

INDIALANTIC

**FY-10
ADOPTED BUDGET**

OCTOBER, 2009

MEMORANDUM

TO: Mayor and Council

FROM: Christopher W. Chinault
Town Manager

DATE: September 25, 2009

RE: FY-10 Adopted Budget

Attached is a copy of the adopted FY-10 Budget for the Town of Indialantic with the millage rate set at 5.5374 mills (which is under the rolled back rate of 5.5422 mills). The total budget is \$4,095,363 with the General Fund portion totaling \$3,303,520. The FY-09 total budget as initially adopted totaled \$4,176,909 with the general fund portion totaling \$3,351,454. The FY-09 millage was set at 4.981 mills.

The budget includes no new positions and reflects Council action to not provide funding for three positions. It includes monies for a merit pay increase, which is required for the police officers and communication officers as reflected in the approved bargaining agreement; no monies for a cost-of-living adjustment; increased funding participation by employees with dependent health care coverage; grant revenue expectations for additional bunker gear, replacement fire house bay doors and a police cruiser; the next to last payment on the town hall complex debt; contracting for street sweeping; limited storm drainage system repair; continued funding of the fire truck reserve (designed to provide a portion of the purchase price for a fire truck to replace the 1987 truck); and over forty-six thousand dollars toward rebuilding the General Fund reserve.

This document also reflects decreased revenue for First Responder services, decreased revenue from the State, and decreased revenue from some franchise fees. The solid waste franchise fee revenue has increased which is reflective of the fee being adjusted from five to ten percent.

The Budget and Finance Committee reviewed the budget prior to it being presented to Council. The Committee was unanimous in expressing concern over the lack of available revenues to fund infrastructure improvements, the need to increase the Town's reserves, and to maintain the level of service in the police and fire departments.

Do not hesitate to contact the Town Clerk or me should you have specific questions regarding this budget.

- abandoning use of the 1997 street sweeper and contracting to have the 10.6 curb miles of pavement swept—note: FDOT pays toward sweeping costs for state curbed streets;
- maintaining the fire truck reserve to be able to take advantage of receiving a grant for a new fire truck if awarded such a grant or purchasing a new fire truck to replace the 1987 Ford fire engine; and
- replacing a failing section of metal storm drainpipe under S. Shannon Avenue.

Funds were not included for the following expenses:

- employee cost-of-living salary raises;
- building the general fund reserves over a two year period as recommended by the Town's auditor (\$35,200);
- repairing broken sidewalk (\$10,000);
- replacing metal storm drain pipe, other than a small section under S. Shannon Avenue (\$50,000);
- resurfacing town streets (\$30,000);
- building a reserve over three years to mill and resurface S. Riverside Drive (\$47,500);
- fund lobbying efforts in Tallahassee on behalf of the Town (\$12,000);
- continuing membership in the Chamber of Commerce (\$608); and
- contributing to Independence Day fireworks at Front Street Park (\$200).

Council is being requested at the July, 2009, meeting to set the millage rate for FY-10. Should Council desire to fund any items not included in the Manager's proposed budget the amount of the millage increase over that recommended can be provided. Please bear in mind that Council can reduce the millage rate at the budget hearings; however, it is costly to increase the millage rate once it has been set.

The Budget and Finance Committee met on July 6, 2009, and unanimously approved recommending to Council the millage rate of 5.7282 and the proposed General Fund and total budget amounts. Additionally, the Committee was unanimous in expressing concern over the lack of available revenues to fund infrastructure improvements and to increase the Town's reserves. The Committee also was unanimous in desiring to maintain the current level of service in the police and fire departments.

TOWN OF INDIALANTIC

ADOPTED BUDGET

OCTOBER 1, 2009 - SEPTEMBER 30, 2010

INDIALANTIC TOWN COUNCIL

Dave Berkman, Mayor
Vincent Benevente, Deputy Mayor
Mike Borysiewicz, Councilmember
Loren Goldfarb, Councilmember
Lori Halbert, Councilmember

BUDGET AND FINANCE COMMITTEE

Eugene Terkoski, Chairman
Bruce Bogert, Member
Orlando Brillante, Member
Stuart Glass, Member
Karen Turja, Member

Christopher W. Chinault, Town Manager
Laura Eaton, Town Clerk/Finance Director

FY-10 Typical Budget Questions/Answers

1. Question: Will the proposed millage rate, if adopted, cause my Town portion of the tax bill to increase?
Answer: It depends. If the taxable value of the property decreases it is probable that the proposed millage will not increase the Town portion of the tax bill. The value of many properties across the state has been decreased by the County Property Appraiser's Office.
2. Question: If the taxable value of my property remains unchanged how could the proposed millage affect my property?
Answer: If the typical house in FY-09 had a taxable value of \$225,000 with homestead exemptions of \$50,000 as applied to the 4.981 mills the formula would be: $\$225,000 - \$50,000 = \$175,000$ x 4.981 mills = \$871,675 divided by 1,000 = **\$872**. If the typical house in FY-10 had a taxable value of \$225,000 with homestead exemptions of \$50,000 as applied to the 5.7282 mills the formula would be: $\$225,000 - \$50,000 = \$175,000$ x 5.7282 = \$1,002,435 divided by 1,000 = **\$1,002**.
3. Question: What significant expenditures are proposed for FY-10?
Answer: Continuing payment of the Town Hall Complex debt of \$40,000; replacing a Police Department patrol vehicle \$26,650 (note: grant funds will cover \$5,366 of the cost); purchasing bunker gear for firefighting personnel in the amount of \$22,000 (note: grant funds will cover \$20,900 of the cost); replacing the fire house bay doors and windows in the amount of \$35,000 (note: grant funds will cover \$26,250 of the cost); allocating \$37,500 toward reserves for the future replacement of the 1987 Ford fire engine; contracting to have the curbed streets swept in the amount of \$5,512 (note: FDOT provides some monies toward this cost); and replacing failing storm drain pipe in the amount of \$20,000.
4. Question: What new positions are proposed for FY-10?
Answer: none

2009/2010 BUDGET Personnel Schedule

Department	Position Classification	08/09 Current	New	09/10 Total
Legislative	Mayor	1	0	1
	Councilmembers	4	0	4
Administrative	Town Manager	1	0	1
	Town Clerk	1	0	1
	Deputy Town Clerk	1	0	1
Police	Police Chief	1	0	1
	Office Manager	1	0	1
	Police Sergeant	3	0	3
	Police Officer	7	*	7
	Police Detective	1	0	1
	Administrative Assistant (Records Clerk)	1	0	1
	Senior Communications Officer	1	0	1
	Communications Officer	3	0	3
	Communications Officer (PT)	3	0	3
	School Crossing Guard (PT)	1	0	1
Fire	Fire Chief	1	0	1
	Fire Fighter/Paramedic	3	0	3
	Fire Fighter/EMT	3	0	3
	Fire Fighter (Volunteer)	14	0	14
Protective Inspection	Building Official/Code Enforcement	1	0	1
	Administrative Assistant	1	*	1
Public Works	Public Works Director	1	0	1
	Maintenance Worker II	3	*	3
	Maintenance Worker I	2	0	2
	Maintenance Worker (PT)	1	0	1
	Administrative Assistant	1	0	1
	Parking Enforcement (PT)	4	0	4
Total Full Time		42	0	42
Total Part Time		9	0	9
Total Volunteer		<u>14</u>	<u>0</u>	<u>14</u>
Total		65	0	65

* Not funded (1)

TOWN OF INDIALANTIC
BUDGET PREPARATION AND ADOPTION SCHEDULE
FISCAL YEAR 2009/2010

MAY

30 Proposed budgets submitted by Department Heads

JUNE

30 Certification of taxable value by Property Appraiser (form 420)

JULY

6 Budget and Finance Committee meeting

21 Town Council meeting - set proposed millage rate

29 Notification to Property Appraiser of the proposed millage rate, rolled-back rate, and date, time and place of the tentative budget hearing (DR 420)

AUGUST

18 Town Council budget workshop – 6:00 p.m.

NLT 23 Property Appraiser mails notice of proposed property taxes (DR 474 trim notice)

SEPTEMBER

15 First tentative budget and millage rate public hearing (7:00 p.m.)

21 Advertise the tentative budget and millage rate

24 Second public hearing - adopt final millage and budget (7:00 p.m.)

25 Mail copy of millage resolution to Property Appraiser

After the value adjustment board Property Appraiser delivers form DR 422 (final adjusted tax roll)

Within 3 days of the above Complete and certify form DR 422 and deliver to Property Appraiser

OCTOBER

23 Complete and submit form DR 487 with TRIM compliance package within 30 days following the final budget hearing

FUNDS

The Town's operating budget is divided into different funds. Each fund is considered a separate accounting entity with resources allocated based on the purposes for which they are to be used. In effect, the Town has several distinct budgets which must be balanced separately within the one operating budget. The Town's funds are:

General Fund - This fund is the general operating fund of the Town. All general tax revenues and other revenues that are not allocated by law or contractual agreement to another fund are received into the general fund. General operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are paid from the general fund.

Debt Service Fund - This fund is used to account for the accumulation of resources for, and the payment of, principal and interest on general long-term debt, other than bonds payable from the operations of enterprise funds.

Enterprise Fund - This fund is used to account for operations that provide service to citizens, financed primarily by a user charge. The net income is measured on a periodic basis and deemed appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Trust and Agency Funds - These funds are used to account for assets held by the Town as trustee or agent for individuals, private organizations, other governmental units and/or other funds.

Special Investigative Trust Fund - Monies seized by law enforcement officers in connection with drug activities pursuant to Florida statutes.

REVENUE SOURCES

The Town's municipal revenues are utilized to pay for the services provided to its citizens.

Revenues collected by the Town are ad valorem taxes, municipal utility taxes, franchise fees, user fees, intergovernmental revenues, local option taxes, occupational license taxes, fines and forfeitures, investment income, contributions and donations, miscellaneous revenue, assessments and grants. A general description of each follows:

Ad Valorem Property Taxes - The property tax is the only local tax source authorized by the Constitution of the State of Florida and it is capped at 10 mills. The property tax is based on the value of real and personal property. The value of residential property represents only the value of the real estate, which includes buildings and improvement; while commercial property includes these values in addition to all relevant personal property.

Municipal Utility Taxes - The municipal utility tax is levied by the municipality on specific utility services and collected by the utility provider through the utility bill, even if the provider is the municipality itself. The Communications Services Tax (also referred to as Telecommunications Tax) has replaced utility taxes on telephone service and cable providers.

Franchise Fees - The franchise fee is levied on a company or utility for the privilege of doing business within the municipality's jurisdiction and/or for utilizing municipal rights-of-way to do business. The Communications Services Tax (also referred to as Telecommunications Tax) has replaced franchise fees from telephone and cable television service providers.

User Fees - User fees are voluntary payments based on direct, measurable consumption of publicly provided goods and services.

Intergovernmental Revenues - These revenues are collected by one government, typically the State, and shared with other governmental units. State-shared revenue programs require the local government to meet specific conditions in order to receive such monies and to spend the monies for specific purposes.

Local Option Taxes - These taxes may only be levied in those municipalities where statutory requirements for their imposition have been met. The Town receives local option gasoline taxes and infrastructure sales tax under this option.

Business Tax Receipts - The business tax is levied for the privilege of engaging in or managing any business, profession or occupation within the jurisdiction of the Town.

Fines and Forfeitures - These receipts are collected from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, and for neglect of official duty.

Investment Income - Investment income is derived from the investment of cash receipts and idle funds through cash management.

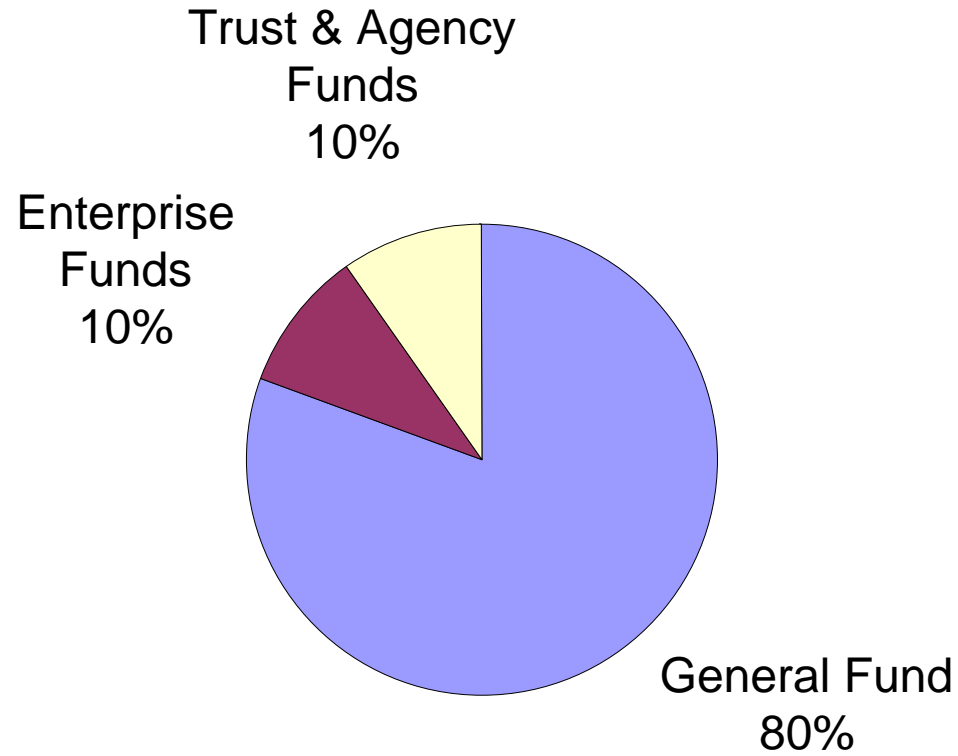
Contributions and Donations - Monies received from various sources such as gifts, pledges, requests or grants from non-governmental entities.

Assessment - Revenue generated for certain public improvements authorized by Section 170.01, Florida Statutes which is levied on individual property based on benefit.

Grant - Revenues received by various entities to fund in full or in part certain projects.

Miscellaneous Revenue - Miscellaneous revenues may be received from a variety of other non-designated sources that do not fit any of the aforementioned categories.

09/10 BUDGET SUMMARY

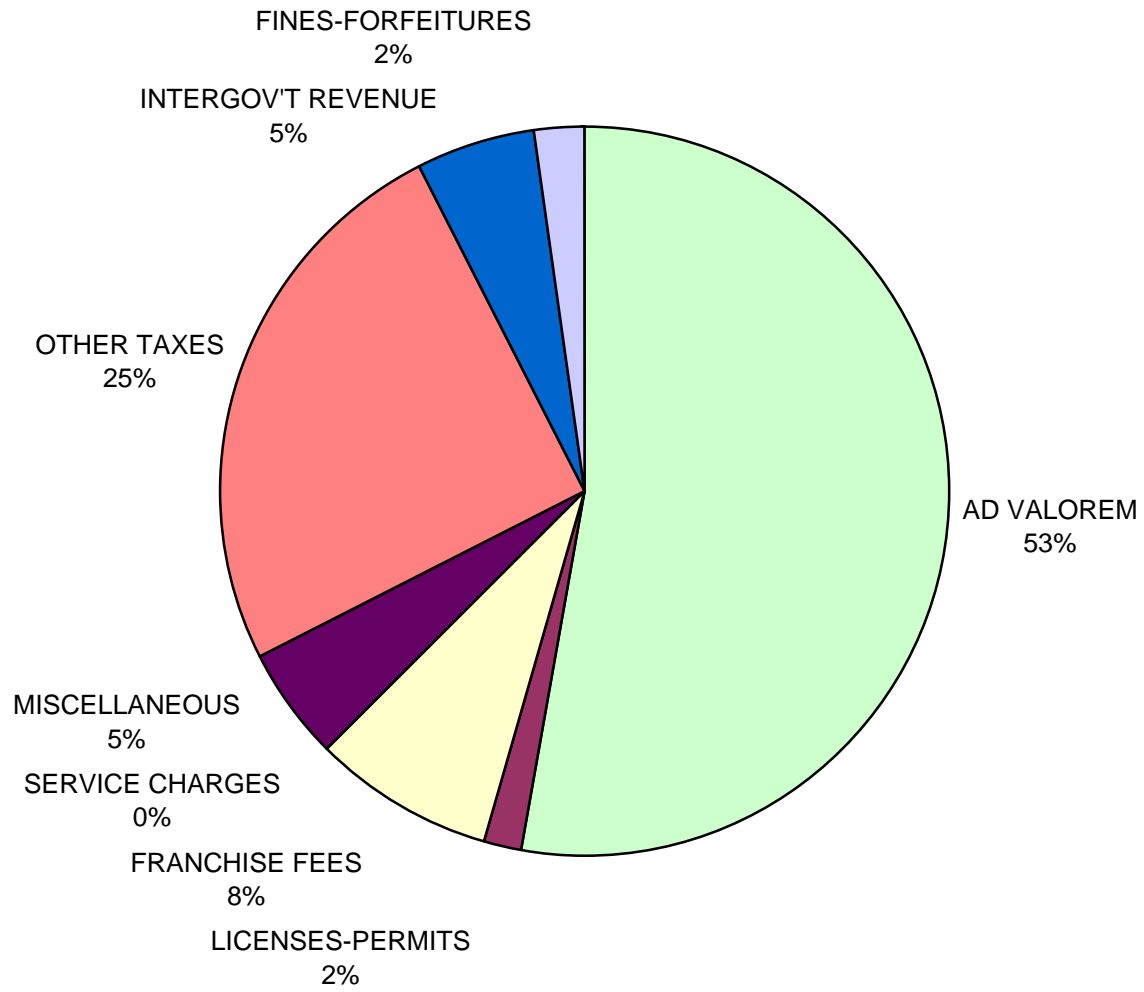


2009/2010 BUDGET BY DEPARTMENT

GENERAL FUND					
Department	Personnel	Operating	Capital	Transfer/Reserve	Total
Town Council	12,918	2,500	-	-	15,418
Administration	276,830	13,170	-	-	290,000
Professional Services	-	55,039	-	-	55,039
Other General Services	47,283	123,052	-	86,336	256,671
Law Enforcement	1,251,011	117,250	33,450	-	1,401,711
Fire Control	619,910	83,615	35,000	26,888	765,413
Protective Inspection	100,370	6,575	-	-	106,945
Roads, Streets, Parks	232,533	140,963	16,032	-	389,528
Recreation/Beautification	-	17,795	-	-	17,795
Capital Improvement	-	-	5,000	-	5,000
TOTAL GENERAL FUND	2,540,855	559,959	89,482	113,224	3,303,520
ENTERPRISE FUND					
Department	Personnel	Operating	Capital	Transfer	Total
Enterprise 1	104,244	183,960	-	12,196	300,400
Enterprise 2	26,019	67,177	-	-	93,196
TOTAL	130,263	251,137	-	12,196	393,596
TRUST AND AGENCY FUNDS					
Department	Personnel	Operating	Capital	Transfer	Total
Pension Trust Funds	-	376,863	-	-	376,863
Accumulated Leave	-	20,384	-	-	20,384
Special Investigative Trust	-	1,000	-	-	1,000
TOTAL	-	398,247	-	-	398,247
	Personnel	Operating	Capital	Transfer	Total
TOTAL ALL FUNDS	2,671,118	1,209,343	89,482	125,420	4,095,363

GENERAL FUND

2009-2010 REVENUES



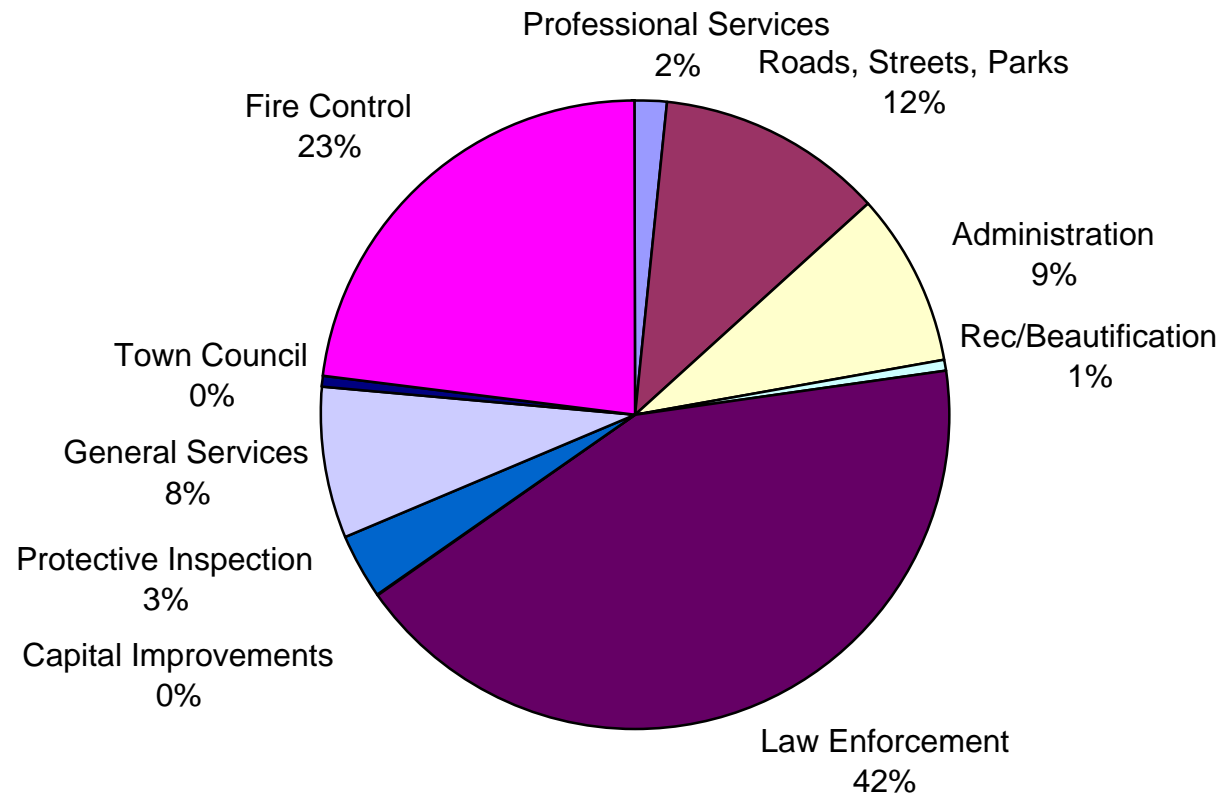
REVENUES

	GENERAL FUND	08-09 REVISED	09-10
ACCT	TAXES	BUDGET	ADOPTED
311.1000	Ad Valorem Taxes	1,743,637	1,743,627
312.4000	Local Option Gas Tax	85,000	90,250
312.5100	Fire Insurance Premium Tax (Pension)	65,574	52,591
312.5200	Casualty Insurance Premium Tax (Pension)	56,844	37,734
323.1000	Electric Franchise Fee	229,000	233,332
323.7000	Solid Waste Franchise Fee	18,000	32,000
314.1000	Electric Utility Tax	216,000	220,312
314.3000	Water Utility Tax	43,000	47,000
314.4000	Gas Utility Tax	12,000	12,000
323.3200	Telecommunications Tax	227,488	235,214
	Total Taxes	2,696,543	2,704,060
	LICENSES-PERMITS		
316.0000	Business Tax	32,000	32,000
322.1000	Building Permits	25,000	22,000
	Total Licenses & Permits	57,000	54,000
	INTERGOVERNMENTAL REVENUE		
335.1200	State Revenue Sharing Proceeds	80,000	79,909
335.1500	Alcoholic Beverage Licenses	3,000	3,000
335.1800	Local Government Half-Cent Sales Tax	131,596	132,625
338.1100	County Business Tax	2,000	2,000
338.1300	Local Law Enforcement Grant	1,159	1,000
338.1350	FDLE ARRA grant	-	6,865
338.1400	FEMA Firefighter Assistance grant-bunker	-	20,900
338.1500	FEMA Haz. Mit grant - bay doors	13,697	26,250
338.1600	FDOT Maintenance	6,575	6,772
338.1610	FDOT Signal Maintenance	3,600	3,819
338.3200	TIFT Funds - sidewalk	27,600	-
338.3300	County EMS First Responder	35,598	24,919
	Total Intergovernmental	304,825	308,059
	SERVICE CHARGES		
341.2000	Variance Fees	800	550
341.3000	Maps/Publications	50	-
341.4000	Copying	500	300
	Total Charges for Services	1,350	850

REVENUES

		08-09 REVISED	09-10
		BUDGET	ADOPTED
	FINES-FORFEITURES		
351.1000	Judgments and Fines	75,000	65,000
351.2000	Surplus Property	1,000	500
351.3000	Police Education Fund	5,000	4,500
351.4000	Code Enforcement Fines	200	200
351.5000	Surcharge	-	-
	Total Fines & Forfeitures	81,200	70,200
	MISCELLANEOUS		
361.1000	Interest-Investments	10,000	5,000
361.3200	Interest-Tax Collector	2,600	2,600
362.1000	Lot Mowing	800	800
363.1100	Special Assessments - 4th Avenue	200	-
366.1000	Miscellaneous Income	24,326	26,580
369.2000	Harris Recycling	5,500	4,000
382.1000	Contributions - Enterprise Operations	120,745	120,745
382.2000	Luminaria Fund Transfer	1,800	-
382.3000	Witch Way 5k transfer	-	3,626
382.4000	Witch Way 5k	-	3,000
	Total Miscellaneous	165,971	166,351
	TOTAL GENERAL FUND	3,306,889	3,303,520

**GENERAL FUND EXPENDITURES
2009/2010
BY DEPARTMENT**



EXPENDITURES

SUMMARY			
ACCT	NAME	08-09 REVISED BUDGET	09-10 ADOPTED
514	Professional Services	75,875	55,039
541	Roads, Streets, Parks	400,883	389,528
513	Administration	279,940	290,000
572	Rec/Beautification	25,382	17,795
521	Law Enforcement	1,399,634	1,401,711
590	Capital Improvements	12,000	5,000
524	Protective Inspection	133,979	106,945
519	General Services	238,458	256,671
511	Town Council	15,918	15,418
522	Fire Control	724,820	765,413
	TOTAL	3,306,889	3,303,520

EXPENDITURES

GENERAL FUND			
	TOWN COUNCIL		
		08-09 REVISED	09-10
ACCT.	NAME	BUDGET	ADOPTED
511.1200	Council Compensation	12,000	12,000
511.2100	Fica	918	918
	Subtotal	12,918	12,918
511.4000	Functions/Travel	2,000	2,000
511.5100	Photos/Plaques	1,000	500
	Subtotal	3,000	2,500
	TOTAL	15,918	15,418

ADMINISTRATION

This Department is responsible for the day-to-day operation of the Town and provides a central point of contact for the public. Administration coordinates the financial operation of the Town, administers the merit pay system, processes payroll and benefits, administers the Town's Personnel/Civil Service Manual, supervises municipal elections, updates the Code of Ordinances and is custodian of the Town's official records.

Administration also issues business tax receipts, publishes the quarterly newsletter and provides current information for the Town's website. In addition, the Department provides administrative support for the Town Council, Boards and Committees and other departments.

Personnel consist of the Town Manager, Town Clerk/Finance Director and Deputy Town Clerk/Deputy Finance Director.

FY-10 Personnel Related	\$ <u>276,830</u>
Operating	\$ <u>13,170</u>
Capital	\$ <u> </u>
TOTAL	\$ <u>290,000</u>

EXPENDITURES

GENERAL FUND			
	ADMINISTRATION		
		08-09 REVISED	09-10
ACCT.	NAME	BUDGET	ADOPTED
513.1200	Salaries	195,481	201,342
513.1400	Overtime	500	500
513.2100	Fica	14,954	15,385
513.2200	Retirement	22,866	25,071
513.2300	Life/Health Insurance	31,581	33,777
513.2400	Workers' Comp	738	755
	Subtotal	266,120	276,830
513.4000	Functions/Travel	2,400	2,150
513.4100	Telephone	4,000	3,600
513.4600	Equipment Maintenance	400	400
513.4650	Computer Maintenance	1,500	1,500
513.4700	Printing	700	700
513.5100	Office Supplies	3,500	3,500
513.5400	Dues/Memberships	1,320	1,320
	Subtotal	13,820	13,170
	TOTAL	279,940	290,000

EXPENDITURES

GENERAL FUND			
	PROFESSIONAL SERVICES		
		08-09 REVISED	09-10
ACCT.	NAME	BUDGET	ADOPTED
	LEGAL SERVICES		
514.3100	Legal Fees	14,000	14,000
514.3110	Labor Attorney	500	500
	Subtotal	14,500	14,500
	ENGINEERING SERVICES		
552.3100	Professional Services	7,000	5,000
	Subtotal	7,000	5,000
	FINANCIAL MANAGEMENT		
513.3200	Audit	12,375	14,375
513.3210	Professional Services	900	4,564
513.3220	Bookkeeping	7,000	7,000
	Subtotal	20,275	25,939
	PLANNING SERVICES		
515.3100	Professional Services	3,973	2,000
515.3110	Comprehensive Plan	27,527	5,000
	Subtotal	31,500	7,000
516.3110	Web site	2,600	2,600
	TOTAL	75,875	55,039

EXPENDITURES

GENERAL FUND			
OTHER GENERAL GOVERNMENT SERVICES			
		08-09 REVISED	09-10
ACCT.	NAME	BUDGET	ADOPTED
519.1200	Personnel Related Expenses	13,435	37,898
519.2500	Unemployment	1,000	9,385
	Subtotal	14,435	47,283
519.4100	Postage	4,500	3,500
519.4110	United Parcel Service	1,500	1,500
519.4310	Electricity	5,200	5,200
519.4315	Water/Sewer	460	460
519.4500	Insurance	88,200	88,200
519.4610	Safety Committee - repairs/mainten	200	200
519.4620	Building cleaning/maintenance	2,600	2,600
519.4650	Computer maintenance	800	800
519.4700	Newsletter	4,000	2,667
519.4710	Codification	200	200
519.4900	Training/Education	1,000	1,000
519.4930	Election Expense	200	4,950
519.4950	Legal Notices	5,000	5,000
519.5200	Copier Expense	4,200	3,500
519.5210	Maintenance Supplies	500	500
519.5220	Computer Supplies	1,500	1,500
519.5400	Books/Subscriptions/Dues	2,000	1,275
519.5410	NPDES permit	-	-
519.5500	Contingency	-	-
519.5600	Hurricane Debris collection	-	-
519.6200	Sidewalk (TIFT funds)	27,600	-
	Subtotal	149,660	123,052
519.6400	Capital - phone system	15,000	-
519.6410	Computer replacement	-	-
519.6420	Grant-Town hall shutters/generator	19,263	-
519.6430	FRDAP - Riverside Park	-	-
519.7000	FDOT JPA	-	-
	Subtotal	34,263	-
519.7100	Town Hall Bond - Principal	36,500	36,500
519.7200	Town Hall Bond - Interest	3,600	3,500
	Subtotal	40,100	40,000
519.9000	Reserve	-	46,336
	TOTAL	238,458	256,671

POLICE DEPARTMENT

The Indialantic Police Department is a full time operation, providing police and dispatch services 24 hours a day, 365 days a year. In calendar year 2008 the Department recorded 4,261 calls for service. This is a fourteen percent increase over 2007.

The Department consists of 18 full time employees and part-time employees. Sworn law enforcement personnel include the Chief of Police, 3 Sergeants, 1 Detective/Corporal, and 7 Patrol officers.* The Communications Center includes 1 Senior Dispatcher, 3 Dispatchers, 4 part-time Dispatchers. The Department also has a part-time school crossing guard. The Office Manager (records) and an Administrative Assistant (property and evidence) complete the compliment of employees.

The vehicle fleet includes 4 marked police sedans, 1 marked supervisor vehicle (SUV), 1 unmarked detective vehicle, 1 unmarked vehicle for the Chief of Police and 2 police bicycles. Combined patrol mileage for the last year was approximately 70,000 miles.

The Police Department is responsible for providing the following services:

- Response to calls for police services
- Enforcement of applicable federal, state and local laws
- Investigation of criminal activity
- Traffic enforcement and control
- Crime prevention and public education programs
- Dispatch services for police, fire and public work

Other services provided by the Police Department include vacation house check, child I.D. and fingerprinting, home and business security surveys, crime prevention and neighborhood watch programs, elderly well-being program, personal property identification and recording program and a police explorer program.

*Calendar year	2003	2004	2005	2006	2007	2008
Arrests	598	501	531	569	416	700
Traffic Citations	3,702	3,021	3,234	2,830	2,396	3,547
Warnings	1,958	1,931	1,587	1,529	1,439	1,727
Sexual Battery	4	1	0	0	1	2
Burglary	45	25	25	21	22	43
Robbery	4	0	0	4	2	3
Assault/battery	54	40	41	39	38	41
Larceny	107	59	95	70	68	93
Auto Theft	6	3	11	4	2	5
Vandalism	21	19	16	11	13	19
Arson	1	0	0	0	0	0
Narcotics	64	52	60	88	50	31
DUI	57	43	55	42	38	30
Alarms	227	328	236	245	234	220
Traffic Crashes	189	209	211	192	198	200
Disturbances	297	279	179	240	203	202
Total Calls	4,138	4,065	3,802	3,636	3,737	4,261

FY-10 Personnel Related	\$ 1,251,011
Operating	\$ 117,250
Capital	\$ 33,450
TOTAL	\$ 1,401,411

* Due to economic considerations one patrol officer position is unfunded.

EXPENDITURES

GENERAL FUND			
	LAW ENFORCEMENT		
		08-09 REVISED	09-10
ACCT.	NAME	BUDGET	ADOPTED
521.1200	Salaries	748,640	748,634
521.1210	Part-time salaries	13,000	13,000
521.1220	Holiday	34,000	36,000
521.1230	Crossing Guard	9,360	9,360
521.1400	Overtime	47,000	49,000
521.1500	Special Pay (Incentive)	8,520	8,520
521.2100	Fica	65,065	66,135
521.2200	Retirement- General	26,752	30,674
521.2210	Retirement - Police/Fire Town	82,896	83,063
	State	56,844	37,734
521.2300	Life/Health Insurance	160,211	147,429
521.2400	Workers' Comp.	23,077	21,462
	Subtotal	1,275,365	1,251,011
521.3100	Medical	200	100
521.4100	Telephone	9,000	9,000
521.4110	800 MHZ. lines	10,900	12,000
521.4120	800 MHZ. Maintenance	3,000	3,300
521.4310	Electricity	7,200	7,000
521.4315	Water/sewer	450	450
521.4600	Communication Maintenance	4,600	6,400
521.4610	Equipment Maintenance	1,700	1,700
521.4620	Building Cleaning/Maintenance	119	100
521.4630	Vehicle Maintenance	13,000	14,000
521.4650	Computer Maintenance	16,000	16,000
521.4700	Printing	1,200	1,200
521.4900	Training	8,500	8,300
521.4910	Police Explorers	200	200
521.5100	Office Supplies	1,800	1,800
521.5200	Operating Supplies	2,400	2,400
521.5201	Vehicle Fuel	22,000	19,000
521.5210	Uniforms	7,260	7,260
521.5230	Investigative Expenses	2,540	2,540
521.5240	Photographs	100	100
521.5250	Crime Watch Program	900	900
521.5260	Other Equipment	5,000	3,000
521.5400	Memberships	400	500
	Subtotal	118,469	117,250
521.6400	Capital	5,800	31,450
	copy machine - 4,800		
	police vehicle - 26,650		
521.6420	Law Enf. Grant	-	2,000
	Subtotal	5,800	33,450
	TOTAL	1,399,634	1,401,711

FIRE RESCUE

The Department of Fire Rescue, established January 18, 1966, is a combination department consisting of seven (7) paid firefighters including the Fire Chief and fourteen volunteer firefighters.

The firehouse is manned 24 hours a day, seven days a week with one (1) Paramedic and one (1) EMT and a reserve of fourteen (14) on-call volunteer firefighters. The Fire Chief is on duty 7:30 am. to 4:30 pm. Monday thru Friday and on call after hours. All firefighter/paramedics and firefighter/EMTs are certified fire inspectors and the Chief holds a certificate as an Instructor II.

The Departments equipment consists of two (2) pumpers; one (1) rescue squad, which carries water rescue equipment; one (1) inflatable rescue boat; one (1) jet ski; one (1) four-wheel drive all-terrain vehicle used for beach rescue; and one (1) fourteen foot enclosed trailer that houses rescue and recovery tools and equipment.

The Department of Fire Rescue provides a full time line of services to the community including fire suppression, advanced life support services, commercial fire inspections, home fire surveys, blood pressure testing, cardio-pulmonary resuscitation classes, free smoke detector program, and fire extinguisher classes. The fire station is also a designated Safe Place for Children and a Safe Baby Point.

The department responded to eight hundred and fifty four (854) calls for emergency service last year with a response time of two (2) minutes. Approximately seventy eight percent (78%) of the call volume is for emergency medical service.

The Department is also a major player in the Town's annual Halloween Party, Holiday Tree Lighting and Easter Egg Hunt. The Department has trained thirteen (13) new firefighters to meet State standards.

	FY-02	FY-03	FY-04	FY-05	FY-06	FY-07	FY-08
Building Fires	13	9	20	9	4	4	4
Vehicle Fires	4	3	2	4	3	1	2
Other Fires	12	12	27	10	18	143	185
Rescue Calls	362	383	442	507	379	748	663
Hazardous Condition Calls	34	31	20	24	27	0	0
Total Calls	468	488	573	554	619	896	854

FY-10 Personnel Related	\$ <u>619,910</u>
Operating	\$ <u>83,615</u>
Capitol	\$ <u>61,888</u>
TOTAL	\$ <u>765,413</u>

EXPENDITURES

GENERAL FUND			
	FIRE RESCUE		
		08-09 REVISED	09-10
ACCT.	NAME	BUDGET	ADOPTED
522.1200	Full time Salaries	293,856	310,997
522.1400	Overtime/Holiday/FSLA	68,000	72,000
522.1500	Special Pay (Incentive)	11,920	11,920
522.2100	Fica	28,364	30,211
522.2200	Retirement - Police/Fire - Town	41,388	52,475
	State	65,574	52,591
522.2300	Life/Health Insurance	65,757	69,931
522.2400	Workers' Comp	17,396	19,785
	Subtotal	592,255	619,910
522.3100	Medical Supplies/Equipment	5,000	4,000
522.3110	Infection control	400	300
522.3120	Physicals/Immunizations	2,950	3,000
522.3410	Volunteers	6,500	6,500
522.4100	Telephone	1,600	1,350
522.4120	800 MHZ. Maintenance	1,900	1,900
522.4310	Electricity	6,400	6,400
522.4315	Water/Sewer	1,205	1,205
522.4600	Communications Maintenance	3,000	3,000
522.4610	Equipment Maintenance	3,400	3,000
522.4620	Building Maintenance	4,300	3,500
522.4630	Vehicle Maintenance	9,000	9,000
522.4650	Computer Maintenance	960	960
522.4900	Training	3,000	2,800
522.5100	Office Supplies	800	800
522.5200	Operating Supplies	3,700	3,700
522.5201	Vehicle Fuel	5,200	4,900
522.5210	Uniforms	2,500	2,500
522.5220	Grant: Bunker Gear	-	22,000
522.5400	Books/Subscriptions/Dues	500	1,400
522.5410	License/permits ALS	1,400	1,400
	Subtotal	63,715	83,615
522.6400	Capital Equipment	6,200	-
	2 air packs		
522.6410	Grant: Fire House bay doors		35,000
522.7100	Fire truck - principal	23,907	-
522.7200	Fire truck - interest	1,243	-
522.9000	Fire truck reserve	37,500	26,888
	Subtotal	68,850	61,888
	TOTAL	724,820	765,413

PROTECTIVE INSPECTION

Protective Inspection includes the building and code enforcement programs for the Town, more commonly referred to as the building department. The building department is administered by the building official. The building official is responsible for administration and enforcement of the Florida Building Code and the Town codes and ordinances regulating building construction activities. This is accomplished through the building permitting and inspections process. The building official also acts as the Town's code enforcement officer, as prescribed by Florida Statute Chapter 162 and the Town code of ordinances. The building official participates in the Town's Technical Review Committee (TRC), which reviews site plan applications, and attends the Town's Zoning and Planning Board and Board of Adjustments meetings.

Expenditures include funding for the building department office expenses, purchase of code books, training and associated travel expenses, building department vehicle, fuel and maintenance, and department uniforms. These expenses are partially offset by the collection of permits fee revenues. The table below lists data consisting of historical figures of building department activity:

	FY-04	FY-05	FY-06	FY-07	FY-08
No. of permits issued	424	630	430	265	138
Total construction value	\$21.66m	\$7.14m	\$7.05 m	\$6.2m	\$1.5m
New single family residences	2	1	2	5	1
New commercial buildings	2	0	2	0	0
New multi-family buildings	2	0	0	2	0

FY-10 Personnel Related	\$ <u>100,370</u>
Operating	\$ <u>6,575</u>
Capital	\$ <u>0</u>
TOTAL	\$ <u>106,945</u>

EXPENDITURES

GENERAL FUND			
	PROTECTIVE INSPECTION		
		08-09 REVISED	09-10
ACCT.	NAME	BUDGET	ADOPTED
524.1200	Salaries	86,610	73,093
524.1400	Overtime	150	50
524.2100	Fica	6,626	5,592
524.2200	Retirement	11,519	10,525
524.2300	Life/Health Insurance	16,011	8,588
524.2400	Workers' Comp	4,238	2,522
	Subtotal	125,154	100,370
524.4100	Telephone	1,350	1,200
524.4110	Postage	525	525
524.4630	Vehicle Maintenance	200	200
524.4650	Computer Maintenance	350	350
524.4700	Printing	200	100
524.4900	Training/Education	2,000	1,200
524.4910	Radon gas - state	1,800	300
524.5100	Office Supplies	700	800
524.5200	Operating Supplies	300	300
524.5201	Vehicle Fuel	800	1,000
524.5210	Uniforms	200	200
524.5400	Publications	400	400
	Subtotal	8,825	6,575
524.6400	Capital		
	Subtotal		
	TOTAL	133,979	106,945

PUBLIC WORKS DEPARTMENT

The Department of Public Works is assigned responsibility to maintain 18.1 miles of Town streets, curbs along portions of streets, a closed and open drainage system, public buildings and grounds, and Town parks. Town personnel patch, and stripe streets as needed. They also maintain all traffic related signs on Town streets. Assistance is provided through contract services for street resurfacing, mowing, and pest control of certain areas, replacing stormwater pipes, street sweeping, and maintaining building systems.

The Town contracts with Brevard County government to maintain traffic signals and with the Florida Department of Transportation (FDOT) enabling the Town to be compensated for maintaining FDOT rights-of-way other than the driving surface.

The Town has the following park properties: Dewey, Douglas, Gus Carey, Indialantic Ocean Beach, Indian River, Lily, Nance, Orlando, Riverside, Sea Park, Sunrise, Sunset, Tradewinds, Wavecrest, and Wavecrest Extended. The parks differ in terms of amenities that are provided and the level of care that is required. Additionally, the Town has 440 metered parking spaces.

Staffing is provided as follows: Director, Maintenance Worker II (2), Maintenance Worker I (2 1/2), Administrative Assistant, and part-time parking enforcement specialists.

The department provides required management over the two enterprise funds that address activities at the Indialantic Ocean Beach, Nance, Sea Park (aka Tampa Avenue), and Sunrise parks. The management of the enterprise fund facilities requires personnel to be available to perform a multitude of duties including cleaning restrooms, emptying trash containers, removing litter, maintaining vegetation, facilities, and equipment and enforcing parking regulations in the parks.

The department functions with the following vehicles/major equipment: four pick-up trucks, dump truck, two golf carts, water truck, tractor, and loader.

FY-10 Personnel Related	\$ <u>232,533</u>
Operating	\$ <u>156,995</u>
Capital	\$ _____
TOTAL	\$ <u>389,528</u>

EXPENDITURES

GENERAL FUND			
	PUBLIC WORKS		
		08-09 REVISED	09-10
ACCT.	NAME	BUDGET	ADOPTED
541.1200	Salaries	162,711	142,706
541.1210	Part time salaries	8,128	8,128
541.1400	Overtime	1,000	1,000
541.2100	Fica	13,146	11,615
541.2200	Retirement	21,640	20,550
541.2300	Life/Health Insurance	44,389	33,836
541.2400	Workers' Comp	11,243	14,698
	Subtotal	262,257	232,533
541.3100	Contractual services/street swee	-	5,512
541.4100	Telephone	1,100	1,100
541.4300	Street/Traffic Lights	54,000	54,000
541.4310	Electricity	2,000	2,000
541.4315	Water/Sewer	700	650
541.4400	Equipment Rental	500	200
541.4600	Traffic Signal Maintenance	2,925	2,500
541.4610	Equipment Repairs	8,000	6,500
541.4615	Generator Maintenance	1,000	1,000
541.4620	Bldg/Grounds Maintenance	4,000	4,000
541.4630	Right-of-way Maintenance	2,900	2,900
541.4640	Street drainage maintenance	3,000	3,000
541.4650	Computer maintenance	300	300
541.4900	Training	300	300
541.5200	Operating Supplies	5,200	5,000
541.5201	Gas & Diesel Fuel	6,000	5,800
541.5210	Uniforms	1,200	1,200
541.5220	Small Tools	900	900
541.5230	Sign Materials	4,000	4,000
541.5240	Lawn Maintenance Equipment	600	600
541.5241	Solid waste	200	200
541.5260	Other Equipment	100	100
	Subtotal	98,925	101,762
541.6300	Street Improvements	-	
541.6310	Street Drainage	-	16,032
541.6320	Sidewalks	-	
541.6400	Capital	-	
	Subtotal	-	16,032

EXPENDITURES

GENERAL FUND			
	PUBLIC WORKS		
		08-09 REVISED	09-10
ACCT.	NAME	BUDGET	ADOPTED
541.7500	Orlando Park	6,834	6,834
541.7510	Douglas Park	3,735	3,735
541.7520	Riverside Park	2,700	2,700
541.7530	Lily Park	1,739	1,739
541.7540	Gus Carey Park	760	760
541.7550	Dewey Park	1,858	1,858
541.7560	Wavecrest Park	1,544	1,544
541.7570	Sunset Park	760	760
541.7580	Town Hall Maintenance	2,695	2,695
541.7590	Causeway Maintenance	4,275	4,275
541.7600	Equipment Repair/Replacement	2,000	2,000
541.7601	Plant replacement	1,000	500
541.7610	Mulch	1,600	1,600
541.7620	Tradewinds Park	760	760
541.7630	5th Ave. Median Maintenance	7,441	7,441
	Subtotal	39,701	39,201
	TOTAL	400,883	389,528

EXPENDITURES

GENERAL FUND			
	RECREATION/BEAUTIFICATION		
		08-09 REVISED	09-10
ACCT.	NAME	BUDGET	ADOPTED
572.4400	Holiday Lighting	6,210	4,480
572.4800	Official functions	4,600	-
572.4810	Halloween Party	3,789	3,789
572.4820	Heritage Committee	1,600	600
572.4900	Recreation Events	1,600	2,300
572.8100	4th of July fireworks	200	-
572.8350	Beautification	2,000	-
	Subtotal	19,999	11,169
572.9100	Luminaria Fund	1,757	-
572.9200	Parks projects	3,626	3,626
572.9300	Witch Way 5k	-	3,000
	Subtotal	5,383	6,626
	TOTAL	25,382	17,795

EXPENDITURES

GENERAL FUND			
	CAPITAL IMPROVEMENTS		
		08-09 REVISED	09-10
ACCT.	NAME	BUDGET	ADOPTED
590.1000	Buildings and equipment	12,000	5,000
	Total	12,000	5,000

ENTERPRISE FUNDS

	ENTERPRISE 1	08-09	09-10
ACCT #	NAME	REVISED	ADOPTED
REVENUE			
329.1001	Permits	13,000	10,500
344.5001	Meter Revenue	246,537	225,000
359.1001	Parking Fines	50,000	64,150
361.1001	Interest	1,200	350
361.3001	Miscellaneous income	500	400
338.1201	NFWF Grant - lights	98,600	-
	TOTAL	409,837	300,400
GENERAL EXPENSES			
545.1200	Full time salaries	47,331	49,965
545.1210	Part time salaries	22,530	23,093
545.1500	Personnel related expenses	3,346	1,966
545.2100	Fica	5,344	5,589
545.2200	Retirement	6,295	7,195
545.2300	Life/health insurance	12,828	13,095
545.2400	Workers' Comp	4,378	3,341
	Subtotal	102,052	104,244
545.3100	Engineering	1,000	1,000
545.3200	Audit	3,300	3,300
545.3210	Accounting Service	1,000	1,000
545.3400	Charge for Services	96,596	96,596
545.3410	Lifeguards	37,876	33,164
545.3420	Computer Maintenance	3,068	3,110
545.4110	UPS	300	500
545.4400	Equipment Rental	300	300
545.4500	Liability insurance	7,040	7,040
545.4700	Printing	1,200	1,200
545.4800	Official Functions	500	500
545.4900	Training	1,000	1,000
545.4950	Legal ads	200	200
545.5100	Office Supplies	600	600
545.5200	Operating Supplies	3,800	3,800
545.5201	Vehicle fuel	1,400	1,400
545.5210	Uniforms	400	400
545.5240	Other equipment	500	500
	Subtotal	160,080	155,610
METER ENFORCEMENT			
545.4600	Meter repair/maintenance	5,500	8,500
545.4610	Vehicle repair/maintenance	1,700	1,850
	Subtotal	7,200	10,350
BEACHFRONT			
545.4310	Electricity	210	1,900
545.4320	Solid Waste	4,300	4,300
545.4620	Beachfront maintenance	300	1,300
545.4630	Beautification	300	500
545.4640	Park maintenance	3,440	400
545.4650	Boardwalk/crossover maintenance	500	500
545.5300	Street maintenance	1,000	1,200
545.5310	Signs	400	400
545.5400	Meter replacement	6,500	7,500
	Subtotal	16,950	18,000
CAPITAL EXPENSE			
545.6400	Capital -Crossover #13	4,320	-
545.6410	Wavecrest lights	98,600	-
545.9100	Enterprise 2 transfer	20,635	12,196
545.9000	Reserve - Drainage		
	Subtotal	123,555	12,196
	GRAND TOTAL	409,837	300,400

	ENTERPRISE 2	08-09	09-10
ACCT #	NAME	REVISED	ADOPTED
REVENUE			
344.5002	Meter Revenue	50,000	57,000
359.1002	Parking Fines	17,000	20,000
361.3002	Miscellaneous income	4,000	4,000
338.2401	FRDAP Grant - Nance Park	-	-
381.1000	Enterprise 1 Transfer	20,635	12,196
	TOTAL	91,635	93,196
GENERAL EXPENSES			
546.1200	Full time salaries	11,833	12,492
546.1210	Part time salaries	5,598	5,738
546.1500	Personnel related expenses	836	487
546.2100	Fica	1,333	1,395
546.2200	Retirement	1,574	1,799
546.2300	Life/health insurance	2,547	3,274
546.2400	Workers' Comp	1,134	834
	Subtotal	24,855	26,019
546.3100	Engineering	1,000	1,000
546.3200	Audit	825	825
546.3400	Charge for services	24,149	24,149
546.3410	Lifeguards	9,494	8,291
546.3420	Computer maintenance	767	767
546.4110	UPS	100	200
546.4500	Liability insurance	1,760	1,760
546.4700	Printing	300	300
546.4800	Official functions	200	200
546.4950	Legal ads	50	50
546.5100	Office supplies	50	50
546.5200	Operating supplies	4,500	4,500
546.5201	Vehicle fuel	300	300
546.5210	Uniforms	100	100
	Subtotal	43,595	42,492
METER ENFORCEMENT			
546.4600	Meter repair/maintenance	2,000	2,000
546.4610	Vehicle repair/maintenance	600	600
	Subtotal	2,600	2,600
PUBLIC WORKS			
546.4310	Electricity	1,800	1,800
546.4315	Water/sewer	5,000	5,000
546.4320	Solid waste	1,100	1,100
546.4620	Beachfront maintenance	300	300
546.4630	Beautification	300	300
546.4640	Park Maintenance	7,385	8,885
546.4650	Boardwalk/crossover maintenance	750	750
546.4660	Building Maintenance	1,500	1,500
546.5310	Signs	300	300
546.5400	Meter replacement	2,150	2,150
	Subtotal	20,585	22,085
CAPITAL EXPENSE			
546.6400	Capital	-	-
546.9000	Renewal & replacement fund	-	-
546.8600	FRDAP grant Nance Park	-	-
	Subtotal	-	-
	GRAND TOTAL	91,635	93,196

TRUST AND AGENCY FUNDS

PENSION FUNDS 09-10			
		ADOPTED 08-09	ADOPTED 09-10
		BUDGET	BUDGET
REVENUES			
	Employee Contributions	71,199	74,047
	Investment Earnings (Estimate)	330,000	302,816
	TOTAL	401,199	376,863
EXPENSES			
	Retirement Payments	113,906	112,273
	Disability Payments	55,165	55,165
	Administrative Fees	21,715	26,665
	Training/Education	1,000	1,000
	Funds available for reinvestment	209,413	181,760
	TOTAL	401,199	376,863

TRUST AND AGENCY FUNDS		
	ADOPTED 08-09	ADOPTED 09-10
	BUDGET	BUDGET
ACCUMULATED LEAVE *		
Accumulated contributions with interest	20,384	20,384
Total encumbered	20,384	20,384
*Note: This account covers the annual amount needed to pay accumulated sick bank and vacation days for departing employees and is encumbered		
SPECIAL INVESTIGATIVE FUND		
Revenues		
Forfeitures	1,000	1,000
Expenses		
Investigative equipment/supplies	1,000	1,000