

**CITY OF  
INDIAN HARBOUR BEACH**

2055 SOUTH PATRICK DRIVE

INDIAN HARBOUR BEACH, FLORIDA 32937

**Adopted Budget  
2017/2018**

**Council**

Mark K. Ryan, City Manager

Karl Bohne, City Attorney

David A. Panicola, Mayor  
Scott A. Nickle, Deputy Mayor  
Frank A. Guertin, Member  
Gene Newberry, Member  
James Nolan, Sr., Member

**City of Indian Harbour Beach, Florida**  
**Adopted Budget**  
**Fiscal Year 2017 – 2018**

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CITY OF  
**INDIAN HARBOUR BEACH**

**Florida**

2055 SOUTH PATRICK DRIVE  
INDIAN HARBOUR BEACH, FL 32937  
PHONE: 321-773-3181

July 11, 2017

Honorable Mayor and City Council  
City of Indian Harbour Beach  
2055 South Patrick Drive  
Indian Harbour Beach, FL 32937

Dear Mayor and Council Members:

I am pleased to present the Mayor and City Council with the City Manager's Proposed Budget for Fiscal Year 2018. Staff began the budget process earlier this year spending several months identifying, analyzing, and prioritizing what to include in the budget. The \$8,029,992 Proposed Budget is the culmination of this analysis and discussions that included all City departments and a kick-off meeting with the City Council. This budget is \$408,054 less than the prior year's budget adopted in September 2016. Accomplishing this reduced budget is attributed to the completion of capital projects, such as the Gleason Park swimming pool renovation, and exemplary budget practices by your leadership team.

Developing a budget of this magnitude has its challenges and requires difficult decisions to adequately fund the excellent level of services and programs our citizens have grown to expect from their city. The economy has rebounded from the recession earlier this decade, the tax base has made a comeback, and our community continues to remain debt free.

For more than three years, the City of Indian Harbour Beach has been re-investing in our community. Since October 2014, the City has invested more than \$5.36 million in our capital and infrastructure needs. Some of these investments include the following:

- An aggressive road resurfacing program
- Stormwater projects to protect one of the City's greatest assets, the Indian River Lagoon
- Land acquisition for future stormwater projects to continue treating stormwater before entering the Lagoon
- Scheduled vehicle replacement program
- Permanent beach park restrooms
- Complete renovation of our municipal pool with new chiller and heater
- Preservation of municipal facilities such as a new roof at City Hall
- Continuation of a Police Department vehicle replacement plan with upgrades to SUV's

- Transportation improvements (mast arm traffic signals on SR A1A and electronic controller at the Yacht Club Blvd./South Patrick Drive Intersection), and sidewalk improvements.
- Technology upgrades, including replacement of outdated computers, enhanced cyber security, a robust records management system, law enforcement reporting, and the first beachside E-commerce safe spot
- Major public safety equipment upgrades, including mobile fire training apparatus, SCBA replacement firearms, and radios

These re-investments are occurring while the city has reduced the millage rate for property taxes. In October 2014, the tax rate for Indian Harbour Beach was \$5.80 per thousand dollars in taxable values. The proposed budget presented to you is balanced at a tax rate or millage rate of \$5.4802 per thousand dollar in taxable values, the same millage rate as the previous year. This millage rate is 5.5% lower than the 2014 millage rate. The ability to lower this tax rate is attributed to an overall increase in taxable values since 2014. This tax rate will generate an estimated \$4,436,444 which equates to \$1.44 per capita per day for exemplary municipal services such as public safety and parks and recreation. Based upon the increase in the taxable values maintaining last year's millage rate will generate an additional \$265,719.

From a countywide perspective, the unemployment rate here in Brevard County in May 2017 was 4.1% which is a decrease of 0.6 percentage points from the prior year. Home sales continue to improve in Brevard County with the median home sale price being \$211,000, an increase of 14.05% from the prior year. More locally, according to website [www.homesnap.com](http://www.homesnap.com), the median sales price in Indian Harbour Beach for June 2017 rose to \$305,900 and there is a low of three months of inventory on the market that reflects a seller's market.

As indicated earlier in this message there certainly are challenges associated with the development of this budget. Expenditures are outpacing the growth in revenues. This spend plan reflects a 17% increase in the city's Police Pension cost, a 62% increase in the Police Officer's Supplemental Annuity (Retirement Health Care) cost, a projected 2.18% increase in Employee and Dependent Health Insurance costs paid for by the city, a projected 6.5% increase in employee dental insurance paid for by the city, and a 3% wage adjustment (1.9% is the CPI and contractually obligated via a collective bargaining agreement) and associated wage costs. Meanwhile most revenue streams remain constant, some such as communications services taxes are declining as more and more homes discontinue land lines and cable television.

These factors have resulted in the development of a municipal budget that begins to incorporate a cost recovery program for areas such as the municipal pool membership and daily use rates. After enhancing patron safety with increased lifeguards, increased personnel costs (wages, payroll taxes, and benefits), increased operating costs, the pool resurfacing, and new chiller and heater, no change in the fee structure occurred. This budget commences a cost recovery program with an increase in the resident and non-resident membership fees and daily pool usage fees. Further details of this cost recovery initiative will be provided later in this budget message

The initial spend plan submitted by the departments reflected desires for physical and human capital that exceed the current financial abilities without exhausting significant reserves of the

City. Additionally, increasing recurring expenses, such as energy (est. 2.8% increase), materials, and rising employee costs noted above all contribute to these challenges.

Indian Harbour Beach is currently poised in a good financial position; however, there is a cloud of uncertainty on the horizon. During the 2017 Florida Legislative Session adopted legislation calling for a referendum election in November 2018 on a state Constitutional Amendment that, if approved by Florida voters, will grant an additional \$25,000 homestead property-tax exemption for home values greater than \$100,000. Note, this additional homestead exemption does not apply to the school tax levy. For homes worth at least \$125,000, the total homestead exemption would be \$75,000, up from \$50,000. This will be a significant hit on local governments.

Here in Indian Harbour Beach, based upon the 2017 taxable values and today's millage rate, the passage of this additional homestead exemption will have an estimated fiscal impact of \$350,000. Additionally, unlike in other years when the tax revenues decline municipalities adjust their millage rate upward to bring in the same amount of revenue as the previous year, this legislation reflects any adjustment to recoup the lost revenue is considered a tax increase and requires extraordinary advertisements and a super majority vote of the City Council. With the passage of this Constitutional Amendment cities like Indian Harbour Beach will have tough decisions on increasing property taxes, implementing enhanced or replacement revenues, and decreasing or eliminating services.

## **Revenue Outlook**

Property taxes are the largest revenue source for the City's General Fund, which supports public safety, parks, road maintenance, building and code administration, and municipal administration. The City is fortunate to have an extremely strong property tax base. The Proposed Budget assumes a regular growth rate of 6.4% in property tax revenue over the FY2017 budgeted amount. The proposed General Fund Budget totals \$7,808,707 and represents 97.2% of the total proposed budget.

For the most part, the City's other major revenue sources remain constant. Our budgeted communications services tax is declining as more and more homes discontinue land lines and cable television with a projected revenue of \$230,000, a decrease of nearly 13.2 percent from the prior year's amended income projection

Our franchise fee and utility service tax revenues remain fairly steady; however, the franchise fee revenue for electricity and natural gas are declining. City staff is recommending a minor adjustment to building and construction related permit fees. These fees have not been increased in five years and will begin implementation of a cost recovery program and lessen the impact these services have on the City's General Fund. Even with this adjustment, the anticipated revenues will fund only 44.1% of the Building Department's operational costs.

As I indicated earlier, this budget commences a cost recovery program with an increase in the resident and non-resident membership fees and daily pool use fees.

This proposed budget will utilize \$363,742 of prior year income to partially fund \$849,666 in Capital Outlay, as we continue to re-invest in our community. Similar to last year, this budget does not utilize one-time revenues to fund recurring expense. It is good public policy to only

use recurring revenue to fund recurring expenses. This policy enables this community to retain our fiscal sustainability.

Staff will continue monitoring legislative changes that might affect our revenue streams. The modus operandi of the legislature is to continually pass legislation that reduces municipal revenues, including the increased homestead exemption that will be on the November 2018 ballot. A frequent target of the legislature are Business Tax Receipts, expanded tax exemptions, and permitting. Changes to these revenues or distribution could present serious problems.

## **Expenditure Outlook**

In addition to our incredible residents and businesses, and the Indian River Lagoon, one of our other greatest assets is our dedicated and professional municipal employees. As indicated earlier, the proposed General Fund Budget totals \$7,808,707 of which 66%, or \$5,104,796 funds the salaries, overtime, Social Security, Medicare, retirement, and health insurance costs for these dedicated public servants. The phenomenal public safety personnel protect the more than 8,400 residents, countless visitors, and our business community, patrol a 2.5 square mile community, provide safe travel of thousands of motorists that travel through our city, help the community prepare for and recover from natural disasters such as hurricanes. Our amazing recreational and public works team members provide exemplary programs, activities, and beautifully maintain five public parks and four beach crossovers. The devoted public works personnel also work diligently to maintain 125 roadways (35.86 miles) and provide quality drainage facilities and protection of the Indian River Lagoon. Other remarkable public servants provide exceptional code administration and public service.

The Indian Harbour Beach employees are proud to serve the community and are being recognized locally, statewide, and nationally for providing exemplary services. Two of our amazing professionals that were recognized this past year were:

- Detective Corporal Lisa German – 2016 Police Officer of the Year for Brevard County, the State Attorney's Office, and the State of Florida Police Chief's Association
- Sally Sullivan, Administrative Assistant to Police Chief David Butler, one of ten Community Heroes in the United States by the International City/County Management Association in their 2017 Life Well Run Campaign for her devoted work with our Christmas Outreach Program

Public Safety and Quality of life are certainly the emphasis of this community and the proposed budget. This budget will carry on a quality of life our residents deserve by offering exemplary safety personnel to continue providing a safe community, enriched recreation facilities, improved roadways, bicycle and pedestrian infrastructure, and protection of our precious Indian River Lagoon. Yes, it takes an amazing team of professionals to provide our exemplary services and programs. This budget provides the wages and benefits for these professionals.

The safety of our residents and businesses is paramount in this community. An insurance group, ValuePenquin, did an analysis of the crime rate of more than 200 cities in Florida. The study analyzed violent and property crime data for cities with a population of 5,000 or more residents to determine the safest cities in Florida and further divided these statistics into small,

mid-sized, and large cities. According to this study Indian Harbour Beach ranks 11<sup>th</sup> overall and 8<sup>th</sup> in the small city (5,000 – 15,000 population) category.

The dedicated men and women of the Indian Harbour Beach Police Department continue our Community Oriented Policing initiatives, such as our Bicycle/Beach/Boat Patrol, Park Patrols, Prescription Drug Drop Box, E-commerce Safe Spot, and Business Checks. In Fiscal Year 2017-2018, the Police Department Budget totals \$3,143,025 and represents the largest single department of the General Fund Budget (40.3%). With 30 sworn and non-sworn personnel the department provides exemplary police protection to warrant the recognition as one of the safest communities in Florida.

More than 92 percent of the proposed Police Department Budget (\$2,906,675) is attributed to personnel services (salaries, overtime, Social Security, Medicare, first responder payments, retirement, health insurance costs, etc.). This budget continues the Career Development initiative implemented in 2015, provides our Community Oriented Policing Unit with a financial incentive, and continues the program initiated in 2016 of deploying lifesaving programs such as the use of Narcan for Opioid overdoses.

For more than fifty years, the Indian Harbour Beach Volunteer Fire Department (IHBVFD) has provided exemplary professional fire suppression capabilities for the citizens and businesses of our community. The City in partnership with the IHBVFD Corporation have jointly funded the equipment necessary to provide the prompt efficient service to the community. The IHBVFD allows for exceptional service at significant savings to the citizens and businesses, thus retaining a low property tax rate for the community.

In Fiscal Year 2017-2018, the expenditures associated with the City's support for the Fire Department totals \$192,718 in operating costs and \$80,000 in capital purchases. The operating costs include the annual payment to IHBVFD Corporation for their services, utilities, fuel, a contractual agreement with a licensed Fire Inspector/Fire Marshall, and vehicle/building/equipment maintenance. It is noted this proposed budget incorporates an increase in the annual payment to the corporation of \$7,500. This increase is in response to the drop in the number of volunteers and a need to encourage the recruitment of new personnel, while retaining the existing personnel to continue the exemplary service to the community. If approved, the IHBVFD Corporation will, if permissible by law, implement a monthly stipend to assist in this recruitment and retention program. If this is not permissible, this increase will be returned to the city.

The second largest departmental budget is our Public Works Department with a proposed Fiscal Year 2017-2018 Operating Budget of \$1,252,960. Our incredible group of dedicated employees work tirelessly to maintain 35.8 miles of local streets, 1,917 miles of ditches, canals and storm drainage pipes, 23 retention facilities, more than 30 vehicles and motorized equipment, five municipal parks, and four beach crossovers. Additionally, the Public Works Department manages projects such as road resurfacing, sidewalks, drainage improvements, fencing, and vehicle acquisition.

An important component to maintaining quality of life for our residents, visitors, and businesses is ensuring properties are properly maintained, meet local zoning regulations, and comply with local and state codes for construction standards and life safety. The Indian Harbour Beach Building Department accepts this responsibility and provides this professional service in a cost effective manner with a focus on customer service. The proposed departmental budget for

Fiscal Year 2017-2018 totals \$241,194. The personnel services (salaries, overtime, Social Security, Medicare, retirement, health insurance costs, etc.) associated with this function total 79.7 percent of the departmental budget.

The Indian Harbour Beach parks and beaches are another shining example of the quality of life our citizens enjoy year round. The Mayor, City Council, and the Executive Team are committed to providing world class parks and recreation opportunities for the community. Whether it is enjoying Christmas in the Park, running in the Shark in the Park 5K, sharing Breakfast with the Easter Bunny, attending our Annual Art Show, having children in Summer Camp, swimming, or enjoying a leisurely walk in Gleason Park, our awesome Recreation Department provides exemplary programs and services. Certainly Gleason Park is one of our shining stars.

The proposed Recreation Department Budget totals \$800,349 with 60.7% of these funds (\$486,199) paying salaries, overtime, Social Security, Medicare, retirement, and health insurance costs for the phenomenal team of recreational professionals, Lifeguards, Camp Counselors, and maintenance staff. The balance provides operating expenses for the parks, Community Center, and Swimming Pool.

With every unit of local government there are administrative components to an operating budget that include City Council, City Management, City Clerk, Finance, Information Technology, City Attorney, and general governmental operational expenses. The proposed budget for Fiscal Year 2017-2018 for these functions total \$1,328,795 and include not only the personnel costs but operating expenses such as legal, utilities and liability insurance. The personnel costs for these functions represent 52.1% (\$691,795) of the proposed budget for administrative activities or general government.

The City of Indian Harbour Beach continues to strive for “Excellence in Local Government” and this budget continues this effort with implementation of efficiencies. For example: like many units of government there is a propensity for departments to budget extra money in various line items “just in case” it is needed. This budget attempts to change this philosophy and have the departmental budgets more geared toward known expenditure patterns with a City Manager’s Contingency to provide the funding ability for unforeseen expenses throughout all the departments. Additionally, this budget continues our strategic initiative of utilizing technology for our strategic advantage.

Similar to previous years, this budget is not all about investing in infrastructure and capital assets, it is also an investment in our greatest asset – our employees. FY 2018 will see an overall staffing level for the community of 54 FTE’s and 24 PT employees. The budget provides the resources needed to achieve excellence in local government service through enhanced staffing levels. Another significant part of this year’s budget strategies is an investment in our employees with a wage adjustment. As stated earlier, our recurring health care expense for our employees is anticipated to increase in cost by 2.18 percent.

This proposed budget provides funding to continue our vehicle replacement program and related equipment in the Capital Outlay Budget to ensure our officers are adequately equipped to patrol the community and respond for service. Also, due to budget constraints in prior years, replacement vehicles in other departments have been deferred and this proposed budget provides for the replacement of three other vehicles. Another capital outlay purchase proposed includes an emergency standby generator for the Community Services Center to provide a



gathering place during an emergency event. This emergency generator, will be partially funded, if approved, by a Hazard Mitigation Grant from the Federal Emergency Management Administration administered by the Florida Emergency Management Division.

Other capital investments include \$402,679 of drainage improvements, road resurfacing, sidewalks, and a memorial paver stone walkway in Gleason Park. Additional capital improvements proposed in this budget are as follows:

- Gleason Park Swimming Pool Bathhouse Renovation
- Exterior Lighting at City Hall
- Fencing at Oars & Paddles Park, City Hall, and Algonquin Sports Complex
- Computers and Scanners
- Fire Department Mobile Radios
- 911 Dispatch Console
- Investigative Equipment
- AED's
- Electrode Replacement at the Pool
- Picnic Tables at Bicentennial Park
- Handicap Lift for the Pool
- Lawn Care Trailers
- Gas Pump Repairs

The budget proposals submitted by the departments reflected desires for physical and human capital that exceed the current financial abilities without exhausting significant reserves of the City. Some difficult decisions were made by this administration, while would have been an important part of the FY 2017-2018 Budget, the City would have needed to utilize reserves or increase the property tax rate. The items eliminated are listed in the following table.

**ELIMINATED REQUESTED EXPENDITURES**

<b>DESCRIPTION</b>	<b>TOTAL COST</b>
Capital Outlay	
Bucket Truck or Lift	40,000
Public Works Truck	30,000
Scoreboard	5,000
Algonquin Complex Shed	5,000
Desk(s)	3,000
ID Card Printer	3,000
Personnel	
Special Projects Coordinator	79,795
Communications Officers – 12-hour Shift	52,894
City Hall Building Maintenance	
Inside Walls (Mud & Paint)	20,000
Outside Paint	15,000
Corridor Modification	10,000
Non-FA Equipment	
Council Chairs (3)	3,000
<b>TOTAL</b>	<b>266,689</b>

If there is a desire to include any of these items in the FY 2017-2018 Budget a revenue source will need to be allocated to this activity or elimination of an expenditure from the proposed spend plan.

As a result of the increases to the property valuations here in our community we are able to present a budget built with a proposed millage rate of 5.4802, the same rate from the prior fiscal year.

The majority of this budget provides revenues and expenditures with public services funded through the General Fund Budget. The General Fund Budget totals \$7,808,707 in FY 2018.

The other supplemental funds (\$221,285) in this operating budget are: Impound Fund \$4,780; Police Training Fund \$305; and Stormwater Utility Funds \$216,200.

### **Conclusion**

The budget process now moves from the staff level and City Manager formation phase to the Council and public involvement level and adoption phase. The next step in the budget approval process will entail the City Council conducting a budget workshop to review and receive final input on the FY2017/2018 Budget. The City Council must adopt a tentative millage rate no later than by August 4, 2017. I am proposing you take this action at the July 25, 2017, City Council Meeting with a budget workshop prior to that City Council Meeting. Additionally, Council will hold two public hearings on September 5th and 19th prior to adopting a final millage rate and budget before October 1, 2017.

In 2018 and beyond, the city will begin examining the future of the location of the Indian Harbour Beach Police Department. A needs assessment for the department is underway. We will explore renovating in the coming years, adding a second floor to the existing facility, or constructing a standalone facility at the parcel of land acquired in 2016 on South Patrick Drive shared with any stormwater improvements on that parcel.

In summary, I have submitted a balanced budget that continues to re-invest in Indian Harbour Beach and continues to take this community to new levels. In the coming years, we must continue to make community safety and the public safety components this community's top priority. In doing so, we protect the quality of life that is the focus of this budget and continue our quest for excellence in local government.

I want to thank the talented, dedicated, professional team members who work tirelessly for this great city. We are truly blessed. This very capable staff, with the continued support and guidance of the Mayor and Council, will continue to provide excellence in local government service.

Respectfully submitted,

Mark K. Ryan  
City Manager

CITY OF INDIAN HARBOUR BEACH  
 FY 2016/2017 Amended Budget  
 FY 2017/2018 Adopted Budget

**SUMMARY ALL FUNDS**

	<b>Actual FY 15/16</b>	<b>Budget FY 16/17</b>	<b>FYTD thru 06/30</b>	<b>07/01 thru 09/30</b>	<b>Final Amended FY 16/17</b>	<b>Adopted 17/18</b>	<b>% Change FY 16/17 to FY 17/18</b>
<b>REVENUE SUMMARY</b>							
001 - General Fund	9,062,559	8,210,571	6,257,486	1,237,311	7,494,797	8,012,270	6.90%
100 - Impound Fund	261	7,756	312	1,266	1,578	4,780	202.92%
110 - Police Training Fund	457	535	201	99	300	305	1.67%
300 - Stormwater Utility Fund	218,388	215,370	218,147	2	218,149	216,200	-0.89%
<b>Total Revenues - All Funds</b>	<b>9,281,665</b>	<b>8,434,232</b>	<b>6,476,146</b>	<b>1,238,678</b>	<b>7,714,824</b>	<b>8,233,555</b>	<b>6.72%</b>
<b>EXPENDITURE SUMMARY</b>							
001 - General Fund	9,881,545	8,210,571	5,274,752	2,220,045	7,494,797	8,012,270	6.90%
100 - Impound Fund	3,672	7,756	1,078	500	1,578	4,780	202.92%
110 - Police Training Fund	466	535	167	133	300	305	1.67%
300 - Stormwater Utility Fund	411,039	215,370	750	217,399	218,149	216,200	-0.89%
<b>Total Expenditures - All Funds</b>	<b>10,296,722</b>	<b>8,434,232</b>	<b>5,276,747</b>	<b>2,438,077</b>	<b>7,714,824</b>	<b>8,233,555</b>	<b>6.72%</b>

CITY OF INDIAN HARBOUR BEACH  
 FY 2016/2017 Amended Budget  
 FY 2017/2018 Adopted Budget

**001 - GENERAL FUND - Revenue Summary by Source**

Account #	Classification	Budget FY 16/17	FYTD thru 06/30	07/01 thru 09/30	Final Amended FY 16/17	Adopted 17/18	% Change FY 16/17 to FY 17/18
<b>Ad Valorem Taxes</b>							
311.10	Gross Tax: 16/17=5.4802 17/18=5.6401	4,331,923	4,317,904	211	4,318,115	4,764,045	10.33%
311.10	Penalties	800	2,571	7	2,578	2,000	-22.42%
311.12	Disc for Early Payment of Tax	-152,336	-154,239	0	-154,239	-160,492	4.05%
311.20	Delinquent Taxes	3,224	1,684	-574	1,110	1,500	35.14%
	<b>Total Ad Valorem Taxes</b>	<b>4,183,611</b>	<b>4,167,920</b>	<b>-356</b>	<b>4,167,564</b>	<b>4,607,053</b>	<b>10.55%</b>
<b>Local Option, Use and Fuel Taxes</b>							
312.41	Local Option Fuel Tax	370,000	238,068	101,932	340,000	328,000	-3.53%
312.52	Casualty Insurance Premium Tax - Police Officers	61,500	0	67,454	67,454	61,500	-8.83%
	<b>Total Local Option, Use, and Fuel Taxes</b>	<b>431,500</b>	<b>238,068</b>	<b>169,386</b>	<b>407,454</b>	<b>389,500</b>	<b>-4.41%</b>
<b>Utility Services Taxes</b>							
314.10	Utility Service Tax - Electricity	410,000	262,826	165,174	428,000	429,000	0.23%
314.30	Utility Service Tax - Water	96,000	63,458	32,542	96,000	96,000	0.00%
314.40	Utility Service Tax - Gas	22,900	16,394	6,306	22,700	22,500	-0.88%
	<b>Total Utility Services Taxes</b>	<b>528,900</b>	<b>342,678</b>	<b>204,022</b>	<b>546,700</b>	<b>547,500</b>	<b>0.15%</b>
<b>Other General Taxes</b>							
315.00	Communications Services Tax	290,000	186,322	85,678	272,000	230,000	-15.44%
316.00	Local Business Tax	40,000	38,729	-779	37,950	34,200	-9.88%
	<b>Total Other General Taxes</b>	<b>330,000</b>	<b>225,051</b>	<b>84,899</b>	<b>309,950</b>	<b>264,200</b>	<b>-14.76%</b>
<b>Franchise Fees</b>							
323.10	Franchise Fee - Electricity	475,000	289,936	160,064	450,000	430,000	-4.44%
323.40	Franchise Fee - Gas	25,000	30,199	0	30,199	24,400	-19.20%
323.70	Franchise Fee - Solid Waste	80,000	47,216	42,784	90,000	90,000	0.00%
	<b>Total Franchise Fees</b>	<b>580,000</b>	<b>367,351</b>	<b>202,848</b>	<b>570,199</b>	<b>544,400</b>	<b>-4.52%</b>
<b>Permits, Fees and Special Assessments</b>							
322.00	Building Permits	78,100	79,004	27,550	106,554	76,000	-28.67%
325.10	Special Assessments - Capital Improvement	3,500	2,626	-626	2,000	1,800	-10.00%
329.00	Other Permits and Fees - Building Dept	20,600	9,718	4,610	14,328	11,500	-19.74%
329.10	Other Permits and Fees - DBPR Surcharge	600	236	114	350	500	42.86%
329.20	Other Permits and Fees - General	7,000	7,065	-15	7,050	8,200	16.31%
	<b>Total Other Permits &amp; Fees</b>	<b>109,800</b>	<b>98,649</b>	<b>31,633</b>	<b>130,282</b>	<b>98,000</b>	<b>-24.78%</b>

CITY OF INDIAN HARBOUR BEACH  
 FY 2016/2017 Amended Budget  
 FY 2017/2018 Adopted Budget

**001 - GENERAL FUND - Revenue Summary by Source**

Account #	Classification	Budget FY 16/17	FYTD thru 06/30	07/01 thru 09/30	Final Amended FY 16/17	Adopted 17/18	% Change FY 16/17 to FY 17/18
<b>Federal and State Grants</b>							
331.20	Federal Bulletproof Vest Grant - Police	0	0	0	0	5,650	
334.10	FL State Grants	0	0	0	0	75,000	
	<b>Total Federal and State Grants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>80,650</b>	
<b>State Shared Revenues</b>							
335.12	State Revenue Sharing	235,030	163,644	73,986	237,630	230,481	-3.01%
335.14	Mobile Home License Tax	750	567	83	650	600	-7.69%
335.15	Alcoholic Beverage License Tax	7,100	5,889	336	6,225	6,200	-0.40%
335.18	1/2 Cent Sales Tax Program	465,000	330,725	162,275	493,000	491,497	-0.30%
335.29	State Revenue Sharing - Police	0	433	50	483	0	-100.00%
335.49	State Revenue Sharing - Transportation	3,000	2,379	621	3,000	3,000	0.00%
	<b>Total State Shared Revenues</b>	<b>710,880</b>	<b>503,637</b>	<b>237,351</b>	<b>740,988</b>	<b>731,778</b>	<b>-1.24%</b>
<b>Local Shared Revenues</b>							
337.20	County Grants - Police	500	0	0	0	0	
337.40	County Grants - Transportation	0	0	0	0	0	
338.11	County Business Tax	6,625	1,914	3,667	5,581	6,000	7.51%
	<b>Total Local Shared Revenues</b>	<b>7,125</b>	<b>1,914</b>	<b>3,667</b>	<b>5,581</b>	<b>6,000</b>	<b>7.51%</b>
<b>Charges for Services</b>							
341.90	Other General Government Charges and Fees	15	8	7	15	15	0.00%
342.10	Law Enforcement Services	2,500	1,008	804	1,812	2,000	10.38%
342.20	Fire Safety Inspections	21,000	22,550	4,710	27,260	25,000	-8.29%
343.91	Recycling Fees: Waste Management	10,500	5,294	5,206	10,500	10,500	0.00%
343.92	FL DOT Reimb for Median Maint	11,872	5,936	5,936	11,872	11,872	0.00%
344.91	State Traffic Signal Maintenance	18,240	18,786	0	18,786	19,350	3.00%
347.20	Classes and Activities - Recreation Department	103,800	88,549	16,937	105,486	103,425	-1.95%
347.29	Pool / Facility Usage Fees - Recreation Department	63,200	53,299	12,036	65,335	89,925	37.64%
349.10	Other Charges for Services	190	135	40	175	175	0.00%
	<b>Total Charges for Services</b>	<b>231,317</b>	<b>195,565</b>	<b>45,676</b>	<b>241,241</b>	<b>262,262</b>	<b>8.71%</b>
<b>Judgements, Fines and Forfeits</b>							
351.10	County Court Criminal - Police	3,200	1,673	327	2,000	2,000	0.00%
351.20	Circuit Court Criminal - Police	2,500	2,151	349	2,500	2,500	0.00%
351.50	Traffic Court - Police	4,500	2,470	830	3,300	3,300	0.00%
354.10	Ordinance Violation Fees - Code Enf	700	7,875	0	7,875	300	-96.19%
354.10	Ordinance Violation Fees - Police	1,300	515	285	800	800	0.00%
358.20	Seized Assets - Police	0	496	0	496	0	-100.00%
	<b>Total Judgements, Fines and Forfeits</b>	<b>12,200</b>	<b>15,180</b>	<b>1,791</b>	<b>16,971</b>	<b>8,900</b>	<b>-47.56%</b>

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**001 - GENERAL FUND - Revenue Summary by Source**

Account #	Classification	Budget FY 16/17	FYTD thru 06/30	07/01 thru 09/30	Final Amended FY 16/17	Adopted 17/18	% Change FY 16/17 to FY 17/18
<b>Interest and Other Earnings</b>							
361.10	Interest: Operating	2,730	1,982	568	2,550	2,012	-21.10%
361.11	Interest: Investment	38,515	50,210	11,125	61,335	45,600	-25.65%
361.12	Interest: County Tax Collector	1,000	4,313	0	4,313	2,000	-53.63%
361.13	Interest: Canal Assessment	140	86	34	120	50	-58.33%
	<b>Total Interest and Other Earnings</b>	<b>42,385</b>	<b>56,591</b>	<b>11,727</b>	<b>68,318</b>	<b>49,662</b>	<b>-27.31%</b>
<b>Miscellaneous Revenues</b>							
362.32	Rents	70	69	0	69	69	0.00%
364.00	Disposition of Fixed Assets	1,300	5,475	0	5,475	5,000	-8.68%
365.00	Sale of Surplus Materials	500	690	0	690	200	-71.01%
366.00	Donations: Private Sources - General	0	60	0	60	0	-100.00%
366.15	Donations: Private Sources - Recreation Dept	0	0	0	0	700	
366.20	Donations: Private Sources - Police	0	3,905	0	3,905	0	-100.00%
366.25	FMIT Safety Grant - Police	0	0	0	0	5,000	
366.25	FMIT Safety Grant - Public Works	1,000	422	0	422	0	-100.00%
366.25	FMIT Safety Grant - Recreation Dept	0	0	0	0	0	
369.90	E-One Truck Proceeds - Ends 2022	15,000	15,000	0	15,000	7,500	-50.00%
369.91	Other Miscellaneous Revenue	7,400	19,261	4,187	23,448	7,200	-69.29%
	<b>Total Miscellaneous Revenues</b>	<b>25,270</b>	<b>44,882</b>	<b>4,187</b>	<b>49,069</b>	<b>25,669</b>	<b>-47.69%</b>
<b>Other Sources - Non-Operating</b>							
394.00	Prior Year Income	1,017,583	0	240,480	240,480	396,696	64.96%
	<b>Total Other Sources - Non-Operating</b>	<b>1,017,583</b>	<b>0</b>	<b>240,480</b>	<b>240,480</b>	<b>396,696</b>	<b>64.96%</b>
	<b>TOTAL 001 - GENERAL FUND REVENUES</b>	<b>8,210,571</b>	<b>6,257,486</b>	<b>1,237,311</b>	<b>7,494,797</b>	<b>8,012,270</b>	<b>6.90%</b>

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**001 - GENERAL FUND - Percentage of Revenues by Source**

<b>Account #</b>	<b>Classification</b>	<b>Actual FY 15/16</b>	<b>Budget FY 16/17</b>	<b>Final Amended FY 16/17</b>	<b>% of FY Revenues</b>	<b>Adopted 17/18</b>	<b>% of Adopted Revenues</b>
311	Ad Valorem Taxes	3,924,982	4,183,611	4,167,564	55.61%	4,607,053	57.50%
31X	Other Taxes	1,329,073	1,290,400	1,264,104	16.87%	1,201,200	14.99%
32X	Franchise, Permit and Special Assessment Fees	724,573	689,800	700,481	9.35%	642,400	8.02%
33X	Intergovernmental Revenue	711,935	718,005	746,569	9.96%	818,428	10.21%
34X	Charges for Services	236,156	231,317	241,241	3.22%	262,262	3.27%
35X	Judgements, Fines and Forfeits	13,091	12,200	16,971	0.23%	8,900	0.11%
36X	Miscellaneous Revenues	2,122,749	67,655	117,387	1.57%	75,331	0.94%
39X	Other Sources - Non-Operating	0	1,017,583	240,480	3.21%	396,696	4.95%
<b>Total 001-General Fund Revenues</b>		<b>9,062,559</b>	<b>8,210,571</b>	<b>7,494,797</b>	<b>100.00%</b>	<b>8,012,270</b>	<b>100.00%</b>

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**001 - GENERAL FUND - 1100 Council**

Account #	Classification	Budget FY 16/17	FYTD thru 06/30	07/01 thru 09/30	Final Amended FY 16/17	Adopted 17/18	% Change FY 16/17 to FY 17/18
<b>Personnel Services</b>							
511.21	FICA Taxes	1,798	1,334	376	1,710	1,607	-6.02%
511.23	Group Insurances - Life	274	205	69	274	274	0.00%
	<b>Total Personnel Services</b>	<b>2,072</b>	<b>1,539</b>	<b>445</b>	<b>1,984</b>	<b>1,881</b>	<b>-5.19%</b>
<b>Operating Expenditures</b>							
511.40	Travel and Per Diem	19,300	12,225	7,641	19,866	21,335	7.39%
511.47	Printing and Binding	18,000	11,884	5,991	17,875	18,500	3.50%
511.48	Promotional Activities	2,000	1,492	5,271	6,763	2,000	-70.43%
511.49	Other Current Charges and Obligations	9,000	6,223	1,228	7,451	5,130	-31.15%
511.55	Training	2,650	2,625	0	2,625	2,750	4.76%
	<b>Total Operating Expenditures</b>	<b>50,950</b>	<b>34,449</b>	<b>20,131</b>	<b>54,580</b>	<b>49,715</b>	<b>-8.91%</b>
	<b>TOTAL 1100 - COUNCIL</b>	<b>53,022</b>	<b>35,988</b>	<b>20,576</b>	<b>56,564</b>	<b>51,596</b>	<b>-8.78%</b>



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**001 - GENERAL FUND - 1200 Executive**

Account #	Classification	Budget FY 16/17	FYTD thru 06/30	07/01 thru 09/30	Final Amended FY 16/17	Adopted 17/18	% Change FY 16/17 to FY 17/18
<b>Personnel Services</b>							
512.11	Salaries - Executive	123,623	89,790	33,833	123,623	127,332	3.00%
512.12	Salaries and Wages - Regular	180,198	127,704	50,344	178,048	173,901	-2.33%
512.14	Overtime	0	0	181	181	0	-100.00%
512.15	Special Pay	1,349	1,349	0	1,349	1,349	0.00%
512.16	Compensated Leave	23,000	0	0	0	26,051	---
512.21	FICA Taxes	25,136	16,342	7,274	23,616	25,370	7.43%
512.22	Retirement Contributions	47,950	33,694	14,967	48,661	47,452	-2.48%
512.23	Group Insurances - Health/Life/Dental	35,658	26,230	8,742	34,972	36,253	3.66%
	<b>Total Personnel Services</b>	<b>436,914</b>	<b>295,109</b>	<b>115,341</b>	<b>410,450</b>	<b>437,708</b>	<b>6.64%</b>
<b>Operating Expenditures</b>							
512.40	Travel and Per Diem	7,300	4,891	1,568	6,459	6,800	5.28%
512.41	Communications Services	1,200	900	300	1,200	1,200	0.00%
512.49	Other Current Charges and Obligations	400	220	130	350	350	0.00%
512.54	Publications, Subscriptions, Memberships	1,700	1,501	0	1,501	1,700	13.26%
512.55	Training	2,500	1,414	990	2,404	2,500	3.99%
	<b>Total Operating Expenditures</b>	<b>13,100</b>	<b>8,926</b>	<b>2,988</b>	<b>11,914</b>	<b>12,550</b>	<b>5.34%</b>
	<b>TOTAL 1200 - EXECUTIVE</b>	<b>450,014</b>	<b>304,035</b>	<b>118,329</b>	<b>422,364</b>	<b>450,258</b>	<b>6.60%</b>

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**001 - GENERAL FUND - 1300 Finance**

Account #	Classification	Budget FY 16/17	FYTD thru 06/30	07/01 thru 09/30	Final Amended FY 16/17	Adopted 17/18	% Change FY 16/17 to FY 17/18
<b>Personnel Services</b>							
513.12	Salaries and Wages - Regular	122,824	89,755	33,068	122,823	126,508	3.00%
513.14	Overtime	300	1,998	322	2,320	1,200	-48.28%
513.16	Compensated Leave	2,977	2,977	0	2,977	3,066	2.99%
513.21	FICA Taxes	9,650	7,193	2,608	9,801	10,004	2.07%
513.22	Retirement Contributions	9,600	7,124	2,865	9,989	10,616	6.27%
513.23	Group Insurances - Health/Life/Dental	17,864	12,941	4,314	17,255	17,703	2.60%
	<b>Total Personnel Services</b>	<b>163,215</b>	<b>121,988</b>	<b>43,177</b>	<b>165,165</b>	<b>169,097</b>	<b>2.38%</b>
<b>Operating Expenditures</b>							
513.31	Professional Services	0	0	0	0	6,000	---
513.32	Accounting and Auditing	40,450	40,450	0	40,450	41,715	3.13%
513.40	Travel and Per Diem	1,100	0	0	0	600	---
513.49	Other Current Charges and Obligations	160	80	40	120	160	33.33%
513.54	Publications, Subscriptions, Memberships	260	50	70	120	120	0.00%
513.55	Training	2,500	858	0	858	3,875	351.63%
	<b>Total Operating Expenditures</b>	<b>44,470</b>	<b>41,438</b>	<b>110</b>	<b>41,548</b>	<b>52,470</b>	<b>26.29%</b>
	<b>TOTAL 1300 - FINANCE</b>	<b>207,685</b>	<b>163,426</b>	<b>43,287</b>	<b>206,713</b>	<b>221,567</b>	<b>7.19%</b>

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**001 - GENERAL FUND - 1350 Information Technology**

Account #	Classification	Budget FY 16/17	FYTD thru 06/30	07/01 thru 09/30	Final Amended FY 16/17	Adopted 17/18	% Change FY 16/17 to FY 17/18
<b>Personnel Services</b>							
513.12	Salaries and Wages - Regular	61,784	45,150	16,634	61,784	63,637	3.00%
513.13	Salaries and Wages - Other	0	6,439	0	6,439	0	-100.00%
513.21	FICA Taxes	4,750	3,705	1,289	4,994	4,868	-2.52%
513.22	Retirement Contributions	4,705	3,395	1,440	4,835	5,166	6.85%
513.23	Group Insurances - Health/Life/Dental	13,353	9,618	3,206	12,824	13,148	2.53%
	<b>Total Personnel Services</b>	<b>84,592</b>	<b>68,307</b>	<b>22,569</b>	<b>90,876</b>	<b>86,819</b>	<b>-4.46%</b>
<b>Operating Expenditures</b>							
513.40	Travel and Per Diem	1,400	1,391	277	1,668	3,000	79.86%
513.41	Communications Services	15,480	9,654	3,341	12,995	17,470	34.44%
513.44	Rentals and Leases	2,100	1,020	340	1,360	1,360	0.00%
513.46	Repair and Maintenance Services	22,000	27,506	391	27,897	33,000	18.29%
513.49	Other Current Charges and Obligations	0	0	0	0	0	---
513.52	Operating Supplies	250	407	1,709	2,116	1,020	-51.80%
513.54	Publications, Subscriptions, Memberships	200	200	0	200	200	0.00%
513.55	Training	600	4,890	1,500	6,390	3,500	-45.23%
513.64	Equipment - Non-Fixed Asset	2,100	1,249	544	1,793	600	-66.54%
	<b>Total Operating Expenditures</b>	<b>44,130</b>	<b>46,317</b>	<b>8,102</b>	<b>54,419</b>	<b>60,150</b>	<b>10.53%</b>
	<b>TOTAL 1350 - INFORMATION TECHNOLOGY</b>	<b>128,722</b>	<b>114,624</b>	<b>30,671</b>	<b>145,295</b>	<b>146,969</b>	<b>1.15%</b>

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**001 - GENERAL FUND - 1400 Legal**

Account #	Classification	Budget FY 16/17	FYTD thru 06/30	07/01 thru 09/30	Final Amended FY 16/17	Adopted 17/18	% Change FY 16/17 to FY 17/18
<b>Operating Expenditures</b>							
514.31	Professional Services	30,000	19,109	10,891	30,000	30,000	0.00%
514.49	Other Current Charges and Obligations	3,000	1,668	2,065	3,733	3,000	-19.64%
	<b>Total Operating Expenditures</b>	<b>33,000</b>	<b>20,777</b>	<b>12,956</b>	<b>33,733</b>	<b>33,000</b>	<b>-2.17%</b>
	<b>TOTAL 1400 - LEGAL</b>	<b>33,000</b>	<b>20,777</b>	<b>12,956</b>	<b>33,733</b>	<b>33,000</b>	<b>-2.17%</b>

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**001 - GENERAL FUND - 1900 General Government**

Account #	Classification	Budget FY 16/17	FYTD thru 06/30	07/01 thru 09/30	Final Amended FY 16/17	Adopted 17/18	% Change FY 16/17 to FY 17/18
<b>Operating Expenditures</b>							
519.31	Professional Services	58,000	11,131	32,347	43,478	30,500	-29.85%
519.41	Communications Services	3,800	3,432	1,123	4,555	5,250	15.26%
519.42	Freight & Postage Services	2,800	2,235	1,009	3,244	3,500	7.89%
519.43	Utility Services	32,850	23,516	7,100	30,616	31,515	2.94%
519.44	Rentals and Leases	3,000	0	0	0	0	---
519.45	Insurance	195,000	197,136	-3,502	193,634	200,000	3.29%
519.46	Repair and Maintenance Services	25,000	13,734	2,808	16,542	35,050	111.88%
519.47	Printing and Binding	6,000	4,148	791	4,939	4,500	-8.89%
519.48	Promotional Activities	3,300	1,359	1,941	3,300	2,300	-30.30%
519.49	Other Current Charges and Obligations	94,731	48,044	8,844	56,888	91,474	60.80%
519.51	Office Supplies	6,000	3,712	1,788	5,500	6,000	9.09%
519.52	Operating Supplies	800	507	443	950	950	0.00%
519.54	Publications, Subscriptions, Memberships	1,876	1,351	102	1,453	2,100	44.53%
519.55	Training	5,000	0	0	0	2,500	---
519.64	Equipment - Non-Fixed Asset	1,100	4,663	154	4,817	100	-97.92%
<b>Total Operating Expenditures</b>		<b>439,257</b>	<b>314,968</b>	<b>54,948</b>	<b>369,916</b>	<b>415,739</b>	<b>12.39%</b>
<b>Capital Outlay</b>							
5XX.62	Buildings & Fixed Equipment	55,000	1,909	27,138	29,047	109,337	276.41%
5XX.63	Infrastructure - General	0	1,295	0	1,295	17,000	1212.74%
5XX.63	Infrastructure - Parks	580,073	326,694	0	326,694	88,000	-73.06%
5XX.63	Infrastructure - Algonquin Complex	50,000	27,111	18,785	45,896	10,000	-78.21%
5XX.63	Infrastructure - Drainage	200,000	0	48,000	48,000	100,000	108.33%
5XX.63	Infrastructure - Paving and Streets	398,572	27,893	146,765	174,658	285,679	63.56%
5XX.64	Equipment and Machinery - General	88,200	52,741	87,428	140,169	166,400	18.71%
5XX.64	Equipment and Machinery - Computers	14,100	24,453	4,658	29,111	11,250	-61.35%
5XX.64	Equipment and Machinery - Software	900	807	642	1,449	1,000	-30.99%
5XX.64	Equipment and Machinery - Vehicles	61,000	71,507	13,235	84,742	126,000	48.69%
5XX.65	Construction in Progress	0	0	0	0	0	---
<b>Total Capital Outlay</b>		<b>1,447,845</b>	<b>534,410</b>	<b>346,651</b>	<b>881,061</b>	<b>914,666</b>	<b>3.81%</b>
<b>594.00</b>	<b>Contingency</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL 1900 - GENERAL GOVERNMENT</b>		<b>1,887,102</b>	<b>849,378</b>	<b>401,599</b>	<b>1,250,977</b>	<b>1,330,405</b>	<b>6.35%</b>

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**001 - GENERAL FUND - 2100 Police Department**

Account #	Classification	Budget FY 16/17	FYTD thru 06/30	07/01 thru 09/30	Final Amended FY 16/17	Adopted 17/18	% Change FY 16/17 to FY 17/18
<b>Personnel Services</b>							
521.12	Salaries and Wages - Regular	1,592,372	1,149,390	419,890	1,569,280	1,644,017	4.76%
521.13	Salaries and Wages - Other	5,000	1,887	713	2,600	5,000	92.31%
521.14	Overtime	29,000	40,880	30,871	71,751	35,000	-51.22%
521.15	Special Pay	76,726	61,325	7,377	68,702	75,220	9.49%
521.16	Compensated Leave	35,550	25,822	0	25,822	13,000	-49.66%
521.21	FICA Taxes	133,010	93,925	40,187	134,112	135,576	1.09%
521.22	Retirement Contributions	642,674	386,848	217,114	603,962	707,085	17.07%
521.23	Group Insurances - Health/Life/Dental	305,778	215,289	70,927	286,216	290,608	1.53%
521.25	Reemployment Compensation	0	0	0	0	0	---
<b>Total Personnel Services</b>		<b>2,820,110</b>	<b>1,975,366</b>	<b>787,079</b>	<b>2,762,445</b>	<b>2,905,506</b>	<b>5.18%</b>
<b>Operating Expenditures</b>							
521.31	Professional Services	3,250	523	1,255	1,778	3,000	68.73%
521.34	Other Services	150	35	0	35	150	328.57%
521.35	Investigations	500	0	50	50	250	400.00%
521.40	Travel and Per Diem	5,000	8,252	-3,270	4,982	6,000	20.43%
521.41	Communications Services	28,876	19,878	6,898	26,776	26,800	0.09%
521.42	Freight & Postage Services	1,600	923	677	1,600	1,500	-6.25%
521.43	Utility Services	1,900	1,604	846	2,450	2,250	-8.16%
521.44	Rental and Leases	3,600	2,414	1,186	3,600	3,600	0.00%
521.46	Repair and Maintenance Services	64,360	43,643	15,493	59,136	78,800	33.25%
521.47	Printing and Binding	1,500	451	599	1,050	1,500	42.86%
521.48	Promotional Activities	2,000	3,295	0	3,295	3,000	-8.95%
521.49	Other Current Charges and Obligations	3,300	2,332	1,957	4,289	17,800	315.02%
521.51	Office Supplies	2,700	1,531	969	2,500	2,700	8.00%
521.52	Operating Supplies	60,250	40,800	13,285	54,085	61,450	13.62%
521.54	Publications, Subscriptions, Memberships	1,400	1,003	1	1,004	750	-25.30%
521.55	Training	16,500	3,364	1,193	4,557	16,500	262.08%
521.64	Equipment - Non-Fixed Asset	12,750	8,790	4,624	13,414	25,300	88.61%
<b>Total Operating Expenditures</b>		<b>209,636</b>	<b>138,838</b>	<b>45,763</b>	<b>184,601</b>	<b>251,350</b>	<b>36.16%</b>
<b>TOTAL 2100 - POLICE DEPARTMENT</b>		<b>3,029,746</b>	<b>2,114,204</b>	<b>832,842</b>	<b>2,947,046</b>	<b>3,156,856</b>	<b>7.12%</b>

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**001 - GENERAL FUND - 2200 Fire Department**

Account #	Classification	Budget FY 16/17	FYTD thru 06/30	07/01 thru 09/30	Final Amended FY 16/17	Adopted 17/18	% Change FY 16/17 to FY 17/18
<b>Personnel Services</b>							
522.12	Salaries and Wages - Regular	2,300	1,537	663	2,200	2,200	0.00%
522.21	FICA Taxes	176	116	52	168	168	0.00%
<b>Total Personnel Services</b>		<b>2,476</b>	<b>1,653</b>	<b>715</b>	<b>2,368</b>	<b>2,368</b>	<b>0.00%</b>
<b>Operating Expenditures</b>							
522.31	Professional Services	34,000	25,825	7,550	33,375	41,500	24.34%
522.34	Other Services	0	1,300	845	2,145	1,500	-30.07%
522.40	Travel and Per Diem	0	0	0	0	0	---
522.41	Communications Services	2,300	948	318	1,266	2,300	81.67%
522.42	Freight & Postage Services	120	14	16	30	100	233.33%
522.43	Utility Services	7,950	5,653	2,549	8,202	7,900	-3.68%
522.46	Repair and Maintenance Services	78,600	42,904	18,970	61,874	80,600	30.26%
522.47	Printing and Binding	100	439	11	450	100	-77.78%
522.48	Promotional Activities	3,000	2,610	0	2,610	3,500	34.10%
522.49	Other Current Charges and Obligations	4,250	1,015	0	1,015	3,750	269.46%
522.51	Office Supplies	700	20	162	182	700	284.62%
522.52	Operating Supplies	27,650	22,120	4,487	26,607	27,700	4.11%
522.54	Publications, Subscriptions, Memberships	800	58	296	354	700	97.74%
522.55	Training	5,000	320	2,000	2,320	5,000	115.52%
522.64	Equipment - Non-Fixed Asset	17,000	7,848	3,059	10,907	15,000	37.53%
<b>Total Operating Expenditures</b>		<b>181,470</b>	<b>111,074</b>	<b>40,263</b>	<b>151,337</b>	<b>190,350</b>	<b>25.78%</b>
<b>TOTAL 2200 - FIRE DEPARTMENT</b>		<b>183,946</b>	<b>112,727</b>	<b>40,978</b>	<b>153,705</b>	<b>192,718</b>	<b>25.38%</b>

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**001 - GENERAL FUND - 2400 Building Department**

Account #	Classification	Budget FY 16/17	FYTD thru 06/30	07/01 thru 09/30	Final Amended FY 16/17	Adopted 17/18	% Change FY 16/17 to FY 17/18
<b>Personnel Services</b>							
524.12	Salaries and Wages - Regular	132,336	97,635	36,041	133,676	137,028	2.51%
524.13	Salaries and Wages - Other	3,000	30	1,470	1,500	3,000	100.00%
524.14	Overtime	500	144	106	250	500	100.00%
524.15	Special Pay	1,064	499	0	499	857	71.74%
524.16	Compensated Leave	2,175	2,199	0	2,199	2,265	3.00%
524.21	FICA Taxes	10,640	7,191	3,376	10,567	11,055	4.62%
524.22	Retirement Contributions	10,401	7,556	3,127	10,683	11,481	7.47%
524.23	Group Insurances - Health/Life/Dental	25,765	18,934	6,312	25,246	25,881	2.52%
	<b>Total Personnel Services</b>	<b>185,881</b>	<b>134,188</b>	<b>50,432</b>	<b>184,620</b>	<b>192,067</b>	<b>4.03%</b>
<b>Operating Expenditures</b>							
524.31	Professional Services	36,024	24,750	8,250	33,000	35,200	6.67%
524.40	Travel and Per Diem	1,000	198	120	318	1,000	214.47%
524.41	Communications Services	2,050	1,488	508	1,996	2,645	32.52%
524.42	Freight & Postage Services	500	209	180	389	500	28.53%
524.46	Repair and Maintenance Services	1,300	5,163	12	5,175	1,300	-74.88%
524.47	Printing and Binding	2,500	643	90	733	2,000	172.85%
524.49	Other Current Charges and Obligations	250	341	35	376	1,100	192.55%
524.52	Operating Supplies	1,850	461	464	925	1,600	72.97%
524.54	Publications, Subscriptions, Memberships	1,300	595	25	620	1,600	158.06%
524.55	Training	1,500	449	0	449	1,500	234.08%
524.64	Equipment - Non-Fixed Asset	700	0	57	57	600	952.63%
	<b>Total Operating Expenditures</b>	<b>48,974</b>	<b>34,297</b>	<b>9,741</b>	<b>44,038</b>	<b>49,045</b>	<b>11.37%</b>
	<b>TOTAL 2400 - BUILDING DEPARTMENT</b>	<b>234,855</b>	<b>168,485</b>	<b>60,173</b>	<b>228,658</b>	<b>241,112</b>	<b>5.45%</b>



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**001 - GENERAL FUND - 4100 Public Works**

Account #	Classification	Budget FY 16/17	FYTD thru 06/30	07/01 thru 09/30	Final Amended FY 16/17	Adopted 17/18	% Change FY 16/17 to FY 17/18
<b>Personnel Services</b>							
541.12	Salaries and Wages - Regular	566,615	400,015	153,202	553,217	581,689	5.15%
541.14	Overtime	1,000	1,635	176	1,811	1,000	-44.78%
541.15	Special Pay	1,753	1,635	0	1,635	2,074	26.85%
541.16	Compensated Leave	0	0	0	0	0	---
541.21	FICA Taxes	43,626	29,198	13,387	42,585	44,734	5.05%
541.22	Retirement Contributions	43,835	30,927	13,232	44,159	47,465	7.49%
541.23	Group Insurances - Health/Life/Dental	149,884	101,220	36,187	137,407	148,221	7.87%
	<b>Total Personnel Services</b>	<b>806,713</b>	<b>564,630</b>	<b>216,184</b>	<b>780,814</b>	<b>825,183</b>	<b>5.68%</b>
<b>Operating Expenditures</b>							
541.31	Professional Services	130,000	43,141	129,422	172,563	216,063	25.21%
541.34	Other Services	59,080	45,915	11,406	57,321	61,800	7.81%
541.40	Travel and Per Diem	0	0	0	0	0	---
541.41	Communications Services	4,100	3,512	1,267	4,779	4,700	-1.65%
541.42	Freight & Postage Services	150	5	15	20	100	400.00%
541.43	Utility Services	74,700	57,003	19,699	76,702	74,900	-2.35%
541.44	Rental and Leases	500	80	700	780	500	-35.90%
541.46	Repair and Maintenance Services	80,950	100,870	14,983	115,853	100,850	-12.95%
541.47	Printing and Binding	150	8	7	15	150	900.00%
541.49	Other Current Charges and Obligations	300	1,176	1,300	2,476	500	-79.81%
541.51	Office Supplies	500	564	136	700	800	14.29%
541.52	Operating Supplies	42,900	24,966	8,791	33,757	43,100	27.68%
541.53	Road Materials and Supplies	18,000	689	0	689	15,000	2077.07%
541.54	Publications, Subscriptions, Memberships	625	617	0	617	800	29.66%
541.55	Training	5,000	3,136	0	3,136	4,000	27.55%
541.63	Infrastructure - Signs/Landscaping	30,000	16,919	4,054	20,973	30,000	43.04%
541.64	Equipment - Non-Fixed Asset	10,000	3,711	1,949	5,660	9,150	61.66%
	<b>Total Operating Expenditures</b>	<b>456,955</b>	<b>302,312</b>	<b>193,729</b>	<b>496,041</b>	<b>562,413</b>	<b>13.38%</b>
	<b>TOTAL 4100 - PUBLIC WORKS</b>	<b>1,263,668</b>	<b>866,942</b>	<b>409,913</b>	<b>1,276,855</b>	<b>1,387,596</b>	<b>8.67%</b>

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**001 - GENERAL FUND - 7200 Recreation Department**

Account #	Classification	Budget FY 16/17	FYTD thru 06/30	07/01 thru 09/30	Final Amended FY 16/17	Adopted 17/18	% Change FY 16/17 to FY 17/18
<b>Personnel Services</b>							
572.12	Salaries and Wages - Regular	271,959	194,306	77,679	271,985	289,592	6.47%
572.13	Salaries and Wages - Other	90,500	42,523	40,695	83,218	92,150	10.73%
572.14	Overtime	3,500	2,205	1,476	3,681	3,500	-4.92%
572.15	Special Pay	1,426	1,426	0	1,426	1,426	0.00%
572.16	Compensated Leave	3,707	3,764	0	3,764	3,822	1.54%
572.21	FICA Taxes	28,391	18,495	9,669	28,164	29,872	6.06%
572.22	Retirement Contributions	23,700	16,615	6,597	23,212	26,817	15.53%
572.23	Group Insurances - Health/Life/Dental	38,003	28,456	9,485	37,941	38,864	2.43%
	<b>Total Personnel Services</b>	<b>461,186</b>	<b>307,790</b>	<b>145,601</b>	<b>453,391</b>	<b>486,043</b>	<b>7.20%</b>
<b>Operating Expenditures</b>							
572.34	Other Services	10,000	3,900	1,500	5,400	5,750	6.48%
572.40	Travel and Per Diem	0	883	0	883	1,000	13.25%
572.41	Communications Services	2,025	1,611	730	2,341	2,125	-9.23%
572.42	Freight & Postage Services	100	23	0	23	75	226.09%
572.43	Utility Services	87,900	63,459	22,287	85,746	88,300	2.98%
572.44	Rental and Leases	1,550	999	333	1,332	1,550	16.37%
572.46	Repair and Maintenance Services	95,600	80,053	53,717	133,770	131,700	-1.55%
572.47	Printing and Binding	400	1,072	428	1,500	600	-60.00%
572.48	Promotional Activities	26,900	21,493	10,778	32,271	24,100	-25.32%
572.49	Other Current Charges and Obligations	2,300	1,976	105	2,081	1,900	-8.70%
572.51	Office Supplies	1,200	796	664	1,460	1,200	-17.81%
572.52	Operating Supplies	21,650	14,874	10,252	25,126	22,450	-10.65%
572.54	Publications, Subscriptions, Memberships	1,000	350	0	350	1,000	185.71%
572.55	Training	1,000	873	980	1,853	1,000	-46.03%
572.63	Infrastructure - Landscaping	2,000	2,650	350	3,000	2,000	-33.33%
572.64	Equipment - Non-Fixed Asset	24,000	21,364	836	22,200	29,400	32.43%
	<b>Total Operating Expenditures</b>	<b>277,625</b>	<b>216,376</b>	<b>102,960</b>	<b>319,336</b>	<b>314,150</b>	<b>-1.62%</b>
	<b>TOTAL 7200 - RECREATION DEPARTMENT</b>	<b>738,811</b>	<b>524,166</b>	<b>248,561</b>	<b>772,727</b>	<b>800,193</b>	<b>3.55%</b>

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**001 - GENERAL FUND - Percentage of Expenses by Department/Type**

Department/Type	Actual FY 15/16	Budget FY 16/17	Final Amended FY 16/17	% of FY Expenses	Adopted 17/18	% of Adopted Expenses
Council	53,151	53,022	56,564	0.75%	51,596	0.64%
Executive	397,953	450,014	422,364	5.64%	450,258	5.62%
Finance	202,600	207,685	206,713	2.76%	221,567	2.77%
Information Technology	117,093	128,722	145,295	1.94%	146,969	1.83%
Legal	39,338	33,000	33,733	0.45%	33,000	0.41%
General Government	301,658	439,257	369,916	4.94%	415,739	5.19%
Police Department	2,921,607	3,029,746	2,947,046	39.32%	3,156,856	39.40%
Fire Department	161,688	183,946	153,865	2.05%	192,718	2.41%
Building Department	280,784	234,855	228,658	3.05%	241,112	3.01%
Public Works	1,066,523	1,263,668	1,276,855	17.04%	1,387,596	17.32%
Recreation Department	708,725	738,811	772,727	10.31%	800,193	9.99%
Capital Outlay	3,630,425	1,447,845	881,061	11.76%	914,666	11.42%
Contingency	0	0	0	0.00%	0	0.00%
<b>Total 001-General Fund Expenses</b>	<b>9,881,545</b>	<b>8,210,571</b>	<b>7,494,797</b>	<b>100.00%</b>	<b>8,012,270</b>	<b>100.00%</b>

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**100 - IMPOUND FUND - Summary**

Account #	Classification	Budget FY 16/17	FYTD thru 06/30	07/01 thru 09/30	Final Amended FY 16/17	Adopted 17/18	% Change FY 16/17 to FY 17/18
<b>REVENUE SUMMARY BY SOURCE</b>							
<b>Judgements, Fines and Forfeits</b>							
358.20	Assets Seized - Police	0	305	0	305	0	-100.00%
	<b>Total Judgements, Fines and Forfeits</b>	<b>0</b>	<b>305</b>	<b>0</b>	<b>305</b>	<b>0</b>	<b>-100.00%</b>
<b>Interest and Other Earnings</b>							
361.10	Interest	8	7	3	10	10	0.00%
	<b>Total Interest and Other Earnings</b>	<b>8</b>	<b>7</b>	<b>3</b>	<b>10</b>	<b>10</b>	<b>0.00%</b>
<b>Other Sources - Non-Operating</b>							
394.00	Prior Year Income	7,748	0	1,263	1,263	4,770	277.67%
	<b>Total Other Sources - Non-Operating</b>	<b>7,748</b>	<b>0</b>	<b>1,263</b>	<b>1,263</b>	<b>4,770</b>	<b>277.67%</b>
	<b>TOTAL 100 - IMPOUND FUND REVENUES</b>	<b>7,756</b>	<b>312</b>	<b>1,266</b>	<b>1,578</b>	<b>4,780</b>	<b>202.92%</b>

**EXPENDITURE SUMMARY BY TYPE**

<b>Personnel Services</b>							
521.14	Overtime	4,000	207	0	207	2,350	1035.27%
521.21	FICA Taxes	306	16	0	16	180	1025.00%
	<b>Total Personnel Services</b>	<b>4,306</b>	<b>223</b>	<b>0</b>	<b>223</b>	<b>2,530</b>	<b>1034.53%</b>
<b>Operating Expenditures</b>							
521.31	Professional Services	500	0	0	0	500	
521.35	Investigations	1,000	0	0	0	500	
521.46	Repair and Maintenance Services	0	0	0	0	0	
521.48	Promotional Activities	1,700	855	500	1,355	1,000	-26.20%
521.49	Other Current Charges and Obligations	250	0	0	0	250	
521.52	Operating Supplies	0	0	0	0	0	
521.64	Equipment - Non-Fixed Asset	0	0	0	0	0	
	<b>Total Operating Expenditures</b>	<b>3,450</b>	<b>855</b>	<b>500</b>	<b>1,355</b>	<b>2,250</b>	<b>66.05%</b>
	<b>TOTAL 100 - IMPOUND FUND EXPENDITURES</b>	<b>7,756</b>	<b>1,078</b>	<b>500</b>	<b>1,578</b>	<b>4,780</b>	<b>202.92%</b>

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**110 - POLICE TRAINING FUND - Summary**

Account #	Classification	Budget FY 16/17	FYTD thru 06/30	07/01 thru 09/30	Final Amended FY 16/17	Adopted 17/18	% Change FY 16/17 to FY 17/18
<b><u>REVENUE SUMMARY BY SOURCE</u></b>							
<b>Judgements, Fines and Forfeits</b>							
351.10	County Court Criminal - Police	50	26	8	34	30	-11.76%
351.20	Circuit Court Criminal - Police	35	14	6	20	25	25.00%
351.50	Traffic Court - Police	450	161	85	246	250	1.63%
	<b>Total Judgements, Fines and Forfeits</b>	<b>535</b>	<b>201</b>	<b>99</b>	<b>300</b>	<b>305</b>	<b>1.67%</b>
<b>Other Sources - Non-Operating</b>							
394.00	Prior Year Income	0	0	0	0	0	---
	<b>Total Other Sources - Non-Operating</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>---</b>
	<b>TOTAL 110 - POLICE TRAINING FUND REVENUES</b>	<b>535</b>	<b>201</b>	<b>99</b>	<b>300</b>	<b>305</b>	<b>1.67%</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>							
<b>Operating Expenditures</b>							
521.55	Training	535	167	133	300	305	1.67%
	<b>Total Operating Expenditures</b>	<b>535</b>	<b>167</b>	<b>133</b>	<b>300</b>	<b>305</b>	<b>1.67%</b>
	<b>TOTAL 110 - POLICE TRAINING FUND EXPENDITURES</b>	<b>535</b>	<b>167</b>	<b>133</b>	<b>300</b>	<b>305</b>	<b>1.67%</b>

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**300 - STORMWATER UTILITY FUND - Summary**

Account #	Classification	Budget FY 16/17	FYTD thru 06/30	07/01 thru 09/30	Final Amended FY 16/17	Adopted 17/18	% Change FY 16/17 to FY 17/18
<b><u>REVENUE SUMMARY BY SOURCE</u></b>							
<b>Special Assessments</b>							
325.10	Special Assessments - Capital Improvement	215,220	217,871	2	217,873	216,125	-0.80%
	<b>Total Special Assessments</b>	<b>215,220</b>	<b>217,871</b>	<b>2</b>	<b>217,873</b>	<b>216,125</b>	<b>-0.80%</b>
<b>Interest and Other Earnings</b>							
361.12	Interest	150	276	0	276	75	-72.83%
	<b>Total Interest and Other Earnings</b>	<b>150</b>	<b>276</b>	<b>0</b>	<b>276</b>	<b>75</b>	<b>-72.83%</b>
<b>Other Sources - Non-Operating</b>							
394.00	Prior Year Income	0	0	0	0	0	
	<b>Total Other Sources - Non-Operating</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>TOTAL 300 - STORMWATER UTILITY FUND REVENUES</b>	<b>215,370</b>	<b>218,147</b>	<b>2</b>	<b>218,149</b>	<b>216,200</b>	<b>-0.89%</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>							
<b>Capital Outlay</b>							
541.63	Infrastructure - Drainage	215,370	750	217,399	218,149	216,200	-0.89%
	<b>Total Operating Expenditures</b>	<b>215,370</b>	<b>750</b>	<b>217,399</b>	<b>218,149</b>	<b>216,200</b>	<b>-0.89%</b>
	<b>TOTAL 300 - STORMWATER UTILITY FUND EXPENDITURES</b>	<b>215,370</b>	<b>750</b>	<b>217,399</b>	<b>218,149</b>	<b>216,200</b>	<b>-0.89%</b>