	0.00	6,000.00	
Department: 088 - PUBLIC SERVICE Total:		400,945.00	391,396.66	403,134.50	379,065.06	523,354.48	0.00

**TOWN OF INDIAN SHORES
RENEWAL AND REPLACEMENT**

The expenditures under this section of the budget reflect the following:

519.460 Building Maintenance replacement of large appliances such as refrigerators

519.461 Public Services Maintenance to replace signs and turtle bollard lights

519.677 Holiday Decorations replace Holiday street light decorations and banner bracket and bands

519.700 Parks and Beach Improvements covers Water fountain replacements at Nature Park



Budget Worksheet

For Fiscal: 2023-2024 Period Ending: 09/30/2024

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	Defined Budgets
Department: 089 - RENEWAL AND REPLACEMENT								
<u>001.089.519.460</u>	44 - BUILDING MAINTENANCE	0.00	0.00	0.00	0.00	2,000.00	0.00	
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2023-2024	Refrigerator Replacements			2.00	1,000.00	2,000.00		
<u>001.089.519.461</u>	88 - PUBLIC SERVICES MAINTE	0.00	0.00	0.00	0.00	72,687.92	0.00	
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2023-2024	Street Wayfinding Signs			34.00	677.50	23,035.00		
2023-2024	Turtle Bollard Lights			17.00	2,920.76	49,652.92		
<u>001.089.519.677</u>	88 - HOLIDAY DECORATIONS	0.00	0.00	0.00	0.00	49,800.00	0.00	
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2023-2024	Christmas Street Light Decorations			39.00	1,200.00	46,800.00		
2023-2024	Replace Banner Brackets & Bands			12.00	250.00	3,000.00		
<u>001.089.519.700</u>	88 - PARKS & BEACH IMPROVE	0.00	0.00	0.00	0.00	5,100.00	0.00	
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2023-2024	Water Fountain Replacements @ Nature Park			2.00	2,550.00	5,100.00		
Department: 089 - RENEWAL AND REPLACEMENT Total:		0.00	0.00	0.00	0.00	129,587.92	0.00	

***TOWN OF INDIAN SHORES
INTERFUND TRANSFERS***

The expenditures under this section of the budget reflect the following:

519.381 Transfer to CIP from General Fund

519.382 Transfers are for the Budgeted transfer of Utility Taxes and the CST to the Capital Improvement Fund

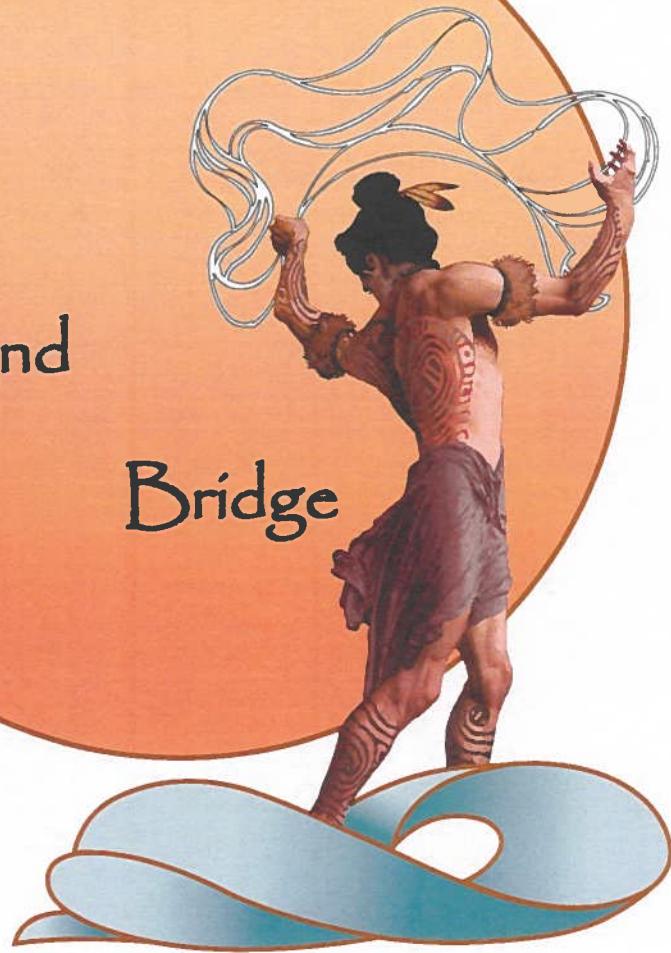
Budget Worksheet

For Fiscal: 2023-2024 Period Ending: 09/30/2024

Defined Budgets

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity
Department: 090 - TRANSFERS							
<u>001.090.519.381</u>	TRX TO CIP FROM GF	173,285.60	173,285.60	138,610.50	0.00	73,000.00	0.00
<u>001.090.519.382</u>	TRX TO CIP UTIL TX & CST	416,551.00	473,960.92	475,623.00	0.00	466,483.82	0.00
	Department: 090 - TRANSFERS Total:	589,836.60	647,246.52	614,233.50	0.00	539,483.82	0.00
	Expense Total:	4,118,809.00	4,181,292.67	4,570,945.00	3,526,719.61	5,183,820.00	0.00
	Fund: 001 - GENERAL FUND Surplus (Deficit):	-169,314.00	659,526.74	0.00	948,607.26	0.00	0.00
	Report Surplus (Deficit):	-169,314.00	659,526.74	0.00	948,607.26	0.00	0.00

Road
And
Bridge



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.

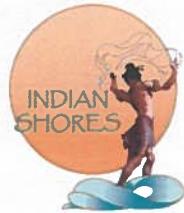
There are several revenue sources that are restricted to road and transportation purposes only. The State Revenue Sharing program Section 206.605 (3). 17.7% of the Revenue Sharing Funds are credited to the Road and Bridge Fund.

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

Budget Worksheet

Account Summary

For Fiscal: 2023-2024 Period Ending: 09/30/2024

Defined Budgets —

	2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity
Fund: 011 - ROAD AND BRIDGE						
Revenue						
Department: 000 - UNDESIGNATED						
011.000.335.120	STATE REVENUE SHARING	7,954.00	9,060.36	6,970.00	7,255.43	6,490.00
011.000.335.490	STREET LT & SIGNAL	54,031.00	54,030.68	59,217.00	59,217.38	60,491.00
011.000.338.900	COUNTY LOCAL OPT GAS TAX	24,479.00	19,431.26	19,444.00	17,942.18	24,678.00
011.000.344.701	TIF/MULTIMODAL FEES	0.00	3,048.00	0.00	0.00	0.00
011.000.381.001	RD & B FUND BALANCE	45,136.00	0.00	47,775.00	0.00	116,279.00
Department: 000 - UNDESIGNATED Total:		131,600.00	85,570.30	133,406.00	84,414.99	207,938.00
Revenue Total:		131,600.00	85,570.30	133,406.00	84,414.99	207,938.00

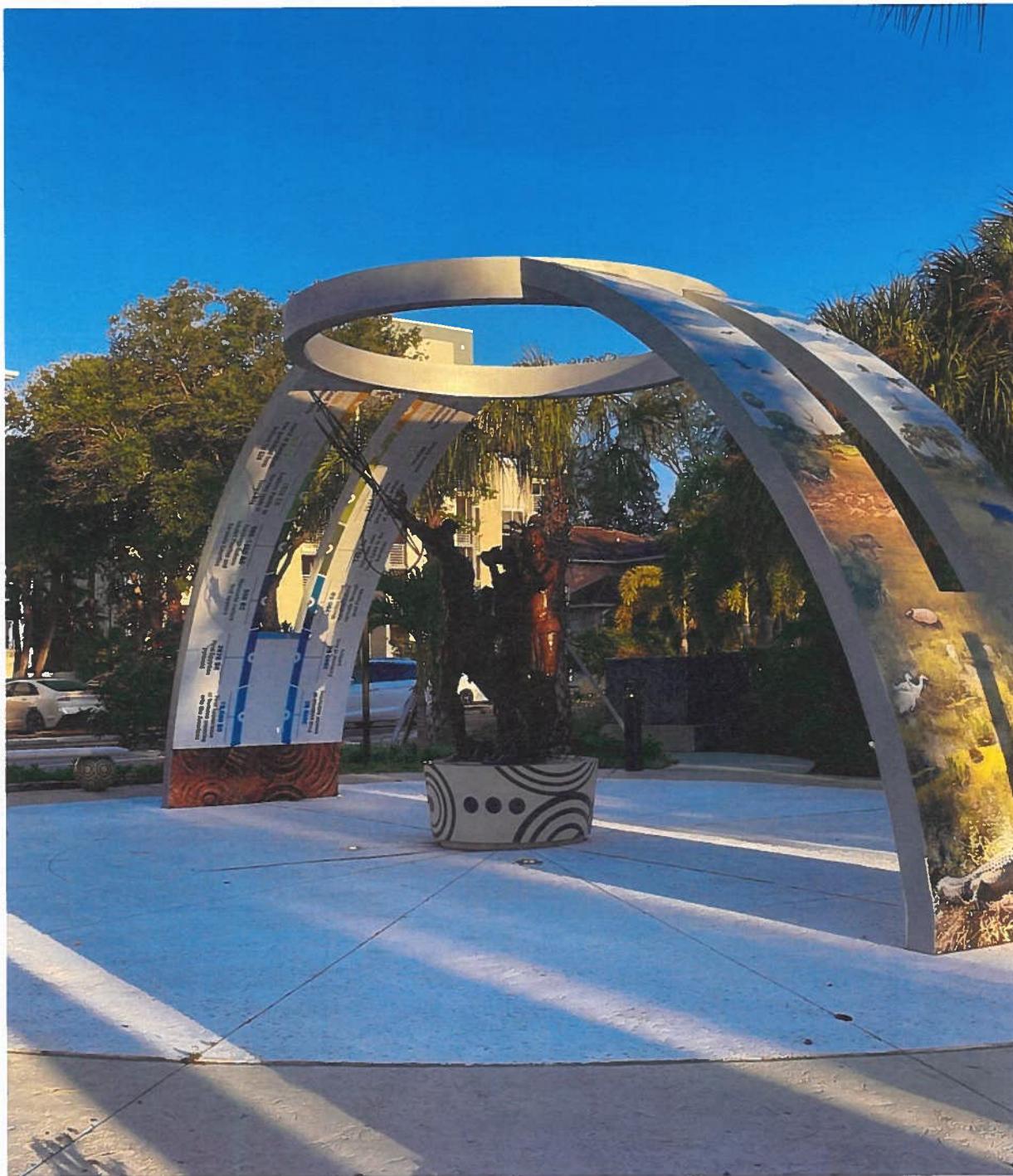
Budget Worksheet

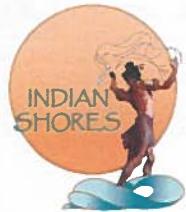
For Fiscal: 2023-2024 Period Ending: 09/30/2024

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	Defined Budgets
Expense								
Department: 088 - PUBLIC SERVICE								
<u>011.088.541.100</u> PERS SERV RD/BRIDGE 9,600.00 9,600.00 9,600.00 8,000.00 0.00 0.00								
<u>011.088.541.430</u> UTILITIES 112,000.00 74,626.90 98,000.00 69,625.41 84,000.00 0.00								
<u>011.088.541.460</u> MAINTENENCE 25,806.00 100.00 25,806.00 26,654.60 123,938.00 0.00								
Budget Detail								
Budget Code Description Units Price Amount								
2023-2024	186 Ave. E. Repair & Remove Sidewalk	1.00	2,400.00	2,400.00				
2023-2024	186 Ave. W. Pavement Markings	1.00	420.00	420.00				
2023-2024	190 Ave. W. Repair Pervious Concrete	1.00	5,250.00	5,250.00				
2023-2024	191 Ave. E. Resurf Dec Sidewalk & Inter	1.00	21,000.00	21,000.00				
2023-2024	192 Ave E Grate, Mill, Resurface	1.00	39,375.00	39,375.00				
2023-2024	193 Ave W Replace Cracked Pervious	1.00	3,150.00	3,150.00				
2023-2024	199 Ave E Restripe Parking	1.00	525.00	525.00				
2023-2024	200 Ave W Repair Damaged Concrete	1.00	3,150.00	3,150.00				
2023-2024	2nd St. Resurface Excavate & Construct	1.00	20,318.00	20,318.00				
2023-2024	Whisper Pines Resurface & Repair	1.00	28,350.00	28,350.00				
Department: 088 - PUBLIC SERVICE Total: 147,406.00 84,326.90 133,406.00 104,280.01 207,938.00 0.00								
Expense Total: 147,406.00 84,326.90 133,406.00 104,280.01 207,938.00 0.00								
Fund: 011 - ROAD AND BRIDGE Surplus (Deficit): -15,806.00 1,243.40 0.00 -19,865.02 0.00 0.00								
Report Surplus (Deficit): -15,806.00 1,243.40 0.00 -19,865.02 0.00 0.00								

Capital
Improvement
Plan







Town of Indian Shores

Budget Worksheet

Account Summary

For Fiscal: 2023-2024 Period Ending: 09/30/2024

Defined Budgets						
	2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity
Fund: 300 - CAPITAL IMPROVEMENT FUND						
Revenue						
Department: 000 - UNDESIGNATED						
300.000.331.203	PC REIMB - GBB BEAUTIFICATI	500,000.00	200,000.00	100,000.00	100,000.00	100,000.00
300.000.335.180	INFRASTRUCTURE TAX	179,514.00	211,584.19	142,590.00	191,584.64	180,969.00
300.000.381.006	TRX FROM GF - CST	5,000.00	5,000.00	5,000.00	0.00	0.00
300.000.381.007	TRX FROM GF - UTILITY TAX	411,551.00	468,960.92	470,623.00	0.00	466,483.82
300.000.381.008	TRANS - GF RESERVES	0.00	0.00	264,500.00	0.00	0.00
300.000.381.009	CIP FUND BALANCE	128,168.40	0.00	238,696.50	0.00	26,163.00
300.000.381.273	TRX FROM GF TO CIP	173,285.60	173,285.60	138,610.50	0.00	73,000.00
Department: 000 - UNDESIGNATED Total:		1,397,519.00	1,058,830.71	1,360,020.00	291,584.64	846,615.82
Revenue Total:		1,397,519.00	1,058,830.71	1,360,020.00	291,584.64	846,615.82

Budget Worksheet

For Fiscal: 2023-2024 Period Ending: 09/30/2024

Defined Budgets

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity
Expense							
Department: 022 - ADMINISTRATIVE							
300.022.512.650	IT EXPENSES	10,000.00	0.00	66,000.00	57,181.55	0.00	0.00
	Department: 022 - ADMINISTRATIVE Total:	10,000.00	0.00	66,000.00	57,181.55	0.00	0.00
Department: 033 - FINANCE							
300.033.571.000	REFUNDED DEBT 2020 PRINCIP	421,924.00	421,923.68	417,229.00	417,229.07	422,063.32	0.00
300.033.572.002	REFUNDED DEBT 2020 INTERES	38,012.00	38,011.74	32,935.00	32,934.87	27,857.26	0.00
	Department: 033 - FINANCE Total:	459,936.00	459,935.42	450,164.00	450,163.94	449,920.58	0.00
Department: 044 - BUILDING MAINTENANCE							
300.044.519.702	BUILDING IMPROVEMENTS	97,517.00	60,004.38	79,521.00	66,689.33	129,032.24	0.00
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2023-2024	Final Payments on OAU#3			0.00	0.00	4,032.24	
2023-2024	HVAC Replacement Unit			0.00	0.00	65,000.00	
2023-2024	Reconfigure Generator			0.00	0.00	60,000.00	
	Department: 044 - BUILDING MAINTENANCE Total:	97,517.00	60,004.38	79,521.00	66,689.33	129,032.24	0.00
Department: 055 - POLICE							
300.055.519.272	VEHICLE/VEH LEASE	148,355.00	131,795.04	248,355.00	274,006.31	60,000.00	0.00
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2023-2024	One New Vehicle			1.00	60,000.00	60,000.00	
300.055.519.897	OTHER EQUIPMENT	39,369.00	16,682.38	148,300.00	79,277.49	57,000.00	0.00
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2023-2024	In-Car Camera's			2.00	6,000.00	12,000.00	
2023-2024	Radio's			2.00	5,000.00	10,000.00	
2023-2024	Sign Board			1.00	35,000.00	35,000.00	
300.055.519.898	BALLISTIC VESTS	6,000.00	761.00	6,000.00	0.00	0.00	0.00
300.055.521.530	EMERGENCY MANAGEMENT	80,331.00	77,531.00	72,100.00	11,547.98	0.00	0.00
	Department: 055 - POLICE Total:	274,055.00	226,769.42	474,755.00	364,831.78	117,000.00	0.00
Department: 088 - PUBLIC SERVICE							
300.088.519.272	NEW VEHICLE	32,790.00	32,790.00	0.00	0.00	0.00	0.00
300.088.519.460	MAINTENANCE	0.00	0.00	125,000.00	0.00	0.00	0.00
300.088.519.676	PAVILION ELEC/FANS	0.00	0.00	4,000.00	2,858.33	0.00	0.00

Budget Worksheet

For Fiscal: 2023-2024 Period Ending: 09/30/2024

							Defined Budgets
		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity
<u>300.088.519.677</u>	HOLIDAY DECORATIONS	12,080.00	5,476.44	7,080.00	0.00	0.00	0.00
<u>300.088.519.700</u>	PARKS, BEACH ACCESS IMPROV	0.00	12,166.74	59,500.00	0.00	101,163.00	0.00
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2023-2024	Amenities for E.D. Williams Park - BBQ			0.00	0.00	25,000.00	
2023-2024	New Playground and Shade Cover			0.00	0.00	76,163.00	
<u>300.088.519.702</u>	BUILDING IMPROVEMENTS	30,000.00	0.00	30,000.00	0.00	0.00	0.00
<u>300.088.519.885</u>	LIGHTING	50,000.00	0.00	55,000.00	0.00	0.00	0.00
<u>300.088.519.888</u>	GBB ARTS	563,337.00	578,087.71	0.00	17,280.78	0.00	0.00
<u>300.088.519.889</u>	19303 MARINE IMPROVEMENT	39,095.00	35,095.00	0.00	0.00	0.00	0.00
<u>300.088.519.901</u>	BIKE RACKS	5,000.00	0.00	0.00	0.00	0.00	0.00
<u>300.088.519.903</u>	PUBLIC SERV EQUIPMENT	12,068.00	0.00	9,000.00	9,894.04	49,500.00	0.00
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2023-2024	Excavator			1.00	38,000.00	38,000.00	
2023-2024	Mower			1.00	11,500.00	11,500.00	
<u>300.088.519.904</u>	TOWN SIGNS - MISC	20,000.00	9,899.50	0.00	16,985.00	0.00	0.00
Department: 088 - PUBLIC SERVICE Total:		764,370.00	673,515.39	289,580.00	47,018.15	150,663.00	0.00
Expense Total:		1,605,878.00	1,420,224.61	1,360,020.00	985,884.75	846,615.82	0.00
Fund: 300 - CAPITAL IMPROVEMENT FUND Surplus (Deficit):		-208,359.00	-361,393.90	0.00	-694,300.11	0.00	0.00
Report Surplus (Deficit):		-208,359.00	-361,393.90	0.00	-694,300.11	0.00	0.00

Budget
Calendar



2023 BUDGET CALENDAR		
Date	Description	Reference
June 1 Thursday	Property Appraiser provides Estimate of Taxable Values.	200.065(8)
July 1 Saturday	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)
July 11 Tuesday	Administrative & Finance Committee/Council Meeting CPI Recommendation/Council Approval to build FY23/24 budget	
July 18 Tuesday	Council Workshop/Special Council Meeting Review of Preliminary Budget for FY23/24	
August 1 Tuesday	Finance Director notifies Property Appraiser of proposed millage rate, date/time and place of 1st public hearing (return completed DR-420)	200.065(2)(b)
August 18 Tuesday	Council Workshop Review of Preliminary Budget for FY23/24	
August 21 Monday	Property Appraiser mails TRIM notices	200.065(2)(b)
September 7 Thursday	<i>Pinellas County BCC budget hearing</i>	200.065(2)
September 12 Tuesday	<i>School Board budget hearing</i>	200.065(2)
September 13 Wednesday 5:01 p.m.	Council Meeting - 1st Public Hearing to adopt a tentative millage rate and FY2023-2024 Budget	200.065(2)(d)
September 15 Friday	Deadline for Taxpayers to file a petition with the Value Adjustment Board (within 25 days after TRIM Mailing)	194.011(3)(d)
September 20 Wednesday	Publish Budget Advertisement of the Town's intent to hold the final Public Hearing to adopt the final budget and millage rate	200.065(2)(d)
September 19 Tuesday	<i>Pinellas County BCC budget hearing (final)</i>	200.065(2)
September 25 Monday 5:01 p.m.	Special Council Meeting - 2nd Public Hearing to adopt final millage rate and FY 2023-2024 budget	200.065(2)(d)
September 26 Tuesday	Finance Director forwards millage rate to Property Appraiser, Tax Collector, & DOR (within 3 days after adoption of resolution or ordinance)	200.065(4)
October 2 Monday	Property Appraiser delivers DR-422 to taxing authorities	200.065(6)
October 4 Wednesday	Value Adjustment Board meets for first certification of tax rolls	193.122(1)
October 5 Thursday	Finance Director returns completed DR-422	200.065(6)
October 6 Friday	Property Appraiser extends roll to Tax Collector	
Mid October TBD	Value Adjustment Board hearings begin	194.032(1)(a), (c)
October	Finance Director certifies compliance to DOR (no later than 30 days after adoption	200.068
October 31 Tuesday	Tax Collector mails tax bills	197.322(3)
TBD	Value Adjustment Board meets for second certification of tax rolls	193.122(3)

Geogssary

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.