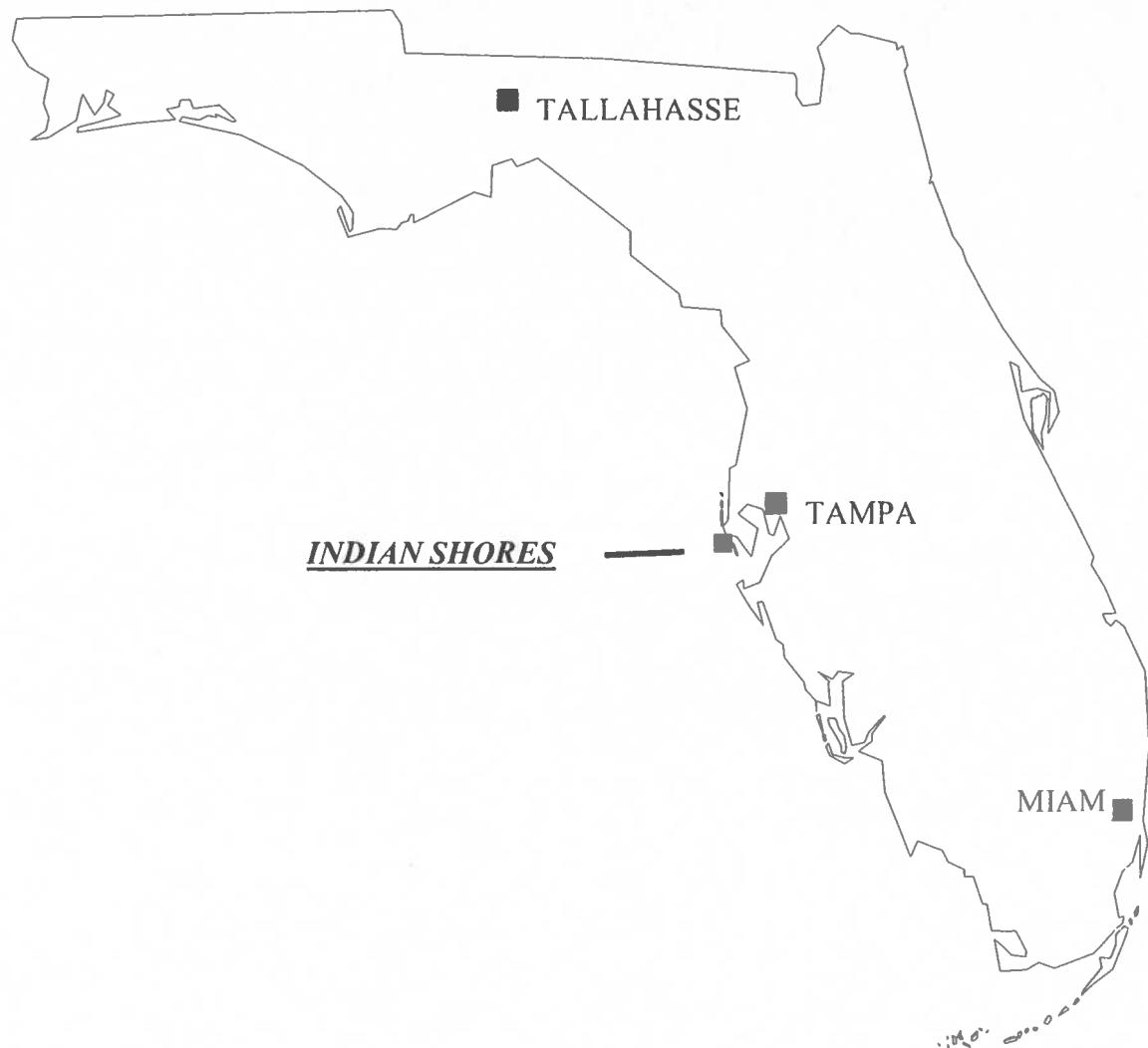


FINAL BUDGET
Fiscal Year 2024 – 2025
September 23, 2024

TABLE OF CONTENTS

TABLE OF CONTENTS.....	i
LOCATOR MAP.....	1
TOWN OFFICIALS.....	2
ORGANIZATIONAL CHART.....	3
PURPOSE OF THE BUDGET AND BUDGET GUIDE.....	4
GENERAL FUND	
REVENUE COMPARISON.....	8
EXPENDITURES BY DEPARTMENT.....	11
LEGISLATIVE.....	12
ADMINISTRATIVE.....	14
FINANCE.....	17
PARKING	19
POLICE.....	21
EMERGENCY MANAGEMENT	24
BUILDING	26
COMMUNITY DEVELOPMENT	29
LIBRARY.....	31
PUBLIC SERVICES.....	33
INTERFUND TRANSFERS	36
ROAD AND BRIDGE FUND.....	38
DEBT SERVICE FUND	41
CAPITAL IMPROVEMENT FUND.....	44
BUDGET CALENDAR.....	48
GLOSSARY.....	A1



Town of Indian Shores, Florida

FY 2024 – 2025

Proposed Operating & Capital Budget

Town Officials

Diantha Schear
Mayor

Ellen Bauer
Vice Mayor

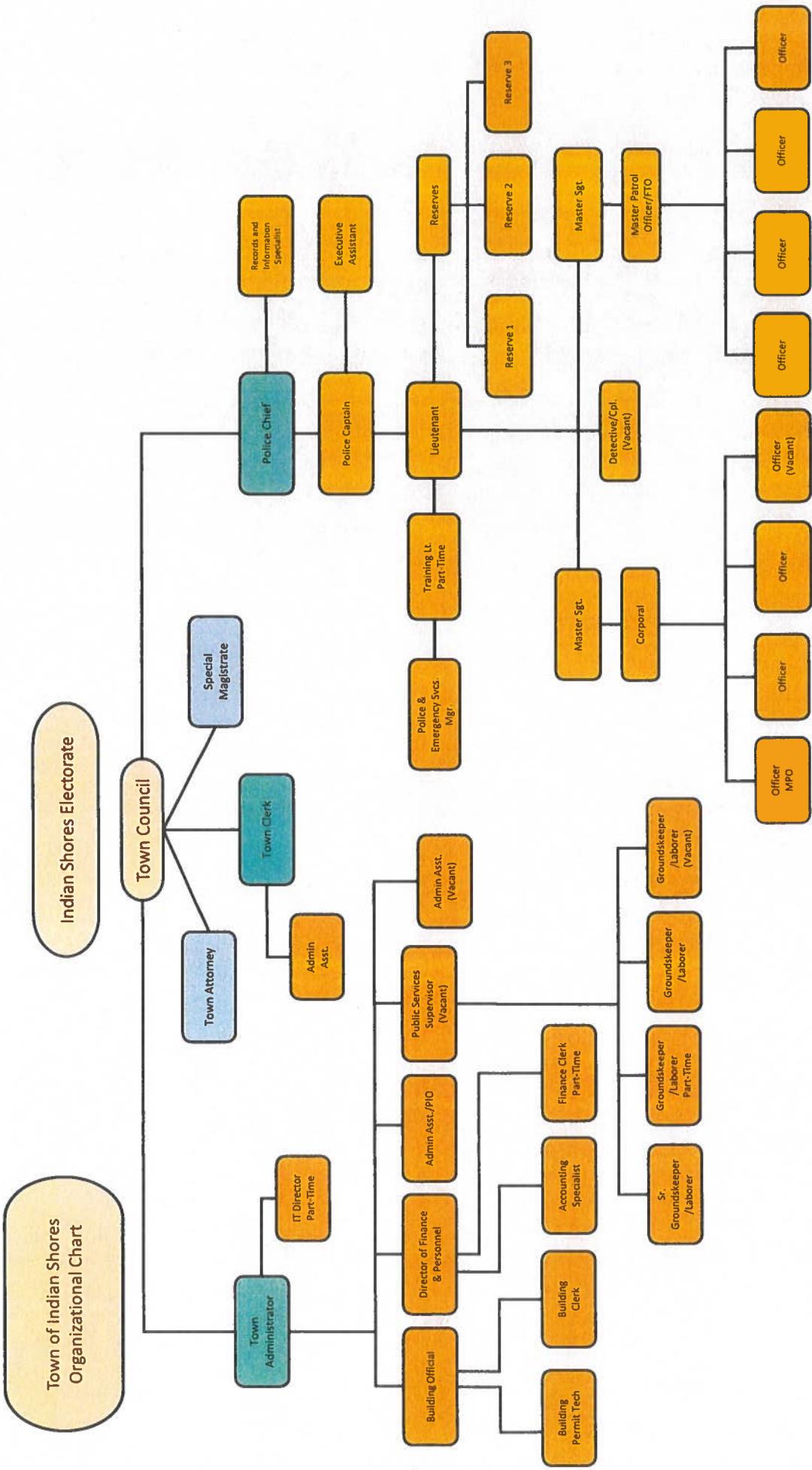
Mark Housman
Councilor

Nicholas Menchise
Councilor

Michael Howard
Councilor



Town of Indian Shores Organizational Chart



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 FY2024-2025 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 FY24-25 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' FY2024-2025 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, 2024, is referred to as "Fiscal Year 2024-2025". 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 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 2024 TRIM PROCESS

For the FY2024-2025 budget year the Preliminary Taxable Assessed value of property within the Town increased to \$1,630,042,301. If the Town maintains the current millage rate of 1.8700 it will generate \$288,735 more in taxes than last year.

The calculated rolled-back rate (or rolled forward rate) is 1.6962. Allowing for the 1.0569% 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 1.8376 and by a two-thirds vote of the council 2.0214. A unanimous vote and a referendum vote can increase the rate even higher.

General Fund
Revenues



Budget Worksheet

For Fiscal: 2024-2025 Period Ending: 09/30/2025

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget
Fund: 001 - GENERAL FUND						
Revenues						
Department: 000 - UNDESIGNATED						
001.000.311.100	AD VALOREM TAXES	2394901	2380104.9	2676661	2663689.14	2956734
001.000.314.100	UTILITY TAX - DUKE	378992	414058.54	396848	363874.56	420000
001.000.314.300	UTIL TAX - PC WATER	68831	69478.99	70000	55298.93	70000
001.000.314.400	UTILITY TAX - GAS	22800	20617.09	22859	20025.88	22500
001.000.315.000	COMMUNICATION SERVICES TAX	92415	95536.11	99144	62111.53	90000
001.000.323.100	FRANCHISE FEE - DUKE ENERGY	275000	309377.02	302188	266460.57	311000
001.000.323.400	FRANCHISE FEE - GAS	13500	16875.12	16399	14015.9	17000
001.000.329.000	OTHER LICENSES AND PERMITS	500	0	500	950	1000
001.000.331.202	FDLE GRANTS	0	790.5	761	1184.5	1500
001.000.331.500	FEDERAL DISASTER RELIEF	0	27279.74	0	0	0
001.000.335.120	STATE REVENUE SHARING	27708	32690.06	29969	28342.59	29998
001.000.335.150	STATE ALCOHOL LICENSE	2888	2936.64	2937	2838.75	3000
001.000.335.180	1/2 CENT SALES TAX	89140	101249.05	101136	90242.22	102141
001.000.337.300	RECYCLING GRANT PC COUNTY	1050	0	1050	1735	867
001.000.341.400	COPY FEES	550	238.71	250	36.4	250
001.000.341.900	QUALIFYING FEES	800	253.08	500	672.42	500
001.000.344.500	PARKING MACHINE - TIKI GARDENS	125000	134357.1	148579	115996.59	135000
001.000.344.501	PARKING MACHINE - NATURE PARK	30000	24775.72	35000	14383.18	20000
001.000.344.502	PARKING MACHINE - MUNI CTR	75000	9116.83	97500	40732.23	50000
001.000.344.503	PARKING MACHINE - MCEWEN PARK	0	1766.36	68250	10119.14	12000
001.000.361.200	INTEREST ON INVESTMENT	2500	150254.12	100000	167909.42	300000
001.000.352.000	RENTAL FEE TWN HALL/PAVIL/KITCH	100	257	500	2250	4000
001.000.362.400	COUNTY LEASE PS BLDG	19091	22433.52	22434	22433.52	22434
001.000.364.320	INS REIMBURSEMENT/TIPS GRANT	15000	23268.77	20000	58239.18	25000
001.000.364.400	SALE OF EQUIPMENT	5000	13597	15000	12445	10000
001.000.366.900	CONTRIBUTIONS & DONATIONS	7500	8365.36	10000	9350	0
001.000.366.902	COMMUNITY GARDEN - REIMB	0	65	260	0	0
001.000.366.940	ST. PATRICKS DAY REVENUE	10000	7008.5	10000	6618	8000
001.000.369.900	OTHER MISC REVENUE	10000	25186.6	20000	14806.09	15000
001.000.369.901	CONVENIENCE FEE (CREDIT/DEBIT)	3500	4583.87	5000	4436.03	5000
001.000.369.902	TAKE HOME CAR PROGRAM	4500	6634.98	10000	8011.7	10000
001.000.381.008	TRANS - GF UNASSIGNED FB	0	0	0	0	575409
Department: 000 - UNDESIGNATED Total:		3676266	3903156.28	4283725	4059208.47	5218333
Department: 055 - POLICE						
001.055.342.100	POLICE SERVICE CONTRACT	543479	543479.04	591445	544939.12	618114
001.055.342.400	POLICE SERV EXTRA DUTY	16000	5940	18500	8775	18500
001.055.351.100	COURT FINES	5000	6038.57	5000	6584.01	7000
001.055.351.300	POLICE EDUCATION	250	270	250	233.82	250
001.055.351.500	PARKING FINES (IS)	30000	11341	30000	3992	10000
001.055.354.000	FINES-LOCAL ORD VIOLATION	100	0	100	538	100
001.055.364.400	SALE OF EQUIPMENT	0	0	0	0	30000
001.055.366.900	CONTRIBUTIONS & DONATIONS	0	0	0	0	10000
Department: 055 - POLICE Total:		594829	567068.61	645295	565061.95	693964
Department: 066 - BUILDING						
001.066.322.000	BUILDING PERMITS	254000	229179.9	225000	229561.65	225000
001.066.343.900	BUILDING EDUCATION	4400	3740.57	2500	2816.83	2500
Department: 066 - BUILDING Total:		258400	232920.47	227500	232378.48	227500

	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget
--	---------------------------	-----------------------------	---------------------------	-----------------------------	---------------------------

Fund: 001 - GENERAL FUND

Revenues

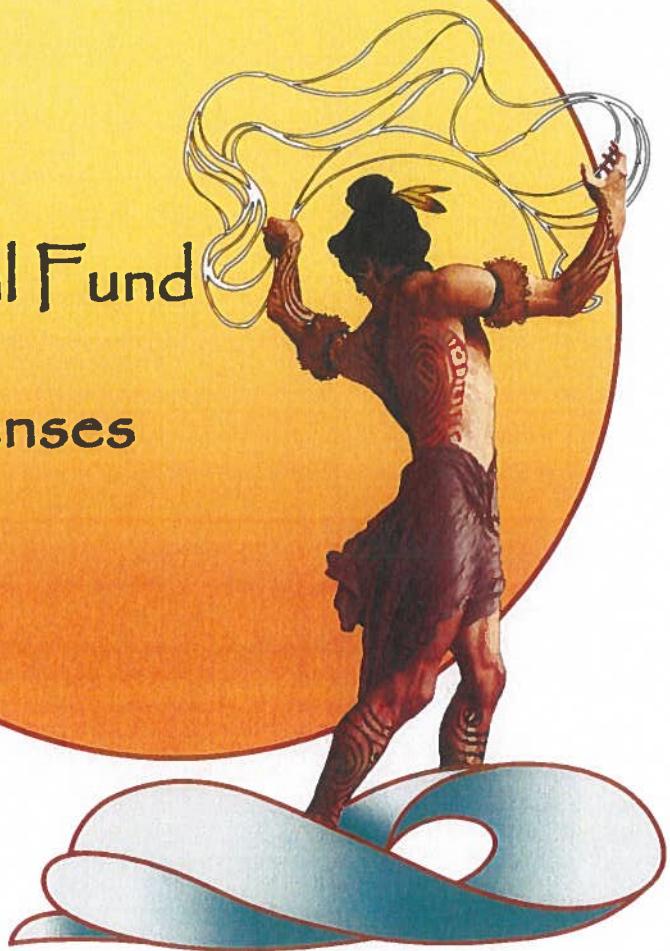
Department: 067 - COMMUNITY DEVELOPMENT

<u>001.067.325.000</u>	COMMUNITY DEVEL PERMITS	7500	6198	9500	1000	22000
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	Community Development Permits	1	7000	7000		
2024-2025	Floodplain Permits	1	5000	5000		
2024-2025	Site Plan Review	1	10000	10000		
<u>001.067.343.700</u>	CONSERVATION & RESOURCE MGT.	20500	17127.25	15000	16337.58	1000
Department: 067 - COMMUNITY DEVELOPMENT Total:		28000	23325.25	24500	17337.58	23000

Department: 077 - LIBRARY

<u>001.077.347.100</u>	LIBRARY DUES	500	440	500	250	500
<u>001.077.347.101</u>	LIBRARY BOOK SALES	1500	1585.05	1500	1762.1	1500
<u>001.077.366.901</u>	LIBRARY DONATIONS	300	267	300	200	300
<u>001.077.366.906</u>	LIBRARY READ & FEED	550	755	500	340	500
Department: 077 - LIBRARY Total:		2850	3047.05	2800	2552.1	2800
Fund: 001 - GENERAL FUND Total:		4560345	4729517.66	5183820	4876538.58	6165597

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.

511.312 IT EXPENSES covers hardware and software utilized by members of the Town Council

511.400 TRAVEL/PER DIEM EXPENSES includes hotels, meals, mileage costs for the Mayor and Council members to travel to conferences such as Florida League of Cities, etc.

511.410 COMMUNICATION SERVICES includes the cost for landline and cellular telephone services, internet services, cellular ipad services.

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: 2024-2025 Period Ending: 09/30/2025

	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget

Fund: 001 - GENERAL FUND

**Department: 011 - LEGISLATIVE
Expense**

<u>001.011.511.100</u>	LEGISLATIVE SALARIES	42,872	41,475.31	45,573	39,896.21	47,077
------------------------	----------------------	--------	-----------	--------	-----------	--------

Budget Detail

Budget Code	Description	Units	Price	Amount		
2024-2025	Councilors	3	6974	20922		
2024-2025	Mayor	1	15693	15693		
2024-2025	Vice Mayor	1	10462	10462		
<u>001.011.511.220</u>	RETIREMENT CONTRIBUTION	5,573	5,391.24	5,925	5,186.51	6,120
<u>001.011.511.240</u>	WORKERS' COMPENSATION	69	54.87	55	55.75	66
<u>001.011.511.300</u>	OPERATING EXPENSES	5,000	3,394.45	4,500	3,917.80	4,000
<u>001.011.511.301</u>	OPERATING EXPENSE - MAYOR	2,000	2,096.56	2,000	2,196.67	3,000
<u>001.011.511.302</u>	OPERATING EXPENSE - VICE MAYOR	2,000	115.22	2,000	966.96	2,000
<u>001.011.511.303</u>	OPERATING EXP - MENCHISE	2,000	700.24	2,000	1,353.01	2,000
<u>001.011.511.304</u>	OPERATING EXP - HOWARD	2,000	2,745.82	2,000	3,390.14	2,000
<u>001.011.511.305</u>	OPERATING EXP - HOUSMAN	2,000	0.00	2,000	529.20	2,000
<u>001.011.511.312</u>	IT EXPENSES	-	0.00	-	0.00	500
<u>001.011.511.400</u>	TRAVEL/PER DIEM	-	0.00	-	0.00	5,000
<u>001.011.511.410</u>	COMMUNICATION SERVICES	-	0.00	-	0.00	3,700
<u>001.011.519.480</u>	PROMOTIONAL ACTIVITIES	6,000	7,475.77	8,000	8,054.95	12,500
<u>001.011.521.210</u>	FICA TAXES	3,280	3,079.86	3,486	2,958.69	3,601
Department: 011 - LEGISLATIVE Total:		72,794	66,529.34	77,539	68,505.89	93,564

**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.

512.312 IT EXPENSES covers hardware and software utilized by the Administrative and Public Services departments.

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 landline and cellular telephone services, text services, internet services, cellular ipad services and jet packs.

512.440 RENTALS/LEASES includes costs for the copier and postage meter, water cooler rental and storage unit.

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, 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.

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: 2024-2025 Period Ending: 09/30/2025

		2022-2023 Total	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget
Fund: 001 - GENERAL FUND						
Department: 022 - ADMINISTRATIVE						
Expense						
<u>001.022.512.100</u>	ADMININSTRATIVE SALARIES	334,371	297,699.91	375,530	231,378.20	424,956
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	Adm Asst - Receptionist	1	45,566	45,566.00		
2024-2025	Adm Asst - TA	1	54,245	54,245.00		
2024-2025	Adm Asst - TC	1	48,733	48,733.00		
2024-2025	Holiday Pay - Decmber	6	200	1,100.00		
2024-2025	PT - IT	1	40,908	40,908.00		
2024-2025	Town Administrator	1	143,639	143,639.00		
2024-2025	Town Clerk	1	90,765	90,765.00		
<u>001.022.512.220</u>	RETIREMENT CONTRIBUTIONS	41,247	35,658.10	42,796	26,279.43	50,316
<u>001.022.512.230</u>	LIFE AND HEALTH INSURANCE	47,882	38,200.06	54,316	30,115.18	89,425
<u>001.022.512.240</u>	WORKERS' COMPENSATION	451	358.59	436	442.02	570
<u>001.022.512.310</u>	PROFESSIONAL SERVICES	21,000	6,299.76	11,000	1,303.00	0
<u>001.022.512.312</u>	I T EXPENSES	48,186	56,384.82	49,638	41,509.85	45,596
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	Four 48 Port Switches	4	1,117	4,468.00		
2024-2025	Four CyberPower 850va Battery Backups	4	105	420.00		
2024-2025	Four LG 4K 27" Monitors	4	337	1,348.00		
2024-2025	Incode Annual Fees	1	12,752	12,752.00		
2024-2025	Microsoft Licensing	1	20,000	20,000.00		
2024-2025	Misc - Wireless keybd, mouse, speakers, etc.	2	1,000	2,000.00		
2024-2025	One 16 Port Switch (WiFi)	1	420	420.00		
2024-2025	Three Town workstations	3	834	2502		
2024-2025	Two Laptops (TA & Fin Dir)	2	843	1686		
<u>001.022.512.340</u>	CONTRACTUAL SERVICES	5,000	3,662.35	5,500	5,691.80	11,000
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	Election Services	1	5500	5500		
2024-2025	Sara Mullins - Recreation Consultant	220	25	5500		
<u>001.022.512.400</u>	TRAVEL/PER DIEM	2,500	1,319.81	3,000	0.00	5,000
<u>001.022.512.410</u>	COMMUNICATION SERVICES	15,200	13,502.83	15,500	15,616.32	15,860
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	Spectrum Monthly Service	12	400	4800		
2024-2025	Verizon Wireless Jetpacks (2) Monthly Fee	12	80	960		
2024-2025	Verizon Wireless New Equipment	1	2000	2000		
2024-2025	Verizon Wireless Phone System Monthly Fee	12	675	8100		
<u>001.022.512.420</u>	POSTAGE, FREIGHT, ETC.	4,500	3,731.45	4,500	15,863.15	5,000
<u>001.022.512.440</u>	RENTALS/LEASES	4,400	4,622.43	4,542	7,075.46	4,600
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	Copy Machine Lease & Copies Monthly	12	325	3900		
2024-2025	Pitney Bowes Postage Meter Quarterly Leassee Fee	4	175	700		
<u>001.022.512.460</u>	REPAIR & MAINTENANCE	1,500	326.39	1,500	2,746.93	2,500

		2022-2023 Total	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget
Fund: 001 - GENERAL FUND						
Department: 022 - ADMINISTRATIVE						
Expense						
<u>001.022.512.470</u>	MUNICODE & LEGAL ADS	12,000	7,514.32	13,000	11,485.07	13,000
Budget Detail						
Budget Code	Description		Units	Price	Amount	
2024-2025	Legal Ads for Ordinances, PZB & Budget		1	5000	5000	
2024-2025	Municode		1	8000	8000	
<u>001.022.512.490</u>	OTHER CHRGES & OBLIG	3,000	1,449.70	2,000	2,502.33	2,500
<u>001.022.512.520</u>	SUPPLIES	8,000	4,559.61	8,500	5,806.15	8,500
<u>001.022.512.540</u>	MEMBERSHIP/TRAINING	7,000	5,923.75	6,310	2,404.80	6,000
<u>001.022.512.640</u>	MACHINERY & EQUIPMENT	2,000	0.00	1,000	0.00	0
<u>001.022.514.311</u>	LEGAL COUNSEL	74,000	65,926.95	74,000	81,487.51	125,000
Budget Detail						
Budget Code	Description		Units	Price	Amount	
2024-2025	Miscellaneous Legal		1	10000	10000	
2024-2025	Ordinance Updates		1	40000	40000	
2024-2025	Town Attorney		1	75000	75000	
<u>001.022.519.430</u>	UTILITIES COST	65,500	89,112.03	70,000	72,866.87	80,000
<u>001.022.519.480</u>	PROMOTIONAL ACTIVITIES	11,500	15,162.46	13,000	8,350.67	13,000
<u>001.022.519.500</u>	ST. PAT'S DAY EXPENSES	5,000	5,219.97	5,500	5,912.82	6,000
<u>001.022.519.501</u>	ST. PAT'S PROCEED PURCHASES	5,000	2,390.00	5,000	1,513.87	2,000
<u>001.022.519.820</u>	AID TO PRIVATE ORGANIZATION	8,000	10,683.99	2,000	0.00	0
<u>001.022.521.140</u>	OVERTIME	1,000	880.77	3,000	340.09	1,000
<u>001.022.521.210</u>	FICA TAXES	25,656	23,096.65	27,812	17,794.68	31,174
Department: 022 - ADMINISTRATIVE Total:		753,893	693,686.70	799,379	588,486.20	942,997

**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 Finance 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: 2024-2025 Period Ending: 09/30/2025

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget
Fund: 001 - GENERAL FUND						
Department: 033 - FINANCE						
Expense						
<u>001.033.513.100</u>	FINANCE SALARIES	180144	175822.62	191469.2	173083.07	203682
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	Accounting Specialist	1	58540	58540		
2024-2025	Dir of Finance & Personnel	1	121988	121988		
2024-2025	Holiday Pay - December	2.5	200	500		
2024-2025	PT Finance Clerk	1	22654	22654		
<u>001.033.513.220</u>	RETIREMENT CONTRIBUTIONS	20945	21006.09	22252	20603.05	23664
<u>001.033.513.230</u>	LIFE AND HEALTH INSURANCE	23899	24210.52	27138	23384.28	28044
<u>001.033.513.240</u>	WORKERS' COMPENSATION	290	230.58	233	236.22	289
<u>001.033.513.320</u>	PROFESSIONAL SERVICE/AUDITS	16500	17500	18000	18000	27000
<u>001.033.513.340</u>	OTHER CONTRACTUAL SERVICES	8500	11094.01	11000	2186.49	6000
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	Concentra Physicals	1	1000	1000		
2024-2025	Miscellaneous	1	5000	5000		
<u>001.033.513.400</u>	TRAVEL PER DIEM	2000	1005.46	2000	399	2000
<u>001.033.513.470</u>	PRINTING & BINDING (AUDIT)	500	59.85	100	59.85	100
<u>001.033.513.520</u>	SUPPLIES	1500	911.74	500	1670.18	2000
<u>001.033.513.540</u>	MEMBERSHIP/TRAINING	3000	1791.95	2000	1561	2000
<u>001.033.519.450</u>	P & C INSURANCE	129600	99012.96	208000	134553.51	137865
Budget Detail						
Budget Code	Description		Units			
2024-2025	Flood Insurance - 19019 Recreational Area		1			
2024-2025	Flood Insurance - 2/3 Muni Ctr Wright Insurance		1			
2024-2025	P & C Insurance - Brown & Brown		1			
<u>001.033.521.140</u>	OVERTIME	1000	55.99	1000	198.39	1000
<u>001.033.521.210</u>	FICA TAXES	13858	13447.64	14723	13295.6	15658
Department: 033 - FINANCE Total:		401736	366149.41	498415.2	389230.64	449302

***TOWN OF INDIAN SHORES
PARKING DEPARTMENT***

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

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

	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget
Fund: 001 - GENERAL FUND					
Department: 045 - PARKING					
Expense					
001.045.545.460	MAINTENANCE/REPAIRS	9972	22460.37	5444	4244.8
001.045.545.461	PAYMENT FEES	20000	17905	30000	18201.96
Department: 045 - PARKING Total:		29972	40365.37	35444	22446.76
					25000

**TOWN OF INDIAN SHORES
POLICE DEPARTMENT**

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

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 for personnel including the Chief, Captain, Lt's, 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.

521.312 IT EXPENSES covers hardware and software utilized by the Police 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.

521.430 GASOLINE covers fuel for the Police department fleet.

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, and other miscellaneous items.

521.521 AMMUNITION covers ammunition for the force.

521.530 EMERGENCY MANAGEMENT is used for emergency preparation and response expenses.

Budget Worksheet

For Fiscal: 2024-2025 Period Ending: 09/30/2025

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget
Fund: 001 - GENERAL FUND						
Department: 055 - POLICE						
Expense						
<u>001.055.519.480</u>	PROMOTIONAL ACTIVITIES	0	3752.75	5500	10826.37	10000
<u>001.055.519.820</u>	AID TO PRIVATE ORGANIZATIONS	0	0	10000	11851	12000
<u>001.055.521.100</u>	POLICE SALARIES	1115647	1054273.98	1253006	1107827.85	1545050
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	Administrative Assistant	1	52801	52801		
2024-2025	Corporal	1	93559	93559		
2024-2025	Detective Corporal	1	71538	71538		
2024-2025	Detective Master Patrol Officer	1	72733	72733		
2024-2025	Executive Assistant	1	62146	62146		
2024-2025	Holiday Pay - December	1	3700	3700		
2024-2025	Leutenant - FT	1	84660	84660		
2024-2025	Leutenant - PT	1	40422	40422		
2024-2025	Master Patrol Officer	1	74448	74448		
2024-2025	Master Sergeants - 2	1	163482	163482		
2024-2025	Off Duty Detail	1	18500	18500		
2024-2025	Officers - 7	1	482988	482988		
2024-2025	Police Captain	1	139879	139879		
2024-2025	Police Chief	1	184194	184194		
<u>001.055.521.140</u>	OVERTIME	30000	76333.1	50000	59809.66	40000
<u>001.055.521.210</u>	FICA TAXES	87642	85787.35	99245	87814.57	122037
<u>001.055.521.220</u>	RETIREMENT CONTRIBUTIONS	87600	88906.51	98510	87453.81	56208
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	CH185	1	17320	17320		
2024-2025	Mission Square	1	38888	38888		
<u>001.055.521.230</u>	LIFE AND HEALTH INSURANCE	178772	145201.84	210845	138512.32	247668
<u>001.055.521.240</u>	WORKERS' COMPENSATION	36005	28627.12	30813	31239.21	41462
<u>001.055.521.300</u>	ACCREDITATION	800	6454.71	3000	6404.32	7500
<u>001.055.521.310</u>	PROFESSIONAL SERVICES	5000	6391	6000	4063.52	6000
<u>001.055.521.311</u>	LEGAL	6000	32432.58	8000	15905.06	8000
<u>001.055.521.312</u>	IT EXPENSES	13800	22974.65	15800	27682.79	30000
<u>001.055.521.320</u>	POLICE AUDIT FEES	13500	23200	14000	14200	5700
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	Annual GASB68 Report - GRS	1	4000	4000		
2024-2025	Annual GASB75 Report - Foster & Foster	1	1700	1700		
<u>001.055.521.340</u>	CONTRACTUAL SERVICES	30000	34298.63	30000	41750.14	43370
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	Other PD Assistance	1	5000	5000		
2024-2025	PCSO - 14 Forensic Services	1	4246	4246		
2024-2025	PCSO - 12 Latent Print Services	1	1338	1338		
2024-2025	PCSO - 325 items - Property & Evidence Storage	1	5086	5086		
2024-2025	PCSO - ACISS/Records Mgmt System	1	541	541		
2024-2025	PCSO - CAD	1	27159	27159		
<u>001.055.521.400</u>	TRAVEL/PER DIEM	3000	4386.7	3000	1374.03	4000
<u>001.055.521.410</u>	COMMUNICATION SERVICES	15000	17700.83	17000	19422.82	22000
<u>001.055.521.420</u>	POSTAGE, FREIGHT, ETC.	2319	1745.9	3000	4120.55	1000
<u>001.055.521.430</u>	GASOLINE	35000	47397.6	35000	39037.19	45000
<u>001.055.521.450</u>	POLICE INSURANCE	50000	35847.44	52000	41536.49	38360
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	Auto Liability - 17 Vehicles Brown & Brown	17	758	12886		
2024-2025	Auto Liability - 2 Trailers Brown & Brown	2	758	1516		

	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget
--	---------------------------	-----------------------------	---------------------------	-----------------------------	---------------------------

Fund: 001 - GENERAL FUND

Department: 055 - POLICE

Expense

2024-2025	CNA Surety - Bond Policy \$10,000	1	126	126	
2024-2025	Flood Insurance 1/3 Muni Ctr - Wright Insurance	1	1615	1615	
2024-2025	Law Enforcement Liability - Brown & Brown	1	22217	22217	
<u>001.055.521.460</u>	MAINTENANCE	25000	34886.49	27100	31740.62
<u>001.055.521.520</u>	SUPPLIES	25000	40027.37	27000	26573.14

Budget Detail

Budget Code	Description	Units	Price	Amount	
2024-2025	Furniture	1	5000	5000	
2024-2025	Misc Supplies	1	25000	25000	
<u>001.055.521.521</u>	AMMUNITION	0	419.9	0	2331.53
<u>001.055.521.530</u>	EMERGENCY MANAGEMENT	10000	16808.5	12500	89507.43
<u>001.055.521.540</u>	MEMBERSHIP/DUES	1550	1404.95	2500	5252.95
<u>001.055.521.542</u>	POLICE TRAINING/EDUCATION	3000	10002.82	7000	6024.64
<u>001.055.521.640</u>	EQUIPMENT	0	11530.28	36000	16804.27

Budget Detail

Budget Code	Description	Units	Price	Amount	
2024-2025	Bola Wrap	2	3000	6000	
2024-2025	Guns	4	1000	4000	
2024-2025	Security Equip - Cameras	1	25000	25000	

Department: 055 - POLICE Total:	1774635	1830793	2056819	1929066.28	2400855
---------------------------------	---------	---------	---------	------------	---------

**TOWN OF INDIAN SHORES
EMERGENCY MANAGEMENT**

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

521.100 SALARIES covers salaries for the Police and Emergency Services Manager.

521.140 OVERTIME covers salaries for the Police and Emergency Services Manager for pre-storm preparedness and post-storm events.

521.410 COMMUNICATION SERVICES covers the emergency satellite phones and Star Link IT Equipment

521.430 GASOLINE covers fuel for the Police and Emergency Services Managers vehicle.

521.460 MAINTENANCE & REPAIRS covers maintenance on equipment, the Humvee, the Siren System and Vehicles

521.520 SUPPLIES covers miscellaneous supplies and uniforms

Budget Worksheet

For Fiscal: 2024-2025 Period Ending: 09/30/2025

		2022-2023	2022-2023	2023-2024	2023-2024	2024-2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget
Fund: 001 - GENERAL FUND						
Department: 056 - EMERGENCY MANAGEMENT						
Expense						
<u>001.056.521.100</u>	EMERGENCY MGMT SALARIES	0	0	0	0	68950
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	Emergency Mgmt Services Manager	1	68750	68750		
2024-2025	Holiday Pay - December	1	200	200		
<u>001.056.521.140</u>	EMERGENCY MGMT OVERTIME	0	0	0	0	50000
<u>001.056.521.210</u>	FICA TAXES	0	0	0	0	5259
<u>001.056.521.220</u>	RETIREMENT	0	0	0	0	8938
<u>001.056.521.230</u>	LIFE & HEALTH INSURANCE	0	0	0	0	13625
<u>001.056.521.240</u>	WORKERS' COMPENSATION	0	0	0	0	1918
<u>001.056.521.410</u>	COMMUNICATION SERVICES	0	0	0	0	10000
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	Satellite Phones	1	5000	5000		
2024-2025	Star Link IT Equipment	1	5000	5000		
<u>001.056.521.430</u>	GASOLINE	0	0	0	0	5000
<u>001.056.521.460</u>	MAINTENANCE/REPAIRS	0	0	0	0	15000
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	Equipment Maintenance	1	2500	2500		
2024-2025	Humvee Maintenance	1	2500	2500		
2024-2025	Siren System Maintenance	1	5000	5000		
2024-2025	Vehicle Maintenance	1	5000	5000		
<u>001.056.521.520</u>	SUPPLIES	0	0	0	0	15000
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	Miscellaneous Supplies	1	12500	12500		
2024-2025	Uniforms	1	2500	2500		
Department: 056 - EMERGENCY MANAGEMENT Total:		0	0	0	0	193690

**TOWN OF INDIAN SHORES
BUILDING DEPARTMENT**

The expenditures under this section of the budget reflect services that enforce the Florida Building Code.

524.100 SALARIES is where a percentage of the base salary for the Building Official and Permit Technician are recorded.

524.310 PROFESSIONAL SERVICES records the cost of the towns contracted engineer firm and Safebuilt Services when needed.

524.311 LEGAL SERVICES is where legal costs related to the Florida Building Code Operations are recorded in addition to the cost of legal ads.

524.312 IT EXPENSES covers hardware and software utilized by the Building department.

524.340 CONTRACTUAL SERVICES records the estimated cost of the credit card merchant fees for building permits.

524.430 GASOLINE covers a percentage of fuel for the Building Official's vehicle while enforcing the Florida Building Code.

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, printers, etc.

Budget Worksheet

For Fiscal: 2024-2025 Period Ending: 09/30/2025

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget
Fund: 001 - GENERAL FUND						
Department: 066 - BUILDING						
Expense						
<u>001.066.521.140</u>	OVERTIME	1000	463.5	2000	286.66	0
<u>001.066.521.210</u>	FICA TAXES	5237	5397.86	8784	11248.76	8782
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	Building Official 60%	1	5582	5582		
2024-2025	Permit Technician - AW 80%	1	3200	3200		
<u>001.066.524.100</u>	BUILDING DEPT SALARIES	67454	69298.82	112009.2	153872.02	114802
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	Building Official 60%	1	72970	72970		
2024-2025	Permit Technician - AW 80%	1	41832	41832		
<u>001.066.524.220</u>	RETIREMENT CONTRIBUTIONS	5034	6239.92	14920	18533.02	14924
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	Building Official 60%	1	9486	9486		
2024-2025	Permit Technicianian - AW 80%	1	5438	5438		
<u>001.066.524.230</u>	LIFE AND HEALTH INSURANCE	11832	11734.7	26243	23804.84	19507
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	Building Official 60%	1	8688	8688		
2024-2025	Permit Technician 80%	1	10819	10819		
<u>001.066.524.240</u>	WORKERS' COMPENSATION	110	87.47	140	138.9	2181
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	Building Official 60%	1	2123	2123		
2024-2025	Permit Technician - AW 80%	1	58	58		
<u>001.066.524.310</u>	PROFESSIONAL SERVICES	30000	41239.5	0	2179.6	15000
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	Safebuilt Services	1	15000	15000		
<u>001.066.524.311</u>	LEGAL SERVICES	40880	22139.47	40880	12137.76	1000
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	Town Attorney - FL Bldg Code related	1	1000	1000		
<u>001.066.524.312</u>	IT EXPENSES	4500	0	4500	5144	3600
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	Community Core Monthly User Fee - 80%	1	3600	3600		
<u>001.066.524.340</u>	CONTRACTUAL SERVICES	208000	156314.91	221975	73575.63	2500
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	Credit Card Fees - Building Permits	1	2500	2500		
<u>001.066.524.400</u>	TRAVEL/PER DIEM	1000	0	1000	660.69	1000
<u>001.066.524.410</u>	COMUNICATIONS	0	447.35	500	1903.32	2400
<u>001.066.524.420</u>	POSTAGE, FREIGHT, ETC.	1300	533.74	1750	1471.12	500
<u>001.066.524.430</u>	GASOLINE	0	0	0	456.26	900
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	Building Official Vehicle - 60%	1	900	900		
<u>001.066.524.460</u>	REPAIR/MAINTENANCE	0	0	0	357.42	600
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	Building Dept - 60%	1	600	600		

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget
Fund: 001 - GENERAL FUND						
Department: 066 - BUILDING						
Expense						
<u>001.066.524.490</u>	PERMIT FEE REFUNDS	500	0	500	0	500
<u>001.066.524.520</u>	SUPPLIES	2000	1311.9	1500	2483.32	1500
<u>001.066.524.540</u>	MEMBERSHIP/TRAINING	2000	30	1160	1327	1610
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	BOAF Annual Training Conference	1	500	500		
2024-2025	BOAF Membership Dues - BR/AW	2	100	200		
2024-2025	ICC Membership Dues - AW	1	170	170		
2024-2025	ICC Training Conference - AW	1	240	240		
2024-2025	Miscellaneous Books & Training	1	500	500		
<u>001.066.524.640</u>	EQUIPMENT	1000	1316.37	1000	0	6400
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	Miscellaneous Tools - ladder, etc.	1	2700	2700		
2024-2025	New laptop & monitor	1	2200	2200		
2024-2025	Truck Bed Cover	1	1500	1500		
Department: 066 - BUILDING Total:		381847	316555.51	438861.2	309580.32	197706

**TOWN OF INDIAN SHORES
COMMUNITY DEVELOPMENT**

This section of the budget reflects the portion of the Building Department's expenditures that are not associated with Permitting. This department enforces Town Ordinances, Site Plan Reviews and Town Code.

524.100 SALARIES is where a percentage of the base salary for the Building Official and Permit Technician are recorded.

524.310 PROFESSIONAL SERVICES records the cost of the towns contracted engineer firm.

524.311 LEGAL SERVICES for enforcing Town Ordinances and Town Code.

524.430 GASONLINE covers a percentage of fuel for the Building Officials vehicle while en

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

524.640 MEMBERSHIP/TRAINING covers annual training with the Association of State Floodplain Managers and the Florida Floodplain Managers Association

Budget Worksheet

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget
Fund: 001 - GENERAL FUND						
Department: 067 - COMMUNITY DEVELOPMENT						
Expense						
<u>001.067.521.140</u>	OVERTIME	0	0	0	0	2000
<u>001.067.521.210</u>	FICA TAXES	0	0	0	0	5872
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	Building Official 40%	1	3722	3722		
2024-2025	Permit Technician - AW 20%	1	800	800		
2024-2025	Permit Technician - WJ 4 Months	1	1350	1350		
<u>001.067.524.100</u>	COMMUNITY DEV DEPT SALARIES	0	0	0	0	77329
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	Building Official 40%	1	48646	48646		
2024-2025	Holiday Pay - December	3	200	600		
2024-2025	Permit Technician - AW 20%	1	10458	10458		
2024-2025	Permit Technician - WJ 4 Months salary	1	17625	17625		
<u>001.067.524.220</u>	RETIREMENT CONTRIBUTIONS	0	0	0	0	9975
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	Building Official 40%	1	6324	6324		
2024-2025	Permit Technician - AW 20%	1	1360	1360		
2024-2025	Permit Technician - WJ 4 Months	1	2291	2291		
<u>001.067.524.230</u>	LIFE AND HEALTH INSURANCE	0	0	0	0	12967
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	Building Official 40%	1	5792	5792		
2024-2025	Permit Technician - AW 20%	1	2705	2705		
2024-2025	Permit Technician - WJ 4 Months	1	4470	4470		
<u>001.067.524.240</u>	WORKERS' COMPENSATION	0	0	0	0	1456
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	Building Official 40%	1	1416	1416		
2024-2025	Permit Technician - AW 20%	1	15	15		
2024-2025	Permit Technician - WJ 4 Months	1	25	25		
<u>001.067.524.310</u>	PROFESSIONAL SERVICES	0	0	0	0	10000
<u>001.067.524.311</u>	LEGAL SERVICES	0	0	0	0	10000
<u>001.067.524.312</u>	IT EXPENSES	0	0	0	0	900
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	Community Core Monthly User Fee - 20%	1	900	900		
<u>001.067.524.400</u>	TRAVEL/PER DIEM	0	0	0	0	1000
<u>001.067.524.420</u>	POSTAGE, FREIGHT, ETC.	0	0	0	0	1500
<u>001.067.524.430</u>	GASOLINE	0	0	0	0	600
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	Building Official Vehicle 40%	1	600	600		
<u>001.067.524.460</u>	MAINTENANCE	0	0	0	0	400
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	Community Dev Dept 40%	1	400	400		
<u>001.067.524.520</u>	SUPPLIES	0	0	0	0	500
<u>001.067.524.540</u>	MEMBERSHIP/TRAINING	0	0	0	0	1540
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	ASFPM Membership Dues - BR/AW	2	180	360		
2024-2025	FFMA	2	140	280		
2024-2025	FFMA Annual Training Conference	1	500	500		
2024-2025	Miscellaneous Training	1	400	400		
Department: 067 - COMMUNITY DEVELOPMENT Total:				0	0	136039

**TOWN OF INDIAN SHORES
LIBRARY**

The 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: 2024-2025 Period Ending: 09/30/2025

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget
Fund: 001 - GENERAL FUND						
Department: 077 - LIBRARY						
Expense						
001.077.571.490	LIBRARY PROMOTIONAL	1,200	1,033.62	1,200	39.98	1,200
001.077.571.520	LIBRARY SUPPLIES	1,500	940.06	1,500	465.86	1,500
001.077.571.540	LIBRARY CO-OP MEMBERSHIP REIMBURSE	2,000	1,125.00	2,000	1,725.00	2,000
001.077.571.640	LIBRARY EQUIPMENT	100	-	100	-	-
001.077.571.660	BOOK PURCHASES	2,500	2,889.87	2,500	2,243.51	2,500
Department: 077 - LIBRARY Total:		7,300	5,988.55	7,300	4,474.35	7,200

**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 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.

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: 2024-2025 Period Ending: 09/30/2025

		2022-2023	2022-2023	2023-2024	2023-2024	2024-2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget
Fund: 001 - GENERAL FUND						
Department: 088 - PUBLIC SERVICE						
Expense						
<u>001.088.519.100</u>	PUBLIC SERV SALARIES	147569	148616.27	226060.48	151372.96	224456
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	Groundskeeper	1	36846	36846		
2024-2025	Groundskeeper	1	33415	33415		
2024-2025	Holiday Pay - December	4.5	200	900		
2024-2025	PT Groundskeeper	1	22080	22080		
2024-2025	Public Services Supervisor	1	75296	75296		
2024-2025	Sr Groundskeeper	1	55919	55919		
<u>001.088.519.220</u>	RETIREMENT CONTRIBUTIONS	27114	27264.48	28338	17431.8	27338
<u>001.088.519.230</u>	LIFE AND HEALTH INSURANCE	46589	45005.44	51269	26640.33	52675
<u>001.088.519.240</u>	WORKERS' COMPENSATION	19660	15631.37	17830	16410.9	18567
<u>001.088.519.340</u>	CONTRACTED LABORERS	4676.5	21319.5	12480	26714.39	15000
<u>001.088.519.400</u>	TRAVEL/PER DIEM	1000	13.4	500	7.94	500
<u>001.088.519.410</u>	COMMUNICATION	2840	2272.89	2960	2439.37	3000
<u>001.088.519.430</u>	GASOLINE	0	0	0	2965.1	5000
<u>001.088.519.440</u>	RENTAL & LEASES	4380	3460	5804	2538	7800
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	Miscellaneous Rentals	1	3000	3000		
2024-2025	Storage Unit	1	4800	4800		
<u>001.088.519.460</u>	MAINTENANCE	15000	10337.06	16802	20516.78	210465
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	ACF Generator Maintenance	1	1750	1750		
2024-2025	AED Inspections (15 x twice/year)	30	7	210		
2024-2025	AFA Protective Systems	1	1200	1200		
2024-2025	Convergint	1	5500	5500		
2024-2025	Doudna's Mowers - Small equip repair	1	4500	4500		
2024-2025	Grade Retention Pond - 2nd St & 192nd Ave	1	20000	20000		
2024-2025	Grade Retention Pond - MUNI Center	1	5000	5000		
2024-2025	Hydraulic Maint for Bucket Truck	1	2500	2500		
2024-2025	Kron & West - Misc Repairs	1	8000	8000		
2024-2025	Kron & West Maintenance Agreement	1	12523	12523		
2024-2025	Marshall Pest Control - Rodent Stations	12	60	462		
2024-2025	Miscellaneous Maintenance	1	18000	18000		
2024-2025	Otis Elevator & Bureau of Elevator Safety	1	8500	8500		
2024-2025	Overhead Door	1	7500	7500		
2024-2025	Piper Fire & Oye Barker	1	2500	2500		
2024-2025	Securitas - Fire Alarm Monitoring	12	60	720		
2024-2025	Spectra Floor Contract - Cleaning	1	7200	7200		
2024-2025	Swale Clean - Vista Villas - 192nd to 193rd	1	50000	50000		
2024-2025	Terminix	1	3200	3200		
2024-2025	Truck Repairs & Maintenance	1	5000	5000		
2024-2025	Turtle Bollard Lights	35	1320	46200		
<u>001.088.519.461</u>	LAWN MAINTENANCE	21250	40390.76	33250	7141.23	33000
<u>001.088.519.463</u>	BEACH MAINTENANCE	10000	302.77	10000	1564.19	10000
<u>001.088.519.464</u>	STORMWATER MAINTENANCE	13000	13418.15	13000	18048.45	40000
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	CDS Units Cleanout twice per year	2	4000	8000		
2024-2025	Other Misc Stormwater Expense	1	32000	32000		
<u>001.088.519.520</u>	SUPPLIES	26100	28551.74	29750	15230.96	35000
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	Supplies - 88 Dept	1	20000	20000		
2024-2025	Supplies - Formerly 44 Dept	1	15000	15000		

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget
Fund: 001 - GENERAL FUND						
Department: 088 - PUBLIC SERVICE						
Expense						
<u>001.088.519.525</u>	CIVIL DEF SUPPLY & TIPS GRANT	12500	6830.7	12500	10382.4	12500
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	Miscellaneous Civil Defense Spend	1	2500	2500		
2024-2025	TIPS Grant - \$5K Reimburse for \$10K spent	1	10000	10000		
<u>001.088.519.530</u>	EMERGENCY MANAGEMENT	7500	6478	7500	8598.35	10000
<u>001.088.519.540</u>	MEMBERSHIP/TRAINING	3500	1978.67	3500	550	3500
<u>001.088.519.640</u>	EQUIPMENT	6000	4227.94	6000	5016.72	6000
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	Small Hand Tools	1	2500	2500		
2024-2025	Small Power Tools	1	3500	3500		
<u>001.088.521.140</u>	OVERTIME	4000	4990.47	8000	3747.42	8000
<u>001.088.521.210</u>	FICA TAXES	15956	16117.13	19711	11842.01	17777
<u>001.088.534.520</u>	COST RELATED TO SOLID WASTE	3000	2068.71	3000	1595.9	3000
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	Add'l Dumpster Pickups	1	900	900		
2024-2025	Waste Connections Monthly Fee	12	175	2100		
<u>001.088.575.000</u>	BEAUTIFICATION	11500	15365.82	15100	11011.83	15100
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	Ornamental Plants and Mulch	1	5500	5500		
2024-2025	Ornamental Trees	3	1200	3600		
2024-2025	Reclaimed Water	1	6000	6000		
Department: 088 - PUBLIC SERVICE Total:		403134.5	414641.27	523354.48	361767.03	758678

***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 Debt Fund

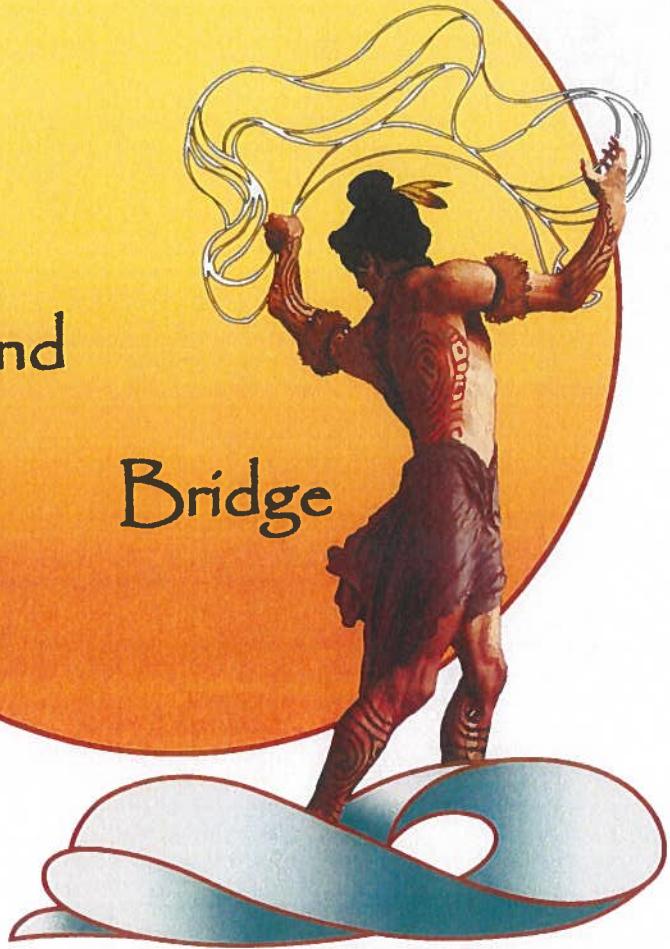
Budget Worksheet

For Fiscal: 2024-2025 Period Ending: 09/30/2025

Fund: 001 - GENERAL FUND**Expense****Department: 090 - TRANSFERS**

		2022-2023	2022-2023	2023-2024	2023-2024	2024-2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget
<u>001.090.519.381</u>	TRX TO CIP FROM GF	138,611	138,610.50	73,000	-	516,569
<u>001.090.519.382</u>	TRX TO DEBT SERV UTIL TX & CST	475,623	475,623.00	466,484	-	443,997
090 - TRANSFERS Total:		614,234	614,233.50	539,484	-	960,566

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). 17.9% 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.

Budget Worksheet

For Fiscal: 2024-2025 Period Ending: 09/30/2025

	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget
Fund: 011 - ROAD AND BRIDGE					
Revenue					
Department: 000 - UNDESIGNATED					
011.000.335.120	STATE REVENUE SHARING	6970	7786.46	6490	6147.66
011.000.335.490	STREET LT & SIGNAL	59217	59217.38	60491	62305.56
011.000.338.900	COUNTY LOCAL OPT GAS TAX	19444	19725.59	24678	17731.99
011.000.381.001	RD & B FUND BALANCE	47775	0	116279	0
Department: 000 - UNDESIGNATED Total:		133406	86729.43	207938	86185.21
Revenue Total:		133406	86729.43	207938	86185.21
Expense					
Department: 088 - PUBLIC SERVICE					
011.088.541.100	PERS SERV RD/BRIDGE	9600	9600	0	0
011.088.541.430	UTILITIES	98000	76316.28	84000	76216.46
011.088.541.460	MAINTENENCE	25806	26654.6	123938	10399.8
Budget Detail					
Budget Code	Description	Units	Price	Amount	
2024-2025	186 Ave E - repair sidewalk	1	2600	2600	
2024-2025	186 Ave W - pavement markings	1	500	500	
2024-2025	190 Ave W - repair pervious concrete	1	5800	5800	
2024-2025	191 Ave E - resurface dec sidewalk & inter	1	23000	23000	
2024-2025	192 Ave E - grate, mill and resurface	1	43300	43300	
2024-2025	193 Ave W - replace cracked pervious	1	3500	3500	
2024-2025	199 Ave E - restripe parking	1	600	600	
2024-2025	2 St - resurface excavate & construct	1	22350	22350	
2024-2025	200 Ave W - repair damaged concrete	1	3500	3500	
2024-2025	Whispering Pines - resurface & repair	1	31200	31200	
Department: 088 - PUBLIC SERVICE Total:		133406	112570.88	207938	86616.26
Expense Total:		133406	112570.88	207938	86616.26
Fund: 011 - ROAD AND BRIDGE Surplus (Deficit):		0	-25841.45	0	-431.05
Report Surplus (Deficit):		0	-25841.45	0	-431.05



Debt Service
Fund

***TOWN OF INDIAN SHORES
FUND 201 DEBT SERVICE***

The Debt Service Fund was previously part of the Capital Fund under the Finance Department

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

000.381.006 Transfer of Revenues from the Communications Sales Tax

000.381.007 Transfer of Revenues from the General Fund Utilities Taxes

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

033.571.000 Refunded Debt 2020 Principal

033.572.002 Refunded Debt 2020 Interest

Budget Worksheet

For Fiscal: 2024-2025 Period Ending: 09/30/2025

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget
Fund: 201 - DEBT SERVICE						
Revenue						
Department: 000 - UNDESIGNATED						
<u>201.000.381.006</u>	TRX FROM GF - CST	0	0	0	0	5000
<u>201.000.381.007</u>	TRX FROM GF - UTILITY TAX	0	0	0	0	438997
Department: 000 - UNDESIGNATED Total:		0	0	0	0	443997
Revenue Total:		0	0	0	0	443997
 Expense						
Department: 033 - FINANCE						
<u>201.033.571.000</u>	REFUNDED DEBT 2020-PRINCIPAL	0	0	0	0	421241
<u>201.033.572.002</u>	REFUNDED DEBT 2020-INTEREST	0	0	0	0	22756
Department: 033 - FINANCE Total:		0	0	0	0	443997
Expense Total:		0	0	0	0	443997

Capital
Improvement
Plan



Budget Worksheet

For Fiscal: 2024-2025 Period Ending: 09/30/2025

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget
Fund: 300 - CAPITAL IMPROVEMENT FUND						
Revenue						
Department: 000 - UNDESIGNATED						
<u>300.000.331.203</u>	PC REIMB - GBB BEAUTIFICATION	100000	100000	100000	100000	100000
<u>300.000.335.180</u>	INFRASTRUCTURE TAX	142590	215283.36	180969	201144.26	215000
<u>300.000.381.006</u>	TRX FROM GF - CST	5000	5000	0	0	0
<u>300.000.381.007</u>	TRX FROM GF - UTILITY TAX	470623	470623	466483.82	0	0
<u>300.000.381.008</u>	TRANS - GF RESERVES	264500	0	0	0	0
<u>300.000.381.009</u>	CIP FUND BALANCE	238696.5	0	26163	0	0
<u>300.000.381.100</u>	TRX FROM GF FB TO CIP	0	0	0	0	516569
<u>300.000.381.273</u>	TRX FROM GF TO CIP	138610.5	138610.5	73000	0	0
Department: 000 - UNDESIGNATED Total:		1360020	929516.86	846615.82	301144.26	831569
Revenue Total:		1360020	929516.86	846615.82	301144.26	831569
Expense						
Department: 022 - ADMINISTRATIVE						
<u>300.022.512.650</u>	IT EXPENSES	66000	57181.55	0	0	107569
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	AVI includes new projector	1	85000	85000		
2024-2025	Three Servers - CDW-G	3	7523	22569		
Department: 022 - ADMINISTRATIVE Total:		66000	57181.55	0	0	107569
Department: 033 - FINANCE						
<u>300.033.571.000</u>	REFUNDED DEBT 2020 PRINCIPAL PYMT	417229	417229.07	422063.32	422063.32	0
<u>300.033.572.002</u>	REFUNDED DEBT 2020 INTEREST PYMT	32935	32934.87	27857.26	27857.15	0
Department: 033 - FINANCE Total:		450164	450163.94	449920.58	449920.47	0
Department: 044 - BUILDING MAINTENANCE						
<u>300.044.519.702</u>	BUILDING IMPROVEMENTS	79521	67193.36	129032.24	32974.25	0
Department: 044 - BUILDING MAINTENANCE Total:		79521	67193.36	129032.24	32974.25	0
Department: 055 - POLICE						
<u>300.055.521.530</u>	EMERGENCY MANAGEMENT	72100	11547.98	0	36129	0
<u>300.055.521.640</u>	PD RADIOS	0	0	0	0	22000
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	In-Car	2	6000	12000		
2024-2025	Walkie Talkie	2	5000	10000		
<u>300.055.521.641</u>	NEW VEHICLE	248355	440017.76	60000	94342.12	268000
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	New Vehicles	4	67000	268000		
<u>300.055.521.643</u>	OTHER EQUIPMENT	148300	90394.87	57000	38840.88	34000
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	In-Car Cameras	2	6000	12000		
2024-2025	Laptops & Printers	2	6000	12000		
2024-2025	Tasers	2	5000	10000		
Department: 055 - POLICE Total:		468755	541960.61	117000	169312	324000

		2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget
Fund: 300 - CAPITAL IMPROVEMENT FUND						
Department: 056 - EMERGENCY MANAGEMENT						
<u>300.056.521.643</u>	EMERGENCY MGMT OTHER EQUIPMENT	0	0	0	0	20000
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	Emergency Mgmt Sign Board	1	20000	20000		
Department: 056 - EMERGENCY MANAGEMENT Total:		0	0	0	0	20000
Department: 066 - BUILDING						
<u>300.066.519.272</u>	NEW VEHICLE	0	0	0	43091.45	0
Department: 066 - BUILDING Total:		0	0	0	43091.45	0
Department: 088 - PUBLIC SERVICE						
<u>300.088.519.272</u>	NEW VEHICLE	0	0	0	44560.45	0
<u>300.088.519.460</u>	MAINTENANCE	125000	0	0	0	0
<u>300.088.519.643</u>	OTHER EQUIPMENT	0	0	0	0	80000
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	3 Electronic Signs - Muni Ctr, Tiki & Nature Park	1	80000	80000		
<u>300.088.519.676</u>	PAVILION ELEC/FANS	4000	2858.33	0	0	0
<u>300.088.519.677</u>	HOLIDAY DECORATIONS	7080	0	0	0	0
<u>300.088.519.700</u>	PARKS, BEACH ACCESS IMPROVE	59500	0	101163	114562.73	0
<u>300.088.519.702</u>	BUILDING IMPROVEMENTS	30000	0	0	8965	300000
Budget Detail						
Budget Code	Description	Units	Price	Amount		
2024-2025	HVAC Replacements - 7 split systems	1	150000	150000		
2024-2025	Public Services Storage Building	1	150000	150000		
<u>300.088.519.885</u>	LIGHTING	55000	0	0	0	0
<u>300.088.519.888</u>	GBB ARTS	0	17280.78	0	0	0
<u>300.088.519.903</u>	PUBLIC SERV EQUIPMENT	9000	9894.04	49500	44430.91	0
<u>300.088.519.904</u>	TOWN SIGNS - MISC	0	16985	0	0	0
Department: 088 - PUBLIC SERVICE Total:		289580	47018.15	150663	212519.09	380000
Expense Total:		1354020	1163517.61	846615.82	907817.26	831569
Fund: 300 - CAPITAL IMPROVEMENT FUND Surplus (Deficit):		6000	-234000.75	0	-606673	0
Report Surplus (Deficit):		6000	-234000.75	0	-606673	0

ACCOUNT	REVENUES	FY 23-24 BUDGET	FY 24 - 25 BUDGET	FY 25 - 26 BUDGET	FY 26 - 27 BUDGET	FY 27 - 28 BUDGET
	Dept. 000.000 - UNDESIGNATED					
300-000.331.203	PC REIMB - GBB BEAUTIFICATION	100,000.00	100,000.00			
300-000.335.180	1/2 CENT SALES/INFRA/LOCAL OPT (based on pop.)	180,969.00	215,000.00			
300-000.381.006	TRANS FROM GF - COMM SVC TAX					
300-000.381.007	TRANS FROM GF - UTILITY TAX	466,483.82				
300-000.381.273	TRANS FROM GF TO CIP	73,000.00				
300-000.381.009	TRANS FROM CIP FB	26,163.00				
300.000.381.100	TRANS FROM GF FB TO CIP		516,569.00			
	TOTAL REVENUES	846,615.82	831,569.00	0.00	0.00	0.00
ACCOUNT	EXPENDITURES	FY 23-24 BUDGET	FY 24 - 25 BUDGET	FY 25 - 26 BUDGET	FY 26 - 27 BUDGET	FY 27 - 28 BUDGET
	Dept. 033 - FINANCE					
300-033.572.000	REFUNDED DEBT - PRINCIPAL	422,063.32	Debt Fund 201	Debt Fund 201	Debt Fund 201	Debt Fund 201
300-033.572.002	REFUNDED DEBT - INTEREST	27,857.26	Debt Fund 201	Debt Fund 201	Debt Fund 201	Debt Fund 201
	Dept. 022 - Administration					
300.022.512.650	Sound System for Council Chambers		85,000.00			
300.022.512.650	Three Servers - CDW		22,569.00			
	Ice Machine - Community Room			5,000.00		
	Building Envelope				70,000.00	
	Paint Interior of Muni Center				22,000.00	
300-055	Dept. 055 - POLICE DEPARTMENT					
300.055.521.640	MACHINERY & EQUIPMENT					
	In-Car Radios		12,000.00			
	Walkie Takie		10,000.00			
300.055.521.641	NEW VEHICLES					
	New Vehicle/s	60,000.00	268,000.00	60,000.00	60,000.00	60,000.00
300.055.5521.643	OTHER EQUIPMENT					
	In-Car Cameras	12,000.00	12,000.00			
	Radios	10,000.00				
	Laptop & Printers		12,000.00			
	ATV/ 4x4 Mule			54,000.00		
	Tasers		10,000.00			
300-056	EMERGENCY MANAGEMENT					
300.056.521.643	Emergency Mgmt Sign Board		20,000.00			
	Dept. 088 - PUBLIC SERVICE					
300-088.519.272	NEW VEHICLE					
	Excavator/Tractor					
	Ford F-150 (2013)					
	John Deere Gator (2012)					
	Ford F-250					50,000.00
300-088.519.460	MAINTENANCE					
	Stormwater Cleanout 192 - 193 Ave. E.		Gen'l Fund 088			
	Swale adjacent to Tennis Court		Gen'l Fund 088			
	Tennis Court Resurface & Restripe (2019)			10,000.00		
300.088.519.643	OTHER EQUIPMENT					
	Three (3) Electronic Message Boards		80,000.00			
300-088.519.700	PARKS, BEACH ACCESS IMPROV					
	E.D. Williams Park - BBQ	25,000.00				
	E.D. Williams Park - Shade Structure	50,000.00				
	Amenities for McEwen Park - Gazebo/Kayak Launch			50,000.00		
	E.D. Williams Park - New Playground Equipment	101,163.00				
	Dept. 088 - BUILDING MAINTENANCE					
300-088.519.702	MUNI CTR IMPROVEMENTS					
	HVAC - Balance on Contract OAU#3	4,032.24				
	Replacement HVAC	65,000.00	150,000.00	70,000.00	70,000.00	70,000.00
	Reconfigure Generator	60,000.00				
	New Storage Building		150,000.00			
300-088.519.885	LIGHTING					
	Town Square Area (29 Lights)					
	Tennis Courts & Other Exterior Lights					
300-088.519.903	PUBLIC SERV EQUIPMENT					
	Mower	11,500.00				
300-088-519.904	TOWN SIGNS - MISC.					
	Storm Surge Signs					
	Replace Electronic Sign					
	Town Square Signs 193,192,191					
	TOTAL EXPENDITURES	848,615.82	831,569.00	249,000.00	130,000.00	272,000.00
	BUDGET SHORTFALL	2,000.00	0.00	(249,000.00)	(130,000.00)	(272,000.00)

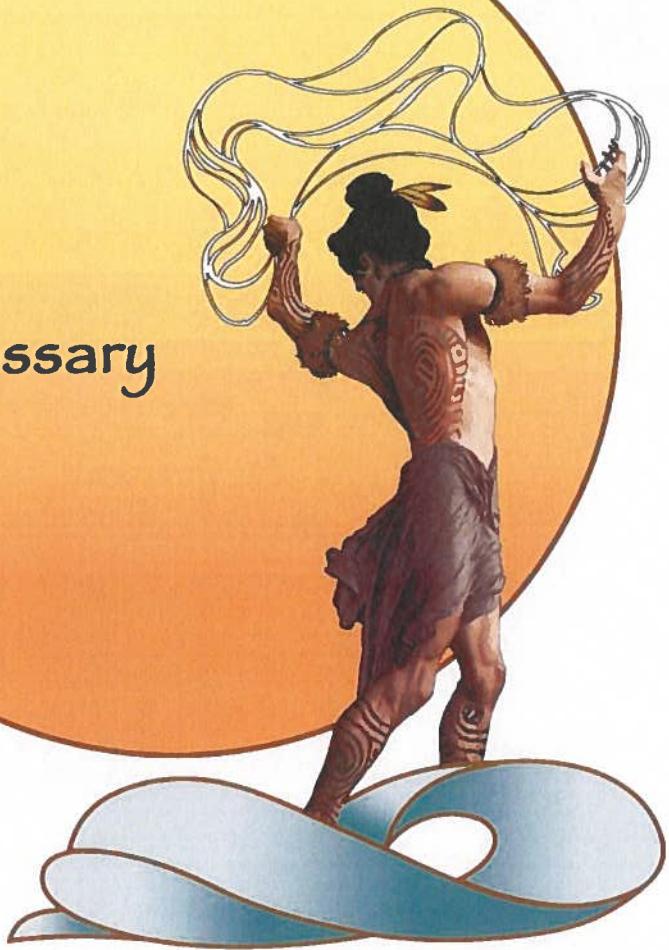
Budget
Calendar



2025 BUDGET CALENDAR

Date	Description	Reference
June 1	Property Appraiser provides Estimate of Taxable Values.	200.065(8)
July 1	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 30	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)
July 31 Wednesday	Administrative & Finance Committee Meeting CPI Recommendation/Council Approval to build FY24/25 budget	
August 13 Tuesday	Council Workshop/Council Meeting Review of Preliminary Budget for FY24/25	
August 19	Property Appraiser mails TRIM notices	200.065(2)(b)
August 27 Tuesday	Council Workshop Review of Preliminary Budget for FY24/25	
September 5 Thursday	<i>Pinellas County BCC budget hearing</i>	200.065(2)
September 10 Tuesday	<i>School Board budget hearing</i>	200.065(2)
September 11 Wednesday	Council Workshop/Meeting - 1st Public Hearing to adopt a tentative millage rate and FY2024-2025 Budget	200.065(2)(d)
September 13	Deadline for Taxpayers to file a petition with the Value Adjustment Board (within 25 days after TRIM Mailing)	194.011(3)(d)
Wednesday September 18	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) 200.065(3)
September 19 Thursday	<i>Pinellas County BCC budget hearing (final)</i>	200.065(2)
September 23 Monday	Special Council Meeting - 2nd Public Hearing to adopt final millage rate and FY 2024-2025 budget	200.065(2)(d)
September 26	Finance Director forwards millage rate to Property Appraiser, Tax Collector, & DOR (within 3 days after adoption of resolution or ordinance)	200.065(4)
September 30	Property Appraiser delivers DR-422 to taxing authorities	200.065(6)
October 2	Value Adjustment Board meets for first certification of tax rolls	193.122(1)
October 3	Finance Director returns completed DR-422	200.065(6)
October 4	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	Tax Collector mails tax bills	197.322(3)
TBD	Value Adjustment Board meets for second certification of tax rolls	193.122(3)

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.