

**CITY OF  
INDIAN HARBOUR BEACH**

2055 SOUTH PATRICK DRIVE

INDIAN HARBOUR BEACH, FLORIDA 32937

**Adopted Budget  
2018/2019**

**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 2018 – 2019**

**TABLE OF CONTENTS**

City Manager’s Letters of Transmittal .....	i
Budget Summary .....	1
General Fund	
Revenue Summary by Source .....	2
Percentage of Revenues by Source.....	5
Expenditure Summary by Type	
Council.....	6
Executive .....	7
Finance .....	8
Information Technology.....	9
Legal.....	10
General Government / Capital Outlay .....	11
Police Department.....	12
Fire Department.....	13
Building Department.....	14
Public Works.....	15
Recreation Department .....	16
Percentage of Expenses by Department.....	17
Special Revenue Funds	
Impound Fund.....	18
Police Training Fund.....	19
Stormwater Utility Fund.....	20

CITY OF  
**INDIAN HARBOUR BEACH**

**Florida**

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

July 10, 2018

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 2019. This is the culmination of months of work from City staff at every level of the organization, and I truly appreciate the effort they have put in to making it possible. After identifying, analyzing, and prioritizing what to include in the budget, we present a \$9,103,356 Proposed Budget for your consideration. This budget is \$869,801 more than the prior year's budget adopted in September 2017.

Selecting which investments to include in the budget is never an easy task. It requires difficult decisions to adequately fund the excellent level of services and programs our citizens have grown to expect from their city within the confines of limited resources. This budget also recognizes the advent of the passage of Amendment One in November 2018. If this Constitutional Amendment passes, it will create a tax shift and provide an additional \$25,000 Homestead Exemption for some homeowners whose property have a taxable value that exceeds \$100,000, while with a taxable value less than \$100,000 and non-homesteaded properties and commercial properties will not benefit. This additional Homestead Exemption is projected to reduce recurring revenues for the city beginning in Fiscal Year 2020 (approximately \$300,000). Therefore, careful consideration has been made on the inclusion of budgetary items that will impact subsequent budget submittals.

The City has been an excellent steward of its resources expending \$4.46 Million on our Capital Budget since 2014, an average of \$1.12 Million per year, to improve the quality of life for residents and visitors of our community. Examples include: South Patrick Drive property acquisition, Beach Park Restrooms, a robust road resurfacing program, vehicle replacements, and the Gleason Park pool chiller/heater/renovation.

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 \$5.6401 per thousand dollar in taxable values, the same millage rate as the previous year. This millage rate is 2.8% 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 \$5,120,454 which equates to \$1.66 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 \$366,812.

The additional \$366,812 will assist in funding items such as:

- The design and engineering for a new Police Headquarters
- Funding a Full-Time School Resource Officer, as Contemplated by the Marjorie Stoneman Douglas High Public Safety Act, at Ocean Breeze Elementary School, pending ratification of a Funding Agreement with the Brevard County School Board
- Phase III Muck Removal Engineering and Permitting as we continue to protect and restore the Indian River Lagoon
- Continuing a robust road resurfacing program
- A 5.3% increase in the city's Police Pension cost (\$0.44 for every dollar of payroll)
- A 4.3% increase in General Employees' Pension Costs
- A projected 7% increase in Employee and Dependent Health Insurance costs paid for by the city
- Investing in our employees with a 3% wage adjustment and associated wage costs
- Vehicle replacements
- Public Safety Boat replacement, contingent upon grant funding for 50% of the cost
- Technology enhancements
- Implementation of a property insurance adjustment for previously uninsured properties
- Increased cost for Fuel and Utilities (electricity increase 2.8%)
- Improvements to community parks and amenities, including new ballfield lighting, exercise equipment, playground equipment, park bathhouse modifications in Gleason Park, and fencing

During Fiscal Year 2018-2019 staff will begin examining the various fee structures within the community in order to incorporate cost recovery to our operations. This will be particularly important if Amendment One, a Constitutional Amendment, is approved by the voters in Florida with the estimated loss of \$300,000 in property tax revenue here in Indian Harbour Beach. 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.

Additionally, the FY 2018-2019 Budget incorporates grant revenues to partially or fully-fund initiatives including the following:

- Save Our Indian River Lagoon ½ Cent Sales Tax to fund approximately 60% of the Phase III Muck Removal Engineering and Permitting
- Florida Inland Navigation District to fund 50% of the cost of a new Public Safety Boat
- Brevard County Tourist Development Tax to Reimburse the cost for an additional boat launch, safety railing, and parking lot at Oars and Paddles Park

- Brevard County Transportation Impact Fees, previously remitted and reflected as prior year income, for sidewalk enhancements in the community

## **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 7.6% in property tax revenue over the FY2018 budgeted amount. The proposed General Fund Budget totals \$8,779,566 and represents 96.4% of the total proposed budget.

For the most part, the City's other major revenue sources remain constant. Our budgeted communications services tax has stabilized; however, it may decrease as more and more homes discontinue land lines and cable television.

Our franchise fee and utility service tax revenues remain fairly steady. City staff, as a part of the cost recovery program referenced earlier, will examine building and construction related permit fees, and site plan and land development type fees in FY 2019. These fees have not been increased for many years. Additionally, we will explore the potential of changes to the Business Tax Receipt program as authorized by Florida Statutes Chapter 285.

This proposed budget will also utilize \$287,236 of prior year income for projects and sidewalk improvements as we continue to re-invest in our community. This appropriation of prior year income is the amount of previously received Brevard County Transportation Impact Fees. 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.

As you know, Indian Harbour Beach is a coastal community that has experienced the impact of hurricanes on citizens, our operations, and municipal properties. This was particularly true in Fiscal Year 2016-2017 when two hurricanes (Matthew and Irma) struck our community. The city's staff continue to address issues from these storms, including significant lag times for reimbursement from the Federal Emergency Management Agency (FEMA).

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 \$8,779,566 of which 59.6%, or \$5,232,381 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 (35.8 miles) and provide quality drainage facilities and protection of the Indian River Lagoon. Other remarkable public servants provide exceptional code administration and public service.

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. The National Council for Home Safety and Security did an analysis of the crime rate of more than 200 cities in Florida. The study analyzed violent and property crime data for cities throughout Florida. According to this study Indian Harbour Beach ranks 12<sup>th</sup> overall.

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 2018-2019, the Police Department Budget totals \$3,210,294 and represents the largest single department of the General Fund Budget (36.6%). With 31 sworn and non-sworn personnel the department provides exemplary police protection to warrant the recognition as one of the safest communities in Florida. This proposed budget includes a Full-Time School Resource Officer, as contemplated by the Marjorie Stoneman Douglas High Public Safety Act, at Ocean Breeze Elementary School, pending ratification of a Funding Agreement with the Brevard County School Board. It is noted that if the funding agreement is approved, the funding is only for the 2018-2019 school year. There are no assurances this funding will continue for subsequent school years.

More than 92 percent of the proposed Police Department Budget (\$2,974,834) 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 2018-2019, the expenditures associated with the City's support for the Fire Department totals \$181,675 in operating costs, \$29,000 in capital purchases, and \$25,000 for a Space Needs Assessment. 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. This proposed budget incorporates the prior year increase, \$7,500 in the annual payment to the corporation. 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.

The second largest departmental budget is our Public Works Department with a proposed Fiscal Year 2018-2019 Operating Budget of \$1,351,772. 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.

The Indian Harbour Beach Building Department accepts the responsibility and provides the professional service of ensuring properties are maintained, meet local zoning regulations, and comply with local and state codes for construction standards and life safety. This is an important component to maintaining the quality of life for our residents, visitors, and businesses. 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 2018-2019 totals \$247,509. The personnel services (salaries, overtime, Social Security, Medicare, retirement, health insurance costs, etc.) associated with this function total 80.2 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 \$881,631 with 56.8% of these funds (\$500,881) 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 2018-2019 for these functions total \$1,608,538 and include not only the personnel costs but operating expenses such as legal, utilities and liability insurance. The personnel costs for these functions represent 43.1% (\$694,048) of the proposed budget for administrative activities or general government.

Included within this proposed budget is the continuation of the funding for our legislative consultant as we attempt to secure a budget appropriation through the Florida Legislature for

40% of the \$9.6M Muck Removal Project for the eleven canals, including the Grand Canal, to help restore the Indian River Lagoon. Additionally, our legislative consultant will continue our efforts to retain the Home Rule authority to regulate Short Term or Vacation Rental properties.

The Administrative Budget also includes an increased appropriation for property insurance as we implement adjustment for previously uninsured properties.

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 continues this philosophy 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.

This budget is not all about investing in infrastructure and capital assets, it is also an investment in our greatest asset – our employees. FY 2019 will see an overall staffing level for the community of 55 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 7 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. Another capital outlay purchase proposed includes a replacement public safety boat, partially funded by a Waterway Assistance Grant from the Florida Inland Navigation District (FIND).

Other capital investments include drainage improvements, road resurfacing, and sidewalks. Additional capital improvements proposed in this budget are as follows:

- Public Works Truck
- Gleason Park Swimming Pool Bathhouse Renovation
- Oars & Paddles Park boat launch, safety rail, parking, and walking trail
- New Ball Field lights at Malozzi Field
- Computers and Scanners
- Fire Department Mobile Radios
- Keyless Entries for Recreation Center
- Security Cameras
- AED’s
- Electrode Replacement at the Pool
- HDCP lift for the Pool
- Picnic Tables at Bicentennial Park
- Lawn Care Trailers

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 5.6401, 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 \$8,779,566 in FY 2019.

The other supplemental funds in this operating budget have a proposed total of \$323,790 and are as follows:

- Impound - \$4,830
- Police Training - \$240
- Stormwater Utility - \$318,720

It is significant to note within the Stormwater Utility Fund, staff is proposing to appropriate prior year income and current year revenues for a major drainage project at the Algonquin Sports Complex. This project will provide treatment of stormwater run-off to the large Algonquin ditch and help prevent harmful erosion to this drainage facility.

## **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 FY2018/2019 Budget. The City Council must adopt a tentative millage rate no later than August 4, 2018. I am proposing you take this action at the July 24, 2018, City Council Meeting following the July 17, 2018 Budget Workshop. Additionally, Council will hold two public hearings on September 4th and 18th prior to adopting a final millage rate and budget before October 1, 2018.

In FY 2018/2019 and beyond, the city will begin the process of designing and eventually constructing a new Indian Harbour Beach Police Department on South Patrick Drive, approximately ½ mile north of City Hall.

In conclusion, I have submitted a balanced budget that continues to re-invest in Indian Harbour Beach and continues to take this community to new levels. While we continue progress toward the development of the new Police Headquarters and we will continue to pursue all funding opportunities for the important Muck Removal Project, removing 188,000 cubic yards of muck from eleven canals and helping to restore the precious Indian River Lagoon.

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 2017/2018 Amended Budget  
 FY 2018/2019 Proposed Budget

**SUMMARY ALL FUNDS**

	Actual FY 16/17	Budget FY 17/18	FYTD thru 06/30	07/01 thru 09/30	Final Amended FY 17/18	Adopted 18/19	% Change FY 17/18 to FY 18/19
<b>REVENUE SUMMARY</b>							
001 - General Fund	7,360,944	8,012,270	6,808,065	1,253,894	8,061,959	8,631,257	7.06%
100 - Impound Fund	314	4,780	6	2,223	2,229	4,830	116.69%
110 - Police Training Fund	286	305	252	150	402	240	-40.30%
300 - Stormwater Utility Fund	218,316	216,200	218,290	0	218,290	318,720	46.01%
<b>Total Revenues - All Funds</b>	<b>7,579,860</b>	<b>8,233,555</b>	<b>7,026,613</b>	<b>1,256,267</b>	<b>8,282,880</b>	<b>8,955,047</b>	<b>8.12%</b>
<b>EXPENDITURE SUMMARY</b>							
001 - General Fund	7,296,709	8,012,270	5,630,522	2,431,437	8,061,959	8,631,257	7.06%
100 - Impound Fund	1,578	4,780	1,676	553	2,229	4,830	116.69%
110 - Police Training Fund	314	305	188	214	402	240	-40.30%
300 - Stormwater Utility Fund	51,487	216,200	204,923	13,367	218,290	318,720	46.01%
<b>Total Expenditures - All Funds</b>	<b>7,350,088</b>	<b>8,233,555</b>	<b>5,837,309</b>	<b>2,445,571</b>	<b>8,282,880</b>	<b>8,955,047</b>	<b>8.12%</b>

CITY OF INDIAN HARBOUR BEACH  
 FY 2017/2018 Amended Budget  
 FY 2018/2019 Proposed Budget

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

Account #	Classification	Budget FY 17/18	FYTD thru 06/30	07/01 thru 09/30	Final Amended FY 17/18	Adopted 18/19	% Change FY 17/18 to FY 18/19
<b>Ad Valorem Taxes</b>							
311.10	Gross Tax: 17/18=5.6401 18/19=5.6401	4,764,045	4,746,537	7,105	4,753,642	5,120,454	7.72%
311.10	Penalties	2,000	4,387	0	4,387	3,000	-31.62%
311.12	Disc for Early Payment of Tax	-160,492	-170,227	0	-170,227	-180,000	5.74%
311.20	Delinquent Taxes	1,500	10,109	0	10,109	5,000	-50.54%
	<b>Total Ad Valorem Taxes</b>	<b>4,607,053</b>	<b>4,590,806</b>	<b>7,105</b>	<b>4,597,911</b>	<b>4,948,454</b>	<b>7.62%</b>
<b>Local Option, Use and Fuel Taxes</b>							
312.41	Local Option Fuel Tax	328,000	223,149	98,867	322,016	306,000	-4.97%
312.52	Casualty Insurance Premium Tax - Police Officers	61,500	0	73,849	73,849	61,500	-16.72%
	<b>Total Local Option, Use, and Fuel Taxes</b>	<b>389,500</b>	<b>223,149</b>	<b>172,716</b>	<b>395,865</b>	<b>367,500</b>	<b>-7.17%</b>
<b>Utility Services Taxes</b>							
314.10	Utility Service Tax - Electricity	429,000	276,138	162,862	439,000	460,000	4.78%
314.30	Utility Service Tax - Water	96,000	66,653	29,347	96,000	96,500	0.52%
314.40	Utility Service Tax - Gas	22,500	18,948	7,052	26,000	26,000	0.00%
	<b>Total Utility Services Taxes</b>	<b>547,500</b>	<b>361,739</b>	<b>199,261</b>	<b>561,000</b>	<b>582,500</b>	<b>3.83%</b>
<b>Other General Taxes</b>							
315.00	Communications Services Tax	230,000	195,729	92,307	288,036	283,000	-1.75%
316.00	Local Business Tax	34,200	34,800	650	35,450	35,000	-1.27%
	<b>Total Other General Taxes</b>	<b>264,200</b>	<b>230,529</b>	<b>92,957</b>	<b>323,486</b>	<b>318,000</b>	<b>-1.70%</b>
<b>Franchise Fees</b>							
323.10	Franchise Fee - Electricity	430,000	301,973	168,027	470,000	490,000	4.26%
323.40	Franchise Fee - Gas	24,400	35,300	0	35,300	35,000	-0.85%
323.70	Franchise Fee - Solid Waste	90,000	47,566	46,734	94,300	94,600	0.32%
	<b>Total Franchise Fees</b>	<b>544,400</b>	<b>384,839</b>	<b>214,761</b>	<b>599,600</b>	<b>619,600</b>	<b>3.34%</b>
<b>Permits, Fees and Special Assessments</b>							
322.00	Building Permits	76,000	107,080	25,920	133,000	103,000	-22.56%
325.10	Special Assessments - Capital Improvement	1,800	3,453	0	3,453	0	-100.00%
329.00	Other Permits and Fees - Building Dept	11,500	18,839	1,206	20,045	13,430	-33.00%
329.10	Other Permits and Fees - DBPR Surcharge	500	291	309	600	450	-25.00%
329.20	Other Permits and Fees - General	8,200	7,785	-30	7,755	8,300	7.03%
	<b>Total Other Permits &amp; Fees</b>	<b>98,000</b>	<b>137,448</b>	<b>27,405</b>	<b>164,853</b>	<b>125,180</b>	<b>-24.07%</b>

Account #	Classification	Budget FY 17/18	FYTD thru 06/30	07/01 thru 09/30	Final Amended FY 17/18	Adopted 18/19	% Change FY 17/18 to FY 18/19
<b>Federal and State Grants</b>							
331.20	Federal Bulletproof Vest Grant - Police	5,650	4,270	0	4,270	1,080	-74.71%
334.10	FL State Grants	75,000	0	131,102	131,102	0	-100.00%
<b>Total Federal and State Grants</b>		<b>80,650</b>	<b>4,270</b>	<b>131,102</b>	<b>135,372</b>	<b>1,080</b>	<b>-99.20%</b>
<b>State Shared Revenues</b>							
335.12	State Revenue Sharing	230,481	175,155	89,457	264,612	246,540	-6.83%
335.14	Mobile Home License Tax	600	699	51	750	800	6.67%
335.15	Alcoholic Beverage License Tax	6,200	5,539	261	5,800	5,500	-5.17%
335.18	1/2 Cent Sales Tax Program	491,497	350,909	159,091	510,000	525,000	2.94%
335.29	State Revenue Sharing - Police	0	200	0	200	0	-100.00%
335.49	State Revenue Sharing - Transportation	3,000	2,382	618	3,000	3,000	0.00%
<b>Total State Shared Revenues</b>		<b>731,778</b>	<b>534,884</b>	<b>249,478</b>	<b>784,362</b>	<b>780,840</b>	<b>-0.45%</b>
<b>Local Shared Revenues</b>							
337.20	County Grants - Police	0	0	16,482	16,482	94,500	473.34%
337.40	County Grants - Transportation	0	4,224	0	4,224	73,750	1645.98%
337.70	County Grants - Culture/Recreation	0	0	0	0	149,495	
338.11	County Business Tax	6,000	2,097	3,903	6,000	6,000	0.00%
<b>Total Local Shared Revenues</b>		<b>6,000</b>	<b>6,321</b>	<b>20,385</b>	<b>26,706</b>	<b>323,745</b>	<b>1112.23%</b>
<b>Charges for Services</b>							
341.90	Other General Government Charges and Fees	15	30	0	30	15	-50.00%
342.10	Law Enforcement Services	2,000	6,030	-3,038	2,992	2,500	-16.44%
342.20	Fire Safety Inspections	25,000	23,090	10,910	34,000	34,000	0.00%
343.91	Recycling Fees: Waste Management	10,500	5,309	5,310	10,619	10,640	0.20%
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	19,350	0	19,296	19,296	19,775	2.48%
347.20	Classes and Activities - Recreation Department	103,425	92,901	19,434	112,335	102,500	-8.76%
347.29	Pool / Facility Usage Fees - Recreation Department	89,925	58,104	11,998	70,102	81,960	16.92%
349.10	Other Charges for Services	175	128	37	165	160	-3.03%
<b>Total Charges for Services</b>		<b>262,262</b>	<b>191,528</b>	<b>69,883</b>	<b>261,411</b>	<b>263,422</b>	<b>0.77%</b>
<b>Judgements, Fines and Forfeits</b>							
351.10	County Court Criminal - Police	2,000	1,651	898	2,549	2,000	-21.54%
351.20	Circuit Court Criminal - Police	2,500	1,563	680	2,243	1,500	-33.13%
351.50	Traffic Court - Police	3,300	3,274	1,527	4,801	3,300	-31.26%
354.10	Ordinance Violation Fees - Code Enf	300	30	0	30	190	533.33%
354.10	Ordinance Violation Fees - Police	800	2,120	245	2,365	1,000	-57.72%
358.20	Seized Assets - Police	0	0	0	0	0	
<b>Total Judgements, Fines and Forfeits</b>		<b>8,900</b>	<b>8,638</b>	<b>3,350</b>	<b>11,988</b>	<b>7,990</b>	<b>-33.35%</b>

Account #	Classification	Budget FY 17/18	FYTD thru 06/30	07/01 thru 09/30	Final Amended FY 17/18	Adopted 18/19	% Change FY 17/18 to FY 18/19
<b>Interest and Other Earnings</b>							
361.10	Interest: Operating	2,012	3,029	1,171	4,200	4,200	0.00%
361.11	Interest: Investment	45,600	54,376	61,194	115,570	106,600	-7.76%
361.12	Interest: County Tax Collector	2,000	9,191	0	9,191	8,000	-12.96%
361.13	Interest: Canal Assessment	50	282	0	282	0	-100.00%
	<b>Total Interest and Other Earnings</b>	<b>49,662</b>	<b>66,878</b>	<b>62,365</b>	<b>129,243</b>	<b>118,800</b>	<b>-8.08%</b>
<b>Miscellaneous Revenues</b>							
362.32	Rents	69	69	0	69	69	0.00%
364.00	Disposition of Fixed Assets	5,000	0	0	0	5,000	
365.00	Sale of Surplus Materials	200	0	0	0	200	
366.00	Donations: Private Sources - General	0	0	0	0	5,000	
366.15	Donations: Private Sources - Recreation Dept	700	2,550	900	3,450	2,500	-27.54%
366.20	Donations: Private Sources - Police	0	2,900	400	3,300	0	-100.00%
366.25	FMIT Safety Grant - Police	5,000	5,000	0	5,000	0	-100.00%
366.25	FMIT Safety Grant - Public Works	0	0	0	0	0	
366.25	FMIT Safety Grant - Recreation Dept	0	0	0	0	0	
369.90	E-One Truck Proceeds - Ends 2022	7,500	15,000	0	15,000	15,000	0.00%
369.91	Other Miscellaneous Revenue	7,200	41,517	1,826	43,343	7,450	-82.81%
	<b>Total Miscellaneous Revenues</b>	<b>25,669</b>	<b>67,036</b>	<b>3,126</b>	<b>70,162</b>	<b>35,219</b>	<b>-49.80%</b>
<b>Other Sources - Non-Operating</b>							
394.00	Prior Year Income	396,696	0	0	0	138,927	
	<b>Total Other Sources - Non-Operating</b>	<b>396,696</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>138,927</b>	
	<b>TOTAL 001 - GENERAL FUND REVENUES</b>	<b>8,012,270</b>	<b>6,808,065</b>	<b>1,253,894</b>	<b>8,061,959</b>	<b>8,631,257</b>	<b>7.06%</b>

CITY OF INDIAN HARBOUR BEACH  
 FY 2017/2018 Amended Budget  
 FY 2018/2019 Proposed Budget

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

<b>Account #</b>	<b>Classification</b>	<b>Actual FY 16/17</b>	<b>Budget FY 17/18</b>	<b>Final Amended FY 17/18</b>	<b>% of Revenues FY 17/18</b>	<b>Adopted 18/19</b>	<b>% of Revenues FY 18/19</b>
311	Ad Valorem Taxes	4,168,292	4,607,053	4,597,911	57.03%	4,948,454	57.33%
31X	Other Taxes	1,272,268	1,201,200	1,280,351	15.88%	1,268,000	14.69%
32X	Franchise, Permit and Special Assessment Fees	723,410	642,400	764,453	9.48%	744,780	8.63%
33X	Intergovernmental Revenue	803,395	818,428	946,440	11.74%	1,105,665	12.81%
34X	Charges for Services	253,486	262,262	261,411	3.24%	263,422	3.05%
35X	Judgements, Fines and Forfeits	9,915	8,900	11,988	0.15%	7,990	0.09%
36X	Miscellaneous Revenues	130,178	75,331	199,405	2.47%	154,019	1.78%
39X	Other Sources - Non-Operating	0	396,696	0	0.00%	138,927	1.61%
<b>Total 001-General Fund Revenues</b>		<b>7,360,944</b>	<b>8,012,270</b>	<b>8,061,959</b>	<b>100.00%</b>	<b>8,631,257</b>	<b>100.00%</b>

CITY OF INDIAN HARBOUR BEACH  
 FY 2017/2018 Amended Budget  
 FY 2018/2019 Proposed Budget

**001 - GENERAL FUND – 1100 Council**

Account #	Classification	Budget FY 17/18	FYTD thru 06/30	07/01 thru 09/30	Final Amended FY 17/18	Adopted 18/19	% Change FY 17/18 to FY 18/19
<b>Personnel Services</b>							
511.21	FICA Taxes	1,607	1,061	438	1,499	1,821	21.48%
511.23	Group Insurances - Life	274	191	65	256	260	1.56%
	<b>Total Personnel Services</b>	<b>1,881</b>	<b>1,252</b>	<b>503</b>	<b>1,755</b>	<b>2,081</b>	<b>18.58%</b>
<b>Operating Expenditures</b>							
511.31	Professional Services	0	1,458	4,510	5,968	17,500	193.23%
511.40	Travel and Per Diem	21,335	12,600	6,446	19,046	21,700	13.93%
511.47	Printing and Binding	18,500	11,948	6,052	18,000	18,500	2.78%
511.48	Promotional Activities	2,000	1,116	73	1,189	2,500	110.26%
511.49	Other Current Charges and Obligations	5,130	2,315	947	3,262	8,400	157.51%
511.55	Training	2,750	2,625	0	2,625	2,750	4.76%
	<b>Total Operating Expenditures</b>	<b>49,715</b>	<b>32,062</b>	<b>18,028</b>	<b>50,090</b>	<b>71,350</b>	<b>42.44%</b>
	<b>TOTAL 1100 - COUNCIL</b>	<b>51,596</b>	<b>33,314</b>	<b>18,531</b>	<b>51,845</b>	<b>73,431</b>	<b>41.64%</b>

CITY OF INDIAN HARBOUR BEACH  
 FY 2017/2018 Amended Budget  
 FY 2018/2019 Proposed Budget

**001 - GENERAL FUND – 1200 Executive**

Account #	Classification	Budget FY 17/18	FYTD thru 06/30	07/01 thru 09/30	Final Amended FY 17/18	Adopted 18/19	% Change FY 17/18 to FY 18/19
<b>Personnel Services</b>							
512.11	Salaries - Executive	127,332	92,484	34,848	127,332	131,153	3.00%
512.12	Salaries and Wages - Regular	173,901	126,413	46,750	173,163	177,502	2.51%
512.14	Overtime	0	0	0	0	0	---
512.15	Special Pay	1,349	1,349	0	1,349	1,349	0.00%
512.16	Compensated Leave	26,051	25,364	0	25,364	3,945	-84.45%
512.21	FICA Taxes	25,370	19,026	6,403	25,429	24,018	-5.55%
512.22	Retirement Contributions	47,452	35,269	13,229	48,498	51,228	5.63%
512.23	Group Insurances - Health/Life/Dental	36,253	25,832	8,844	34,676	35,923	3.60%
	<b>Total Personnel Services</b>	<b>437,708</b>	<b>325,737</b>	<b>110,074</b>	<b>435,811</b>	<b>425,118</b>	<b>-2.45%</b>
<b>Operating Expenditures</b>							
512.40	Travel and Per Diem	6,800	5,650	3,950	9,600	9,705	1.09%
512.41	Communications Services	1,200	900	300	1,200	1,200	0.00%
512.49	Other Current Charges and Obligations	350	341	125	466	600	28.76%
512.54	Publications, Subscriptions, Memberships	1,700	2,000	75	2,075	2,060	-0.72%
512.55	Training	2,500	2,294	785	3,079	4,380	42.25%
	<b>Total Operating Expenditures</b>	<b>12,550</b>	<b>11,185</b>	<b>5,235</b>	<b>16,420</b>	<b>17,945</b>	<b>9.29%</b>
	<b>TOTAL 1200 - EXECUTIVE</b>	<b>450,258</b>	<b>336,922</b>	<b>115,309</b>	<b>452,231</b>	<b>443,063</b>	<b>-2.03%</b>



CITY OF INDIAN HARBOUR BEACH  
 FY 2017/2018 Amended Budget  
 FY 2018/2019 Proposed Budget

**001 - GENERAL FUND – 1300 Finance**

Account #	Classification	Budget FY 17/18	FYTD thru 06/30	07/01 thru 09/30	Final Amended FY 17/18	Adopted 18/19	% Change FY 17/18 to FY 18/19
<b>Personnel Services</b>							
513.12	Salaries and Wages - Regular	126,508	92,448	34,060	126,508	130,304	3.00%
513.14	Overtime	1,200	371	1	372	900	141.94%
513.16	Compensated Leave	3,066	2,300	0	2,300	3,158	37.30%
513.21	FICA Taxes	10,004	7,144	2,562	9,706	10,278	5.89%
513.22	Retirement Contributions	10,616	7,533	2,859	10,392	11,227	8.04%
513.23	Group Insurances - Health/Life/Dental	17,703	13,209	4,402	17,611	17,715	0.59%
	<b>Total Personnel Services</b>	<b>169,097</b>	<b>123,005</b>	<b>43,884</b>	<b>166,889</b>	<b>173,582</b>	<b>4.01%</b>
<b>Operating Expenditures</b>							
513.31	Professional Services	6,000	13,000	1,000	14,000	9,000	-35.71%
513.32	Accounting and Auditing	41,715	40,450	0	40,450	41,715	3.13%
513.40	Travel and Per Diem	600	254	0	254	700	175.59%
513.49	Other Current Charges and Obligations	160	40	35	75	160	113.33%
513.54	Publications, Subscriptions, Memberships	120	0	120	120	120	0.00%
513.55	Training	3,875	1,040	25	1,065	2,550	139.44%
	<b>Total Operating Expenditures</b>	<b>52,470</b>	<b>54,784</b>	<b>1,180</b>	<b>55,964</b>	<b>54,245</b>	<b>-3.07%</b>
	<b>TOTAL 1300 - FINANCE</b>	<b>221,567</b>	<b>177,789</b>	<b>45,064</b>	<b>222,853</b>	<b>227,827</b>	<b>2.23%</b>

CITY OF INDIAN HARBOUR BEACH  
 FY 2017/2018 Amended Budget  
 FY 2018/2019 Proposed Budget

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

Account #	Classification	Budget FY 17/18	FYTD thru 06/30	07/01 thru 09/30	Final Amended FY 17/18	Adopted 18/19	% Change FY 17/18 to FY 18/19
<b>Personnel Services</b>							
513.12	Salaries and Wages - Regular	63,637	46,504	17,133	63,637	65,547	3.00%
513.13	Salaries and Wages - Other	0	0	0	0	0	---
513.21	FICA Taxes	4,868	3,340	1,230	4,570	5,014	9.72%
513.22	Retirement Contributions	5,166	3,683	1,415	5,098	5,477	7.43%
513.23	Group Insurances - Health/Life/Dental	13,148	9,827	3,277	13,104	13,146	0.32%
	<b>Total Personnel Services</b>	<b>86,819</b>	<b>63,354</b>	<b>23,055</b>	<b>86,409</b>	<b>89,184</b>	<b>3.21%</b>
<b>Operating Expenditures</b>							
513.40	Travel and Per Diem	3,000	1,296	201	1,497	900	-39.88%
513.41	Communications Services	17,470	10,467	4,133	14,600	21,400	46.58%
513.44	Rentals and Leases	1,360	1,020	340	1,360	1,360	0.00%
513.46	Repair and Maintenance Services	33,000	32,612	815	33,427	34,400	2.91%
513.49	Other Current Charges and Obligations	0	0	10	10	0	-100.00%
513.52	Operating Supplies	1,020	944	0	944	1,000	5.93%
513.54	Publications, Subscriptions, Memberships	200	200	0	200	200	0.00%
513.55	Training	3,500	425	0	425	175	-58.82%
513.64	Equipment - Non-Fixed Asset	600	531	136	667	1,500	124.89%
	<b>Total Operating Expenditures</b>	<b>60,150</b>	<b>47,495</b>	<b>5,635</b>	<b>53,130</b>	<b>60,935</b>	<b>14.69%</b>
	<b>TOTAL 1350 - INFORMATION TECHNOLOGY</b>	<b>146,969</b>	<b>110,849</b>	<b>28,690</b>	<b>139,539</b>	<b>150,119</b>	<b>7.58%</b>

CITY OF INDIAN HARBOUR BEACH  
 FY 2017/2018 Amended Budget  
 FY 2018/2019 Proposed Budget

**001 - GENERAL FUND - 1400 Legal**

Account #	Classification	Budget FY 17/18	FYTD thru 06/30	07/01 thru 09/30	Final Amended FY 17/18	Adopted 18/19	% Change FY 17/18 to FY 18/19
<b>Operating Expenditures</b>							
514.31	Professional Services	30,000	22,332	8,668	31,000	30,000	-3.23%
514.49	Other Current Charges and Obligations	3,000	2,768	2,343	5,111	4,500	-11.95%
	<b>Total Operating Expenditures</b>	<b>33,000</b>	<b>25,100</b>	<b>11,011</b>	<b>36,111</b>	<b>34,500</b>	<b>-4.46%</b>
	<b>TOTAL 1400 - LEGAL</b>	<b>33,000</b>	<b>25,100</b>	<b>11,011</b>	<b>36,111</b>	<b>34,500</b>	<b>-4.46%</b>

CITY OF INDIAN HARBOUR BEACH  
 FY 2017/2018 Amended Budget  
 FY 2018/2019 Proposed Budget

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

Account #	Classification	Budget FY 17/18	FYTD thru 06/30	07/01 thru 09/30	Final Amended FY 17/18	Adopted 18/19	% Change FY 17/18 to FY 18/19
<b>Operating Expenditures</b>							
519.31	Professional Services	30,500	36,068	25,385	61,453	105,000	70.86%
519.41	Communications Services	5,250	4,104	1,261	5,365	5,770	7.55%
519.42	Freight & Postage Services	3,500	1,531	1,469	3,000	3,000	0.00%
519.43	Utility Services	31,515	24,350	7,421	31,771	32,900	3.55%
519.45	Insurance	200,000	203,642	464	204,106	186,920	-8.42%
519.46	Repair and Maintenance Services	35,050	15,434	2,747	18,181	118,800	553.43%
519.47	Printing and Binding	4,500	4,182	403	4,585	6,000	30.86%
519.48	Promotional Activities	2,300	1,491	59	1,550	2,300	48.39%
519.49	Other Current Charges and Obligations	91,474	33,843	6,131	39,974	90,900	127.40%
519.51	Office Supplies	6,000	3,080	470	3,550	5,750	61.97%
519.52	Operating Supplies	950	992	114	1,106	950	-14.10%
519.54	Publications, Subscriptions, Memberships	2,100	1,790	0	1,790	2,225	24.30%
519.55	Training	2,500	0	0	0	2,500	---
519.64	Equipment - Non-Fixed Asset	100	1,214	1,947	3,161	2,500	-20.91%
	<b>Total Operating Expenditures</b>	<b>415,739</b>	<b>331,721</b>	<b>47,871</b>	<b>379,592</b>	<b>565,515</b>	<b>48.98%</b>
<b>Capital Outlay</b>							
5XX.62	Buildings & Fixed Equipment	109,337	19,857	0	19,857	41,000	106.48%
5XX.63	Infrastructure - General	17,000	21,560	-4,206	17,354	0	-100.00%
5XX.63	Infrastructure - Parks	88,000	103,351	30,046	133,397	150,000	12.45%
5XX.63	Infrastructure - Algonquin Complex	10,000	3,296	0	3,296	10,000	203.40%
5XX.63	Infrastructure - Drainage	100,000	0	0	0	50,000	---
5XX.63	Infrastructure - Paving and Streets	285,679	187,578	5,430	193,008	335,679	73.92%
5XX.63	Infrastructure - Disaster Related Imp.	0	133,230	3,585	136,815	0	-100.00%
5XX.64	Equipment and Machinery - General	166,400	220,392	51,540	271,932	210,900	-22.44%
5XX.64	Equipment and Machinery - Computers	11,250	14,304	1,016	15,320	15,200	-0.78%
5XX.64	Equipment and Machinery - Software	1,000	744	0	744	1,000	34.41%
5XX.64	Equipment and Machinery - Vehicles	126,000	124,266	1,550	125,816	182,000	44.66%
5XX.65	Construction in Progress	0	0	0	0	300,000	---
	<b>Total Capital Outlay</b>	<b>914,666</b>	<b>828,578</b>	<b>88,961</b>	<b>917,539</b>	<b>1,295,779</b>	<b>41.22%</b>
<b>594.00</b>	<b>Contingency</b>	<b>0</b>	<b>0</b>	<b>553,702</b>	<b>553,702</b>	<b>0</b>	<b>-100.00%</b>
	<b>TOTAL 1900 - GENERAL GOVERNMENT</b>	<b>1,330,405</b>	<b>1,160,299</b>	<b>690,534</b>	<b>1,850,833</b>	<b>1,861,294</b>	<b>0.57%</b>

CITY OF INDIAN HARBOUR BEACH  
 FY 2017/2018 Amended Budget  
 FY 2018/2019 Proposed Budget

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

Account #	Classification	Budget FY 17/18	FYTD thru 06/30	07/01 thru 09/30	Final Amended FY 17/18	Adopted 18/19	% Change FY 17/18 to FY 18/19
<b>Personnel Services</b>							
521.12	Salaries and Wages - Regular	1,644,017	1,116,362	407,422	1,523,784	1,645,632	8.00%
521.13	Salaries and Wages - Other	5,000	3,472	1,528	5,000	4,500	-10.00%
521.14	Overtime	35,000	17,984	9,699	27,683	33,000	19.21%
521.15	Special Pay	75,220	58,892	6,423	65,315	77,294	18.34%
521.16	Compensated Leave	13,000	37,122	14,598	51,720	30,500	-41.03%
521.21	FICA Taxes	135,576	91,279	32,282	123,561	137,005	10.88%
521.22	Retirement Contributions	707,085	411,700	218,092	629,792	731,293	16.12%
521.23	Group Insurances - Health/Life/Dental	290,608	202,254	69,831	272,085	295,480	8.60%
521.25	Reemployment Compensation	0	0	0	0	0	---
<b>Total Personnel Services</b>		<b>2,905,506</b>	<b>1,939,065</b>	<b>759,875</b>	<b>2,698,940</b>	<b>2,954,704</b>	<b>9.48%</b>
<b>Operating Expenditures</b>							
521.31	Professional Services	3,000	2,310	730	3,040	3,000	-1.32%
521.34	Other Services	150	0	150	150	150	0.00%
521.35	Investigations	250	250	13	263	250	-4.94%
521.40	Travel and Per Diem	6,000	3,022	961	3,983	6,000	50.64%
521.41	Communications Services	26,800	21,294	8,421	29,715	30,150	1.46%
521.42	Freight & Postage Services	1,500	923	106	1,029	1,500	45.77%
521.43	Utility Services	2,250	749	291	1,040	1,550	49.04%
521.44	Rental and Leases	3,600	1,404	445	1,849	3,600	94.70%
521.46	Repair and Maintenance Services	78,800	39,475	24,417	63,892	67,750	6.04%
521.47	Printing and Binding	1,500	2,758	831	3,589	1,500	-58.21%
521.48	Promotional Activities	3,000	2,326	2,057	4,383	2,500	-42.96%
521.49	Other Current Charges and Obligations	17,800	2,395	832	3,227	19,400	501.18%
521.51	Office Supplies	2,700	2,294	706	3,000	2,700	-10.00%
521.52	Operating Supplies	61,450	38,500	22,009	60,509	62,380	3.09%
521.54	Publications, Subscriptions, Memberships	750	970	0	970	1,450	49.48%
521.55	Training	16,500	7,060	586	7,646	16,500	115.80%
521.64	Equipment - Non-Fixed Asset	25,300	13,028	6,856	19,884	15,080	-24.16%
<b>Total Operating Expenditures</b>		<b>251,350</b>	<b>138,758</b>	<b>69,411</b>	<b>208,169</b>	<b>235,460</b>	<b>13.11%</b>
<b>TOTAL 2100 - POLICE DEPARTMENT</b>		<b>3,156,856</b>	<b>2,077,823</b>	<b>829,286</b>	<b>2,907,109</b>	<b>3,190,164</b>	<b>9.74%</b>

CITY OF INDIAN HARBOUR BEACH  
 FY 2017/2018 Amended Budget  
 FY 2018/2019 Proposed Budget

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

Account #	Classification	Budget FY 17/18	FYTD thru 06/30	07/01 thru 09/30	Final Amended FY 17/18	Adopted 18/19	% Change FY 17/18 to FY 18/19
<b>Personnel Services</b>							
522.12	Salaries and Wages - Regular	2,200	1,584	416	2,000	2,200	10.00%
522.21	FICA Taxes	168	118	35	153	168	9.80%
	<b>Total Personnel Services</b>	<b>2,368</b>	<b>1,702</b>	<b>451</b>	<b>2,153</b>	<b>2,368</b>	<b>9.99%</b>
<b>Operating Expenditures</b>							
522.31	Professional Services	41,500	25,650	9,375	35,025	41,000	17.06%
522.34	Other Services	1,500	2,210	1,170	3,380	3,000	-11.24%
522.40	Travel and Per Diem	0	0	0	0	0	---
522.41	Communications Services	2,300	1,528	1,156	2,684	3,200	19.23%
522.42	Freight & Postage Services	100	51	15	66	50	-24.24%
522.43	Utility Services	7,900	6,451	2,577	9,028	9,150	1.35%
522.46	Repair and Maintenance Services	80,600	50,865	13,866	64,731	72,700	12.31%
522.47	Printing and Binding	100	125	270	395	125	-68.35%
522.48	Promotional Activities	3,500	1,109	1,174	2,283	3,000	31.41%
522.49	Other Current Charges and Obligations	3,750	1,390	40	1,430	3,250	127.27%
522.51	Office Supplies	700	323	0	323	500	54.80%
522.52	Operating Supplies	27,700	25,614	2,464	28,078	26,700	-4.91%
522.54	Publications, Subscriptions, Memberships	700	30	0	30	500	1566.67%
522.55	Training	5,000	2,347	950	3,297	5,000	51.65%
522.64	Equipment - Non-Fixed Asset	15,000	8,629	1,478	10,107	13,500	33.57%
	<b>Total Operating Expenditures</b>	<b>190,350</b>	<b>126,322</b>	<b>34,535</b>	<b>160,857</b>	<b>181,675</b>	<b>12.94%</b>
	<b>TOTAL 2200 - FIRE DEPARTMENT</b>	<b>192,718</b>	<b>128,024</b>	<b>34,986</b>	<b>163,010</b>	<b>184,043</b>	<b>12.90%</b>

CITY OF INDIAN HARBOUR BEACH  
 FY 2017/2018 Amended Budget  
 FY 2018/2019 Proposed Budget

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

Account #	Classification	Budget FY 17/18	FYTD thru 06/30	07/01 thru 09/30	Final Amended FY 17/18	Adopted 18/19	% Change FY 17/18 to FY 18/19
<b>Personnel Services</b>							
524.12	Salaries and Wages - Regular	137,028	99,926	36,816	136,742	140,844	3.00%
524.13	Salaries and Wages - Other	3,000	600	1,500	2,100	3,000	42.86%
524.14	Overtime	500	0	100	100	350	250.00%
524.15	Special Pay	857	1,143	0	1,143	0	-100.00%
524.16	Compensated Leave	2,265	2,221	0	2,221	3,143	41.51%
524.21	FICA Taxes	11,055	7,471	3,415	10,886	11,271	3.54%
524.22	Retirement Contributions	11,481	8,181	3,220	11,401	12,311	7.98%
524.23	Group Insurances - Health/Life/Dental	25,881	19,327	6,441	25,768	25,862	0.36%
	<b>Total Personnel Services</b>	<b>192,067</b>	<b>138,869</b>	<b>51,492</b>	<b>190,361</b>	<b>196,781</b>	<b>3.37%</b>
<b>Operating Expenditures</b>							
524.31	Professional Services	35,200	26,000	8,900	34,900	35,926	2.94%
524.40	Travel and Per Diem	1,000	0	0	0	1,000	---
524.41	Communications Services	2,645	1,697	915	2,612	2,920	11.79%
524.42	Freight & Postage Services	500	521	270	791	700	-11.50%
524.46	Repair and Maintenance Services	1,300	2,593	0	2,593	1,900	-26.73%
524.47	Printing and Binding	2,000	914	186	1,100	1,100	0.00%
524.49	Other Current Charges and Obligations	1,100	73	927	1,000	1,050	5.00%
524.52	Operating Supplies	1,600	509	366	875	1,100	25.71%
524.54	Publications, Subscriptions, Memberships	1,600	1,143	277	1,420	1,295	-8.80%
524.55	Training	1,500	298	0	298	1,500	403.36%
524.64	Equipment - Non-Fixed Asset	600	340	210	550	600	9.09%
	<b>Total Operating Expenditures</b>	<b>49,045</b>	<b>34,088</b>	<b>12,051</b>	<b>46,139</b>	<b>49,091</b>	<b>6.40%</b>
	<b>TOTAL 2400 - BUILDING DEPARTMENT</b>	<b>241,112</b>	<b>172,957</b>	<b>63,543</b>	<b>236,500</b>	<b>245,872</b>	<b>3.96%</b>

CITY OF INDIAN HARBOUR BEACH  
 FY 2017/2018 Amended Budget  
 FY 2018/2019 Proposed Budget

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

Account #	Classification	Budget FY 17/18	FYTD thru 06/30	07/01 thru 09/30	Final Amended FY 17/18	Adopted 18/19	% Change FY 17/18 to FY 18/19
<b>Personnel Services</b>							
541.12	Salaries and Wages - Regular	581,689	420,994	157,955	578,949	596,546	3.04%
541.14	Overtime	1,000	982	18	1,000	1,000	0.00%
541.15	Special Pay	2,074	2,564	0	2,564	1,635	-36.23%
541.16	Compensated Leave	0	0	0	0	0	---
541.21	FICA Taxes	44,734	30,426	14,136	44,562	45,837	2.86%
541.22	Retirement Contributions	47,465	33,749	12,921	46,670	50,480	8.16%
541.23	Group Insurances - Health/Life/Dental	148,221	115,314	39,477	154,791	156,280	0.96%
	<b>Total Personnel Services</b>	<b>825,183</b>	<b>604,029</b>	<b>224,507</b>	<b>828,536</b>	<b>851,778</b>	<b>2.81%</b>
<b>Operating Expenditures</b>							
541.31	Professional Services	216,063	42,066	24,207	66,273	185,000	179.15%
541.34	Other Services	61,800	50,502	12,552	63,054	61,800	-1.99%
541.40	Travel and Per Diem	0	0	0	0	0	---
541.41	Communications Services	4,700	3,541	1,549	5,090	4,740	-6.88%
541.42	Freight & Postage Services	100	4	46	50	100	100.00%
541.43	Utility Services	74,900	58,036	18,657	76,693	75,500	-1.56%
541.44	Rental and Leases	500	676	0	676	800	18.34%
541.46	Repair and Maintenance Services	100,850	41,112	85,078	126,190	80,350	-36.33%
541.47	Printing and Binding	150	321	9	330	500	51.52%
541.49	Other Current Charges and Obligations	500	1,559	0	1,559	1,000	-35.86%
541.51	Office Supplies	800	356	218	574	600	4.53%
541.52	Operating Supplies	43,100	22,883	10,230	33,113	31,550	-4.72%
541.53	Road Materials and Supplies	15,000	4,485	3,733	8,218	12,000	46.02%
541.54	Publications, Subscriptions, Memberships	800	500	300	800	700	-12.50%
541.55	Training	4,000	3,737	0	3,737	3,000	-19.72%
541.63	Infrastructure - Signs/Landscaping	30,000	17,639	7,404	25,043	25,500	1.82%
541.64	Equipment - Non-Fixed Asset	9,150	4,892	481	5,373	6,800	26.56%
	<b>Total Operating Expenditures</b>	<b>562,413</b>	<b>252,309</b>	<b>164,464</b>	<b>416,773</b>	<b>489,940</b>	<b>17.56%</b>
	<b>TOTAL 4100 - PUBLIC WORKS</b>	<b>1,387,596</b>	<b>856,338</b>	<b>388,971</b>	<b>1,245,309</b>	<b>1,341,718</b>	<b>7.74%</b>



CITY OF INDIAN HARBOUR BEACH  
 FY 2017/2018 Amended Budget  
 FY 2018/2019 Proposed Budget

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

Account #	Classification	Budget FY 17/18	FYTD thru 06/30	07/01 thru 09/30	Final Amended FY 17/18	Adopted 18/19	% Change FY 17/18 to FY 18/19
<b>Personnel Services</b>							
572.12	Salaries and Wages - Regular	289,592	212,986	80,356	293,342	300,763	2.53%
572.13	Salaries and Wages - Other	92,150	38,098	42,670	80,768	90,500	12.05%
572.14	Overtime	3,500	2,435	2,265	4,700	4,000	-14.89%
572.15	Special Pay	1,426	1,426	0	1,426	1,426	0.00%
572.16	Compensated Leave	3,822	3,822	0	3,822	3,862	1.05%
572.21	FICA Taxes	29,872	19,642	9,723	29,365	30,604	4.22%
572.22	Retirement Contributions	26,817	18,237	8,286	26,523	28,414	7.13%
572.23	Group Insurances - Health/Life/Dental	38,864	29,032	9,677	38,709	38,907	0.51%
	<b>Total Personnel Services</b>	<b>486,043</b>	<b>325,678</b>	<b>152,977</b>	<b>478,655</b>	<b>498,476</b>	<b>4.14%</b>
<b>Operating Expenditures</b>							
572.34	Other Services	5,750	3,900	1,300	5,200	5,750	10.58%
572.40	Travel and Per Diem	1,000	103	0	103	1,000	870.87%
572.41	Communications Services	2,125	3,283	1,474	4,757	4,625	-2.77%
572.42	Freight & Postage Services	75	58	50	108	75	-30.56%
572.43	Utility Services	88,300	64,031	17,450	81,481	93,700	15.00%
572.44	Rental and Leases	1,550	999	334	1,333	1,550	16.28%
572.46	Repair and Maintenance Services	131,700	91,608	18,250	109,858	195,700	78.14%
572.47	Printing and Binding	600	710	290	1,000	1,000	0.00%
572.48	Promotional Activities	24,100	19,781	2,191	21,972	26,100	18.79%
572.49	Other Current Charges and Obligations	1,900	1,930	72	2,002	2,200	9.89%
572.51	Office Supplies	1,200	747	423	1,170	1,200	2.56%
572.52	Operating Supplies	22,450	14,885	6,512	21,397	22,350	4.45%
572.54	Publications, Subscriptions, Memberships	1,000	1,125	0	1,125	1,000	-11.11%
572.55	Training	1,000	94	792	886	1,000	12.87%
572.63	Infrastructure - Landscaping	2,000	153	47	200	2,000	900.00%
572.64	Equipment - Non-Fixed Asset	29,400	22,022	3,350	25,372	21,500	-15.26%
	<b>Total Operating Expenditures</b>	<b>314,150</b>	<b>225,429</b>	<b>52,535</b>	<b>277,964</b>	<b>380,750</b>	<b>36.98%</b>
	<b>TOTAL 7200 - RECREATION DEPARTMENT</b>	<b>800,193</b>	<b>551,107</b>	<b>205,512</b>	<b>756,619</b>	<b>879,226</b>	<b>16.20%</b>

CITY OF INDIAN HARBOUR BEACH  
 FY 2017/2018 Amended Budget  
 FY 2018/2019 Proposed Budget

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

Department/Type	Actual FY 16/17	Budget FY 17/18	Final Amended FY 17/18	% of Expenses FY 16/17	Adopted 18/19	% of Expenses FY 17/18
Council	56,341	51,596	51,845	0.64%	73,431	0.85%
Executive	418,813	450,258	452,231	5.61%	443,063	5.13%
Finance	206,240	221,567	222,853	2.76%	227,827	2.64%
Information Technology	144,359	146,969	139,539	1.73%	150,119	1.74%
Legal	29,207	33,000	36,111	0.45%	34,500	0.40%
General Government	355,165	415,739	379,592	4.71%	565,515	6.55%
Police Department	2,928,166	3,156,856	2,907,109	36.06%	3,190,164	36.96%
Fire Department	152,536	192,718	163,010	2.02%	184,043	2.13%
Building Department	226,222	241,112	236,500	2.93%	245,872	2.85%
Public Works	1,208,948	1,387,596	1,245,309	15.45%	1,341,718	15.54%
Recreation Department	760,447	800,193	756,619	9.39%	879,226	10.19%
Capital Outlay	810,265	914,666	917,539	11.38%	1,295,779	15.01%
Contingency	0	0	553,702	6.87%	0	0.00%
<b>Total 001-General Fund Expenses</b>	<b>7,296,709</b>	<b>8,012,270</b>	<b>8,061,959</b>	<b>100.00%</b>	<b>8,631,257</b>	<b>100.00%</b>

CITY OF INDIAN HARBOUR BEACH  
 FY 2017/2018 Amended Budget  
 FY 2018/2019 Proposed Budget

**100 - IMPOUND FUND - Summary**

Account #	Classification	Budget FY 17/18	FYTD thru 06/30	07/01 thru 09/30	Final Amended FY 17/18	Adopted 18/19	% Change FY 17/18 to FY 18/19
<b><u>REVENUE SUMMARY BY SOURCE</u></b>							
<b>Judgements, Fines and Forfeits</b>							
358.20	Assets Seized - Police	0	0	0	0	0	-
	<b>Total Judgements, Fines and Forfeits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
<b>Interest and Other Earnings</b>							
361.10	Interest	10	6	4	10	12	20.00%
	<b>Total Interest and Other Earnings</b>	<b>10</b>	<b>6</b>	<b>4</b>	<b>10</b>	<b>12</b>	<b>20.00%</b>
<b>Other Sources - Non-Operating</b>							
394.00	Prior Year Income	4,770	0	2,219	2,219	4,818	117.12%
	<b>Total Other Sources - Non-Operating</b>	<b>4,770</b>	<b>0</b>	<b>2,219</b>	<b>2,219</b>	<b>4,818</b>	<b>117.12%</b>
	<b>TOTAL 100 - IMPOUND FUND REVENUES</b>	<b>4,780</b>	<b>6</b>	<b>2,223</b>	<b>2,229</b>	<b>4,830</b>	<b>116.69%</b>

**EXPENDITURE SUMMARY BY TYPE**

<b>Personnel Services</b>							
521.14	Overtime	2,350	167	514	681	2,350	245.08%
521.21	FICA Taxes	180	12	39	51	180	252.94%
	<b>Total Personnel Services</b>	<b>2,530</b>	<b>179</b>	<b>553</b>	<b>732</b>	<b>2,530</b>	<b>245.63%</b>
<b>Operating Expenditures</b>							
521.31	Professional Services	500	0	0	0	500	
521.35	Investigations	500	27	0	27	500	1751.85%
521.46	Repair and Maintenance Services	0	0	0	0	0	
521.48	Promotional Activities	1,000	1,470	0	1,470	1,300	-11.56%
521.49	Other Current Charges and Obligations	250	0	0	0	0	
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>2,250</b>	<b>1,497</b>	<b>0</b>	<b>1,497</b>	<b>2,300</b>	<b>53.64%</b>
	<b>TOTAL 100 - IMPOUND FUND EXPENDITURES</b>	<b>4,780</b>	<b>1,676</b>	<b>553</b>	<b>2,229</b>	<b>4,830</b>	<b>116.69%</b>

CITY OF INDIAN HARBOUR BEACH  
 FY 2017/2018 Amended Budget  
 FY 2018/2019 Proposed Budget

**110 - POLICE TRAINING FUND - Summary**

Account #	Classification	Budget FY 17/18	FYTD thru 06/30	07/01 thru 09/30	Final Amended FY 17/18	Adopted 18/19	% Change FY 17/18 to FY 18/19
<b><u>REVENUE SUMMARY BY SOURCE</u></b>							
<b>Judgements, Fines and Forfeits</b>							
351.10	County Court Criminal - Police	30	28	7	35	30	-14.29%
351.20	Circuit Court Criminal - Police	25	7	12	19	10	-47.37%
351.50	Traffic Court - Police	250	217	131	348	200	-42.53%
	<b>Total Judgements, Fines and Forfeits</b>	<b>305</b>	<b>252</b>	<b>150</b>	<b>402</b>	<b>240</b>	<b>-40.30%</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>305</b>	<b>252</b>	<b>150</b>	<b>402</b>	<b>240</b>	<b>-40.30%</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>							
<b>Operating Expenditures</b>							
521.55	Training	305	188	0	188	240	27.66%
	<b>Total Operating Expenditures</b>	<b>305</b>	<b>188</b>	<b>0</b>	<b>188</b>	<b>240</b>	<b>27.66%</b>
594.00	Contingency	0	0	214	214	0	-100.00%
	<b>TOTAL 110 - POLICE TRAINING FUND EXPENDITURES</b>	<b>305</b>	<b>188</b>	<b>214</b>	<b>402</b>	<b>240</b>	<b>-40.30%</b>

CITY OF INDIAN HARBOUR BEACH  
 FY 2017/2018 Amended Budget  
 FY 2018/2019 Proposed Budget

**300 - STORMWATER UTILITY FUND - Summary**

Account #	Classification	Budget FY 17/18	FYTD thru 06/30	07/01 thru 09/30	Final Amended FY 17/18	Adopted 18/19	% Change FY 17/18 to FY 18/19
<b><u>REVENUE SUMMARY BY SOURCE</u></b>							
<b>Special Assessments</b>							
325.10	Special Assessments - Capital Improvement	216,125	217,949	0	217,949	218,555	0.28%
	<b>Total Special Assessments</b>	<b>216,125</b>	<b>217,949</b>	<b>0</b>	<b>217,949</b>	<b>218,555</b>	<b>0.28%</b>
<b>Interest and Other Earnings</b>							
361.12	Interest	75	341	0	341	165	-51.61%
	<b>Total Interest and Other Earnings</b>	<b>75</b>	<b>341</b>	<b>0</b>	<b>341</b>	<b>165</b>	<b>-51.61%</b>
<b>Other Sources - Non-Operating</b>							
394.00	Prior Year Income	0	0	0	0	100,000	
	<b>Total Other Sources - Non-Operating</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	
	<b>TOTAL 300 - STORMWATER UTILITY FUND REVENUES</b>	<b>216,200</b>	<b>218,290</b>	<b>0</b>	<b>218,290</b>	<b>318,720</b>	<b>46.01%</b>
<b><u>EXPENDITURE SUMMARY BY TYPE</u></b>							
<b>Capital Outlay</b>							
541.63	Infrastructure - Drainage	216,200	204,923	0	204,923	318,720	55.53%
	<b>Total Operating Expenditures</b>	<b>216,200</b>	<b>204,923</b>	<b>0</b>	<b>204,923</b>	<b>318,720</b>	<b>55.53%</b>
594.00	Contingency	0	0	13,367	13,367	0	-100.00%
	<b>TOTAL 300 - STORMWATER UTILITY FUND EXPENDITURES</b>	<b>216,200</b>	<b>204,923</b>	<b>13,367</b>	<b>218,290</b>	<b>318,720</b>	<b>46.01%</b>