

CITY COUNCIL

Brian S. Burkeen
Mayor

Nathan McCollum
Council Member

Sal Neglia
Council Member

Al Paternoster
Council Member

Andrea Coy
Council Member

**CITY OF SEBASTIAN
FLORIDA**

**ANNUAL BUDGET
FISCAL YEAR 2006–2007**

CITY MANAGEMENT

Al Minner
City Manager

Sally A. Maio, MMC
City Clerk

Rich Stringer
City Attorney

DEPARTMENT HEADS

Shai L. Francis, CPA, CGFO
Finance Director

David W. Fisher, P.E.
City Engineer

James A. Davis
Police Chief

Debra Krueger
Human Resources Director

Jerry Converse
Acting Public Works
Director

Greg Gardner
Golf Operations Director

Wayne Eseltine
Building Official

Rebecca Grohall
Growth Management
Director

Joseph Griffin
Airport Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Sebastian

Florida

For the Fiscal Year Beginning

October 1, 2005

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to the City of Sebastian, Florida for its annual budget for the fiscal year beginning October 1, 2005. In order to receive this award, a government unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Prepared by the City of Sebastian Finance Department, 1225 Main Street, Sebastian, FL 32958

CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2006-2007 ANNUAL BUDGET

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CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2006-2007 ANNUAL BUDGET

HOW TO READ THE BUDGET

This budget document serves two purposes to the users. One purpose is to provide City Council and general public a clear view of the services provided. The other purpose is to serve as an operating plan that conforms to the city's financial policies. There are six sections included in this document.

Budget Message – This section includes three budget transmittal letters from the City Manager. The letters address the key policy changes that support the adopted budget document.

Budget Overview – This section provides an overview of the key policy issues and programs, community profile and revenue trend analysis, and an overall budget summary.

Policies – This section presents the City's policies that guide the preparation of this budget document.

Budget Detail – This section is broken down by fund type.

- **General Fund** - This section provides detailed general fund revenue analysis and departmental/division budget information on services, goals and objectives, performance measures, staffing, and expenditure line item budget detail.
- **Special Revenue Funds** - This section provides description of each individual fund as well as detailed line item budget information.
- **Debt Service Funds** - This section provides description of each individual fund as well as detailed line item budget information.
- **Capital Project Funds** - This section provides detailed budget information on funding sources and project appropriation (uses) for all FY 2006/07 capital projects.
- **Enterprise Funds** - This section provides revenue projection for each enterprise fund and detailed departmental/division budget information on services, goals and objectives, performance measures, staffing, and expenditure line item budget detail.

Capital Improvement Program – The Capital Improvement Program section provides a long-range capital improvement plan. The plan describes planned capital improvement projects and funding sources for Fiscal Year 2007-2012.

Schedules – This section provides historical trend information on ad valorem tax millage rates and tax collections. Debt service schedules are provided to support the budgeted line item detail. A five-year capital outlay schedule is included for future planning. A schedule of Glossary helps translate some of the budget language into plain English.

CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2006-2007 ANNUAL BUDGET



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HOME OF PELICAN ISLAND
 1225 MAIN STREET • SEBASTIAN, FLORIDA 32958
 TELEPHONE: (772) 589-5330 • FAX (772) 589-5570

August 30, 2006

The Honorable Mayor Bryan Burkeen and City Council
 City of Sebastian
 1225 Main Street, City Hall
 Sebastian, Florida, USA

Re: Fiscal Year 2007 Budget Letter of Transmittal

Dear Mayor Burkeen and City Council Members:

In compliance with provisions of the City Charter and State of Florida Statutes, I am pleased to submit for your review and consideration the Proposed Fiscal Year 2006/07 Budget. The budget provides a rolled back millage rate from the current fiscal year. This is possible as a result of a strong increase in property values over prior years, as well as implementation of conservative budgeting practices in all city departments. Annual increases in taxable property values have averaged 12.8% over the past six years, whereas this year, taxable property values increased 28.85%. For the Fiscal Year 2006/07 Proposed Budget, Ad Valorem taxes revenue represents 36.8% of total General Fund proposed revenue budget estimates and is the largest single source of revenue for the General Fund. The proposed budget for the coming year reflects our determination to fund important programs and save wisely. The recommendation to roll back the millage rate will not result in a reduction in the delivery of quality services, projects and programs to our residents. Based on the preliminary roll and recommended expenditures, the proposed millage rate is as follow:

	FY 2005/2006	FY 2006/2007	FY 2006/2007	
	Current Millage Rate	Rolled-back Millage rate	Proposed Millage Rate	Percent Decrease From Current Rate
City Operating	3.9325	3.0519	3.0519	-22.39%

For illustrative purposes, the effect of the proposed millage on a home with an assessed value of \$150,000 (net of \$25,000 homestead exemption) is presented below.

	FY 2005/2006	FY 2006/2007	FY 2006/2007	
	Tax Based On Current Millage rate	Tax Based On Rolled-back Millage Rate	Tax Based On Proposed Millage Rate	Tax Dollar Decrease From Current Rate
City Operating	\$ 589.88	\$ 457.79	\$ 457.79	\$ (132.09)

The City of Sebastian has ambitious goals articulated by City Council, administration, and various boards and committees, many of which were outlined during the course of numerous meetings, discussions and presentations provided by City Council and the Office of the City Manager during the past year. The City Council and administration have worked diligently on developing an identity and character that is distinctively Sebastian. The proposed budget prepared for the City Council's review and consideration keeps the focus and forward momentum that has been established by the community, all consistent with the following goals formally adopted by the City of Sebastian:

GOALS

- 1) **An efficient, user-friendly government;**
- 2) **Commitment to the future - proactive planning for growth management, technological advances and sound economic development policies;**
- 3) **Proactively address issues that will positively impact quality of life;**
- 4) **Promote environmental conservation;**
- 5) **Implement citywide infrastructure improvement initiatives.**

With these goals in mind, the highlights of the Fiscal Year 2007 Proposed Budget is as follows:

BUDGET HIGHLIGHTS

A review of the current Fiscal Year 2006 budget highlights confirms that a budget is a planning document recommending the allocation of resources that will accomplish a municipality's goals and vision. Major factors impacting the Fiscal Year 2006-2007 budget are the ad valorem tax revenue, addition of new employees due to the area growth, employee health insurance, property, casualty, and general liability insurance, stormwater, and area development.

Currently the City's General Fund funds nearly 90% of the City personnel. Approximately 70% of the total proposed general fund budget is personnel costs. More than 10% of the general fund budget is for health insurance benefit. The newly approved health insurance contract reflects an 18% increase from the current premium, which has been factored in the proposed budget. Salary increases are governed by Communications Workers of America (CWA) and Police Benevolent Association (PBA) union contracts, as well as management benefits package for exempt employees. The CWA contract is expiring September 30, 2006; City staff is currently working on negotiating a new CWA contract. This proposed package reflects the salary increase under the current CWA contract.

The recommended budget proposes an increase of three (3) full time positions and one (1) part-time positions and a decrease of two (2) full-time positions and one (1) part-time position. The net result is an increase of one full-time position for FY 2006-07. The table on the next page shows the number of recommended full-time and part-time positions for the next fiscal year.

Personnel increases included in this proposed budget are listed below.

- Two (2) full-time road patrol police officers for the Police Department due to the area growth
- One (1) Planner position for the Growth Management Department due to the area growth and the implementation of GIS system.
- One (1) part-time receptionist for Code Enforcement Division due to the workload.

As part of the reorganization effort to reduce costs and operate more efficiently, the purchasing function has been decentralized to the Department/Division level. The reorganization includes the elimination of the Buyer position. The City Manager is the purchasing officer of the City, who oversees the entire purchasing program and enforces compliance issues. In addition to the buyer position, a full-time recreation leader's position has also been eliminated.

RECOMMENDED FULL-TIME AND PART-TIME POSITIONS

Department/Division	FY 2005/2006		FY 2006/2007		Increase/ (Decrease)	
	F/T	P/T	F/T	P/T	F/T	P/T
City Council	0	5	0	5	0	0
City Manager	2	0	2	0	0	0
Central Garage	3	1	3	1	0	0
City Clerk	4	1	4	0	0	(1)
City Attorney	2	0	2	0	0	0
Finance	6	0	5	0	(1)	0
Mgmt Information Svcs	3	0	3	0	0	0
Human Resources	3	0	3	0	0	0
Police Department	54	8	56	8	2	0
Engineering	6	4	7	4	1	0
Stormwater Utility	13	0	13	0	0	0
Roads & Drainage	12	1	11	1	(1)	0
Building Maintenance	2	0	2	0	0	0
Parks & Recreation	16	17	15	17	(1)	0
Cemetery	2	0	2	0	0	0
Growth Management	4	0	5	0	1	0
Code Enforcement	3	0	3	1	0	1
Building Department	11	0	11	0	0	0
Golf Course Administration	3	12	3	12	0	0
Golf Course Carts	0	7	0	7	0	0
Airport	3	2	3	2	0	0
SUB-TOTALS	152	58	153	58	1	0
TOTALS	210		211		1	

On May 24, 2006, the City Council adopted a six-year capital improvement program for Fiscal Year 2007-2012 and a six-year capital outlay plan for items greater than \$7,500 for fiscal year 2007-2012. Staff has incorporated the plan into the proposed FY 2006-07 budget. Beside the road paving project and the heavy equipment lease payment, which are on going, staffs have recommended ten (10) capital projects for consideration. The detailed project listing is located on page 137. Under the City Council's direction, several projects, such as ¼ round stormwater swale rehab, sidewalk/bike path project, and Community Center Phase I have been incorporated into the capital budget. Besides utilizing the traditional funding sources such as Discretionary Sales Tax revenue, Local Option Gas Tax, Recreation Impact Fees, and Stormwater Utility Assessment Revenue, grant opportunities are also being considered and incorporated into the capital budget. Major grant funded projects include the Easy Street renovation and the construction of Taxiway C at the Sebastian Municipal Airport.

With the completion of the airport administration building, additional operating costs such as electricity, water and sewer, rent charges from Airport fund to Public Works and Engineering Departments have been programmed. Staff anticipates the moving of the Public Works and Engineering Departments to the airport administration building will take place in early Fall 2007.

The Proposed Fiscal Year 2007 Budget will not depart from the current direction of the city, and we will stay the course by undertaking the following programs, projects and activities:

- Continue the stormwater swales and ditches mowing program;
- Initiate the stormwater ¼ round swale rehab program;
- Opening and dedication of the historic Sebastian elementary school, with financial assistance from the State of Florida Bureau of Historic Preservation Special Category Grant Program;
- Opening and dedication of Sebastian Municipal Airport Administration Facility, to include the Department of Public Works and the Department of Engineering office space and customer services areas;
- Continue partnership with Waste Management, Inc. to provide municipal solid waste collection services via an exclusive five year renewable option franchise agreement authorized by City Council in June 2003;
- Continue implementation of the Sebastian Stormwater Utility Master Plan Capital Improvement Program as adopted by City Council in Fiscal Year 2003;
- Continuation of Citywide Parks Construction Program, with financial assistance from the Parks and Recreation Impact Fee Fund and various state grants;
- Continuation of Street Resurfacing Program;
- Continue successful grantsmanship program;
- Continue School Resource Officer program to provide services to youth at both Sebastian Elementary School and Pelican Island Elementary School;
- Continue implementation of sidewalk installation program;
- Partnership with Sebastian Community Redevelopment Agency to initiate additional projects and programs to benefit the Community Redevelopment District;
- Implementation of Sebastian Municipal Airport Business Plan;
- Continue capital improvements at Sebastian Municipal Airport – via partnership with the Florida Department of Transportation (FDOT) Aviation Section and with the Federal Aviation Administration (FAA).
- Continue economic development policy formulation and marketing efforts.

COMPARATIVE AND TREND ANALYSIS

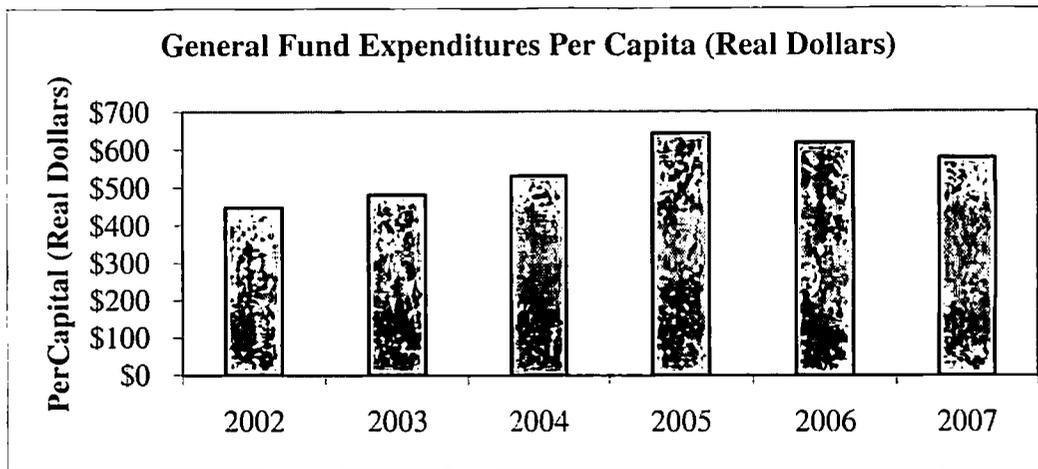
General Fund expenditures per capita in Sebastian for the last three years reflect a continued effort to increase service level to residents. This is evidenced by expenditures per capita and area population increase (reference the table below and CHART I). Through various cost efficiency initiatives (e.g. procurement of grants, outsourcing, low interest financing and bond refinancing), more programs and projects have become possible despite reduced dependency on property taxes.

City of Sebastian, Florida
General Fund Expenditures Per Capita

	Actual	Actual	Actual	Actual	Amended	Proposed
	FY	FY	FY	FY	Budget	Budget
<u>Fiscal Year</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
General Fund General Fund						
Expenditures (in millions)	7.709	8.88	10.336	12.906	12.767	12.322
CPI	181	185.2	189.9	198.8	N/A	N/A
Population (1)	17,167	18,425	19,365	20,048	20,649	21,269
Expenditures Expenditures						
Per Capita	\$449	\$482	\$532	\$644	\$618	\$579

(1) Population figures are estimates for Fiscal Year 2005 and Fiscal Year 2006.

CHART I

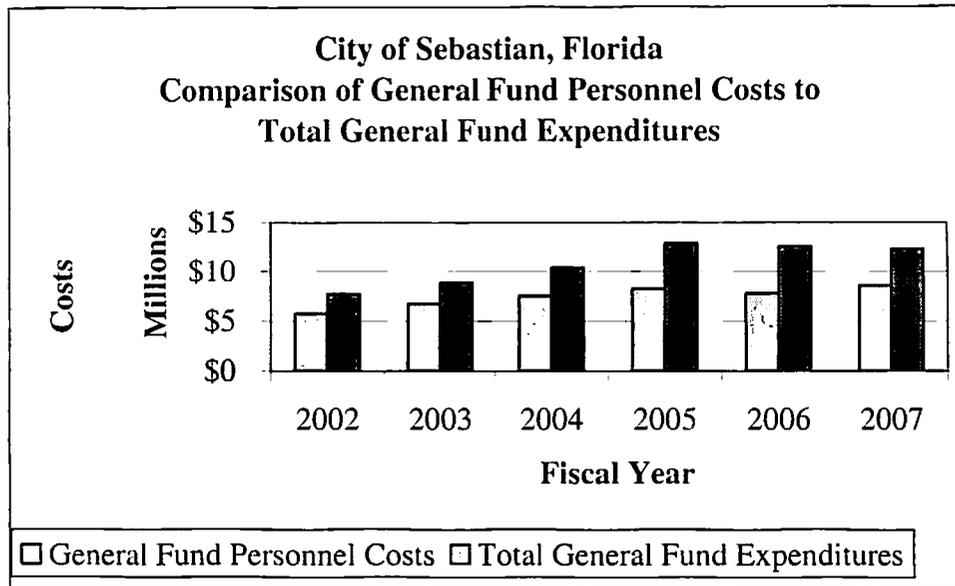


Another important consideration involves strict attention to the cost of personal services in the last four years. The comparison of General Fund personnel costs to total General Fund operating expenditures for the past four years is shown in the table below and CHART II. The percentage of General Fund personnel Costs to the total General Fund operating expenditures actually shows a declining pattern from FY 2003 to FY 2006. The percentage increase from FY 2006 to FY 2007 is mainly due to the health insurance premium increase of 18%. Respective analysis and organizational structuring in various departments has enabled administration to budget for capital outlay replacement and to secure equipment to ultimately assist field crews to be more productive. In addition, this budget continues to reflect (although on an even more conservative basis) a current trend directed by City Council and administration to continue funding maintenance projects.

City of Sebastian, Florida
Comparison of General Fund Personnel Costs to Total General Fund Expenditures

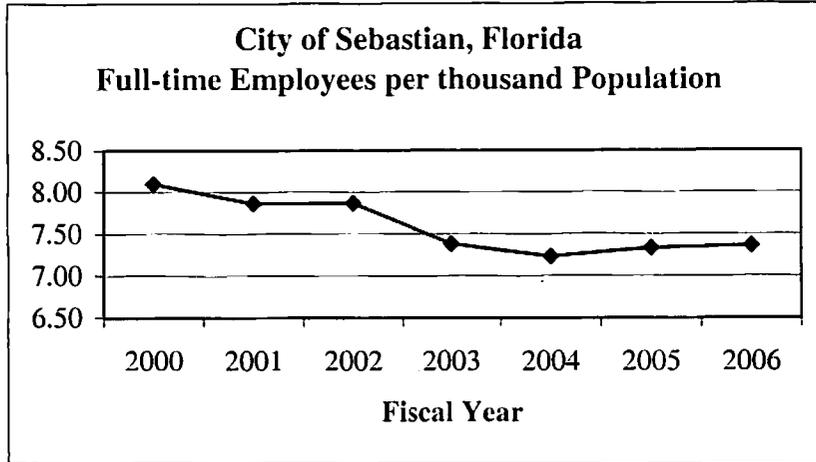
<u>Fiscal Year</u>		<u>Personnel Costs</u>	<u>Total General fund Expenditures</u>	<u>Percentage</u>
2001-2002	Actual	\$5,766,002	\$7,709,304	74.79%
2002-2003	Actual	\$6,728,449	\$8,880,822	75.76%
2003-2004	Actual	\$7,544,709	\$10,443,026	72.25%
2004-2005	Actual	\$8,261,416	\$12,906,248	64.01%
2005-2006	Projected	\$7,819,229	\$12,568,192	62.21%
2006-2007	Proposed	\$8,580,543	\$12,322,178	69.63%

CHART II



A significant factor continuously examined by administration on an annual basis is full-time employees per thousand populations. In the past few years, the City has experienced tremendous growth, which pertains to property values and the populations. Under the direction by City Council, Sebastian is actually experiencing a decreasing trend on full-time employees per thousand populations. This is illustrated in Chart III. Sebastian continues to compare quite favorably with other Space Coast and Treasure Coast communities. However, I must advise to caution when using this benchmarking technique since Sebastian does not offer fire protection, water and sewer, and electric utilities services.

CHART III



Sebastian continues to benefit financially via the Fiscal Year 2000 directive to remove the then utility tax cap that impeded progressive taxation efforts for many years prior. The vast majority of Florida cities levy the utility tax to offset rising property tax rates and also to fund various capital improvements. As evident with adopted millage rates during the last three fiscal years (see page 163 in Schedule section) as well as this year's recommendation, the aforementioned action has yielded a lower incidence of property taxation.

The comparison of General Fund actual undesignated fund balance to the General Fund total expenditures is illustrated in Chart IV and Chart V. (Note – Fiscal Year 2006 information is based on projection) As required by the adopted financial policy, the General Fund unreserved fund balance will be maintained in an amount greater or equal to 15% of the annual General Fund Expenditure Budget. Nationally recognized Government Finance Officers Association also recommend the undesignated fund balance to be no less than one to two months of the General Fund regular operating expenditures. The chart reflects a continued trend the administration has encouraged in maintaining a healthy General Fund undesignated fund balance. Such trends are indicators of the financial stability of a community. On October 1, 2002, the City Council adopted a resolution to designate \$1,000,000 from the General Fund undesignated fund balance to provide an advance to the airport for capital improvements, if needed. The line of credit reserve shall expire at the end of Fiscal Year 2007. This explains the significant General Fund undesignated fund balance decrease in Fiscal Year 2003. Even with this designation, the General Fund undesignated fund balance remains healthy and well above the minimum requirement set by the City's financial policies. Hence to stay in this position, the Council will be asked to increase the undesignated fund balance from 15% to 25% of General Fund expenditures.

CHART IV

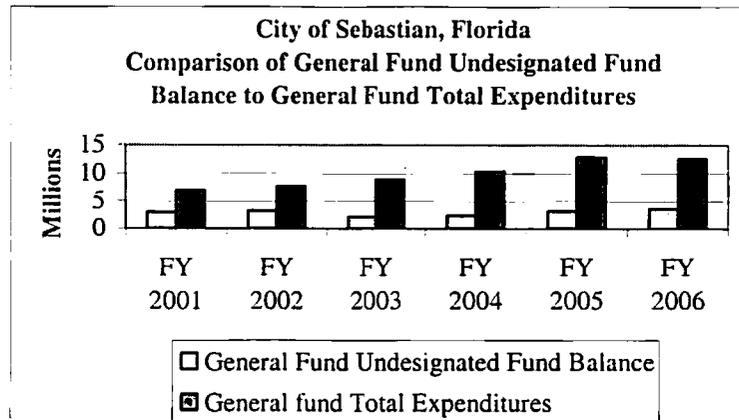
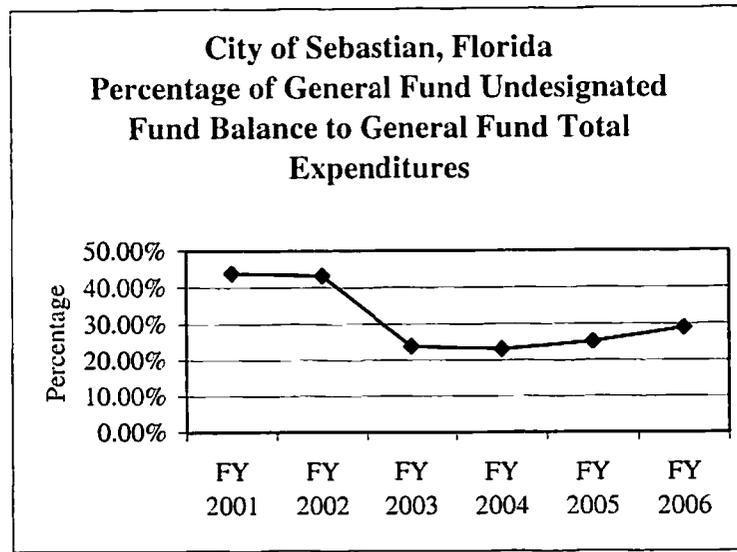


Chart V



BUDGET BY FUNCTION

Economic Environment

As reported by the University of Florida Bureau of Economic and Business Research, 2006 Estimates of Population, the City of Sebastian continues to grow. In addition, Sebastian is approaching a point in its development evolution reflecting an approximate "build-out" rate of 60%. As such, the City faces challenges relative to growth in both residential and commercially zoned areas. With the continued residential growth, there are parallel new commercial developments. The Village Shops of Sebastian are nearing completion of Phase II, adding several new retail buildings in the "historic fishing village" theme. Commercial growth on the west side of Sebastian continues, with a new Publix grocery store and a new shopping center (Shoppes of Sebastian, Phase I) offering dining and other retail amenities. Several new commercially zoned areas were annexed into the City, and are in various stages of planning for new commercial developments including a Space Coast Credit Union, Shoppes of Sebastian Phase II, Sebastian Crossing Commercial and Sebastian Crossroads Plaza. Several industrial properties have also been developed providing additional service and warehousing opportunities. These include two buildings in the Sebastian Industrial Park, new mini-warehouse buildings in the 512 Commerce Center, a contractor trade building (Arnold's Air) and an auto service building (Firehouse Garage).

The Sebastian Community Redevelopment Agency (CRA) continues to play an important role in Economic Development. Recent infrastructure improvements within the CRA area have increased the tax-incremental revenues the City receives. This year, the CRA developed a new program, the Façade, Sign and Landscaping Grant, and has awarded four grants to local businesses. Other businesses are enhancing their exteriors, including the recent Wal-Mart renovation that included upgraded landscaping and new exterior colors that meet the overlay district requirements.

The Growth Management Department has worked closely with the Office of the City Manager and Sebastian Municipal Airport to draft development guidelines identifying the uses and aesthetics of new development.

The City continues to utilize the web site for businesses that was implemented a year ago, www.sebastianbusiness.com. The website features information on economic incentives, relocation and business development. The City has also strived to provide new businesses with information on the local Chamber of Commerce and the benefits it offers to its members. The City has also developed new procurement standards to include local businesses in the purchasing process. Also, the City's provides support to several local

festivals, like "The Sebastian Clambake" and "The Pelican Island Wildlife Festival" that provide direct economic benefit to the community.

General Government

The Sebastian Elementary School House renovation project (Old City Hall) currently is underway with a completion date estimated to be in April 2007. This project is funded by the Historic Preservation Grant, and Discretionary Sales Tax Revenue Bond proceeds, and Discretionary Sales Tax Revenue. The building will be used to house the Historical Society and Association for Retarded Citizens (ARC).

The City Council currently is considering the possibility to relocate the Community Center. Site possibilities have been presented to the Council for consideration. A funding allocation of \$931,156 from Discretionary Sales Tax Revenue has been incorporated in the capital budget for the Community Center Phase I- Design and Planning. Currently, the public Works Compound phase I project has been delayed due to funding and priority issue. Further development of this project will be brought before Council for consideration in the near future.

Community Safety

The Sebastian Police Department (SPD) has been working diligently to augment both operations and expectations since the agency received law enforcement accreditation from the Commission for Florida Law Enforcement Accreditation nearly four years ago. This designation has markedly increased SPD's ability to prevent and control crime through more effective and efficient delivery of law enforcement services to the community. Primary reasons for seeking accreditation included: the necessity for SPD to establish goals and objectives with provisions for periodic updating; constant reevaluation of whether departmental resources are being employed in accordance with agency goals, objectives and mission; constant reevaluation of departmental policies and procedures as documented in the department's written directive system; to accommodate correction of internal deficiencies and inefficiencies before they become public problems; and the opportunity to reorganize without the appearance of personal attacks. Essentially, maintaining accreditation will continue to serve as a yardstick to measure the effectiveness of SPD's programs and services, augmenting standards and practices agency wide. Such an arrangement is most appropriate in that growth oriented communities like Sebastian, tend to experience higher incidence of crime as populations continue to diversify and expand. Standards and performance measurements resulting from the accreditation process will continue to guide both SPD and city administration in alleviating such potentially adverse conditions.

Although the City of Sebastian continues to remain as one of the fastest growing municipalities in Florida, crime rates have fortunately remained relatively constant. Sociological and economic trends suggest that a relationship typically exists between surges of criminal activity and community growth. This has not at all been the case in the City of Sebastian. As referenced in the Sebastian Police Department 2005 Annual Report, SPD has been quite successful in providing quality law enforcement services to the community. Notable statistics reflective of this position include Sebastian's total index crime clearance rate of 31%, compared to the state average rate of 22.6%, and Indian River County's rate (collective average of all agencies and jurisdictions) of 24.4%. Sebastian has experienced slight increases in certain crimes including aggravated assault, sexual assault, burglary and Vehicle theft. Robbery has decreased slightly. There were no homicides in 2005.

Despite recent policy directives by The School District of Indian River County not to sustain partnership with the City of Sebastian to continue the School Resources Officer Program, the Fiscal Year 2007 Proposed Budget recommends continued sponsorship of two officers, one to remain stationed at Pelican Island Elementary School and the other at Sebastian Elementary School. The encouragement of this program remains indicative of the philosophy that preventative education for this age group is most effective in preventing long-term juvenile crime, as well as to instill the importance of community safety and responsibility. Such rationale also justifies the Drug Awareness Resistance Education (D.A.R.E.) and Gang Resistance Education and Training (G.R.E.A.T.) initiatives as well as a new child abduction resistance course called Resist Aggression Defensively (R.A.D. Kids). The programs remain very popular among both children and parents and are expected to continue in fiscal year 2007 via assistance from various grant programs sponsored by the United States Department of Justice.

The Fiscal Year 2007 Proposed Budget also supports the continuation of two progressive safety programs recently initiated in the community, the SPD K-9 Unit and the Sebastian Marine Patrol. The K-9 initiative became possible as a result of numerous charitable efforts in the community, including unsolicited seed funds donated by pupils at Pelican Island Elementary School, as well as contributions from area businesses. Employment of police K-9 units will continue to assist officers by conducting extremely sensitive investigations, including narcotics detection and locating missing persons, as well as to help track criminal suspects more expeditiously. The Sebastian Marine Patrol Program was started with a 50% grant from the Florida Inland Navigational District. We were able to assign a patrol officer to the boat last summer and we are currently involved in educational and enforcement actions that most of the boaters are accepting with open arms.

Transportation

The current Fiscal Year marked completion of the Louisiana Avenue Improvement project. The improvements include drainage enhancement, resurfacing and reconstruction of street, and street lighting.

The Department of Engineering continues working on a long-term street-resurfacing program for the next 10 to 15 years. City administration will also continue to program funding for streetscape projects to help maintain public safety and beautification efforts. In addition, capital improvement programming for sidewalk installation throughout the City will continue for both the short and long term by the Department of Engineering as funding and resources permit. Fiscal Year 2007 includes plans for beginning the design and engineering of the Barber Street Realignment and Easy Street Renovation projects.

Airport

The Fiscal Year 2002 adoption of the current Sebastian Municipal Airport (SMA) Master Plan has yielded numerous successes and accomplishments involving the ability to receive federal and state grants, which permitted for much needed infrastructure improvements at the Airport. Significant accomplishments during the current year include Rehabilitation of Runway 9-27 Phase II, Rehabilitation of Taxiway A & Apron, and the Airport Administration Building. All above projects were funded with the assistance from FAA and FDOT. The Airport Administration Building is to house the Airport, Public Works, and Engineering personnel. The official dedication will be held in late September 2006.

With the completion of the Airport self-serve fuel facility, which is expected to be completed in first part of the new fiscal year, staff estimates the facility will generate approximately \$200,000 in fuel sales in the first year. This venture will help diversify airport revenues.

As Sebastian Municipal Airport's infrastructure is being developed to attract businesses and create jobs in our community, a comprehensive business plan has been developed and submitted to the public and the City Council for approval via a workshop held in August 2006. Presently requested changes are being incorporated into the business plan, which will be submitted to the City Council for official adoption. Once the business plan has been adopted, the City can start marketing the airport property for leasing opportunities. A thorough business plan is not only critical to the economic viability of the Sebastian Municipal Airport, but also aids the City of Sebastian in controlling growth by establishing minimum standards and guidelines for both aviation and non-aviation development, as demand increases for leaseholds at the airport.

Physical Environment

In response to the need to comprehensively address and implement long-term solutions to community drainage and other stormwater related problems, City Council established a stormwater utility that levies an annual fee on a per unit/property basis throughout the community. Since the inception of fee collection in Fiscal Year 2002, the City has received \$3,755,489 and estimates to receive approximately \$820,000 in Fiscal Year 2007. In FY 2004-05, The Council removed the percentage cap on the utilization of stormwater utility fees for maintaining the existing stormwater system.

In Fiscal Year 2004, the City of Sebastian was successful in securing the community's first ever revenue bond dedicated specifically to finance large-scale comprehensive stormwater utility improvements. This authorization

yielded an initial \$5.6 million commitment to help finance capital improvement programs that govern implementation of a series of projects designed to better facilitate drainage flow dynamics citywide. In FY 2005-06, City Council finalized plans to move forward with the Collier Creek Canal and Twin Ditch projects. The move has necessitated that the use of the Stormwater Utility Revenue Bonds focus on the completion of these projects while delaying other projects such as Periwinkle Drive and Middle Stonecrop. Any future funding shortage may require transfers from the Stormwater Utility Special Revenue Fund.

Stormwater maintenance has long been an issue for City residents. The upkeep of the ditches and swales has been an extreme challenge for the Stormwater Division. Shortage of funding for maintenance crews and proper equipment has contributed to this issue and needs to be addressed by City management. In FY 2005-06, City outsourced the swale and ditch maintenance to enable City crews to focus efforts on different stormwater maintenance practices. This action also allows a more consistently maintained ditches and swales and reduces the number of swale drainage complaints. The current ditch and swale mowing contract amounts to \$856,557. This brings the stormwater maintenance to a \$1.8 million dollar operation funded 65% through General Fund revenues and 35% through stormwater assessments. Once the mowing pattern is established, the contract mowing service costs should drop to a more reasonable level in the next fiscal year.

Culture and Recreation

City administration will continue to provide program funding for beautification and landscaping improvements throughout the City, as opportunities become available. The current Fiscal Year marked completion of the Riverview Park project. The project is 42% funded by the Florida Recreation Development Assistance Program and 58% funded by Discretionary Sales Tax revenues. The project includes twin piers, pavilions, an observation deck, and a splash pad. Several neighborhood park playground improvements have also been accomplished in the current fiscal year, which includes Easy Street park, Bryant Court park, and Blossom park.

Fiscal Year 2007 includes plans for Hardee Park Improvements, a mooring field, and the rebuilding of Schumann Park racquetball/basketball courts, which was destroyed by hurricane Frances and hurricane Jeanne. The rebuilding of the Schumann Park racquetball/basketball courts is funded by FEMA reimbursement.

Summary

There are a lot of numbers, indicators, projections, charts and graphs in this budget document. Rightfully so, being that this budget reflects Sebastian's vision and focus on improving the quality of life for our citizens, businesses, and visitors respectively. This budget reflects community values, goals, objectives, and ideas.

The Proposed Fiscal Year 2007 Budget continues to represent the character of a city whose unique identity distinguishes itself from other geographic areas of both Indian River County and throughout the Treasure Coast.

City administration began finalizing its recommendations for next year's budget with 75% of the current fiscal year completed and 74% of the approved budget expended and 72% of the anticipated revenues collected. The projected Fiscal Year 2006 General Fund Undesignated Fund Balance is estimated to be approximately 29% of the total General Fund expenditures, which has exceeded the Financial Policy requirement of 15% minimum. A recommendation to change the General Fund Undesignated Fund Balance requirement from 15% minimum to 25% minimum will be brought to you for consideration at the final budget hearing.

Fiscal Year 2007 will mark the eighth consecutive year of administering a performance budget. This budget document contains two additional critical sections indicative of performance measurement, the accomplishment segment and performance indicator section for departments and divisions. However, this is a continuous process, as more work is required to truly solidify our belief that we are on the right track.

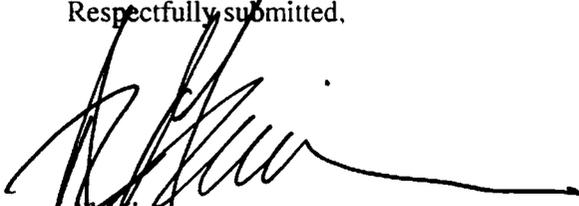
Total appropriation for all funds is recommended to be \$27,692,947. As such, the overall Fiscal Year 2007 Proposed Budget is financially sound and delivers services our residents have come to expect.

	FY 2005 Amended <u>Budget</u>	FY 2006 Recommended <u>Budget</u>	Dollar <u>Change</u>	Percentage <u>Change</u>
General Fund	\$ 12,767,391	\$ 12,322,178	\$ (445,213)	-3.49%
Special Revenue Funds	4,636,715	5,730,476	\$ 1,093,761	23.59%
Debt Service Fund	1,478,392	1,473,330	\$ (5,062)	-0.34%
Capital Projects Funds	1,450,763	5,033,421	\$ 3,582,658	246.95%
Golf Course Fund	1,676,979	1,634,235	\$ (42,744)	-2.55%
Airport Fund	411,726	396,235	\$ (15,491)	-3.76%
Building (1)	2,341,889	1,103,072	\$ 2,005,090	85.62%
TOTAL	\$ 24,763,855	\$ 27,692,947	\$ 6,172,999	24.93%

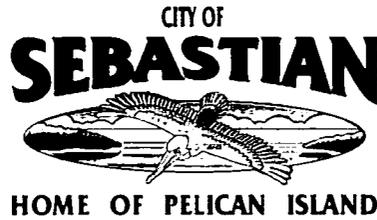
The Sebastian Management Team looks forward to working with the City Council during the upcoming public hearings, as well as welcomes the opportunity to address questions and concerns accordingly. In summary, the Fiscal Year 2007 Proposed Budget outlines and supports the city's good financial position; further expands city-wide beautification; continues attention to preserving and enhancing our community's small town atmosphere; encourages conservation initiatives; supportive of expanding private/public partnerships and economic development.

Earlier this year, the nationally recognized Government Finance Officers Association awarded the Distinguished Budget Presentation Award to the City for its Fiscal Year 2006 budget document. This is the second time the City received this honor. This award is the highest form of recognition in governmental budgeting and represents a significant achievement by our City. A special and very personal thanks goes out to the Management Team who assisted the Office of the City Manager and the Finance Department in preparing this year's budget submission, including department directors who contributed invaluable in preparing the budget document. With the hard work and dedication provided by employees and the Management Team, I am confident in our ability to provide the same high quality services that citizens have enjoyed in Sebastian.

Respectfully submitted,



Al Minner
City Manager



1225 MAIN STREET • SEBASTIAN, FLORIDA 32958
TELEPHONE: (772) 589-5330 • FAX (772) 589-5570

September 30, 2006

The Honorable Mayor Brian Burkeen and City Council
City of Sebastian
1225 Main Street, City Hall
Sebastian, Florida, USA

Re: Fiscal Year 2007 Supplemental Budget Message

Dear Mayor Burkeen and City Council Members:

At the first budget hearing, Council authorized the City Manager to increase the school crossing guards pay rate from \$7.00 per hour to \$12.00 per hour. The total financial impact of this action is \$12,320. At the final budget hearing, Council authorized the City Manager to increase each Council member's expense account from \$50 per month to \$250 per month. The financial impact for this action is \$12,918. In order to facilitate the process without changing the total General Fund adopted budget amount, the General Fund contingency account was reduced by \$24,700.

Respectfully,



Al Minner
City Manager



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CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

COMMUNITY PROFILE

General Description

The City of Sebastian, Florida is located in Indian River County approximately midway through the east coast of the Florida Peninsula (between Melbourne and Vero Beach) in an area known as the Treasure Coast. It is recognized as the Home of Pelican Island, the first designated wildlife refuge in the United States.

The City of Sebastian was first incorporated as the Town of Sebastian in 1924. In the late 1950s General Development Corporation purchased the land from the Mackle family of Miami and began the development of a planned community that is now the City of Sebastian. The City has a population of approximately 20,000 living in an area of approximately 14.6 square miles. The City has seen rapid growth in the past several years and it is anticipated to continue.

The City of Sebastian boasts beautiful parks, public and private elementary schools, middle schools, and a high school just outside of its limits, an unobstructed view of the intra-coastal waterway in the Indian River Lagoon along its riverfront district, close proximity to Atlantic beaches, a police department, shops and restaurants, many churches, several City festivals each year, monthly arts and crafts shows, concerts in the park, a municipal golf course and airport, and a central location with easy access to I-95 and the Florida Turnpike.

Education

The city of Sebastian hosts five public schools: Pelican Island Elementary School (PK through Grade 5); Sebastian Elementary School (PK through Grade 5); Sebastian Junior High Charter School (Grades 6, 7, 8); Sebastian River Middle School (Grades 6, 7, 8); and Sebastian River Senior High School (Grades 9 through 12).

Higher education is also available in the Sebastian area. There are two 2-year colleges, Indian River Community College and Brevard Community College, and one 4-year institution, Florida Institute of Technology (Florida Tech). Sixty minutes to the northwest, Orlando hosts a number of colleges and universities offering academic and trade curriculum.

Workforce

Retail sales and the service industries remain the largest sectors of employment in Sebastian area. The historical overall unemployment rate for the area over the past ten years and the projected unemployment rate for the next ten years are greater than that of the state of Florida. This high number indicates that the influx of residents to the area continues to outpace job creation. According to the U.S. Census Bureau (2000), 86% of the population age 25 or older are high school graduates and 23.1% hold a bachelor's degree or higher. The geographical area of the City of Sebastian, just north of the Treasure Coast, houses a number of high-tech industries including NASA and various aerospace industry-related businesses. This attracts a workforce with a higher than average education and technical skills to the vicinity. The area median age for 2004 was 48.1 and median household income for 2004 was \$40,677 per Bureau of Economic and Business Research.

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

Major employers in the County are shown below along with their approximate level of employment as of January 2006.

Major Employers in Indian River County

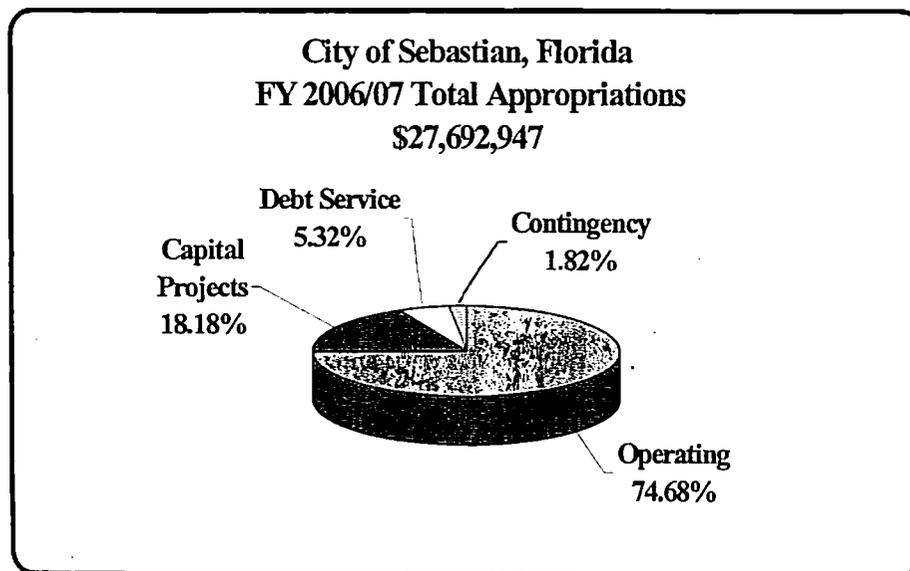
<u>Establishment</u>	<u>Industry/Product</u>	<u>Number of Employees</u>
School District of Indian River County	Government	2,106
Indian River Memorial Hospital	Health Care	1,549
Indian River County	Government	1,528
The New Piper Aircraft	Manufacturer	1,100
Publix Supermarkets	Retail Grocery	950
City of Vero Beach	Government	600
Sebastian River Medical Center	Health Care	525
John's Island	Residential/Resort	475
Hale Indian River Groves	Citrus	470
Wal-Mart	Retail	462
Indian River Estates	Retirement/Life Care	434
Disney's Vero Beach Resort	Resort Hotel	310
Grand Harbor Management	Developer	303
Visiting Nurse Association	Health Care	297
Sun Ag. Inc.	Citrus, Agric.	270
Dodgertown Complex	Convention/Sports	255
St. Edwards School	Independent School	243
City of Sebastian	Government	207
Macho Products, Inc./MDI	Manufacturer	200
Flight Safety International	Flight Instruction	162
CVS Warehouse/Distribution	Distribution	150
KB Home	Home Builder	146
Medical Data System	Collection Agency	140
Indian River National Bank	Banking	131

Source: Indian River County Chamber of Commerce

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

Population/Growth

The City of Sebastian has undergone significant growth in the last ten years. The annual growth rate in Indian River County is projected to be 1.9% versus the State of Florida's annual growth rate projection of 1.6%. The City continues to remain as one of the fastest growing municipalities in Florida. In addition, Sebastian is approaching a point in its development evolution reflecting an approximate "build-out" rate of 60%. The City continues to face challenges relative to growth management, as a tremendous ability to grow and develop, both in residential and commercially zoned areas of the community exist. With such dynamics, new commercial and industrial facilities will likely be proposed in response to respective market demands indicative of an expanding population. Accordingly, it becomes necessary to continue initiatives to facilitate long-range planning and growth management practices to help reflect and govern Sebastian's efforts to maintain and support its small town, good quality of life atmosphere.



Source: University of Florida, Bureau of Economic and Business Research

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

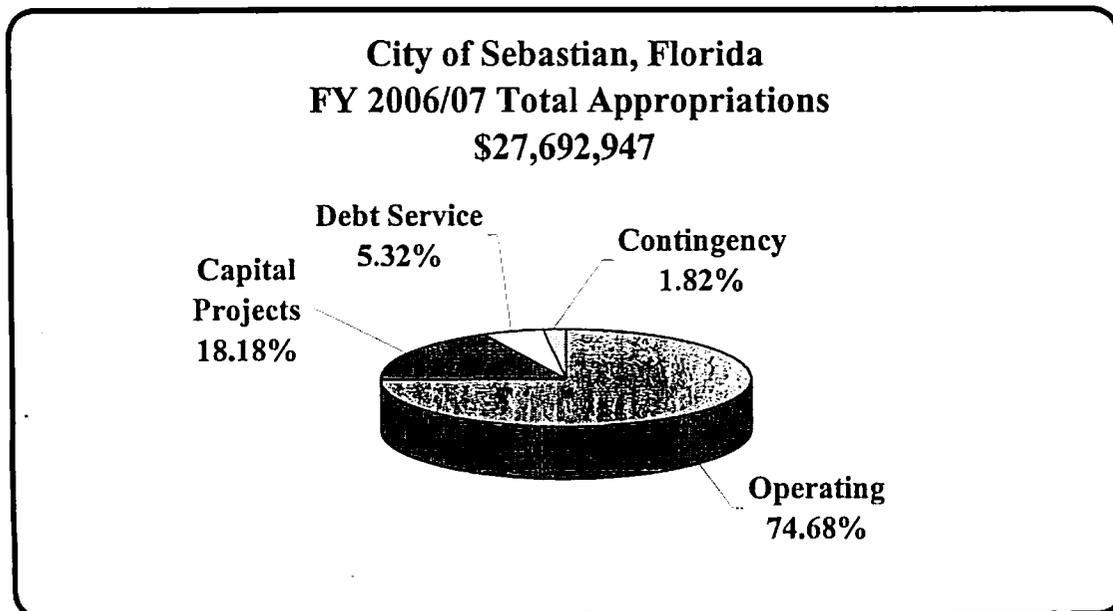
The Fiscal Year 2006/07 adopted budget continues to focus on the community growth as in the previous years. In addition, the focus has expanded to include the principal issue of decreasing ad valorem tax millage rate to be in line with the local property value appreciation, as well as implementing and funding the recommended service level. Reducing the millage rate has become a challenge for the City Manager and management staff. For Fiscal Year 2006/07, the City Council was able to adopt a rolled back rate of 3.0519, mainly due to a 28.85% increase in property value. In the past, the reduction of millage rate was not the primary focus of the budget process. The primary budget focus was on maintaining and expanding the service level to meet the community needs.

TOTAL BUDGET SUMMARY

The annual budget for the City of Sebastian is divided into four major components, which include all appropriations for the city. The total budget, including all four components, is \$27,692,947. The four components include the following:

- **Operating Budget:** The operating budget finances the day-to-day provision of city services. The budgeted amount for Fiscal Year 2006/07 is \$20,680,867.
- **Capital Projects Budget:** The Capital Projects budget funds the construction of city facilities, such as roads, drainage, and parks projects. The budgeted amount for Fiscal Year 2006/07 is \$5,033,421.
- **Debt Service Budget:** The debt service budget funds scheduled debt service payments for city's long-term debts. The budgeted amount for Fiscal Year 2006/07 is \$1,473,330.
- **Contingency/Reserve:** The contingency/reserve appropriation, which is made up of fund reserves and is available to cover emergency expenses or revenue shortage. The contingency/reserve budget for Fiscal Year 2006/07 totals \$505,329.

The percentages of each component of the total budget are presented in the graph below.



CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

FY 2006/07 BUDGET SUMMARY FOR ALL FUNDS

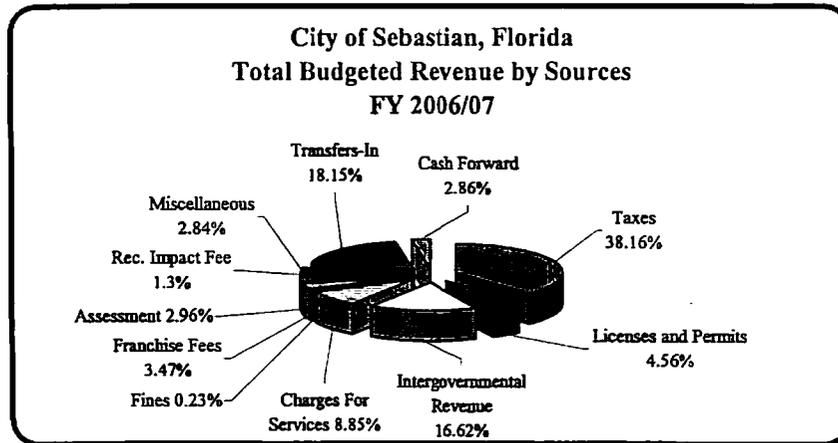
	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>CAPITAL PROJECTS FUNDS</u>	<u>ENTERPRISE FUNDS</u>	<u>ALL FUNDS</u>
<u>ESTIMATED REVENUES:</u>						
Taxes:						
Ad Valorem	\$ 4,539,000	\$ -	\$ -	\$ -	\$ -	\$ 4,539,000
Sales and Use Taxes	-	3,847,000	-	-	-	3,847,000
Utility Service	2,182,027	-	-	-	-	2,182,027
Licenses and Permits	231,200	-	-	-	1,031,400	1,262,600
Intergovernmental Revenue	2,380,000	10,000	-	2,212,500	-	4,602,500
Charges For Services	441,342	-	-	-	2,010,157	2,451,499
Fines and Forfeitures	55,900	8,000	-	-	-	63,900
Franchise Fees	960,475	-	-	-	-	960,475
Stormwater Assessment	-	820,000	-	-	-	820,000
Recreation Impact Fees	-	360,000	-	-	-	360,000
Miscellaneous Revenue	397,562	293,000	2,850	-	91,985	785,397
TOTAL ESTIMATED REVENUES	11,187,506	5,338,000	2,850	2,212,500	3,133,542	21,874,398
Transfers-In (1)	736,192	-	1,470,480	2,820,921	-	5,027,593
Cash Balances Brought Forward	398,480	392,476	-	-	-	790,956
TOTAL ESTIMATED REVENUES, BALANCES AND TRANSFERS	\$12,322,178	\$5,730,476	\$ 1,473,330	\$ 5,033,421	\$3,133,542	\$27,692,947
<u>EXPENDITURE/EXPENSES:</u>						
General Government	\$ 3,148,693	\$ -	2,850	\$ -	\$ -	\$ 3,151,543
Public Safety	4,687,174	21,500	-	85,000	1,082,209	5,875,883
Physical Environment	1,572,140	3,500	-	800,000	-	2,375,640
Transportation	1,627,449	202,429	-	2,912,571	358,735	5,101,184
Culture and Recreation	1,057,256	-	-	1,081,156	1,332,245	3,470,657
Debt Service	-	300,000	1,470,480	154,694	301,990	2,227,164
TOTAL EXPENDITURE/EXPENSES	12,092,712	527,429	1,473,330	5,033,421	3,075,179	22,202,071
Transfers-Out (1)	80,000	4,868,047	-	-	37,500	4,985,547
Reserves	149,466	335,000	-	-	20,863	505,329
TOTAL EXPENDITURES/EXPENSES, TRANSFERS AND RESERVES	\$12,322,178	\$5,730,476	\$ 1,473,330	\$ 5,033,421	\$3,133,542	\$27,692,947

(1) The difference between the transfers-in and the transfers-out represents a transfer from the Cemetery Trust Fund to the General Fund for capital equipment purchase. The Cemetery Trust Fund is not a budgeted fund and therefore is not included in the FY 2006/07 annual budget.

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

SUMMARY OF REVENUES

Total revenues available to the city in FY 2006/07 from all sources are estimated at \$27,692,947. As illustrated in the graph below, tax revenues make up approximately 38.16% of total budgeted revenues. Tax revenues include ad valorem taxes, discretionary sales tax, and utility service tax. Intergovernmental revenues make up 16.62% of revenues. These are comprised of state shared revenues and federal grants, state grants, and local grants. Charges for services represent an additional 8.85% of revenues, and are generated mainly by the enterprise activities of the city.



The table presented below provides a summary of the changes in the FY 2006/07 revenues compared to the FY 2005/06 budget. Intergovernmental Revenue has an increase of 99.73% mainly due to the anticipated federal grants for FY 2006/07 projects. Licenses and permits have a decrease of 11.2% due to the slow down on construction activity. Fine and forfeitures has a decrease of 16.61% mainly due to the change in the Florida Constitution, which has shifted the fine revenues from cities to the court system. Miscellaneous revenue has an increase of 126% mainly due to the projected interest earnings. Transfers-in has an increase of 28% represents additional inter-fund transfers needed for capital projects. Cash forward has a decrease of 32.57% mainly due to the one time transfer of fund balance reserve to the Building Department in FY 2005/06 for the change of Building Department fund type.

Total Budgeted Revenue

	Actual FY 2003/04	Actual FY 2004/05	Budget FY 2005/06	Budget FY 2006/07	Increase (Decrease)	% Increase/ Decrease
Taxes	\$ 8,179,344	\$ 9,483,664	\$ 9,511,674	\$ 10,568,027	\$ 1,056,353	11.11%
Licenses and Permits	1,867,920	1,587,675	1,421,880	1,262,600	(159,280)	-11.20%
Intergovernmental Revenue	5,634,308	7,865,263	2,304,359	4,602,500	2,298,141	99.73%
Charges For Services	2,055,163	1,994,278	2,460,804	2,451,499	(9,305)	-0.38%
Fines and Forfeitures	118,918	95,699	76,625	63,900	(12,725)	-16.61%
Franchise Fees	770,600	886,390	879,700	960,475	80,775	9.18%
Stormwater Assessment	757,712	758,887	804,980	820,000	15,020	1.87%
Recreation Impact Fee	557,700	385,775	360,000	360,000	-	0.00%
Miscellaneous Revenue	828,885	599,607	347,345	785,397	438,052	126.11%
Total Operating revenues	\$ 18,319,338	\$ 23,657,238	\$ 18,167,367	\$ 21,874,398	\$ 3,707,031	20.40%
Debt Proceeds	7,756,780	-	-	-	-	0.00%
Transfers-In	3,191,598	3,851,765	3,915,957	5,027,593	1,111,636	28.39%
Cash Forward	-	-	1,173,039	790,956	(382,083)	-32.57%
Total Revenues	\$ 31,718,928	\$ 27,509,003	\$ 23,256,363	\$ 27,692,947	\$ 4,436,584	19.08%

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

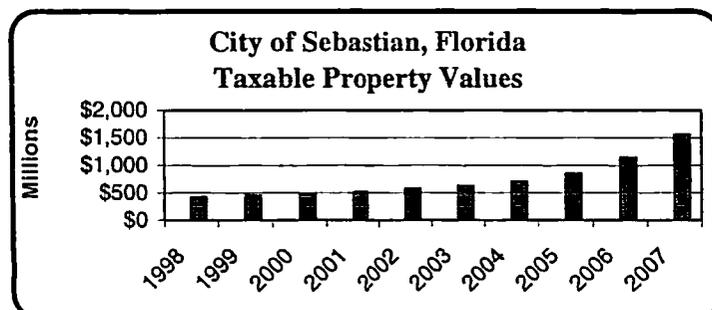
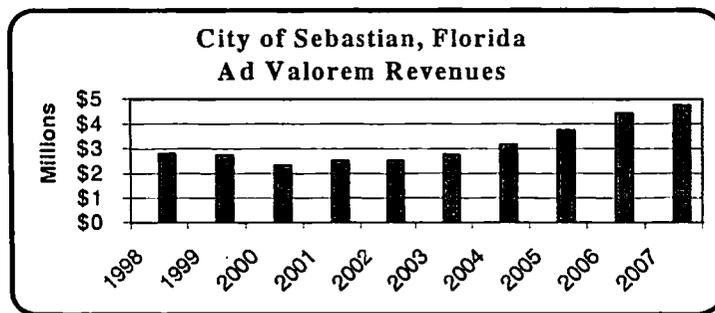
The following is an overview and analysis of all the major revenue sources for the city. The overview provides a description of the revenue and the authority to collect such revenue. The analysis provides up to ten years trend for each major revenue source.

Taxes

Ad Valorem Taxes

Florida Statutes provide the authority for municipal governments to adjust their property tax rates. Article 7 of the Florida Constitution allows municipalities to levy property taxes (section 9), creates the homestead exemption (section 6) and exempts motor vehicles (automobiles, boats, and mobile homes) from property taxation (section 1). The value of property is determined by the County Property Appraiser (Florida Statute 192.042). The Property Appraiser assesses each property within the County for that property's value in its highest and best use. Any applicable exemptions are deducted from this total to arrive at the taxable value. Millage rates are charged against the taxable value to arrive at the total tax on each parcel. One mill equals a \$1 tax for each \$1,000 of taxable value. Due to discounts, non-payments and possible Value Adjustment Board changes, it is prudent to budget at less than 100% of assessed property tax revenue. Florida Statute 200.065(2)(a) 1 requires cities to budget at least 95% of taxable value. In FY 2006/07 the city has budgeted at 95%, or \$4,510,500.

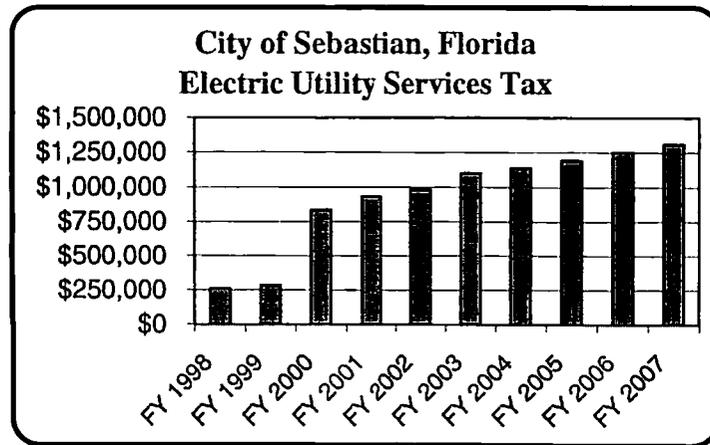
Ad valorem taxes, or property taxes, provide approximately 16.29% of the city's total revenues. The ad valorem taxes are recorded in the city's general fund. The graphs below illustrate a significant increase in ad valorem revenues and property value over the last several years. The FY 2006/07 property value actually has an increase of 28.85% from the previous year while the Ad valorem tax revenue only has a moderate increase of 7.26%. This moderate increase is mainly generated from new constructions due to the adoption of a rolled back millage rate of 3.0519. Rolled back millage rate definition is located on page 247. A summary of city's millage rates since 1986 is located in the schedule section of this document on page 233.



CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

Utility Services Tax

Utility Services Tax is a tax levied on purchases of electricity, water, and LP gas services on customers within the city limits. A rate of 10% of the monthly purchase price is applied for such services. Tax is collected per Florida Statute 166.231 and city Code of Ordinances Sec. 94-26. Majority part of the Utility Services Taxes is from Electric Utility Service Tax. For FY 2006/07, \$1,311,190 is estimated to be received based on trend analysis. The Utility Services Tax revenues are recorded in the General Fund. It provides approximately 4.7% of the city's total revenues. The graph below illustrates a steady increase in Utility Services Tax, which is population driven. The significant increase in revenue from FY 1999 to FY 2000 is due to the removal of the \$2.50 Utility Services Tax cap by the City Council.



Communication Service Tax

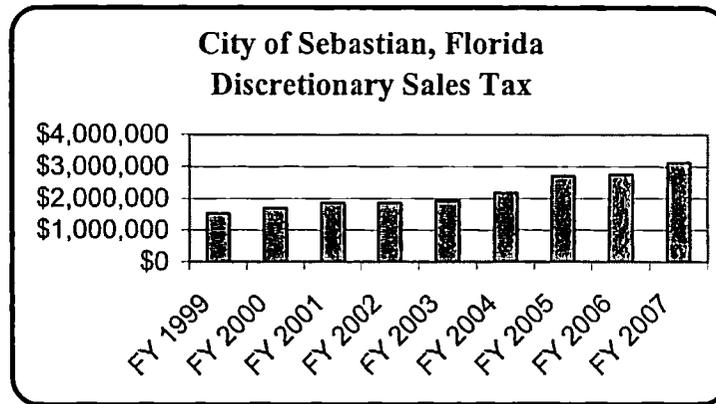
The Communication Service Tax replaced the franchise fee for dealers of communications services (including, but not limited to, phone and cable TV services). The tax in the city is 5% of the sales price on all taxable sales of communication services provided within the municipality. The revenue estimate for FY 2006/07 is \$870,837, which is a 5.5% increase from the FY 2005/06 collection level. The revenue estimate is provided by the Legislative Committee on Intergovernmental Relations (LCIR). The Communication Service Tax is recorded in the city's general fund.

Discretionary Sales Tax

The discretionary sales tax is the seventh-cent or an additional one-cent sales tax levied by Indian River County. Indian River County voters passed the Optional One-cent Sales Tax in March 1989 to be used for infrastructure needs of the County. The tax is effective for a fifteen-year period. In November of 2002, an extension was approved by voter referendum to extend the Optional One-Cent Sales Tax another fifteen years until December 31, 2019. The tax funds are distributed to participating cities within the County on a percentage basis determined by the city's population. The city receives the monthly distribution approximately two months after the retail sales take place. For FY 2006/07, \$3,127,000 is estimated to be received based on the trend analysis and the estimate provided by the Legislative Committee on Intergovernmental Relations (LCIR). Which is a 13.7% increase from the FY 2005/06 collection level. The Discretionary Sales Tax revenues are recorded in a special revenue fund.

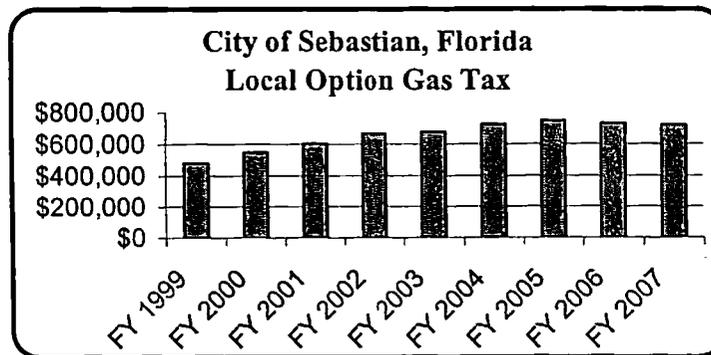
CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

The Discretionary Sales Tax provides approximately 11.29% of the city's total projected revenues. The funds can only be used to finance, plan, and construct infrastructure, land acquisition for recreation or preservation, and land improvement. Therefore reducing the burden of such costs on ad valorem taxes. The graph below illustrates a steady increase in Optional One-Cent Sales Tax, which is population driven.



Local Option Gas Tax

The Local Option Gas Tax is a six-cent per gallon tax levied by Indian River County. The tax funds are distributed to participating cities within the County on a percentage basis determined by the city's population and amount of annual transportation-type expenditures. High fuel costs and change in consumer driving pattern in the past year have contributed to the lower than projected revenues for FY 2005/06. This revenue pattern is anticipated to continue in FY 2006/07 and the revenue is projected to be \$720,000. The Local Option Gas Tax revenues are recorded in a special revenue fund, which provides approximately 2.6% of the city's total projected revenues. The revenue is restricted for use in transportation projects, thus reducing the burden of such costs on ad valorem taxes. The graph below illustrates a steady decrease in Local Option Gas Tax in the past three years.

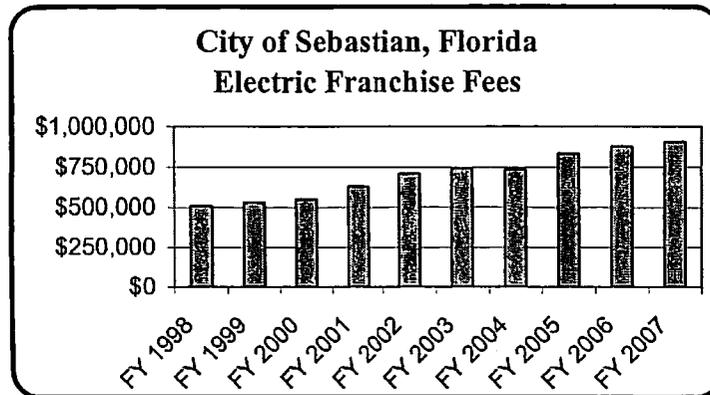


FRANCHISE FEES

Franchise fees are paid by utility providers (electricity, solid waste) for their use of city streets and property in providing their services. The franchise fee is 6% of the utility provider's gross receipts. The majority part of the city's franchise fees revenues comes from electricity franchise fees. Electric franchise fees have grown along with population over the last few years, and should continue for the future. For FY 2006/07, \$906,400 is budgeted for electric franchise fees revenues, which represent an increase of 3% from the FY 2005/06 collection level. The franchise fee revenues are recorded in the General Fund. It provides approximately 3.27% of the city's total revenues.

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

The graph below illustrates a steady increase in electric franchise fees, which is population driven.

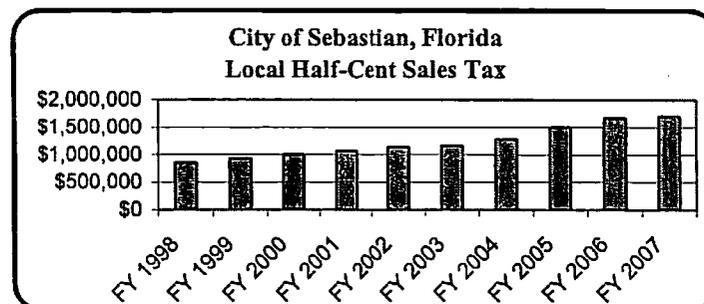


INTERGOVERNMENTAL REVENUES

Local Half-Cent Sales Tax

Sales Tax, pursuant to Chapter 212 Florida Statutes, are collected by businesses and remitted to the State of Florida. In 1982, the Florida Legislature created the "Local Government Half-Cent Sales Tax Fund" program. The program is administered by the Florida Department of Revenue. Monies in this trust fund are distributed monthly to eligible counties and municipalities. The city receives the monthly distribution approximately two months after the retail sales take place. Each June, the Legislative Committee on Intergovernmental Relations (LCIR) provides a forecast of the estimated sales tax distribution. As part of the Half-Cent Sales Tax program, the Florida Legislature earmarks a percentage of the State sales tax collected in each county for distribution to cities in that county according to a population based formula (Florida Statute 218.61). As a result of legislation (HB 113-A), effective July 1, 2004 the percentage of sales tax revenue allocated for distribution to cities will be reduced from 9.653% to 8.814%. Under the legislation, cities are supposed to be "held harmless" by a corresponding increase in Municipal Revenue Sharing.

The Local Half-Cent Sales Tax is recorded in the city's general fund. It provides approximately 6.1% of the city's total revenues. The graph below illustrates a significant increase in the Local Half-Cent Sales Tax revenue from FY 1997/98 through FY 2006/07. The anticipated revenue for FY 2006/07 is based on the forecast provided by the Legislative Committee on Intergovernmental Relations (LCIR). The revenue estimate reflects the authorized changes in the State's sales tax share of the Local Government Half-Cent Sales Tax Program that are incorporated within Chapter 2003-402, L.O.F (Laws of Florida) and Chapter 2003-404, L.O.F.

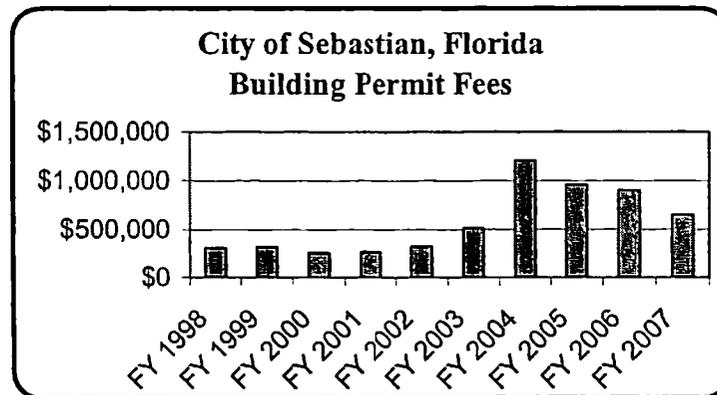


CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

CHARGES FOR SERVICES

Building Department Revenues

The Building Department is an enterprise operation of the City. A major part of the Building Department Revenue sources is building permit fees. Building activities are very sensitive to economic changes, and this type of revenues can quickly decline if there is a downturn in the economy. The low interest rate environment and new annexations over the past few years have caused a substantial increase in citywide building activity. The trend of strong Building Department revenues should continue as the city is experiencing strong population growth. The graph below illustrates a significant increase in the building permit fees from FY 2000 through FY 2004. The decrease in revenue for FY 2005 reflects the impact of the two major hurricanes that came through the city during the last month of the FY 2004. The decrease in FY 2006 estimated revenue reflects the slow down in housing market, which is anticipated to continue in FY 2007. Building Department revenues are continuously monitored; any adjustments to reflect economic changes shall be made during the budget year.



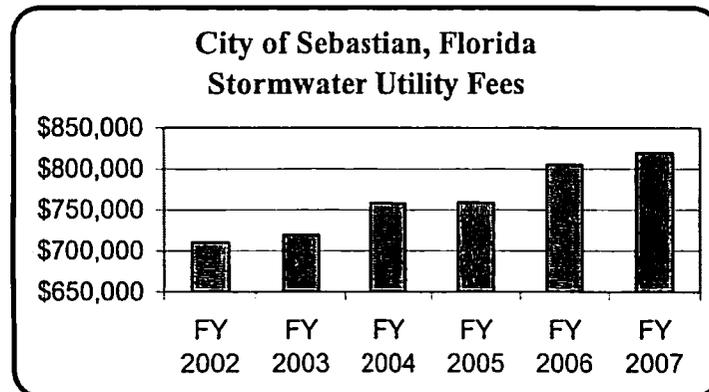
ASSESSMENT

Stormwater Assessment Revenues

The City of Sebastian started to assess city residents Stormwater Utility Fees for the purpose of managing the city's stormwater system in Fiscal Year 2001/02. The fee is based on a single residential ERU in the amount of \$4.00 per month, or \$48.00 per year (City Ordinance O-01-16, O-04-15, and O-05-16). This revenue source is used to provide a dedicated funding source for the purpose of managing the city's stormwater system, to prepare, construct and manage betterments and improvements to the stormwater system, to regulate the use of the stormwater system, and perform routine maintenance and minor improvements. Revenue estimate is based on actual residential ERU as of August 31st each year. For FY 2006/07, the revenue is estimated to be \$820,000. This represents a 1.82% increase from FY 2005/06, primarily due to the increase in new home constructions experienced in the city. The Stormwater Utility Fee revenues are recorded in the Special Revenue Fund. It provides approximately 3% of the city's total revenues.

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

The graph below illustrates a steady increase in Stormwater Utility Fees, which is population driven.



SUMMARY OF APPROPRIATIONS

City services are provided through the City Council, three charter officers, twenty operating departments/divisions (excluding the golf course, airport administration, and building department), and are all supported by the General Fund. The Exhibit S-1 on page 13 compares the revised General Fund departmental expenditure budget for the FY 2005/06 with the approved expenditure budget for FY 2006/07.

- Total increase of 1.87% for the General Fund represents a net increase of one full-time position, Increase in health insurance premium, annual salary increases, as well as an increase in vehicle fuel costs.
- Finance decrease of 15.96% reflects the elimination of one full-time position (Buyer) and the reclassification of assistant finance director position to a staff accountant position.
- Management Information System Division increase of 17.88% reflects the additional costs associated with salary adjustment and capital outlay.
- Police Administration increase of 19.41% reflects the costs associated with the visitor's parking lot project.
- Growth Management increase of 37.9% reflects the addition of one full-time planner position.
- Building Maintenance Division decrease of 25.21% reflects the budgeted repair and maintenance costs associated with the hurricane in FY 2005/06.
- Non-departmental decrease of 28.75% reflects the one-time transfer of Building Department unspent building permit fees from the General Fund to the Building Department Fund in FY 2005/06.

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

Exhibit S-1 Appropriation Comparison By Department/Division General Fund

Org Code	Description	FY 02/03 Actual	FY 03/04 Actual	FY 04/05 Budget	FY 05/06 Adopted Budget	Increase (Decrease)	% Increase (Decrease)
010001	City Council	\$ 33,692	\$ 35,222	\$ 41,244	\$ 42,608	\$ 1,364	3.31%
010005	City Manager	331,783	402,646	238,145	230,467	(7,678)	-3.22%
010009	City Clerk	284,112	314,882	333,135	340,565	7,430	2.23%
010010	City Attorney	134,102	162,519	189,906	213,234	23,328	12.28%
010020	Finance	347,287	374,395	426,647	358,552	(68,095)	-15.96%
010021	Management Information Svcs	136,385	139,371	199,417	235,069	35,652	17.88%
010035	Human Resources	192,932	211,292	217,526	228,567	11,041	5.08%
010040	Police Special Operations	N/A	320,086	367,569	368,105	536	0.15%
010041	Police Administration	291,585	394,736	206,158	246,179	40,021	19.41%
010042	Police School Resource	126,818	163,710	175,525	149,964	(25,561)	-14.56%
010043	Police Patrol Division	1,786,368	1,611,414	1,859,425	2,120,055	260,630	14.02%
010044	Community Policing Unit	124,271	139,935	140,017	154,140	14,123	10.09%
010045	Code Enforcement Division	107,468	121,855	157,102	176,759	19,657	12.51%
010046	Professional Standards	93,966	109,033	112,521	124,474	11,953	10.62%
010047	Police Detective Division	368,074	507,730	494,510	575,868	81,358	16.45%
010048	Police Support Services	254,347	288,133	293,393	313,865	20,472	6.98%
010049	Police Dispatch Unit	360,531	353,288	409,027	457,765	48,738	11.92%
010051	Engineering	470,632	461,902	480,215	550,671	70,456	14.67%
010053	Stormwater Utility	1,639,126	2,654,625	910,771	856,381	(54,390)	-5.97%
010052	Roads and Maintenance	838,997	791,479	1,326,781	1,405,316	78,535	5.92%
010054	Garage	170,996	191,336	201,459	220,397	18,938	9.40%
010056	Building Maintenance	N/A	471,012	223,968	167,515	(56,453)	-25.21%
010057	Parks and Recreation	769,039	1,065,121	1,009,596	1,057,256	47,660	4.72%
010059	Cemetery	139,846	145,592	151,726	166,824	15,098	9.95%
010080	Growth Management	236,868	289,393	279,896	385,964	106,068	37.90%
010085	Building Department	518,236	603,419	N/A	N/A	N/A	N/A
010099	Non-Departmental	578,841	582,122	1,649,991	1,175,618	(474,373)	-28.75%
Total General Fund Expenditures		\$ 10,336,302	\$ 12,906,248	\$ 12,095,670	\$ 12,322,178	\$ 226,508	1.87%

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

Exhibit S-2 compares the revised General Fund expenditure by category budget for FY 2005/06 with the approved expenditure budget for FY 2006/07.

- Salaries and benefits increase reflects increase in health insurance premium, annual salary increases, and the net addition of one full-time employee.
- Operating expenditures increase mainly due to property, casualty, and liability insurance premium increase.
- Capital outlay increase mainly due to additional emergency vehicles for Police Department in FY 2006/07.
- The decrease in interfund transfers out is due to the one time transfer of unspent building permit fees from the General Fund to the Building Department Fund in FY 2005/06.
- The decrease in contingency is due to the temporary bypass of required contingency fund based on city's adopted financial policy. The required contingency fund is 2% of total General Fund operating budget without transfers and capital outlay, which is approximately \$230,000. This action was approved by the City Council in order to have a balanced budget with a rolled back millage rate and without utilizing the fund balance reserve.

Exhibit S-2 Appropriation Comparison By Category General Fund

By Major Category	FY 03/04 <u>Actual</u>	FY 04/05 <u>Actual</u>	FY 05/06 <u>Budget</u>	FY 06/07 <u>Adopted Budget</u>	Increase <u>(Decrease)</u>	% Increase <u>(Decrease)</u>
Salaries and Benefits	\$ 7,586,735	\$ 8,261,416	\$ 7,933,278	\$ 8,580,543	\$ 647,265	8.16%
Operating Expenditures	2,403,748	4,222,022	2,598,938	2,855,289	256,351	9.86%
Capital Outlays	339,319	422,810	600,025	656,880	56,855	9.48%
Grants and Aids	-	-	-	-	-	N/A
Interfund Transfers Out	6,500	-	802,490	80,000	(722,490)	-90.03%
Contingency	-	-	160,939	149,466	(11,473)	-7.13%
Total	\$ 10,336,302	\$ 12,906,248	\$ 12,095,670	\$ 12,322,178	\$ 226,508	1.87%

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

Exhibit S-3 compares the revised total expenditure budget for FY 2005/06 with the approved expenditure budget by fund for FY 2006/07

Exhibit S-3 Total Budget Comparison By Fund

<u>Fund name</u>	<u>FY 03/04 Actual Expenditures/ Expenses</u>	<u>FY 04/05 Actual Expenditures/ Expenses</u>	<u>FY 05/06 Budget</u>	<u>FY 06/07 Adopted Budget</u>	<u>Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
General Fund	\$ 10,336,302	\$ 12,906,248	\$ 12,095,670	\$ 12,322,178	\$ 226,508	1.87%
Special Revenue Funds						
Community Development Block Grant (1)	63,300	606,599	30,060	-	(30,060)	-100.00%
Local Option Gas Tax	718,555	866,882	811,429	765,000	(46,429)	-5.72%
Discretionary Sales Tax (2)	2,134,557	1,883,520	2,525,000	3,240,300	715,300	28.33%
Recreation Impact Fee	137,927	335,121	372,000	405,000	33,000	8.87%
Stormwater Utility Fee Fund (3)	376,993	747,250	835,180	1,298,676	463,496	55.50%
Law Enforcement Forfeiture Fund (4)	10,959	9,182	10,000	11,500	1,500	15.00%
G.R.E.A.T Program Fund	10,279	10,663	9,894	10,000	106	1.07%
Debt Service Funds						
Discretionary Sales Surtax Revenue Bonds	808,070	1,032,519	1,040,544	1,035,182	(5,362)	-0.52%
Stormwater Utility Revenue Bonds	419,211	442,548	437,848	438,148	300	0.07%
Capital Project Funds (5)	9,672,917	6,614,709	1,001,943	5,033,421	4,031,478	402.37%
Enterprise Funds						
Golf Course Fund	1,298,427	1,525,418	1,669,979	1,634,235	(35,744)	-2.14%
Airport Fund	230,874	334,281	411,726	396,235	(15,491)	-3.76%
Building Department (6)	N/A	N/A	2,005,090	1,103,072	(902,018)	-44.99%
Total All Funds	\$ 26,218,371	\$ 27,314,940	\$ 23,256,363	\$ 27,692,947	\$ 4,436,584	19.08%

- (1) Community Development Block Grant Fund decrease due to the completion of the Louisiana Avenue road project in FY 2005/06.
- (2) Discretionary Sales Tax Fund increase due to area growth, which is the major factor for the tax distribution formula.
- (3) Stormwater Utility Fee Fund increase due to the additional funding transferred to the General Fund for swales and ditches mowing contract.
- (4) Law Enforcement Forfeiture Fund increase due to an increase in projected confiscated property revenues.
- (5) Capital Project Funds increase due to the increase in planned projects for FY 2006/07.
- (6) Building Department decrease due to the one time transfer of unspent building permit fees from the General Fund to the Building Department in FY 2005/06. Before October 1, 2005, the Building Department was part of the General Fund operation. Starting October 1, 2005, the Building Department has operated as an enterprise fund due to the Florida State Statutes restriction on building permit fees uses. The figures for FY 03/04 Actual and FY 04/05 Actual are included in the General Fund. For Building Department comparison information, please refer to page 199.

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

FUND BALANCE COMPARISON AND PROJECTED CHANGES

The City of Sebastian uses fund accounting to track revenues and expenditures. Fund Balance represents the equity (assets minus liabilities) of each fund. Exhibit S-4 compares the actual fund balance and projected fund balance change for each individual fund.

Exhibit S-4

FUND BALANCE COMPARISON AND PROJECTED CHANGES

Fund Name	Balance 9/30/2004 Audited	Balance 9/30/2005 Audited	Balance 9/30/2006 Estimated	Change in Fund Balance		Projected Balance 9/30/2007	Projected Increase (Decrease)
				(1) Projected Revenues	(1) Projected Expenditures		
General Fund (2)	\$2,416,042	\$3,250,980	\$3,637,608	\$12,066,134	(\$11,706,069)	\$3,997,673	\$360,065
Special Revenue Funds							
Local Option Gas Tax	\$278,953	\$351,192	\$300,280	\$765,000	(\$754,879)	\$310,401	\$10,121
Discretionary Sales Tax	\$392,988	\$1,279,261	\$2,406,474	\$3,240,300	(\$3,240,300)	\$2,406,474	\$0
Recreation Impact Fee	\$900,440	\$970,576	\$1,130,576	\$405,000	(\$405,000)	\$1,130,576	\$0
Stormwater Utility Fee Fund (3)	\$1,711,994	\$1,757,633	\$1,813,633	\$897,200	(\$1,295,176)	\$1,415,657	(\$397,976)
Law Enforcement Forfeiture Fund	\$14,935	\$16,305	\$23,355	\$11,500	(\$11,500)	\$23,355	\$0
G.R.E.A.T Program Fund	\$734	\$736	\$786	\$10,000	(\$10,000)	\$786	\$0
Debt Service Funds							
Discretionary Sales Surtax							
Revenue Bonds	\$448,068	\$213,188	\$212,413	\$1,027,000	(\$1,034,519)	\$204,894	(\$7,519)
Stormwater Utility Revenue Bonds	\$20,676	\$20,223	\$20,148	\$438,000	(\$437,848)	\$20,300	\$152
Capital Project Funds							
General Capital Project	\$0	\$0	\$300,000	\$85,000	(\$235,000)	\$150,000	(\$150,000)
Capital Improvements	\$1,275,824	\$1,542,008	\$1,168,225	\$1,235,850	(\$1,485,850)	\$918,225	(\$250,000)
Transportation Improvements	\$956,296	\$1,072,900	\$1,149,952	\$2,912,571	(\$3,162,571)	\$899,952	(\$250,000)
Stormwater Improvements (4)	\$5,359,493	\$5,148,086	\$4,978,086	\$800,000	(\$2,800,000)	\$2,978,086	(\$2,000,000)
Public Facilities Improvements (5)	\$2,364,545	\$643,959	\$587,959	\$0	(\$587,959)	\$0	(\$587,959)
Enterprise Funds							
Golf Course Fund	\$1,167,083	\$645,639	\$925,639	\$1,634,235	(\$1,552,523)	\$1,007,351	\$81,712
Airport Fund	\$1,051,580	\$666,985	\$651,985	\$396,235	(\$375,473)	\$672,747	\$20,762
Building Department	\$802,490	\$1,139,289	\$1,500,000	\$1,103,072	(\$1,028,100)	\$1,574,973	\$74,973

* Includes undesignated and unreserved amounts only.

- (1) Adjustments have been made to the budgeted revenues and budgeted expenditures. Adjustments are based on the historical trend of each fund. For example, Ad Valorem Taxes are budgeted at 95% of the total property taxes billed. Historically, the city has collected approximately 98% of the total amount.
- (2) General Fund projected fund balance increase from FY 2005/06 projected level is due to the anticipated unspent budget amount in FY 2006/07. Historically, the city has spent approximately 95% of the approved General Fund budget.
- (3) Stormwater Utility Fee Fund projected fund balance decrease from FY 2005/06 level is due to the additional transfer needed to cover General Fund stormwater swales and ditches mowing contract.
- (4) Stormwater Improvements Fund projected fund balance decrease from FY 2005/06 level is due to an anticipated major spend down on project funding in FY 2006/07.
- (5) Public Facilities Improvements Fund projected fund balance decrease from FY 2005/06 level is due to an anticipated completion of Old School House project.

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

PERSONNEL SUMMARY BY DEPARTMENT/DIVISION

As with any service organization, personnel costs are a significant part of the total operating budget of the city. For FY 2006/07, total personnel costs are approximately 35.5% of the city's total budget. Exhibit S-5 provides a comparison of staffing levels in recent years and the changes for FY 2006/07.

Exhibit S-5

PERSONNEL SUMMARY BY DEPARTMENT

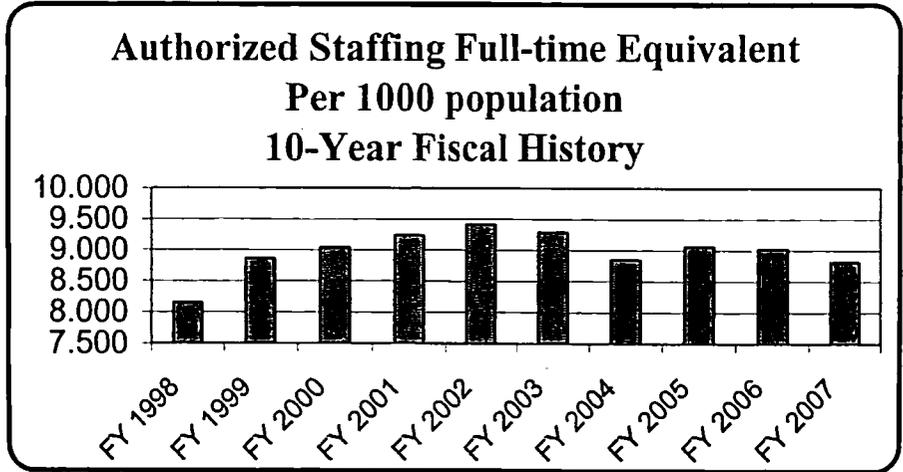
	Fiscal Year 02/03		Fiscal Year 03/04		Fiscal Year 04/05		Fiscal Year 05/06		Fiscal Year 06/07	
	F/T	P/T								
City Council		5		5		5		5		5
City Manager	4		4		4	2	2		2	
Central Garage	3		3		3		3	1	3	1
City Clerk (1)	4		4		4		4	1	4	
City Attorney	1		1		2		2		2	
Finance (2)	5		5		5		6		5	
Mgmt Information Svcs	2		2		2		3		3	
Human Resources	3		3		3		3		3	
Police Department (3)	49	7	51	7	52	8	54	8	56	8
Engineering (4)	6	3	6	4	6	4	6	4	7	4
Stormwater Utility	12		12		13		13		13	
Roads & Drainage (5)	11	1	14	1	12	1	12	1	11	1
Building Maintenance	4				2		2		2	
Parks & Recreation (6)	12	9	13	9	15	17	16	17	15	17
Cemetery	2		2		2		2		2	
Growth Management (7)	4		4		4		4		5	
Code Enforcement (8)	2		2		3		3		3	1
Building Department	7		8		9		11		11	
Golf Course Administration	3	14	4	12	3	12	3	12	3	12
Golf Course Carts		7		7		7		7		7
Airport	2	1	2	1	3	1	3	2	3	2
SUB-TOTALS	136	47	140	46	147	57	152	58	153	58
TOTAL POSITIONS	183		186		204		210		211	
FULL-TIME EQUIVALENT	159.5		163.0		175.5		181.0		182.0	

Summary of Changes for FY 2006/07:

- | | |
|------------------------|---|
| (1) City Clerk | One part-time recording secretary eliminated |
| (2) Finance | One full-time buyer position eliminated |
| (3) Police Department | Two full-time police officers added |
| (4) Engineering | One full-time sign technician position added |
| (5) Roads & Drainage | One full-time maintenance worker II position eliminated |
| (6) Parks & Recreation | One full-time recreation leader position eliminated |
| (7) Growth Management | One full-time environmental planner position added |
| (8) Code Enforcement | One part-time receptionist added |

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

For FY 2006/07, there are four full-time and one part-time positions added and three full-time and one part-time positions eliminated. Overall, the city takes a conservative approach to adding new positions and expanding its service to ensure that basic services can be sustained regardless of revenue and expense fluctuations.



The total authorization of 182 full-time equivalent (FTE) positions will serve an estimated population of 20,650. This results in a staffing ratio of 8.81 employees per 1,000 populations.

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

DEBT OBLIGATION

Debt Limits

Since neither State law nor the City Charter provide any fixed or arbitrary limits on the amount of debt which may be incurred (other than the requirement to have General Obligation debt approved in advance by referendum), the City Council has established the following debt service level policy as part of the city's financial policy to ensure future flexibility.

<u>Type of Debts</u>	<u>Limits</u>	<u>Actual as of 9/30/06</u>
General Obligation debt	5% of the assessed valuation of taxable property Maturity to 15 years	0%
General Fund Debt Expense	8% of the General Fund expenditure budget	0%
Variable Rate Debt	15% of the total debt outstanding	0%
"Pay As You Go" Financing	Amount is less than \$150,000 Maturity to 10 years	None

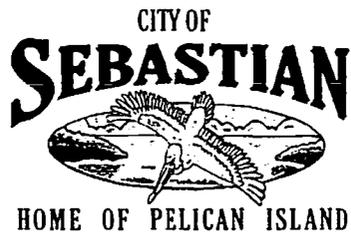
Debt Outstanding

The following table lists the city's debt obligations and commitments as of September 30, 2006. All long-term debts outstanding are pledged with special revenues. As of September 30, 2006, the city has no variable rate debt. The General Fund has no debt outstanding.

Debt Description	Initial Principal Amount	Principal Remaining 9/30/2006	Interest Rate	Final Maturity	Bond Rating Agency	Security Pledge
Recreational Facilities Improvement and Refunding Revenue Bonds, Series 2001	\$2,435,000	\$1,395,000	4% to 4.2%	2010	AAA/S&P AAA/Fitch (Insured)	Golf Course revenues along with a covenant to budget and appropriate
Infrastructure Sales Surtax Revenue Bonds, Series 2003	\$9,500,000	\$7,955,000	2% to 4.125%	2018	Aaa/Moody's AAA/S&P AAA/Fitch (Insured)	Infrastructure Sales Surtax revenues
Stormwater Utility Revenue Bonds, Series 2003	\$5,630,000	\$5,055,000	2% to 4.2%	2022	Aaa/Moody's AAA/S&P AAA/Fitch (Insured)	Stormwater utility fees
Infrastructure Sales Surtax Revenue Bonds, Series 2003 A	\$2,125,000	\$1,870,000	2% to 4%	2018	Aaa/Moody's AAA/S&P AAA/Fitch (Insured)	Infrastructure Sales Surtax revenues
Paving Improvements Promissory Notes 1998	\$3,268,890	\$1,790,640	4.40%	2013	N/A	Local Option Gas Tax and Municipal Gas Tax



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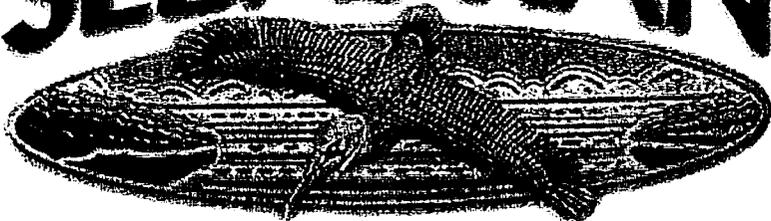
MISSION STATEMENT

City of Sebastian elected officials, volunteer board and advisory committee members, and all employees are committed to making Sebastian the most desirable city in the State of Florida to live, for businesses to flourish and visitors to enjoy. Sebastian will become known as a city that superbly manages and develops its human, natural and financial resources such that it is consistently able to provide and improve upon its reputation as a highly attractive and safe community with enviable business and recreational opportunities.

We will achieve this mission by implementing the following strategies that build on excellent work already begun:

- Ensure that all employees, volunteers and advisory board members fully understand and will work toward the achievement of the mission.
- Determine, through citizen committees, workshops and surveys, the most important stated and unstated needs and expectations of the majority of our residents. Concurrently, seek to assess both internal and external attitudes toward all major City sponsored programs designed to meet those needs and expectations.
- Continually assess the City's recreational and cultural activities and work to provide an optimal mix that satisfies our residents.
- Develop a Growth Management plan that recognizes the City's current and future growth needs.
- Continue to improve the budgeting process so that all human, natural and financial resources are allocated and all capital improvements are developed and implemented consistent with this mission.
- Design and implement an employee recruitment, training and development plan that finds, trains, develops and retains people with the skills and talents needed to achieve the City's mission.
- Develop and promulgate an Economic Development Policy that will entice commercial enterprises to Sebastian, thereby strengthening and expanding the City's financial resources.
- Continue to improve methods of communicating information to residents.

Each Department of the City of Sebastian will develop and accept responsibility for specific action steps designed to achieve its portion of the mission. The City will review its mission statement annually and measure its progress periodically based on completion of specific goals set forth in the annual budgeting process. The final measure of success will be realization of the City of Sebastian's mission.

CITY OF
SEBASTIAN

HOME OF PELICAN ISLAND

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City of Sebastian, Florida

Financial Policies

City of Sebastian's financial policies set forth the basic framework for overall fiscal planning and management and set forth guidelines for both current activities and long-range planning. These policies are reviewed annually to assure the highest standards of fiscal management. The City Manager and the Management Team has the primary role of reviewing financial actions and providing guidance on financial issues to the City Council.

Overall Goals

The overall financial goals underlying these policies are:

1. **Fiscal Conservatism:** To ensure that the city is in a solid financial condition at all times. This can be defined as:
 - A. Cash Solvency – the ability to pay bills
 - B. Budgetary Solvency – the ability to balance the budget
 - C. Long Term Solvency – the ability to pay future costs
 - D. Service Level Solvency – the ability to provide needed and desired services
2. **Flexibility:** To ensure that the city is in a position to respond to changes in the economy or new service challenges without an undue amount of financial stress.
3. **Comply with All Statutory Requirements:** As set forth by the State of Florida and the City ordinances.
4. **Adherence to the highest Accounting and Management Practices:** As set by the Government Finance Officers' Association standards for financial reporting and budgeting, the Government Accounting Standards Board and other professional standards.

Operating Budget Policies

The Finance Department, with support and direction from the Office of the City Manager, coordinates the budget process. The formal budgeting process, which begins in February and ends in September, provides the primary mechanism by which key decisions are made regarding the levels and types of services to be provided, given the anticipated level of available resources. Revenues and expenditures are projected on the basis of information provided by city departments, outside agencies, current rate structures, historical data and statistical trends.

Budget Process

The development of the budget is guided by the following budget policies:

1. The budget must be balanced for all funds. Total anticipated revenues must equal total estimated expenditures for each fund (Section 166.241 of Florida Statutes requires that all budgets be balanced).
2. All operating funds are subject to the annual budget process and reflected in the budget document.
3. The enterprise operations of the city are to be self-supporting; i.e., current revenues will cover current expenditures, including debt service.
4. An administrative service fee will be assessed by the General Fund against all enterprise funds of the city. This assessment will be calculated based upon a percentage (number of full-time equivalent employees of the enterprise fund/total number of full-time equivalent employees of the city) of total General Fund administration expenditures budget (includes City Council, City Manager, City Attorney, City Clerk, Finance,

City of Sebastian, Florida

Financial Policies

Growth Management, and Human Resources) and will be used to reimburse the General Fund for the administrative and support services provided to these funds.

5. A 2.5 percent administrative service fee will be assessed by the General Fund against the Community Redevelopment Agency (CRA) Fund of the city. This assessment will be based on the total tax increment revenue estimate of the CRA Fund and will be used to reimburse the General Fund for the administrative support services provided to the CRA fund.
6. Pursuant to Ordinance 05-16, stormwater utility fees can be utilized to fund the General Fund stormwater operation. The amount being utilized should be approved by the city council through the budget process.
7. In no event will the City of Sebastian levy ad valorem taxes against real property and tangible personal property in excess of 10 mills, except for voted levies (Section 200.081 of Florida Statutes places this millage limitation on all Florida municipalities.)
8. The city will budget 95 percent of anticipated gross ad valorem proceeds to provide an allowance for discounts for early payment of taxes (Section 200.065 of Florida Statutes states that each taxing authority shall utilize not less than 95 percent of the taxable value.)
9. The city will coordinate development of the capital improvement budget with the development of the annual operating budget. Each capital improvement budget is reviewed for its impact on the operating budget in terms of revenue generation, additional personnel required and additional operating expenses.
10. A budget calendar will be designed each year to provide a framework within which the interactions necessary to formulate a sound budget could occur. At the same time, it will ensure that the city will comply with all applicable State legal mandates.

Basis of Budgeting

The basis of budgeting for General, Special Revenue, and Debt Service Funds shall be prepared on a modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized only when they become measurable and available to finance expenditures of the fiscal period. Expenditures are recognized when the fund liability is incurred except for unmatured interest on general long-term debt which is recognized when due, and the non-current portion of accrued fringe benefits (vacation and sick leave) which is recorded as a long-term liability in the Statement of Net Assets in the Comprehensive Annual Financial Report.

The budgets for the Proprietary funds – Golf Course, Airport and Building Department – are prepared using the accrual basis of accounting. Under the accrual basis of accounting, expenditures are recognized when the liability is incurred. Revenues are recognized when they are obligated to the City (e.g., Airport leases).

The differences between the budget basis and the accrual basis of accounting include: (1) budgeting the full amount of capital expenditures as expense rather than depreciating them and (2) presenting debt service, including principal as an expense.

Guidelines

The Comprehensive Annual Financial Report (CAFR) presents the status of the City's finances on a basis consistent with Generally Accepted Accounting Principles (GAAP) (i.e., a statement of net assets and statement of activities are presented on an accrual basis of accounting, including governmental funds, major governmental and proprietary funds are identified, governmental funds use the modified accrual basis of accounting, while the proprietary and trust funds use the accrual basis of accounting.) In order to provide a meaningful comparison of actual results to the final budget, the CAFR presents the City's operations on a GAAP basis and also shows fund revenue and expenditures on a budget basis for the General, Special Revenue, and Debt Service funds.

City of Sebastian, Florida

Financial Policies

Current revenues shall be sufficient to support current expenditures. The finance department will monitor each budgeted fund and make timely budgetary recommendations and adjustments to make sure no budgetary expenditures are in excess of appropriations at fiscal year end, which is not permitted under Florida State Statutes.

The budget process and format shall be performance-based and focused on goals, objectives, programs, and performance indicators.

The budget will provide adequate funding for maintenance and replacement of capital plant and equipment.

Budget Amendment

1. Total fund appropriations changes must be approved by the City Council.
2. Uses of contingency appropriations must be specifically approved by the City Council.
3. Shifts in appropriations within fund totals may be done administratively on the authority of the City manager. In most cases the City Manager will request City Council's approval since the item prompting the change will usually go to the City Council (e.g., award of contract, addition of staff, contract change order). Procedures for appropriation transfers and delegation of budget responsibility will be set by the City manager.
4. A Budgetary Control System will be maintained to ensure compliance with the budget. Monthly operating statements are provided to all Department heads and Quarterly budget status reports will be provided to the City Council comparing actual versus budgeted revenue and expense activity for all budgeted funds.

Planning

The City will annually prepare and distribute to departments and the City Council a Five-Year Forecast. The forecast will include estimated operating costs and revenues for future capital improvements, such as new parks and public works facilities, included in the capital budget.

Fund Balance Policies

On an annual basis, after the year-end audit has been completed, but no later than April 1, the City Finance Director shall produce a schedule of all fund surpluses and deficits, with projections of reserve requirements and a plan for the use of any excess surplus for the current year in accordance with the Financial Balance Policies and Use of Surplus Policies. This document will be used not only to ensure compliance with stated and adopted policies, but also to analyze the total reserve and surplus picture to ensure that the policies as adopted do not inadvertently create adverse effects. The Director of Finance shall provide recommended changes to the City Council for any changes to the Fund Balance Policies and Use of Surplus Policies based on needs identified in this analysis.

Working Capital

The General Fund unappropriated fund balance will be maintained in an amount greater than or equal to twenty-five percent (25%) of the annual General Fund Expenditures budget. This amount approximates three months or 90 days of working capital.

The City shall include in the General Fund operating budget annually, an Operating Contingency Account equal to 1.5% of the General Fund total expenditures, less debt service, interfund transfers and capital expenditures. This contingency will be used for unforeseen and emergency events that occur during the course of the operating year and will expire at the end of each fiscal year and balances will not be brought forward.

In order to provide the resources necessary to ensure continued operations of the City's programs should a natural disaster or significant changes in the weather pattern occur, the City shall maintain a reserve of \$350,000 for emergency services.

City of Sebastian, Florida

Financial Policies

The City shall maintain a reserve of \$100,000 for Property and Casualty claims representing claim deductibles.

All retirement programs, Police Pension, CWA/ITU and 401a programs will be funded at 100% of the obligations calculated annually. The defined benefit pension plan will be funded in accordance with an independent actuarial analysis performed at a minimum of every two years, or as needed.

Capital Reserves

The City shall include in the General Fund operating budget annually a Capital Contingency Account equal to 0.5% of the General Fund total expenditures, less debt service, interfund transfers and capital expenditures. This contingency will be used for unanticipated expenditures for the maintenance of buildings and replacement of related equipment and will expire at the end of each fiscal year and balances will not be brought forward.

Annually the City shall transfer fifty percent (50%) of the current year's operating surplus (revenues in excess of expenditures) into a capital equipment replacement reserve for the purpose of creating a perpetual funding method for replacing City capital equipment. Prior to any funds being spent, the budget amendment procedure must be followed.

The City shall maintain a reserve of \$1,000,000 for the purpose of providing advances to the airport for capital improvements pursuant to a resolution establishing this loan reserve. The line of credit reserve shall have a term not to exceed five (5) years. The term expires September 30, 2007.

The table listed below is a summary of all reserve and contingency requirements for the General Fund.

Reserve Description	Requirement
Working Capital Reserve	25% of annual General Fund Expenditures budget
Emergency Reserve	\$350,000
Property and Casualty claims Reserve	\$100,000
Capital Equipment Replacement Reserve	50% of the current year's operating surplus (revenues in excess of expenditures)
General Fund Advance to Airport Capital Projects Reserve	\$1,000,000, expire September 12, 2007
General Fund Operating Contingency (for budget purpose only)	1.5% of the General Fund total expenditures budget, less debt service, interfund transfers and capital expenditures
Capital Contingency (for budget purpose only)	0.5% of the General Fund total expenditures budget, less debt service, interfund transfers and capital expenditures
All retirement programs	100% Funded per independent actuarial analysis performed at a minimum of every two years, or as needed

Use of Surplus Policies

Use of Surpluses

It is the intent of the City to use all surpluses generated to accomplish three goals: meeting reserve policies, avoidance of future debt, and reduction of outstanding debt. The City will not use existing fund balances or year-end surpluses to fund ongoing operating expenses.

Any surpluses realized in the General Fund at year-end shall be used first to meet reserve policies as set forth in the Fund Balance Policies. Excess surplus will then be used for the following purposes, listed in order of priority:

- **Capital Replacement Programs.** After General Fund reserves have been met, up to 50% of excess reserves may be set aside to provide the cash necessary to implement capital replacement programs (e.g., vehicle and equipment replacement and facility maintenance programs). Any excess surplus remaining should be carried forward to the next fiscal year.
- **Cash Payments for Capital Improvement Program Projects.** Using cash to purchase capital items that are budgeted to be purchased with the proceeds from any debt will reduce the future debt burden of the City.

City of Sebastian, Florida

Financial Policies

This strategy may be combined with retirement to reduce future debt service after performing a financial analysis to determine the greatest net present value savings.

- Cemetery Permanent Trust Fund. After all other needs have been satisfied, excess surpluses may be transferred to the Cemetery Permanent Trust Fund that has been established to care for the Cemetery. The amounts transferred shall be deemed corpus to the Cemetery Trust fund for future earnings growth to fund Cemetery care and maintenance.
- Riverfront Redevelopment Agency. After all other needs have been satisfied; excess surpluses may be transferred to the Riverfront Redevelopment Agency that has been established to provide infrastructure and public facility needs.

Special Revenue Fund Surpluses

Local Option Gas Tax Revenue Fund - A reserve will be maintained in an amount greater than or equal to fifteen percent (15%) of the annual Local Option Gas Tax Fund Expenditures budget. Excess surpluses shall first be used for the purpose of reducing debt for the Road Paving Note Payable.

Discretionary Sales Surtax Revenue Fund - A reserve will be maintained in an amount greater than or equal to ten percent (10%) of the total annual Discretionary Sales Tax Fund Expenditures budget for the purpose of providing sufficient funds for unanticipated major repairs or replacements for eligible capital improvements or equipment.

Discretionary Sales Tax revenues will be used in accordance with the following:

1. fund annual debt service payments for which this revenue source is pledged, then;
2. fund emergency vehicles, then;
3. fund pay-as-you go eligible capital improvements, then;
4. fund equipment for the maintenance of Discretionary Sales Tax funded improvements.

Stormwater Utility Revenue Fund - A reserve will be maintained in an amount greater than or equal to fifteen percent (15%) of the total annual Stormwater Utility Revenue Fund Expenditures budget for the purpose of providing sufficient funds for unanticipated major capital improvement program. (Pursuant to City of Sebastian Ordinance No. O-04-15, capital improvement program of the Comprehensive Growth Management Plan on furtherance of the Stormwater Master Plan adopted by the City Council.)

Performance Measurement Policies

Establishing Performance Requirements

Every two years, the City shall update the existing Strategic Plan that identifies Strategic Priorities for the following two years. Each Strategic Priority should provide three to five Key Intended Outcomes (KIOs) that measure appropriate results for each priority.

Annually, each department shall develop departmental performance measures that correspond with the department programs and file them with the City Manager's Office. Goals should be related to core services of the department and should reflect stakeholder needs. The measures should be of a mix of different types, including effectiveness, efficiency, demand and workload. Measures should have sufficiently aggressive "stretch" goals to ensure continuous improvement.

- Workload – Measures the quantity of activity for a department (e.g., number of calls responded to).
- Demand – Measures the amount of service opportunities (e.g., total number of calls).
- Efficiency – Measures the relationship between output and service cost (e.g., average cost of the response to a service call).
- Effectiveness – Measures the impact of an activity (e.g., percent of people who feel safe).

City of Sebastian, Florida

Financial Policies

Department Directors shall establish performance measures for each program within their department to monitor and project program performance. These objectives must be linked to the departmental measures they support.

Supervisors shall insure that fair, objective and aggressive performance measures for each employee that directly supports program objectives and departmental measures are part of their annual review.

Reporting Performance

Quarterly summaries of progress on goals and objectives and departmental performance measures will be provided to the City Manager for publishing in the Council's Quarterly Budget to Actual Report.

Decision Making and Analysis

The City's Strategic Planning and budgeting decisions are based on a number of processes currently in place. The specific tools used are:

- ❖ *Citizen Advisory Boards* – (e.g., Budget Review Committee) are teams made up of Residents and City staff to address specific concerns and provide direction and feedback. Several such advisory boards currently exist;
- ❖ *Master Planning* – Specific functions and processes are included in written plans, such as the Comprehensive Plan, Stormwater Master Plan, and the Airport Master Plan;
- ❖ *Fiscal Impact Model* – Allocation methodology that quantifies average and marginal revenues and the costs of new development by land use type;
- ❖ *Revenue Forecasting Model* – Statistical time series analysis and tracking model of major revenue sources;
- ❖ *Performance Measurement System* – Quarterly performance evaluations and reports;
- ❖ *Capital Budgeting Tools* – Present Value Payback, Net Present Value Analysis, Own/Lease Analysis, and Return on Investment (ROI) Analysis;
- ❖ *Five-Year Financial Plan* – Multi-year forecasting of revenues and expenditures;
- ❖ *Ten-Year Fleet Replacement Program* – Equipment replacement covering the useful life of all vehicle classes;
- ❖ *Ten-Year Equipment and Maintenance Program* - maintenance and replacement schedule covering the useful life of all equipment, other than vehicles;
- ❖ *Financial Trend Monitoring System* – Systematic analysis of major financial indicators;

Capital Improvement Program Policies

Definition

Capital improvements include streets, buildings, building improvements, new parks, park expansions/improvements, airport runways, infrastructure improvements, and major, one-time acquisitions of equipment. Projects in the Capital Improvement Program generally cost more than \$50,000 and last at least five years.

Alignment

The City shall coordinate the development of the Capital Improvement Program budget with the development of the Strategic Plan and Operating Budget, as well as ensuring compliance with the Comprehensive Plan Capital Improvement Element. Future operating expenditures and revenues associated with new capital improvements will be projected and included in the Capital Improvement Program Five-Year Forecasts.

Project Selection

City of Sebastian, Florida

Financial Policies

All capital projects submitted for approval must be justified in terms of how the project supports the achievement of the City's Strategic Priorities. Projects are prioritized and approved based on the relevancy of the project to the City's Strategic Plan and the impact on the end stakeholder(s).

Capital Improvement Budget

The City shall adopt an annual Capital Budget based on the Capital Improvement Program. Future capital improvement expenditures necessitated by changes in population, real estate development, or in economic base will be calculated and included in the capital improvement budget projections.

The originating department of the capital improvement project will identify the estimated costs and funding sources for each capital project proposal before it is submitted to the City Council for approval.

The City shall make all capital improvements in accordance with an adopted Capital Improvement Program budget.

The City will determine and use the most prudent financial methods for acquisition of capital improvement projects based upon market conditions at the time of acquisition.

Capital Equipment Outlay

Definition

Capital equipment outlay is defined as capital assets purchased and/or constructed with a cost equal to or greater than \$750 (with the exception of computer software cost which is equal to or greater than \$5,000) with a useful life of one or more years

The City will determine and use the most prudent financial methods for acquisition of new or replacement capital equipment, based upon market conditions at the time of acquisition.

Capital Replacement Programs – The City shall establish equipment replacement and maintenance needs for at least a five-year period and will update this projection each year. From this projection, a maintenance and replacement schedule shall be developed and implemented. Funding should be obtained through year-end surpluses as identified in the Use of Surplus Policies. Maintenance programs shall be paid for on a pay-as-you-go basis.

Maintenance

The City shall maintain all capital assets at a level adequate to protect the City's capital investment to minimize future maintenance and replacement costs.

Physical Inventory

An annual physical inventory (see Fixed Asset Policies) will be conducted to ensure that all capital assets listed in the City's financial system are accounted for, and that sufficient internal control over capital items is exercised.

See Fixed Asset Policies for further information on capital purchases.

Debt Management Policies

Market Review

The City, in conjunction with its financial Consultant, shall review its outstanding debt annually for the purpose of determining if the financial marketplace will afford the City the opportunity to refund an issue and incur less debt service costs. In order to consider the possible refunding of an issue, a Present Value savings of three percent (3%) over the life of the respective issue, at a minimum, must be attainable.

City of Sebastian, Florida

Financial Policies

Capital Improvements, equipment and facility projects shall be classified into “pay-as-you-go” and “debt financing” classifications. Pay-as-you-go capital items will be \$150,000 or less with lives of ten years or less. Debt financing will only be used for major, non-recurring items with a minimum of ten (10) years useful life.

Debt Financing for Capital Assets

1. Short-term Borrowing

Short-term borrowing or lease/purchase contracts should be considered for financing major operating capital equipment when the Finance Director, along with the City’s financial advisor, determines that this is the City’s best financial interest. Lease/purchase decisions should have the concurrence of the appropriate department/division head.

2. Issuance of Debt

When the City finances capital projects by issuing bonds, it shall amortize the debt over a term not to exceed the average useful life of the project(s) financed.

If General Obligation Bonds are issued, the City’s goal will be to limit the maturity to fifteen (15) years.

The City shall confine long-term borrowing to capital improvements and projects that have useful lives in excess of twenty (20) years.

When possible, the City shall use a special assessment or self-supporting financing instead of general obligation bonds, so those benefiting from the improvements will bear all or part of the cost of the project financed.

Debt Service Levels

Annual General Fund debt service expense, if any, will be limited to eight percent (8%) of the General Fund expenditures budget.

The City will limit its total outstanding General Obligation debt, if any, to five percent (5%) of the assessed valuation of taxable property.

The City will limit the amount of Variable Rate debt to fifteen percent (15%) of the total debt outstanding.

Bond Ratings

The City, along with its Financial Advisor, shall periodically review possible actions to maintain or improve its bond ratings by various rating agencies.

The City shall maintain good communications with bond rating agencies and its bond insurers about its financial condition.

The City shall follow a policy of “full disclosure” in its Comprehensive Annual Financial Report and bond prospectuses.

Revenue Policies

Revenue Projections

The City shall estimate its annual revenues by objective and analytical processes.

The City shall maintain a diversified and stable revenue system to the extent provided by law to insulate it from short-term fluctuations in any one-revenue source.

City of Sebastian, Florida

Financial Policies

User Fees

The City shall recalculate on a bi-annual basis the full cost of selected activities currently supported by user fees and charges to identify the impact of inflation and other cost increases.

The City shall set fees and user charges for the Golf Course fund at a level that fully supports the total direct and indirect costs of operation, including depreciation.

Reporting and Analysis

To ensure compliance with Revenue Policies, Fund Balance Policies, and Budget Policies, the City Finance Department shall prepare reports and analyses annually to monitor, project, and estimate revenue and expenditures, to wit:

- *Five-Year Forecast of Revenues and Expenditures* – A planning tool prepared and used by the Finance Department to forecast and project various funds (General, Local Option Gas Tax, Discretionary Sales Tax, Golf Course and Airport);
- *Situational Analysis* – Every two years, as part of the Strategic Planning Process, an analysis of the demographic, legislative, and customer requirements shall be made. Part of the project includes a “SWOT” (Strengths, Weaknesses, Opportunities, Threat) analysis.
- *Financial Trend Monitoring System* – A set of financial trends and ratios used as leading indicators and as a measurement of relative performance. The Finance Department shall produce this report annually.
- *Revenue Manual* – A guide to the major revenue sources that indicates the source, calculation, legal requirements, and accounting guidelines. Updated annually, as necessary, by the Finance Department.
- *Reserve Analysis* – The City Finance Director will annually review the reserve levels and produce a report that indicates up-to-date reserve levels as compared to policy goals.
- *Investment Portfolio Reports* – A quarterly report designed to track and analyze the performance of our investment portfolio.

Investment Policies

Investment Management

The City Finance Department shall perform a cash flow analysis of all funds on a regular basis. Disbursement, collection, and deposit of all funds will be scheduled to insure optimum cash availability. (See Investment Policy.)

When permitted by law, the City shall pool cash from each respective fund for investment purposes.

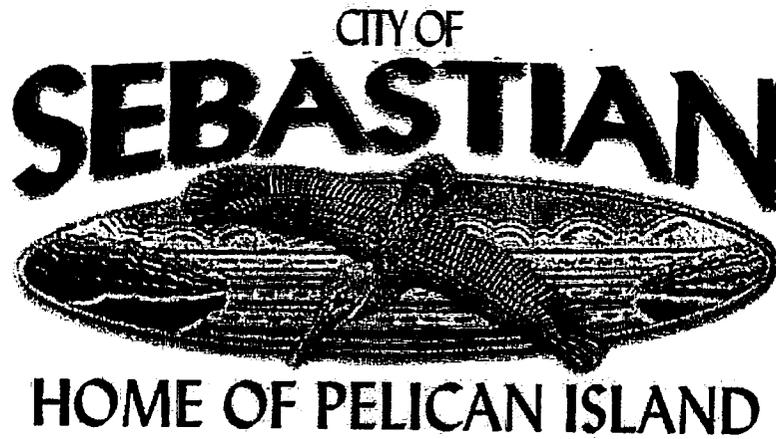
Investments shall be managed by a third-party administrator to achieve optimal return on the City’s investments.

Investment Analysis

The City shall review its investment policies established for investing surplus funds to account for changes in legislation and market conditions on an annual basis.

The City shall prepare quarterly investment portfolio reports containing the overall performance of the fund.

**City of Sebastian, Florida
Financial Policies**



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CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

FINANCIAL ACCOUNTING STRUCTURE

All operations of the City of Sebastian are accounted for by the use of fund accounting. This system ensures the accountability of the City to its citizens, other governments, and creditors. Various funds are established to track transactions for different types of resources. Each fund is a separate entity with its own resources, liabilities, and residual balance. Departments within the City formed to carry out a specific function are identified and accounted for within the system. Departmental functions may be funded from a number of established funds. Funds with similar objectives, activities, and legal restrictions are placed in one of three groups for reporting purposes.

Types of Funds

Governmental Funds: These funds account for general governmental activities, such as law enforcement, which are largely supported by taxes and fees. They are reported using the current financial resources measurement focus and the modified accrual basis of accounting. All of the governmental funds are budgeted funds, which include the following:

- ❑ **The General Fund** includes all sources of revenue the city receives that are not designated for a specific purpose. General Fund money may be used by the City Council for legal public purpose.
- ❑ **Special Revenue Funds** account for resources received from special sources dedicated or restricted to specific uses (such as certain grants and assessments).
- ❑ **Debt Service Funds** are utilized for reporting the accumulation of resources for, and the payments of principal, interest, and other costs associated with long-term debt.
- ❑ **Capital Projects Funds** account for the accumulation and use of resources for the construction/acquisition of buildings, land, infrastructure, and other capital facilities.

Enterprise Funds: These funds account for those activities, which are provided by government on a basis consistent with private enterprise. Enterprise Funds are expected to be self-supporting through revenue generated from the services provided. They are reported using the economic resources measurement focus and the accrual basis of accounting. All of the enterprise funds are budgeted funds.

Permanent Funds: Permanent funds are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the reporting government's programs. All of the permanent funds are not budgeted funds.

Fiduciary Funds: The fiduciary funds are used to account for the collection and disbursement of monies by the city on behalf of other governments and individuals, such as pension, cash bonds and refundable cash deposits. All of the fiduciary funds are not budgeted funds.

Description of All Funds

General Fund (001) - The General Fund is the general operating fund of the City. It is used to account for all financial resources, except those to be accounted for in another fund. The majority of funding is from ad valorem (property) taxes.

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

Special Revenue Funds -Special Revenue Funds are used to account for the specific revenues that are legally restricted to expenditures for specified purposes.

Community Development Block Grant Fund (107) – This fund is used to account for the Small Cities Grant for infrastructure improvements in the Louisiana Avenue area of the City of Sebastian.

Local Option Gas Tax Fund (120) – This fund is used to account for the government’s share of motor fuel tax revenues that are legally restricted to transportation related expenditures within the government’s boundaries.

Discretionary Sales Tax Fund (130) – This fund is used to account for revenues generated by local option one-cent sales tax. Monies are used for infrastructure improvements and equipment purchases.

Recreation Impact Fee Fund (160) – This fund is used to account for recreation impact fees that are restricted for use in the expansion or construction of recreational facilities.

Stormwater Utility Fee Fund (163) – This fund is used to account for fees collected on a per unit basis that are restricted for the purposes of managing the City’s Stormwater system.

Law Enforcement Forfeiture Fund (190) – This fund is used to account for the receipt of forfeited cash and equipment associated with police activities and is restricted to police related equipment purchases and community education initiatives.

G.R.E.A.T. Program Fund (191) – This fund is used to account for a federal law enforcement grant to be used for gang resistance, education and training for school children from grade school through middle school.

Community Redevelopment Agency (CRA) (140) - The CRA is a blended component unit of the City and is accounted for as a special revenue fund of the City. The Governing Board is the City Council. Management has included the CRA in the audited financial statement in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14, “Defining the Financial Reporting Entity”. A separate budget adoption is required for the CRA; therefore, it is not included in this budget document.

Debt Service Funds - Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Discretionary Sales Surtax Revenue Bonds Debt Service Fund (230) – This fund is used to account for the accumulation of discretionary sales tax monies pledged to pay the principal, interest, and fiscal charges on the Discretionary Sales Surtax Revenue Bonds.

Stormwater Utility Revenue Bonds Debt Service Fund (263) - This fund is used to account for the accumulation of stormwater utility revenue pledged to pay the principal, interest, and fiscal charges on the Stormwater Utility Revenue Bonds.

Capital Project Funds - These funds are used to account for financial resources designated for the acquisition or construction of major capital facilities except those financed by enterprise funds.

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

General Capital Projects Fund (310) – This fund is used to account for the construction of non-stormwater related improvements and general capital construction projects. Governmental resources and State grant revenues are used to finance the improvements in this fund.

Capital Improvements Fund (320) - This fund is used to account for the accumulated resources associated with infrastructure improvements such as drainage, parks and buildings.

Transportation Improvements Fund (330) – This fund is used to account for transportation related construction such as, roads, intersections, and sidewalks and are funded with governmental resources, impact fees, State and Federal grants.

Stormwater Improvements Fund (363) – This fund is used to account for the construction of stormwater related improvements. Stormwater Utility Revenue Bonds, Series 2003 and stormwater assessment fees are used to finance the improvements in this fund.

Public Facilities Improvements (390) – This fund is used to account for the resources associated with debt for the purposes of constructing and equipping a new city hall complex, renovation and expansion of the police station, and renovation of old schoolhouse.

Enterprise Funds - Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriated for capital maintenance, public policy, management control, accountability or other purposes.

Golf Course Fund (410) – This fund is used to account for the activities of the municipal golf course.

Airport Fund (450 and 455) – These two funds are used to account for the activities of the municipality's general aviation airport.

Building Department Fund (480) – This fund is used to account for the activities of the city's Building Department.

Permanent Fund

Cemetery Permanent Fund (601) – This fund is used to account for principal trust amounts received, sale of cemetery lots and related interest income. One-half of the cemetery lot sale and the interest portion of the trust can be used to maintain the community cemetery.

Fiduciary Funds

Pension Trust Fund (620) – This fund accounts for the activities of the Police Officer's Retirement System, which accumulates resources for pension benefit payments to qualified officers.

Agency Fund (680) – This fund accounts for deposits placed by bidders and developers to guarantee performance pursuant to bid or contract and for deposits for use of city owned buildings and parks to guarantee performance pursuant to contract.

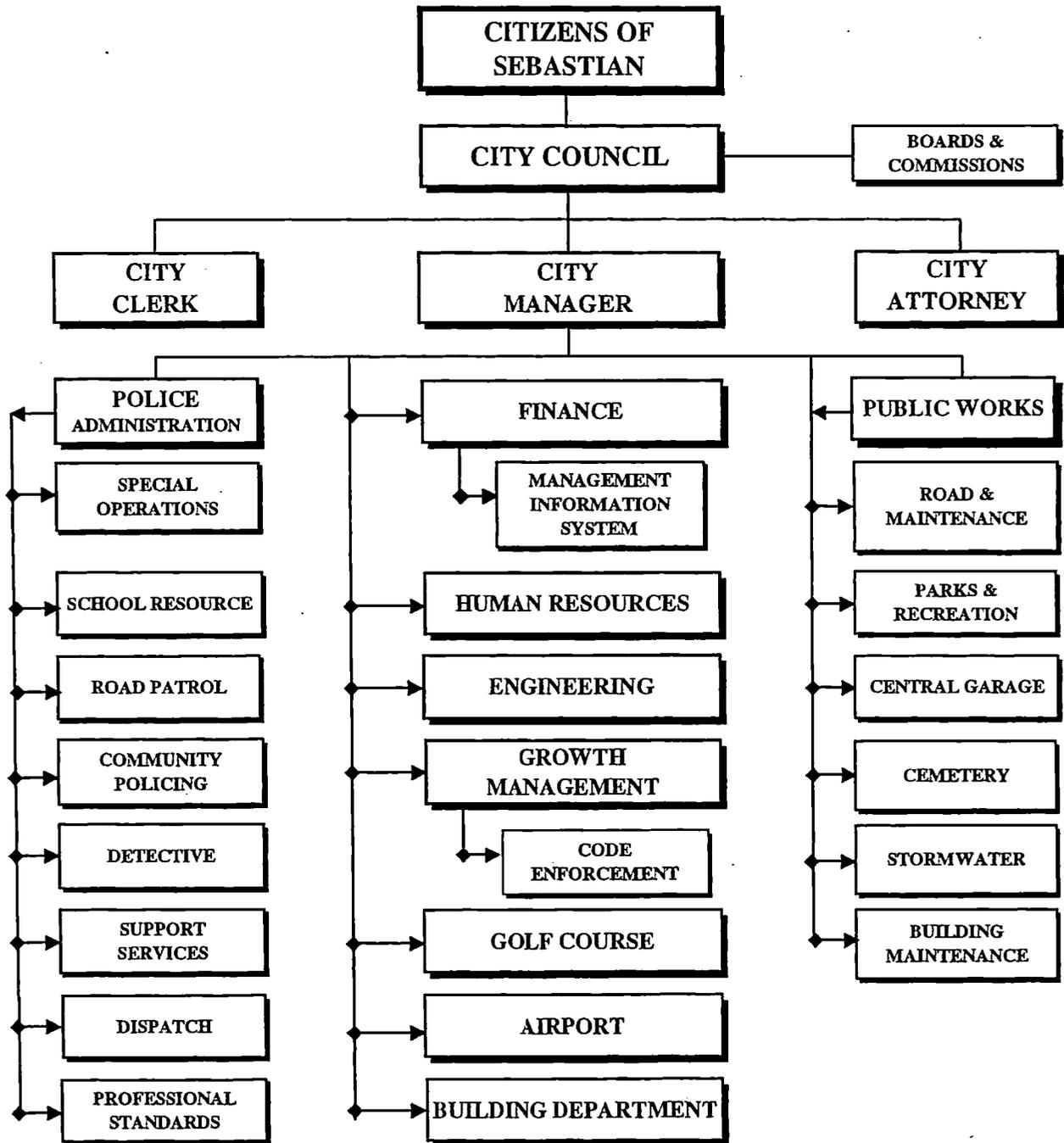
CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

DEPARTMENT/DIVISION AND FUNCTION RELATIONSHIP SUMMARY

This table summarizes the relationship between City departments/divisions and the funds in the accounting and budgetary groupings previously described. In addition, the accounting functions used to summarize the operating expenditures/expenses for each department/division are listed.

Department/Division	Function	General Fund	Enterprise Fund
City Council	General Government	X	
City Manager	General Government	X	
City Clerk	General Government	X	
City Attorney	General Government	X	
Finance	General Government	X	
Management Information System	General Government	X	
Human Resources	General Government	X	
Police Special Operations	Public Safety	X	
Police Administration	Public Safety	X	
Police School Resources	Public Safety	X	
Police Patrol Division	Public Safety	X	
Community Policing Unit	Public Safety	X	
Code Enforcement Division	Public Safety	X	
Police Professional Standards	Public Safety	X	
Police Detective Division	Public Safety	X	
Police Support Services	Public Safety	X	
Police Dispatch Unit	Public Safety	X	
Engineering	Transportation	X	
Stormwater Utility	Physical Environment	X	
Road and Maintenance	Transportation	X	
Garage	Transportation	X	
Building Maintenance	General Government	X	
Parks and Recreation	Cultural/Recreation	X	
Cemetery	Physical Environment	X	
Growth Management	General Government	X	
Non-Departmental	General Government	X	
Building	Public Safety		X
Golf Course Administration	Cultural/Recreation		X
Golf Course Greens Division	Cultural/Recreation		X
Golf Course Cart Division	Cultural/Recreation		X
Airport Administration	Transportation		X

CITY OF SEBASTIAN, FLORIDA ORGANIZATIONAL CHART



FISCAL YEAR 2006-2007 BUDGET CALENDAR

<u>DATE</u>	<u>DAY</u>	<u>EVENT</u>
5/23/2006	Tuesday	City Manager and Finance Director meet to review budget request
5/24/2006	Wednesday	City Council approves budget calendar
5/24/2006- 5/26/2006	Monday- Friday	Finance Director to meet with Departments/Divisions – go over programs, requested budget, goals, objectives, etc.
6/1/2006	Thursday	Estimate of Property Value to be received from Property Appraiser
6/5/2006- 6/9/2006	Monday- Friday	City Manager and Finance Director to meet with Departments/Divisions for 2 nd budget review
6/23/2006	Friday	City Manager's Recommended Budget to be mailed to Budget Advisory Committee members
7/3/2006	Monday	Property Appraiser certifies the taxable value on Form DR-420
7/13/2006	Thursday	Budget Advisory Committee meeting @6:00 p.m.
7/26/2006	Wednesday	Council approval on DR-420 Certification to set proposed maximum millage rate
7/27/2006	Thursday	DR-420 certification delivered to Property Appraiser
7/27/2006	Thursday	Budget Advisory Committee meeting @6:00 p.m.
7/27/2006	Thursday	1 ST Reading of School Board Budget @7:00p.m.
7/28/2006	Friday	Fiscal Year 2006-2007 Proposed Budget to City Council
8/16/2006	Wednesday	Council Budget Workshop @6:00p.m. – special meeting
9/5/2006	Tuesday	Final Adoption of County School Board Budget @7:00 p.m.
9/6/2006	Wednesday	County 1 ST Reading of County Budget @5:01 p.m.
9/7/2006	Thursday	1st Public Hearing of City Budget @6:00p.m. – Special Meeting
9/13/2006	Wednesday	Final Adoption of County Budget @5:01 p.m.
9/15/2006	Friday	Advertising the final millage rate and budget
9/20/2006	Wednesday	Final Public Hearing of City Budget – Adopt Final Millage Rate and Budget Resolution @6:00 p.m. – special meeting
9/21/2006	Thursday	Forward Resolutions adopting final millage and budget to Property Appraiser and Tax Collector

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

BUDGET PROCESS

The Finance Department coordinates the budget process. The formal budgeting process, which begins in February and ends in September, provides the primary mechanism by which key decisions are made regarding the levels and types of services to be provided, given the anticipated level of available resources. Revenues and expenditures are projected on the basis of information provided by city departments, outside agencies, current rate structures, historical data and statistical trends.

Budget Planning Phase

The City maintains a Capital Improvement Program (CIP) as part of the Comprehensive Redevelopment Plan of the City of Sebastian in order to plan for the future needs of capital facilities and infrastructures (see Capital Improvement Program section). This plan covers a five-year period, and identifies major capital projects, as well as the means by which they will be financed. City adopts the annual capital budget along with the operating budget. As part of the planning process, the operating impact of capital projects must be considered and incorporated into the operating budget. The planning phase for the operating budget begins with the preparation of the budget instructions, examples, and training materials.

Budget Preparation

The process of developing the operating budget begins officially in February of each year. The budget preparation process provides department directors an opportunity to examine their program(s) of operation, to propose changes in current services, to recommend revisions in organizations and methods, and to outline requirements for capital outlay items. Finance Department works closely with department/divisions to formulate performance measures for the upcoming fiscal year. Human Resources Department assists departments/divisions with new personnel requests.

In March each year, basic operating budget request forms, and data on prior year appropriations are distributed to the departments. Each department director must compile a budget request for the new fiscal year and enter the budget request and justification into the Microsoft Excel format forms.

Budget Review

During the budget review phase, the City Manager and Finance Department analyzes new positions, operating and capital budget requests; review service levels and the Finance Department compiles the revenue estimates; and recommends funding levels. Budget recommendations regarding requests for new personnel and capital are based on: 1) program priorities as submitted by department directors; and 2) available funding after current services are budgeted (funding levels required to maintain the status quo). City Manager's recommendations on operating and capital budgets and new personnel requests are reviewed with department directors.

In June, the City Manager's recommended budget is distributed to Budget Advisory Committee members. Three meetings are scheduled in July for the Budget Advisory Committee and the Finance Department to review the City Manager's recommended budget.

Budget Adoption

The formal adoption process begins with the Budget Advisory Committee's presentation to City Council in August, followed by a budget workshop. The workshop provides council members an opportunity to review the budget submission and capital improvement program with department heads to ensure that the requests meet the best interests of the City of Sebastian and its citizens.

The final step before budget adoption is to hold two budget hearings to present the proposed millage rate and budget. This essential step provides a means for the citizens to comment directly to the Mayor and City Council regarding

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

priorities. According to State regulations, the first public hearing must be held within 80 days of certification of property values but not earlier than 65 days after certification. At this hearing, the City presents the proposed millage rate and tentative budget and, if the millage rate to be adopted is higher, the percent difference from the rolled-back rate is announced at this time.

Within 15 days of the first hearing, the City must advertise its intent to adopt a final millage rate and budget. Finally, the millage rate and budget are adopted by separate resolutions of the City Council at the second hearing which must be held not less than two days or more than five days after the day that the advertisement is first published.

Budget Implementation

The budget process does not end with legal adoption of the budget. Finance staff along with City departments, monitors the budget throughout the fiscal year. An integrated financial software system provides budgetary control and various budgetary reports to aid in this process. Budget adjustments are allowed through budget line item transfers and budget amendments. The budget amendment criteria is listed below:

1. Total fund appropriations changes must be approved by the City Council.
2. Uses of contingency appropriations must be specifically approved by the City Council.
3. Shifts in appropriations within fund totals may be done administratively on the authority of the City manager. In most cases the City Manager will request City Council's approval since the item prompting the change will usually go to the City Council (e.g., award of contract, addition of staff, contract change order). Procedures for appropriation transfers and delegation of budget responsibility will be set by the City manager.
4. A Budgetary Control System will be maintained to ensure compliance with the budget. Quarterly budget status reports will be provided to the City Council comparing actual versus budgeted revenue and expense activity for all budgeted funds.

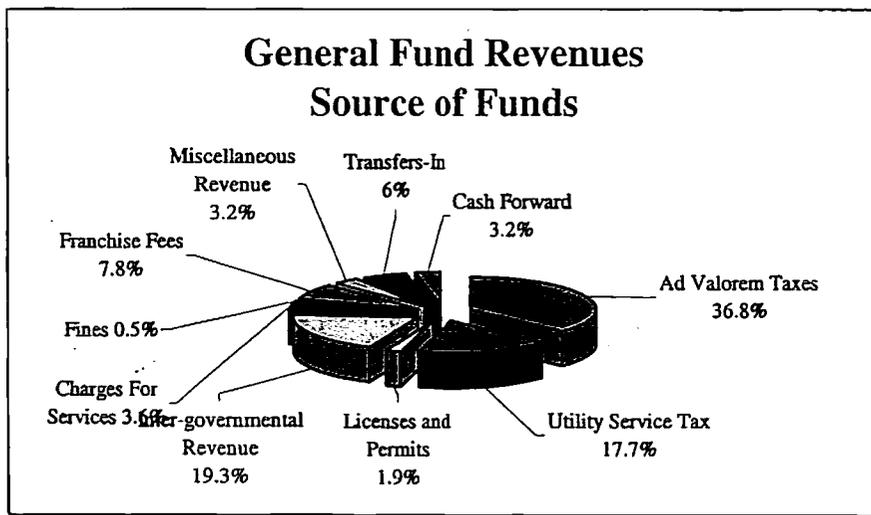
Any unexpended appropriations lapse at the close of the fiscal year.

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

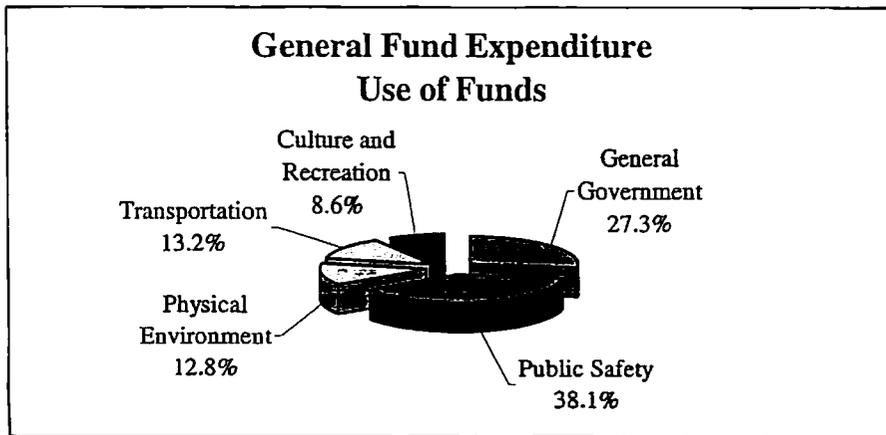
GENERAL FUND

The General Fund is the main operating fund for the City of Sebastian. Total adopted budget for Fiscal Year 2006-2007 is \$12,322,178. The General Fund is used to account for all financial resources, except those required to be accounted for in another fund.

As shown in the graph below, the four largest sources of revenue within the General Fund are: Ad Valorem Taxes, Intergovernmental Revenues, Utility Service Tax, and Franchise Fees. The majority of the Intergovernmental Revenues comes from state shared revenues, such as Local Half-Cent Sales Tax and Municipal Revenue Sharing. Interfund transfers represents 6% of revenues for the General Fund. The Table G-1 and Table G-2 presented on page 42 through page 46 compare the Fiscal Year 2006-07 estimated revenue sources with budget and actual of prior years.



City services are provided mainly through the General Fund revenues. The graph presented below shows that 38.1% of total expenditures are allocated to public safety related activities. Other city services, excluding golf course, airport administration, and building department, are included in general government, transportation, cultural & recreation, and physical environment.



CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

TABLE G-1

GENERAL FUND REVENUE

Code: 001501

The Fiscal Year 2006-2007 adopted budget for General fund Revenue is \$12,322,178. This compares to the 2005-06 projected General fund revenue of \$12,954,820, a decrease of \$632,642 or 4.9%.

<u>Description</u>	FY 03-04 <u>Actual</u>	FY 04-05 <u>Actual</u>	Amended FY 05-06 <u>Budget</u>	Projected FY 05-06 <u>Revenue</u>	Proposed FY 06-07 <u>Budget</u>	<u>Difference</u>
Taxes and franchise fees	\$ 5,795,208	\$ 6,621,430	\$ 7,131,374	\$ 7,263,924	\$ 7,681,502	\$ 417,578
Licenses and permits	1,866,430	1,587,676	243,280	229,200	231,200	2,000
Inter-governmental revenue	2,844,245	4,773,369	2,288,405	2,576,059	2,380,000	(196,059)
General government charges for service	118,965	116,895	481,669	437,020	441,342	4,322
Fines and forfeits	108,788	88,094	71,625	55,900	55,900	-
Interest earnings	89,890	88,314	105,000	269,200	273,762	4,562
Rents and royalties	38,382	57,571	27,500	84,600	84,600	-
Sales of assets	6,118	2,774	2,000	14,110	5,000	(9,110)
Contributions/donations	16,345	25,234	46,145	41,805	20,500	(21,305)
Other miscellaneous revenues	309,391	66,873	12,020	56,509	13,700	(42,809)
Total revenues	\$ 11,193,762	\$ 13,428,230	\$ 10,409,018	\$ 11,028,327	\$ 11,187,506	\$ 159,179
Interfund transfers	428,140	469,701	643,362	641,988	736,192	94,204
Other sources	-	-	1,043,290	1,284,505	398,480	(886,025)
Total revenues and other sources	\$ 11,621,902	\$ 13,897,931	\$ 12,095,670	\$ 12,954,820	\$ 12,322,178	\$ (632,642)

Fiscal Year 2006-07 Adopted Budget:

Major Current Level Changes from

FY 2005-06 Projected Revenues:

	<u>Difference</u>
1. Taxes and franchise fees - Increase results from continued growth in home construction and property values as well as an increase in the electric franchise fees and utility service taxes based upon current trend analysis.	\$ 417,578
2. Licenses and permits - Moderate increase represents increase in occupational licenses revenue.	\$ 2,000
3. Intergovernmental - Decrease results from the hurricane related FEMA and DCA reimbursements received in FY 2005-06.	\$ (196,059)
4. General government charges for service - Net increase reflects an increase in the General Fund administrative charges and an anticipated decrease in tennis courts and skate park revenues based on FY 2005-06 actual collections.	\$ 4,322
5. Fines and forfeits - Projection remains unchanged for FY 2006-07.	\$ -
6. Interest earnings - Increase due to a interest rate increase based on interest rate analysis.	\$ 4,562
7. Rents and royalties - Projection remains unchanged for FY 2006-07.	\$ -
8. Sales of assets - Decrease due to most equipment has been sold in previous years.	\$ (9,110)
9. Contributions/Donations - Decrease due to the unexpected donations received in FY 2005-06.	\$ (21,305)
10. Other miscellaneous revenues - Decrease due to the hurricane related insurance reimbursement received in FY 2005-06.	\$ (42,809)
11. Interfund transfers - increase mainly due to a increase in the transfer from the Stormwater utility Fund for the stormwater swale/ditch mowing contract.	\$ 94,204
12. Other sources - Other sources represent non-operating revenues such as fund balance carry forward. Decrease mainly reflects the one time transfer to Building Department in FY 2005-06 for the establishment of the Building Department as an enterprise Fund. The \$398,480 budgeted in FY 2006-07 budget represents \$318,480 from capital equipment replacement reserve and \$80,000 from hurricane reimbursement carried forward.	\$ (886,025)

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

TABLE G-2
General Fund Revenues Detail

Code: 001501

Account		FY 02/03	FY 03/04	FY 04/05	Amended FY 05/06	FY 05/06	FY 06/07
Number	Description	Actual	Actual	Actual	Budget	Projected	Adopted Budget
TAXES							
311000	Current Ad Valorem Taxes	2,725,515	3,130,521	3,723,912	4,204,924	4,204,924	4,510,500
311001	Delinquent Ad Valorem Taxes	21,820	34,247	1,712	25,000	25,000	25,000
311002	Penalty on Delinquent Taxes	5,088	5,208	4,292	3,500	3,500	3,500
TOTAL AD VALOREM TAXES		2,752,423	3,169,976	3,729,916	4,233,424	4,233,424	4,539,000
FRANCHISE FEES							
313100	Electric Franchise Fees	741,861	735,010	836,694	839,700	880,000	906,400
313200	Telecom Franchise Fees	0	0	0	0	0	0
313500	CATV Franchise Fees	0	0	0	0	0	0
313700	Solid Waste Franchise Fees	14,333	35,590	49,696	40,000	52,500	54,075
TOTAL FRANCHISE FEES		756,194	770,600	886,390	879,700	932,500	960,475
UTILITY SERVICE TAXES							
314100	Electric Utility Service Tax	953,734	960,469	1,008,541	1,050,000	1,050,000	1,081,500
314200	Telecom Utility Service Tax	0	0	0	0	0	0
314300	Water Utility Service Tax	125,395	154,781	177,348	178,500	196,000	201,880
314800	Propane Utility Service Tax	22,145	23,931	25,513	24,750	27,000	27,810
314950	CST Revenue Sharing	679,443	715,451	793,722	765,000	825,000	870,837
TOTAL UTILITY SERVICE TAXES		1,780,717	1,854,632	2,005,124	2,018,250	2,098,000	2,182,027
TOTAL TAXES & FRANCHISE FEES		5,289,334	5,795,208	6,621,430	7,131,374	7,263,924	7,681,502
LICENSES AND PERMITS							
321000	Occupational License	82,269	91,192	106,953	110,000	113,000	115,000
321100	Occ Lic-Penalties/Transfers	2,531	2,705	5,012	2,800	2,800	2,800
321050	Contractor License	29,255	33,586	22,939	0	0	0
321150	Contractor License - Penalties	0	0	617	0	0	0
322050	Building Permits	514,586	1,209,600	963,134	0	0	0
322075	Reinspection Fees	23,730	29,624	35,447	0	0	0
322100	Land Clearing Permits	29,502	41,925	32,760	0	0	0
322150	Tree Removal Permits	3,460	4,260	2,820	0	0	0
322200	Electrical Permits	59,293	87,953	47,671	0	0	0
322225	Plumbing Permits	55,976	83,353	47,458	0	0	0
322250	Mechanical Permits	201	75,611	40,599	0	0	0
322300	Fencing Permits	3,550	8,344	9,010	0	0	0
322400	Irrigation Permits	225	167	240	0	0	0
322500	Sign Permits	1,769	4,480	5,570	0	0	0
329400	Plan Checking Fees	6,832	109,818	129,190	0	0	0
322060	Driveway Permit Fees	0	0	76,400	70,000	60,000	60,000
329100	Zoning Fees	45,556	41,004	18,486	15,000	25,000	25,000
329200	Site Plan Review Fees	11,000	20,155	21,642	21,630	16,000	16,000
329300	Plat Review Fees	4,162	18,753	19,108	20,600	11,000	11,000
329500	Alarm Permits	2,485	3,900	2,620	3,250	1,400	1,400
TOTAL LICENSES AND PERMITS		876,382	1,866,430	1,587,676	243,280	229,200	231,200

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

General Fund Revenues Detail - Continued

Code: 001501

Account	FY 02/03	FY 03/04	FY 04/05	Amended FY 05/06	FY 05/06	FY 06/07
<u>Number</u> <u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Adopted Budget</u>
INTERGOVERNMENTAL REVENUE:						
FEDERAL GRANTS						
331200 Fed Grant-Public Safety	55,423	12,060	34,861	0	0	0
331204 Fed - LLEBG	10,000	10,000	4,604	10,000	10,000	10,000
331901 FEMA - Federal Grant	0	792,441	2,232,801	0	165,052	0
331902 FHWA Grant	0	82,496	139,682	0	37,910	0
TOTAL FEDERAL GRANTS	65,423	896,997	2,411,948	10,000	212,962	10,000
STATE GRANTS						
334900 FEMA-State matching	0	38,655	105,782	0	22,280	0
TOTAL STATE GRANTS	0	38,655	105,782	0	22,280	0
STATE SHARED REVENUES						
335120 Municipal Revenue Sharing	252,248	316,295	433,635	631,817	470,000	470,000
335122 8th Cent Motor Fuel Tax	141,541	164,350	177,343	154,500	180,000	180,000
335140 Mobile Home Licenses	11,035	12,637	10,037	10,000	10,000	10,000
335150 Alcohol Beverage Licenses	7,049	10,035	9,106	10,000	10,000	10,000
335180 Local Half-Cent Sales Tax	1,160,478	1,276,274	1,507,897	1,472,088	1,670,817	1,700,000
335200 Police Pension State Shared Revenue	175,591	106,715	117,621	0	0	0
337705 F.I.N.D. Grant	0	22,287	0	0	0	0
TOTAL STATE SHARED REVENUES	1,747,942	1,908,593	2,255,639	2,278,405	2,340,817	2,370,000
TOTAL INTER-GOV'T REVENUE	1,813,365	2,844,245	4,773,369	2,288,405	2,576,059	2,380,000
CHARGES FOR SERVICES						
341910 Sales-Maps & Publications	656	314	329	300	500	300
341920 Cert. Copying, Record Search	1,238	1,555	1,868	1,000	1,500	1,500
341930 Election Fees	75	125	594	125	244	125
342100 PD Overtime Service Fees	18,312	7,325	3,958	6,000	7,500	7,500
343805 Cemetery Fees	7,619	7,175	9,270	7,500	7,500	7,500
347550 Skate Facility Fees	20,759	21,436	16,570	0	15,000	15,000
347555 Tennis Facility Fees	0	0	2,018	72,000	25,000	25,000
347556 County Facility Impact Fees Admin Fees	0	0	12,727	56,000	28,000	28,000
347557 Community Center Rec Revenues	25,977	27,154	24,884	25,000	30,000	30,000
349140 RRD-Management Fees	10,118	10,118	7,203	10,624	10,624	11,368
349410 Golf Course-Management Fees	5,088	38,088	4,088	46,217	46,217	42,958
349415 Maintenance Service Fees-GC	0	0	0	0	0	0
349450 Airport-Management Fees	32,114	2,114	32,114	76,217	76,217	42,958
349455 Maintenance Service Fees-AP	820	801	671	0	0	0
349480 Building Dept Administrative Fees	0	0	0	179,686	179,686	224,133
349900 Project Personnel & Equipment Services	87,384	2,760	601	1,000	9,032	5,000
349950 Special Events Pers Svc Fees	6,000	0	0	0	0	0
TOTAL CHGS FOR SERVICE	216,160	118,965	116,895	481,669	437,020	441,342

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

General Fund Revenues Detail - Continued

Code: 001501

Account	FY 02/03	FY 03/04	FY 04/05	Amended FY 05/06	FY 05/06	FY 06/07
<u>Number</u> <u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Adopted Budget</u>
FINES AND FORFEITS						
351100 Court Fines	73,457	75,983	36,167	37,500	26,000	26,000
351115 Police Education-\$2.00 Funds	3,160	3,344	4,129	4,500	3,300	3,300
351120 Drivers Education	13,077	12,376	16,131	15,000	10,000	10,000
351130 Court Costs	96	96	14	125	100	100
351140 Parking Fines	9,555	3,971	2,807	2,500	3,500	3,500
354100 Code Enforcement Fines	10,157	8,109	26,088	9,000	10,000	10,000
359000 Other Fines/Forfeits	7,250	4,909	2,758	3,000	3,000	3,000
TOTAL FINES AND FORFEITS	116,753	108,788	88,094	71,625	55,900	55,900
MISCELLANEOUS REVENUE:						
INTEREST EARNINGS						
361100 Interest Income	33,830	66,209	26,380	65,000	158,000	161,562
361105 State Board Interest Earnings	47,030	21,983	48,256	40,000	104,000	105,000
361150 Other Interest	848	1,698	13,678	0	7,200	7,200
TOTAL INTEREST EARNINGS	81,708	89,890	88,314	105,000	269,200	273,762
RENT AND ROYALTIES						
362100 Rents and Royalties	5,038	5,973	1,161	2,500	7,600	7,600
362150 Nontaxable Rent	34,344	32,409	45,387	25,000	77,000	77,000
363150 Special Assessment-Riverfront	0	0	11,023	0	0	0
TOTAL RENT AND ROYALTIES	39,382	38,382	57,571	27,500	84,600	84,600
SALE OF FIXED ASSETS						
364100 Sale of Fixed Assets	7,901	4,861	0	1,000	13,400	5,000
365000 Sale of Surplus Material/Scrap	0	1,257	2,774	1,000	710	0
TOTAL SALES OF FIXED ASSETS	7,901	6,118	2,774	2,000	14,110	5,000
CONTRIBUTIONS/DONATIONS						
366000 Contributions & Donations	1,000	780	5,309	25,945	17,775	0
366150 Clock Tower Brick Sales	5,390	2,360	1,775	2,000	2,000	2,000
366200 K-9 Contribution	0	0	5,625	5,000	5,030	5,000
366604 Donations-Public Safety Employees	1,590	200	135	200	3,000	500
366605 Donations-General Empl Fund	1,020	330	920	1,000	2,000	1,000
366805 4th of July Donations	11,725	12,675	11,470	12,000	12,000	12,000
TOTAL CONTRIBUTIONS/DONATIONS	20,725	16,345	25,234	46,145	41,805	20,500
OTHER MISCELLANEOUS REVENUES						
369100 Motor Fuel Tax Rebate	8,378	12,841	11,563	9,750	11,200	11,200
369200 Insurance Proceeds	2,908	289,253	21,133	500	37,309	500
369400 Reimbursements	783	1,075	4,759	500	5,000	500
369900 Other Miscellaneous Revenues	466	4,961	1,122	500	2,000	500
369954 Vend Mach Sales-Pub Safety Fund	186	318	201	270	0	0
369955 Vend Mach Sales-Gen Empl Fund	623	502	1,334	500	1,000	1,000
369995 Cash Over/Short	59	70	191	0	0	0
369999 Prior Year Recoveries	1,792	371	26,570	0	0	0
TOTAL OTHER MISCELLANEOUS REV.	15,195	309,391	66,873	12,020	56,509	13,700
TOTAL MISCELLANEOUS REVENUE	164,910	460,126	240,766	192,665	466,224	397,562
TOTAL REVENUES	8,476,905	11,193,762	13,428,230	10,409,018	11,028,327	11,187,506

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

General Fund Revenues Detail - Continued

Code: 001501

Account	FY 02/03	FY 03/04	FY 04/05	Amended FY 05/06	FY 05/06	FY 06/07
<u>Number</u> <u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Adopted Budget</u>
INTERFUND TRANSFERS						
381120 Interfund Trfr From 120 LOGT	0	61,672	0	0	0	0
381130 Interfund Trfr From 130 DST	370,919	198,162	279,013	240,250	240,250	272,800
381163 Interfund Trfr From 163 STORMWATE	145,322	154,556	160,996	394,112	394,112	421,346
381601 Interfund Trfr From 601 CEMETERY T	15,000	13,750	29,692	9,000	7,626	42,046
TOTAL INTERFUND TRANSFERS	531,241	428,140	469,701	643,362	641,988	736,192
OTHER FINANCING SOURCES						
389991 Appropriation From PY Fund Balance- reserve for Building Code Enforcement	0	0	0	802,490	1,139,289	0
389991 Appropriation From PY Fund Balance- Reserve for Equipment replacement	0	0	0	145,216	145,216	318,480
389991 Appropriation From PY Fund Balance- Unreserve	0	0	0	95,584	0	80,000
TOTAL OTHER SOURCES	0	0	0	1,043,290	1,284,505	398,480
TOTAL REV. AND OTHER SOURCES	9,008,146	11,621,902	13,897,931	12,095,670	12,954,820	12,322,178

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

Table G-3 lists General Fund expenditures by department/division. Table G-4 lists individual department/division details broken down by salaries & benefits, operating expenses, and capital outlay.

TABLE G-3

SUMMARY OF GENERAL FUND EXPENDITURES BY DEPARTMENT/DIVISION

Org Code	Description	FY 02/03 Actual	FY 03/04 Actual	FY 04/05 Actual	Amended FY 05/06 Budget	FY 05/06 Projected	FY 06/07 Adopted Budget	Change From Prior Year Projected	% Increase (Decrease)
010001	City Council	\$ 44,532	\$ 33,692	\$ 35,222	\$ 41,244	\$ 39,111	\$ 55,526	\$ 16,415	42.0%
010005	City Manager	301,241	331,783	402,646	238,145	217,361	230,467	13,106	6.0%
010009	City Clerk	253,321	284,112	314,882	333,135	328,712	340,565	11,853	3.6%
010010	City Attorney	123,787	134,102	162,519	189,906	190,370	213,234	22,864	12.0%
010020	Finance	324,771	347,287	374,395	426,647	387,858	358,552	(29,306)	-7.6%
010021	Management Information Svs.	102,473	136,385	139,371	199,417	192,729	235,069	42,340	22.0%
010035	Human Resources	192,027	192,932	211,292	217,526	217,448	228,567	11,119	5.1%
010040	Police Special Operations	N/A	N/A	320,086	367,569	403,339	368,105	(35,234)	-8.7%
010041	Police Administration	164,397	291,585	394,736	206,158	215,586	246,179	30,593	14.2%
010042	Police School Resource	119,631	126,818	163,710	175,525	177,002	149,964	(27,038)	-15.3%
010043	Police Patrol Division	1,597,915	1,786,368	1,611,414	1,859,425	1,866,092	2,120,055	253,963	13.6%
010044	Community Policing Unit	127,839	124,271	139,935	140,017	139,376	166,460	27,084	19.4%
010045	Code Enforcement Division	89,429	107,468	121,855	157,102	157,211	176,759	19,548	12.4%
010046	Professional Standards	N/A	93,966	109,033	112,521	116,684	124,474	7,790	6.7%
010047	Police Detective Division	423,792	368,074	507,730	494,510	484,929	575,868	90,939	18.8%
010048	Police Support Services	274,908	254,347	288,133	293,393	293,762	313,865	20,103	6.8%
010049	Police Dispatch Unit	360,493	360,531	353,288	409,027	394,104	457,765	63,661	16.2%
010051	Engineering	416,890	470,632	461,902	480,215	455,825	550,671	94,846	20.8%
010052	Roads and Maintenance	853,688	1,639,126	2,654,625	910,771	913,895	856,381	(57,514)	-6.3%
010053	Stormwater Utility	813,907	838,997	791,479	1,326,781	1,763,705	1,405,316	(358,389)	-20.3%
010054	Garage	161,850	170,996	191,336	201,459	211,728	220,397	8,669	4.1%
010056	Building Maintenance	226,691	N/A	471,012	223,968	159,269	167,515	8,246	5.2%
010057	Parks and Recreation	672,179	769,039	1,065,121	1,009,596	1,024,685	1,057,256	32,571	3.2%
010059	Cemetery	113,650	139,846	145,592	151,726	152,317	166,824	14,507	9.5%
010080	Growth Management	209,351	236,868	289,393	279,896	266,408	385,964	119,556	44.9%
010085	Building	408,937	518,236	603,419	N/A	N/A	N/A	N/A	N/A
010099	Non-Departmental	734,148	578,841	582,122	1,649,991	1,798,686	1,150,380	(648,306)	-36.0%
Total General Fund Expenditures		\$ 9,111,847	\$ 10,336,302	\$ 12,906,248	\$ 12,095,670	\$ 12,568,192	\$ 12,322,178	\$ (246,014)	-2.0%
Total Revenues and Other Sources		\$ 9,008,146	\$ 11,621,902	\$ 13,897,931	\$ 12,095,670	\$ 12,954,820	\$ 12,322,178	\$ (632,642)	-4.9%
(Revenues) over Expenditures		\$ (103,701)	\$ 1,285,600	\$ 991,683	\$ -	\$ 386,628	\$ -		

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

TABLE G-4
General Fund Expenditure By Department/Division

Department	2004 Actual	2005 Actual	2006 Budget	2006 Projected	2007 Budget	Change from Projected
CITY COUNCIL						
PERSONAL SERVICES	\$ 21,490	\$ 20,707	\$ 21,398	\$ 21,398	\$ 21,398	\$ -
OPERATING EXPENDITURES	\$ 12,202	\$ 14,515	\$ 19,846	\$ 17,713	\$ 34,128	\$ 16,415
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 33,692	\$ 35,222	\$ 41,244	\$ 39,111	\$ 55,526	\$ 16,415
CITY MANAGER						
PERSONAL SERVICES	\$ 316,764	\$ 385,054	\$ 224,738	\$ 205,761	\$ 218,517	\$ 12,756
OPERATING EXPENDITURES	\$ 15,019	\$ 15,431	\$ 13,407	\$ 11,600	\$ 11,950	\$ 350
CAPITAL OUTLAY	\$ -	\$ 2,161	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 331,783	\$ 402,646	\$ 238,145	\$ 217,361	\$ 230,467	\$ 13,106
CITY CLERK						
PERSONAL SERVICES	\$ 227,605	\$ 247,211	\$ 252,243	\$ 247,552	\$ 263,241	\$ 15,689
OPERATING EXPENDITURES	\$ 54,407	\$ 67,671	\$ 69,318	\$ 69,586	\$ 77,324	\$ 7,738
CAPITAL OUTLAY	\$ 2,100	\$ -	\$ 11,574	\$ 11,574	\$ -	\$ (11,574)
TOTAL	\$ 284,112	\$ 314,882	\$ 333,135	\$ 328,712	\$ 340,565	\$ 11,853
CITY ATTORNEY						
PERSONAL SERVICES	\$ 128,653	\$ 157,245	\$ 181,206	\$ 181,206	\$ 194,545	\$ 13,339
OPERATING EXPENDITURES	\$ 5,449	\$ 5,274	\$ 8,700	\$ 9,164	\$ 18,689	\$ 9,525
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 134,102	\$ 162,519	\$ 189,906	\$ 190,370	\$ 213,234	\$ 22,864
FINANCE						
PERSONAL SERVICES	\$ 278,810	\$ 298,721	\$ 355,779	\$ 316,716	\$ 287,403	\$ (29,313)
OPERATING EXPENDITURES	\$ 63,688	\$ 73,393	\$ 70,868	\$ 71,142	\$ 71,149	\$ 7
CAPITAL OUTLAY	\$ 4,789	\$ 2,281	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 347,287	\$ 374,395	\$ 426,647	\$ 387,858	\$ 358,552	\$ (29,306)
MANAGEMENT INFORMATION SERVICES						
PERSONAL SERVICES	\$ 89,544	\$ 119,232	\$ 170,378	\$ 163,940	\$ 189,512	\$ 25,572
OPERATING EXPENDITURES	\$ 16,768	\$ 17,864	\$ 20,140	\$ 19,890	\$ 25,557	\$ 5,667
CAPITAL OUTLAY	\$ 30,073	\$ 2,275	\$ 8,899	\$ 8,899	\$ 20,000	\$ 11,101
TOTAL	\$ 136,385	\$ 139,371	\$ 199,417	\$ 192,729	\$ 235,069	\$ 42,340
HUMAN RESOURCES						
PERSONAL SERVICES	\$ 169,020	\$ 187,101	\$ 191,706	\$ 191,631	\$ 201,725	\$ 10,094
OPERATING EXPENDITURES	\$ 22,750	\$ 24,191	\$ 25,820	\$ 25,817	\$ 26,842	\$ 1,025
CAPITAL OUTLAY	\$ 1,162	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 192,932	\$ 211,292	\$ 217,526	\$ 217,448	\$ 228,567	\$ 11,119
POLICE DEPARTMENT - SPECIAL OPERATIONS						
PERSONAL SERVICES	N/A	\$ 288,564	\$ 256,590	\$ 286,618	\$ 310,100	\$ 23,482
OPERATING EXPENDITURES	N/A	\$ 30,322	\$ 47,167	\$ 52,909	\$ 43,705	\$ (9,204)
CAPITAL OUTLAY	N/A	\$ 1,200	\$ 63,812	\$ 63,812	\$ 14,300	\$ (49,512)
TOTAL	N/A	\$ 320,086	\$ 367,569	\$ 403,339	\$ 368,105	\$ (35,234)
POLICE DEPARTMENT - ADMINISTRATION						
PERSONAL SERVICES	\$ 260,707	\$ 371,877	\$ 179,745	\$ 179,745	\$ 191,914	\$ 12,169
OPERATING EXPENDITURES	\$ 18,773	\$ 17,823	\$ 26,413	\$ 35,841	\$ 34,265	\$ (1,576)
CAPITAL OUTLAY	\$ 12,105	\$ 5,036	\$ -	\$ -	\$ 20,000	\$ 20,000
TOTAL	\$ 291,585	\$ 394,736	\$ 206,158	\$ 215,586	\$ 246,179	\$ 30,593

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

General Fund Expenditure By Department/Division - Continued

Department	2004 Actual	2005 Actual	2006 Budget	2006 Projected	2007 Budget	Change from Projected
POLICE DEPARTMENT - SCHOOL RESOURCE UNIT						
PERSONAL SERVICES	\$ 118,643	\$ 118,964	\$ 127,851	\$ 127,853	\$ 134,913	\$ 7,060
OPERATING EXPENDITURES	\$ 8,175	\$ 44,746	\$ 12,174	\$ 13,649	\$ 12,051	\$ (1,598)
CAPITAL OUTLAY	\$ -	\$ -	\$ 35,500	\$ 35,500	\$ 3,000	\$ (32,500)
TOTAL	\$ 126,818	\$ 163,710	\$ 175,525	\$ 177,002	\$ 149,964	\$ (27,038)

POLICE DEPARTMENT - PATROL

PERSONAL SERVICES	\$ 1,501,640	\$ 1,279,115	\$ 1,506,935	\$ 1,504,622	\$ 1,738,905	\$ 234,283
OPERATING EXPENDITURES	\$ 121,557	\$ 136,105	\$ 153,115	\$ 162,095	\$ 164,170	\$ 2,075
CAPITAL OUTLAY	\$ 163,171	\$ 196,194	\$ 199,375	\$ 199,375	\$ 216,980	\$ 17,605
TOTAL	\$ 1,786,368	\$ 1,611,414	\$ 1,859,425	\$ 1,866,092	\$ 2,120,055	\$ 253,963

POLICE DEPARTMENT - COMMUNITY POLICING UNIT

PERSONAL SERVICES	\$ 117,326	\$ 119,265	\$ 121,073	\$ 122,761	\$ 147,033	\$ 24,272
OPERATING EXPENDITURES	\$ 6,945	\$ 20,670	\$ 18,944	\$ 16,615	\$ 19,427	\$ 2,812
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 124,271	\$ 139,935	\$ 140,017	\$ 139,376	\$ 166,460	\$ 27,084

POLICE DEPARTMENT - PROFESSIONAL STANDARDS

PERSONAL SERVICES	\$ 92,415	\$ 95,365	\$ 97,503	\$ 105,291	\$ 113,649	\$ 8,358
OPERATING EXPENDITURES	\$ 1,551	\$ 13,668	\$ 13,618	\$ 9,993	\$ 10,825	\$ 832
CAPITAL OUTLAY	\$ -	\$ -	\$ 1,400	\$ 1,400	\$ -	\$ (1,400)
TOTAL	\$ 93,966	\$ 109,033	\$ 112,521	\$ 116,684	\$ 124,474	\$ 7,790

POLICE DEPARTMENT - DETECTIVE

PERSONAL SERVICES	\$ 274,200	\$ 375,516	\$ 410,277	\$ 398,702	\$ 459,102	\$ 60,400
OPERATING EXPENDITURES	\$ 59,759	\$ 72,535	\$ 78,633	\$ 80,627	\$ 89,966	\$ 9,339
CAPITAL OUTLAY	\$ 34,115	\$ 59,679	\$ 5,600	\$ 5,600	\$ 26,800	\$ 21,200
TOTAL	\$ 368,074	\$ 507,730	\$ 494,510	\$ 484,929	\$ 575,868	\$ 90,939

POLICE DEPARTMENT - SUPPORT SERVICES

PERSONAL SERVICES	\$ 241,718	\$ 270,522	\$ 269,525	\$ 269,525	\$ 289,790	\$ 20,265
OPERATING EXPENDITURES	\$ 12,629	\$ 17,611	\$ 20,868	\$ 21,237	\$ 24,075	\$ 2,838
CAPITAL OUTLAY	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	\$ (3,000)
TOTAL	\$ 254,347	\$ 288,133	\$ 293,393	\$ 293,762	\$ 313,865	\$ 20,103

POLICE DEPARTMENT - DISPATCH

PERSONAL SERVICES	\$ 335,666	\$ 317,106	\$ 370,502	\$ 361,122	\$ 420,195	\$ 59,073
OPERATING EXPENDITURES	\$ 24,865	\$ 29,278	\$ 36,025	\$ 30,842	\$ 34,570	\$ 3,728
CAPITAL OUTLAY	\$ -	\$ 6,904	\$ 2,500	\$ 2,140	\$ 3,000	\$ 860
TOTAL	\$ 360,531	\$ 353,288	\$ 409,027	\$ 394,104	\$ 457,765	\$ 63,661

ENGINEERING

PERSONAL SERVICES	\$ 410,583	\$ 425,079	\$ 418,078	\$ 415,709	\$ 498,074	\$ 82,365
OPERATING EXPENDITURES	\$ 23,706	\$ 30,867	\$ 62,137	\$ 35,589	\$ 52,597	\$ 17,008
CAPITAL OUTLAY	\$ 36,343	\$ 5,956	\$ -	\$ 4,527	\$ -	\$ (4,527)
TOTAL	\$ 470,632	\$ 461,902	\$ 480,215	\$ 455,825	\$ 550,671	\$ 94,846

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

General Fund Expenditure By Department/Division - Continued

Department	2004	2005	2006	2006	2007	Change from
Actual	Actual	Budget	Projected	Projected	Budget	Projected
PUBLIC WORKS - STORMWATER UTILITY						
PERSONAL SERVICES	\$ 541,404	\$ 528,551	\$ 582,888	\$ 532,756	\$ 582,566	\$ 49,810
OPERATING EXPENDITURES	\$ 293,535	\$ 230,332	\$ 683,893	\$ 1,170,949	\$ 672,750	\$ (498,199)
CAPITAL OUTLAY	\$ 4,058	\$ 32,596	\$ 60,000	\$ 60,000	\$ 150,000	\$ 90,000
TOTAL	\$ 838,997	\$ 791,479	\$ 1,326,781	\$ 1,763,705	\$ 1,405,316	\$ (358,389)
PUBLIC WORKS - ROADS AND MAINTENANCE						
PERSONAL SERVICES	\$ 782,595	\$ 624,340	\$ 640,577	\$ 670,647	\$ 676,942	\$ 6,295
OPERATING EXPENDITURES	\$ 844,511	\$ 2,014,628	\$ 140,529	\$ 113,583	\$ 119,439	\$ 5,856
CAPITAL OUTLAY	\$ 12,020	\$ 15,657	\$ 129,665	\$ 129,665	\$ 60,000	\$ (69,665)
TOTAL	\$ 1,639,126	\$ 2,654,625	\$ 910,771	\$ 913,895	\$ 856,381	\$ (57,514)
PUBLIC WORKS - CENTRAL GARAGE						
PERSONAL SERVICES	\$ 148,897	\$ 160,394	\$ 168,873	\$ 168,938	\$ 182,617	\$ 13,679
OPERATING EXPENDITURES	\$ 19,924	\$ 23,613	\$ 25,386	\$ 35,158	\$ 25,980	\$ (9,178)
CAPITAL OUTLAY	\$ 2,175	\$ 7,329	\$ 7,200	\$ 7,632	\$ 11,800	\$ 4,168
TOTAL	\$ 170,996	\$ 191,336	\$ 201,459	\$ 211,728	\$ 220,397	\$ 8,669
PUBLIC WORKS - PARKS & REC						
PERSONAL SERVICES	\$ 598,667	\$ 683,705	\$ 779,861	\$ 760,637	\$ 773,383	\$ 12,746
OPERATING EXPENDITURES	\$ 146,284	\$ 311,700	\$ 173,235	\$ 207,548	\$ 220,873	\$ 13,325
CAPITAL OUTLAY	\$ 24,088	\$ 69,716	\$ 56,500	\$ 56,500	\$ 63,000	\$ 6,500
TOTAL	\$ 769,039	\$ 1,065,121	\$ 1,009,596	\$ 1,024,685	\$ 1,057,256	\$ 32,571
PUBLIC WORKS - CEMETERY						
PERSONAL SERVICES	\$ 109,575	\$ 112,515	\$ 113,731	\$ 113,713	\$ 112,067	\$ (1,646)
OPERATING EXPENDITURES	\$ 17,151	\$ 31,833	\$ 28,995	\$ 29,604	\$ 19,757	\$ (9,847)
CAPITAL OUTLAY	\$ 13,120	\$ 1,244	\$ 9,000	\$ 9,000	\$ 35,000	\$ 26,000
TOTAL	\$ 139,846	\$ 145,592	\$ 151,726	\$ 152,317	\$ 166,824	\$ 14,507
PUBLIC WORKS - BUILDING MAINTENANCE						
PERSONAL SERVICES	\$ 141,221	\$ 94,983	\$ 88,386	\$ 98,510	\$ 10,124	\$ 10,124
OPERATING EXPENDITURES	\$ 329,791	\$ 128,985	\$ 70,883	\$ 69,005	\$ (1,878)	\$ -
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 471,012	\$ 223,968	\$ 159,269	\$ 167,515	\$ 8,246	\$ -
GROWTH MANAGEMENT						
PERSONAL SERVICES	\$ 217,231	\$ 267,977	\$ 250,551	\$ 237,713	\$ 320,576	\$ 82,863
OPERATING EXPENDITURES	\$ 19,637	\$ 21,416	\$ 29,345	\$ 28,695	\$ 35,388	\$ 6,693
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000
TOTAL	\$ 236,868	\$ 289,393	\$ 279,896	\$ 266,408	\$ 385,964	\$ 119,556
CODE ENFORCEMENT						
PERSONAL SERVICES	\$ 97,050	\$ 109,535	\$ 136,287	\$ 136,287	\$ 156,186	\$ 19,899
OPERATING EXPENDITURES	\$ 10,418	\$ 12,320	\$ 14,815	\$ 14,924	\$ 17,573	\$ 2,649
CAPITAL OUTLAY	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ 3,000	\$ (3,000)
TOTAL	\$ 107,468	\$ 121,855	\$ 157,102	\$ 157,211	\$ 176,759	\$ 19,548
BUILDING DEPARTMENT						
PERSONAL SERVICES	\$ 497,344	\$ 548,399	\$ 548,399	\$ 548,399	\$ 548,399	\$ -
OPERATING EXPENDITURES	\$ 20,892	\$ 40,438	\$ 40,438	\$ 40,438	\$ 40,438	\$ -
CAPITAL OUTLAY	\$ -	\$ 14,582	\$ 14,582	\$ 14,582	\$ 14,582	\$ -
TOTAL	\$ 518,236	\$ 603,419	\$ 603,419	\$ 603,419	\$ 603,419	\$ -

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

General Fund Expenditure By Department/Division - Continued

Department	2004	2005	2006	2006	2007	Change from
	Actual	Actual	Budget	Projected	Budget	Projected

PERSONAL SERVICES	\$ 9,188	\$ 8,135	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
OPERATING EXPENDITURES	\$ 563,153	\$ 573,987	\$ 676,562	\$ 649,397	\$ 936,152	\$ 286,755
GRANTS AND AIDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTERFUND TRANSFERS OUT	\$ 6,500	\$ -	\$ 802,490	\$ 1,139,289	\$ 80,000	\$ (1,059,289)
CONTINGENCY	\$ -	\$ -	\$ 160,939	\$ -	\$ 124,228	\$ 124,228
TOTAL	\$ 578,841	\$ 582,122	\$ 1,649,991	\$ 1,798,686	\$ 1,150,380	\$ (648,306)

NON-DEPARTMENTAL						
PERSONAL SERVICES	\$ 7,586,735	\$ 8,261,416	\$ 7,933,278	\$ 7,819,229	\$ 8,592,863	\$ 773,634
OPERATING EXPENDITURES	\$ 2,403,748	\$ 4,222,022	\$ 2,598,938	\$ 3,005,050	\$ 2,868,207	\$ (136,843)
CAPITAL OUTLAY	\$ 339,319	\$ 422,810	\$ 600,025	\$ 604,624	\$ 656,880	\$ 52,256
GRANTS AND AIDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTERFUND TRANSFERS OUT	\$ 6,500	\$ -	\$ 802,490	\$ 1,139,289	\$ 80,000	\$ (1,059,289)
CONTINGENCY	\$ -	\$ -	\$ 160,939	\$ -	\$ 124,228	\$ 124,228
TOTAL GENERAL FUND	\$ 10,336,302	\$ 12,906,248	\$ 12,095,670	\$ 12,568,192	\$ 12,322,178	\$ (246,014)



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CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

CITY COUNCIL

City Council is the elected governing body for the City of Sebastian and serves in a legislative capacity. City Council directs the offices of the City Manager, City Attorney and City Clerk, adopts the City's annual budget, adopts and amends the Code of Ordinances and LDC, hears appeals to decisions of the Planning and Zoning Commission, acts as the Community Redevelopment Agency and Board of Adjustment, and hear citizen concerns and ideas at Council meetings, through public forums and by individual contact. Individual members represent the Council on various County and regional boards.

FISCAL YEAR 2006 ACCOMPLISHMENTS

- ✓ Reduced the millage rate to a rolled back rate of 3.0519
- ✓ Established improvements method for Collier Creek seawalls
- ✓ Louisiana Avenue CDBG improvement project completed
- ✓ Approved measure to lift ban on dogs in City parks
- ✓ Brought ban on use of eminent domain by City to citizens and approved by voters in March
- ✓ Authorized contract for services for right-of-way and swale/ditch mowing throughout City
- ✓ Adopted new SJRWMD water restriction by ordinance
- ✓ Adopted new procurement procedures by ordinance

PERFORMANCE MEASURES

Performance Indicators	Actual 2004/2005	Projected 2005/2006	Projected 2006/2007
Number of Council Meetings Conducted	36	36	36
Number of CRA Meetings Conducted	1	2	5
Number of Board of Adjustment Meetings Conducted	4	4	5
Number of Ordinances Adopted	10	10	8
Number of Resolutions Adopted	56	55	55
Number of Board Appointments	27	30	30

PROGRAM BUDGET DESCRIPTION FOR CITY COUNCIL		
STAFFING		NATURE OF ACTIVITY
05/06	06/07	
40.00%	40.00%	<u>Regular and Special Meetings</u> - Attendance at meetings (24 regular and 12 workshop/special meetings). Responsible for all legislative functions of City Government, including the establishment of laws and policies, and appointing qualified citizens to boards and committees.
20.00%	20.00%	<u>City Functions and Events</u> - Attendance at functions. Public relations.
20.00%	20.00%	<u>Conference, Legislative, County, State, and Local Meetings</u> - Attendance at meetings. City representation at all levels of government and intra-governmental affairs.
20.00%	20.00%	<u>Citizens' Problems and Complaints</u> - Assisting Citizens in referring complaints and problems to the City Manager for follow-up.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

CITY COUNCIL BUDGET SUMMARY

The Fiscal Year 2006-2007 adopted budget for City Council is \$42,608. This compares to the 2005-06 projected expenditures of \$39,111, an increase of \$3,497 or 8.9%.

	FY 03-04 Actual	FY 04-05 Actual	Amended FY 05-06 Budget	Projected FY 05-06 Expenditures	Adopted FY 06-07 Budget	Difference
Personal Services	\$ 21,490	\$ 20,707	\$ 21,398	\$ 21,398	\$ 21,398	\$ -
Operating Expenditures	12,202	14,515	19,846	17,713	34,128	16,415
Capital Outlay	-	-	-	-	-	-
Total	\$ 33,692	\$ 35,222	\$ 41,244	\$ 39,111	\$ 55,526	\$ 16,415

Fiscal Year 2006-07 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2005-06 Projected Expenditures:

	Difference
1. Personal Services - No change.	\$ -
2. Operating Expenditures - Increase due to a recommended purchase of Microsoft office software licenses to be in compliance with federal regulation, an increase in promotional expense projection, and an increase in council members travel expense account.	\$ 16,415
3. Capital Outlay - No capital outlay forecasted in FY 2006-07.	\$ -

PERSONAL SERVICES SCHEDULE

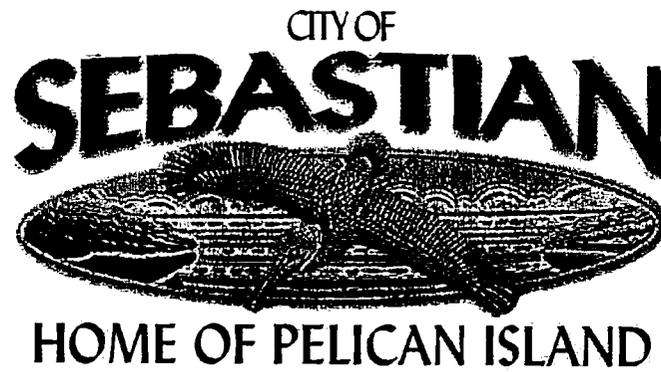
CITY COUNCIL			F/T/E POSITION YEARS			Projected Expenditure	Adopted Budget
POSITION	PAY RANGE	GRADE	04-05	05-06	06-07	05-06	06-07
Mayor	5,400		1.00	1.00	1.00	\$ 5,400	\$ 5,400
Vice-Mayor	3,600		1.00	1.00	1.00	3,600	3,600
Council Member	3,600		3.00	3.00	3.00	10,800	10,800
			5.00	5.00	5.00		
TOTAL SALARIES						\$ 19,800	\$ 19,800
FICA Taxes						1,515	1,515
Worker's Compensation Insurance						83	83
Total Personal Services						\$ 21,398	\$ 21,398

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

CITY COUNCIL

Code: 010001

Account <u>Number</u> <u>Description</u>	FY 02/03 <u>Actual</u>	FY 03/04 <u>Actual</u>	FY 04/05 <u>Actual</u>	Amended FY 05/06 <u>Budget</u>	FY 05/06 <u>Projected</u>	FY 06/07 Adopted <u>Budget</u>
PERSONAL SERVICES						
511200 Legislative Salaries	19,800	19,800	18,990	19,800	19,800	19,800
512100 FICA Taxes	1,515	1,515	1,623	1,515	1,515	1,515
512400 Worker's Comp Insurance	115	175	94	83	83	83
TOTAL PERSONAL SERVICES	21,430	21,490	20,707	21,398	21,398	21,398
OPERATING EXPENDITURES						
534000 Travel & Per Diem	11,793	6,997	7,192	9,531	8,400	22,053
534101 Telephone	0	0	609	0	524	550
534110 Internet Access	0	0	5	0	64	75
534630 R & M Office Equipment	0	0	62	1,000	0	2,000
534800 Promotional Activities	640	822	376	800	800	1,400
535200 Departmental Supplies	914	469	1,278	1,500	1,500	1,500
535210 Computer Supplies	0	0	2,249	2,300	2,325	2,300
535410 Dues and Memberships	200	200	200	200	200	200
535420 Books and Publications	50	124	144	200	200	330
535450 Training and Education	6,305	3,590	2,400	4,315	3,700	3,720
TOTAL OPERATING EXPENDITURES	19,902	12,202	14,515	19,846	17,713	34,128
CAPITAL OUTLAY						
606400 Vehicles and Equipment	3,200	0	0	0	0	0
TOTAL CAPITAL OUTLAY	3,200	0	0	0	0	0
TOTAL CITY COUNCIL	44,532	33,692	35,222	41,244	39,111	55,526



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CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

CITY MANAGER

In 1987, the voters of Sebastian adopted the Council/Manager form of government. The City Manager, appointed by and serving at the pleasure of the City Council, is the chief operating officer of municipal government. The City Manager's office provides administrative direction for all municipal operations consistent with goals adopted by City Council. As such, the City Manager implements policies of the City Council and is responsible for the day-to-day operations of the City, as well as ensuring that services and operations function in an efficient, timely and cost effective manner while still in accordance with City Council objectives.

As chief operating officer of the City, the City Manager's office is involved in the following functions: the daily administration of the City; appointing authority for all city employees; supervision and evaluation of the management team; coordination of intra and inter-governmental affairs; acting as the administrative spokesperson for the City; formulation of the annual budget; recommendations with respect to departmental and non-departmental expenditures and the capital improvement program; preparation of reports and data to assist the City Council in making formal decisions; ensuring effective and efficient action on citizen complaints and requests for service; and conducting administrative research and analysis.

FISCAL YEAR 2006 ACCOMPLISHMENTS

- ✓ Facilitated tax reduction as directed by the City Council, which led to a 14.33% tax rate decrease for FY 2005-06 and a rolled back rate of 3.0519 for FY 2006-07. These actions led to the first back-to-back Ad Valorem tax rate reductions as well as the first rolled back rate in Sebastian history.
- ✓ Increased general fund working capital reserve requirement from 15% to 25% of the total General Fund operating budget.
- ✓ Completed the Sebastian Municipal Airport Administration Building project.
- ✓ Implemented the new purchasing procurement procedure.
- ✓ Improved the stormwater drainage maintenance throughout the city by contracting out swale and ditch mowing to outside vendor.
- ✓ Reduced management staffing without decreasing service level.
- ✓ Began implementation of the first phase in a series of sidewalk and swale improvement projects.
- ✓ Facilitated the formal adoption of FY 2007-12 Capital Improvement Program.

FISCAL YEAR 2007 GOALS AND OBJECTIVES

City Operations

- Apply for grants and secure funding for various city projects
- Continue citywide street paving program
- Review departmental operations and staffing to assure efficiency and effectiveness.

Quality Service to Citizens

- Meet periodically with community groups to present information about City operations and address questions and/or concerns respectively.
- Participate with other City affiliated activities
- Promote quality service with City employees

Provide Effective Support to City Council

- Resolve City Council concerns, as communicated individually and by citizenry.
- Enhance quantity and quality of information provided to City Council relative to municipal operations.
- Work with City Council to establish and articulate overall mission of local government.

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

Maintain Positive Intergovernmental Relations

- Full membership and participation in the International City/County Management Association (ICMA), Florida City/County Management Association (FCCMA) and Florida League of Cities activities.
- Meet and communicate regularly with representatives of other jurisdictions and agencies to address issues of mutual interest and benefit.

PROGRAM BUDGET DESCRIPTION FOR CITY MANAGER		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>05/06</i>	<i>06/07</i>	
40.00%	40.00%	<u>Management and Supervision of City Programs and Projects</u> - Plan, organize, direct, coordinate, and report on City Projects. Improve and expand efforts for quality public services.
20.00%	20.00%	<u>Preparation of City Council Agenda</u> - Provide City Council members with recommendations for actions on matters requiring legislative actions, and implementation of Council decisions. Initiate and review all matters requiring Council actions. Implement Council actions.
20.00%	20.00%	<u>Intergovernmental Affairs</u> - Represent City in intergovernmental matters. Serve as City representative on task forces, committees and planning groups. Administer inter-local agreements. Monitor and report State and Federal legislation affecting the City.
20.00%	20.00%	<u>Purchasing and Contract Administration</u> - Provide City Departments/Divisions assistance in purchasing policy compliance, and other professional service solicitation and review.
100.00%	100.00%	

CITY MANAGER BUDGET SUMMARY

The Fiscal Year 2006-2007 adopted budget for City Manager is \$230,467. This compares to the 2005-06 projected expenditures of \$217,361, an increase of \$13,106 or 6%.

	FY03-04	FY04-05	Amended FY05-06	Projected FY05-06	Adopted FY06-07	Difference
	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 316,764	\$ 385,054	\$ 224,738	\$ 205,761	\$ 218,517	\$ 12,756
Operating Expenditures	15,019	15,431	13,407	11,600	11,950	350
Capital Outlay	-	2,161	-	-	-	-
Total	\$ 331,783	\$ 402,646	\$ 238,145	\$ 217,361	\$ 230,467	\$ 13,106

Fiscal Year 2006-07 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2005-06 Projected Expenditures:

- | | <u>Difference</u> |
|---|-------------------|
| 1. Personal Services - Increase mainly due to regular salary increases and an 18% projected increase in health insurance. | \$ 12,756 |
| 2. Operating Expenses - Increase due to a recommended purchase of Microsoft office software licenses to be in compliance with federal regulation. | \$ 350 |
| 3. Capital Outlay - No forecasted capital outlay in FY 2006-07. | \$ - |

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

CITY MANAGER			F/T/E			Projected	Adopted
<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>POSITION YEARS</u>			Expenditures	Budget
			<u>04-05</u>	<u>05-06</u>	<u>06-07</u>	<u>05-06</u>	<u>06-07</u>
City Manager			1.00	1.00	1.00	\$ 99,675	\$ 106,200
General Services							
Administrator		81E	1.00	0.00	0.00	-	-
Executive Assistant	38,380/69,319	31E	1.00	1.00	1.00	50,000	55,000
Buyer		28E	1.00	0.00	0.00	-	-
P/T Receptionist - 2 (1)	7.20 / 13.01	10	1.00	1.00	0.00	2,225	-
			5.00	3.00	2.00		
						\$ 151,900	\$ 161,200
						FICA Taxes	11,896
						Deferred Compensation	13,795
						Group Health Insurance Premium	10,653
						Dependant Health Ins Premium	13,234
						Employee Assistance Program	46
						Worker's Comp Insurance	637
						Auto Allowance	3,600
						Total Personal Services	\$ 205,761
							\$ 218,517

(1) The two part-time receptionist position have been eliminated in FY 2005-06.

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

CITY MANAGER

Code: 010005

Account <u>Number</u> <u>Description</u>	<u>FY02/03</u> <u>Actual</u>	<u>FY03/04</u> <u>Actual</u>	<u>FY04/05</u> <u>Actual</u>	<u>Amended</u> <u>FY05/06</u> <u>Budget</u>	<u>FY 05/06</u> <u>Projected</u>	<u>FY 06/07</u> <u>Adopted</u> <u>Budget</u>
PERSONAL SERVICES						
511200 Regular Salaries	213,955	234,025	294,918	169,675	151,900	161,200
512100 FICA Taxes	16,127	17,478	21,578	12,980	11,896	12,607
512225 Deferred Compensation	19,253	21,037	24,894	13,471	13,795	14,832
512301 Group Health Insurance Premium	17,946	25,559	27,176	10,748	10,653	12,320
512305 Dependant Health Ins Premium	12,177	16,533	13,809	13,465	13,234	13,236
512309 Employee Assistance Program	92	92	127	92	46	46
512400 Worker's Comp Insurance	1,232	2,040	1,309	707	637	676
512601 Auto Allowance	0	0	1,243	3,600	3,600	3,600
TOTAL PERSONAL SERVICES	280,782	316,764	385,054	224,738	205,761	218,517
OPERATING EXPENDITURES						
533400 Other Contractual Services	3,040	0	0	2,200	1,100	750
534000 Travel and Per Diem	3,068	2,967	617	2,306	1,250	1,000
534101 Telephone	246	925	1,249	480	1,200	1,200
534105 Cellular Phone	559	544	575	600	600	600
534110 Internet Services	0	103	105	66	100	100
534120 Postage	417	379	431	300	200	200
534130 Express Mail	269	190	166	150	150	150
534620 R & M - Vehicles	460	1,428	111	0	0	0
534630 R & M - Office Equipment	434	73	1,703	1,200	1,200	1,800
534700 Printing & Binding	0	0	170	0	0	0
534800 Promotional Activities	1,938	1,772	1,685	500	500	500
534920 Legal Ads	1,028	927	2,588	700	700	700
534995 Litigation Expenses	0	0	122	0	0	0
535200 Departmental Supplies	2,969	1,839	1,526	1,500	1,500	1,500
535210 Computer Supplies	704	338	2,465	1,000	1,000	1,000
535260 Gas and Oil	942	993	675	0	0	0
535410 Dues and Memberships	1,450	1,502	630	1,155	1,200	1,200
535420 Books and Publications	45	0	18	150	150	150
535450 Training and Education	1,375	1,039	595	1,100	750	1,100
TOTAL OPERATING EXPENDITURES	18,944	15,019	15,431	13,407	11,600	11,950
CAPITAL OUTLAY						
606400 Vehicles and Equipment	1,515	0	2,161	0	0	0
TOTAL CAPITAL OUTLAY	1,515	0	2,161	0	0	0
TOTAL CITY MANAGER	301,241	331,783	402,646	238,145	217,361	230,467

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

CITY CLERK

The City Clerk is appointed by and serves under the direction of the City Council. This office maintains the City seal, attests all documents, provides legislative support, and maintains all permanent records of the City. The City Clerk is the Elections Official, Canvassing Board Chair and Records Management Liaison Officer for the City. The department is responsible for the City's records management program, cemetery sales and records, administers all appointments, orientations, financial disclosure and handbooks for City boards and committees, and administers codification.

FISCAL YEAR 2006 ACCOMPLISHMENTS

- ✓ Upgraded Laserfiche Imaging Program to include Weblink for public access to records on the web page and software to increase internal user capability.
- ✓ Facilitated the hiring of a MIS A/V position to broadcast all City committee meetings at direction of City Council.
- ✓ Assisted with contract for window tinting in Chambers for better programs and historical posters for some sound absorbing quality.
- ✓ Finalized Records vault filing system.
- ✓ Initiated outreach for volunteers for City boards and committees.
- ✓ Utilized volunteer program to assist in preparing cemetery documents for scanning.
- ✓ Took over responsibility for City Hall main lobby front desk function.
- ✓ Coordinated with MIS for broadcast schedule and meeting updates for Channel 25 and website.

FISCAL YEAR 2007 GOALS AND OBJECTIVES

- Research new and more efficient cemetery software program.
- Utilize a part-time temporary or volunteers to assist with scanning of cemetery records, City deeds, bonds, Finance records, etc.
- Work with administration to upgrade automatic phone answering services.
- Deputy City Clerk working toward Master Municipal Clerk program.
- Records Program Manager working toward Florida Records Management Certification (new program started 2006).
- Seek better location for Early Voting in the City Hall Complex and meeting room for City Council.
- Make additional records available to the public on Laserfiche Weblink on City website.
- Upgrade cemetery rates and work with Council and staff toward securing new location and/or mausoleum for city residents.

PERFORMANCE MEASURES

Performance Indicators	Actual 2003/2004	Actual 2004/2005	Projected 2005/2006	Projected 2006/2007
Records Scanned	372	1034	400	2500
Records Destroyed	101 Boxes	168 Boxes	200 Boxes	160 Boxes
Council Meeting Packets/Minutes	37	40	36	36
Cemetery Lots/Niches Sold	70	84	100	120
Garage Sale Permits Issued	718	N/A	N/A	N/A
Election - Candidates Qualified	5	9	6	9
Legal/Display Ads Published	37	46	40	46
Code Supplements Distributed	3	4	2	4
Board Appointments Administered	30	27	40	40
Instruments Recorded	14	10	10	10
Public Records Requests	N/A	250	250	250

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR CITY CLERK		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>05/06</i>	<i>06/07</i>	
20.00%	20.00%	<u>Services for Council</u> - Prepare City Council agendas, advertise public hearings, post notices, attend and take minutes of all council meetings, administer follow-up of Council action items, prepare correspondence, prepare Council budget, make Council travel arrangements, research services, attest and seal all documents executed by Mayor, schedule invocations, write proclamations and resolutions as needed, prepare certificates of appreciation, prepare council annual budget, coordinate with multimedia company and MIS for broadcast of all council
5.00%	15.00%	<u>Services for Citizens</u> - Receive and respond to City website e-mail link, respond to public records requests and inquiries, provide computer for public research, post legal notices, and make imaged records available on City website.
15.00%	15.00%	<u>Services for Boards/Committees</u> - Liaison to boards relative to memberships, advertise vacancies, administer financial disclosure forms and update City information on Commission on Ethics website, record Board of Adjustment (council), CRA (council), Tree Advisory Board and CATF (as needed) minutes, maintain and update Board Handbook, and conduct board member orientation.
20.00%	20.00%	<u>Records Management</u> - Scans all permanent and long term records for review by departments on network and for protection, researches records upon request, coordinates paper recycling and records disposition destruction with Shred-It Recycling in accordance with State law. Maintains, updates and distributes adopted Records Management Procedures Manual, coordinates with Records Liaisons and Committee, maintains all original City documents, i.e. ordinances, resolutions, agreements, deeds, terminated personnel files, conducts records research for staff as requested.
20.00%	10.00%	<u>Cemetery</u> - Coordinates with Cemetery Sexton on sale of cemetery lots, maintains cemetery records/database.
10.00%	10.00%	<u>General Administration</u> - Prepares, posts, and distributes monthly calendar, prepares annual budget for department, attends all Management Team meetings, codifies all ordinance, records final plats, runs all outgoing mail and distributes all incoming mail to all staff, maintains City postage meter, records vacation of easements, keeps log of all City vehicles, attests and seals City documents.
10.00%	10.00%	<u>City Election</u> - The City Clerk is the City Elections Official and Chairperson of City Canvassing Board, qualifies candidates for office and coordinates with Supervisor of Elections in administration of annual general elections, prepares resolutions and swears in elected officials.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

CITY CLERK BUDGET SUMMARY

The Fiscal Year 2006-2007 adopted budget for City Clerk is \$340,565. This compares to the 2005-06 projected expenditures of \$328,712, an increase of \$11,853 or 3.61%.

	FY 03-04 Actual	FY04-05 Actual	Amended FY 05-06 Budget	Projected FY 05-06 Expenditures	Adopted FY 06-07 Budget	Difference
Personal Services	\$ 227,605	\$ 247,211	\$ 252,243	\$ 247,552	\$ 263,241	\$ 15,689
Operating Expenses	54,407	67,671	69,318	69,586	77,324	7,738
Capital Outlay	2,100	-	11,574	11,574	-	(11,574)
Total	\$ 284,112	\$ 314,882	\$ 333,135	\$ 328,712	\$ 340,565	\$ 11,853

Fiscal Year 2006-07 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2005-06 Projected Expenditures:	Difference
1. Personal Services - Net increase due to an estimated 18% increase in health insurance, a 5.5% increase for CWA employees per CWA Union Contract and exempt employees per the Management Benefit Package, and an increase in deferred compensation which is wage driven.	\$ 15,689
2. Operating Expenses - Net increase mainly due to the Supervisor of Elections estimate for election costs and a recommended purchase of Microsoft office software licenses to be in compliance with federal regulation.	\$ 7,738
3. Capital Outlay - No forecasted capital outlay in FY 2006-07.	\$ (11,574)

PERSONAL SERVICES SCHEDULE

CITY CLERK

POSITION	PAY RANGE	GRADE	F/T/E POSITION YEARS			Projected Expenditures	Adopted Budget
			04-05	05-06	06-07	05-06	06-07
City Clerk			1.00	1.00	1.00	\$ 72,400	\$ 76,500
Deputy City Clerk	34,812 / 62,875	31E	1.00	1.00	1.00	46,000	48,600
Administrative Secretary	24,389/44,050	18	1.00	1.00	1.00	34,800	36,800
Records Program Manager	30,948 / 55,895	28E	1.00	1.00	1.00	33,800	35,700
Recording Secretary (1/2)*			0.00	0.50	0.00	0	0
			4.00	4.50	4.00		
						\$ 187,000	\$ 197,600
		Overtime				100	100
		FICA Taxes				14,313	15,124
		Deferred Compensation				16,839	17,793
		Group Health Insurance Premium				20,632	23,926
		Dependant Health Ins Premium				7,777	7,777
		Employee Assistance Program				92	92
		Worker's Comp Insurance				799	829
		Total Personal Services				\$ 247,552	\$ 263,241

* Recording secretary position is eliminated in FY 2006-07 budget.

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

CITY CLERK

Code: 010009

Account Number	Description	FY 02/03 Actual	FY 03/04 Actual	FY 04/05 Actual	Amended FY 05/06 Budget	FY 05/06 Projected	FY 06/07 Adopted Budget
PERSONAL SERVICES							
511200	Salaries	148,834	164,241	176,915	191,400	187,000	197,600
511400	Overtime	1,146	900	132	100	100	100
512100	FICA Taxes	11,527	12,611	13,621	14,650	14,313	15,124
512225	Deferred Compensation	13,498	14,830	15,909	16,767	16,839	17,793
512301	Group Health Insurance Premium	17,724	25,587	31,233	20,626	20,632	23,926
512305	Dependant Health Ins Premium	4,612	7,903	8,435	7,809	7,777	7,777
512309	Employee Assistance Program	92	90	92	92	92	92
512400	Worker's Comp Insurance	864	1,443	874	799	799	829
TOTAL PERSONAL SERVICES		198,297	227,605	247,211	252,243	247,552	263,241
OPERATING EXPENDITURES							
533400	Other Contractual Services	5,602	9,813	10,515	9,500	9,500	9,500
533490	Codification Services	4,403	3,422	3,160	3,000	4,200	4,500
534000	Travel and Per Diem	2,949	2,350	1,943	2,466	2,466	2,359
534101	Telephone	6	1,374	1,547	1,300	1,300	1,365
534110	Internet Services	0	154	160	165	165	183
534120	Postage	666	684	479	360	500	400
534630	R & M - Office Equipment	5,321	5,423	5,858	7,965	6,965	10,200
534910	Clerk of Court Filing Fees	261	534	391	550	500	500
534920	Legal Ads	6,024	6,568	7,215	6,000	6,000	7,800
534990	Election Costs	9,241	9,232	27,334	29,000	28,978	30,700
535200	Departmental Supplies	9,524	10,044	4,293	3,035	3,035	4,000
535210	Computer Supplies	2,456	2,515	2,346	3,447	3,447	3,447
535290	Audio/Video Recording Tapes/CDs	199	123	100	150	150	150
535410	Dues and Memberships	573	471	311	600	600	600
535420	Books and Publications	928	770	1,254	1,000	1,000	750
535450	Training and Education	1,135	930	765	780	780	870
TOTAL OPERATING EXPENDITURES		49,288	54,407	67,671	69,318	69,586	77,324
CAPITAL OUTLAY							
606400	Vehicles and Equipment	5,736	2,100	0	11,574	11,574	0
TOTAL CAPITAL OUTLAY		5,736	2,100	0	11,574	11,574	0
TOTAL CITY CLERK		253,321	284,112	314,882	333,135	328,712	340,565

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

CITY ATTORNEY

The City Attorney is appointed by the City Council to serve as the City's legal counsel. The City Attorney is legal advisor and attorney to officials of the City in matters affecting the City or relating to official duties of City Officers. The City Attorney represents the City in defense of litigation and provides legal counsel for bond issues and property transactions.

The Office of City Attorney prepares legal instruments, including resolutions, ordinances, closing documents, bond sale documents, and legal opinions, as required.

The budget for the Office of City Attorney also includes legal fees paid to special counsel for the Code Enforcement Board and litigated actions as required.

PROGRAM BUDGET DESCRIPTION FOR CITY ATTORNEY		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>05/06</i>	<i>06/07</i>	
25.00%	25.00%	<u>Counsel to City Council and Other City Bodies</u> - Attend workshops, regular and special meetings of City Council, Planning Commission, Board of Adjustment, and Code Enforcement Board, as well as other City bodies as assigned and provide advice as to the law and procedures.
25.00%	25.00%	<u>Function as City's Solicitor</u> - Prepare and review ordinances, resolutions, contracts, property instruments and other legal documents on behalf of the City.
40.00%	40.00%	<u>City Legal Advisor</u> - Provide legal counsel to and attends meetings with City Manager , department directors and key personnel on a day-to-day basis. Provide legal opinions to City Council and Manager as requested.
10.00%	10.00%	<u>Legal Representative</u> - Represent City in litigation and administrative proceedings as required. Act as General Counsel to the City in the supervision of outside counsel.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

CITY ATTORNEY BUDGET SUMMARY

The Fiscal Year 2006-2007 adopted budget for City Attorney is \$213,234. This compares to the 2005-06 projected expenditures of \$190,370, an increase of \$22,864, or 12%.

	FY 03-04 Actual	FY 04-05 Actual	Amended FY 05-06 Budget	Projected FY 05-06 Expenditures	Adopted FY 06-07 Budget	Difference
Personal Services	\$ 128,653	\$ 157,245	\$ 181,206	\$ 181,206	\$ 194,545	\$ 13,339
Operating Expenses	5,449	5,274	8,700	9,164	18,689	9,525
Capital Outlay	-	-	-	-	-	-
Total	\$ 134,102	\$ 162,519	\$ 189,906	\$ 190,370	\$ 213,234	\$ 22,864

Fiscal Year 2006-07 Proposed Budget:

Major Current Level Changes from

Fiscal Year 2005-06 Projected Expenditures:

	Difference
1. Personal Services - Net increase due to an estimated 18% increase in health insurance, a 5.5% increase for exempt employees per the Management Benefit Package, and an increase in deferred compensation which is wage driven.	\$ 13,339
2. Operating Expenses - Net increase mainly due to the budget for a code enforcement magistrate and a recommended purchase of Microsoft office software licenses to be in compliance with federal regulation.	\$ 9,525
3. Capital Outlay - No forecasted capital outlay for FY 2006-07.	\$ -

PERSONAL SERVICES SCHEDULE

CITY ATTORNEY

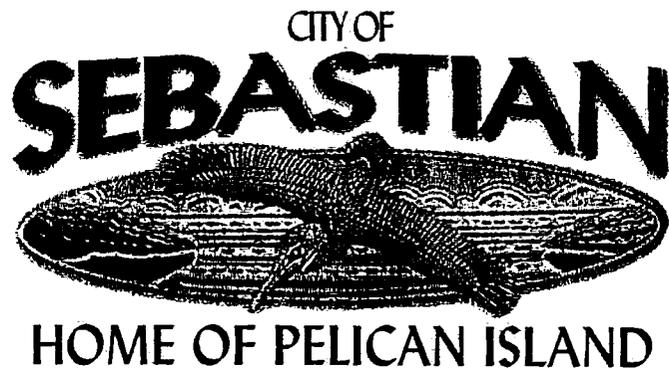
POSITION	PAY RANGE	GRADE	F/T/E POSITION YEARS			Projected Expenditure 05-06	Adopted Budget 06-07	
			04-05	05-06	06-07			
City Attorney			1.00	1.00	1.00	\$ 99,400	\$ 107,600	
Administrative Asst	30,948 / 55,895	28E	1.00	1.00	1.00	33,000	34,300	
			2.00	2.00		\$ 132,400	\$ 141,900	
						FICA Taxes	10,129	10,855
						Deferred Compensation	19,371	20,841
						Group Health Insurance	10,540	12,209
						Dependent Health Insurance Premium	4,625	4,564
						Employee Assistance Program	46	46
						Workers Comp Insurance	495	530
						Auto Allowance	3,600	3,600
						Total Personal Services	\$ 181,206	\$ 194,545

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

CITY ATTORNEY

Code: 010010

Account	<u>Description</u>	FY 02/03 <u>Actual</u>	FY 03/04 <u>Actual</u>	FY 04/05 <u>Actual</u>	Amended FY 05/06 <u>Budget</u>	FY 05/06 <u>Projected</u>	FY 06-07 <u>Adopted Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	83,360	89,089	112,080	132,400	132,400	141,900
512100	FICA Taxes	7,021	7,232	8,315	10,129	10,129	10,855
512225	Deferred Compensation	13,754	14,700	17,237	19,371	19,371	20,841
512301	Group Health Insurance Premium	4,589	6,494	11,838	10,540	10,540	12,209
512305	Dependant Health Ins Premium	5,580	6,740	3,596	4,625	4,625	4,564
512309	Employee Assistance Program	23	23	35	46	46	46
512400	Worker's Comp Insurance	487	787	546	495	495	530
512601	Auto Allowance	3,590	3,588	3,598	3,600	3,600	3,600
TOTAL PERSONAL SERVICES		118,404	128,653	157,245	181,206	181,206	194,545
OPERATING EXPENDITURES							
533400	Other Contractual Services		0	0	0	0	7,500
534000	Travel and Per Diem	783	1,946	747	2,000	2,000	2,200
534101	Telephone	1	200	641	275	375	1,000
534105	Cellular Phone	734	1,167	518	500	500	500
534110	Internet Services	0	26	44	30	64	64
534115	On-Line Services	1,117	1,144	1,056	1,100	1,100	1,500
534120	Postage	15	3	33	20	75	75
534130	Express Mail	(10)	0	0	0	25	50
534630	R & M - Office Equipment	149	0	94	150	150	750
534800	Promotional Activities	0	125	128	125	125	200
534995	Litigation Expenses	0	0	0	500	700	1,000
535200	Departmental Supplies	118	145	762	600	600	750
535210	Computer Supplies	0	0	192	1,650	1,800	1,100
535410	Dues and Memberships	365	365	400	500	500	600
535420	Books and Publications	0	10	10	150	150	200
535450	Training and Education	596	318	649	1,100	1,000	1,200
TOTAL OPERATING EXPENDITURES		3,868	5,449	5,274	8,700	9,164	18,689
CAPITAL OUTLAY							
606400	Vehicles and Equipment	1,515	0	0	0	0	0
TOTAL CAPITAL OUTLAY		1,515	0	0	0	0	0
TOTAL LEGAL DEPARTMENT		123,787	134,102	162,519	189,906	190,370	213,234



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CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

FINANCE DEPARTMENT

The Finance Department is organized in three areas, each of which provides support services to other City departments. The three areas include Finance, Risk Management, and Management Information Systems. The Department's main responsibility is to conduct the fiscal affairs of the City in compliance with all applicable laws, regulations, and sound business practices and to further diligently safeguard the resources of the city and ensure that prudent fiscal management policies are maintained.

As part of the reorganization effort to operate more efficiently, the Purchasing and Contract Administration functions have been decentralized to all departments/divisions during FY 2005-2006. The reorganization includes the elimination of the Buyer position.

FISCAL YEAR 2006 ACCOMPLISHMENTS

- ✓ Second time awardee of the Government Finance Officer's Association Distinguished Budget Presentation Award for fiscal year 2005-2006.
- ✓ Seventh time awardee of the Government Finance Officer's Association Certificate of Achievement for Excellence in Financial Reporting for the Comprehensive Annual Financial Report for fiscal year 2004-2005.
- ✓ Completed 100% of FEMA, State, Federal Highway Administration, and property insurance reimbursement requests for hurricane Wilma and received \$267,325 in reimbursement within seven months after the storm.
- ✓ Completed audit services, property/general liability insurance, and Old School House renovation project Request for Proposals.
- ✓ Completed the Internal Revenue Service audit.
- ✓ Successfully completed the FEMA and State hurricane Frances and Jeanne audit with no audit findings.
- ✓ Successfully completed the audit with no audit findings from Department of Community Affairs for the Louisiana Avenue Improvement Project.
- ✓ Received a clean opinion from City's external audit for the audit of City's FY 2004-2005 financial records.
- ✓ Successfully organized and coordinated the 2006 City auctions in conjunction with Indian River County.
- ✓ Completed preliminary Risk Management policy and procedure for the City.

FISCAL YEAR 2007 GOALS AND OBJECTIVES

- Continue to provide quality financial services for the City of Sebastian.
- Continue to provide responsive service to all Finance department customers, citizens, vendors, and employees.
- Submit 2006-2007 Annual Budget document to the Government Finance Officers Association for distinguished Budget Presentation Award.
- Submit 2005-2006 Comprehensive Annual Financial Report to Government Finance Officers Association for Excellence for Financial Award.
- Continue to increase productivity by modifying operating procedure.
- Provide timely financial information to the City administration and the general public by issuing the City's Comprehensive Annual Financial Report no later than the first week of March each year.
- Provide timely adopted budget document to the City administration and the general public by issuing the City's Annual Budget document no later than the end of October each year.
- Continue staff training in accounting, risk management, and emergency management.

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

PERFORMANCE MEASURES

Performance Indicators	Actual 2003/2004	Actual 2004/2005	Projected 2005/2006	Projected 2006/2007
Journal Entries Processed	2,427	2,320	2,300	2,325
Accounts Payable Invoices Processed	10,380	10,469	7,600	7,200
Accounts Payable Checks Processed	3,972	3,199	3,181	2,950
Purchase Orders Processed	408	369	291	300
Payroll Checks Processed	4,704	4,842	5,050	5,100
Program Cost Per Capita	\$17.93	\$18.67	\$17.68	\$16.86
Program Cost Increase from Previous Year	1.70%	4.13%	-5.30%	-4.60%
Purchasing/Corporate Card Transactions Processed	822	1,773	2,447	3,600
Purchasing Card Users	27	34	37	37
Property & Casualty Related Losses Claims	15	7	23	N/A
Continued Education for two Professional Staff	80 CPE hours	80 CPE hours	80 CPE hours	80 CPE hours
Comprehensive Annual Financial Statement issue date	23-Mar-2005	22-Feb-2006	28-Feb-2007	28-Feb-2008
Annual Budget Document issue date	31-Oct-2003	31-Oct-2004	31-Oct-2005	31-Oct-2006
Receive Excellence in Financial Reporting Award	Yes	Yes	Yes	Yes
Receive Distinguished Budget Presentation Award	N/A	Yes	Yes	Yes

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR THE FINANCE DEPARTMENT		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>05/06</i>	<i>06/07</i>	
11.00%	15.00%	General Accounting - Data entry for general ledger activity for all City operations, bank reconciliations, cash management, preparation of federal, State and local reports, and allocation of charges to City departments. Ensure all accounting information is entered timely and accurately.
15.00%	15.00%	Accounts Payable - Review all requests for payment and prepare checks. Process and pay purchasing card transactions. Ensure appropriate discounts are taken and invoices are paid prior to due date, audit travel expense reports and prepare year end 1099's. .
10.00%	10.00%	Payroll - Review and process payroll, to include benefits, deductions, leave availability, and workers compensation. Prepare quarterly and annual payroll tax reports, as well as quarterly reports to the workers compensation insurance carrier, prepare employee insurance invoices for payment and process year end W-2's.
2.00%	3.00%	Fixed Assets - Maintain fixed assets records for all City property and equipment. Ensure assets are recorded and tagged properly.
3.00%	5.00%	Capital Projects - Account for all Capital Projects. Ensure that all expenditures for projects are properly recorded.
9.00%	10.00%	Budget - Prepare annual budget in accordance with procedures outlined in the City Charter and Code. Ensure budget is comprehensive as to communication, coordination and control.
2.00%	5.00%	Risk Management - Ensure compliance with general and property liability issues. Ensure that insurance claims are accurate and timely.
12.00%	15.00%	Staff Accounting and Financial Operations - Analyze general ledger accounts, develop and prepare subsidiary ledgers for the annual audit. Analyze financial data. Prepare monthly budget to actual statements and annual financial statements. Prepare annual State reports, such as Comptroller's Report, Transportation Report, and other complex financial analyses. Invest operating and construction funds. Make debt service payments and record transactions. Provide quality financial data for statement presentation and managerial use.
3.00%	5.00%	Administration - Meet with consultants, attorneys, financial advisors. Preparation and supervision of the annual audit, computer conversions and maintenance of accounting records, payroll, accounts payable, Purchase Order System, and accounting software.
1.00%	2.00%	Information Management Services - Provide networking administration to the Citywide Network System and each subsidiary server. Support each department with information management needs, software installation and hardware analysis.
10.00%	10.00%	Revenue Collections & Billings - Collect revenues from taxes, intergovernmental revenues, franchise fees, utility taxes, occupational licenses, parking citations, special assessments, and rentals.
2.00%	5.00%	Grants Administration - Continue monitoring of 17 existing programs (grant value of \$4,103,867) for compliance and grant reimbursements. Preparation of status reports and reimbursement requests.
20.00%	0.00%	Purchasing & Contract Administration - procurement, bids processing, request for proposal/requests for qualification preparation and the administration of current contracts.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

FINANCE DEPARTMENT BUDGET SUMMARY

The Fiscal Year 2006-2007 adopted budget for Finance is \$358,552. This compares to the 2005-06 projected expenditures of \$387,858, a decrease of \$29,306 or 7.6%.

	FY 03-04 Actual	FY 04-05 Actual	Amended FY 05-06 Budget	Projected FY 05-06 Expenditures	Adopted FY 06-07 Budget	Difference
Personal Services	\$ 278,810	\$ 298,721	\$ 355,779	\$ 316,716	\$ 287,403	\$ (29,313)
Operating Expenses	63,688	73,393	70,868	71,142	71,149	7
Capital Outlay	4,789	2,281	-	-	-	-
Total	\$ 347,287	\$ 374,395	\$ 426,647	\$ 387,858	\$ 358,552	\$ (29,306)

Fiscal Year 2006-07 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2005-06 Projected Expenditures:

	Difference
1. Personal Services - Net decrease due to the elimination of buyer and assistant finance director positions and the addition of one staff accountant position, an 18% increase in health insurance premium, a 5.5% increase for CWA employees per CWA Union Contract and exempt employees per the Management Benefit Package, and an increase in deferred compensation which is wage driven.	\$ (29,313)
2. Operating Expenses - Net increase mainly due to a recommended purchase of Microsoft office software licenses to be in compliance with federal regulation and reduction in travel and training.	\$ 7
3. Capital Outlay - No forecasted capital outlay in FY 2006-07.	\$ -

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

FINANCE DEPARTMENT

POSITION	PAY RANGE	GRADE	F/T/E POSITION YEARS			Projected Expenditure	Adopted Budget
			04-05	05-06	06-07	05-06	06-07
Director of Finance	59,247 / 107,007	84E	1.00	1.00	1.00	\$ 73,100	\$ 77,200
Asst. Director of Finance (1)	50,645 / 91,470	40E	1.00	1.00	0.00	55,400	-
Staff Accountant (2)	34,812/62,875	31E	0.00	0.00	1.00	-	37,700
Buyer (1)	28,728/51,904	28E	0.00	1.00	0.00	21,350	-
Accounting Clerk II	23,228 / 41,952	18	2.00	1.00	1.00	27,000	28,500
Accounting Clerk I	20,634 / 37,267	14	0.00	1.00	1.00	22,000	25,000
Computer Operator	26,948 / 48,672	23	1.00	0.00	0.00	-	-
Payroll Specialist	29,145/52,639	24	0.00	1.00	1.00	42,600	45,000
			5.00	6.00	5.00		
						\$ 241,450	\$ 213,400
Overtime						500	500
FICA Taxes						18,509	16,363
Deferred Compensation						21,776	19,252
Group Health Insurance Premium						26,235	29,833
Dependant Health Ins Premium						7,043	7,043
Employee Assistance Program						121	115
Worker's Comp Insurance						1,082	897
Total Personal Services						\$ 316,716	\$ 287,403

(1) Buyer and assistant finance director positions are eliminated in FY 2006-07 budget.

(2) Staff accountant position is added in FY 2006-07 budget.

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

FINANCE DEPARTMENT

Code: 010020

Account <u>Number</u>	<u>Description</u>	FY 02/03 <u>Actual</u>	FY 03/04 <u>Actual</u>	FY 04/05 <u>Actual</u>	Amended FY 05/06 <u>Budget</u>	FY 05/06 <u>Projected</u>	FY 06/07 <u>Adopted Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	197,113	205,590	216,896	264,100	241,450	213,400
511400	Overtime	1,986	554	582	500	500	500
512100	FICA Taxes	15,000	15,336	16,070	20,242	18,509	16,363
512225	Deferred Compensation	17,902	18,527	19,239	23,814	21,776	19,252
512301	Group Health Insurance Premium	21,056	31,411	37,735	30,875	26,235	29,833
512305	Dependent Insurance	2,775	5,518	7,052	15,000	7,043	7,043
512309	Employee Assistance Program	109	115	113	138	121	115
512400	Worker's Comp Insurance	1,139	1,759	1,034	1,110	1,082	897
TOTAL PERSONAL SERVICES		257,080	278,810	298,721	355,779	316,716	287,403
OPERATING EXPENDITURES							
533200	Audit Fees	29,354	26,815	29,674	29,413	29,705	29,313
533480	Temporary Employment Services	0	0	2,018	0	805	800
534000	Travel and Per Diem	2,901	3,900	4,922	4,878	4,800	3,413
534101	Telephone	20	1,000	2,458	1,400	1,750	1,750
534110	Internet Access	0	128	137	157	157	157
534120	Postage	3,603	3,474	2,427	2,200	2,300	2,300
534130	Express Mail	159	17	206	150	150	150
534630	R & M - Office Equipment	13,605	13,289	14,845	15,300	15,300	17,866
534700	Printing and Binding	2,705	2,980	3,420	3,500	3,500	3,500
534910	Clerk of Court Filing Fees	0	0	290	0	0	0
535200	Departmental Supplies	6,112	4,054	4,735	4,000	4,000	4,000
535205	Bank Charges	987	563	552	750	100	100
535210	Computer Supplies	3,508	3,554	3,049	3,800	3,800	3,800
535410	Dues and Memberships	1,103	1,625	1,760	2,145	1,800	1,800
535420	Books and Publications	890	614	765	950	750	750
535450	Training and Education	1,229	1,675	2,135	2,225	2,225	1,450
TOTAL OPERATING EXPENDITURES		66,176	63,688	73,393	70,868	71,142	71,149
CAPITAL OUTLAY							
606400	Vehicles and Equipment	1,515	4,789	2,281	0	0	0
TOTAL CAPITAL OUTLAY		1,515	4,789	2,281	0	0	0
TOTAL FINANCE DEPARTMENT		324,771	347,287	374,395	426,647	387,858	358,552

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

MANAGEMENT INFORMATION SYSTEMS DIVISION

The Management Information Systems Division is responsible for the purchase, operation, and maintenance of the City's approved hardware and software infrastructure, and either provides or recommends training for its use. The division also provides support for the Police Department's Records Management System, Growth Management's Arcview modified GIS system, over 150 microcomputers and printers, hardware and software support for the City's Internet Accounts, and maintenance of the City's telephone system.

FISCAL YEAR 2006 ACCOMPLISHMENTS

- ✓ Upgraded the Building Department to the latest version of the New IMS system with no down time.
- ✓ Passed the FDLE state audit confirming our secure transmission of confidential information.
- ✓ MIS incorporated with Finance completed the conversion to the New 2004 Munis system with no down time.
- ✓ Successfully maintained all communications and Equipment free from any interruption in services.
- ✓ The MIS firewall has Blocked 299,488 emails, blocked 27,350 viruses, and tagged 13,464 emails as possible spam. The firewall allowed 43,345 emails to pass through to the user community blocking 340,302 potentially dangerous emails from being delivered.
- ✓ Configured and installed a new LaserFiche server. The sever was installed with a website interface that allows anyone with an Internet connection to search and retrieve City Information.
- ✓ Resolved all recommendations from an IT audit performed by City's external auditor.
- ✓ Assisted in acquiring forty (40) Emergency Disaster Phones from Sprint at no cost to the City.
- ✓ Assisting in the set up of high-speed access to transmit election results to the Board of Elections.
- ✓ Reconfigured the City web server to accept email forms from the Sebastian business web site. This action eliminated the need for outsourcing this service.
- ✓ Completed the design of Stormwater web site.

FISCAL YEAR 2007 GOALS AND OBJECTIVES

- Continue to provide the City of Sebastian and the Police Department with 24/7 coverage.
- Coordinate and complete the fiber, network, security, and a mobile-based disaster recovery plan project for the new airport administration building.
- Go live with the new Exchange 2000 Server and include webmail.
- Implement the new Siemens phone system upgrade.
- Create a Sebastian Community Center web site.
- To be in Compliance with all Microsoft Licensing.
- Update Golf Course to Windows 2000 from 98 and Server 2000 / 2003
- Assisting Human Resources to develop Internet on-line forms for employment function.

PERFORMANCE MEASURES

Performance Indicators	Actual 2003/2004	Actual 2004/2005	Projected 2005/2006	Projected 2006/2007
Workorders Processed	1261	1862	2200	3500
Server Outages Serviced	1	0	2	1
Network Outages Serviced	1	0	2	1
Phone System Outages Serviced	1	1	2	1
User Training hours performed/supported	1200	1750	3000	2500

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR THE MANAGEMENT INFORMATION SERVICES DIVISION		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>05/06</i>	<i>06/07</i>	
20.00%	20.00%	<u>Network Analysis, Design, and Configuration</u> - This includes the assessment of the city's current data needs, as well as, projected needs for all software and hardware, and the documentation of all systems.
30.00%	30.00%	<u>End User Support</u> - This includes hardware troubleshooting and repair, as well as, assisting users in the use of all data resources.
7.00%	10.00%	<u>Network Administration</u> - This includes the daily administration of network resources such as maintaining user accounts, e-mail accounts, data backup etc...
7.00%	10.00%	<u>Division Administration</u> - This includes the functions necessary to support the internal administrative needs of the MIS division's resources and personnel.
16.00%	10.00%	<u>Technology Research and Development</u> - This is the time necessary to research and evaluate technology related products and services for purchase and implementation.
20.00%	20.00%	<u>Information Services Support</u> - This includes services such as web hosting and cable channel content that provides Internal and External users access to data and services.
100.00%	100.00%	

MANAGEMENT INFORMATION SYSTEMS DIVISION BUDGET SUMMARY

The Fiscal Year 2006-2007 adopted budget for Management Information Systems is \$235,069. This compares to the 2005-06 projected expenditures of \$192,729, an increase of \$42,340 or 22%.

	FY 03-04	FY 04-05	Amended FY 05-06	Projected FY 05-06	Adopted FY 06-07	Difference
	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 89,544	\$ 119,232	\$ 170,378	\$ 163,940	\$ 189,512	\$ 25,572
Operating Expenses	16,768	17,864	20,140	19,890	25,557	5,667
Capital Outlay	30,073	2,275	8,899	8,899	20,000	11,101
Total	\$ 136,385	\$ 139,371	\$ 199,417	\$ 192,729	\$ 235,069	\$ 42,340

Fiscal Year 2006-07 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2005-06 Projected Expenditures:

	Difference
1. Personal Services - Increase due to an 18% increase in health insurance premium, a 5.5% increase for exempt employees per the Management Benefit Package, and an increase in deferred compensation which is wage driven.	\$ 25,572
2. Operating Expenses - Net increase mainly due to a recommended purchase of Microsoft office software licenses to be in compliance with federal regulation.	\$ 5,667
3. Capital Outlay - The FY 2006-07 capital outlay represents an air conditioner for PD server room and additional fiber connection to the County.	\$ 11,101

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

MANAGEMENT INFORMATION SERVICES DIVISION							
<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>F/T/E</u>			<u>Projected</u>	<u>Adopted</u>
			<u>POSITION YEARS</u>			<u>Expenditure</u>	<u>Budget</u>
			<u>04-05</u>	<u>05-06</u>	<u>06-07</u>	<u>05-06</u>	<u>06-07</u>
Network Manager	40,725 / 73,554	35E	1.00	1.00	1.00	\$ 53,137	\$ 57,000
Systems Analyst	30,948 / 55,895	28E	1.00	2.00	2.00	63,800	77,200
			2.00	3.00	3.00		
						\$ 116,937	\$ 134,200
		Temporary				10,000	10,000
		FICA Taxes				9,654	10,266
		Deferred Compensation				10,458	12,078
		Group Health Insurance Premium				12,531	17,425
		Dependant Health Ins Premium				3,771	4,912
		Employee Assistance Program				61	69
		Worker's Comp Insurance				528	556
		Total Personal Services				\$ 163,940	\$ 189,506

CAPITAL OUTLAY SCHEDULE

MANAGEMENT INFORMATION SERVICES DIVISION							
<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>						
	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>TOTAL</u>
Air conditioner for PD server room	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Fiber installation	10,000	20,000	10,000	-	-	-	40,000
T1 Internet access	-	15,000	-	-	-	-	15,000
Mercom upgrade		20,000					20,000
	\$ 20,000	\$ 55,000	\$ 10,000	\$ -	\$ -	\$ -	\$ 85,000

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

MANAGEMENT INFORMATION SYSTEMS DIVISION

Code: 010021

Account Number	Description	FY 02/03 Actual	FY 03/04 Actual	FY 04/05 Actual	Amended FY 05/06 Budget	FY 05/06 Projected	FY 06/07 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	54,905	65,065	81,105	117,300	116,937	134,200
511300	Temporary Salaries	0	0	5,400	10,000	10,000	10,000
511400	Overtime	1,667	1,683	0	0	0	0
512100	FICA Taxes	4,322	5,037	6,327	8,973	9,654	10,266
512225	Deferred Compensation	4,761	5,286	7,291	10,557	10,458	12,078
512301	Group Health Insurance Premium	7,291	10,962	15,485	14,977	12,531	17,425
512305	Dependant Health Ins Premium	73	897	3,195	7,968	3,771	4,912
512309	Employee Assistance Program	44	42	46	69	61	69
512400	Worker's Comp Insurance	215	572	383	534	528	562
TOTAL PERSONAL SERVICES		73,278	89,544	119,232	170,378	163,940	189,512
OPERATING EXPENDITURES							
533120	Consultants	0	4,940	3,475	1,600	1,600	2,500
534000	Travel and Per Diem	533	1,047	36	1,540	1,540	1,540
534101	Telephone	90	476	972	1,000	1,000	1,500
534105	Cellular Phone	3,682	1,939	1,545	2,250	1,800	2,000
534110	Internet Access	2,336	1,067	883	1,000	1,200	1,500
534120	Postage	26	61	16	100	100	100
534130	Express Mail	163	179	200	200	200	200
534630	R & M - Office Equipment	2,321	1,897	3,487	2,000	2,000	8,267
534640	R & M-Operating Equipment	0	0	513	0	0	0
535200	Departmental Supplies	748	479	737	750	750	750
535210	Computer Supplies	7,401	3,513	5,514	7,000	7,000	5,000
535230	Small Tools and Equipment	422	60	105	100	100	100
535410	Dues and Memberships	211	224	224	325	325	325
535420	Books and Publications	294	35	12	250	250	250
535450	Training and Education	2,687	851	145	2,025	2,025	1,525
TOTAL OPERATING EXPENDITURES		20,914	16,768	17,864	20,140	19,890	25,557
CAPITAL OUTLAY							
606400	Vehicles and Equipment	8,281	30,073	2,275	8,899	8,899	20,000
TOTAL CAPITAL OUTLAY		8,281	30,073	2,275	8,899	8,899	20,000
TOTAL MANAGEMENT INFORMATION SYSTEMS DIVISION		102,473	136,385	139,371	199,417	192,729	235,069

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

HUMAN RESOURCES DEPARTMENT

The Human Resources Department is responsible for effective recruitment, selection, assignment, and retention of employees. Additional responsibilities include the administration of employee benefits, including the EAP, health, dental, vision, life insurance, and oversight responsibilities of the 401(a) retirement plan. The Department serves as the risk manager administering workers' compensation benefits and employee safety and incentive programs. Labor relations, including collective bargaining, grievance handling, and employee salary administration are also the responsibility of Human Resources Department.

FISCAL YEAR 2006 ACCOMPLISHMENTS

- ✓ Successfully negotiated a successor agreement between the City of Sebastian and the Communications Workers of America, effective October 1, 2006.
- ✓ Continued the Employee Recognition Program and hosted the Annual Awards Banquet
- ✓ Successfully administered the employee safety committee and incentive program resulting in a reduction in workers' compensation premium.
- ✓ Conducted annual harassment training and other employee training sessions.

FISCAL YEAR 2007 GOALS AND OBJECTIVES

- Negotiate a successor agreement between the Coastal Florida Police Benevolent Association and the City of Sebastian, effective October 1, 2007.
- Conduct annual harassment training and other employee training sessions.
- Administer Employee Recognition and Longevity Awards Program.
- Continue to provide quarterly Lunch and Learn training sessions: Retirement Planning, Stress and Conflict Management, etc.
- Continue to administer, enforce, and update personnel rules and regulations as needed.

PERFORMANCE MEASURES

Performance Indicators	Actual 2003/2004	Actual 2004/2005	Projected 2005/2006	Projected 2006/2007
Employee Turnover Rate	10.26%	15.68%	16.42%	15.00%
Number of training sessions conducted	15	25	25	25
Total number of City employees	186	204	210	211
Personnel expenses per employee	\$1,037	\$1,035	\$1,035	\$1,083

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR THE HUMAN RESOURCES DEPARTMENT		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>05/06</i>	<i>06/07</i>	
18.00%	18.00%	<u>Hiring New Employees</u> - Accept applications, screen applications for minimum qualifications, prepare employment and rejection letters, prepare new hire package, schedule pre-employment physical and drug screens, conduct new hire orientations, conduct employment and background investigations, coordinate with departments regarding examinations for skilled positions.
20.00%	20.00%	<u>In-Service Actions</u> - Process employee action notices for activity - promotions, demotions and transfers. Maintain personnel and subject files. Update salary schedules and compensation plans. Administer employee evaluation program.
15.00%	25.00%	<u>Union Negotiations, Contract Administration</u> - Negotiate labor agreements with both PBA and CWA and any Memo's of Understanding that may be necessary during the current life of existing contracts. Perform support research, document preparation, record minutes. Review, rewrite and organize Rules and Regulations as needed.
2.00%	2.00%	<u>Employee Recognition</u> - Continue longevity service awards issued to employees who have completed 5, 10, 15 and 20 consecutive years of service with the City. Employee of the Quarter and Year awards. Safe Driving Award.
1.00%	1.00%	<u>CDL Administration</u> - Ensure all employees required to possess CDL Drivers Licenses meet Federal Drug and Alcohol Standard through random drug testing and at the same time maintaining the confidentiality of the person being processed. Maintain appropriate and accurate records in support of this requirement.
2.00%	2.00%	<u>Employee/Safety Newsletter</u> - Gather and disseminate information to all employees through the publishing of a monthly newsletter.
15.00%	5.00%	<u>Management/General Employee Training</u> - Develop and coordinate the necessary training for both management and general employees to provide up to date current laws and management techniques.
8.00%	8.00%	<u>Effective and Responsive Management</u> - Maintain and update the City's Policy and Procedures Manual when necessary. Additionally, maintain an Employee Handbook which contains an abbreviated ready reference of major policies and procedures. Review and revise job descriptions.
15.00%	15.00%	<u>Effective Insurance Plans</u> - Develop and maintain a comprehensive, innovative and effectively managed insurance benefits plan for all employees and dependents. Provide clear prevention opportunities and participation options for employees and dependents.
2.00%	2.00%	<u>Drug Free Workplace</u> - Implement a true random drug policy for all employees to ensure a drug free workplace environment.
2.00%	2.00%	<u>Employee Assistance Program</u> - To insure and provide for an Employee Assistance Program for employees and family members with any mental health and/or stress related problems.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

HUMAN RESOURCES DEPARTMENT BUDGET SUMMARY

The Fiscal Year 2006-2007 adopted budget for Human Resources is \$228,567. This compares to the 2005-06 projected expenditures of \$217,448, an increase of \$11,119 or 5.1%.

	FY 03-04 Actual	FY 04-05 Actual	Amended FY 05-06 Budget	Projected FY 05-06 Expenditures	Adopted FY 06-07 Budget	Difference
Personal Services	\$ 169,020	\$ 187,101	\$ 191,706	\$ 191,631	\$ 201,725	\$ 10,094
Operating Expenses	22,750	24,191	25,820	25,817	26,842	1,025
Capital Outlay	1,162	-	-	-	-	-
Total	\$ 192,932	\$ 211,292	\$ 217,526	\$ 217,448	\$ 228,567	\$ 11,119

Fiscal Year 06-07 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2005-06 Projected Expenditures:

	Difference
1. Personal Services - Increase due to an 18% increase in health insurance premium, a 5.5% increase for CWA employees per CWA Union Contract and exempt employees per the Management Benefit Package, and an increase in deferred compensation which is wage driven.	10,094
2. Operating Expenses - Net increase mainly due to a recommended purchase of Microsoft office software licenses to be in compliance with federal regulation.	1,025
3. Capital Outlay - No forecasted capital outlay in FY 2006-07.	-

PERSONAL SERVICES SCHEDULE

HUMAN RESOURCES DEPARTMENT

<u>Position</u>	<u>Pay Range</u>	<u>Grade</u>	F/T/E <u>POSITION YEARS</u>			Projected	Adopted
			<u>04-05</u>	<u>05-06</u>	<u>06-07</u>	Expenditure <u>FY 05-06</u>	Budget <u>FY 06-07</u>
Human Resources Director	62,209/112,357	84EB	1.00	1.00	1.00	\$ 71,000	\$ 70,700
Benefits Specialist	28,296 / 51,105	23B	1.00	1.00	1.00	42,000	44,500
Human Resources Technician	25,906 / 46,789	20B	1.00	1.00	1.00	37,000	39,000
			3.00	3.00	3.00	\$ 150,000	\$ 154,200
		Overtime				600	600
		FICA Taxes				11,446	11,842
		Deferred Compensation				13,554	13,932
		Group Health Insurance Premium				12,860	17,969
		Dependant Health Ins Premium				2,472	2,472
		Employee Assistance Program				69	69
		Worker's Comp Insurance				630	641
		Total Personal Services				\$ 191,631	\$ 201,725

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

HUMAN RESOURCES

Code: 010035

Account <u>Number</u>	<u>Description</u>	<u>FY 02/03</u> <u>Actual</u>	<u>FY 03/04</u> <u>Actual</u>	<u>FY 04/05</u> <u>Actual</u>	<u>Amended</u> <u>FY 05/06</u> <u>Budget</u>	<u>FY 05/06</u> <u>Projected</u>	<u>FY 06/07</u> <u>Adopted</u> <u>Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	120,430	128,862	141,457	150,000	150,000	154,200
511400	Overtime	281	147	384	600	600	600
512100	FICA Taxes	9,051	9,770	10,694	11,521	11,446	11,842
512225	Deferred Compensation	10,864	11,589	12,749	13,554	13,554	13,932
512301	Group Health Insurance Premium	9,298	14,991	18,058	12,860	12,860	17,969
512305	Dependant Health Ins Premium	1,718	2,458	3,031	2,472	2,472	2,472
512309	Employee Assistance Program	69	69	69	69	69	69
512400	Worker's Comp Insurance	699	1,134	659	630	630	641
TOTAL PERSONAL SERVICES		152,410	169,020	187,101	191,706	191,631	201,725
OPERATING EXPENDITURES							
533175	Employee Background Testing	8,256	6,259	7,488	6,250	7,000	8,275
533400	Other Contractual Services	871	664	1,395	750	750	750
534000	Travel and Per Diem	4,570	3,713	2,423	3,581	3,000	2,725
534101	Telephone	94	725	1,634	745	745	745
534105	Cellular Telephone	0	62	0	0	0	0
534110	Internet Services	0	77	82	75	75	75
534120	Postage	410	360	471	425	425	425
534130	Express Mail	149	139	117	200	200	200
534630	R & M - Office Equipment	149	0	600	472	800	2,000
534700	Printing and Binding	585	398	661	700	700	700
534800	Promotional Activities	1,584	1,382	1,176	1,000	1,000	1,000
534920	Legal Ads	1,178	366	2,654	2,000	2,000	2,000
535200	Departmental Supplies	4,076	2,722	2,147	2,500	2,500	2,500
535210	Computer Supplies	753	219	221	1,672	1,672	1,672
535230	Small Tools and Equipment	0	0	104	250	250	250
535410	Dues and Memberships	933	998	640	850	850	850
535420	Books and Publications	2,223	1,394	930	1,000	1,000	1,000
535450	Training and Education	2,772	3,272	1,448	3,350	2,850	1,675
TOTAL OPERATING EXPENDITURES		38,103	22,750	24,191	25,820	25,817	26,842
CAPITAL OUTLAY							
606400	Vehicles and Equipment	1,514	1,162	0	0	0	0
TOTAL CAPITAL OUTLAY		1,514	1,162	0	0	0	0
TOTAL HUMAN RESOURCES		192,027	192,932	211,292	217,526	217,448	228,567

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

GROWTH MANAGEMENT DEPARTMENT

The Growth Management Department provides proactive planning to facilitate quality development. The department provides technically sound and professional guidance to the City Council, the City Manager, the Planning and Zoning Board, as well as various boards and committees. The Growth Management department also provides comprehensive planning, occupational licensing, community development, redevelopment, code enforcement, nuisance abatement, and related economic development services.

FISCAL YEAR 2006 ACCOMPLISHMENTS

- ✓ Provided assistance for Main Street Improvements project plan at Indian River Drive.
- ✓ Developed Community Redevelopment Agency (CRA) matching grant program for Façade, Sign and Landscaping.
- ✓ Completed Comprehensive Plan update and Future Land Use map update.
- ✓ Processed annexation applications in accordance with City Council directive.
- ✓ Reduced City's Insurance Services Office (ISO) rating from a 9 to 8, resulting in a 10% reduction in flood insurance rates for commercial and residential property owners.
- ✓ Negotiated off site improvements from several developers, netting a savings to taxpayers of \$10-\$20 million dollars.
- ✓ LAP Certification from Florida Department of Transportation (FDOT) (pending)

FISCAL YEAR 2007 GOALS AND OBJECTIVES

- Update the Land Development Code to clarify certain sections and revise sections that do not conform to Comprehensive Plan requirements.
- Process Comprehensive Plan update in accordance with recent changes to requirements.
- Provide staff assistance to Community Redevelopment Agency (CRA) for beautification and redevelopment.
- Revise Habitat Conservation Plan to include capital improvements and amend Incidental Take Permit.
- Implement GIS technology for the City.
- Continue providing sound technical and professional interpretation of Land Development Code for all future development.
- Effectuate positive improvements in the city (especially the main commercial corridors) through Code Enforcement.

PERFORMANCE MEASURES

Performance Indicators	Actual 2003/2004	Actual 2004/3005	Projected 2005/2006	Projected 2006/2007
Total major & minor site plan reviews	28	49	32	35
Preliminary/final plat approvals	7	19	8	10
Application requests processed	122	159	140	150
Total permits (temporary) issued	28	45	18	20
Division of a single lot	12	6	18	16
Land use and zoning change requests	4	27	2	4
Annexation Requests	7	10	2	6
Flood Zone determinations	100	85	175	125
Site Plan inspections	42	52	48	31
Occupational Licenses processed and issued	1,100	1,295	1,300	1,350
Land Development Code amendments	N/A	N/A	N/A	4
Model home conditional use approvals	N/A	N/A	N/A	32
Preprocessing time for site plans (month)	N/A	N/A	N/A	2

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR THE GROWTH MANAGEMENT DEPARTMENT		
STAFFING		NATURE OF ACTIVITY
05/06	06/07	
25.00%	25.00%	<u>Public Assistance</u> - Provide zoning and other regulatory information to the public and work with the public to assure that development is of the highest quality and that all development proposals are consistent with City Regulations.
15.00%	10.00%	<u>Informal Site Plans/Commercial Variances</u> - Work with citizen groups to provide public input and recommendation to the City Council. These include the Planning and Zoning Board and other committees and taskforce groups that may be required from time to time. Implement policy issues that Council has recommended or mandated.
20.00%	15.00%	<u>Comprehensive Planning</u> - Manage, interpret, evaluate, update, and implement the Comprehensive Plan and other land use, development and preservation plans for the City.
5.00%	10.00%	<u>General Administrative</u> - Research various miscellaneous topics and gather information for other agencies and/or other departments.
5.00%	5.00%	<u>Economic Development</u> - Provide proper direction and guidance for continued positive/controlled economic growth.
5.00%	5.00%	<u>Community Redevelopment</u> - Implementation of stated goals within the Community Redevelopment Master Plan and consistent with objectives outlined by the City Council.
5.00%	5.00%	<u>Code Administration</u> - Ensure proper guidance and direction is given in order to enforce the intent of all applicable City codes.
20.00%	20.00%	<u>Occupational Licensing</u> - Approve and issue occupational licenses and maintain database.
0.00%	5.00%	<u>Code Enforcement</u> - Addressing code violations and enforcing community standards to address properties that are not in compliance.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

GROWTH MANAGEMENT DEPARTMENT BUDGET SUMMARY

The Fiscal Year 2006-2007 adopted budget for Growth Management is \$385,964. This compares to the 2005-06 projected expenditures of \$266,408, an increase of \$119,556 or 44.9%.

	FY 03-04	FY 04-05	Amended FY 05-06	Projected FY 05-06	Adopted FY 06-07	Difference
	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 217,231	\$ 267,977	\$ 250,551	\$ 237,713	\$ 320,576	\$ 82,863
Operating Expense	19,637	21,416	29,345	28,695	35,388	6,693
Capital Outlay	-	-	-	-	30,000	30,000
Total	\$ 236,868	\$ 289,393	\$ 279,896	\$ 266,408	\$ 385,964	\$ 119,556

Fiscal Year 2006-07 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2005-06 Projected Expenditures:

	Difference
1. Personal Services - Increase mainly due to the vacancy of Growth Management director position in part of the FY 05-06, the addition of one planner position, an 18% projected increase in health insurance premiums, a 5.5% increase for CWA employees per CWA Union Contract and exempt employees per the Management Benefit Package, and an increase in deferred compensation which is wage driven.	\$ 82,863
2. Operating Expenses - Net increase mainly due to a recommended purchase of Microsoft office software licenses to be in compliance with federal regulation, purchase of computer equipment for the new planner position, and reduction in travel and training.	\$ 6,693
3. Capital Outlay - Increase due to the recommended purchase of a GIS system.	\$ 30,000

PERSONAL SERVICES SCHEDULE

GROWTH MANAGEMENT DEPARTMENT			F/T/E			Projected	Adopted
POSITION	PAY RANGE	GRADE	04-05	05-06	06-07	Expenditure 05-06	Budget 06-07
Growth Management Director	56,968 / 102,891	83E	1.00	1.00	1.00	\$ 52,400	\$ 71,400
Growth Management Manager	41,512 / 74,976	33EC	1.00	1.00	1.00	54,200	57,200
Planner (new position)			0.00	0.00	1.00	-	38,000
Zoning Technician	28,296 / 51,105	23B	1.00	1.00	1.00	33,000	35,000
Clerical Assistant I	20,046 / 36,305	13	0.00	0.00	0.00	-	-
Administrative Secretary	24,672 / 44,561	20	1.00	0.00	0.00	-	-
Occupational Licensing Specialist	24,390 / 44,050	18B	0.00	1.00	1.00	36,500	38,500
			4.00	4.00	5.00		
						\$ 176,100	\$ 240,100
						2,500	2,500
						13,663	18,559
						16,074	21,774
						20,574	28,700
						7,968	7,968
						92	115
						742	860
						<u>\$ 237,713</u>	<u>\$ 320,576</u>

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

CAPITAL OUTLAY SCHEDULE

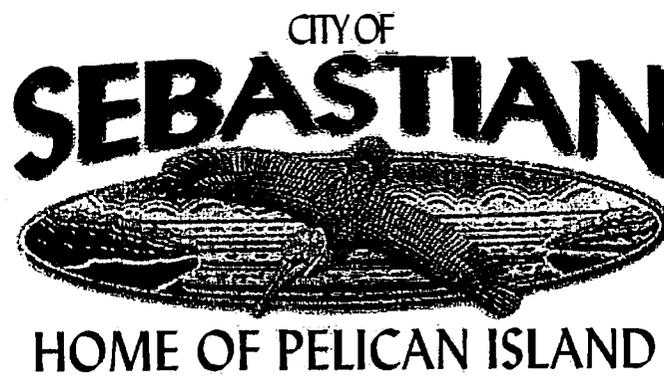
<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>						<u>TOTAL</u>
	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	
GIS Technology	\$ 30,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ 45,000
	<u>\$ 30,000</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 45,000</u>

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

GROWTH MANAGEMENT DEPARTMENT

Code: 010080

Account Number	Description	FY 02/03 Actual	FY 03/04 Actual	FY 04/05 Actual	Amended FY 05/06 Budget	FY 05/06 Projected	FY 06/07 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	143,111	157,032	193,558	188,700	176,100	240,100
511400	Overtime	611	1,214	4,304	750	2,500	2,500
512100	FICA Taxes	10,440	11,397	14,303	14,495	13,663	18,559
512225	Deferred Compensation	12,674	14,220	17,476	17,055	16,074	21,774
512301	Group Health Insurance Premium	16,568	25,287	29,348	20,675	20,574	28,700
512305	Dependant Health Ins Premium	4,818	6,601	8,111	7,968	7,968	7,968
512309	Employee Assistance Program	90	92	86	92	92	115
512400	Worker's Comp Insurance	840	1,388	791	816	742	860
TOTAL PERSONAL SERVICES		189,152	217,231	267,977	250,551	237,713	320,576
OPERATING EXPENDITURES							
533120	Consultants	0	0	0	0	0	5,000
534000	Travel and Per Diem	2,269	537	1,678	3,935	3,935	2,563
534101	Telephone	150	800	1,008	800	1,200	1,200
534105	Cellular Telephone	563	771	596	650	550	480
534110	Internet Services	0	103	106	110	110	110
534120	Postage	2,811	3,284	3,508	4,000	4,000	4,000
534130	Express Mail	17	0	0	0	100	100
534620	R & M-Vehicles	47	51	47	350	350	1,000
534630	R & M-Office Equipment	1,600	1,230	2,407	2,200	2,200	3,700
534700	Printing and Binding	598	527	473	2,500	2,500	1,000
534920	Legal Ads	5,907	7,888	5,832	4,500	4,000	4,000
535200	Departmental Supplies	2,236	2,055	3,010	2,500	2,500	2,500
535210	Computer Supplies	489	1,135	1,242	2,650	2,650	6,200
535230	Small Tools and Equipment	133	300	0	300	250	250
535260	Gas and Oil	212	236	273	550	500	500
535410	Dues and Memberships	158	355	301	1,000	600	600
535420	Books and Publications	354	15	240	750	750	500
535450	Training and Education	1,140	350	695	2,550	2,500	1,685
TOTAL OPERATING EXPENDITURES		18,684	19,637	21,416	29,345	28,695	35,388
CAPITAL OUTLAY							
606400	Vehicles and Equipment	1,515	0	0	0	0	30,000
TOTAL CAPITAL OUTLAY		1,515	0	0	0	0	30,000
TOTAL GROWTH MANAGEMENT		209,351	236,868	289,393	279,896	266,408	385,964



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CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

CODE ENFORCEMENT DIVISION

The Code Enforcement Division enforces codes to ensure the beauty and character of the City by responding to citizen complaints and self-initiation enforcement. While providing support to the Code Enforcement Board, this division also administers and enforces the false alarm ordinance and assists residents with false alarm problems.

FISCAL YEAR 2006 ACCOMPLISHMENTS

- ✓ Cleaned up several neighborhoods of key concern through enforcement and voluntary compliance.
- ✓ Continued code enforcement training was received.
- ✓ Used trained police volunteers in the initiation of code enforcement complaints and parking enforcement.

FISCAL YEAR 2007 GOALS AND OBJECTIVES

- Achieve 100% violator compliance.
- Reduce repeat offenses through compliance and enforcement , while maintaining good public relations.

PERFORMANCE MEASURES

Performance Indicators	Actual	Actual	Projected	Projected
	2003/2004	2004/2005	2005/2006	2006/2007
Water Violations	158	76	180	79
Parking Violations	25	303	300	318
Code Violations	2,206	3,794	2,500	3,983
Illegal Signs	460	696	506	730

PROGRAM BUDGET DESCRIPTION FOR THE CODE ENFORCEMENT DIVISION		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>05/06</i>	<i>06/07</i>	
60.00%	60.00%	<u>Citizen Complaints</u> - Respond to complaints of city ordinance violations and self-initiate code compliance and enforcement.
30.00%	30.00%	<u>Re-inspections</u> - Follow up on notices of violations to ensure compliance.
2.00%	2.00%	<u>Code Enforcement Board</u> - Provide direct support to Code Enforcement Board for Code Enforcement hearings.
8.00%	8.00%	<u>Documentation</u> - To document complaints, as well as self-initiated actions, write reports and follow up letters and prepare documentation for Code Enforcement Board.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

CODE ENFORCEMENT DIVISION BUDGET SUMMARY

The Fiscal Year 2006-2007 adopted budget for Code Enforcement is \$176,759. This compares to the 2005-06 projected expenditures of \$157,211, an increase of \$19,548 or 12.4%

	FY 03-04 Actual	FY 04-05 Actual	Amended FY 05-06 Budget	Projected FY 05-06 Expenditures	Adopted FY 06-07 Budget	Difference
Personal Services	\$ 97,050	\$ 109,535	\$ 136,287	\$ 136,287	\$ 156,186	\$ 19,899
Operating Expenses	10,418	12,320	14,815	14,924	17,573	2,649
Capital Outlay	-	-	6,000	6,000	3,000	(3,000)
Total	\$ 107,468	\$ 121,855	\$ 157,102	\$ 157,211	\$ 176,759	\$ 19,548

Fiscal Year 2006-07 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2005-06 Projected Expenditures:

	Difference
1. Personal Services - Increase due to the addition of one part-time receptionist position in FY 2006-07, an 18% increase in health insurance premium, a 5.5% increase for CWA employees per CWA Union Contract, and an increase in deferred compensation which is wage driven.	\$ 19,899
2. Operating Expenses - Increase mainly due to a recommended purchase of Microsoft licenses to be in compliance with Federal regulation.	\$ 2,649
3. Capital Outlay - Decrease due to the reduction in portable radio purchase in FY 2006-07 .	\$ (3,000)

PERSONAL SERVICES SCHEDULE

CODE ENFORCEMENT DIVISION

<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>F/T/E POSITION YEARS</u>			<u>Projected Expenditure</u>	<u>Adopted Budget</u>
			<u>04-05</u>	<u>05-06</u>	<u>06-07</u>	<u>05-06</u>	<u>06-07</u>
Code Enforcement Officer	26,141 / 47,213	22	3.00	3.00	3.00	\$ 93,000	\$ 98,000
Receptionist (1)	7.21/13.01	10	0.00	0.00	0.50	\$ -	\$ 10,400
			3.00	3.00	3.50		
						\$ 93,000	\$ 108,400
						1,200	1,200
						7,206	8,384
						8,478	8,928
						15,207	17,656
						2,397	2,367
						69	69
						8,730	9,182
						<u>\$ 136,287</u>	<u>\$ 156,186</u>

(1) A part-time 20 hours/week Receptionist is included in FY 2006-07 budget.

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

CAPITAL OUTLAY SCHEDULE

CODE ENFORCEMENT DIVISION

<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>						<u>TOTAL</u>
	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2010-11</u>	
Portable radio replacement	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000
Truck replacement		22,600	23,300	24,000			69,900
	<u>\$ 3,000</u>	<u>\$ 22,600</u>	<u>\$ 23,300</u>	<u>\$ 24,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 72,900</u>

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

CODE ENFORCEMENT DIVISION

Code: 010045

Account <u>Number</u> <u>Description</u>	FY 02/03 <u>Actual</u>	FY 03/04 <u>Actual</u>	FY 04/05 <u>Actual</u>	Amended FY 05/06 <u>Budget</u>	FY 05/06 <u>Projected</u>	FY 06/07 Adopted <u>Budget</u>
PERSONAL SERVICES						
511200 Regular Salaries	52,748	58,206	71,920	93,000	93,000	108,400
511400 Overtime	123	3,932	117	1,200	1,200	1,200
512100 FICA Taxes	3,921	4,589	5,297	7,206	7,206	8,384
512225 Deferred Compensation	4,758	5,570	6,022	8,478	8,478	8,928
512301 Group Health Insurance Premium	8,064	12,596	16,794	15,207	15,207	17,656
512305 Dependant Health Ins Premium	913	1,546	1,890	2,397	2,397	2,367
512309 Employee Assistance Program	42	46	54	69	69	69
512400 Worker's Comp Insurance	9,027	10,565	7,441	8,730	8,730	9,182
TOTAL PERSONAL SERVICES	79,596	97,050	109,535	136,287	136,287	156,186
OPERATING EXPENDITURES						
534000 Travel and Per Diem	1,025	942	623	1,340	1,478	2,010
534101 Telephone	429	554	618	1,300	816	857
534105 Cellular Telephone	59	16	50	0	43	90
534110 Internet Services	0	51	57	50	86	90
534120 Postage	377	709	1,170	850	1,588	1,600
534310 Electric	1,270	1,765	1,503	1,600	1,386	1,456
534320 Water/Sewer	303	573	226	350	90	95
534620 R & M-Vehicles	652	248	1,729	400	553	600
534630 R & M - Office Equipment	400	366	835	400	430	1,300
534650 R & M-Radio	224	126	201	200	200	200
534910 Clerk of Court Filing Fees	120	171	70	200	120	200
535200 Departmental Supplies	1,156	1,207	1,264	2,200	1,500	1,500
535210 Computer Supplies	153	241	209	400	336	1,000
535230 Small Tools and Equipment	620	9	0	200	200	200
535260 Gas and Oil	1,510	2,089	3,134	2,860	3,673	4,000
535270 Uniforms and Shoes	555	418	201	975	975	975
535275 Safety Equipment	0	0	0	50	50	50
535410 Dues and Memberships	0	105	90	140	100	100
535420 Books and Publications	0	0	0	50	50	50
535450 Training and Education	980	828	340	1,250	1,250	1,200
TOTAL OPERATING EXPENDITURES	9,833	10,418	12,320	14,815	14,924	17,573
CAPITAL OUTLAY						
606400 Vehicles and Equipment	0	0	0	6,000	6,000	3,000
TOTAL CAPITAL OUTLAY	0	0	0	6,000	6,000	3,000
TOTAL CODE ENFORCEMENT DIVISION	89,429	107,468	121,855	157,102	157,211	176,759

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

BUILDING DEPARTMENT

The Building Department has been operating as an enterprise fund since October 1, 2005. The information showing below represents the actual operating costs for FY 2002-03, FY 2003-04 and FY 2004-05 when the Building Department was a part of the General fund operation. Complete Building Department's current year budget and proposed budget information is located on page 199 to page 204.

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

BUILDING DEPARTMENT

Code: 010085

<u>Account Number</u>	<u>Description</u>	<u>FY 02/03 Actual</u>	<u>FY 03/04 Actual</u>	<u>FY 04/05 Actual</u>	<u>Amended FY 05/06 Budget</u>	<u>FY 05/06 Projected</u>	<u>FY 06/07 Adopted Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	259,518	311,169	352,026	N/A	N/A	N/A
511300	Temporary Salaries	2,344	7,592	6,472	N/A	N/A	N/A
511400	Overtime	23,401	28,291	16,280	N/A	N/A	N/A
512100	FICA Taxes	21,164	25,732	27,300	N/A	N/A	N/A
512215	Clothing Allowance	200	217	200	N/A	N/A	N/A
512225	Deferred Compensation	25,440	29,466	32,520	N/A	N/A	N/A
512301	Group Health Insurance Premium	30,946	43,747	61,023	N/A	N/A	N/A
512305	Dependant Health Ins Premium	5,508	7,558	15,678	N/A	N/A	N/A
512309	Employee Assistance Program	161	165	196	N/A	N/A	N/A
512400	Worker's Comp Insurance	18,240	43,407	36,704	N/A	N/A	N/A
TOTAL PERSONAL SERVICES		386,922	497,344	548,399	N/A	N/A	N/A
OPERATING EXPENDITURES							
534000	Travel and Per Diem	1,532	(38)	61	N/A	N/A	N/A
534101	Telephone	123	2,078	2,452	N/A	N/A	N/A
534105	Cellular Telephone	3,364	2,946	2,927	N/A	N/A	N/A
534110	Internet Services	0	205	215	N/A	N/A	N/A
534120	Postage	2,114	1,560	1,992	N/A	N/A	N/A
534130	Express Mail	0	0	21	N/A	N/A	N/A
534620	R & M-Vehicles	1,200	806	898	N/A	N/A	N/A
534630	R & M - Office Equipment	2,240	1,953	4,473	N/A	N/A	N/A
534910	Clerk of Court Filing Fees	0	11	0	N/A	N/A	N/A
535200	Departmental Supplies	5,030	5,236	8,877	N/A	N/A	N/A
535210	Computer Supplies	480	1,205	7,002	N/A	N/A	N/A
535230	Small Tools and Equipment	755	968	466	N/A	N/A	N/A
535260	Gas and Oil	2,907	3,586	5,470	N/A	N/A	N/A
535270	Uniforms and Shoes	0	0	524	N/A	N/A	N/A
535275	Safety Equipment	0	0	198	N/A	N/A	N/A
535410	Dues and Memberships	40	100	298	N/A	N/A	N/A
535420	Books and Publications	123	51	1,225	N/A	N/A	N/A
535450	Training and Education	2,107	225	3,339	N/A	N/A	N/A
TOTAL OPERATING EXPENSES		22,015	20,892	40,438	N/A	N/A	N/A
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	0	14,582	N/A	N/A	N/A
TOTAL CAPITAL OUTLAY		0	0	14,582	N/A	N/A	N/A
TOTAL BUILDING DEPARTMENT		408,937	518,236	603,419	N/A	N/A	N/A

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

POLICE DEPARTMENT

CONSOLIDATED BUDGET FOR ALL DIVISIONS AND UNITS

The Fiscal Year 2006-2007 adopted budget for Police Department as a whole is \$4,522,735. This compares to the 2005-06 projected expenditures of \$4,090,874, an increase of \$431,861 or 10.6%.

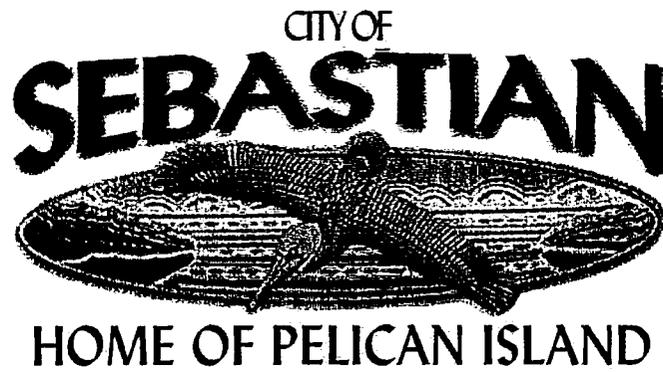
	FY 03-04	FY 04-05	Amended FY 05-06	Projected FY 05-06	Adopted FY 06-07	
	Actual	Actual	Budget	Expenditures	Budget	Difference
Personal Services	\$2,942,315	\$3,236,294	\$3,340,001	\$3,356,239	\$3,805,601	\$ 449,362
Operating Expenses	254,254	382,758	406,957	423,808	433,054	9,246
Capital Outlay	209,391	269,013	311,187	310,827	284,080	(26,747)
Total	\$3,405,960	\$3,888,065	\$4,058,145	\$4,090,874	\$4,522,735	\$ 431,861

Fiscal Year 2006-07 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2005-06 Projected Expenditures:

	Difference
1. Personal Services - Net increase mainly due to the addition of (2) police officers. The net increase also reflects an 18% increase in health insurance premium, salary adjustments for school crossing guards, annual salary increases for PBA and CWA employees per the Union Contract, and exempt employees per management benefit package.	\$ 449,362
2. Operating Expenses - Net increase reflects increase in gas and oil costs, additional wireless aircard service for patrol officer.	\$ 9,246
3. Capital Outlay - Decrease reflects reduction in capital requests.	\$ (26,747)



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CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

POLICE ADMINISTRATION

The Police Administrative Division coordinates the efforts of the Division Commanders, oversees the budget and performs strategic planning for the future.

FISCAL YEAR 2006 ACCOMPLISHMENTS

- ✓ Developed a Citizens Police Academy for the Sebastian Residents.
- ✓ Sent two Division Commanders to Police Executive Development Courses.
- ✓ Continued efforts toward total Community Policing Philosophy.
- ✓ Achieved Re-Accreditation status with the Commission of Florida Accreditation.
- ✓ Presented a request for a 911 center PSAP to the County Commissioners.
- ✓ Explored money saving methods of delivering police service in an attempt to control the police budget.

FISCAL YEAR 2007 GOALS AND OBJECTIVES

- Establish a 911 PSAP in Sebastian to improve our emergency responses.
- Explore alternative police service delivery systems to control budget expenses.
- Maintain Accreditation through staff inspections.
- Continue to provide training and experience opportunities for the command staff.
- Continue efforts to bring total community policing philosophies to the department.
- Establish a computerized statistical review process to enhance community-policing efforts.
- Conduct one Citizens Police Academy.

PERFORMANCE MEASURES

Performance Indicators	Actual 2003/2004	Actual 2004/2005	Projected 2005/2006	Projected 2006/2007
Civic meetings attended	12	10	8	12
Policies reviewed	60	65	60	60
Unit staff meetings attended	18	20	12	18
Senior staff meetings attended	36	42	36	40
Staff inspections performed	6	4	6	12
Computerized statistical reviews	6	4	6	12

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR THE POLICE ADMINISTRATION		
STAFFING		NATURE OF ACTIVITY
05/06	06/07	
60.00%	60.00%	General Management - Direct department, develop and expand citizen involvement and public education. Meet with civic groups, media, and other public and private groups. General administrative duties managing the department.
5.00%	5.00%	Maintain Training and Professional Development Programs.
25.00%	20.00%	Professional Standards - Oversee all internal affairs investigations and conduct two staff inspections during the year. Oversee all background investigations. Insure that accreditation standards are followed and documented.
10.00%	15.00%	Dispatch/Communications - Continue to develop procedures and training personnel to implement a 911 PSAP.
100.00%	100.00%	

POLICE ADMINISTRATION BUDGET SUMMARY

The Fiscal Year 2006-2007 adopted budget for Police Administration is \$246,179. This compares to the 2005-06 projected expenditures of \$215,586, a increase of \$30,593 or 14.2%.

	FY 03-04	FY 04-05	Amended FY 05-06	Projected FY 05-06	Adopted FY 06-07	Difference
	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 260,707	\$ 371,877	\$ 179,745	\$ 179,745	\$ 191,914	\$ 12,169
Operating Expenses	18,773	17,823	26,413	35,841	34,265	(1,576)
Capital Outlay	12,105	5,036	-	-	20,000	20,000
Total	\$ 291,585	\$ 394,736	\$ 206,158	\$ 215,586	\$ 246,179	\$ 30,593

Fiscal Year 2006-07 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2005-06 projected expenditures:

	Difference
1. Personal Services - Increase due to an 18% increase in health insurance premium, a 5.5% increase for CWA employees per CWA Union Contract and exempt employees per the Management Benefit Package, and an increase in deferred compensation which is wage driven.	\$ 12,169
2. Operating Expenses - A slight decrease due to a reduction in travel and training budget.	\$ (1,576)
3. Capital Outlay - Increase due to visitor parking lot project.	\$ 20,000

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>F/T/E POSITION YEARS</u>			<u>Projected Expenditure</u>	<u>Adopted Budget</u>
			<u>04-05</u>	<u>05-06</u>	<u>06-07</u>	<u>05-06</u>	<u>FY 06-07</u>
Chief of Police	64,082/115,738	86E	1.00	1.00	1.00	\$ 88,500	\$ 94,800
Captain	50,645/91,470	40E	1.00	1.00	1.00	-	-
Administrative Assistant	27,201 / 49,129	20C	1.00	1.00	1.00	43,500	45,700
			3.00	3.00	3.00		
						\$ 132,000	\$ 140,500
		Overtime				3,900	4,100
		FICA Taxes				10,438	11,103
		Clothing Allowance				540	540
		Deferred Compensation				12,231	13,014
		Group Health Insurance Premium				12,745	14,409
		Dependant Health Ins Premium				2,860	2,860
		Employee Assistance Program				46	46
		Worker's Comp Insurance				4,985	5,342
		Total Personal Services				\$ 179,745	\$ 191,914

CAPITAL OUTLAY SCHEDULE

<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>						<u>TOTAL</u>
	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	
Visitor parking lot	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Evidence storage room renovation	-	30,000	-	-	-	-	30,000
Laptop computer	-	1,500	-	-	-	-	1,500
Vehicle replacement	-	25,800	-	-	-	-	25,800
Parking lot expansion	-	45,000	-	-	-	-	45,000
	\$ 20,000	\$ 102,300	\$ -	\$ -	\$ -	\$ -	\$ 102,300

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

POLICE ADMINISTRATION

Code: 010041

Account Number	Description	FY 02/03 Actual	FY 03/04 Actual	FY 04/05 Actual	Amended FY 05/06 Budget	FY 05/06 Projected	FY 06/07 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	107,317	187,984	185,936	132,000	132,000	140,500
511400	Overtime	3,717	5,247	2,557	3,900	3,900	4,100
512100	FICA Taxes	8,493	14,696	14,447	10,438	10,438	11,103
512215	Clothing Allowance	540	1,080	720	540	540	540
512225	Deferred Compensation	10,043	10,787	11,441	12,231	12,231	13,014
512250	Chapter 185 Retirement	0	8,904	125,035	0	0	0
512301	Group Health Insurance Premium	4,959	15,151	18,009	12,745	12,745	14,409
512305	Dependant Health Ins Premium	174	2,814	3,406	2,860	2,860	2,860
512309	Employee Assistance Program	46	69	53	46	46	46
512400	Worker's Comp Insurance	8,007	13,975	10,273	4,985	4,985	5,342
TOTAL PERSONAL SERVICES		143,296	260,707	371,877	179,745	179,745	191,914
OPERATING EXPENDITURES							
533175	Employee Background Testing	956	43	0	0	0	0
533400	Other Contractual Services	0	0	240	0	0	0
533415	Janitorial Services	0	0	0	0	10,800	11,500
534000	Travel and Per Diem	789	440	610	1,595	1,595	750
534101	Telephone	1,715	1,738	2,060	1,600	1,600	1,670
534105	Cellular Telephone	1,138	1,257	1,196	1,300	750	750
534110	Internet Services	0	102	108	100	100	100
534120	Postage	1,298	1,121	1,250	1,100	1,100	1,100
534310	Electric	3,629	5,044	2,083	2,600	2,600	2,730
534320	Water/Sewer	303	573	355	600	150	165
534620	R & M-Vehicles	3,489	170	780	600	700	1,000
534630	R & M - Office Equipment	0	1,193	640	500	500	1,100
534640	R & M-Operating Equipment	0	226	268	500	300	300
534650	R & M-Radio	0	0	0	150	150	150
534800	Promotional Activities	621	171	308	400	300	300
534820	Designated Expenditures (Greer Donation)	0	0	0	6,961	6,961	5,000
535200	Departmental Supplies	2,457	2,817	2,581	2,207	2,300	2,300
535210	Computer Supplies	674	471	824	1,300	1,300	1,000
535230	Small Tools and Equipment	589	159	139	400	400	400
535260	Gas and Oil	650	1,583	2,736	2,500	2,500	2,500
535270	Uniforms and Shoes	377	667	498	350	300	300
535410	Dues and Memberships	742	510	510	450	235	350
535420	Books and Publications	0	44	56	100	100	100
535450	Training and Education	265	444	581	1,100	1,100	700
TOTAL OPERATING EXPENDITURES		21,101	18,773	17,823	26,413	35,841	34,265
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	12,105	5,036	0	0	20,000
TOTAL CAPITAL OUTLAY		0	12,105	5,036	0	0	20,000
TOTAL POLICE ADMINISTRATION		164,397	291,585	394,736	206,158	215,586	246,179

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

SCHOOL RESOURCE OFFICER UNIT

The School Resource Unit consists of two full time Police Officers assigned to the elementary schools and the Charter Junior High School located in the City Of Sebastian. These officers fulfill a multifunctional role such as, teachers of school security, aggression management, social skills and consequences of behavior. In addition, the officers provide security to students and faculty, handle reported crimes on school property, teach drug awareness and resistance, gang resistance education training, RAD-KID (Resist Aggression Defensively) program, life skills and provide counseling to students and parents.

FISCAL YEAR 2006 ACCOMPLISHMENTS

- ✓ Completed 18 weeks of gang resistance education and training.
- ✓ Completed 48 weeks of a 48-week D.A.R.E. program.
- ✓ Completed the G.R.E.A.T. summer camp planning.
- ✓ Completed two 4-week life skills programs.
- ✓ Completed 6 D.A.R.E. Bowls.
- ✓ Completed 6 D.A.R.E. skates.
- ✓ Completed 10 weeks Junior High DARE classes.
- ✓ Completed 5 RAD KIDS classes.

FISCAL YEAR 2007 GOALS AND OBJECTIVES

- Continue D.A.R.E. Program including D.A.R.E. Bowls and D.A.R.E. Skates.
- Conduct In-Service training to school faculty and staff to better prepare them in times of crisis.
- Continue elementary and junior high G.R.E.A.T. programs.
- Continue the G.R.E.A.T. summer component with the graduated 7th grade students.
- Initiate the RAD-KID program in the elementary schools.
- Attend school functions, SAC, PTA, and safety committee meetings.

PERFORMANCE MEASURES

Performance Indicators	Actual 2003/2004	Actual 2004/2005	Projected 2005/2006	Projected 2006/2007
School Resource Classes	5	2	2	2
Number of Students	1,700	1,680	1,800	1,764
Bike Rodeos	1	0	2	1
Home Counseling Services	32	50	20	55
G.R.E.A.T. Student Visitations 7th Grade	40	50	45	52
G.R.E.A.T. Student Visitations	261	110	287	115
G.R.E.A.T. Summer Camp Students	23	22	27	23
RAD-KIDS Program Participants	N/A	3	200	5

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

PROGRAM BUDGET FOR SCHOOL RESOURCE OFFICER UNIT		
STAFFING		NATURE OF ACTIVITY
05/06	06/07	
40.00%	40.00%	<u>D.A.R.E.</u> - provides students with structured classroom instruction on drug resistance and education, as well as promotes social interaction and reward for good behavior for fifth grade students.
25.00%	25.00%	<u>School Resource Officer Program</u> - Provides onsite school safety and guidance to the facility, students, teachers, and parents.
30.00%	30.00%	<u>G.R.E.A.T. Program</u> - Teaches gang resistance through education and training. Educational aspects of program involve crime impact on victims, neighborhoods, cultural sensitivity/prejudice, conflict resolution, and goal setting.
2.50%	2.00%	<u>Life Skills</u> - D.A.R.E. like program designed and targeted to third grade students.
2.50%	3.00%	<u>RAD-KIDS</u> - Teaches elementary age student to resist aggression defensively. This course is taught after school hours, and is geared to reduce/prevent child abductions.
100.00%	100.00%	

POLICE SCHOOL RESOURCE OFFICER BUDGET SUMMARY

The Fiscal Year 2006-2007 adopted budget for School Resource Officer Unit is \$149,964. This compares to the 2005-06 projected expenditures of \$177,002, a decrease of \$27,038 or 15.28%.

	FY 03-04	FY 04-05	Amended FY 05-06	Projected FY 05-06	Adopted FY 06-07	Difference
	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 118,643	\$ 118,964	\$ 127,851	\$ 127,853	\$ 134,913	\$ 7,060
Operating Expenses	8,175	44,746	12,174	13,649	12,051	(1,598)
Capital Outlay	0	0	35,500	35,500	3,000	(32,500)
Total	\$ 126,818	\$ 163,710	\$ 175,525	\$ 177,002	\$ 149,964	\$ (27,038)

Fiscal Year 2006-07 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2005-06 Projected Expenditures:

	Difference
1. Personal Services - Increase due to a projected 18% increase in health insurance premium, an annual salary increase for PBA employees per PBA Union Contract, and an increase in deferred compensation which is wage driven.	\$ 7,060
2. Operating Expenses - Decrease due to a reduction in travel and training budget and a shifting of promotional and G.R.E.A.T. expenditures budget to special revenue funds..	\$ (1,598)
3. Capital Outlay - Decrease due to a reduction in capital outlay budget.	\$ (32,500)

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

POLICE SCHOOL RESOURCE OFFICER UNIT			F/T/E			Projected	Adopted
<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>POSITION YEARS</u>			<u>Expenditure</u>	<u>Budget</u>
			<u>04-05</u>	<u>05-06</u>	<u>06-07</u>	<u>05-06</u>	<u>06-07</u>
School Resource Officers	33,505 / 58,148	27	2.00	2.00	2.00	\$ 82,500	\$ 91,500
			2.00	2.00	2.00	\$ 82,500	\$ 91,500
		Overtime				5,000	-
		FICA Taxes				6,776	7,082
		Clothing Allowance				1,080	1,080
		Chapter 185 Retirement				12,250	12,810
		Group Health Insurance Premium				10,252	11,921
		Dependant Health Ins Premium				5,339	5,340
		Employee Assistance Program				46	46
		Worker's Comp Insurance				4,610	5,134
		Total Personal Services				\$ 127,853	\$ 134,913

CAPITAL OUTLAY SCHEDULE

SCHOOL RESOURCE OFFICER UNIT							
<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>						
	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2008-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>TOTAL</u>
Portable radio replacement	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000
	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

POLICE SCHOOL RESOURCE OFFICER UNIT

Code: 010042

Account <u>Number</u>	<u>Description</u>	<u>FY 02/03</u> <u>Actual</u>	<u>FY 03/04</u> <u>Actual</u>	<u>FY 04/05</u> <u>Actual</u>	<u>Amended</u> <u>FY 05/06</u> <u>Budget</u>	<u>FY 05/06</u> <u>Projected</u>	<u>FY 06/07</u> <u>Adopted</u> <u>Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	68,281	68,726	71,302	82,500	82,500	91,500
511400	Overtime	6,329	8,482	5,031	5,000	5,000	0
512100	FICA Taxes	5,575	5,656	5,487	6,776	6,776	7,082
512215	Clothing Allowance	1,080	1,080	1,080	1,080	1,080	1,080
512250	Chapter 185 Retirement	8,779	9,356	11,179	12,250	12,250	12,810
512301	Group Health Insurance Premium	8,836	12,417	15,272	10,252	10,252	11,921
512305	Dependant Health Ins Premium	2,718	3,890	4,799	5,339	5,339	5,340
512309	Employee Assistance Program	46	42	46	46	46	46
512400	Worker's Comp Insurance	7,470	8,994	4,768	4,608	4,610	5,134
TOTAL PERSONAL SERVICES		109,114	118,643	118,964	127,851	127,853	134,913
OPERATING EXPENDITURES							
533400	Other Contractual Services	0	0	32,616	0	0	0
534000	Travel and Per Diem	1,163	2,009	905	840	840	1,680
534101	Telephone	269	400	363	400	290	305
534105	Cellular Telephone	0	111	195	480	480	720
534110	Internet Access	0	77	78	80	42	45
534310	Electric	640	93	1,503	1,600	1,386	1,456
534320	Water/Sewer	27	222	240	400	90	95
534620	R & M-Vehicles	1,004	1,294	625	250	1,360	250
534630	R & M - Office Equipment	0	0	325	100	100	700
534650	R & M-Radio	0	87	305	300	300	300
534800	Promotional Activities	1,828	50	787	1,500	1,300	0
534967	G.R.E.A.T. Expenditures	0	733	2,577	924	1,582	0
535200	Departmental Supplies	1,119	248	2,280	2,000	1,800	2,000
535210	Computer Supplies	244	127	47	350	350	350
535230	Small Tools and Equipment	267	0	136	1,000	800	1,000
535260	Gas and Oil	1,100	1,178	693	800	1,727	1,800
535270	Uniforms and Shoes	1,008	744	575	500	659	700
535275	Safety Equipment	0	0	0	50	50	50
535420	Books and Publications	99	40	46	50	43	50
535450	Training and Education	590	762	450	550	450	550
TOTAL OPERATING EXPENDITURES		9,518	8,175	44,746	12,174	13,649	12,051
CAPITAL OUTLAY							
606400	Vehicles and Equipment	999	0	0	35,500	35,500	3,000
TOTAL CAPITAL OUTLAY		999	0	0	35,500	35,500	3,000
TOTAL SCHOOL RESOURCE OFFICER UNIT		119,631	126,818	163,710	175,525	177,002	149,964

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

POLICE PATROL DIVISION

The patrol division is tasked with 24-hour service to the residents of Sebastian. Their daily operations include, but are not limited to responding to calls for service, investigation of crimes, traffic enforcement and control, and patrolling the streets of Sebastian to maintain a police presence.

FISCAL YEAR 2006 ACCOMPLISHMENTS

- ✓ Maintained sufficient staffing ensuring police service and response was paramount.
- ✓ Supervisors received advanced training to increase their skills.
- ✓ Courtesy was reinforced with the officers when dealing with the public.
- ✓ All sworn personnel received more than the required 40 hours of advanced training.

FISCAL YEAR 2007 GOALS AND OBJECTIVES

- Provide a police presence to deter crime within the community.
- Continue to provide mandatory and advanced training to both officers and sergeants.
- Continue to provide professional service to the community.
- Emphasize the community policing philosophy in daily activities

PERFORMANCE MEASURES

Performance Indicators	Actual 2003/2004	Actual 2004/2005	Projected 2005/2006	Projected 2006/2007
Traffic Stops	4,855	4,822	5,400	5,400
DUI Checkpoints & Saturation Patrols	10	Transferred	Transferred	Transferred
House Watches	Transferred	Transferred	Transferred	Transferred
Funeral Escorts	Transferred	Transferred	Transferred	Transferred
Patrol Miles	N/A	N/A	275,000	300,000
Officer Initiated Activity	15,606	26,557	20,000	25,000
Traffic Enforcement	415	339	270	500
Parking Enforcement	1,333	902	400	400
Alarms	794	680	750	700
Written Warnings Traffic Stops	N/A	3,928	2,550	3,000
Calls for Service	N/A	35,762	N/A	38,500

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR THE POLICE PATROL DIVISION		
STAFFING		NATURE OF ACTIVITY
05/06	06/07	
28.00%	29.00%	<u>Calls for Service</u> - respond to estimated 38,000 - 40,000 calls for service.
22.00%	23.00%	<u>Traffic Stops and Citations</u> - Conduct an estimated 6,000 traffic stops and issue an estimated 2,500 citations and 3,500 warnings.
9.00%	10.00%	<u>Investigations</u> - Conduct vehicle crash investigations.
7.00%	8.00%	<u>Criminal Transportation</u> - Transport arrested adults and juveniles to respective detention facilities.
5.00%	5.00%	<u>Training and Professional Development</u> - Provide a minimum of 40 hours of training to all members of the division.
29.00%	25.00%	<u>Patrol and Crime Prevention</u> - Maintain patrol logs and direct patrols to reduce opportunistic crimes. Monitor traffic to direct traffic enforcement strategies. Plan and participate in task force operations.
100.00%	100.00%	

POLICE PATROL DIVISION BUDGET SUMMARY

The Fiscal Year 2006-07 adopted budget for Police Patrol Division is \$2,120,055. This compares to the 2005-06 projected expenditures of \$1,866,092, an increase of \$253,963 or 13.61%.

	FY 03-04	FY 04-05	Amended FY 05-06	Projected FY 05-06	Adopted FY 06-07	Difference
	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 1,501,640	\$ 1,279,115	\$ 1,506,935	\$ 1,504,622	\$ 1,738,905	\$ 234,283
Operating Expenses	121,557	136,105	153,115	162,095	164,170	2,075
Capital Outlay	163,171	196,194	199,375	199,375	216,980	17,605
Total	\$ 1,786,368	\$ 1,611,414	\$ 1,859,425	\$ 1,866,092	\$ 2,120,055	\$ 253,963

Fiscal Year 2006-07 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2005-06 Projected Expenditures:

	Difference
1. Personal Services - Increase mainly due to the addition of (2) police officers. The net increase also reflects an 18% increase in health insurance premium and annual salary increases for PBA employees per the PBA Union Contract and exempt employee per Management Benefit Package.	\$ 234,283
2. Operating Expenses - Net increase mainly due to projected increase in gas and oil.	\$ 2,075
3. Capital Outlay - Increase mainly due to the request for patrol vehicle in car cameras.	\$ 17,605

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

CAPITAL OUTLAY SCHEDULE

POLICE PATROL DIVISION

<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>						<u>TOTAL</u>
	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	
Radar replacements (1 per year)	\$ 3,180	\$ 3,180	\$ 3,280	\$ 3,380	\$ 3,480	\$ -	\$ 16,500
Radio replacements (3)	9,300	9,300	-	-	-	-	18,600
In car cameras (2 per year)	12,000	12,500	13,000	13,500	-	-	51,000
New vehicles (2) (new officers) (Funded by DST)	77,000	39,600	81,600	84,000	86,600	89,200	458,000
New vehicles (3) (Funded by DST)	115,500	-	-	-	-	-	115,500
Vehicle replacements	-	39,600	81,600	42,000	173,200	178,400	514,800
Command officer vehicle replacement	-	-	-	27,000	-	-	27,000
	<u>\$216,980</u>	<u>\$104,180</u>	<u>\$179,480</u>	<u>\$169,880</u>	<u>\$263,280</u>	<u>\$267,600</u>	<u>\$1,201,400</u>

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

POLICE PATROL DIVISION

Code: 010043

Account				Amended		FY 06/07	
Number	Description	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 05/06	Adopted
		Actual	Actual	Actual	Budget	Projected	Budget
PERSONAL SERVICES							
511200	Regular Salaries	817,654	855,075	776,781	952,200	950,300	1,104,500
511400	Overtime	125,056	182,847	95,813	125,000	125,000	125,000
512100	FICA Taxes	71,577	78,882	66,843	83,356	83,211	95,090
512215	Clothing Allowance	11,516	12,308	10,238	12,420	12,420	13,500
512250	Chapter 185 Retirement	112,448	126,000	128,033	150,810	150,542	172,130
512301	Group Health Insurance Premium	94,593	140,129	135,867	115,225	115,225	145,242
512305	Dependant Health Ins Premium	13,977	19,291	7,491	18,864	18,864	22,769
512309	Employee Assistance Program	511	532	438	530	530	576
512400	Worker's Comp Insurance	92,403	86,576	57,611	48,530	48,530	60,098
TOTAL PERSONAL SERVICES		1,339,735	1,501,640	1,279,115	1,506,935	1,504,622	1,738,905
OPERATING EXPENDITURES							
533400	Other Contractual Services	0	2,710	462	0	0	0
534000	Travel and Per Diem	3,207	3,647	1,392	3,600	3,600	3,500
534101	Telephone	2,093	875	1,752	1,200	1,200	1,200
534105	Cellular Telephone	1,715	1,823	455	450	450	1,200
534110	Internet Access	0	1,287	5,308	8,600	7,500	7,500
534310	Electric	4,899	6,940	14,275	14,900	14,900	15,000
534320	Water/Sewer	303	573	2,147	3,120	1,200	1,200
534620	R & M-Vehicles	10,647	14,530	15,476	17,000	17,000	17,000
534630	R & M - Office Equipment	492	268	3,591	600	600	5,000
534640	R & M-Operating Equipment	5,951	5,327	18,311	19,000	22,000	22,000
534650	R & M-Radio	2,766	3,167	4,108	3,500	3,500	2,000
534810	K-9 Expenditures	0	619	0	0	0	0
535200	Departmental Supplies	9,408	6,326	6,978	7,575	7,575	8,000
535210	Computer Supplies	729	2,428	3,476	3,500	3,500	3,500
535230	Small Tools and Equipment	7,597	7,200	3,123	4,100	4,100	5,000
535260	Gas and Oil	34,851	48,088	41,820	40,000	50,000	50,000
535270	Uniforms and Shoes	19,486	12,168	11,644	21,000	20,000	17,000
535275	Safety Equipment	194	119	339	1,000	1,000	1,000
535410	Dues and Memberships	140	95	70	200	200	300
535420	Books and Publications	116	807	666	770	770	770
535450	Training and Education	3,411	2,560	712	3,000	3,000	3,000
TOTAL OPERATING EXPENSES		108,121	121,557	136,105	153,115	162,095	164,170
CAPITAL OUTLAY							
606400	Vehicles and Equipment	150,059	163,171	196,194	199,375	199,375	216,980
TOTAL CAPITAL OUTLAY		150,059	163,171	196,194	199,375	199,375	216,980
TOTAL POLICE PATROL DIVISION		1,597,915	1,786,368	1,611,414	1,859,425	1,866,092	2,120,055

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

POLICE COMMUNITY POLICING UNIT

The Community Policing Unit serves as a Law Enforcement liaison between the Neighborhood and Business community, divisions within the police department and other law enforcement agencies. This division's functions include working with community and law enforcement to address various problems in our jurisdictions, attending and conducting community and professional meetings, teaching Crime Prevention techniques, conducting surveys of residential homes and businesses, conducting training for School Crossing Guards, and conducting Child Safety Seat Inspections at various locations within the city.

FISCAL YEAR 2006 ACCOMPLISHMENTS

- ✓ Conducted 2 neighborhood safety meetings and 2 school security surveys.
- ✓ Conducted 20 child safety seat inspections.
- ✓ Conducted 2 youth group safety talks.
- ✓ Participated in community events such as the Annual Fine Arts Festival, Tour Deforce bike rodeo for charity, annual crop walk for charity, Halloween parade and personal safety speech at N. County Library.
- ✓ Completed 20 background investigations.
- ✓ Trained 4 new officers in Weapons of Mass Destruction. (WMD).
- ✓ Attended emergency management meetings.

FISCAL YEAR 2007 GOALS AND OBJECTIVES

- Implement, coordinate and maintain contact with community policing units on each patrol shift to identify special community problems, establish and maintain positive contact with the community to correct or refer problems as needed.
- Conduct bicycle safety and child passenger safety programs within the community.
- Provide training on various crime prevention matters.
- Provide training on Weapons of Mass Destruction.
- Continue emergency planning and conduct assessments of city assets for Weapons of Mass Destruction (WMD).
- Continue to supervise and train School Crossing Guards.

PERFORMANCE MEASURES

Performance Indicators	Actual 2003/2004	Actual 2004/2005	Projected 2005/2006	Projected 2006/2007
Crime Prevention Information Meetings	3	3	3	5
Youth and Bike Safety Events	3	25	3	20
Community Events	4	4	4	6
Background Investigations	23	20	25	25
Emergency Planning	N/A	0	0	0
Recruitment Functions	N/A	N/A	4	5
Training Assistance	N/A	N/A	5	5

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR THE COMMUNITY POLICING UNIT		
STAFFING		NATURE OF ACTIVITY
05/06	06/07	
0.00%	10.00%	<u>Community Relations</u> - Provide full police services to the Community. Conduct security surveys. Coordinate Community Service Volunteer Program. Coordinate public service media segments. Provide commercial and residential security training sessions.
20.00%	20.00%	<u>Community Policing</u> - Prepare and implement public assistance/community policing initiatives.
0.00%	10.00%	<u>Crime Prevention</u> - Coordinate with City Agencies and other law enforcement agencies to reduce criminal activities
0.00%	5.00%	<u>Security Surveys</u> - Provide commercial and residential security training sessions.
30.00%	20.00%	<u>Background investigation</u>
35.00%	20.00%	<u>Training Assistance</u>
15.00%	15.00%	<u>Recruitment</u>
100.00%	100.00%	

POLICE COMMUNITY POLICING UNIT BUDGET SUMMARY

The Fiscal Year 2006-2007 adopted budget for Community Policing is \$166,460. This compares to the 2005-06 projected expenditures of \$139,376, an increase of \$27,084 or 19.43%

	FY 03-04	FY 04-05	Amended FY 05-06	Projected FY 05-06	Adopted FY 06-07	Difference
	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 117,326	\$ 119,265	\$ 121,073	\$ 122,761	\$ 147,033	\$ 24,272
Operating Expenses	6,945	20,670	18,944	16,615	19,427	2,812
Capital Outlay	-	-	-	-	-	-
Total	\$ 124,271	\$ 139,935	\$ 140,017	\$ 139,376	\$ 166,460	\$ 27,084

Fiscal Year 2006-07 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2005-06 Projected Expenditures:

	Difference
1. Personal Services - Increase due to a projected 18% increase in health insurance premium, school crossing guard wages adjustment, an annual salary increase for PBA employees per PBA Union Contract, and an increase in deferred compensation which is wage driven.	\$ 24,272
2. Operating Expenses - Increase mainly due to increase in travel and training and a recommended purchase of Microsoft office software licenses to be in compliance with federal regulation	\$ 2,812

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

COMMUNITY POLICING UNIT

<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>F/T/E POSITION YEARS</u>			<u>Projected Expenditure</u>	<u>Adopted Budget</u>	
			<u>04-05</u>	<u>05-06</u>	<u>06-07</u>	<u>05-06</u>	<u>06-07</u>	
Community Policing Officer	33,505 / 55379	27	1.00	1.00	1.00	\$ 42,900	\$ 50,100	
Clerical Assistant II	21,221/38,327	15	1.00	1.00	1.00	22,500	24,500	
Crossing Guards Temp			3.50	3.50	3.50	28,000	39,444	
			5.50	5.50	5.50			
						\$ 93,400	\$ 114,044	
						Overtime	2,500	2,500
						FICA Taxes	7,378	8,957
						Clothing Allowance	540	540
						Deferred Compensation	2,025	2,205
						Chapter 185 Retirement	6,356	7,364
						Group Health Insurance Premium	7,632	8,493
						Dependant Health Ins Premium	158	158
						Employee Assistance Program	46	46
						Worker's Comp Insurance	2,726	2,726
						Total Personal Services	\$ 122,761	\$ 147,033

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

POLICE COMMUNITY POLICING UNIT

Code: 010044

Account Number	Description	FY 02/03 Actual	FY 03/04 Actual	FY 04/05 Actual	Amended FY 05/06 Budget	FY 05/06 Projected	FY 06/07 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	54,966	52,522	60,300	64,000	65,400	74,600
511300	Temporary Salaries	24,774	26,290	28,088	28,000	28,000	39,444
511400	Overtime	3,940	6,942	1,995	2,500	2,500	2,500
512100	FICA Taxes	6,163	6,585	7,071	7,271	7,378	8,957
512215	Clothing Allowance	540	540	540	540	540	540
512225	Deferred Compensation	1,810	1,151	1,899	1,980	2,025	2,205
512250	Chapter 185 Retirement	4,559	5,398	6,070	6,230	6,356	7,364
512301	Group Health Insurance Premium	8,765	8,158	10,004	7,622	7,632	8,493
512305	Dependant Health Ins Premium	3,515	1,145	164	158	158	158
512309	Employee Assistance Program	46	42	46	46	46	46
512400	Worker's Comp Insurance	7,311	8,553	3,088	2,726	2,726	2,726
TOTAL PERSONAL SERVICES		116,389	117,326	119,265	121,073	122,761	147,033
OPERATING EXPENDITURES							
534000	Travel and Per Diem	506	345	213	1,579	1,145	2,010
534101	Telephone	894	725	1,155	875	814	855
534105	Cellular Telephone	611	713	514	480	482	500
534110	Internet Services	0	103	107	100	86	100
534310	Electric	639	92	751	900	694	730
534320	Water/Sewer	27	198	127	200	44	47
534620	R & M-Vehicles	994	387	1,469	2,000	800	1,000
534630	R & M - Office Equipment	299	169	782	800	200	1,300
534640	R & M-Operating Equipment	37	81	221	200	200	200
534650	R & M-Radio	60	95	740	500	200	250
534800	Promotional Activities	1,021	165	768	1,000	1,000	1,500
535200	Departmental Supplies	625	770	1,189	1,225	1,000	1,000
535210	Computer Supplies	252	408	3,861	400	400	400
535230	Small Tools and Equipment	567	20	691	400	400	400
535260	Gas and Oil	2,747	1,422	6,869	6,200	6,300	6,300
535270	Uniforms and Shoes	1,401	562	452	700	700	700
535275	Safety Equipment	108	0	200	300	300	300
535410	Dues and Memberships	60	25	65	100	100	100
535420	Books and Publications	0	55	46	50	50	50
535450	Training and Education	595	610	450	935	1,700	1,685
TOTAL OPERATING EXPENDITURES		11,450	6,945	20,670	18,944	16,615	19,427
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0
TOTAL COMMUNITY POLICING UNIT		127,839	124,271	139,935	140,017	139,376	166,460

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

POLICE DETECTIVE DIVISION

The Police Detective Division is under the supervision of a sergeant and is staffed by four (4) sworn investigators and one civilian I.D. technician. Three of the investigators are assigned to cases involving crimes against persons, crimes against property and general investigations, and one detective works narcotic and vice investigations. The I.D. technician is the custodian of the evidence/property room and processes crime scenes for evidence.

FISCAL YEAR 2006 ACCOMPLISHMENTS

- ✓ Obtained 10 warrants, made 9 felony arrests and 1 misdemeanor arrest as of reporting date.
- ✓ 173 cases were assigned, 58 cleared, 86 inactivated and 183 reports/supplements written as of reporting date.
- ✓ All the detectives received formal schooling.

FISCAL YEAR 2007 GOALS AND OBJECTIVES

- Professionally investigate cases with diligence and efficiency, thus ensuring appropriate closure.
- Continue to maintain contact with victims, ensuring they are kept abreast of case progress and informed of their rights as victims.
- Continue to provide quality and adequate educational courses for staff to update investigative skills.
- Continue to maintain a case management system efficiently.

PERFORMANCE MEASURES

Performance Indicators	Actual 2003/2004	Actual 2004/2005	Projected 2005/2006	Projected 2006/2007
Burglary Investigations	133	217	146	227
Assault Investigations	224	211	246	221
Sexual Assault Investigations	7	7	8	8
Vehicle Theft Investigation	18	28	19	29
Robbery Investigations	4	4	5	5
Larceny Investigations	350	349	385	366
Juvenile Arrests	67	58	73	60
Murder/Attempted Murder Investigations	0	0	1	1

PROGRAM BUDGET DESCRIPTION FOR THE POLICE DETECTIVE DIVISION

STAFFING		NATURE OF ACTIVITY
05/06	06/07	
65.00%	65.00%	<u>Investigations</u> - Investigate reported criminal offenses, complete reports on same, conduct interviews, review and assist in the prosecution of suspects.
10.00%	13.00%	<u>On Scene Investigations</u> - Perform on-scene investigations and process crime scenes.
13.00%	10.00%	<u>Court Assistance</u> - Obtaining warrants, State Attorney's Office depositions and appear in court.
10.00%	10.00%	<u>Investigations Assistance</u> - Assist Uniform Division and other agencies with investigations.
2.00%	2.00%	<u>Training and Professional Development.</u>
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

POLICE DETECTIVE DIVISION BUDGET SUMMARY

The Fiscal Year 2006-2007 adopted budget for Police Detectives is \$575,868. This compares to the 2005-06 projected expenditures of \$484,929, a increase of \$90,939 or 18.8%

	FY 03-04	FY 04-05	Amended FY 05-06	Projected FY 05-06	Adopted FY 06-07	Difference
	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 274,200	\$ 375,516	\$ 410,277	\$ 398,702	\$ 459,102	\$ 60,400
Operating Expenses	59,759	72,535	78,633	80,627	89,966	9,339
Capital Outlay	34,115	59,679	5,600	5,600	26,800	21,200
Total	\$ 368,074	\$ 507,730	\$ 494,510	\$ 484,929	\$ 575,868	\$ 90,939

Fiscal Year 2006-07 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2005-06 Projected Expenditures:

	Difference
1. Personal Services - Increase mainly due to an investigator position being vacant part of the FY 05-06 and a 18% increase in health insurance premium, an annual salary increase for the the PBA employees per the PBA Union Contract, and an increase in deferred compensation which is wage driven.	\$ 60,400
2. Operating Expenses - Increase mainly due to Crime Laboratory Agencies Contributions increase.	\$ 9,339
3. Capital Outlay - Increase due to a vehicle replacement planned in FY 06-07.	\$ 21,200

PERSONAL SERVICES SCHEDULE

POLICE DETECTIVE DIVISION

<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>F/T/E POSITION YEARS</u>			<u>Projected Expenditure</u>	<u>Adopted Budget</u>
			<u>04-05</u>	<u>05-06</u>	<u>06-07</u>	<u>05-06</u>	<u>06-07</u>
Sergeants	46,717 / 72,784	30C	1.00	1.00	1.00	65,000	72,000
Investigators	33,505 / 61,055	27	4.00	4.00	4.00	165,000	197,000
Evidence Technician	26,948 / 48,672	23	1.00	1.00	1.00	31,500	34,500
			6.00	6.00	6.00		
						\$ 261,500	\$ 303,500
		Overtime				18,000	20,000
		FICA Taxes				21,894	25,260
		Clothing Allowance				6,700	6,700
		Deferred Compensation				2,835	3,105
		Chapter 185 Retirement				34,720	40,460
		Group Health Insurance Premium				26,927	32,427
		Dependant Health Ins Premium				11,408	10,640
		Employee Assistance Program				132	138
		Worker's Comp Insurance				14,586	16,872
		Total Personal Services				\$ 398,702	\$ 459,102

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

CAPITAL OUTLAY SCHEDULE

POLICE DETECTIVE DIVISION							
<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>						<u>TOTAL</u>
	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	
Portable radio replacement	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 6,000
Digital camera	1,800	-	-	-	-	-	1,800
Vehicle replacement (Funded by DST)	22,000			25,000	26,000	27,000	100,000
Mobile radio replacement	-	3,200					
New detective vehicle	-	23,000	-	-	-	-	23,000
Laptop computer replacement	-	2,600	-	-	-	-	2,600
	<u>\$ 26,800</u>	<u>\$ 31,800</u>	<u>\$ -</u>	<u>\$ 25,000</u>	<u>\$ 26,000</u>	<u>\$ 27,000</u>	<u>\$133,400</u>

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

POLICE DETECTIVE DIVISION

Code: 010047

Account <u>Number</u>	<u>Description</u>	FY 02/03 <u>Actual</u>	FY 03/04 <u>Actual</u>	FY 04/05 <u>Actual</u>	Amended FY 05/06 <u>Budget</u>	FY 05/06 <u>Projected</u>	FY 06/07 <u>Adopted Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	233,858	159,638	230,909	271,500	261,500	303,500
511400	Overtime	11,788	26,190	18,756	15,000	18,000	20,000
512100	FICA Taxes	18,862	13,777	18,494	22,430	21,894	25,260
512215	Clothing Allowance	5,788	3,969	6,030	6,700	6,700	6,700
512225	Deferred Compensation	2,544	2,920	2,733	2,835	2,835	3,105
512250	Chapter 185 Retirement	25,964	18,813	31,964	35,700	34,720	40,460
512301	Group Health Insurance Premium	21,902	24,270	39,607	28,210	26,927	32,427
512305	Dependant Health Ins Premium	3,113	8,639	13,552	12,608	11,408	10,640
512309	Employee Assistance Program	132	96	127	138	132	138
512400	Worker's Comp Insurance	27,278	15,888	13,344	15,156	14,586	16,872
TOTAL PERSONAL SERVICES		351,229	274,200	375,516	410,277	398,702	459,102
OPERATING EXPENDITURES							
533100	Professional Services	22,500	25,126	32,217	42,491	42,491	50,784
534000	Travel and Per Diem	3,433	3,826	4,453	4,190	4,190	4,000
534101	Telephone	3,588	1,411	1,239	1,200	1,510	1,585
534105	Cellular Telephone	3,660	3,086	2,925	2,800	2,300	2,400
534110	Internet Access	0	180	175	200	588	620
534115	On-line Services	363	265	299	300	275	290
534130	Express Mail Charges	0	89	170	100	330	300
534310	Electric	3,629	5,044	3,757	4,300	3,468	3,645
534320	Water/Sewer	303	573	565	300	226	240
534410	Pagers	82	82	0	0	0	0
534420	Equipment Leases	0	408	408	250	250	250
534620	R & M-Vehicles	1,720	2,052	5,147	1,100	2,586	2,000
534630	R & M - Office Equipment	1,954	0	811	500	300	2,000
534640	R & M-Operating Equipment	473	61	92	300	100	300
534650	R & M-Radio	377	192	65	400	176	400
535200	Departmental Supplies	2,945	1,962	3,180	2,927	2,927	2,927
535210	Computer Supplies	1,195	1,366	1,353	1,500	1,500	1,500
535230	Small Tools and Equipment	3,980	375	948	2,200	2,128	2,200
535260	Gas and Oil	4,713	5,515	7,488	7,500	9,340	9,000
535270	Uniforms and Shoes	205	2,142	2,282	2,000	2,000	2,000
535275	Safety Equipment	0	47	92	100	100	100
535410	Dues and Memberships	85	80	240	250	215	250
535420	Books and Publications	0	81	169	175	127	175
535450	Training and Education	4,076	5,796	4,460	3,550	3,500	3,000
TOTAL OPERATING EXPENDITURES		59,281	59,759	72,535	78,633	80,627	89,966
CAPITAL OUTLAY							
606400	Vehicles and Equipment	13,282	34,115	59,679	5,600	5,600	26,800
TOTAL CAPITAL OUTLAY		13,282	34,115	59,679	5,600	5,600	26,800
TOTAL POLICE DETECTIVE DIVISION		423,792	368,074	507,730	494,510	484,929	575,868

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

SUPPORT SERVICES DIVISION

The Support Services Division is responsible for the processing, distribution and computer entries of incident reports, citations, warnings, parking tickets, trespass warnings and other records processing incidental to police records. The division also provides residents and officers with reports for court and insurance purposes, as well as fingerprinting residents when requested, tracking housewatch participants and providing Florida Department of Law Enforcement (FDLE) with uniform crime reports (UCR).

FISCAL YEAR 2006 ACCOMPLISHMENTS

- ✓ Began storing outdated documents to laser fiche for easier storage.
- ✓ Stored and disposed of records in accordance with public record retention laws.
- ✓ Provided quality service to the public.

FISCAL YEAR 2007 GOALS AND OBJECTIVES

- Begin storing outdated documents to laser fiche for easier storage.
- Continue to store and disposed of records in accordance with public records retention laws.
- Continue to provide quality service to the public.

PERFORMANCE MEASURES

Performance Indicators	Actual 2003/2004	Actual 2004/2005	Projected 2005/2006	Projected 2006/2007
Number of citations processed	2,184	2,355	2,402	2,472
Number of warnings processed	2,773	2,792	3,050	2,931
Number of reports processed	2,010	2,262	2,211	2,373
Number of parking citations processed	355	303	390	318
Number of trespass warnings processed	55	74	70	77

PROGRAM BUDGET DESCRIPTION FOR THE SUPPORT SERVICES DIVISION		
STAFFING		NATURE OF ACTIVITY
05/06	06/07	
50.00%	50.00%	Records Management - Processing, distributing and entering incident reports, citations, warnings, parking tickets, trespass warnings, and other related records management for the Divisions of the Police Department.
20.00%	20.00%	Citizen Requests - Respond to citizen and agency requests for incident reports, accident reports, and local checks by fax, mail or phone. Providing officers with information when requested, signing for, processing and entering subpoenas. Providing records information to citizens in person or by phone.
10.00%	10.00%	Reporting - Provide FDLE with UCR reports, update UCR, prepare and provide statistics, update pin map.
5.00%	5.00%	Fingerprinting - Fingerprint residents when requested.
15.00%	15.00%	Administrative - Mail correspondence to housewatch participants and to program donors, collect copy fees, signoff citation fees and alarm fees.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

POLICE SUPPORT SERVICES DIVISION BUDGET SUMMARY

The Fiscal Year 2006-2007 Adopted budget for Police Support Services is \$313,865. This compares to the 2005-06 projected expenditures of \$293,762, an increase of \$20,103 or 6.8%

	FY 03-04	FY 04-05	Amended FY 05-06	Projected FY 05-06	Adopted FY 06-07	Difference
	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 241,718	\$ 270,522	\$ 269,525	\$ 269,525	\$ 289,790	\$ 20,265
Operating Expenses	12,629	17,611	20,868	21,237	24,075	2,838
Capital Outlay	-	-	3,000	3,000	-	(3,000)
Total	\$ 254,347	\$ 288,133	\$ 293,393	\$ 293,762	\$ 313,865	\$ 20,103

Fiscal Year 2006-07 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2005-06 Projected Expenditures:	Difference
1. Personal Services - The increase reflects an 18% increase in health insurance premium, a 5.5% increase for CWA employees per CWA Union Contract as well as an annual salary increase for the exempt employee per management package, and an increase in deferred compensation which is wage driven.	\$ 20,265
2. Operating Expenses - Increase mainly due to a recommended purchase of Microsoft licenses to be in compliance with federal regulation.	\$ 2,838
3. Capital Outlay - No capital outlay forecasted in FY 2006-07	\$ (3,000)

PERSONAL SERVICES SCHEDULE

SUPPORT SERVICES DIVISION							
<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>F/T/E POSITION YEARS</u>			<u>Projected Expenditure</u>	<u>Adopted Budget</u>
			<u>04-05</u>	<u>05-06</u>	<u>06-07</u>	<u>05-06</u>	<u>06-07</u>
			Lieutenant	50,252 / 90,761	37EC	1.00	1.00
Records Supervisor	30,044 / 54,263	25B	1.00	1.00	1.00	36,500	38,500
Records Specialist	24,672 / 44,561	20	1.00	1.00	1.00	27,600	30,000
Clerical Assistant I	20,046/36,205	13	2.00	2.00	2.00	49,000	51,500
			5.00	5.00	5.00	\$ 190,930	\$ 204,200
		Overtime				1,225	1,225
		FICA Taxes				14,741	15,756
		Clothing Allowance				540	540
		Deferred Compensation				10,289	10,910
		Chapter 185 Retirement				10,896	11,788
		Group Health Insurance Premium				25,564	29,662
		Dependant Health Ins Premium				10,525	10,526
		Employee Assistance Program				115	115
		Worker's Comp Insurance				4,700	5,068
		Total Personal Services				\$ 269,525	\$ 289,790

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

CAPITAL OUTLAY SCHEDULE

SUPPORT SERVICES DIVISION

<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>						<u>TOTAL</u>
	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	
Command officer vehicle replacement	\$ -	\$ -	\$ 26,000	\$ -	\$ -	\$ -	\$ 26,000
	\$ -	\$ -	\$ 26,000	\$ -	\$ -	\$ -	\$ 26,000

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

POLICE SUPPORT SERVICES DIVISION

Code: 010048

Account <u>Number</u>	<u>Description</u>	<u>FY 02/03</u> <u>Actual</u>	<u>FY 03/04</u> <u>Actual</u>	<u>FY 04/05</u> <u>Actual</u>	<u>Amended</u> <u>FY 05/06</u> <u>Budget</u>	<u>FY 05/06</u> <u>Projected</u>	<u>FY 06/07</u> <u>Adopted</u> <u>Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	148,277	160,003	180,233	190,930	190,930	204,200
511400	Overtime	600	5,326	1,193	1,225	1,225	1,225
512100	FICA Taxes	10,992	11,896	12,926	14,741	14,741	15,756
512215	Clothing Allowance	315	540	540	540	540	540
512225	Deferred Compensation	8,501	9,126	9,673	10,289	10,289	10,910
512250	Chapter 185 Retirement	6,458	7,794	10,880	10,896	10,896	11,788
512301	Group Health Insurance Premium	20,140	31,491	38,890	25,564	25,564	29,662
512305	Dependant Health Ins Premium	4,496	9,128	11,234	10,525	10,525	10,526
512309	Employee Assistance Program	106	115	115	115	115	115
512400	Worker's Comp Insurance	7,092	6,299	4,838	4,700	4,700	5,068
TOTAL PERSONAL SERVICES		206,977	241,718	270,522	269,525	269,525	289,790
OPERATING EXPENDITURES							
534000	Travel and Per Diem	321	992	820	1,108	1,108	1,500
534101	Telephone	2,045	992	913	800	1,570	1,600
534105	Cellular Telephone	140	59	331	750	665	660
534110	Internet Services	0	128	133	850	226	237
534310	Electric	2,359	3,279	3,757	4,250	3,468	3,641
534320	Water/Sewer	303	573	565	250	226	237
534620	R & M-Vehicles	402	0	547	500	300	500
534630	R & M - Office Equipment	250	100	811	600	400	2,100
534640	R & M-Operating Equipment	5,608	305	360	1,500	200	1,000
534650	R & M-Radio	558	132	0	300	150	300
535200	Departmental Supplies	3,809	3,639	5,514	4,425	4,425	5,000
535210	Computer Supplies	745	1,044	1,479	2,750	2,750	3,000
535230	Small Tools and Equipment	681	171	477	500	500	500
535260	Gas and Oil	395	326	687	825	2,750	1,500
535270	Uniforms and Shoes	500	362	392	400	400	400
535275	Safety Equipment	0	0	0	50	50	50
535410	Dues and Memberships	0	35	145	300	318	300
535420	Books and Publications	0	20	0	50	43	50
535450	Training and Education	640	472	680	660	1,688	1,500
TOTAL OPERATING EXPENDITURES		18,756	12,629	17,611	20,868	21,237	24,075
CAPITAL OUTLAY							
606400	Vehicles and Equipment	49,175	0	0	3,000	3,000	0
TOTAL CAPITAL OUTLAY		49,175	0	0	3,000	3,000	0
TOTAL SUPPORT SERVICES DIVISION		274,908	254,347	288,133	293,393	293,762	313,865

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

POLICE DISPATCH UNIT

The police dispatch unit operates around the clock and takes calls for police service from the public, dispatches calls to officers, provides information services to officers as well as citizens, and monitors and records the activities of officers, community service volunteers and code enforcement officers. Dispatch uses a number of state of the art automated systems, which are linked to statewide and nationwide databases.

FISCAL YEAR 2006 ACCOMPLISHMENTS

- ✓ Obtained new equipment updating the communications center.
- ✓ Trained three communications training officers.
- ✓ Provided much needed dispatcher training.

FISCAL YEAR 2007 GOALS AND OBJECTIVES

- Complete efforts to become primary public safety answering provider (PSAP).
- Attract and retain full staff allocation.
- Update new dispatcher training program.

PERFORMANCE MEASURES

Performance Indicators	Actual 2002/2003	Actual 2003/2004	Actual 2004/2005	Projected 2005/2006	Projected 2006/2007
911 Calls Received	685	493	1,533	542	1,609
Code Violation Calls Received	3,182	2,206	2,513	2,426	2,638
Total Calls Received	31,554	36,690	35,762	40,359	37,550
Calls Per Dispatcher	3,944	4,077	3,764	4,484	3,952

PROGRAM BUDGET DESCRIPTION FOR THE POLICE DISPATCH UNIT		
STAFFING		NATURE OF ACTIVITY
05/06	06/07	
50.00%	50.00%	Dispatch - Receive and dispatch calls for police services, including felony in progress and emergency calls. Supply information to officers and callers. Record police action taken on calls for service.
20.00%	20.00%	Calls - Receive complaint calls from public and emergency 9-1-1 calls
20.00%	20.00%	Information Retrieval - Check auto tags, VIN's, individuals, articles through the automated in-house records system and FCIC/NCIC systems. Send and receive LETS and fax messages.
5.00%	5.00%	Code Enforcement - Receive, document and dispatch code enforcement complaints.
5.00%	5.00%	Training and Professional Development.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

POLICE DISPATCH UNIT BUDGET SUMMARY

The Fiscal Year 2006-2007 adopted budget for Police Dispatch is \$457,765. This compares to the 2005-06 projected expenditures of \$394,104, an increase of \$63,661 or 16.2%

	FY 03-04 Actual	FY 04-05 Actual	Amended FY 05-06 Budget	Projected FY 05-06 Expenditures	Adopted FY 06-07 Budget	Difference
Personal Services	\$ 335,666	\$ 317,106	\$ 370,502	\$ 361,122	\$ 420,195	\$ 59,073
Operating Expenses	24,865	29,278	36,025	30,842	34,570	3,728
Capital Outlay	-	6,904	2,500	2,140	3,000	860
Total	\$ 360,531	\$ 353,288	\$ 409,027	\$ 394,104	\$ 457,765	\$ 63,661

Fiscal Year 2006-07 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2005-06 Projected Expenditures:

	Difference
1. Personal Services - The increase results from employee turnovers and position vacancies in FY 05-06, an 18% increase in health insurance premium, a 5.5% increase for CWA employees per CWA Union Contract, and an increase in deferred compensation which is wage driven.	\$ 59,073
2. Operating Expenses - Increase mainly due to a recommended purchase of Microsoft licenses to be in compliance with Federal regulation.	\$ 3,728
3. Capital Outlay - Increase reflects the purchase of one portable radio.	\$ 860

PERSONAL SERVICES SCHEDULE

POLICE DISPATCH UNIT

POSITION	PAY RANGE	GRADE	F/T/E POSITION YEARS			Projected Expenditure	Adopted Budget
			04-05	05-06	06-07	05-06	06-07
Chief Communications Technician	30,044 / 54,263	25B	1.00	1.00	1.00	\$ 42,000	\$ 42,500
Communication Technician	22,567 / 40,759	17	8.00	8.00	8.00	176,000	210,000
Communication Technician Temporary (P/T)			0.50	0.50	0.50	20,000	22,600
			9.50	9.50	9.50	\$ 238,000	\$ 275,100
						40,000	40,000
						21,267	24,105
						23,220	26,325
						33,967	49,334
						3,467	3,946
						181	207
						1,020	1,178
						\$ 361,122	\$ 420,195

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

CAPITAL OUTLAY SCHEDULE

POLICE DISPATCH UNIT

<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>						<u>TOTAL</u>
	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	
Replacement Portable radios (1)	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000
Portable radios (1)		\$ 3,000					
Replacement chairs	-	1,700	-	-	-	-	1,700
	<u>\$ 3,000</u>	<u>\$ 4,700</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,700</u>

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

POLICE DISPATCH UNIT

Code: 010049

Account <u>Number</u>	<u>Description</u>	FY 02/03 <u>Actual</u>	FY 03/04 <u>Actual</u>	FY 04/05 <u>Actual</u>	Amended FY 05/06 <u>Budget</u>	FY 05/06 <u>Projected</u>	FY 06/07 <u>Adopted Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	185,347	211,812	192,177	243,000	218,000	252,500
511300	Temporary Salaries	3,577	4,203	9,158	15,000	20,000	22,600
511400	Overtime	32,470	32,646	36,020	20,000	40,000	40,000
512100	FICA Taxes	16,756	19,194	18,234	21,267	21,267	24,105
512225	Deferred Compensation	18,655	21,222	18,707	23,670	23,220	26,325
512301	Group Health Insurance Premium	28,314	43,148	39,361	42,784	33,967	49,334
512305	Dependant Health Ins Premium	2,083	1,816	2,039	3,467	3,467	3,946
512309	Employee Assistance Program	182	196	171	207	181	207
512400	Worker's Comp Insurance	1,251	1,429	1,239	1,107	1,020	1,178
TOTAL PERSONAL SERVICES		288,635	335,666	317,106	370,502	361,122	420,195
OPERATING EXPENDITURES							
534000	Travel and Per Diem	362	1,060	1,070	1,608	1,608	2,000
534101	Telephone	3,109	2,139	2,313	2,307	2,630	2,762
534105	Cellular Telephone	0	0	150	0	508	450
534108	800 MHZ Lines	8,044	9,203	11,568	12,638	12,432	12,638
534110	Internet Access	0	128	131	136	86	90
534310	Electric	2,359	3,279	6,762	7,700	6,242	6,554
534320	Sewer/Water	303	573	1,017	1,100	406	426
534410	Pager Leases	82	41	0	0	0	0
534630	R & M-Office Equipment	396	152	1,377	500	150	1,700
534640	R & M-Operating Equipment	525	110	642	3,000	1,000	1,000
534650	R & M-Radios	1,018	301	0	500	600	500
535200	Departmental Supplies	1,164	2,628	1,333	2,200	1,500	1,500
535210	Computer Supplies	1,484	3,395	2,260	1,191	1,000	2,000
535230	Small Tools and Equipment	335	203	321	500	400	500
535275	Safety Equipment	0	10	20	150	100	150
535410	Dues and Memberships	190	80	80	200	166	200
535420	Books and Publications	249	0	0	100	50	100
535450	Training and Education	170	1,563	234	2,195	1,964	2,000
TOTAL OPERATING EXPENDITURES		23,915	24,865	29,278	36,025	30,842	34,570
CAPITAL OUTLAY							
606400	Vehicles and Equipment	47,943	0	6,904	2,500	2,140	3,000
TOTAL CAPITAL OUTLAY		47,943	0	6,904	2,500	2,140	3,000
TOTAL POLICE DISPATCH UNIT		360,493	360,531	353,288	409,027	394,104	457,765

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

POLICE SPECIAL OPERATIONS

The Special Operations Division consists of the K-9 unit, motorcycle traffic unit, marine unit, and special response team (SRT). The purpose for the division is to handle special needs, problems such as searches for missing persons/suspect, drug and building searches, traffic enforcement to include problems areas, criminal traffic violations and traffic homicide investigations, marine enforcement and rescue and all high-risk tactical situations as defined by policy.

FISCAL YEAR 2006 ACCOMPLISHMENTS

- ✓ Participated in Florida Buckle Up and DUI Enforcement waves.
- ✓ Participated in the weekly county wide K-9 training days.
- ✓ Actively patrolled the waterways within the City of Sebastian and participated in Blue Lightning operations.
- ✓ Actively utilized K-9's to enhance road patrol function.
- ✓ Aggressively enforced and educated the public on traffic laws and safety.
- ✓ Special Response Team (SRT) continued to train and maintain readiness.

FISCAL YEAR 2007 GOALS AND OBJECTIVES

- Participate in Florida Buckle Up and DUI Enforcement waves.
- Participate in the weekly county wide K-9 training days to enhance K-9's and handlers' abilities.
- Actively patrol the waterway within the City of Sebastian, enforce marine laws and promote boater safety.
- Actively utilize K-9's to enforce narcotic related offenses and conduct person/suspect searches.
- Actively and aggressively enforce and educate the public on traffic laws and safety.
- Special Response Team (SRT) will continue to actively train singularly and with the other teams in the area.
- To be prepared to handle any high-risk event that arises in the City of Sebastian or assist another jurisdiction if requested.

PERFORMANCE MEASURES

Performance Indicators	Actual 2003/2004	Actual 2004/2005	Projected 2005/2006	Projected 2006/2007
Vehicle check points	N/A	5	3	3
Buckle up and DUI enforcement waves	N/A	4	3	4
K-9 usage reports	N/A	138	75	144
K-9 training days	N/A	43	45	45
Child safety seat programs	N/A	24	2	24
Boat safety inspections	N/A	111	15	116

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR THE POLICE SPECIAL OPERATIONS		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>05/06</i>	<i>06/07</i>	
50.00%	50.00%	K-9 Unit - Responsible for directed patrol and request for officer assists.
25.00%	25.00%	Motorcycle/Traffic Unit - Criminal and non-criminal traffic law enforcement and accident investigations
25.00%	25.00%	Marine Unit - Patrol waterways, enforce marine laws and perform water rescues.
0.00%	0.00%	SRT Unit - SRT Specially trained/Equip officers available to respond to all new risk events, beyond the abilities or equipment capabilities of the patrol officers.
100.00%	100.00%	

POLICE SPECIAL OPERATIONS BUDGET SUMMARY

The Fiscal Year 2006-2007 Adopted budget for Police Special Operations is \$368,105. This compares to the FY 2005-06 projected expenditures of \$403,339, a decrease of \$35,234 or 8.7%.

	FY 03-04	FY 04-05	Amended FY 05-06	Projected FY 05-06	Adopted FY 06-07	Difference
	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	N/A	\$ 288,564	\$ 256,590	\$ 286,618	\$ 310,100	\$ 23,482
Operating Expenses	N/A	30,322	47,167	52,909	43,705	\$ (9,204)
Capital Outlay	N/A	1,200	63,812	63,812	14,300	\$ (49,512)
Total	N/A	\$ 320,086	\$ 367,569	\$ 403,339	\$ 368,105	\$ (35,234)

Fiscal Year 2006-07 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2005-06 Projected Expenditure:

	Difference
1. Personal Services - Increase due to an 18% increase in health insurance premium, an annual salary increase for the PBA employee per PBA Union Contract, and an increase in deferred compensation which is wage driven.	\$ 23,482
2. Operating Expenses - Decrease mainly due to reduction in travel and training and vehicle maintenance budget for FY 06-07.	\$ (9,204)
3. Capital Outlay - Reduction due to the purchase of a marine truck in FY 05-06.	\$ (49,512)

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>F/T/E POSITION YEARS</u>			<u>Projected Expenditure</u>	<u>Adopted Budget</u>
			<u>04-05</u>	<u>05-06</u>	<u>06-07</u>	<u>05-06</u>	<u>06-07</u>
			Officer - Motorcycle Patrol	33,505/55,379	27	1.00	1.00
Officer - K-9	33,505 / 55,379	27	2.00	2.00	2.00	79,500	87,000
Officer - Marine Patrol	36,939 / 61,055	27C	1.00	1.00	1.00	58,500	62,500
			4.00	4.00	4.00		
						\$ 177,500	\$ 193,500
		Overtime				26,000	26,000
		FICA Taxes				15,733	16,957
		Clothing Allowance				2,160	2,160
		Chapter 185 Pension				26,659	28,755
		Group Health Insurance Premium				20,578	23,896
		Dependant Health Ins Premium				7,511	7,511
		Employee Assistance Program				92	92
		Worker's Comp Insurance				10,385	11,229
		Total Personal Services				<u>\$ 286,618</u>	<u>\$ 310,100</u>

CAPITAL OUTLAY SCHEDULE

<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>						<u>TOTAL</u>
	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	
Portable radio replacement (2)	6,000	-	-	-	-	-	6,000
Motorcycle video system for new motorcycle (DST) (1)	3,300	3,300	-	-	-	-	6,600
Motorcycle replacement (Funded by DST)	5,000	-	-	-	-	-	5,000
Unmarked patrol vehicle	-	38,000	-	-	-	-	38,000
K-9 vehicle replacement	-	31,000	32,000	-	-	-	63,000
	<u>\$ 14,300</u>	<u>\$ 72,300</u>	<u>\$ 32,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 118,600</u>

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

POLICE SPECIAL OPERATIONS

Code: 010040

Account Number	Description	FY 02/03 Actual	FY 03/04 Actual	FY 04/05 Actual	Amended FY 05/06 Budget	FY 05/06 Projected	FY 06/07 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	N/A	N/A	165,308	173,000	177,500	193,500
511400	Overtime	N/A	N/A	28,811	5,000	26,000	26,000
512100	FICA Taxes	N/A	N/A	14,288	13,782	15,733	16,957
512215	Clothing Allowance	N/A	N/A	2,138	2,160	2,160	2,160
512250	Chapter 185 Retirement	N/A	N/A	28,366	24,920	26,659	28,755
512301	Group Health Insurance Premium	N/A	N/A	30,872	20,552	20,578	23,896
512305	Dependant Health Ins Premium	N/A	N/A	8,675	7,492	7,511	7,511
512309	Employee Assistance Program	N/A	N/A	92	92	92	92
512400	Worker's Comp Insurance	N/A	N/A	10,014	9,592	10,385	11,229
TOTAL PERSONAL SERVICES		N/A	N/A	288,564	256,590	286,618	310,100
OPERATING EXPENDITURES							
534000	Travel and Per Diem	N/A	N/A	2,238	7,825	7,825	5,000
534101	Telephone	N/A	N/A	1,184	480	814	855
534105	Cellular Telephone	N/A	N/A	629	1,440	1,000	2,100
534110	Internet Services	N/A	N/A	27	1,465	230	245
534310	Electric	N/A	N/A	3,176	3,420	2,774	2,915
534320	Water/Sewer	N/A	N/A	438	175	180	190
534620	R & M-Vehicles	N/A	N/A	1,785	1,500	5,994	3,000
534630	R & M-Office Equipment	N/A	N/A	587	250	100	250
534640	R & M Operating Equipment	N/A	N/A	0	0	844	500
534650	R & M-Radio	N/A	N/A	525	500	568	500
534810	K-9 Expenditures	N/A	N/A	1,869	5,000	5,000	3,000
535200	Departmental Supplies	N/A	N/A	3,009	5,000	5,000	3,500
535210	Computer Supplies	N/A	N/A	296	400	420	400
535230	Small Tools and Equipment	N/A	N/A	431	1,500	1,500	1,500
535260	Gas and Oil	N/A	N/A	11,333	10,412	12,002	12,000
535270	Uniforms and Shoes	N/A	N/A	1,530	1,600	2,472	2,500
535275	Safety Equipment	N/A	N/A	31	350	350	550
535410	Dues and Memberships	N/A	N/A	40	100	100	100
535420	Books and Publications	N/A	N/A	69	100	86	100
535450	Training and Education	N/A	N/A	1,125	5,650	5,650	4,500
TOTAL OPERATING EXPENDITURES		N/A	N/A	30,322	47,167	52,909	43,705
CAPITAL OUTLAY							
606400	Vehicles and Equipment	N/A	N/A	1,200	63,812	63,812	14,300
TOTAL CAPITAL OUTLAY		N/A	N/A	1,200	63,812	63,812	14,300
TOTAL POLICE SPECIAL OPERATIONS		N/A	N/A	320,086	367,569	403,339	368,105

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

POLICE PROFESSIONAL STANDARDS

The Professional Standards Division coordinates and conducts training for agency employees, internal affairs investigations, and staff inspections. This division is also responsible for supervising the field training program and recruitment/hiring of sworn officers and civilian employees including background investigations.

FISCAL YEAR 2006 ACCOMPLISHMENTS

- ✓ Employees attended 30 miscellaneous work related classes/seminars.
- ✓ 18 employees attended FCIC/NCIC training.
- ✓ 4-40 hour blocks of advanced training was conducted for officers.
- ✓ Taser training was conducted for officers.
- ✓ Firearms training were conducted for sworn members.
- ✓ One Lieutenant completed a 12-week administrative officers course (SPI).
- ✓ One Lieutenant completed the FBI National Academy administrative officers course.

FISCAL YEAR 2007 GOALS AND OBJECTIVES

- Supervise and review the hiring of potential employees.
- Enhance recruiting efforts to bring in the most qualified potential employees.
- Conduct staff inspections to track and maintain equipment.
- Continue to supply officers with advanced training to enhance knowledge.
- Conduct investigations where employees' behavior or actions are in question.
- Enhance the CAD and records management system by using the system to its fullest capabilities.

PERFORMANCE MEASURES

Performance Indicators	Actual 2003/2004	Actual 2004/2005	Projected 2005/2006	Projected 2006/2007
Internal affairs	2	0	3	4
Conduct and/or coordinate 40 hours training blocks per officer	34	1	36	38
Conduct and/or coordinate training for civilians per department need	15	0	20	25
Recruiting and promotional activities	2	0	5	10
CFA mock and onsite inspection	2	0	2	0

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR THE POLICE PROFESSIONAL STANDARDS		
STAFFING		NATURE OF ACTIVITY
05/06	06/07	
40.00%	40.00%	<u>Training</u>
15.00%	15.00%	<u>Staff Inspections</u>
5.00%	5.00%	<u>Internal Affairs</u>
30.00%	0.00%	<u>Accreditation</u>
0.00%	30.00%	<u>Computer Aided Dispatch (CAD) & Records Management</u>
10.00%	10.00%	<u>Recruiting and Hiring</u>
100.00%	100.00%	

POLICE PROFESSIONAL STANDARDS BUDGET SUMMARY

The Fiscal Year 2006-2007 adopted budget for Police Professional Standards is \$124,474. This compares to the 2005-06 projected expenditures of \$116,684, an increase of \$7,790 or 6.7%.

	FY 03-04	FY 04-05	Amended FY 05-06	Projected FY 05-06	Adopted FY 06-07	Difference
	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 92,415	\$ 95,365	\$ 97,503	\$ 105,291	\$ 113,649	\$ 8,358
Operating Expenses	1,551	13,668	13,618	9,993	10,825	832
Capital Outlay	-	-	1,400	1,400	-	(1,400)
Total	\$ 93,966	\$ 109,033	\$ 112,521	\$ 116,684	\$ 124,474	\$ 7,790

Fiscal Year 2006-07 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2005-06 Projected Expenditures:

	Difference
1. Personal Services - Increase due to an 18% increase in health insurance premium, an annual salary increase for the exempt employee per management benefit package, and an increase in deferred compensation which is wage driven.	\$ 8,358
2. Operating Expenses - Slight increase mainly due to increase in internet services for one air card.	\$ 832
3. Capital Outlay - No capital outlay forecasted in FY 2006-07.	\$ (1,400)

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

POLICE PROFESSIONAL STANDARDS							
<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>F/T/E POSITION YEARS</u>			Projected	Adopted
			<u>04-05</u>	<u>05-06</u>	<u>06-07</u>	Expenditure	Budget
			<u>05-06</u>	<u>06-07</u>	<u>05-06</u>	<u>06-07</u>	
Lieutenant	50,252 / 90,761	37EC	1.00	1.00	1.00	\$ 79,400	\$ 84,100
			1.00	1.00		79,400	84,100
		FICA Taxes				6,115	6,475
		Clothing Allowance				540	540
		Chapter 185 Pension				11,116	11,774
		Group Health Insurance Premium				3,600	6,179
		Dependant Health Ins Premium				193	-
		Employee Assistance Program				23	23
		Worker's Comp Insurance				4,304	4,558
		Total Personal Services				\$ 105,291	\$ 113,649

CAPITAL OUTLAY SCHEDULE

POLICE PROFESSIONAL STANDARDS							
<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>						
	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>TOTAL</u>
Command officer vehicle replacement	\$ -	\$ -	\$ -	\$ 26,500	\$ -	\$ -	\$ 26,500
	\$ -	\$ -	\$ -	\$ 26,500	\$ -	\$ -	\$ 26,500

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

POLICE PROFESSIONAL STANDARDS

Code: 010046

Account <u>Number</u>	<u>Description</u>	<u>FY 02/03</u> <u>Actual</u>	<u>FY 03/04</u> <u>Actual</u>	<u>FY 04/05</u> <u>Actual</u>	<u>Amended</u> <u>FY 05/06</u> <u>Budget</u>	<u>FY 05/06</u> <u>Projected</u>	<u>FY 06/07</u> <u>Adopted</u> <u>Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	N/A	65,072	70,825	73,800	79,400	84,100
511400	Overtime	N/A	4,144	655	0	0	0
512100	FICA Taxes	N/A	5,418	5,574	5,687	6,115	6,475
512215	Clothing Allowance	N/A	679	540	540	540	540
512250	Chapter 185 Retirement	N/A	8,471	10,452	10,340	11,116	11,774
512301	Group Health Insurance Premium	N/A	2,289	2,485	2,641	3,600	6,179
512305	Dependant Health Ins Premium	N/A	423	478	462	193	0
512309	Employee Assistance Program	N/A	15	23	23	23	23
512400	Worker's Comp Insurance	N/A	5,904	4,333	4,010	4,304	4,558
TOTAL PERSONAL SERVICES		N/A	92,415	95,365	97,503	105,291	113,649
OPERATING EXPENDITURES							
533100	Professional Services	N/A	0	2,027	1,000	1,000	1,000
534000	Travel and Per Diem	N/A	1,015	4,591	3,340	500	1,000
534101	Telephone	N/A	0	255	200	272	280
534105	Cellular Telephone	N/A	36	405	430	200	430
534110	Internet Services	N/A	0	28	28	15	760
534110	On-line Services	N/A	0	0	0	0	0
534120	Postage	N/A	0	28	200	0	100
534310	Electric	N/A	0	751	860	700	730
534320	Water/Sewer	N/A	0	113	160	46	50
534620	R & M-Vehicles	N/A	0	35	300	250	300
534630	R & M - Office Equipment	N/A	0	162	300	100	400
534650	R & M-Radio	N/A	0	25	65	100	300
534800	Promotional Activities	N/A	0	0	1,000	1,000	1,000
535200	Departmental Supplies	N/A	0	1,696	675	675	675
535210	Computer Supplies	N/A	13	215	300	150	300
535230	Small Tools and Equipment	N/A	0	196	2,000	2,000	1,000
535260	Gas and Oil	N/A	30	676	550	550	550
535270	Uniforms and Shoes	N/A	93	0	200	200	200
535410	Dues and Memberships	N/A	0	145	150	185	200
535420	Books and Publications	N/A	0	350	50	50	50
535450	Training and Education	N/A	364	1,970	1,810	2,000	1,500
TOTAL OPERATING EXPENDITURES		N/A	1,551	13,668	13,618	9,993	10,825
CAPITAL OUTLAY							
606400	Vehicles and Equipment	N/A	0	0	1,400	1,400	0
TOTAL CAPITAL OUTLAY		N/A	0	0	1,400	1,400	0
TOTAL PROFESSIONAL STANDARDS		N/A	93,966	109,033	112,521	116,684	124,474

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

ENGINEERING DEPARTMENT

The stated function/mission of the Engineering Department is to provide information, guidance, and engineering services to the City regarding matters related to stormwater management, traffic and transportation, public safety, capital improvement projects, plan review, emergency preparedness, and special projects designated by the City Manager. Internal operation functions include departmental financial and human resource administration, permit application review, project management, procurement, communications and stakeholder relations (including presentations to City Council and responses to various citizen inquiries/complaints as designated by the City Manager

FISCAL YEAR 2006 ACCOMPLISHMENTS

- ✓ Re-formulated parameters for Stormwater Utility Capital projects.
- ✓ Completed the Louisiana Avenue CDBG grant renovation project.
- ✓ Continued Maintenance and enhancement of the City traffic signage and restoration program related to hurricane damage.
- ✓ Explored need and viability to expand the sanitary sewer system in the City.
- ✓ Improved policies and procedures for review, permitting, and inspection of all construction in the City.
- ✓ Improved ongoing communication with Indian River County and various state and federal regulatory and grant agencies.
- ✓ Further developed and expanded Engineering Intern Program and cost-effective renewable energy applications.
- ✓ Provided input regarding planning and policies (including appropriate Code revisions) for managing and optimizing the balance(s) required among: demands of growth environment; environmental and quality of life requirements; Public health and safety requirements; cost, scheduling, and human resource constraints;
- ✓ continuous public education, input, participation; and free and civil exchange of ideas, views and opinions.
- ✓ Completed the relocation of Engineering Department to the Airport Administration building.

FISCAL YEAR 2007 GOALS AND OBJECTIVES

- Continue implementation of the City's Stormwater Capital Improvement Program.
- Continue sidewalk planning and construction.
- Continue the development of the Engineering Intern Program.
- Continue upgrade of Traffic signage and markings.

PERFORMANCE MEASURES

Performance Indicators	Actual 2003/2004	Actual 2004/2005	Projected 2005/2006	Projected 2006/2007
Citizen/Homeowner Inquiries & Complaints:	500	300	500	500
Drainage/Easement Permits & Work Orders	150	100	150	150
Signage	5000	3000	1500	500
Site Plan Review	100	50	100	100
Project Management of Specific Capital Projects	30	3	20	20
Program Development	18	10	18	18
Driveaway & Drainage Permits & Inspections	2000	2500	3000	2000
Ongoing Liaison, Communication & Permitting	6	5	6	6
Internal Department Matters	6	2	6	6
Pool Permits	N/A	75	150	150
Driveaway & Drainage Inspections	1500	2500	3000	500

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR ENGINEERING DEPARTMENT		
STAFFING		NATURE OF ACTIVITY
05/06	06/07	
7.50%	7.50%	<u>Departmental</u> - Direct planning, correspondence, citizen contact, purchasing, budgeting, payroll, management and supervision, records management and maintenance.
10.00%	10.00%	<u>Service Requests</u> - Administration, Inspection and Work Order Preparation, Tracking.
25.00%	25.00%	<u>Capital Projects</u> - Planning , Design, Specifications Consultant Coordination Bidding and Contracts Construction Management inspections.
20.00%	20.00%	<u>Building Construction Activities</u> - Drainage Plan Reviews and Driveway Permitting, Reviews and inspections.
20.00%	20.00%	<u>Inspection</u> - Track Inspections, Drainage & Driveways.
5.00%	5.00%	<u>Site Plans and Plat Reviews</u> - Subdivision, Site Plan Reviews and Final Plat Reviews.
2.50%	2.50%	<u>Grant Administration</u> - Administer various grants supporting the City's capital projects.
2.50%	2.50%	<u>Intergovernmental Coordination</u> - Coordinate Interlocal agreements between the County on joint projects and coordinate Joint Participation Agreements with State and federal agencies.
7.50%	7.50%	<u>Stormwater Utility</u> - Plan, organize and implementation of Master Stormwater Management Plan.
100.00%	100.00%	

ENGINEERING DEPARTMENT BUDGET SUMMARY

The Fiscal Year 2006-2007 adopted budget for Engineering is \$550,671. This compares to the 2005-06 projected expenditures of \$455,825, an increase of \$94,846 or 20.8%.

	FY 03-04	FY 04-05	Amended FY 05-06	Projected FY 05-06	Adopted FY 06-07	Difference
	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 410,583	\$ 425,079	\$ 418,078	\$ 415,709	\$ 498,074	\$ 82,365
Operating Expenses	23,706	30,867	62,137	35,589	52,597	17,008
Capital Outlay	36,343	5,956	0	4,527	0	(4,527)
Total	\$ 470,632	\$ 461,902	\$ 480,215	\$ 455,825	\$ 550,671	\$ 94,846

Fiscal Year 06-07 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2005-06 Projected Expenditures:

	Difference
1. Personal Services - Net increase due to a transfer of one maintenance worker position from the Public Works Roads & Maintenance Division, an 18% increase in health insurance premium, a 5.5% increase for CWA employees per CWA Union Contract and exempt employees per the Management Benefit Package, and an increase in deferred compensation which is wage driven.	\$ 82,365
2. Operating Expenses - Net increase results from the new annual rent expenditure for the space allocated at the airport administration building.	\$ 17,008
3. Capital Outlay - No forecasted capital outlay for FY 06-07.	\$ (4,527)

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

ENGINEERING DEPARTMENT							
<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>F/T/E POSITION YEARS</u>			<u>Projected Expenditure</u>	<u>Adopted Budget</u>
			<u>04-05</u>	<u>05-06</u>	<u>06-07</u>	<u>05-06</u>	<u>06-07</u>
						\$	\$
City Engineer	59,247 / 107,007	84E	1.00	1.00	1.00	\$ 81,000	\$ 83,400
Engineering Technician	26,948 / 48,672	23	1.00	1.00	1.00	37,000	39,000
Construction Inspector	29,710/52,639	23B	2.00	2.00	2.00	81,000	85,500
Administrative Assistant	27,201/49,129	20C	1.00	1.00	1.00	36,000	39,000
Traffic Technician	25,609/46,252	18C	1.00	1.00	1.00	35,500	38,500
Sign Technician (1)	24,179/43,670	16C	0.00	0.00	1.00	-	41,000
			6.00	6.00	7.00		
						\$ 270,500	\$ 326,400
Temporary						26,550	26,550
Overtime						1,500	3,000
FICA Taxes						22,870	27,268
Clothing Allowance						400	500
Deferred Compensation						24,480	29,692
Group Health Insurance Premium						31,048	41,762
Dependant Health Ins Premium						13,392	13,538
Employee Assistance Program						161	184
Worker's Comp Insurance						24,808	29,180
Total Personal Services						\$ 415,709	\$ 498,074

(1) The sign technician position represents a transfer of one maintenance worker II position from the Public Works Roads & Maintenance Division in FY 2005-06.

CAPITAL OUTLAY SCHEDULE

ENGINEERING DEPARTMENT							
<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>						<u>TOTAL</u>
	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	
Vehicle replacement	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 35,000	\$ 85,000
	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 35,000	\$ 85,000

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

ENGINEERING DEPARTMENT

Code: 010051

Account <u>Number</u>	<u>Description</u>	<u>FY 02/03</u> <u>Actual</u>	<u>FY 03/04</u> <u>Actual</u>	<u>FY 04/05</u> <u>Actual</u>	<u>Amended</u> <u>FY 05/06</u> <u>Budget</u>	<u>FY 05/06</u> <u>Projected</u>	<u>FY 06/07</u> <u>Adopted</u> <u>Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	227,123	241,087	258,071	271,100	270,500	326,400
511300	Temporary Salaries	27,992	27,254	31,976	26,550	26,550	26,550
511400	Overtime	3,995	3,844	3,428	3,000	1,500	3,000
512100	FICA Taxes	18,104	19,805	21,111	22,954	22,870	27,268
512215	Clothing Allowance	400	400	400	400	400	500
512225	Deferred Compensation	30,790	22,071	23,302	24,615	24,480	29,692
512301	Group Health Insurance Premium	26,467	37,969	46,838	31,051	31,048	41,762
512305	Dependant Health Ins Premium	9,074	10,671	13,119	13,392	13,392	13,538
512309	Employee Assistance Program	138	138	138	161	161	184
512400	Worker's Comp Insurance	37,760	47,344	26,696	24,855	24,808	29,180
TOTAL PERSONAL SERVICES		381,843	410,583	425,079	418,078	415,709	498,074
OPERATING EXPENDITURES							
533150	Engineering Services	1,035	100	1,426	3,000	3,000	1,500
533415	Janitorial Services	0	0	0	0	2,225	1,960
533480	Temporary Employment Service	9,222	0	0	2,000	2,000	0
534000	Travel and Per Diem	965	870	524	1,500	750	812
534101	Telephone	876	2,373	3,413	2,753	2,282	2,500
534105	Cellular Telephone	3,684	3,782	3,469	3,500	3,344	3,400
534110	Internet Services	0	179	187	200	148	200
534120	Postage	357	75	16	100	18	100
534130	Express Mail	196	14	0	50	20	50
534310	Electric	983	1,088	965	1,000	1,304	11,505
534320	Water/Sewer	0	0	0	0	250	736
534380	Trash Pickup/Hauling	0	0	492	0	286	500
534400	Rent/Leases	0	0	0	31,334	2,288	6,634
534620	R & M-Vehicles	804	1,244	1,422	1,000	1,174	1,500
534630	R & M - Office Equipment	149	162	386	300	802	2,400
534640	R & M-Operating Equipment	116	818	2,406	500	688	500
535200	Departmental Supplies	6,211	5,885	4,809	4,000	4,000	4,500
535210	Computer Supplies	1,040	906	1,057	2,400	2,400	3,800
535230	Small Tools and Equipment	2,238	641	2,941	1,600	1,600	1,600
535260	Gas and Oil	3,048	3,782	5,912	3,600	6,146	6,500
535270	Uniforms and Shoes	533	27	0	500	0	0
535410	Dues and Memberships	391	160	288	800	322	400
535420	Books and Publications	209	308	391	500	450	500
535450	Training and Education	300	1,292	763	1,500	92	1,000
TOTAL OPERATING EXPENDITURES		32,405	23,706	30,867	62,137	35,589	52,597
CAPITAL OUTLAY							
606400	Vehicles and Equipment	2,642	36,343	5,956	0	4,527	0
TOTAL CAPITAL OUTLAY		2,642	36,343	5,956	0	4,527	0
TOTAL ENGINEERING		416,890	470,632	461,902	480,215	455,825	550,671

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

PUBLIC WORKS DEPARTMENT

ROADS AND MAINTENANCE DIVISION

The Roads and Maintenance Division is responsible for the repair and maintenance of the public streets and right-of-ways, and public infrastructures such as, docks, piers, boat ramps, and sidewalks, as well as, provide heavy construction support to other departments as needed.

FISCAL YEAR 2006 ACCOMPLISHMENTS

- ✓ Continued regular maintenance on buildings, docks, piers and ramps.
- ✓ Set up a same day response to problems from residents.
- ✓ Assisted other departments as needed.
- ✓ Continued in-house training program.

FISCAL YEAR 2007 GOALS AND OBJECTIVES

- Complete Community Center improvements.
- Complete improvements to Riverview Park.
- Complete move to Airport Administration Building.

PERFORMANCE MEASURES

Performance Indicators	Actual 2003/2004	Projected 2004/2005	Projected 2005/2006	Projected 2006/2007
Miles of Paved Roads Maintained	156	156	156	156
Number of Parking Lots Maintained	15	16	16	17
Miles of Sidewalks Maintained	22	22	22	22

PROGRAM BUDGET DESCRIPTION FOR THE ROADS AND MAINTENANCE DIVISION

STAFFING		NATURE OF ACTIVITY
05/06	06/07	
30.00%	30.00%	<u>Streets and Alleyways</u> - Maintain 150 miles of paved streets. Maintain sixteen (16) municipally owned parking areas. Perform repairs to streets and roadways that are damaged due to deterioration.
50.00%	50.00%	<u>General Maintenance</u> - Buildings, docks, piers, sidewalks, etc.
10.00%	10.00%	<u>General Administration</u> - Preparation of budget, update service records. Maintain equipment records. Review contracts and construction drawings on City Contract work. Meet with public as necessary. Coordinate employee training and education.
10.00%	10.00%	<u>Assisting other City Departments</u> - Lift heavy material with cranes, repair roadways and sidewalks following storm damage, transport heavy equipment and supplies to work-sites and grade parks and ballfields.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

ROADS AND MAINTENANCE DIVISION BUDGET SUMMARY

The Fiscal Year 2006-2007 adopted budget for the Roads and Maintenance Division is \$856,381. This compares to the 2005-06 projected expenditures of \$913,895, a decrease of \$57,514 or 6.3%.

	FY 03-04 Actual	FY 04-05 Actual	Amended FY 05-06 Budget	Projected FY 05-06 Expenditures	Adopted FY 06-07 Budget	Difference
Personal Services	\$ 782,595	\$ 624,340	\$ 640,577	\$ 670,647	\$ 676,942	\$ 6,295
Operating Expenses	844,511	2,014,628	140,529	113,583	119,439	5,856
Capital Outlay	12,020	15,657	129,665	129,665	60,000	(69,665)
Total	\$ 1,639,126	\$ 2,654,625	\$ 910,771	\$ 913,895	\$ 856,381	\$ (57,514)

Fiscal Year 06-07 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2005/06 Projected Expenditures

Difference

- | | |
|---|-------------|
| 1. Personal Services - Net increase due to a transfer of one maintenance worker II position to the Engineering Department sign shop operation in FY 2005-06, an 18% increase in health insurance premium, a 5.5% increase for CWA employees per CWA Union Contract and exempt employees per the Management Benefit Package, and an increase in deferred compensation which is wage driven. | \$ 6,295 |
| 2. Operating Expenses - Net increase results from the new annual rent expenditure for the space allocated at the airport administration building and projected electric costs. | \$ 5,856 |
| 3. Capital Outlay - Decrease due to the change in capital outlay requests. | \$ (69,665) |

PERSONAL SERVICES SCHEDULE

ROADS AND MAINTENANCE DIVISION

POSITION	PAY RANGE	GRADE	F/T/E POSITION YEARS			Projected Expenditure	Adopted Budget
			04-05	05-06	06-07	05-06	06-07
			Public Works Director	59,247/107,007	84E	1.00	1.00
Public Works Superintendent	44,900 / 81,094	35EC	1.00	1.00	1.00	60,100	63,500
Administrative Supervisor	31,546 / 56,976	25C	1.00	1.00	1.00	46,500	49,000
Maintenance Supervisors	30,044 / 54,263	25B	1.00	1.00	1.00	36,800	39,000
Maintenance Worker III	23,228 / 44,931	18	2.00	2.00	2.00	64,000	70,000
Maintenance Worker II (1)	21,931 / 42,422	16	3.00	3.00	2.00	90,500	54,500
Maintenance Worker I	20,634 / 39,912	14	2.00	3.00	3.00	65,000	81,000
Clerical Assistant II (P/T)	10.20 / 18.43	15	0.50	0.50	0.50	15,500	16,500
			11.50	12.50	11.50		
						\$ 462,400	\$ 462,200
		Overtime				13,087	12,000
		FICA Taxes				36,436	36,330
		Clothing Allowance				800	700
		Deferred Compensation				41,471	41,256
		Group Health Insurance Premium				58,897	65,306
		Dependant Health Ins Premium				27,977	30,522
		Employee Assistance Program				265	253
		Worker's Comp Insurance				29,314	28,375
		Total Personal Services				\$ 670,647	\$ 676,942

(1) One maintenance worker II position was transferred to Engineering Department sign shop operation in June 2006.

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

CAPITAL OUTLAY SCHEDULE

ROADS AND MAINTENANCE DIVISION

<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>						<u>TOTAL</u>
	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	
Skidsteer replacement	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Truck replacement	-	25,000	-	25,000	25,000	25,000	100,000
Trailer replacement	-	-	10,000	-	-	-	10,000
Jack hammer with compressor	-	-	20,000	-	-	-	20,000
	<u>\$ 60,000</u>	<u>\$ 25,000</u>	<u>\$ 30,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 190,000</u>

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

ROADS AND MAINTENANCE DIVISION

Code: 010052

Account Number	Description	FY 02/03 Actual	FY 03/04 Actual	FY 04/05 Actual	Amended FY 05/06 Budget	FY 05/06 Projected	FY 06/07 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	454,745	490,964	395,571	445,200	462,400	462,200
511400	Overtime	30,672	17,831	27,320	7,000	13,087	12,000
512100	FICA Taxes	35,209	36,254	29,709	34,655	36,436	36,330
512215	Clothing Allowance	700	1,000	500	800	800	700
512225	Deferred Compensation	42,522	43,681	36,332	39,375	41,471	41,256
512301	Group Health Insurance Premium	64,767	87,994	79,464	56,353	58,897	65,306
512305	Dependant Health Ins Premium	21,050	30,721	25,895	27,977	27,977	30,522
512309	Employee Assistance Program	361	346	275	253	265	253
512400	Worker's Comp Insurance	31,571	73,804	29,274	28,964	29,314	28,375
TOTAL PERSONAL SERVICES		681,597	782,595	624,340	640,577	670,647	676,942
OPERATING EXPENDITURES							
533400	Other Contractual Services	1,687	718,079	1,828,126	5,575	6,000	6,000
533410	Environmental Services	350	0	0	16,819	100	100
533415	Janitorial Services	0	96	0	0	2,056	1,370
533420	Pest/Weed Control/Mowing	1,295	1,089	0	0	0	0
534000	Travel and Per Diem	5,211	4,772	3,411	5,138	5,166	2,913
534101	Telephone	449	1,874	2,962	2,500	2,500	2,500
534105	Cellular Telephone	3,166	3,766	2,538	5,100	4,000	4,000
534110	Internet Services	0	103	105	100	100	100
534120	Postage	48	21	45	50	50	50
534310	Electric	7,940	1,665	1,134	10,520	3,500	7,995
534320	Water/Sewer	1,346	327	319	1,000	300	512
534380	Trash Pickup/Hauling, Etc.	10,191	3,009	6,319	3,000	3,000	3,000
534400	Rents and Leases	990	990	990	22,328	2,526	5,600
534420	Equipment Leases	597	375	560	600	600	600
534610	R & M - Buildings	27,712	17,561	1,369	0	0	0
534620	R & M-Vehicles	3,151	3,127	6,094	5,000	7,900	6,000
534630	R & M-Office Equipment	5	70	355	300	450	1,200
534640	R & M-Operating Equipment	15,115	16,888	22,844	12,500	15,000	15,000
534650	R & M-Radio	1,329	1,582	957	200	0	0
534830	Special Events	0	0	401	1,000	1,500	1,500
534920	Legal Ads	0	0	0	0	250	200
535200	Departmental Supplies	12,610	10,736	7,499	7,000	10,000	10,000
535210	Computer Supplies	0	203	1,546	300	150	1,350
535220	Cleaning Supplies	8,265	9,355	305	0	0	0
535230	Small Tools and Equipment	8,594	6,630	3,471	5,000	5,000	5,000
535250	Building Supplies	2,212	1,506	16	0	0	0
535260	Gas and Oil	13,699	17,169	23,313	22,000	30,000	30,000
535270	Uniforms and Shoes	3,912	3,339	3,173	3,769	2,800	3,500
535275	Safety Equipment	607	1,080	512	1,000	1,000	1,000
535310	Road Materials & Supplies	6,474	3,459	29,127	3,500	4,500	4,500
535315	Shoreline Restoration	0	0	65,594	0	0	0
535350	Cement	5,986	12,762	0	4,000	3,000	4,000
535410	Dues and Memberships	536	450	339	350	350	400
535420	Books and Publications	193	351	0	100	0	100
535450	Training and Education	2,320	2,077	1,204	1,780	1,785	949
TOTAL OPERATING EXPENDITURES		145,990	844,511	2,014,628	140,529	113,583	119,439
CAPITAL OUTLAY							
606400	Vehicles and Equipment	26,101	12,020	15,657	129,665	129,665	60,000
TOTAL CAPITAL OUTLAY		26,101	12,020	15,657	129,665	129,665	60,000
TOTAL ROADS & MAINTENANCE		853,688	1,639,126	2,654,625	910,771	913,895	856,381

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

PUBLIC WORKS DEPARTMENT

STORMWATER UTILITY DIVISION

The Stormwater Division is responsible for the control and maintenance of the City's stormwater drainage system consisting of 280 lane miles of swales, 50 miles of channels, 9 miles of canals and 275 catch basins and culvert structures. It is also the responsibility of the Stormwater division to enforce compliance with Federal NPDES regulations, as well as improvement of the stormwater runoff water quality prior to discharge into the Sebastian River and Indian River Lagoon in accordance with the Master Stormwater Management Plan.

FISCAL YEAR 2006 ACCOMPLISHMENTS

- ✓ Completed road crossing pipe repairs.
- ✓ Accomplished routine maintenance of swales.
- ✓ Monitored mowing contractor.

FISCAL YEAR 2007 GOALS AND OBJECTIVES

- Create a stormwater complaint program to address issues and provide faster responses.
- Create a maintenance program for collapsed road culvert pipes.

PERFORMANCE MEASURES

Performance Indicators	Actual 2003/2004	Actual 2004/2005	Projected 2005/2006	Projected 2006/2007
Miles of swales	280.0	280.0	280.0	280.0
Linear feet of swales reconstructed	21,500	15,000	22,000	25,000
Miles of ditches maintained	50.0	50.0	50.0	50.0
Catch basin and culverts maintained	275	275	275	275
Linear feet Main Ditches reconstructed	21,000	10,000	36,640	35,000
Road Crossing Pipes	25	25	30	30

PROGRAM BUDGET DESCRIPTION FOR THE STORMWATER UTILITY DIVISION		
STAFFING		NATURE OF ACTIVITY
05/06	06/07	
50.00%	50.00%	<u>Drainage Maintenance</u> - Clean and spray stormwater swales, ditches and canals. Maintain 9 miles of large canals. Maintain 50 miles of ditches, swales and side yard ditches.
25.00%	25.00%	<u>Catch basins, Manholes and Culverts</u> - Hand clean and mow small drainage ditches. Maintain 150 catch basins and large/small culverts.
5.00%	5.00%	<u>General Administration</u> - Preparation of budget, update service records. Maintain equipment records. Review contracts and construction drawings on City contract work. Meet with public as necessary. Coordinate employee training and education.
10.00%	10.00%	<u>Building Dept Related Reviews</u> : Site Plan Review, Pool Drainage Plan Review, Fence Permits, Driveway Permits, and meeting with engineers, contractors, and public as necessary.
10.00%	10.00%	<u>Capital Projects</u> - Planning, Design, Specifications Consultant Coordination Bidding and Contracts, Construction Management inspections.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

STORMWATER DIVISION BUDGET SUMMARY

The Fiscal Year 2006-2007 adopted budget for the Stormwater Utility is \$1,405,316. This compares to the 2005-06 projected expenditures of \$1,763,705, a decrease of \$358,389 or 20.3%.

	FY 03-04 Actual	FY 04-05 Actual	Amended FY 05-06 Budget	Projected FY 05-06 Expenditures	Adopted FY 06-07 Budget	Difference
Personal Services	\$ 541,404	\$ 528,551	\$ 582,888	\$ 532,756	\$ 582,566	\$ 49,810
Operating Expenses	293,535	230,332	683,893	1,170,949	672,750	(498,199)
Capital Outlay	4,058	32,596	60,000	60,000	150,000	90,000
Total	\$ 838,997	\$ 791,479	\$ 1,326,781	\$ 1,763,705	\$ 1,405,316	\$ (358,389)

Fiscal Year 06-07 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2005-06 Projected Expenditures:

	Difference
1. Personal Services - Net increase due to an 18% increase in health insurance premium, a 5.5% increase for CWA employees per CWA Union Contract and exempt employees per the Management Benefit Package, and an increase in deferred compensation which is wage driven.	\$ 49,810
2. Operating Expenses - Net decreases mainly due to a decrease in contract mowing and pest/weed control estimates for FY 06-07.	\$ (498,199)
3. Capital Outlay - Increase due to the change of capital needs.	\$ 90,000

PERSONAL SERVICES SCHEDULE

STORMWATER UTILITY DIVISION

POSITION	PAY RANGE	GRADE	F/T/E POSITION YEARS			Projected	Adopted
			04-05	05-06	06-07	Expenditure	Budget
			05-06	06-07	06-07	05-06	06-07
Stormwater Superintendent	42,762/77,232	35EB	1.00	1.00	1.00	\$ 51,600	\$ 44,300
Stormwater Supervisor	28,613 / 54,263	25	2.00	2.00	2.00	71,500	76,500
Maintenance Worker III	23,228 / 44,050	18	7.00	7.00	7.00	190,000	205,000
Maintenance Worker II	21,931 / 39,610	16	2.00	2.00	2.00	39,000	48,000
Maintenance Worker I	20,634 / 37,267	14	1.00	1.00	1.00	12,500	22,500
			13.00	13.00	13.00	\$ 364,600	\$ 396,300
		Overtime				5,000	5,000
		FICA Taxes				28,366	30,791
		Clothing Allowance				1,200	1,200
		Deferred Compensation				33,822	36,117
		Group Health Insurance Premium				58,849	72,864
		Dependant Health Ins Premium				8,429	9,714
		Employee Assistance Program				300	300
		Worker's Comp Insurance				32,190	30,280
		Total Personal Services				\$ 532,756	\$ 582,566

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

CAPITAL OUTLAY SCHEDULE

STORMWATER UTILITY DIVISION

<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>						<u>TOTAL</u>
	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	
Excavator replacement	\$150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Crew truck replacement	\$ -	\$ 28,000	\$ -	\$ 30,000	\$ -	\$ -	\$ 58,000
	<u>\$150,000</u>	<u>\$ 28,000</u>	<u>\$ -</u>	<u>\$ 30,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 208,000</u>

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

STORMWATER UTILITY DIVISION

Code: 010053

Account Number	Description	FY 02/03 Actual	FY 03/04 Actual	FY 04/05 Actual	Amended FY 05/06 Budget	FY 05/06 Projected	FY 06/07 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	311,129	346,875	341,189	407,100	364,600	396,300
511400	Overtime	5,337	5,254	6,246	4,500	5,000	5,000
512100	FICA Taxes	23,523	26,629	26,224	31,579	28,366	30,791
512215	Clothing Allowance	1,129	1,000	1,133	1,200	1,200	1,200
512225	Deferred Compensation	27,417	31,177	30,472	37,044	33,822	36,117
512301	Group Health Insurance Premium	40,354	63,989	74,960	60,546	58,849	72,864
512305	Dependant Health Ins Premium	8,582	6,625	7,633	8,429	8,429	9,714
512309	Employee Assistance Program	255	271	255	300	300	300
512400	Worker's Comp Insurance	37,400	59,584	40,439	32,190	32,190	30,280
TOTAL PERSONAL SERVICES		455,126	541,404	528,551	582,888	532,756	582,566
OPERATING EXPENDITURES							
533150	Engineering Services	2,053	0	712	0	3,476	3,500
533400	Other Contractual Services	1,625	23,727	4,014	1,878	3,800	4,000
533420	Pest/Weed Control/Mowing	27,005	30,598	27,700	60,000	50,000	125,000
533425	Contract Mowing Services	43,740	57,257	21,821	449,465	856,557	275,000
534000	Travel and Per Diem	1,718	1,010	109	1,100	0	0
534101	Telephone	162	208	192	225	200	225
534105	Cellular Telephone	1,271	1,549	2,318	3,650	3,500	3,500
534110	Internet Services	0	26	27	25	25	25
534120	Postage	0	0	102	50	20	50
534130	Express Mail	111	41	29	250	0	100
534310	Electric	1,435	1,788	1,452	1,400	1,600	0
534320	Water/Sewer	481	327	328	250	250	0
534380	Trash Pickup/Hauling, Etc.	1,980	4,140	2,140	4,000	4,000	5,000
534400	Rents and Leases	990	990	990	990	1,000	1,000
534420	Equipment Leases	2,606	1,237	4,613	2,000	1,000	2,000
534620	R & M-Vehicles	2,369	3,737	5,882	3,000	3,000	3,000
534630	R & M - Office Equipment .	149	0	176	250	400	300
534640	R & M-Operating Equipment	24,291	42,480	42,938	25,000	30,000	30,000
534650	R & M-Radios	359	686	132	500	0	0
534920	Legal Ads	0	0	0	0	57	0
535200	Departmental Supplies	3,053	5,467	5,068	3,500	4,200	4,500
535210	Computer Supplies	338	187	67	1,400	0	300
535230	Small Tools and Equipment	1,553	4,102	2,171	2,500	2,500	2,500
535260	Gas and Oil	19,052	21,728	29,463	26,000	36,000	36,000
535270	Uniforms and Shoes	3,382	3,002	3,320	3,000	3,000	3,000
535275	Safety Equipment	549	890	417	1,200	800	1,000
535310	Road Materials & Supplies	3,598	6,800	13,069	7,500	5,000	7,500
535320	Sod	36,822	42,732	28,977	40,000	80,000	85,000
535350	Cement	12,456	15,364	11,338	17,810	40,000	40,000
535355	Culvert Pipe	20,163	19,063	20,192	25,000	40,000	40,000
535410	Dues and Memberships	123	110	98	300	101	150
535420	Books and Publications	206	69	0	200	146	100
535450	Training and Education	5,382	4,220	477	1,450	317	0
TOTAL OPERATING EXPENDITURES		219,022	293,535	230,332	683,893	1,170,949	672,750
CAPITAL OUTLAY							
606400	Vehicles and Equipment	139,759	4,058	32,596	60,000	60,000	150,000
TOTAL CAPITAL OUTLAY		139,759	4,058	32,596	60,000	60,000	150,000
TOTAL STORMWATER UTILITY DIVISION		813,907	838,997	791,479	1,326,781	1,763,705	1,405,316

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

PUBLIC WORKS DEPARTMENT

CENTRAL GARAGE DIVISION

The Central Garage Division develops, manages and provides vehicle and equipment maintenance services for all City-owned vehicles and equipment, with the exception of the Golf Course. This includes 112 vehicles, 46 units of major equipment and 105 units of smaller equipment and tools. In addition, the Garage staff also maintains the City's fuel facilities in the compound, assuring fuel availability for the fleet and compliance with E.P.A. requirements.

FISCAL YEAR 2006 ACCOMPLISHMENTS

- ✓ Maintained unleaded and diesel fuel facilities in accordance with E.P.A. requirements.
- ✓ Continued with Employee education and training programs, Certification (A.S.E.).
- ✓ Continued to develop, increase and maintain good fleet management to assure that the City stays fully operational.
- ✓ Continued with shop equipment modernization program.
- ✓ Followed up on City emergency vehicle and equipment that are essential in the event of a disaster.
- ✓ Increased the level of repairs on vehicles and equipment that are outsourced. Obtained new air conditioner machine which has improved our quality of service and saved the City money.
- ✓ Maintained good fleet management to assure the City stays fully operational.
- ✓ Developed a sketch for the new Central Garage to be located at the City Airport.
- ✓ Acquired a portable evaporator shop cooler to keep the mechanics cool in an area of the shop with no air circulation. This has improved working conditions and the quality of work.
- ✓ Obtained a generator that can be back fed into the City Garage, which increases the preparedness in the event of a disaster.

FISCAL YEAR 2007 GOALS AND OBJECTIVES

- Continue with Employee Education and training program, Certification (A.S.E.).
- Continue to develop, increase and maintain good fleet management to assure the City stays fully operational.
- Continue the shop equipment modernization program.
- Follow up on City emergency vehicle and equipment that is essential in the event of a disaster.
- Continue to maintain unleaded and diesel fuel facilities in accordance with E.P.A. requirements.
- Increase the level of repairs on vehicles and equipment that are outsourced.

PERFORMANCE MEASURES

Performance Indicators	Actual 2003/2004	Actual 2004/2005	Projected 2005/2006	Projected 2006/2007
Number of Vehicles Maintained	103	107	112	121
Number of Heavy Equipment Maintained	44	46	46	46
Number of Light Equipment Maintained	113	114	105	110
Preventive Maintenance Services	256	289	330	360
Road Service Calls	169	140	240	130
Completed Service Requests	1050	1005	1200	1300

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

PROGRAM BUDGET FOR THE CENTRAL GARAGE DIVISION		
STAFFING		NATURE OF ACTIVITY
05/06	06/07	
10.00%	10.00%	<u>Administration of City Fleet Management Program</u> - Supervise and direct 3 employees in the implementation of a Fleet Management Program for over 200 pieces of equipment. Develop and direct the maintenance of a 2,800 sq. ft. maintenance facility.
45.00%	45.00%	<u>Vehicle Maintenance</u> - Schedule and perform vehicle preventive maintenance, mechanical and body repair services on all city-owned vehicles and equipment, except Golf Course equipment.
10.00%	10.00%	<u>Order and Parts Processing</u> - Order, receive and stock vehicle repair parts and material. Schedule vehicle sublet repairs.
5.00%	5.00%	<u>Employee Training</u> - Train 3 employees in new corrective repair procedures, waste disposal, and Department of Labor Safety Requirements and Standards.
10.00%	10.00%	<u>Vehicle Data Processing</u> - Data processing of work orders, issue slips, purchase orders and parts. Maintain computerized parts and tools inventory.
5.00%	5.00%	<u>General Administrative</u> - Preparation of Budget, maintenance of vehicle records and training records.
5.00%	5.00%	<u>Administration of City Fuel Facility Management Program</u> - Supervise and maintain unleaded gasoline and diesel fuel storage and dispensing facilities. Implement, monitor and maintain Fuel Management System.
5.00%	5.00%	<u>Planning and implementation of Fleet Maintenance Programs</u> - Plan, develop and implement programs to modernize facilities, equipment and tools.
5.00%	5.00%	<u>General Administrative Program</u> - Implementation of Guidelines for the acquisition and replacement of Fleet Assets.
100.00%	100.00%	

CENTRAL GARAGE DIVISION BUDGET SUMMARY

The Fiscal Year 2006-2007 adopted budget for Central Garage is \$220,397. This compares to the 2005-06 projected expenditures of \$211,728, an increase of \$8,669 or 4.1%.

	FY 03-04	FY 04-05	Amended FY 05-06	Projected FY 05-06	Adopted FY 06-07	Difference
	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 148,897	\$ 160,394	\$ 168,873	\$ 168,938	\$ 182,617	\$ 13,679
Operating Expenses	19,924	23,613	25,386	35,158	25,980	(9,178)
Capital Outlay	2,175	7,329	7,200	7,632	11,800	4,168
Total	\$ 170,996	\$ 191,336	\$ 201,459	\$ 211,728	\$ 220,397	\$ 8,669

Fiscal Year 06-07 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2005-05 Projected Expenditures

Difference

- | | |
|---|------------|
| 1. Personal Services - Net increase due to an 18% increase in health insurance premium, a 5.5% increase for CWA employees per CWA Union Contract, and an increase in deferred compensation which is wage driven. | \$ 13,679 |
| 2. Operating Expenses - Net decrease mainly due to spill prevention related expenditures in FY 05-06. | \$ (9,178) |
| 3. Capital Outlay - Increase due to the change in operating equipment request. | \$ 4,168 |

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

CAPITAL OUTLAY SCHEDULE

CENTRAL GARAGE							
<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>						<u>TOTAL</u>
	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	
Brake drum lathe	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Cool space cooler	1,500	-	-	-	-	-	1,500
Scanner upgrade	1,300	1,400	-	-	-	-	2,700
Fuel system cleaner	4,000	-	-	-	-	-	4,000
Modis engine analyzer	-	8,000	-	-	-	-	8,000
Fork lift	-	-	15,000	-	-	-	15,000
Car lift	-	-	10,000	-	-	-	10,000
Truck lift	-	-	20,000	-	-	-	20,000
	<u>\$ 11,800</u>	<u>\$ 9,400</u>	<u>\$ 45,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 66,200</u>

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

CENTRAL GARAGE DIVISION

Code: 010054

Account Number	Description	FY 02/03 Actual	FY 03/04 Actual	FY 04/05 Actual	Amended FY 05/06 Budget	FY 05/06 Projected	FY 06/07 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	90,922	98,312	106,527	123,025	123,025	130,000
511400	Overtime	1,793	3,385	3,131	2,000	2,060	2,122
512100	FICA Taxes	6,889	7,480	8,084	9,587	9,592	10,130
512215	Clothing Allowance	300	300	300	300	300	300
512225	Deferred Compensation	8,344	9,120	9,843	10,350	10,350	10,928
512301	Group Health Insurance Premium	13,215	18,903	23,333	15,317	15,317	17,836
512305	Dependant Health Ins Premium	2,822	4,074	3,287	2,714	2,714	5,344
512309	Employee Assistance Program	69	69	69	69	69	92
512400	Worker's Comp Insurance	6,221	7,254	5,820	5,511	5,511	5,865
TOTAL PERSONAL SERVICES		130,574	148,897	160,394	168,873	168,938	182,617
OPERATING EXPENDITURES							
533400	Other Contractual Services	249	0	524	5,496	11,810	524
533410	Environmental Services	145	45	188	200	200	200
533415	Janitorial Services	0	0	0	0	3,200	3,400
534000	Travel and Per Diem	655	193	0	800	824	1,070
534101	Telephone	366	725	3,028	1,000	1,000	1,000
534105	Cellular Telephone	373	1,323	1,422	1,300	1,000	1,000
534110	Internet Access	0	51	53	70	43	43
534310	Electric	2,618	2,997	2,513	2,850	2,936	3,024
534320	Water/Sewer	282	302	319	400	400	400
534610	R & M - Buildings	726	72	240	120	120	120
534620	R & M-Vehicles	833	179	1,758	500	500	500
564330	R & M - Office Equipment	250	198	174	300	300	900
534640	R & M-Operating Equipment	893	2,780	3,260	1,700	1,751	1,804
535200	Departmental Supplies	5,067	4,638	3,845	5,000	5,000	5,000
535210	Computer Supplies	484	186	12	200	200	200
535230	Small Tools and Equipment	3,221	2,706	3,055	1,550	1,550	1,645
535250	Building Supplies	272	73	0	100	0	0
535260	Gas and Oil	1,397	1,398	1,874	1,600	2,100	2,100
535270	Uniforms and Shoes	1,298	1,262	1,348	1,300	1,300	1,450
535420	Books and Publications	254	0	0	100	100	100
535450	Training and Education	1,200	796	0	800	824	1,500
TOTAL OPERATING EXPENDITURES		20,676	19,924	23,613	25,386	35,158	25,980
CAPITAL OUTLAY							
606400	Vehicles and Equipment	10,600	2,175	7,329	7,200	7,632	11,800
TOTAL CAPITAL OUTLAY		10,600	2,175	7,329	7,200	7,632	11,800
TOTAL CENTRAL GARAGE DIVISION		161,850	170,996	191,336	201,459	211,728	220,397

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

PUBLIC WORKS DEPARTMENT

PARKS AND RECREATION DIVISION

The Parks and Recreation Division is responsible for all maintenance and upkeep of the City parks and landscape areas of City properties. Responsibilities include trash removal at fourteen (14) parks, two (2) boat ramps and four (4) piers, landscaping and turf grass maintenance, planting and removal of trees, shrubs, and turf and annuals. Provides irrigation maintenance on all city properties, daily maintenance of eight (8) baseball/softball fields, four (4) football/soccer fields, ten (10) tennis courts (four clay courts) and median on US 1 and Schumann Drive. Also provides recreation programs at the Community Center, Skate Facility, along with Easter Egg Hunt and Halloween parade.

FISCAL YEAR 2006 ACCOMPLISHMENTS

- ✓ Hurricane Repairs: Fence around playground at Riverview Park and backstops at Barber Street Sports Complex.
- ✓ Monitored the construction of Splash Pad and restroom at Riverview Park.
- ✓ Added a new Special Needs playground at Friendship Park.
- ✓ Expanded recreation programs and improved Halloween parade and Easter Egg Hunt.
- ✓ Replaced old lighting at Barber Street Sports Complex.
- ✓ Continued quality maintenance and beautification in all Parks and City properties.

FISCAL YEAR 2007 GOALS AND OBJECTIVES

- Continue quality maintenance and beautification of existing parks.
- Rebuild racquetball courts at Schumann Park and replace scoreboards at Barber Street Sports Complex.
- Obtain Tree City USA status.

PERFORMANCE MEASURES

Performance Indicators	Actual 2003/2004	Actual 2004/2005	Projected 2005/2006	Projected 2006/2007
Large Park Areas	46 Acres	46 Acres	89 Acres	89 Acres
Sports Complex	14 Acres	14 Acres	14 Acres	14 Acres
City Grounds	7 Acres	7 Acres	7 Acres	8 Acres
Medians and Walkways	4 miles	5 miles	5 miles	5 miles

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR THE PARKS AND RECREATION DIVISION		
STAFFING		NATURE OF ACTIVITY
05/06	06/07	
70.00%	70.00%	<u>Parks</u> - Mow, weed, and edge 50 acres of park land and 9 park locations. Remove trash at all parks to maintain maximum cleanliness. Fertilization and chemical control of weeds and insects.
5.00%	5.00%	<u>Active Recreation</u> - Provide fitness gymnastic, yoga and tae kwon do programs at the Community Center.
2.50%	2.50%	<u>Playgrounds</u> - Repair and maintain equipment at 3 playground areas.
16.00%	16.00%	<u>Ballfields</u> - Fertilization and Pest Control, drag, rake, mow, remove trash, and maintain facilities at 8 organized-play fields to maintain a safe area of play.
5.00%	5.00%	<u>Landscaping</u> - Trimming, removal, and replacement of trees, plants and sod on all City properties.
1.50%	1.50%	<u>Structural Repairs and Irrigation</u> - Maintain, repair and/or replace buildings, structures and irrigation systems.
100.00%	100.00%	

PARKS AND RECREATION DIVISION BUDGET SUMMARY

The Fiscal Year 2006-2007 adopted budget for Parks & Recreation is \$1,057,256. This compares to the 2005-06 projected expenditures of \$1,024,685, an increase of \$32,571 or 3.2%.

	FY 03-04 Actual	FY 04-05 Actual	Amended FY 05-06 Budget	Projected FY 05-06 Expenditures	Adopted FY 06-07 Budget	Difference
Personal Services	\$ 598,667	\$ 683,705	\$ 779,861	\$ 760,637	\$ 773,383	\$ 12,746
Operating Expenses	146,284	311,700	173,235	207,548	220,873	13,325
Capital Outlay	24,088	69,716	56,500	56,500	63,000	6,500
Total	\$ 769,039	\$ 1,065,121	\$ 1,009,596	\$ 1,024,685	\$ 1,057,256	\$ 32,571

Fiscal Year 06-07 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2005-06 Projected Expenditures

	Difference
1. Personal Services - Net increase due to the elimination of the Recreation Leader position, an 18% increase in health insurance premium, a 5.5% increase for CWA employees per CWA Union Contract and exempt employees per the Management Benefit Package, and an increase in deferred compensation which is wage driven.	\$ 12,746
2. Operating Expenses - Net decrease mainly due to increase in other contractual services budget in FY 2006-07.	\$ 13,325
3. Capital Outlay - Decrease due to reduction in capital outlay request.	\$ 6,500

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

POSITION	PAY RANGE	GRADE	F/T/E POSITION YEARS			Projected Expenditure	Adopted Budget
			04-05	05-06	06-07	05-06	06-07
			Parks Superintendent	42,762 / 77,232	35EB	1.00	1.00
Parks Supervisor	28,613 / 51,678	25	1.00	1.00	1.00	38,500	40,500
Foreman	24,672 / 44,561	20	2.00	2.00	2.00	66,500	70,500
Maintenance Worker II	21,931 / 42,422	16	3.00	3.00	3.00	88,500	94,000
Maintenance Worker I	20,634 / 37,267	14	7.00	7.00	7.00	161,000	169,000
Recreation Supervisor	28,613 / 51,679	25	1.00	1.00	1.00	31,500	33,500
Recreation Leader (2)			0.00	1.00	0.00	15,000	-
Skate Park Attendants ⁽¹⁾			3.00	3.00	3.00	28,000	28,000
Recreation Aids ⁽¹⁾			1.50	1.50	1.50	15,000	15,000
Tennis Courts Attendants ⁽¹⁾			0.00	4.00	4.00	25,000	25,000
			19.50	24.50	23.50		
						\$ 521,100	\$ 530,500
						Overtime	6,000
						FICA Taxes	41,142
						Clothing Allowance	1,300
						Deferred Compensation	42,282
						Group Health Insurance Premium	94,344
						Dependant Health Ins Premium	19,793
						Employee Assistance Program	369
						Worker's Comp Insurance	37,653
						Total Personal Services	\$ 773,383

(1) Position years represents full time equivalent positions. For Recreation Aides, 1.50 equals three temporary part-time positions, or 1.50 full time equivalent positions. For Skate Park Attendants, 3.00 equals six temporary part-time positions. For Tennis Courts, 4.00 equals eight temporary part-time positions.

(2) Recreation Leader has been eliminated from Proposed Budget .

CAPITAL OUTLAY SCHEDULE

Description	EXPENDITURES PER FISCAL YEAR						TOTAL
	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	
Sign for garden club park	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000
Scoreboards replacement	35,000	-	-	-	-	-	35,000
Fence repairs	10,000	10,000	-	-	-	-	20,000
Truck replacement	15,000	-	16,000	16,000	-	-	47,000
Tractor	-	30,000	-	-	-	-	30,000
Mower replacement	-	20,000	20,000	-	-	-	40,000
New park	-	-	-	30,000	-	-	30,000
	\$ 63,000	\$ 60,000	\$ 36,000	\$ 46,000	\$ -	\$ -	205,000

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

PARKS AND RECREATION DIVISION

Code: 010057

Account Number	Description	FY 02/03 Actual	FY 03/04 Actual	FY 04/05 Actual	Amended FY 05/06 Budget	FY 05/06 Projected	FY 06/07 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	290,296	337,051	392,838	459,733	453,100	462,500
511300	Temporary Salaries	38,642	37,754	43,124	80,500	68,000	68,000
511400	Overtime	10,337	11,660	11,117	6,000	7,500	6,000
512100	FICA Taxes	25,177	28,209	31,987	41,886	40,537	41,142
512215	Clothing Allowance	1,175	1,000	1,283	1,300	1,300	1,300
512225	Deferred Compensation	25,814	31,087	35,274	42,035	41,571	42,282
512301	Group Health Insurance Premium	47,661	75,395	104,243	81,035	81,318	94,344
512305	Dependant Health Ins Premium	8,898	18,385	27,608	30,165	30,165	19,793
512309	Employee Assistance Program	267	294	336	346	369	369
512400	Worker's Comp Insurance	33,654	57,832	35,895	36,861	36,777	37,653
TOTAL PERSONAL SERVICES		481,921	598,667	683,705	779,861	760,637	773,383
OPERATING EXPENDITURES							
533400	Other Contractual Services	6,597	4,331	3,767	16,500	16,500	29,000
533415	Janitorial Services	0	0	0	0	16,317	17,360
533425	Contract Mowing Services	3,075	3,942	879	0	0	0
533430	Port-O-Let Services	0	0	3,194	0	1,242	0
534000	Travel and Per Diem	1,245	1,756	1,615	2,230	2,000	920
534101	Telephone	6,852	5,178	6,142	5,800	6,374	6,500
534105	Cellular Telephone	1,904	1,781	1,542	1,500	1,608	5,100
534110	Internet Services	0	77	78	75	43	43
534120	Postage	90	123	132	100	100	100
534310	Electric	32,078	42,741	34,320	45,000	51,326	55,000
534320	Water/Sewer	1,849	5,041	6,225	6,380	3,418	5,000
534380	Trash Pickup/Hauling, Etc.	2,867	983	1,607	1,000	3,770	2,000
534420	Equipment Leases	199	317	240	450	800	800
534620	R & M-Vehicles	2,351	3,346	3,165	3,000	1,960	3,000
534630	R & M - Office Equipment	0	0	176	0	598	900
534640	R & M - Operating Equipment	11,609	11,329	55,106	11,500	10,780	11,500
534650	R & M - Radios	451	94	44	400	400	0
534680	R & M - Irrigation Systems	2,642	1,389	6,185	1,500	2,478	2,500
534681	R & M - Fencing	29	15	1,303	500	500	0
534685	R & M - Grounds Maintenance	18,251	8,285	7,349	21,000	18,014	18,000
534686	R & M - Parks Facilities	9,516	19,192	131,604	12,000	22,000	10,000
534700	Printing and Binding	676	186	306	300	200	200
534830	Special Event Expense	0	0	2,494	2,500	2,826	3,000
534920	Legal Ads	0	0	0	0	118	0
535200	Departmental Supplies	4,470	5,120	3,224	1,800	2,726	3,000
535210	Computer Supplies	0	0	1,407	250	250	200
535220	Cleaning Supplies	478	184	15	300	300	300
535221	Fertilizer/Chemical Supplies	8,906	9,296	7,623	10,000	10,000	10,000
535230	Small Tools and Equipment	14,639	2,778	8,115	6,000	6,000	11,000
535260	Gas and Oil	10,701	11,450	17,722	15,000	17,400	18,000
535270	Uniforms and Shoes	4,349	5,280	4,040	5,500	5,500	5,500
535275	Safety Equipment	551	466	174	500	500	500
535410	Dues and Memberships	403	455	383	400	400	400
535420	Books and Publications	140	27	172	100	100	100
535450	Training and Education	977	1,122	1,352	1,650	1,000	950
TOTAL OPERATING EXPENDITURES		147,914	146,284	311,700	173,235	207,548	220,873
CAPITAL OUTLAY							
606400	Vehicles and Equipment	42,344	24,088	69,716	56,500	56,500	63,000
TOTAL CAPITAL OUTLAY		42,344	24,088	69,716	56,500	56,500	63,000
TOTAL PARKS AND RECREATION DIVISION		672,179	769,039	1,065,121	1,009,596	1,024,685	1,057,256

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

PUBLIC WORKS DEPARTMENT

CEMETERY DIVISION

The Cemetery Division is responsible for the maintenance, upkeep, and beautification of the Sebastian Cemetery that encompasses 9.34 acres of grass, trees, and hedges that are under a perpetual care clause purchased along with burial spaces by Sebastian residents. The staff is responsible for the location of burial sites for sales, internment, assistance in locating burial spaces of family members, friends, and staff from funeral homes and monument companies. Responsibilities also include record administration and adhering to ordinances, rules and regulations.

FISCAL YEAR 2006 ACCOMPLISHMENTS

- ✓ Installed benches at the Columbarium (ongoing).
- ✓ Provided professional care and maintenance of cemetery (on going).

FISCAL YEAR 2007 GOALS AND OBJECTIVES

- Continue beautifying Cemetery by expanding with new benches for Columbarium and replacing old ones.
- Continue to provide professional care and maintenance of cemetery.
- Install new columbarium (for niches) per approved Capital Improvement plan.

PERFORMANCE MEASURES

Performance Indicators	Actual 2003/2004	Actual 2004/2005	Projected 2005/2006	Projected 2006/2007
Cremains, including niches	29	35	30	31
Burials	51	41	46	46
Acres of property maintained	9.34	9.34	9.34	9.34
Operating cots per acre maintained	\$8,141	\$9,352	\$9,785	\$10,698

PROGRAM BUDGET DESCRIPTION FOR THE CEMETERY DIVISION		
STAFFING		NATURE OF ACTIVITY
05/06	06/07	
60.00%	60.00%	Cemetery Ground Maintenance - Maintain 9.34 acres of grounds through improved scheduling of mowing, trimming, and general cleanup. Assist with sales and locations of burial spaces and assist citizens and visitors in locating burial spaces of family members and friends. Removal and trimming of unsightly trees to enhance appearance and increase safety. Continue to apply chemicals and fertilizer to improve the overall appearance of the Cemetery. Perform beautification projects such as planting trees and bushes to enhance appearance.
10.00%	10.00%	Public Relations - Assist with sales and locations of burial spaces and assist citizens and visitors in locating burial spaces of family members and friends.
20.00%	20.00%	Administration - Assist in record keeping, bills processing, sales and products.
10.00%	10.00%	Burials - Markings for gravediggers, policing area for ants, checking flowers and parking cars.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

CEMETERY DIVISION BUDGET SUMMARY

The Fiscal Year 2006-2007 adopted budget for the Cemetery is \$166,824. This compares to the 2005-06 projected expenditures of \$152,317, a increase of \$14,507 or 9.5%.

	FY 03-04 Actual	FY 04-05 Actual	Amended FY 05-06 Budget	Projected FY 05-06 Expenditures	Adopted FY 06-07 Budget	Difference
Personal Services	\$ 109,575	\$ 112,515	\$ 113,731	\$ 113,713	\$ 112,067	\$ (1,646)
Operating Expenses	17,151	31,833	28,995	29,604	19,757	(9,847)
Capital Outlay	13,120	1,244	9,000	9,000	35,000	26,000
Total	\$ 139,846	\$ 145,592	\$ 151,726	\$ 152,317	\$ 166,824	\$ 14,507

Fiscal Year 06-07 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2005-06 Projected Expenditures

	Difference
1. Personal Services - Net decrease due to the retirement of a long time employee in FY 05-06, an 18% increase in health insurance premium, a 5.5% increase for CWA employees per CWA Union Contract, and an increase in deferred compensation which is wage driven.	\$ (1,646)
2. Operating Expenses - Net decrease due to hurricane repairs in FY 2005-06.	\$ (9,847)
3. Capital Outlay - Increase due to the change in capital outlay request. All capital outlay items are funded by Cemetery Trust Fund.	\$ 26,000

PERSONAL SERVICES SCHEDULE

CEMETERY DIVISION

<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>F/T/E POSITION YEARS</u>			<u>Projected Expenditure</u>	<u>Adopted Budget</u>
			<u>04-05</u>	<u>05-06</u>	<u>06-07</u>	<u>05-06</u>	<u>06-07</u>
Cemetery Supervisor	31,546 / 56,976	25C	1.00	1.00	1.00	\$ 49,500	\$ 51,300
Maintenance Worker I	20,634 / 37,267	14	1.00	1.00	1.00	30,500	25,900
			2.00	2.00	2.00	\$ 80,000	\$ 77,200
						Overtime 900	900
						FICA Taxes 6,204	5,990
						Clothing Allowance 200	200
						Deferred Compensation 7,281	7,029
						Group Health Insurance Premium 10,240	11,838
						Dependant Health Ins Premium 2,787	2,787
						Employee Assistance Program 46	46
						Worker's Comp Insurance 6,055	6,077
						\$ 113,713	\$ 112,067

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

CAPITAL OUTLAY SCHEDULE

<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>						<u>TOTAL</u>
	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	
Columbariums	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000
Block retaining wall		46,943					46,943
	<u>\$ 35,000</u>	<u>\$ 46,943</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 81,943</u>

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

CEMETERY DIVISION

Code: 010059

Account Number	Description	FY 02/03 Actual	FY 03/04 Actual	FY 04/05 Actual	Amended FY 05/06 Budget	FY 05/06 Projected	FY 06/07 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	64,652	71,820	73,112	80,000	80,000	77,200
511400	Overtime	768	819	1,170	900	900	900
512100	FICA Taxes	4,783	5,239	5,645	6,204	6,204	5,990
512215	Clothing Allowance	200	200	200	200	200	200
512225	Deferred Compensation	5,888	6,516	6,938	7,299	7,281	7,029
512301	Group Health Insurance Premium	8,831	12,623	15,554	10,240	10,240	11,838
512305	Dependant Health Ins Premium	2,892	4,143	3,360	2,787	2,787	2,787
512309	Employee Assistance Program	46	42	46	46	46	46
512400	Worker's Comp Insurance	6,769	8,173	6,490	6,055	6,055	6,077
TOTAL PERSONAL SERVICES		94,829	109,575	112,515	113,731	113,713	112,067
OPERATING EXPENDITURES							
533415	Janitorial Services	0	0	0	0	1,890	2,010
534101	Telephone	762	1,036	1,440	1,400	1,400	1,375
534110	Internet Access	1,058	351	597	600	600	600
534310	Electric	1,433	1,723	1,212	1,325	1,630	1,870
534610	R & M - Buildings	428	0	4,245	200	584	200
534620	R & M-Vehicles	504	56	11	200	200	200
534630	R & M - Office Equipment	0	0	31	100	100	400
534640	R & M-Operating Equipment	2,274	2,535	3,392	3,900	3,900	2,350
534650	R & M-Radios	0	84	0	285	285	285
534685	R & M - Grounds Maintenance	3,990	3,499	13,857	15,700	12,780	3,122
535200	Departmental Supplies	3,507	3,098	3,520	2,450	2,450	3,100
535210	Computer Supplies	143	59	12	100	100	100
535220	Cleaning Supplies	287	65	217	100	150	220
535230	Small Tools and Equipment	1,363	2,512	704	530	530	700
535260	Gas and Oil	865	1,233	1,539	1,000	1,800	2,000
535270	Uniforms and Shoes	698	607	678	760	760	760
535275	Safety Equipment	124	98	133	100	200	200
535410	Dues and Memberships	195	195	245	245	245	245
535420	Books and Publications	32	0	0	0	0	20
TOTAL OPERATING EXPENDITURES		17,761	17,151	31,833	28,995	29,604	19,757
CAPITAL OUTLAY							
606400	Vehicles and Equipment	1,060	13,120	1,244	9,000	9,000	35,000
TOTAL CAPITAL OUTLAY		1,060	13,120	1,244	9,000	9,000	35,000
TOTAL CEMETERY DIVISION		113,650	139,846	145,592	151,726	152,317	166,824

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

PUBLIC WORKS DEPARTMENT

BUILDING MAINTENANCE DIVISION

The Building Maintenance Division is responsible for the maintenance and repair for all city buildings and facilities and the supervision of contractors/vendors to ensure contractual obligations are fulfilled. The division also provides miscellaneous janitorial services and support to all community activities as well as all departments such as moving office equipment and furniture.

FISCAL YEAR 2006 ACCOMPLISHMENTS

- ✓ Completed all Hurricane Frances, Jeanne, and Wilma facility related damages.
- ✓ Renovated football field restrooms
- ✓ Cleaned all buildings at the City hall complex.
- ✓ Supported and assisted other departments and divisions with repairs.
- ✓ Supervised outside contractors on various jobs within the City.
- ✓ Facilitated the move for Public Works Department, Engineering Department, and Airport Department to the new airport administration building.

FISCAL YEAR 2007 GOALS AND OBJECTIVES

- Continue to maintain all city buildings.
- Continue to provide courteous services to all city departments and community activities.

PERFORMANCE MEASURES

Performance Indicators	Actual 2003/2004	Actual 2004/2005	Projected 2005/2006	Projected 2006/2007
Number of facility and sites maintained	39	43	43	44
Total square footage maintained	105,328	160,328	160,328	169,769
Total number of work orders completed	350	600	600	350
Cost per square foot maintained *	N/A	\$2.93	\$0.99	\$0.99

* The higher cost per square foot maintained for FY 2004/05 is due to hurricane repairs.

PROGRAM BUDGET DESCRIPTION FOR THE BUILDING MAINTENANCE DIVISION		
STAFFING		NATURE OF ACTIVITY
05/06	06/07	
80.00%	75.00%	<u>Property Maintenance</u> - Provide continuous maintenance and repair to all City buildings and facilities. These maintenance and repair activities are in the following disciplines: <u>Design/Construction, Electrical, Painting, Plumbing, Cabinetry, Carpentry, and General</u>
10.00%	15.00%	<u>General Administration</u> - Supervise City facility contractors to ensure contractual obligations enforced. Provide general administrative duties to ensure overall efficient operation of City owned facilities and the preparation of annual division budget.
10.00%	10.00%	<u>Janitorial Services</u> - Perform duties such as supporting community activities, moving offices furniture, and providing janitorial services for all City facilities
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

BUILDING MAINTENANCE DIVISION BUDGET SUMMARY

The Fiscal Year 2006-2007 adopted budget for the Building Maintenance is \$167,515. This compares to the 2005-06 projected expenditures of \$159,269, a increase of \$8,246 or 5.2%.

	FY 03-04 Actual	FY 04-05 Actual	Amended FY 05-06 Budget	Projected FY 05-06 Expenditures	Adopted. FY 06-07 Budget	Difference
Personal Services	N/A	\$ 141,221	\$ 94,983	\$ 88,386	\$ 98,510	\$ 10,124
Operating Expenses	N/A	329,791	128,985	70,883	69,005	(1,878)
Capital Outlay	N/A	-	-	-	-	-
Total	N/A	\$ 471,012	\$ 223,968	\$ 159,269	\$ 167,515	\$ 8,246

Fiscal Year 06-07 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2005-06 Projected Expenditures

	Difference
increase for CWA employees per CWA Union Contract, and an increase in deferred compensation which is wage driven.	\$ 10,124

2. Operating Expenses - Net decrease due to hurricane repairs in FY 2005-06.	\$ (1,878)
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PERSONAL SERVICES SCHEDULE

BUILDING MAINTENANCE

<u>POSITION</u>	<u>PAY</u> <u>RANGE</u>	<u>GRADE</u>	<u>F/T/E</u> <u>POSITION YEARS</u>			<u>Projected</u> <u>Expenditure</u>	<u>Adopted</u> <u>Budget</u>
			<u>04-05</u>	<u>05-06</u>	<u>06-07</u>	<u>05-06</u>	<u>06-07</u>
Building Maintenance Supervisor	30,044 / 54,263	25B	1.00	1.00	1.00	\$ 34,200	\$ 38,500
Maintenance Worker II	21,931 / 39,610	16	2.00	1.00	1.00	19,000	24,000
			3.00	2.00	2.00	\$ 53,200	\$ 62,500
		Overtime				6,000	6,000
		FICA Taxes				4,544	5,256
		Clothing Allowance				200	200
		Deferred Compensation				5,346	6,183
		Group Health Insurance Premium				10,083	11,753
		Dependant Health Ins Premium				5,412	2,355
		Employee Assistance Program				46	46
		Worker's Comp Insurance				3,555	4,217
		Total Personal Services				\$ 88,386	\$ 98,510

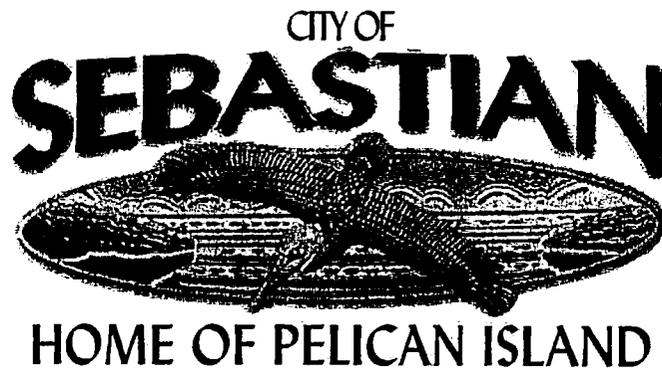
CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

BUILDING MAINTENANCE DIVISION

Code: 010056

Account <u>Number</u>	<u>Description</u>	FY 02/03 <u>Actual</u>	FY 03/04 <u>Actual *</u>	FY 04/05 <u>Actual</u>	Amended FY 05/06 <u>Budget</u>	FY 05/06 <u>Projected</u>	FY 06/07 <u>Adopted Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	104,188	N/A	85,207	58,580	53,200	62,500
511400	Overtime	8,420	N/A	5,411	6,000	6,000	6,000
512100	FICA Taxes	8,081	N/A	6,667	4,940	4,544	5,256
512215	Clothing Allowance	300	N/A	300	200	200	200
512225	Deferred Compensation	10,135	N/A	8,144	5,812	5,346	6,183
512301	Group Health Insurance Premium	17,570	N/A	21,752	10,111	10,083	11,753
512305	Dependant Health Ins Premium	5,581	N/A	7,037	5,412	5,412	2,355
512309	Employee Assistance Program	92	N/A	61	46	46	46
512400	Worker's Comp Insurance	9,338	N/A	6,642	3,882	3,555	4,217
TOTAL PERSONAL SERVICES		163,705	N/A	141,221	94,983	88,386	98,510
OPERATING EXPENDITURES							
533400	Other Contractual Services	735	N/A	60	4,650	4,650	4,800
533415	Janitorial Services	0	N/A	43,924	67,200	9,600	10,215
533420	Pest/Weed Control	1,295	N/A	1,469	2,400	2,400	3,000
534101	Telephone	3	N/A	67	29	250	250
534105	Cellular Telephone	897	N/A	554	1,553	575	960
534110	Internet Services	0	N/A	8	0	42	42
534420	Equipment Leases	0	N/A	0	0	1,280	1,350
534610	R & M - Buildings	27,554	N/A	265,175	34,965	36,000	30,000
534620	R & M-Vehicles	332	N/A	4,128	500	500	700
534630	R & M - Office Equipment	0	N/A	0	0	0	300
534640	R & M-Operating Equipment	335	N/A	33	400	400	400
534650	R & M-Radios	129	N/A	0	100	0	0
534920	Legal Ads	0	N/A	0	0	117	0
535200	Departmental Supplies	1,055	N/A	986	3,250	1,500	1,500
535210	Computer Supplies	0	N/A	0	0	0	150
535220	Cleaning Supplies	8,265	N/A	9,471	7,500	8,500	9,500
535230	Small Tools and Equipment	3,801	N/A	760	1,500	1,500	1,500
535250	Building Supplies	2,212	N/A	1,432	1,500	1,500	2,000
535260	Gas and Oil	1,767	N/A	1,085	2,600	1,500	1,500
535270	Uniforms and Shoes	1,354	N/A	639	538	269	538
535275	Safety Equipment	0	N/A	0	300	300	300
TOTAL OPERATING EXPENDITURES		59,186	N/A	329,791	128,985	70,883	69,005
CAPITAL OUTLAY							
606400	Vehicles and Equipment	3,800	N/A	0	0	0	0
TOTAL CAPITAL OUTLAY		3,800	N/A	0	0	0	0
TOTAL BUILDING MAINTENANCE		226,691	N/A	471,012	223,968	159,269	167,515

*The Building Maintenance Division was combined with the Road & Maintenance Division for FY 2003/04, therefore the information is not available.



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CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

GENERAL FUND – NON-DEPARTMENTAL

This budget account includes costs not related to specific departmental service objectives or programs. Funding is specifically provided for General Liability Insurance, Florida League of Cities membership, and a contingency account for unanticipated expenditures.

The largest category of expenditures in this budget is for payments for general property and casualty liability insurance premium, payment to Community Redevelopment Agency for tax increment revenue, and general government utilities.

NON-DEPARTMENTAL BUDGET SUMMARY

The Fiscal Year 2006-2007 adopted budget for Non-departmental is \$1,150,380. This compares to the 2005-06 projected expenditures of \$1,798,686, a decrease of \$648,380 or 36%.

	FY 03-04 Actual	FY 04-05 Actual	Amended FY 05-06 Budget	Projected FY 05-06 Expenditures	Adopted FY 06-07 Budget	Difference
Personal Services	\$ 9,188	\$ 8,135	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Operating Expenses	563,153	573,987	676,562	649,397	936,152	286,755
Non-Operating	6,500	-	963,429	1,139,289	204,228	(935,061)
Total	\$ 578,841	\$ 582,122	\$ 1,649,991	\$ 1,798,686	\$ 1,150,380	\$ (648,306)

Fiscal Year 2006-07 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2005-06 Projected Expenditures:

	Difference
1. Personal Services - No change from prior year.	\$ -
2. Operating Expenses - Increase mainly due to the increase in property and casualty liability insurance premium and payment to Community Redevelopment Agency (CRA) due to property value increases in the CRA area.	\$ 286,755
3. Non-Operating Expenses - Decrease due to the amount transferred to Building Department in FY 2005-06 budget.	\$ (935,061)

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

NON-DEPARTMENTAL

Code: 010099

Account <u>Number</u>	<u>Description</u>	<u>FY 02/03</u> <u>Actual</u>	<u>FY 03/04</u> <u>Actual</u>	<u>FY 04/05</u> <u>Actual</u>	<u>Amended</u> <u>FY 05/06</u> <u>Budget</u>	<u>FY 05/06</u> <u>Projected</u>	<u>FY 06/07</u> <u>Adopted</u> <u>Budget</u>
PERSONAL SERVICES							
512500	Unemployment	8,254	9,188	8,135	10,000	10,000	10,000
TOTAL PERSONAL SERVICES		26,128	9,188	8,135	10,000	10,000	10,000
OPERATING EXPENDITURES							
533100	Professional Services	3,500	0	2,580	2,500	3,250	3,500
533120	Consultants	50,103	93,622	0	26,392	26,392	0
533400	Other Contractual Services	0	922	45,562	1,000	1,000	1,000
533425	Contract Mowing Services	910	4,160	7,477	2,500	4,800	5,000
533426	Code Enforcement Lot Cleaning	0	0	1,900	0	0	0
534101	Telephone	19,258	3,641	4,797	4,738	2,500	2,500
534120	Postage	5,834	5,918	5,676	6,200	6,000	6,000
534310	Electric	18,376	21,635	49,649	52,000	73,000	75,000
534320	Water/Sewer	2,764	6,116	4,536	4,600	4,300	4,300
534500	Insurance	128,165	229,574	217,304	313,230	275,000	475,000
534610	R&M Building	0	0	0	0	420	0
534620	R&M Vehicles	0	0	(7,435)	0	60	0
534630	R&M Office equipment	0	0	405	0	0	0
534700	Printing and Binding	8,911	9,346	9,652	9,296	8,708	9,143
534805	4th of July	20,075	19,198	19,682	19,000	19,000	19,000
534815	Brick Paving	3,318	645	1,086	1,000	1,000	1,000
534825	Advertising Expenditures	4,586	3,488	5,585	5,000	5,000	5,000
534830	Special Events Expense	4,883	4,130	8,613	8,000	8,000	8,000
534835	Special Employee Events	2,542	1,613	2,755	3,000	3,000	3,000
534944	Supplies-PS Empl Exp Fund	1,719	1,827	991	3,350	3,350	3,350
534945	Supplies-General Empl Exp Fund	2,902	2,266	4,734	3,000	3,000	3,000
534980	PMT-Riverfront Redevelop Fund	104,157	136,705	160,753	191,770	178,786	289,762
535200	Departmental Supplies	3,829	4,686	5,727	4,000	4,000	4,000
535210	Computer Supplies	22,192	0	1,749	0	170	0
535260	Gas and Oil	0	0	0	0	64	0
535410	Dues and Memberships	1,543	1,664	1,736	1,736	1,919	1,919
535420	Books and Publications	0	250	78	250	78	78
535454	PBA Tuition Reimb Plan	2,452	0	1,375	1,500	1,500	1,500
535455	CWA Tuition Reimb Plan	0	0	0	500	500	500
535690	Other Human Services	0	0	5,685	0	0	0
535710	Non-Ad Valorem Tax	11,801	11,747	11,335	12,000	14,600	14,600
TOTAL OPERATING EXPENSES		423,820	563,153	573,987	676,562	649,397	936,152
NON-OPERATING							
909132	Trfr to CIP Fund 320	0	0	0	0	0	80,000
909139	Trfr to Fund 390 Facility Improvements	0	6,500	0	0	0	0
909480	Trfr to Fund 480 Building	0	0	0	802,490	1,139,289	0
909901	Contingency	0	0	0	160,939	0	124,228
TOTAL NON-OPERATING		284,000	6,500	0	963,429	1,139,289	204,228
TOTAL NON-DEPARTMENTAL		734,148	578,841	582,122	1,649,991	1,798,686	1,150,380

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of revenue sources (other than Major Capital Projects) that are legally required to be spent for specific purposes. These Special Revenue Funds include the following:

Local Option Gas Tax Fund (LOGT)	\$ 765,000
Discretionary Sales Tax Fund (DST)	3,240,300
Recreation Impact Fee Fund	405,000
Stormwater Utility Fund	1,298,676
Law Enforcement Forfeiture Fund	11,500
G.R.E.A.T. Program Fund	<u>10,000</u>
TOTAL	<u><u>\$ 5,730,476</u></u>

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

LOCAL OPTION GAS TAX

The local option gas tax is a six-cent per gallon tax levied by Indian River County. The tax funds are distributed to participating cities within the County on a percentage basis determined by the City's population and amount of annual transportation-type expenditures. The funds can be used for payment of debt service on loans and bonds issued to finance acquisition and construction of roads, as well as road maintenance and signage.

High fuel costs and change in consumer driving pattern have contributed to the lower than projected revenues for FY 2005-06. The 2006-2007 allocation for the City of Sebastian is estimated at \$720,000. The estimate is based on area population and City's transportation expenditures.

LOCAL OPTION GAS TAX FUND REVENUE

Code: 120010

Account Number	Description	FY 02/03 Actual	FY 03/04 Actual	FY 04/05 Actual	Amended FY 05/06 Budget	FY 05/06 Projected	FY 06/07 Adopted Budget
TAXES							
312400	Local Option Gas Tax	675,554	722,828	747,418	760,000	720,000	720,000
TOTAL TAXES		675,554	722,828	747,418	760,000	720,000	720,000
MISCELLANEOUS REVENUE							
331900	Federal Grant - FEMA	0	13,426	113,102	0	0	0
331902	Federal Grant - FHWA	0	0	28,425	0	0	0
334100	State Grant - DCA	0	746	6,207	0	0	0
334492	FDOT Lighting Agreement	1,755	6,914	16,036	0	0	0
361100	Interest Income	(406)	0	2,902	0	9,000	10,000
361105	SBA Interest Earnings	11,168	12,447	25,032	12,000	30,000	35,000
TOTAL MISCELLANEOUS REVENUE		12,517	33,533	191,704	12,000	39,000	45,000
NON-REVENUE SOURCES							
389991	Appropriation From PY Fund Balance	0	0	0	39,429	0	0
TOTAL NON-REVENUE SOURCES		0	0	0	39,429	0	0
TOTAL LOCAL OPTION GAS TAX		688,071	756,361	939,122	811,429	759,000	765,000

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

LOCAL OPTION GAS TAX FUND EXPENDITURES Code: 120051

Account Number	Description	FY 02/03 <u>Actual</u>	FY 03/04 <u>Actual</u>	FY 04/05 <u>Actual</u>	Amended FY 05/06 <u>Budget</u>	FY 05/06 <u>Projected</u>	FY 06/07 Adopted <u>Budget</u>
OPERATING EXPENDITURES							
533452	Maintenance	0	0	0	15,000	15,000	0
534315	Public Lighting	147,750	164,177	165,762	166,000	166,000	174,300
534505	Railroad Crossing Insurance	2,820	0	0	3,899	3,899	3,899
534695	Railroad Crossing Maintenance	48,159	4,230	4,230	4,230	4,230	4,230
535310	Road Materials and Supplies	17,775	0	0	0	783	0
535380	Signalization Supplies	33,778	36,304	153,290	22,300	20,000	20,000
TOTAL OPERATING EXPENDITURES		250,282	204,711	323,282	211,429	209,912	202,429
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	2,172	3,600	0	0	0
TOTAL CAPITAL OUTLAY		0	2,172	3,600	0	0	0
DEBT SERVICE							
707105	Principal - Paving Loan	187,911	196,283	205,027	214,121	214,121	223,646
707205	Interest - Paving Loan	112,088	103,717	94,973	85,879	85,879	76,354
TOTAL DEBT SERVICE		299,999	300,000	300,000	300,000	300,000	300,000
NON-OPERATING							
909101	Trfr to General Fund 001	0	61,672	0	0	0	0
909133	Trfr to Transp Impr Fund 330	150,000	150,000	240,000	300,000	300,000	262,571
TOTAL NON-OPERATING		150,000	211,672	240,000	300,000	300,000	262,571
TOTAL LOCAL OPTION GAS TAX		700,281	718,555	866,882	811,429	809,912	765,000

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

DISCRETIONARY SALES TAX

The discretionary sales tax is a seventh-cent or an additional one-cent sales tax levied by Indian River County. The tax funds are distributed to participating cities within the County on a percentage basis determined by the City's population. The funds can be used to finance, plan, and construct infrastructure, land acquisition for recreation or preservation, and land improvement.

The 2006-2007 allocation for the City of Sebastian is estimated at \$3,127,000. This represents a 13.7% increase over the 2005-2006 estimated projection of \$2,750,000. The increase in area population and consumer spending has contributed to the increase in revenue projection.

This revenue source is has been extended by referendum vote to December 31, 2019.

DISCRETIONARY SALES TAX FUND REVENUE

Code: 130010

<u>Account Number</u>	<u>Description</u>	<u>FY 02/03 Actual</u>	<u>FY 03/04 Actual</u>	<u>FY 04/05 Actual</u>	<u>Amended FY 05/06 Budget</u>	<u>FY 05/06 Projected</u>	<u>FY 06/07 Adopted Budget</u>
TAXES							
312600	Discretionary Sales Tax	1,925,206	2,180,913	2,713,567	2,500,000	2,750,000	3,127,000
TOTAL TAXES		1,925,206	2,180,913	2,713,567	2,500,000	2,750,000	3,127,000
MISCELLANEOUS REVENUE							
361100	Interest Income	2,089	0	2,616	0	30,000	33,300
361105	SBA Interest Earnings	23,340	15,976	53,610	25,000	75,000	80,000
TOTAL MISCELLANEOUS REVENUE		25,429	15,976	56,226	25,000	105,000	113,300
NON-REVENUE SOURCES							
389991	Appropriation From PY Fund Balance	0	0	0	0	0	0
TOTAL NON-REVENUE SOURCES		0	0	0	0	0	0
TOTAL DISCRETIONARY SALES TAX		1,950,635	2,196,889	2,769,793	2,525,000	2,855,000	3,240,300

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

DISCRETIONARY SALES TAX FUND EXPENDITURES

Code: 130051

Account Number	Description	FY 02/03 Actual	FY 03/04 Actual	FY 04/05 Actual	Amended FY 05/06 Budget	FY 05/06 Projected	FY 06/07 Adopted Budget
NON-OPERATING							
909101	Interfund Trfr to 001 - GF	370,919	198,162	279,013	240,250	240,250	272,800
909123	Interfund Trfr to 230-Series 2003 DSF	389,390	842,702	793,314	1,032,844	1,032,844	1,033,207
909131	Trfr to Capital Projects Fund 310	234,332	154,693	154,693	454,693	454,693	1,534,293
909132	Trfr to CIP Fund 320	335,000	434,000	40,000	0	0	0
909133	Trfr to Transp Impr Fund 330	630,924	330,000	310,000	0	0	400,000
909139	Trfr to Facility Improvement Fund 390	0	0	200,000	0	0	0
909145	Trfr to Fund 455 AP	250,000	175,000	106,500	0	0	0
909990	Unappropriated	0	0	0	797,213	0	0
TOTAL NON-OPERATING		2,210,565	2,134,557	1,883,520	2,525,000	1,727,787	3,240,300
TOTAL DISCRETIONARY SALES TAX		2,210,565	2,134,557	1,883,520	2,525,000	1,727,787	3,240,300

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

RECREATION IMPACT FEE FUND

The Recreation Impact Fee was established to enable the City to allow growth and development to proceed in the City in compliance with the adopted Comprehensive Plan, and to regulate growth and development so as to require growth and development to share in the burden of growth by paying its pro rata share for the reasonably anticipated expansion costs of the recreational system improvements. Additionally, the City through impact fees seeks to provide an equitable, fair share basis for new and expanded recreational facilities concurrent with the impact and needs generated by new development. (Ordinance O-01-15)

RECREATION IMPACT FEE FUND REVENUE

Code: 160010

Account <u>Number</u>	<u>Description</u>	FY 02/03 <u>Actual</u>	FY 03/04 <u>Actual</u>	FY 04/05 <u>Actual</u>	Amended FY 05/06 <u>Budget</u>	FY 05/06 <u>Projected</u>	FY 06/07 Adopted <u>Budget</u>
MISCELLANEOUS REVENUE							
361100	Interest Income	1,918	3,330	3,872	0	20,000	20,000
361105	SBA Interest Earnings	5,457	5,659	15,610	12,000	25,000	25,000
363270	Recreation Impact Fee	395,850	557,700	385,775	360,000	360,000	360,000
TOTAL MISCELLANEOUS REVENUE		403,225	566,689	405,257	372,000	405,000	405,000
TOTAL RECREATION IMPACT FEE		403,225	566,689	405,257	372,000	405,000	405,000

RECREATION IMPACT FEE FUND EXPENDITURES

Code: 160051

Account <u>Number</u>	<u>Description</u>	FY 02/03 <u>Actual</u>	FY 03/04 <u>Actual</u>	FY 04/05 <u>Actual</u>	Amended FY 05/06 <u>Budget</u>	FY 05/06 <u>Projected</u>	FY 06/07 Adopted <u>Budget</u>
NON-OPERATING							
909132	Trfr to CIP Fund 320	190,000	137,927	335,121	245,000	245,000	70,000
909990	Unappropriated	0	0	0	127,000	0	335,000
TOTAL NON-OPERATING		190,000	137,927	335,121	372,000	245,000	405,000
TOTAL RECREATION IMPACT FEE		190,000	137,927	335,121	372,000	245,000	405,000

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

STORMWATER UTILITY FUND

The Stormwater Utility Fund was established by the City to provide a dedicated funding source for the purpose of managing the City's stormwater system, to prepare, construct and manage betterments and improvements to the stormwater system, regulate the use of the stormwater system, and perform routine maintenance and minor improvements. The Stormwater Utility Fee is based upon a single residential ERU in the amount of \$4.00 per month, or \$48.00 per year. (Ordinance O-01-16)

STORMWATER UTILITY FUND REVENUE

Code: 163010

Account <u>Number</u>	<u>Description</u>	<u>FY 02/03 Actual</u>	<u>FY 03/04 Actual</u>	<u>FY 04/05 Actual</u>	<u>Amended FY 05/06 Budget</u>	<u>FY 05/06 Projected</u>	<u>FY 06/07 Adopted Budget</u>
MISCELLANEOUS REVENUE							
361100	Interest Income	16,126	8,413	3,164	3,000	25,000	25,000
361105	SBA Interest Earnings	8,082	12,692	29,895	26,000	60,000	60,000
361150	Other Interest	317	408	941	1,200	1,200	1,200
363630	Stormwater Utility Fee	728,393	757,712	758,887	804,980	804,980	820,000
389991	Appropriation from prior year fund balance	0	0	0	0	0	392,476
TOTAL MISCELLANEOUS REVENUE		752,918	779,225	792,887	835,180	891,180	1,298,676
TOTAL STORMWATER UTILITY		752,918	779,225	792,887	835,180	891,180	1,298,676

STORMWATER UTILITY FUND EXPENDITURES

Code: 163051

Account <u>Number</u>	<u>Description</u>	<u>FY 02/03 Actual</u>	<u>FY 03/04 Actual</u>	<u>FY 04/05 Actual</u>	<u>Amended FY 05/06 Budget</u>	<u>FY 05/06 Projected</u>	<u>FY 06/07 Adopted Budget</u>
OPERATING EXPENDITURES							
533100	Professional Services	0	7,000	1,789	3,500	3,500	3,500
533411	Permit Fees	0	5,325	0	0	0	0
534120	Postage	221	125	0	0	0	0
534955	Refunds	8,767	0	0	0	0	0
535200	Departmental Supplies	0	600	0	0	0	0
TOTAL OPERATING EXPENDITURES		8,988	13,050	1,789	3,500	3,500	3,500
NON-OPERATING							
909101	Interfund Trfr to 001 - GF	145,322	154,556	160,996	394,112	394,112	421,346
909263	Interfund Trfr to Fund 263	0	209,387	441,675	437,568	437,568	437,273
909363	Interfund Trfr to SIF Fund 363	10,160	0	142,790	0	0	436,557
TOTAL NON-OPERATING		155,482	363,943	745,461	831,680	831,680	1,295,176
TOTAL STORMWATER UTILITY		164,470	376,993	747,250	835,180	835,180	1,298,676

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

LAW ENFORCEMENT FORFEITURE FUND

The Law Enforcement Forfeiture Fund is established pursuant to Section 932.705 for reporting revenues associated with seized or forfeited property by the Police Department under the Florida Contraband Forfeiture Act as well as expenditures related to funding equipment purchases for law enforcement purposes, matching funds for Federal Grants, and to support Drug Treatment Programs, Drug Prevention Programs, School Resource Officer Program, Crime Prevention, or Safe Neighborhood Programs.

LAW ENFORCEMENT FORFEITURE FUND REVENUE

Code: 190010

Account Number	Description	FY 02/03 Actual	FY 03/04 Actual	FY 04/05 Actual	Amended FY 05/06 Budget	FY 05/06 Projected	FY 06/07 Adopted Budget
FINES AND FORFEITS							
351200	Confiscated Property	3,000	10,130	7,604	5,000	13,000	8,000
TOTAL FINES AND FORFEITS		3,000	10,130	7,604	5,000	13,000	8,000
MISCELLANEOUS REVENUE							
361100	Interest Income	(30)	1	320	0	1,000	1,000
365000	Sale of Surplus	805	717	265	0	550	0
366000	Contributions and Donations	6,110	6,816	2,363	5,000	2,500	2,500
TOTAL MISCELLANEOUS REVENUE		6,885	7,534	2,948	5,000	4,050	3,500
TOTAL LAW ENFORCEMENT FORFEITURE		9,885	17,664	10,552	10,000	17,050	11,500

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

LAW ENFORCEMENT FORFEITURE FUND EXPENDITURES

Code: 190051

<u>Account Number</u>	<u>Description</u>	<u>FY 02/03 Actual</u>	<u>FY 03/04 Actual</u>	<u>FY 04/05 Actual</u>	<u>Amended FY 05/06 Budget</u>	<u>FY 05/06 Projected</u>	<u>FY 06/07 Adopted Budget</u>
OPERATING EXPENDITURES							
534966	D.A.R.E. Expenditures	2,304	2,319	6,753	2,500	2,500	4,000
535380	Departmental Supplies	6,642	7,437	1,502	7,500	7,500	7,500
535450	Training & Education	540	0	927	0	0	0
TOTAL OPERATING EXPENDITURES		9,486	9,756	9,182	10,000	10,000	11,500
CAPITAL OUTLAY							
606400	Vehicles and Equipment	9,595	1,203	0	0	0	0
TOTAL CAPITAL OUTLAY		9,595	1,203	0	0	0	0
NON-OPERATING							
708199	Other Grants & Aids	500	0	0	0	0	0
TOTAL NON-OPERATING		500	0	0	0	0	0
TOTAL LAW ENFORCEMENT FORFEITURE		19,581	10,959	9,182	10,000	10,000	11,500

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

G.R.E.A.T. PROGRAM FUND

The Gang Resistance Education and Training (G.R.E.A.T.) Program is designed to help children set goals for themselves, resist pressures, learn how to resolve conflict without violence, and understand how gangs and youth violence impact the quality of their lives. G.R.E.A.T. students discover for themselves the ramifications of gang youth through structured exercises and interactive approaches to learning.

G.R.E.A.T. PROGRAM FUND REVENUE

Code: 191010

Account <u>Number</u> <u>Description</u>	FY 02/03 <u>Actual</u>	FY 03/04 <u>Actual</u>	FY 04/05 <u>Actual</u>	Amended FY 05/06 <u>Budget</u>	FY 05/06 <u>Projected</u>	FY 06/07 Adopted <u>Budget</u>
INTERGOVERNMENTAL REVENUE						
331207 G.R.E.A.T. Grant Revenue	8,704	11,104	10,654	9,894	9,894	10,000
TOTAL INTERGOVERNMENTAL REVENUE	8,704	11,104	10,654	9,894	9,894	10,000
MISCELLANEOUS REVENUE						
361100 Interest Income	(8)	0	11	0	50	0
366000 Contributions and Donations	200	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUE	192	0	11	0	50	0
TOTAL G.R.E.A.T. PROGRAM	8,896	11,104	10,665	9,894	9,944	10,000

G.R.E.A.T. PROGRAM FUND EXPENDITURES

Code: 191051

Account <u>Number</u> <u>Description</u>	FY 02/03 <u>Actual</u>	FY 03/04 <u>Actual</u>	FY 04/05 <u>Actual</u>	Amended FY 05/06 <u>Budget</u>	FY 05/06 <u>Projected</u>	FY 06/07 Adopted <u>Budget</u>
OPERATING EXPENDITURES						
534000 Travel and Per Diem	0	0	0	0	0	0
534967 G.R.E.A.T. Expenditures	9,529	10,279	10,663	9,894	9,894	10,000
TOTAL OPERATING EXPENDITURES	9,529	10,279	10,663	9,894	9,894	10,000
TOTAL G.R.E.A.T. PROGRAM	9,529	10,279	10,663	9,894	9,894	10,000

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

Debt Service Funds are used to account for the accumulation of pledged funds that are legally restricted to pay the city's general government bonded debt obligations. These Debt Service Funds include the following:

- Discretionary Sales Surtax Revenue Bonds Debt Service Fund
- Stormwater Utility Revenue Bonds Debt Service Fund

The City currently has no plan for future debt. Detailed debt service payment schedule is located on page 235 to page 239 in the schedules section of this document.

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

DISCRETIONARY SALES SURTAX REVENUE BONDS DEBT SERVICE FUND

This debt service fund is used to record debt service payments associated with the Discretionary Sales Surtax Revenue Bonds, Series 2003 and Series 2003A. The discretionary sales tax backed revenue bonds are for fifteen (15) years. The outstanding debt for this fund is \$9,825,000 as of September 30, 2006.

DISCRETIONARY SALES SURTAX REVENUE BONDS DEBT SERVICE FUND REVENUE

Code: 230010

Account Number	Description	FY 02/03 Actual	FY 03/04 Actual	FY 04/05 Actual	Amended FY 05/06 Budget	FY 05/06 Projected	FY 06/07 Adopted Budget
MISCELLANEOUS REVENUE							
361100	Interest Income	(262)	95	102	200	0	0
361105	SBA Interest Earnings	1,030	3,489	4,224	7,500	1,200	1,975
TOTAL MISCELLANEOUS REVENUE		768	3,584	4,326	7,700	1,200	1,975
NON-REVENUE SOURCES							
381130	Interfund Trfr from 130 DST	389,390	842,702	793,313	1,032,844	1,032,844	1,033,207
384090	Debt Proceeds-Pub Fac Debt	296,000	126,780	0	0	0	0
TOTAL NON-REVENUE SOURCES		685,390	969,482	793,313	1,032,844	1,032,844	1,033,207
TOTAL DEBT SERVICE FUND		686,158	973,066	797,639	1,040,544	1,034,044	1,035,182

DISCRETIONARY SALES SURTAX REVENUE BONDS DEBT SERVICE EXPENDITURES

Code: 230051

Account Number	Description	FY 02/03 Actual	FY 03/04 Actual	FY 04/05 Actual	Amended FY 05/06 Budget	FY 05/06 Projected	FY 06/07 Adopted Budget
OPERATING EXPENDITURES							
535205	Bank Charges	0	0	0	300	300	300
TOTAL OPERATING EXPENDITURES		0	0	0	300	300	300
DEBT SERVICE							
707130	Principal - DST Series 2003	0	485,000	650,000	665,000	665,000	680,000
707230	Interest - DST Series 2003	0	321,770	380,844	367,844	367,844	353,207
707300	Other Debt Service Costs	0	1,300	1,675	2,700	1,675	1,675
707330	Cost of Iss-DST Series 2003	292,396	0	0	0	0	0
707331	Discount - DST Series 2003	929	0	0	0	0	0
909990	Unappropriated	392,833	0	0	4,700	0	0
TOTAL DEBT SERVICE		686,158	808,070	1,032,519	1,040,244	1,034,519	1,034,882
TOTAL DEBT SERVICE FUND		686,158	808,070	1,032,519	1,040,544	1,034,819	1,035,182

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

STORMWATER UTILITY REVENUE BONDS DEBT SERVICE FUND

This debt service fund is used to record debt service payments associated with the Stormwater Utility Revenue Bonds, Series 2003. The stormwater utility tax backed revenue bonds are for nineteen (19) years. The outstanding debt for this fund is \$5,055,000 as of September 30, 2006.

STORMWATER UTILITY REVENUE BONDS DEBT SERVICE FUND REVENUE

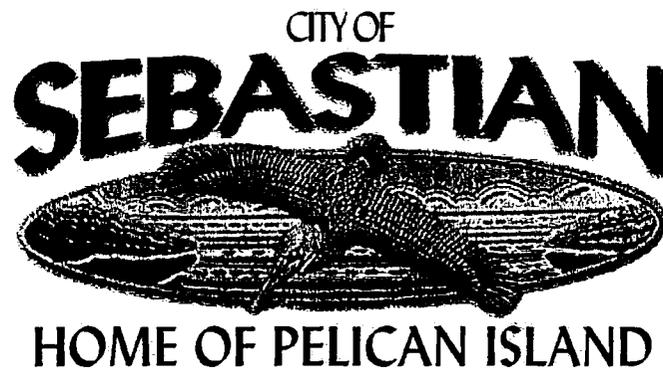
Code: 263010

Account Number	Description	FY 02/03 Actual	FY 03/04 Actual	FY 04/05 Actual	Amended FY 05/06 Budget	FY 05/06 Projected	FY 06/07 Adopted Budget
MISCELLANEOUS REVENUE							
361100	Interest Income	0	28	130	200	0	0
361150	SBA Interest Earnings	0	471	292	80	800	875
TOTAL MISCELLANEOUS REVENUE		0	499	422	280	800	875
NON-REVENUE SOURCES							
381163	Interfund Trfr from 163 SUF	0	209,387	441,672	437,568	436,973	437,273
384263	Debt Proceeds - Stormwater Series 2003	0	230,000	0	0	0	0
TOTAL NON-REVENUE SOURCES		0	439,387	441,672	437,568	436,973	437,273
TOTAL DEBT SERVICE FUND		0	439,886	442,094	437,848	437,773	438,148

STORMWATER UTILITY REVENUE BONDS DEBT SERVICE FUND EXPENDITURES

Code: 263051

Account Number	Description	FY 02/03 Actual	FY 03/04 Actual	FY 04/05 Actual	FY 05/06 Budget	FY 05/06 Projected	FY 06/07 Adopted Budget
DEBT SERVICE							
707163	Principal - Stormwater Series 2003	0	105,000	235,000	235,000	235,000	240,000
707263	Interest - Stormwater Series 2003	0	94,528	206,673	201,973	201,973	197,273
707300	Other Debt Service Costs	0	0	875	875	875	875
707360	Cost of Iss-Stormwater Series 2003	0	204,269	0	0	0	0
707361	Discount - Stormwater Series 2003	0	15,414	0	0	0	0
909990	Unappropriated	0	0	0	0	0	0
TOTAL DEBT SERVICE		0	419,211	442,548	437,848	437,848	438,148
TOTAL DEBT SERVICE FUND		0	419,211	442,548	437,848	437,848	438,148



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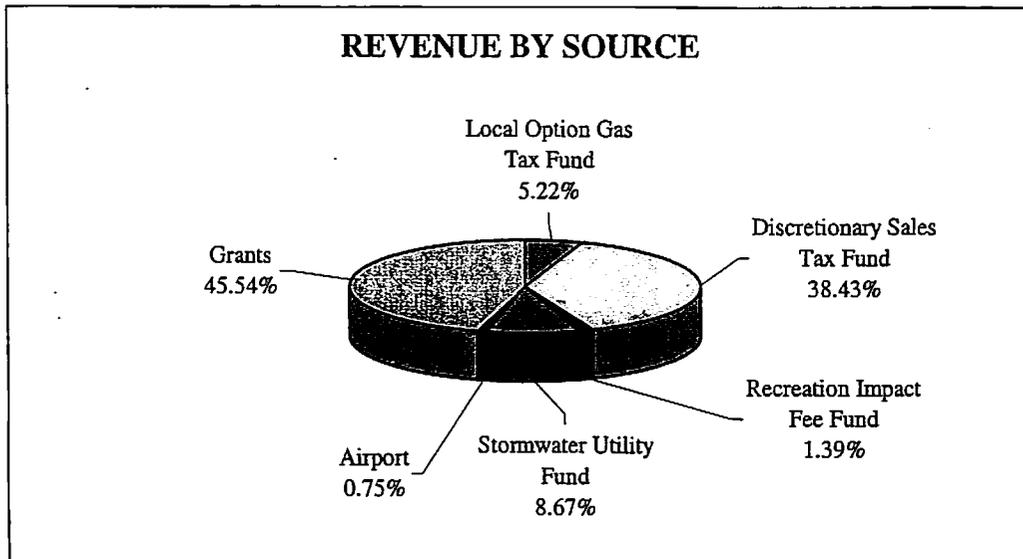
CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

INTRODUCTION

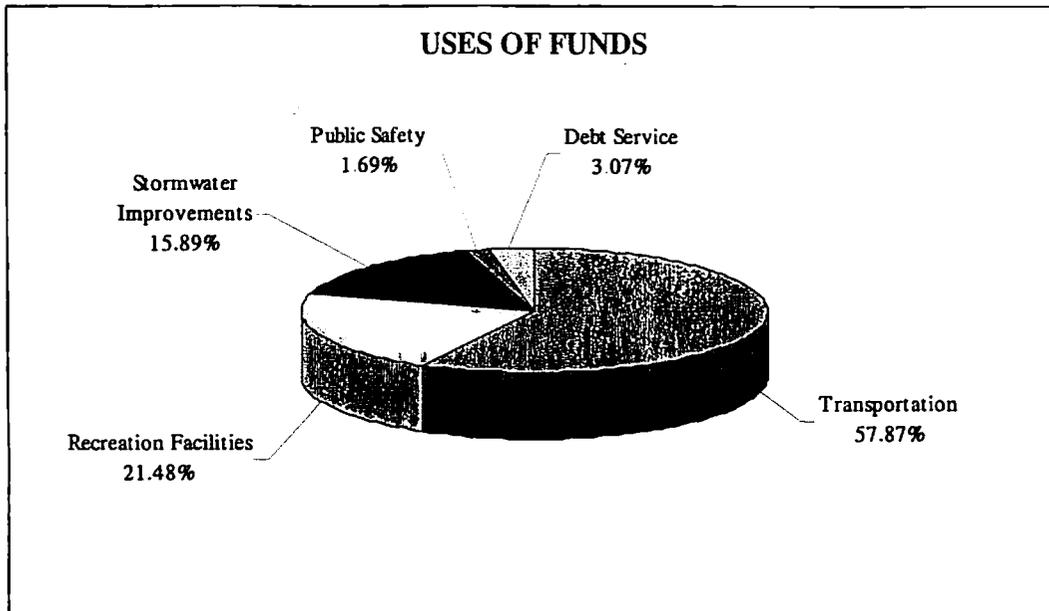
Capital improvements include streets, buildings, building improvements, new parks, park expansions/improvements, airport runways, infrastructure improvements, and major, one-time acquisitions of equipment. Projects in the Capital Improvement Program generally cost more than \$50,000 and last at least five years. The capital project funds section consists of all capital improvement projects for Fiscal Year 2006-07.

The Capital Projects Funds include all of the City's "Pay as you go" and loan funded Capital Improvement Projects. Funding for the Fiscal Year 2006-07 projects is provided from Discretionary Sales Tax (DST), Local Option Gas Tax (LOGT), Recreation Impact Fee, Stormwater Utilities Fee, Airport Operating Fund, and State and Federal grants. Project expenditures are accounted for in Capital Project Funds and the Airport Projects Fund, but they are presented in a consolidated manner in the budget document to facilitate review of capital projects as a whole. Any projected operating costs associated with the Fiscal Year 2006-07 projects are programmed in the respected department/division's operating budget. The detail of the projected operating costs associated with each project can be found in the City's adopted Capital Improvement Program for FY 2007-2012. Some of the FY 2006-07 projects are either for replacement purposes or for infrastructure improvements, which do not require maintenance. There are no anticipated savings or revenues expected to result from the Fiscal Year 2006-07 projects. The adopted Capital Improvement Program for FY 2007-2012 is located on page 205 to page 232.

CAPITAL IMPROVEMENT FUND SOURCES AND USES OF FUNDS FOR FISCAL YEAR 2006 - 2007



CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET



CAPITAL IMPROVEMENT FUND REVENUES BY SOURCE

Local Option Gas Tax Fund	\$	262,571
Discretionary Sales Tax Fund		1,934,293
Recreation Impact Fee Fund		70,000
Stormwater Utility Fund		436,557
Airport		37,500
Grants		2,292,500
TOTAL	\$	5,033,421

CAPITAL IMPROVEMENT FUND EXPENDITURES BY TYPE

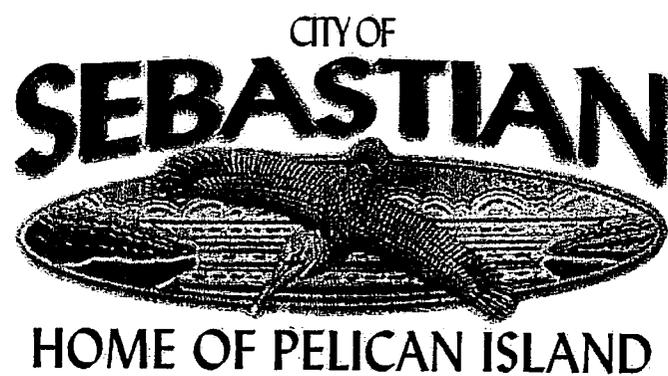
Transportation	\$	2,912,571
Recreation Facilities		1,081,156
Stormwater Improvements		800,000
Public Safety		85,000
Sub-total Capital Projects	\$	4,878,727
Debt Service		154,694
TOTAL	\$	5,033,421

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

CAPITAL IMPROVEMENT PROGRAM BY PROJECT AND FUNDING SOURCE

<u>Department/Project</u>	<u>Local Option Gas Tax</u>	<u>DST</u>	<u>Recreation Impact Fees</u>	<u>Stormwater Utility Fund</u>	<u>Airport</u>	<u>Grants</u>	<u>Total</u>
Police Department							
E911 System		\$ 85,000					\$ 85,000
Parks & Recreation							
Hardee Park Improvement			\$ 50,000				\$ 50,000
Schumann Park Racquetball /Basketball Courts						\$ 80,000	\$ 80,000
Dog Park			\$ 20,000				\$ 20,000
Community Center Phase I - Design and Planning		\$ 931,156					\$ 931,156
Stormwater							
1/4 Round Swale Rehab		\$ 363,443		\$ 436,557			\$ 800,000
Engineering							
Barber St. Realignment		\$ 400,000					\$ 400,000
Easy St. Renovation						\$ 750,000	\$ 750,000
Sidewalk/Bike Paths	\$ 150,000						\$ 150,000
Street Repaving	\$ 112,571						\$ 112,571
Aiport							
Construct Taxiway C					\$ 37,500	\$ 1,462,500	\$ 1,500,000
Debt Service							
Equipment Lease		\$ 154,694					\$ 154,694
Total	\$ 262,571	\$ 1,934,293	\$ 70,000	\$ 436,557	\$ 37,500	\$ 2,292,500	\$ 5,033,421

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET



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CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

MUNICIPAL GOLF COURSE

The Sebastian Golf Course is located in the City of Sebastian off of Main Street at the West entrance to the Airport and provides recreational enjoyment for the citizens of Sebastian and the surrounding communities. The facility includes an 18-hole golf course that is 6,717 yards in length and par 72, driving range, putting and chipping green, restaurant, lounge, and fully stocked Pro Shop. The Golf Course is established as an enterprise fund of the city. The fund is divided into three areas: Administration, Green Division, and Carts Division.

GOLF COURSE SUMMARY OF REVENUE / EXPENSES

<u>Description</u>	<u>FY 02/03</u> <u>Actual</u>	<u>FY 03/04</u> <u>Actual</u>	<u>FY 04/05</u> <u>Actual</u>	<u>Amended</u> <u>FY 05/06</u> <u>Budget</u>	<u>FY 05/06</u> <u>Projected</u>	<u>FY 06/07</u> <u>Adopted</u> <u>Budget</u>
Total Revenues	\$ 1,400,152	\$ 1,679,940	\$ 1,357,401	\$ 1,669,979	\$ 1,610,601	\$ 1,634,235
Total GC Administration Division	607,815	679,842	889,801	1,011,384	1,007,486	951,038
Total GC Greens Division	536,741	534,850	539,384	545,571	550,176	576,300
Total GC Carts Division	93,328	83,735	96,233	113,024	106,736	106,897
Total Expenses	<u>\$ 1,237,884</u>	<u>\$ 1,298,427</u>	<u>\$ 1,525,418</u>	<u>\$ 1,669,979</u>	<u>\$ 1,664,398</u>	<u>\$ 1,634,235</u>
Net Revenue over (Expenses)	<u>\$ 162,268</u>	<u>\$ 381,513</u>	<u>\$ (168,017)</u>	<u>\$ -</u>	<u>\$ (53,797)</u>	<u>\$ -</u>

GOLF COURSE FUND REVENUE

Code: 410010

The Fiscal Year 2006-2007 adopted budget for Golf Course fund revenue is \$1,634,235. This compares to the 2005-06 projected Golf Course fund revenue of \$1,610,601, an increase of \$23,634.

<u>Description</u>	<u>FY 03-04</u> <u>Actual</u>	<u>FY 04-05</u> <u>Actual</u>	<u>FY 05-06</u> <u>Budget</u>	<u>Projected</u> <u>FY 05-06</u> <u>Revenue</u>	<u>Adopted</u> <u>FY 06-07</u> <u>Budget</u>	<u>Difference</u>
Charges for services	\$1,436,004	\$1,314,457	\$1,588,584	\$1,569,103	\$1,594,510	\$ 25,407
Non-operating revenues	176,360	29,362	81,395	34,500	39,725	5,225
Grant revenues	67,576	13,582	-	6,998	-	(6,998)
Total revenues and other sources	<u>\$1,679,940</u>	<u>\$1,357,401</u>	<u>\$1,669,979</u>	<u>\$1,610,601</u>	<u>\$1,634,235</u>	<u>\$ 23,634</u>

Fiscal Year 06-07 Adopted Budget:

Major Current Level Changes from
2005-06 Projected Revenue

	<u>Difference</u>
1. Charges for services - Slight increase due to a projected increase in charges for services.	\$ 25,407
2. Non-operating revenues - Increase due to a projected increase in interest earnings.	\$ 5,225
3. Grant revenues - Net decrease due to hurricane reimbursements in FY 2005-06.	(6,998)

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

GOLF COURSE REVENUE

Code: 410010

Account Number	Description	FY 02/03 Actual	FY 03/04 Actual	FY 04/05 Actual	Amended FY 05/06 Budget	FY 05/06 Projected	FY 06/07 Adopted Budget
CHARGES FOR SERVICES							
347501	Green Fees	457,660	478,383	443,604	580,000	560,000	560,000
347502	Cart Rentals	693,341	734,510	655,975	770,000	750,000	768,000
347510	Driving Range Fees	45,259	43,601	39,850	50,000	45,000	50,000
347512	Club Storage Fees	633	675	450	525	150	650
347513	Club Rentals Fees	2,006	2,208	1,987	1,900	1,800	2,000
347520	Initiation Fees	0	0	0	0	16,000	10,000
347521	Membership Fees	87,014	74,648	59,277	63,139	76,985	81,000
347522	Handicap Fees	5,520	6,444	6,048	6,500	6,200	6,200
347523	Resident Card Fees	27,225	35,100	38,202	41,900	40,000	41,000
347530	Non-Taxable Sales	151	255	171	150	100	100
347540	Pro Shop Sales	80,246	71,491	95,716	80,000	70,000	80,000
347541	Cost of Sales-Pro Shop	(51,287)	(48,628)	(59,636)	(42,000)	(36,000)	(42,000)
362100	Rents and Royalties	29,476	26,959	22,485	28,510	28,510	30,000
366000	Contributions & Donations	0	0	0	0	2,898	0
369900	Other Miscellaneous Revenues	3,774	5,915	5,353	3,800	3,000	3,000
369941	Sales Tax Commissions	360	360	351	360	360	360
369945	Pro Lesson Fees	4,930	4,030	4,665	3,800	4,100	4,200
369995	Cash Over/Short	7	53	(41)	0	0	0
TOTAL CHARGES FOR SERVICES		1,386,315	1,436,004	1,314,457	1,588,584	1,569,103	1,594,510
NON-OPERATING REVENUE							
361100	Interest Earnings	(41)	(36)	167	0	4,500	4,500
361105	SBA Interest Earnings	13,878	12,719	21,173	20,000	30,000	35,225
364100	Sale of Fixed Assets	0	0	300	0	0	0
369200	Insurance Proceeds	0	163,677	7,722	0	0	0
389990	Appr. Reserve for Encumbrances	0	0	0	61,395	0	0
TOTAL NON-OPERATING REVENUE		13,837	176,360	29,362	81,395	34,500	39,725
GRANTS							
331901	FEMA - Federal Grant	0	64,020	12,875	0	6,125	0
334901	FEMA - State Grant	0	3,556	707	0	873	0
TOTAL GRANT REVENUE		0	67,576	13,582	0	6,998	0
TOTAL GOLF COURSE REVENUES		1,400,152	1,679,940	1,357,401	1,669,979	1,610,601	1,634,235

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

GOLF COURSE ADMINISTRATION

Administration is responsible for the management of the entire golf course. This includes, but is not limited to: preparing and administering golf course budget; hiring, training and supervision of all employees; promoting the game of golf through lessons and clinics, tournaments and league play; golf shop operations including retail marketing; facility and clubhouse management including the restaurant, advertising and promotions; and golf course maintenance. This division handles all computer operations, monies, and reconciles and balances all cash operations, points of sale, tee times and the web site.

FISCAL YEAR 2006 ACCOMPLISHMENTS

- ✓ On track to entertain 65,000 rounds.
- ✓ Strong numbers regarding outside tournaments and league play.
- ✓ Junior Golf continued to flourish with 112 attending summer academies.
- ✓ Offered several free junior golf clinics throughout entire year.
- ✓ Golf shop sales remain strong, in comparison to cost of goods.
- ✓ Increase in annual membership sales.

FISCAL YEAR 2007 GOALS & OBJECTIVES

- Strive for 65,000 rounds of golf for 2007.
- Continue to offer annual memberships with goal to attain maximum number of members at 180.
- Continue to offer and entertain at least 45 outside tournaments.
- Continue to offer, oversee and manage several weekly leagues to increase number of rounds played.
- Continue to offer a competitive golf shop with quality merchandise and wider selection.
- Strive to instill in each golf course employee the importance of quality customer service.
- Continue to work closely with golf course maintenance staff in order to produce the highest-quality golf course conditions possible.

PERFORMANCE MEASUREMENT

<u>SERVICE PROGRAM</u>	Actual 2002/2003	Actual 2003/2004	Actual 2004/2005	Projected 2005/2006	Projected 2006/2007
NUMBER OF ANNUAL FEES SOLD	137	116	91	85	135
Single Resident	63	54	44	42	55
Single Non-Resident	24	16	26	7	20
Family Resident	40	34	9	26	46
Family Non-Resident	10	12	12	10	14
Resident/Discount Cards	855	993	933	1,000	1,000
TOTAL ANNUAL FEES SOLD	992	1,109	1,024	1,085	1,135
NUMBER OF ROUNDS PLAYED					
Annual Fee Rounds	10,988	8,498	6,933	6,200	8,000
Daily Fee Rounds	52,340	52,318	46,465	60,000	55,000
TOTAL NUMBER OF ROUNDS PLAYED	63,328	60,816	53,398	66,200	63,000
Junior Golf Academy Attendees	112	112	120	112	120
Outside Tournaments	47	41	40	50	45
Sebastian Open Players	145	145	145	145	144

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR THE SEBASTIAN GOLF COURSE		
STAFFING		NATURE OF ACTIVITY
05/06	06/07	
20.00%	20.00%	<u>General Supervision</u> - Provide effective, responsive and professional management, direction, control of daily golf operations, including training and forethought for innovative and practical improvements.
20.00%	20.00%	<u>Pro Shop</u> - Provide friendly, consistent quality service to the public. The result of this direct contact combined with the amenities offered, produces customer satisfaction.
20.00%	20.00%	<u>Control of Course Play</u> - Provide for orderly starting of play, speed and flow of play, and prevention of free play and abuse to golf course grounds, to enhance the enjoyment of the game as well as promoting return play.
20.00%	20.00%	<u>Golf Course Administration</u> - Supervise all Golf Course operations, preparation of budget, supervision of capital improvement programs.
20.00%	20.00%	<u>Promote the Game of Golf</u> - Provide golf instruction , junior and adult clinics, golf tournaments, charity events, speaking engagements, advertisements, and other creative measures to attract and promote return play to Sebastian Golf Course
100.00%	100.00%	

GOLF COURSE ADMINISTRATION BUDGET SUMMARY

The Fiscal Year 2006-2007 adopted budget for Golf Course Administration is \$951,038. This compares to the 2005-06 projected expenses of \$1,007,486, a decrease of \$56,448 or 5.6%.

	FY 03-04	FY 04-05	Amended FY 05-06	Projected FY 05-06	Adopted FY 06-07	Difference
	Actual	Actual	Budget	Expenses	Budget	
Personal Services	\$ 302,065	\$ 264,063	\$ 306,214	\$ 306,505	\$ 316,997	10,492
Operating Expenses	293,962	311,023	381,406	393,791	332,051	(61,740)
Capital Outlay	-	-	-	-	-	-
Debt Service	83,815	314,715	307,190	307,190	301,990	(5,200)
Contingency	-	-	16,574	-	-	-
Total	\$ 679,842	\$ 889,801	\$ 1,011,384	\$ 1,007,486	\$ 951,038	\$ (56,448)

Fiscal Year 2006-07 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2005-06 Projected Expenses:

	Difference
1. Personal Services - Net increase due to an 18% increase in health insurance premium, a 5.5% increase for CWA employees per CWA Union Contract and exempt employees per the Management Benefit Package.	\$ 10,492
2. Operating Expenses - Net decrease results in hurricane repairs made in FY 2005-06.	\$ (61,740)
3. Capital Outlay - No forecasted capital outlay in FY 2006-07.	\$ -
4. Debt Service - In accordance with debt service schedule.	\$ (5,200)
5. Contingency - No contingency budgeted in FY 2006-07.	\$ -

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

GOLF COURSE ADMINISTRATION

<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>F/T/E POSITION YEARS</u>			<u>Projected Expense</u>	<u>Adopted Budget</u>	
			<u>04-05</u>	<u>05-06</u>	<u>06-07</u>	<u>05-06</u>	<u>06-07</u>	
Golf Course Director	52,670 / 95,129	81E	1.00	1.00	1.00	\$ 64,800	\$ 71,900	
Head Golf Professional	32,186 / 58,131	29E	1.00	1.00	1.00	36,900	39,000	
Head Cashier	24,389 / 44,050	18B	1.00	1.00	1.00	34,000	35,500	
Administrative Secretary	11.16 / 20.16	18	0.50	0.50	0.50	20,500	21,200	
Assistant Cashier (P/T)	8.08 / 14.60	11	1.00	1.00	1.00	15,000	16,000	
Assistant Cashier (TEMP)			0.50	0.50	0.50	8,500	6,000	
Ranger/Starter (6 P/T)	6.40 / 11.46	9	3.00	3.00	3.00	45,000	43,000	
Ranger/Starter (2 TEMP)			1.00	1.00	1.00	11,500	10,000	
			<u>9.00</u>	<u>9.00</u>	<u>9.00</u>			
						\$ 216,200	\$ 226,600	
						Temporary Employees	20,000	16,000
						Overtime	1,500	1,500
						Lesson Bonus	3,100	3,150
						FICA Taxes	18,421	18,915
						Deferred Compensation	12,627	13,595
						Group Health Insurance Premium	16,004	18,475
						Dependant Health Ins Premium	10,605	10,605
						Employee Assistance Program	300	300
						Worker's Comp Insurance	6,748	6,857
						Unemployment Insurance	1,000	1,000
						<u>Total Personal Services</u>	<u>\$ 306,505</u>	<u>\$ 316,997</u>

CAPITAL OUTLAY SCHEDULE

GOLF COURSE ADMINISTRATION

<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>						<u>TOTAL</u>
	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	
Computer hardware & software	\$ -	\$ 13,000	\$ -	\$ -	\$ -	\$ -	\$ 13,000
	<u>\$ -</u>	<u>\$ 13,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,000</u>

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

GOLF COURSE ADMINISTRATION DIVISION

Code: 410110

Account Number	Description	FY 02/03 Actual	FY 03/04 Actual	FY 04/05 Actual	Amended FY 05/06 Budget	FY 05/06 Projected	FY 06/07 Adopted Budget
PERSONAL SERVICES:							
511200	Regular Salaries	178,276	229,466	187,399	216,200	216,200	226,600
511300	Temporary Salaries	9,847	6,327	5,766	20,000	20,000	16,000
511400	Overtime	1,502	1,825	1,028	1,500	1,500	1,500
511500	Lesson Bonus	3,938	3,161	3,206	2,850	3,100	3,150
512100	FICA Taxes	14,322	14,525	14,265	18,402	18,421	18,915
512225	Deferred Compensation	10,407	10,692	11,609	12,605	12,627	13,595
512301	Group Health Insurance Premium	13,294	18,983	23,411	16,004	16,004	18,475
512305	Dependant Health Ins Premium	5,508	7,930	9,759	10,605	10,605	10,605
512309	Employee Assistance Program	257	252	250	300	300	300
512400	Worker's Comp Insurance	8,952	8,904	7,362	6,748	6,748	6,857
512500	Unemployment Insurance	837	0	8	1,000	1,000	1,000
TOTAL PERSONAL SERVICES		247,140	302,065	264,063	306,214	306,505	316,997
OPERATING EXPENSES:							
533100	Professional Services	0	1,075	1,075	1,075	5,947	1,075
533200	Audit Fees	3,331	2,779	2,765	1,328	1,327	1,579
533201	Admin Services provided by GF	5,088	38,088	4,088	47,000	47,000	42,958
533410	Environmental Services	1,794	2,246	2,518	750	250	500
533415	Janitorial Services	690	0	3,319	3,600	3,600	3,832
533420	Pest/Weed Control	126	140	154	168	168	168
533440	Electronic Security Services	478	355	436	470	470	470
534101	Telephone	2,256	4,176	3,800	5,200	4,500	4,500
534105	Cellular Telephone	0	398	332	360	360	384
534110	Internet Access	0	180	286	160	160	160
534120	Postage	102	105	108	150	145	150
534310	Electric	31,927	33,209	26,723	28,000	32,000	32,000
534320	Water/Sewer	525	622	7,548	8,000	13,000	14,900
534380	Trash Pickup/Hauling, Etc.	1,147	0	465	0	0	0
534445	Airport Property Lease	120,000	150,000	90,000	175,000	175,000	175,000
534500	Insurance	10,871	14,131	9,346	9,800	2,120	2,500
534610	R & M - Buildings	3,120	5,898	114,935	65,395	65,395	5,000
534630	R & M - Office Equipment	921	4,485	2,632	3,500	3,000	2,650
534845	Golf Course Promotions	2,075	2,504	1,882	2,000	4,898	3,425
534846	Golf Course Advertising	8,900	8,266	9,104	6,000	6,000	7,000
535200	Departmental Supplies	4,047	2,465	2,328	3,000	2,700	2,800
535205	Bank Charges	18,740	16,859	20,582	15,000	20,000	20,000
535210	Computer Supplies	741	622	1,983	750	500	5,000
535220	Cleaning Supplies	2,055	1,453	1,141	900	2,400	2,400
535230	Small Tools and Equipment	0	28	52	0	0	0
535250	Building Supplies	85	96	0	100	100	500
535270	Uniforms and Shoes	230	287	209	0	0	300
535410	Dues and Memberships	931	650	372	700	700	700
535420	Books and Publications	133	145	144	0	0	0
535710	Non-Ad Valorem Tax	2,930	2,700	2,696	3,000	2,051	2,100
TOTAL OPERATING EXPENSES		223,267	293,962	311,023	381,406	393,791	332,051
CAPITAL OUTLAY:							
606400	Vehicles and Equipment	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0
DEBT SERVICE:							
707145	Principal - Golf Course	0	0	240,000	250,000	250,000	255,000
707245	Interest - Golf Course	137,408	83,815	74,215	56,690	56,690	46,490
707300	Other Debt Service Costs	0	0	500	500	500	500
909901	Contingency	0	0	0	16,574	0	0
TOTAL DEBT SERVICE		137,408	83,815	314,715	323,764	307,190	301,990
TOTAL GOLF COURSE ADMINISTRATION		607,815	679,842	889,801	1,011,384	1,007,486	951,038

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

GOLF COURSE GREENS DIVISION

The Golf Course Greens Division is responsible for administration of an independent golf course maintenance contract which will ensure that the overall care and quality of the golf course is compatible to maintaining high standards, thus ensuring a quality golf course with excellent turf conditions which will guarantee repeat play from our customers, as well as create an excellent image and respectability among the golf course community throughout the State of Florida.

FISCAL YEAR 2006 ACCOMPLISHMENTS

- ✓ Continued and on-going irrigation improvements.
- ✓ Continued to track & monitor all equipment repairs of golf course-owned maintenance equipment.
- ✓ Added several new plantings and landscape materials.

FISCAL YEAR 2007 GOALS AND OBJECTIVES

- Complete driving range improvement of grounds, targets, etc.
- Continue to monitor entire golf course, grounds, conditions, etc.
- Continue to track repairs and maintenance of golf course owned equipment.
- Strive to have putting greens in best possible shape and condition, including "green speed" issues.

PERFORMANCE MEASURES

Performance Indicators	Actual 2004/2005	Projected 2005/2006	Projected 2006/2007
Greens (Acres)	4	4	4
Tees (Acres)	5	5	5
Fairways (Acres)	35	35	35
Rough (Acres)	60	60	60
Sand Bunkers (Acres)	5	5	5
Lakes and Ponds (Linear Feet)	10,000	10,000	10,000
Non-Play Area (Acres)	18	18	18
Holes Maintained	18	18	18

PROGRAM BUDGET DESCRIPTION FOR THE GOLF COURSE GREENS DIVISION			
STAFFING		NATURE OF ACTIVITY	
05/06	06/07		
75.00%	75.00%	<u>Golf Course Maintenance</u> - Provide administrative oversight of independent golf course maintenance contract which provides daily turf care resulting in the quality appearance and playability of the golf course. Keeping the golf course in the best possible condition throughout the year adds to the enjoyment of the customers and insures return play.	
25.00%	25.00%	<u>Equipment Maintenance</u> - Continue tracking equipment use and repair to insure proper maintenance and useability of equipment.	
100.00%	100.00%		

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

GOLF COURSE GREENS DIVISION BUDGET SUMMARY

The Fiscal Year 2006-2007 adopted budget for Golf Course Greens Division is \$576,300. This compares to the 2005-06 projected expenses of \$550,176, an increase of \$26,124 or 4.7%.

	FY 03-04	FY 04-05	Amended FY 05-06	Projected FY 05-06	Adopted FY 06-07	Difference
	Actual	Actual	Budget	Expenses	Budget	
Operating Expenses	\$ 534,850	\$ 539,384	\$ 545,571	\$ 546,526	\$ 561,300	\$ 14,774
Capital Outlay	-	-	-	3,650	15,000	11,350
Total	\$ 534,850	\$ 539,384	\$ 545,571	\$ 550,176	\$ 576,300	\$ 26,124

Fiscal Year 2006-07 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2005-06 Projected Expenses:

	Difference
1. Operating Expenses - Net increase results from an increase in ground maintenance contract.	\$ 14,774
2. Capital Outlay - No forecasted capital outlay in FY 2006-07.	\$ 11,350

CAPITAL OUTLAY SCHEDULE

GOLF COURSE GREENS DIVISION

Description	EXPENDITURES PER FISCAL YEAR						TOTAL
	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	
Rough & fairway units	\$ 15,000	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ 60,000
Asphalt maintenance parking facili	-	12,000	-	-	-	-	12,000
Greens mower	-	20,000	-	-	-	-	20,000
Sand pro	-	-	15,000	-	-	-	15,000
Tractor	-	-	15,000	-	-	-	15,000
	\$ 15,000	\$ 32,000	\$ 30,000	\$ 45,000	\$ -	\$ -	\$ 122,000

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

GOLF COURSE GREENS DIVISION

Code: 410120

Account <u>Number</u>	<u>Description</u>	<u>FY 02/03</u> <u>Actual</u>	<u>FY 03/04</u> <u>Actual</u>	<u>FY 04/05</u> <u>Actual</u>	<u>Amended</u> <u>FY 05/06</u> <u>Budget</u>	<u>FY 05/06</u> <u>Projected</u>	<u>FY 06/07</u> <u>Adopted</u> <u>Budget</u>
OPERATING EXPENSES							
533440	Electronic Security Services	378	380	432	500	400	450
533445	Groundskeeping Service	482,479	482,479	482,479	496,946	496,954	511,000
534310	Electric	15,930	17,455	16,074	18,000	18,000	18,000
534610	R & M - Buildings	2,254	1,562	494	1,000	1,000	1,000
534640	R & M-Operating Equipment	6,989	12,936	7,203	13,000	13,000	13,000
534680	R & M - Irrigation Systems	12,382	11,910	24,943	12,000	12,000	12,000
534685	R & M - Grounds Maintenance	1,438	5,150	5,083	1,500	2,547	3,000
535200	Departmental Supplies	2,039	2,673	2,535	2,300	2,300	2,500
535220	Cleaning Supplies	349	124	78	100	100	100
535230	Small Tools and Equipment	70	90	50	125	125	150
535250	Building Supplies	11	91	13	100	100	100
TOTAL OPERATING EXPENSES		524,319	534,850	539,384	545,571	546,526	561,300
CAPITAL OUTLAY							
606400	Vehicles and Equipment	1,100	0	0	0	3,650	15,000
TOTAL CAPITAL OUTLAY		1,100	0	0	0	3,650	15,000
TOTAL GREENS DIVISION		536,741	534,850	539,384	545,571	550,176	576,300

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

GOLF COURSE CARTS DIVISION

The Golf Course Carts Division many times provides the first and last contact with customers. They maintain golf carts in operational and clean condition for customers, services driving range and water station, maintains and cleans all surrounding areas including the cart barn, cart staging area, cart wash area, starter station, locker room and driving range. Facilitates preventative maintenance on golf carts including battery checks, greasing and tire pressure.

FISCAL YEAR 2006 ACCOMPLISHMENTS

- ✓ Maintained fleet of 85 electric golf cars, including 516 batteries, 344 tires and 170 grease fittings.
- ✓ Maintained all surrounding areas around cart barn.
- ✓ Maintained and cleaned driving range golf balls.
- ✓ Completed all hurricane repairs.
- ✓ Offered excellent customer service.

FISCAL YEAR 2007 GOALS AND OBJECTIVES

- Continue to offer excellent customer service.
- Continue to maintain entire golf cart fleet.
- Continue to maintain and offer a clean driving range ball to our customers.
- Continue to maintain all areas around the golf cart barn.

PERFORMANCE MEASURES

Performance Indicators	Actual 2004/2005	Projected 2005/2006	Projected 2006/2007
Club Car Electric Golf Carts	84	84	85
Tires Maintained	336	348	352
Grease Fittings Maintained	504	504	508
Range Carts	1	1	1
Ranger Carts	1	1	1
Batteries Maintained	512	512	518
Beverage Carts	1	1	1

PROGRAM BUDGET DESCRIPTION FOR THE GOLF CART DIVISION			
STAFFING		NATURE OF ACTIVITY	
05/06	06/07		
40.00%	40.00%	<u>General Maintenance and Care of Golf Carts</u> - Clean and maintain golf carts in operational condition for guests use and maintain operational cart barn.	
25.00%	25.00%	<u>Golf Course Facilities</u> - Maintenance and care of Cart Barn, Driving Range, Water Station, and general area around Golf Shop and starter area.	
35.00%	35.00%	<u>Customer Service</u> - Provide unsurpassed customer service to our members.	
100.00%	100.00%		

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

GOLF COURSE CARTS DIVISION BUDGET SUMMARY

The Fiscal Year 2006-2007 adopted budget for Golf Course Carts Division is \$106,897. This compares to the 2005-06 projected expenses of \$106,736, a increase of \$161 or 0.2%.

	FY 03-04 Actual	FY 04-05 Actual	Amended FY 05-06 Budget	Projected FY 05-06 Expenses	Adopted FY 06-07 Budget	Difference
Personal Services	\$ 30,332	\$ 42,387	\$ 55,294	\$ 49,003	\$ 52,047	\$ 3,044
Operating Expenses	53,403	53,846	55,927	55,930	54,850	(1,080)
Capital Outlay	-	-	1,803	1,803	-	(1,803)
Total	\$ 83,735	\$ 96,233	\$ 113,024	\$ 106,736	\$ 106,897	\$ 161

Fiscal Year 2006-07 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2005-06 Projected Expenses:

	Difference
1. Personal Services - Increase mainly due to wage increase for part-time employees.	\$ 3,044
2. Operating Expenses - Decrease due to hurricane repairs in FY 2005-06.	\$ (1,080)
3. Capital Outlay - No forecasted capital outlay items in FY 2006-07.	(1,803)

PERSONAL SERVICES SCHEDULE

GOLF COURSE CART DIVISION

POSITION	PAY RANGE	GRADE	F/T/E POSITION			Projected Expense	Adopted Budget
			04-05	05-06	06-07	05-06	06-07
			Golf Course Attendant (1 P/T)	8.08 / 14.60	11	0.50	0.50
Cart Attendants (4) (P/T)	6.34 / 11.46	9	2.00	2.00	2.00	18,500	22,000
Cart Attendants (TEMP)			1.00	1.00	1.00	15,500	14,000
			3.50	3.50	3.50	\$ 43,500	\$ 46,000
	OVERTIME					1,051	1,051
	FICA					3,408	3,599
	EMPLOYEE ASSISTANCE PROGRAM					92	92
	WORKER'S COMPENSATION					952	1,305
	TOTAL PERSONAL SERVICES					\$ 49,003	\$ 52,047

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

GOLF COURSE CARTS DIVISION
Code: 410130

Account <u>Number</u> <u>Description</u>	FY 02/03 <u>Actual</u>	FY 03/04 <u>Actual</u>	FY 04/05 <u>Actual</u>	Amended FY 05/06 <u>Budget</u>	FY 05/06 <u>Projected</u>	FY 06/07 Adopted <u>Budget</u>
PERSONAL SERVICES						
511200 Regular Salaries	35,476	20,127	29,701	37,600	28,000	32,000
511300 Temporary Salaries	0	7,177	7,093	12,120	15,500	14,000
511400 Overtime	860	816	1,270	300	1,051	1,051
512100 FICA Taxes	2,780	2,131	2,872	3,909	3,408	3,599
512309 Employee Assistance Program	50	81	69	92	92	92
512400 Worker's Comp Insurance	0	0	1,382	1,273	952	1,305
TOTAL PERSONAL SERVICES	39,166	30,332	42,387	55,294	49,003	52,047
OPERATING EXPENSES						
534420 Equipment Leases	52,250	52,250	52,250	52,250	52,250	52,250
534610 R & M - Buildings	385	280	502	500	500	750
534640 R & M-Operating Equipment	730	471	482	2,080	2,080	1,000
535200 Departmental Supplies	698	365	494	500	500	500
535220 Cleaning Supplies	60	29	79	100	100	100
535230 Small Tools and Equipment	39	8	39	497	500	250
TOTAL OPERATING EXPENSES	54,162	53,403	53,846	55,927	55,930	54,850
CAPITAL OUTLAY						
606400 Vehicles and Equipment	0	0	0	1,803	1,803	0
TOTAL CAPITAL OUTLAY	0	0	0	1,803	1,803	0
TOTAL CARTS DIVISION	93,328	83,735	96,233	113,024	106,736	106,897

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

MUNICIPAL AIRPORT

City of Sebastian operates a 625 acres municipal airport through the establishment of an enterprise fund. The airport property was deeded to the city in 1959 by the federal government. The main source of revenue to support the airport operations is lease revenue. The airport receives federal and state government grants to fund airport capital projects, which are accounted in the city's capital improvement fund. Since the year 2000, the Airport has been involved in over \$10 million in capital improvements, all of which to better develop the facilities and economic growth.

<u>Description</u>	<u>FY 02/03</u>	<u>FY 03/04</u>	<u>FY 04/05</u>	<u>Amended</u>	<u>FY 05/06</u>	<u>FY 06/07</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>FY 05/06</u>	<u>FY 05/06</u>	<u>Adopted</u>
				<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
Total Revenues	\$ 175,629	\$ 244,637	\$ 459,186	\$ 411,726	\$ 378,924	\$ 396,235
Total Airport Administration	354,905	230,874	334,281	411,726	371,187	396,235
Net Revenue over (Expenses)	\$ (179,276)	\$ 13,763	\$ 124,905	\$ -	\$ 7,737	\$ -

AIRPORT FUND REVENUE

Code: 450010

The Fiscal Year 2006-2007 adopted budget for Airport fund revenue is \$396,235. This compares to the 2005-06 projected Airport fund revenue of \$378,924, an increase of \$17,311 or 4.6%.

<u>Description</u>	<u>FY 03-04</u>	<u>FY 04-05</u>	<u>FY 05-06</u>	<u>Projected</u>	<u>Adopted</u>	<u>Difference</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>FY 05-06</u>	<u>FY 06-07</u>	
				<u>Revenue</u>	<u>Budget</u>	
Operating revenue	189,674	433,818	390,551	352,924	390,647	37,723
Intergovernmental	32,000	-	-	-	-	-
Non-operating revenues	22,963	25,368	21,175	26,000	5,588	(20,412)
Total revenues and other sources	244,637	459,186	411,726	378,924	396,235	17,311

Fiscal Year 06-07 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2004-05 Projected Revenue:

	<u>Difference</u>
1. Operating revenue - Increase due primarily to fuel sales projection.	\$ 37,723
2. Intergovernmental - No forecasted intergovernmental revenue for FY 2006-07.	\$ -
3. Non-operating revenues - Decrease due to completion of large projects, which reduce cash in investment.	\$ (20,412)

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

AIRPORT REVENUE

Code: 450010

Account <u>Number</u>	<u>Description</u>	FY 02/03 <u>Actual</u>	FY 03/04 <u>Actual</u>	FY 04/05 <u>Actual</u>	Amended FY 05/06 <u>Budget</u>	FY 05/06 <u>Projected</u>	FY 06/07 <u>Adopted Budget</u>
OPERATING REVENUE							
344100	Fuel Sales	0	0	0	0	40,000	200,000
347541	Cost of Sales	0	0	0	0	(30,000)	(161,500)
362150	Nontaxable Rents	0	0	0	52,862	2,909	11,635
3625XX	Rents and Royalties	160695	183,164	213,174	277,557	277,557	278,054
369900	Other Miscellaneous Revenues	6981	6,510	220,644	60,132	62,458	62,458
TOTAL OPERATING REVENUE		167676	189,674	433,818	390,551	352,924	390,647
NON-OPERATING REVENUE:							
INTERGOVERNMENTAL SOURCES							
334451	Airport - FDOT JPA Revenue	0	32,000	0	0	0	0
TOTAL INTERGOV'T SOURCES		0	32,000	0	0	0	0
OTHER NON-OPERATING REVENUE:							
361100	Interest Earnings	(42)	81	1,061	250	6,000	500
361105	SBA Interest Earnings	7995	11,010	23,307	16,000	20,000	5,088
364100	Sale of Fixed Assets	0	(274)	0	0	0	0
366000	Contributions & Donations	0	12,146	1,000	0	0	0
389995	Appr. from PY Retained Earnings	0	0	0	4,925	0	0
TOTAL OTHER NON-OPERATING REVENUE		7953	22,963	25,368	21,175	26,000	5,588
TOTAL NON-OPERATING REVENUES		7953	54,963	25,368	21,175	26,000	5,588
TOTAL AIRPORT REVENUES		175629	244,637	459,186	411,726	378,924	396,235

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

AIRPORT ADMINISTRATION

The Airport Director is responsible for Airport Operations and compliance issues with the Federal Aviation Administration and the Florida Department of Transportation; airport related capital improvement programs execution and monitoring, tenant relations, and economic development of Corporate Park West and other airport properties.

FISCAL YEAR 2006 ACCOMPLISHMENTS

- ✓ Completed Airport, Public Works, Engineering and Administrative Facility.
- ✓ Completed Airport Security Upgrades.
- ✓ Completed Airport Business Plan.
- ✓ Completed Rehabilitation of Taxiway A.
- ✓ Completed Self-Serve Fuel Facility.
- ✓ Secured over \$1.7 Million in Grant Funding from both the Federal Aviation Administration (FAA) and the Florida Department of Transportation.

FISCAL YEAR 2007 GOALS AND OBJECTIVES

- Administration of the Airport in accordance with Federal, State and Local regulations.
- Revise Joint Automated Capital Improvement Program (JACIP), via partnership with Florida Department of Transportation and Federal Aviation Administration.
- Coordination of safety and logistics associated with airport construction activities.
- Monitoring of airport lease agreements with Finance and Legal departments.
- Promotion of open and positive relations with airport users and citizens.
- Complete construction of Taxiway "C".
- Complete Airport Master Plan Update.

PERFORMANCE MEASURES

Performance Indicators	Actual 2003/2004	Actual 2004/2005	Projected 2005/2006	Projected 2006/2007
Number of Based Aircraft	85	85	85	95
Number of Aircraft Operations	58,000	49,000	62,000	70,000
Number of Development Acres	218	218	230	230
Airport Leasehold Revenues	\$183,164	\$213,174	\$277,557	\$278,054

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR THE AIRPORT		
STAFFING		NATURE OF ACTIVITY
05/06	06/07	
10.00%	10.00%	<u>Federal Aviation Compliance</u> - Conduct operations at the Airport in accordance with Federal Aviation Regulations.
35.00%	30.00%	<u>Capital Improvement Project Execution and Monitoring</u> - Execute and monitor Capital Improvement Projects. Prepare and submit a Five-Year Capital Improvement Program in accordance with Regulations. Prepare and apply for Florida Department of Transportation Airport Improvement Grants for Capital Improvement Projects and equipment.
15.00%	20.00%	<u>Tenant and Public Relations</u> - Monitor and execute Tenant Lease agreements. Provide dispute resolution regarding airport regulations. Maintain contact with Airport users and citizens, respond to questions and complaints and provide information to all parties about rules, regulations and airport information.
40.00%	40.00%	<u>Airport Maintenance</u> - Mow Airport, herbicide runways and taxiways, maintain runway lighting system. Supervise runway maintenance and Scrub Jay mitigation/Habitat Conservation Area. Clear and maintain runway approaches and perform daily Airport inspections.
100.00%	100.00%	

AIRPORT ADMINISTRATION BUDGET SUMMARY

The Fiscal Year 2006-2007 adopted budget for the Municipal Airport is \$396,235. This compares to the 2005-06 projected expenses of \$371,187, an increase of \$25,048 or 6.1%.

	FY 03-04	FY 04-05	Amended FY 05-06	Projected FY 05-06	Adopted FY 06-07	Difference
	Actual	Actual	Budget	Expenses	Budget	
Personal Services	\$ 148,299	\$ 214,740	\$ 205,854	\$ 211,675	\$ 228,839	\$ 17,164
Operating Expenses	57,575	110,013	162,209	159,512	129,896	(29,616)
Capital Outlay	-	-	-	-	-	-
Non-Operating	25,000	9,528	43,663	-	37,500	37,500
Total	\$ 230,874	\$ 334,281	\$ 411,726	\$ 371,187	\$ 396,235	\$ 25,048

Fiscal Year 2006-07 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2005-06 Projected Expenses:

	Difference
1. Personal Services - Net increase due to an 18% increase in health premium, a 5.5% increase for CWA employees per CWA Union Contract and exempt employees per the Management Benefit Package, and an increase in deferred compensation which is wage driven.	\$ 17,164
2. Operating Expenses - Net decrease results from a decrease in general fund administrative charges.	\$ (29,616)
3. Capital Outlay - No forecasted capital outlay for FY 2006-07.	\$ -
4. Non-Operating - This amount represents the grant matching amount for Taxiway C project.	\$ 37,500

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

AIRPORT ADMINISTRATION

Code: 450110

Account	FY 02/03	FY 03/04	FY 04/05	Amended FY 05/06	FY 05/06	FY 06/07
Number Description	Actual	Actual	Actual	Budget	Projected	Adopted Budget
PERSONAL SERVICES						
511200 Regular Salaries	83,298	106,196	149,343	145,512	148,100	158,000
511205 Salaries - Contra Account	0	(402)	0	(2,881)	0	0
511300 Temporary Salary	3,284	7,468	9,080	8,400	8,400	8,400
511400 Overtime	1,847	1,812	3,528	3,000	3,000	3,000
512100 FICA Taxes	6,528	7,492	10,605	12,019	12,217	12,974
512215 Clothing Allowance	100	100	200	200	200	200
512225 Deferred Compensation	4,666	8,048	12,004	12,726	12,834	13,608
512301 Group Health Insurance Premium	8,876	8,925	17,915	12,836	12,882	18,042
512305 Dependant Health Ins Premium	2,863	667	5,467	5,873	5,873	5,873
512309 Employee Assistance Program	42	46	56	69	69	69
512400 Worker's Comp Insurance	6,845	7,947	6,542	8,100	8,100	8,673
TOTAL PERSONAL SERVICES	118,349	148,299	214,740	205,854	211,675	228,839
OPERATING EXPENSES						
533100 Professional Services	0	0	0	4,925	6,750	2,000
533200 Audit Fees	1,294	7,785	7,760	6,273	6,337	7,040
533201 Admin Services provided by GF	32,114	2,114	32,114	77,000	77,000	42,958
533400 Other Contractual Services	1,014	127	0	0	362	500
533415 Janitorial Services	0	0	0	0	560	1,680
533420 Pest/Weed Control/Mowing	1,259	1,750	1,590	4,000	3,500	3,000
534000 Travel and Per Diem	4,346	5,885	5,237	5,244	5,244	2,320
534101 Telephone	217	200	192	200	400	400
534105 Cellular Phone	1,424	1,671	1,769	1,300	1,000	1,000
534110 Internet Access	0	51	253	100	125	125
534120 Postage	554	151	269	200	200	200
534310 Electric	2,421	1,810	2,142	1,600	5,100	10,500
534312 Water/Sewer	0	0	0	0	225	673
534420 Equipment Leases	0	110	0	500	250	250
534500 Insurance	5,555	4,461	17,948	20,942	17,905	20,000
534620 R & M-Vehicles	473	550	1,999	1,000	1,000	1,250
534630 R & M-Office Equipment	0	382	1,041	1,200	1,000	1,900
534640 R & M-Operating Equipment	3,024	3,500	6,661	3,000	3,000	3,000
534681 R & M-Fencing	0	0	333	0	319	500
534685 R & M-Grounds Maintenance	7,780	3,488	2,228	4,000	2,000	3,000
534825 Advertising Expenditures	0	500	3,000	3,000	3,000	3,600
534995 Litigation Expenses	0	0	226	0	500	500
535200 Departmental Supplies	841	1,030	1,256	800	900	800
535210 Computer Supplies	436	411	154	300	400	1,100
535230 Small Tools and Equipment	2,287	1,126	1,338	2,000	1,200	1,500
535260 Gas and Oil	2,600	5,546	8,635	9,000	6,000	6,000
535270 Uniforms & Shoes	444	320	565	700	600	600
535410 Dues and Memberships	1,385	1,510	900	1,800	1,500	1,500
535420 Books and Publications	0	350	0	200	200	200
535450 Training and Education	1,485	1,875	1,545	1,925	1,925	800
535710 Non-Ad Valorem Tax	11,144	10,872	10,858	11,000	11,010	11,000
TOTAL OPERATING EXPENSES:	82,097	57,575	110,013	162,209	159,512	129,896
NON-OPERATING EXPENSES						
909545 Intrafund Trfr to AP Capital	152,000	25,000	9,528	0	0	37,500
909901 Contingency	0	0	0	43,663	0	0
TOTAL NON-OPERATING EXPENSES	152,000	25,000	9,528	43,663	0	37,500
TOTAL AIRPORT ADMINISTRATION	354,905	230,874	334,281	411,726	371,187	396,235

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

BUILDING DEPARTMENT

The Building Department effectively and progressively promotes and provides professional plans review, permitting and inspection of building construction to ensure a safe built environment for the City of Sebastian. This is facilitated through the intake of permit requests for building and land improvements. The permit application and plans are tracked through plan review, fees are calculated and permits are issued when plans are fully approved. Field inspections are scheduled, performed and recorded daily. Upon completion of inspections, a Certificate of Occupancy is issued. The Building Department enforces all state and local codes that pertain to the construction industry.

Contractor licensing, checks and administers the registration of licensed contractors and also sends new contractor license applications to the Construction Board for final approval.

BUILDING DEPARTMENT REVENUE

Code: 480010

The Fiscal Year 2006-2007 adopted budget for the Building Department fund revenue is \$1,103,072. This compares to the 2005-06 projected Building Department fund revenue of \$2,504,689, a decrease of \$1,401,617 or 56%.

<u>Description</u>	FY 03-04 Actual	FY 04-05 Actual	Amended FY 05-06 Budget	Projected FY 05-06 Revenue	Adopted FY 06-07 Budget	<u>Difference</u>
Operating revenue	\$1,688,721	\$1,335,835	\$1,178,600	\$1,319,400	\$1,056,400	\$ (263,000)
Non-operating revenues	-	-	826,490	1,185,289	46,672	(1,138,617)
Total revenues and other sources	<u>\$1,688,721</u>	<u>\$1,335,835</u>	<u>\$2,005,090</u>	<u>\$2,504,689</u>	<u>\$1,103,072</u>	<u>\$ (1,401,617)</u>

Fiscal Year 2006-07 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2005-06 Projected Revenue:

	<u>Difference</u>
1. Operating revenue - Decrease due to a reduction in anticipated building permit fees.	\$ (263,000)
2. Non-operating revenues - Decrease results from the transfer of building department operating fund balance from the General Fund in FY 2005-06.	\$ (1,138,617)

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

BUILDING DEPARTMENT REVENUE

Code: 480010

<u>Account Number</u>	<u>Description</u>	<u>FY 02-03*</u> <u>Actual</u>	<u>FY 03/04</u> <u>Actual</u>	<u>FY 04/05</u> <u>Actual</u>	<u>Amended</u> <u>FY 05/06</u> <u>Budget</u>	<u>FY 05/06</u> <u>Projected</u>	<u>FY 06/07</u> <u>Adopted</u> <u>Budget</u>
OPERATING REVENUE							
321050	Contractor License	29,255	33,586	22,939	25,000	23,000	23,000
321150	Contractor License - Penalties	0	0	617	700	5,000	1,000
322050	Building Permits	514,586	1,209,600	961,514	762,500	900,000	650,000
322075	Reinspection Fees	23,730	29,624	35,447	40,000	35,000	35,000
322100	Land Clearing Permits	29,502	41,925	32,760	40,000	25,000	25,000
322150	Tree Removal Permits	3,460	4,260	2,820	1,200	2,200	1,700
322200	Electrical Permits	59,293	87,953	47,671	50,000	60,000	55,000
322225	Plumbing Permits	55,976	83,353	47,458	50,000	50,000	55,000
322250	Mechanical Permits	201	75,611	40,599	50,000	58,000	55,000
322300	Fencing Permits	3,550	8,344	9,010	8,000	8,500	8,000
322400	Irrigation Permits	225	167	240	400	200	200
322500	Sign Permits	1,769	4,480	5,570	4,800	2,500	2,500
329400	Plan Checking Fees	6,832	109,818	129,190	90,000	125,000	120,000
347556	Capital Facility Admin Facility Impact Fee	0	0	0	56,000	25,000	25,000
TOTAL OPERATING REVENUE		728,379	1,688,721	1,335,835	1,178,600	1,319,400	1,056,400
OTHER NON-OPERATING REVENUE:							
361100	Interest Income	0	0	0	0	14,000	14,672
361105	SBA Interest Earnings	0	0	0	24,000	32,000	32,000
381001	Transfer from General Fund	0	0	0	802,490	1,139,289	0
TOTAL OTHER NON-OPERATING REVENUE		0	0	0	826,490	1,185,289	46,672
TOTAL BUILDING DEPARTMENT REVENUES		728,379	1,688,721	1,335,835	2,005,090	2,504,689	1,103,072

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

BUILDING DEPARTMENT ADMINISTRATION

FISCAL YEAR 2006 ACCOMPLISHMENTS

- ✓ Reduced the delivery of permit services to 15 working days or less for most permits.
- ✓ Implemented the One Stop Shop for building permits.
- ✓ Employees have attended customer service training and have attended continuing education classes required to meet state licensing requirements.
- ✓ Brought forth numerous code violation cases to the Construction Board resulting in fines, probations and suspension of permitting privileges.
- ✓ Revised the Building Department official web site and made all applications and forms available on line.
- ✓ Converted the Building Department IMS software to be compatible for on line use.
- ✓ Scanned building permit and licensing history into laser fiche for permanent record keeping.

FISCAL YEAR 2007 GOALS AND OBJECTIVES

- Continue to maintain timeliness and delivery of permit services with a turn around time of 15 working days or less.
- Provide on going customer service training and continuing education to meet minimum state licensing requirements.
- Explore on-line options where inspectors have remote access to update and retrieve Building Department information.
- Amend City Ordinance to correct fee schedules and provide fines for work without permits and expired permits.
- Continued to scan documents into laser fiche for permanent record keeping.
- Continue to increase enforcement of State Contracting Laws and City Ordinances.

PERFORMANCE MEASURES

Performance Indicators	Actual 2003/2004	Actual 2004/2005	Projected 2005/2006	Projected 2006/2007
Residential permits issued	571	788	1,200	1,100
Commercial permits issued	27	21	23	25
Other permits issued	3,650	10,385	8,000	7,500
Total number of inspections	12,841	21,914	25,500	26,000
Total number of reinspections	2,092	3,340	3,800	3,900
Number of contractor licensing requests	1,300	1,100	1,000	1,000
Number of tests given	70	65	70	70
Number of Professional licenses processed	600	900	600	850
Expired permits processed	N/A	N/A	500	700
Building permits turn around time (working days)	N/A	20	15	15

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR THE BUILDING DEPARTMENT		
STAFFING		NATURE OF ACTIVITY
05/06	06/07	
8.00%	8.00%	<u>Administration</u> - The Director enforces all Florida Building Codes, Sebastian City and Land Development Codes related to construction. Courtesy inspections are done as well as inspecting and issuing land clearing and tree removal permits. Approval of all department expenditures and preparing the annual budget.
30.00%	30.00%	<u>Permitting</u> - Accepting permits with fees, issuing permits, scheduling and posting of inspections, closing out permits when completed, issuing the certificate of occupancy, and answering questions concerning building permits.
12.00%	12.00%	<u>Plan Review</u> - The reviewing of all building plans for code approval, including structural, electrical, plumbing and mechanical. Also reviews all zoning on residential building applications.
42.00%	42.00%	<u>Building and Alteration Inspection</u> - On-site inspections for commercial and residential including structural, electrical, plumbing, and mechanical, as well as answer code book questions for builders and general public.
5.00%	5.00%	<u>Contractor Licensing</u> - Issuance of all contractor licenses on a daily basis, accept applications to go before the Construction Board for testing approval, accept and approve in-house applications for licensing of non-tested trades, letters of reciprocity and grandfathering from Indian River County and check permit applications for properly licensed and up to date contractors.
2.00%	2.00%	Following up on expired permits and unsafe structures.
1.00%	1.00%	Scanning plans to laserfiche for permanent record keeping
100.00%	100.00%	

BUILDING DEPARTMENT BUDGET SUMMARY

The Fiscal Year 2006-2007 adopted budget for the Building Department is \$1,103,072. This compares to the 2005-06 projected expenses of \$902,142, an increase of \$200,930 or 22.3%.

	FY 03-04	FY 04-05	Amended FY 05-06	Projected FY 05-06	Adopted FY 06-07	Difference
	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 497,344	\$ 548,399	\$ 623,235	\$ 589,697	\$ 649,348	\$ 59,651
Operating Expenses	20,892	40,438	275,971	279,175	410,071	130,896
Capital Outlay	-	14,582	39,900	33,270	22,790	(10,480)
Non-Operating	-	-	1,065,984	-	20,863	20,863
Total	\$ 518,236	\$ 603,419	\$ 2,005,090	\$ 902,142	\$ 1,103,072	\$ 200,930

Fiscal Year 2006-07 adopted Budget:

Major Current Level Changes from

Fiscal Year 2005-06 Projected Expenses

	Difference
1. Personal Services - Net increase mainly due to an 18% increase in health insurance premium, a 5.5% increase for CWA employees per CWA Union Contract and exempt employees per the Management Benefit Package, and an increase in deferred compensation which is wage driven.	\$ 59,651
2. Operating Expenses - Increase mainly due to an increase in General Fund administrative charges, computer replacements, scanning services, and a recommended purchase of Microsoft licenses to be in compliance with Federal regulation.	\$ 130,896
3. Capital Outlay - Decrease due to change in capital needs.	\$ (10,480)
4. Non-Operating - The amount represents the reserve for emergency.	\$ 20,863

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>F/T/E POSITION YEARS</u>			<u>Projected Expense</u>	<u>Adopted Budget</u>
			<u>04-05</u>	<u>05-06</u>	<u>06-07</u>	<u>05-06</u>	<u>06-07</u>
Building Official	55,304 / 99,985	81EB	1.00	1.00	1.00	\$ 68,500	\$ 72,300
Chief Inspector	39,535 / 71,405	33EB	1.00	1.00	1.00	53,100	56,000
Plans Examiner	39,535 / 71,405	33EB	1.00	1.00	1.00	51,000	53,700
Building Inspector II	29,494 / 53,269	26	1.00	1.00	1.00	33,500	36,000
Building Inspector I	28,613 / 51,679	25	1.00	1.00	2.00	49,500	63,500
Administrative Assistant	25,906 / 46,789	20B	1.00	1.00	1.00	40,500	42,500
Administrative Supervisor	28,613 / 51,679	25	0.00	1.00	1.00	26,000	31,000
Clerical Assistant II	22,282 / 40,244	15	1.00	0.00	0.00	-	-
Clerical Assistant I	20,046 / 36,205	13	1.00	1.00	0.00	20,500	-
Permitting Technicians	24,389 / 44,050	18B	0.00	2.00	3.00	71,500	100,950
			8.00	10.00	11.00		
TOTAL SALARIES						\$ 414,100	\$ 455,950
Temporary						-	-
Overtime						10,000	10,000
FICA Taxes						32,467	35,668
Clothing Allowance						300	300
Deferred Compensation						38,196	41,963
Group Health Insurance Premium						53,487	61,783
Dependant Health Ins Premium						15,780	15,781
Employee Assistance Program						253	253
Worker's Comp Insurance						25,114	27,650
Total Personal Services						\$ 589,697	\$ 649,348

CAPITAL OUTLAY SCHEDULE

<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>						<u>TOTAL</u>
	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	
Truck replacement	\$ 14,690	\$ -	\$ 15,425	\$ -	\$ -	\$ -	\$ 30,115
Laptop computers (2)	3,600	-	-	-	-	-	3,600
Laserfiche desktop scanner	4,500	-	-	-	-	-	4,500
	\$ 22,790	\$ -	\$ 15,425	\$ -	\$ -	\$ -	\$ 38,215

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

BUILDING DEPARTMENT

Code: 480110

Account <u>Number</u>	<u>Description</u>	FY 02/03 <u>Actual</u>	FY 03/04 <u>Actual</u>	FY 04/05 <u>Actual</u>	Amended FY 05/06 <u>Budget</u>	FY 05/06 <u>Projected</u>	FY 06/07 <u>Adopted Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	259,518	311,169	352,026	430,100	414,100	455,950
511300	Temporary Salaries	2,344	7,592	6,472	0	0	0
511400	Overtime	23,401	28,291	16,280	15,000	10,000	10,000
512100	FICA Taxes	21,164	25,732	27,300	34,073	32,467	35,668
512215	Clothing Allowance	200	217	200	300	300	300
512225	Deferred Compensation	25,440	29,466	32,520	40,086	38,196	41,963
512301	Group Health Insurance Premium	30,946	43,747	61,023	53,574	53,487	61,783
512305	Dependant Health Ins Premium	5,508	7,558	15,678	26,377	15,780	15,781
512309	Employee Assistance Program	161	165	196	253	253	253
512400	Worker's Comp Insurance	18,240	43,407	36,704	23,472	25,114	27,650
TOTAL PERSONAL SERVICES		386,922	497,344	548,399	623,235	589,697	649,348
OPERATING EXPENSES							
533200	Audit Fees	0	0	0	450	472	1,888
533201	Administrative Services Provided by GF	0	0	0	179,686	179,686	224,133
533400	Other Contractual Services	0	0	0	0	0	70,000
534000	Travel and Per Diem	1,532	(38)	61	1,575	1,000	2,000
534101	Telephone	123	2,078	2,452	3,300	3,500	3,500
534105	Cellular Telephone	3,364	2,946	2,927	3,500	3,200	3,500
534110	Internet Services	0	205	215	1,140	182	200
534120	Postage	2,114	1,560	1,992	1,600	3,000	1,800
534130	Express Mail	0	0	21	100	250	200
534310	Electric	0	0	0	4,948	6,790	7,813
534320	Water / Sewer	0	0	0	167	500	500
534400	Rents and Leases	0	0	0	37,500	37,500	37,500
534500	Insurance	0	0	0	2,500	9,302	10,697
534620	R & M-Vehicles	1,200	806	898	900	1,500	1,500
534630	R & M - Office Equipment	2,240	1,953	4,473	3,800	4,000	9,000
534910	Clerk of Court Filing Fees	0	11	0	100	100	100
535200	Departmental Supplies	5,030	5,236	8,877	9,955	9,000	9,000
535210	Computer Supplies	480	1,205	7,002	13,330	8,000	15,000
535230	Small Tools and Equipment	755	968	466	500	500	500
535260	Gas and Oil	2,907	3,586	5,470	6,000	6,118	7,000
535270	Uniforms and Shoes	0	0	524	780	775	790
535275	Safety Equipment	0	0	198	250	250	250
535410	Dues and Memberships	40	100	298	500	400	450
535420	Books and Publications	123	51	1,225	500	350	450
535450	Training and Education	2,107	225	3,339	2,890	2,800	2,300
TOTAL OPERATING EXPENSES		22,015	20,892	40,438	275,971	279,175	410,071
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	0	14,582	39,900	33,270	22,790
TOTAL CAPITAL OUTLAY		0	0	14,582	39,900	33,270	22,790
NON-OPERATING EXPENSES							
909901	Contingency	0	0	0	1,065,984	0	20,863
TOTAL NON-OPERATING EXPENSES		0	0	0	1,065,984	0	20,863
TOTAL BUILDING DEPARTMENT		408,937	518,236	603,419	2,005,090	902,142	1,103,072

**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2007-12**

CAPITAL IMPROVEMENT PROGRAM

City of Sebastian's adopted financial policies requires the City to coordinate the development of the Capital Improvement Program with the development of the strategic plan and operating budget, as well as ensuring compliance with the Comprehensive Plan Capital Improvement Element. Future operating expenditures and revenues associated with new capital improvements will be projected and included in the Capital Improvement Program Five-Year Forecast. The Capital Improvement Program is updated and adopted by the City Council annually and encompasses a period of six years (the current plan covers FY 2006/07 – FY 2011/12).

What are Capital Improvements?

Capital improvements include streets, buildings, building improvements, new parks, park expansions/improvements, airport runways, infrastructure improvements, and major, one-time acquisitions of equipment. Projects in the Capital Improvement Program generally cost more than \$50,000 and last at least five years.

Policies Used in Developing the Capital Improvement Program

All capital projects submitted for approval must be justified in terms of how the project supports the achievement of the City's Strategic Priorities. Projects are prioritized and approved based on the relevancy of the project to the City's Strategic Plan and the impact on the end stakeholder(s).

1. The City shall adopt an annual Capital Budget based on the Capital Improvement Program. Future capital improvement expenditures necessitated by changes in population, real estate development, or in economic base will be calculated and included in the capital improvement budget projections.
2. The originating department of the capital improvement project will identify the estimated costs and funding sources for each capital project proposal before it is submitted to the City Council for approval.
3. The City shall make all capital improvements in accordance with an adopted Capital Improvement Program budget.
4. The City will determine and use the most prudent financial methods for acquisition of capital improvement projects based upon market conditions at the time of acquisition.

Following is a six-year Capital Improvement Program (CIP) Project Schedule for each requesting department/division. In addition to the Airport fund (AP) and the Golf Course Fund (GC), the CIP also includes projects funded by the General Fund, Local Option Gas Tax (LOGT), Discretionary Sales Tax (DST), Cemetery Trust Fund (CTF), Recreation Impact Fee (RIF), Stormwater Utility Fees (SUF) as well as State and Federal Grants. It is a listing of projects needed for replacement or improvement of the City's major equipment, facilities, roadways, and structures. Although, potential funding has been identified, changes may be made in conjunction with alternative sources as they become available in each of these subsequent years. As with the annual Capital Projects Program, funding will be provided in a combination of pay-as-you-go and debt/grant financed sources. The timing of projects identified may be altered from year to year to meet changing circumstances.

**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2007-12**

SUMMARY

	<u>FY 2006-07</u>	<u>FY 2007-08</u>	<u>FY 2008-09</u>	<u>FY 2009-10</u>	<u>FY 2010-11</u>	<u>FY 2011-12</u>	<u>Total</u>
<u>Grouped by Department</u>							
Police Department	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,000
Public Works Department							
Roads & Maintenance	1,660,000	150,000	90,000	60,000	100,000	80,000	2,140,000
Parks & Recreation	150,000	1,500,000	100,000	50,000	50,000	50,000	1,900,000
Stormwater	330,000	200,000	50,000	250,000	50,000	50,000	930,000
Engineering Department							
Engineering	1,450,000	1,650,000	3,400,000	3,400,000	400,000	5,600,000	15,900,000
Golf Course	1,500,000	-	-	-	-	1,000,000	2,500,000
Airport	2,165,305	1,600,000	-	1,150,000	1,400,000	-	6,315,305
Total by Departments	7,340,305	5,100,000	3,640,000	4,910,000	2,000,000	6,780,000	29,770,305
<u>Grouped by Function</u>							
Public Safety	85,000	-	-	-	-	-	85,000
Transportation	5,275,305	3,400,000	3,490,000	4,610,000	1,900,000	5,680,000	24,355,305
Parks & Recreation	1,650,000	1,500,000	100,000	50,000	50,000	1,050,000	4,400,000
Physical Environment	330,000	200,000	50,000	250,000	50,000	50,000	930,000
Total by Functions	7,340,305	5,100,000	3,640,000	4,910,000	2,000,000	6,780,000	29,770,305
<u>Grouped by Funding Source</u>							
General Fund	\$ 340,000	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ 430,000
DST	\$ 1,985,000	\$ 1,100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 3,485,000
LOGT	350,000	550,000	300,000	300,000	300,000	300,000	2,100,000
Recreation impact Fees	70,000	1,000,000	100,000	50,000	50,000	50,000	1,320,000
Stormwater Utilities	50,000	50,000	50,000	50,000	50,000	50,000	300,000
Airport Operating Revenues	170,561	320,000	-	230,000	280,000	-	1,000,561
Golf Course Debt Proceeds	1,500,000	-	-	-	-	1,000,000	2,500,000
Grants	2,774,744	1,280,000	-	920,000	1,120,000	-	6,094,744
Governmental Fund Debt Proceeds	-	500,000	-	-	-	-	500,000
County Transportation Impact Fees	-	-	3,000,000	3,000,000	-	5,200,000	11,200,000
Capital Replacement Fund	100,000	300,000	-	260,000	100,000	80,000	840,000
Total Funding Sources	7,340,305	5,100,000	3,640,000	4,910,000	2,000,000	6,780,000	29,770,305

**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2007-12**

SUMMARY

<u>List of Projects</u>	<u>FY 2006-07</u>	<u>FY 2007-08</u>	<u>FY 2008-09</u>	<u>FY 2009-10</u>	<u>FY 2010-11</u>	<u>FY 2011-12</u>	<u>Total</u>
Police Department							
E911 System	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,000
Roads & Maintenance							
PW Compound Phase II	1,500,000	-	-	-	-	-	1,500,000
Skidsteer	60,000	-	-	-	-	-	60,000
Asphalt Truck	100,000	-	-	-	-	-	100,000
Backhoe	-	150,000	-	-	-	-	150,000
Brush truck grappling	-	-	90,000	-	-	-	90,000
Flatbed	-	-	-	60,000	-	-	60,000
Tandem Dump	-	-	-	-	100,000	-	100,000
Bucket Truck	-	-	-	-	-	80,000	80,000
Parks & Recreation							
Hardee Park Improvement	50,000	-	-	-	-	-	50,000
Schumann Park							
Racquetball/Basketball							
Courts	80,000	-	-	-	-	-	80,000
Mooring Field	20,000	-	-	-	-	-	20,000
Community Center	-	1,500,000	-	-	-	-	1,500,000
New Park - various	-	-	100,000	50,000	50,000	50,000	250,000
Stormwater							
Excavator	150,000	-	-	200,000	-	-	350,000
Dump Truck	130,000	-	-	-	-	-	130,000
1/4 Round Swale Rehab	50,000	50,000	50,000	50,000	50,000	50,000	300,000
Backhoe	-	150,000	-	-	-	-	150,000
Engineering							
Barber St. Realignment	400,000	-	-	-	-	-	400,000
Easy St. Renovation	750,000	1,250,000	-	-	-	-	2,000,000
Sidewalk/Bike Paths	150,000	150,000	150,000	150,000	150,000	150,000	900,000
Street Repaving	150,000	150,000	150,000	150,000	150,000	150,000	900,000
Bridges	-	100,000	100,000	100,000	100,000	100,000	500,000
Laconia St. Extention	-	-	3,000,000	-	-	-	3,000,000
Fleming St. Extention	-	-	-	3,000,000	-	-	3,000,000
Barber St. Widening	-	-	-	-	-	5,200,000	5,200,000
Golf Course							
Lan Acquisition	1,500,000	-	-	-	-	-	1,500,000
New Clubhouse	-	-	-	-	-	1,000,000	1,000,000
Airport							
Construct Taxiway "C"	1,500,000	-	-	-	-	-	1,500,000
Master Plan Update	300,000	-	-	-	-	-	300,000
Construct Apron	365,305	-	-	-	-	-	365,305
Construct Perimeter Rd.	-	800,000	-	-	-	-	800,000
Construct Access Road	-	800,000	-	-	-	-	800,000
Construct T-Hangars	-	-	-	800,000	-	-	800,000
Loader/Excavator	-	-	-	350,000	-	-	350,000
Construct Taxilanes	-	-	-	-	800,000	-	800,000
Construct Hangars	-	-	-	-	600,000	-	600,000
Total	\$ 7,340,305	\$ 5,100,000	\$ 3,640,000	\$ 4,910,000	\$ 2,000,000	\$ 6,780,000	\$ 29,770,305

**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
BY FUNDING SOURCE**

	Local Option <u>Gas Tax</u>	<u>DST</u>	Recreation Impact <u>Fees</u>	Stormwater Utility <u>Fund</u>	<u>Airport</u>	<u>Grants</u>	Transportation Impact Fees	Capital Replacement <u>Fund</u>	<u>General fund</u>	Golf Debt <u>Financing</u>	General Fund <u>Financing</u>	<u>Total</u>
<u>FISCAL YEAR 2006/2007</u>												
Police Department												
E911 System		\$ 85,000										\$ 85,000
Roads & Maintenance												
PW Compound Phase		\$ 1,500,000										\$ 1,500,000
Skidsteer									\$ 60,000			\$ 60,000
Asphalt Truck								\$ 100,000				\$ 100,000
Parks & Recreation												
Hardee Park			\$ 50,000									\$ 50,000
Schumann Park												
Racquetball/Basketball						\$ 80,000						\$ 80,000
Mooring Field			\$ 20,000									\$ 20,000
Stormwater												
Excavator									\$ 150,000			\$ 150,000
Dump Truck									\$ 130,000			\$ 130,000
1/4 Round Swale				\$ 50,000								\$ 50,000
Engineering												
Barber St. Realignment		\$ 400,000										\$ 400,000
Easy St. Renovation	\$ 50,000					\$ 700,000						\$ 750,000
Sidewalk/Bike Paths	\$ 150,000											\$ 150,000
Street Repaving	\$ 150,000											\$ 150,000
Golf Course												
Land Acquisition										\$ 1,500,000		\$ 1,500,000
Airport												
Construct Taxiway "C"					\$ 37,500	\$ 1,462,500						\$ 1,500,000
Master Plan Update					\$ 60,000	\$ 240,000						\$ 300,000
Construct Apron					\$ 73,061	\$ 292,244						\$ 365,305
Total FY 2006/2007	\$ 350,000	\$ 1,985,000	\$ 70,000	\$ 50,000	\$ 170,561	\$ 2,774,744	\$ -	\$ 100,000	\$ 340,000	\$ 1,500,000	\$ -	\$ 7,340,305

**CAPITAL IMPROVEMENT PROGRAM
BY FUNDING SOURCE**

	<u>Local</u>		<u>Recreation</u>	<u>Stormwater</u>		<u>Capital</u>		<u>Golf Debt</u>	<u>General Fund</u>		
	<u>Option</u>		<u>Impact</u>	<u>Utility</u>		<u>Transportation</u>	<u>Replacement</u>	<u>Financing</u>	<u>Financing</u>		
	<u>Gas Tax</u>	<u>DST</u>	<u>Fees</u>	<u>Fund</u>	<u>Airport</u>	<u>Grants</u>	<u>Impact Fees</u>	<u>Fund</u>	<u>General fund</u>	<u>Total</u>	
<u>FISCAL YEAR 2007/2008</u>											
Roads & Maintenance											
	Backhoe							\$ 150,000		\$ 150,000	
Parks & Recreation											
	Community Center		\$ 1,000,000						\$ 500,000	\$ 1,500,000	
Stormwater											
	Backhoe							\$ 150,000		\$ 150,000	
	1/4 Round Swale										
	Rehab			\$ 50,000						\$ 50,000	
Engineering											
	Easy St. Renovation	\$ 250,000	\$ 1,000,000							\$ 1,250,000	
	Sidewalk/Bike Paths	\$ 150,000								\$ 150,000	
	Street Repaving	\$ 150,000								\$ 150,000	
	Bridges	\$ 100,000								\$ 100,000	
Airport											
	Construct Perimeter Rd.				\$ 160,000	\$ 640,000				\$ 800,000	
	Construct Access Road				\$ 160,000	\$ 640,000				\$ 800,000	
Total FY 2007/2008	\$ 550,000	\$ 1,100,000	\$ 1,000,000	\$ 50,000	\$ 320,000	\$ 1,280,000	\$ -	\$ 300,000	\$ -	\$ 500,000	\$ 5,100,000

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CAPITAL IMPROVEMENT PROGRAM BY FUNDING SOURCE

	Local Option <u>Gas Tax</u>	DST	Recreation Impact <u>Fees</u>	Stormwater Utility <u>Fund</u>	Airport	Grants	Transportation Impact Fees	Capital Replacement <u>Fund</u>	General fund	Golf Debt Financing	General Fund Financing	Total
<u>FISCAL YEAR 2008/2009</u>												
<u>Roads & Maintenance</u>												
Brush truck grapping									\$ 90,000			\$ 90,000
<u>Parks & Recreation</u>												
New Park-Azine Terrac			\$ 50,000									\$ 50,000
New Park-Keen Terrace			\$ 50,000									\$ 50,000
<u>Stormwater</u>												
1/4 Round Swale Rehab				\$ 50,000								\$ 50,000
<u>Engineering</u>												
Laconia St. Extention							\$ 3,000,000					\$ 3,000,000
Sidewalk/Bike Paths	\$ 150,000											\$ 150,000
Street Repaving	\$ 150,000											\$ 150,000
Bridges		\$ 100,000										\$ 100,000
Total FY 2008/2009	\$ 300,000	\$ 100,000	\$ 100,000	\$ 50,000	\$ -	\$ -	\$ 3,000,000	\$ -	\$ 90,000	\$ -	\$ -	\$ 3,640,000
<u>FISCAL YEAR 2009/2010</u>												
<u>Roads & Maintenance</u>												
Flatbed								\$ 60,000				\$ 60,000
<u>Parks & Recreation</u>												
New Park - Barber St. & Acorn Terrace			\$ 50,000									\$ 50,000
<u>Stormwater</u>												
Excavator								\$ 200,000				\$ 200,000
1/4 Round Swale Rehab				\$ 50,000								\$ 50,000
<u>Engineering</u>												
Fleming St. Extention							\$ 3,000,000					\$ 3,000,000
Sidewalk/Bike Paths	\$ 150,000											\$ 150,000
Street Repaving	\$ 150,000											\$ 150,000
Bridges		\$ 100,000										\$ 100,000
<u>Airport</u>												
Construct T-Hangars				\$ 160,000	\$ 640,000							\$ 800,000
Loader/Excavator				\$ 70,000	\$ 280,000							\$ 350,000
Total FY 2009/2010	\$ 300,000	\$ 100,000	\$ 50,000	\$ 50,000	\$ 230,000	\$ 920,000	\$ 3,000,000	\$ 260,000	\$ -	\$ -	\$ -	\$ 4,910,000

**CAPITAL IMPROVEMENT PROGRAM
BY FUNDING SOURCE**

	Local Option Gas Tax	DST	Recreation Impact Fees	Stormwater Utility Fund	Airport	Grants	Transportation Impact Fees	Capital Replacement Fund	General fund	Golf Debt Financing	General Fund Financing	Total
<u>FISCAL YEAR 2010/2011</u>												
Roads & Maintenance												
Tandem Dump								\$ 100,000				\$ 100,000
Parks & Recreation												
New Park - Carnival & Periwinkle			\$ 50,000									\$ 50,000
Stormwater												
1/4 Round Swale Rehab				\$ 50,000								\$ 50,000
Engineering												
Sidewalk/Bike Paths	\$ 150,000											\$ 150,000
Street Repaving	\$ 150,000											\$ 150,000
Bridges		\$ 100,000										\$ 100,000
Airport												
Construct Taxilanes					\$ 160,000	\$ 640,000						\$ 800,000
Construct Hangars					\$ 120,000	\$ 480,000						\$ 600,000
Total FY 2010/2011	\$ 300,000	\$ 100,000	\$ 50,000	\$ 50,000	\$ 280,000	\$ 1,120,000	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 2,000,000
<u>FISCAL YEAR 2011/2012</u>												
Parks & Recreation												
New Park - Celtic & Crown			\$ 50,000									\$ 50,000
Roads & Maintenance												
Bucket Truck								\$ 80,000				\$ 80,000
Stormwater												
1/4 Round Swale Rehab		\$ -		\$ 50,000								\$ 50,000
Engineering												
Barber Street Widening							\$ 5,200,000					\$ 5,200,000
Sidewalk/Bike Paths	\$ 150,000											\$ 150,000
Street Repaving	\$ 150,000											\$ 150,000
Bridges		\$ 100,000										\$ 100,000
Golf Course												
New Clubhouse									\$ 1,000,000			\$ 1,000,000
Total FY 2011/2012	\$ 300,000	\$ 100,000	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ 5,200,000	\$ 80,000	\$ -	\$ 1,000,000	\$ -	\$ 6,780,000
Grand Total	\$ 2,100,000	\$ 3,485,000	\$ 1,320,000	\$ 300,000	\$ 1,000,561	\$ 6,094,744	\$ 11,200,000	\$ 840,000	\$ 430,000	\$ 2,500,000	\$ 500,000	\$ 29,770,305

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2007-2012
SUMMARY OF CAPITAL IMPROVEMENT PROJECTS**

POLICE DEPARTMENT

<u>Project Name</u>	<u>FY 2006-07</u>	<u>FY 2007-08</u>	<u>FY 2008-09</u>	<u>FY 2009-10</u>	<u>FY 2010-11</u>	<u>FY 2011-12</u>	<u>Total</u>
E911 System	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,000
Department Total	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,000

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2007-2012
CAPITAL IMPROVEMENT PROJECT DETAIL**

POLICE EPARTMENT

Project Name: E911 System

Project Description:

The E 911 answering point once established in the Sebastian Police Department will enable a Sebastian resident to dial 911 and be connected with a local dispatcher. The calls are currently being taken at the Sheriff's Office and then transferred to our local dispatchers. This creates some confusion and requires the caller to repeat their information, thus adding time to the emergency response. The estimated cost for this project is \$125,000. Estimated \$40,000 will be paid for by the County's E 911 telephone surcharge.

Funding Source: Discretionary Sales Tax

Project Costs:

	<u>FY 06-07</u>	<u>FY 07-08</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>Project Total</u>
	\$85,000	\$0	\$0	\$0	\$0	\$0	\$85,000
Operating Impact:	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2007-2012
SUMMARY OF CAPITAL IMPROVEMENT PROJECTS**

PUBLIC WORKS DEPARTMENT

<u>Project Name</u>	<u>FY 2006-07</u>	<u>FY 2007-08</u>	<u>FY 2008-09</u>	<u>FY 2009-10</u>	<u>FY 2010-11</u>	<u>FY 2011-12</u>	<u>Total</u>
Roads & Maintenance Division:							
Construction of Public Works							
Compound	\$1,500,000	-	-	-	-	-	\$1,500,000
Skidsteer	60,000	-	-	-	-	-	60,000
Asphalt Truck Replacement	100,000	-	-	-	-	-	100,000
Backhoe Replacement	-	150,000	-	-	-	-	150,000
Brush Truck Grappling	-	-	90,000	-	-	-	90,000
Flatbed Replacement	-	-	-	60,000	-	-	60,000
Tandem Dump replacement	-	-	-	-	100,000	-	100,000
Bucket Truck replacement	-	-	-	-	-	80,000	80,000
Division Total	\$1,660,000	\$ 150,000	\$ 90,000	\$ 60,000	\$ 100,000	\$ 80,000	\$2,140,000
Parks & Recreation Division:							
Hardee Park Improvement	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Schumann Park							
Racquetball/Basketball							
Courts	80,000	-	-	-	-	-	80,000
Mooring Field	20,000	-	-	-	-	-	20,000
Community Center	-	1,500,000	-	-	-	-	1,500,000
New Park - Azine Terrace	-	-	50,000	-	-	-	50,000
New Park - Keen Terrace	-	-	50,000	-	-	-	50,000
New Park - Barber St. & Acorn Terrace	-	-	-	50,000	-	-	50,000
New Park - Carnival & Periwinkle	-	-	-	-	50,000	-	50,000
New Park - Celtic & Crown	-	-	-	-	-	50,000	50,000
Division Total	\$ 150,000	\$ 1,500,000	\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000	\$1,900,000
Stormwater							
Excavator	\$ 150,000	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ 350,000
Dump Truck	130,000	-	-	-	-	-	130,000
1/4 Round Swale Rehab	50,000	50,000	50,000	50,000	50,000	50,000	300,000
Backhoe	-	150,000	-	-	-	-	150,000
Division Total	\$ 330,000	\$ 200,000	\$ 50,000	\$ 250,000	\$ 50,000	\$ 50,000	\$ 930,000

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2007-2012
CAPITAL IMPROVEMENT PROJECT DETAIL**

ROADS AND MAINTENANCE DIVISION

Project Name: Public Works Compound

Funding Source: Discretionary Sales Tax

Project Description:

The Compound includes the construction and relocation of City garage, a public works storage building, a building maintenance workshop, a park maintenance building, and a stormwater maintenance building. The operating impact represents utilities.

Project Costs:

<u>FY 06-07</u>	<u>FY 07-08</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	Project <u>Total</u>
\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$1,500,000

Operating Impact:

\$12,000	\$12,360	\$12,731	\$13,113	\$13,506	\$13,911	\$77,621
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Project Name: Asphalt Truck

Funding Source: General fund Capital Replacement Fund

Project Description:

This is to replace the 1996 asphalt truck due to age and condition and maintenance. The operating impact includes routine maintenance and fuel.

Project Costs:

<u>FY 06-07</u>	<u>FY 07-08</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	Project <u>Total</u>
\$100,000	\$0	\$0	\$0	\$0	\$0	\$100,000

Operating Impact:

\$2,800	\$2,800	\$2,800	\$2,800	\$2,800	\$2,800	\$16,800
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Project Name: Skidsteer

Funding Source: General Fund Capital replacement Fund

Project Description:

The skidsteer newer model has closed cab to keep dust and debris off operator for safer operation. The operating impact includes routine maintenance and fuel.

Project Costs:

<u>FY 06-07</u>	<u>FY 07-08</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	Project <u>Total</u>
\$60,000	\$0	\$0	\$0	\$0	\$0	\$60,000

Operating Impact:

\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$12,000
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**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2007-2012
CAPITAL IMPROVEMENT PROJECT DETAIL**

ROADS AND MAINTENANCE DIVISION - CONTINUED

Project Name: Brush Truck Grappling

Funding Source: General Fund

Project Description:

The brush truck with grappling bucket will facilitate debris clean up for parks routine tree maintenance and code enforcement clean up. The operating impact includes routine maintenance and fuel.

Project Costs:

	<u>FY 06-07</u>	<u>FY 07-08</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>Project Total</u>
	\$0	\$0	\$90,000	\$0	\$0	\$0	\$90,000
Operating Impact:	\$0	\$0	\$3,400	\$3,400	\$3,400	\$3,400	\$13,600

Project Name: Flatbed

Funding Source: General fund Capital Replacement Fund

Project Description:

This is to replace the 1996 flatbed due to age and condition and maintenance. The operating impact includes routine maintenance and fuel.

Project Costs:

	<u>FY 06-07</u>	<u>FY 07-08</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>Project Total</u>
	\$0	\$0	\$0	\$60,000	\$0	\$0	\$60,000
Operating Impact:	\$0	\$0	\$0	\$5,500	\$5,500	\$5,500	\$16,500

Project Name: Backhoe

Funding Source: General fund Capital Replacement Fund

Project Description:

Backhoe Replacement and upgrade before costly repairs are needed and down time. The operating impact includes routine maintenance and fuel.

Project Costs:

	<u>FY 06-07</u>	<u>FY 07-08</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>Project Total</u>
	\$0	\$150,000	\$0	\$0	\$0	\$0	\$150,000
Operating Impact:	\$0	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$6,000

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2007-2012
CAPITAL IMPROVEMENT PROJECT DETAIL**

ROADS AND MAINTENANCE DIVISION - CONTINUED

Project Name: Tandem Dump
Funding Source: General fund Capital Replacement Fund

Project Description:
Tandem Dump replacement before costly repairs are needed. The operating impact includes routine maintenance and fuel.

Project Costs:

<u>FY 06-07</u>	<u>FY 07-08</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>Project Total</u>
\$0	\$0	\$0	\$0	\$100,000	\$0	\$100,000
Operating Impact:						
\$0	\$0	\$0	\$0	\$4,300	\$4,300	\$8,600

Project Name: Bucket Truck
Funding Source: General fund Capital Replacement Fund

Project Description:
Bucket Truck replacement upgrade for operator safety. The operating impact includes routine maintenance and fuel.

Project Costs:

<u>FY 06-07</u>	<u>FY 07-08</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>Project Total</u>
\$0	\$0	\$0	\$0	\$0	\$80,000	\$80,000
Operating Impact:						
\$0	\$0	\$0	\$0	\$0	\$1,800	\$1,800

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2007-2012
CAPITAL IMPROVEMENT PROJECT DETAIL**

PARKS AND RECREATION DIVISION

Project Name: New Park - Azine Terrace
Funding Source: Recreation Impact Fees

Project Description:
The construction includes planting trees, fitness trail with stations, benches. The operating impact includes maintenance costs.

Project Costs:

<u>FY 06-07</u>	<u>FY 07-08</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>Project Total</u>
\$0	\$0	\$50,000	\$0	\$0	\$0	\$50,000
Operating Impact:						
\$0	\$0	\$500	\$500	\$500	\$500	\$2,000

Project Name: New Park - Keen Terrace
Funding Source: Recreation Impact Fees

Project Description:
The construction includes a walking trail, a playground pavilion, benches, and picnic tables. The operating impact includes maintenance costs.

Project Costs:

<u>FY 06-07</u>	<u>FY 07-08</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>Project Total</u>
\$0	\$0	\$50,000	\$0	\$0	\$0	\$50,000
Operating Impact:						
\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$4,000

Project Name: Hardee Park Improvement
Funding Source: Recreation Impact Fees

Project Description:
The construction includes a walking trail and a new playground. The operating impact includes regular maintenance costs.

Project Costs:

<u>FY 06-07</u>	<u>FY 07-08</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>Project Total</u>
\$50,000	\$0	\$0	\$0	\$0	\$0	\$50,000
Operating Impact:						
\$500	\$500	\$500	\$500	\$500	\$500	\$3,000

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2007-2012
CAPITAL IMPROVEMENT PROJECT DETAIL**

PARKS AND RECREATION DIVISION - CONTINUED

Project Name: Schumann Park Racquetball Courts

Funding Source: FEMA Reimbursement

Project Description:

Rebuild racquetball courts at Schumann Park, which were destroyed by hurricanes.

Project Costs:

<u>FY 06-07</u>	<u>FY 07-08</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>Project Total</u>
\$80,000	\$0	\$0	\$0	\$0	\$0	\$80,000
Operating Impact:						
\$0	\$0	\$0	\$0	\$0	\$0	\$0

Project Name: New Park - Barbet St.

Funding Source: Recreation Impact Fees

Project Description:

A new park at Barber Street and Acorn Terrace. The construction includes a dog park with fencing and a dog exercise trail. The operating impact includes regular maintenance costs.

Project Costs:

<u>FY 06-07</u>	<u>FY 07-08</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>Project Total</u>
\$0	\$0	\$0	\$50,000	\$0	\$0	\$50,000
Operating Impact:						
\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	\$3,000

Project Name: New Park - Carnival

Funding Source: Recreation Impact Fees

Project Description:

A new park at Carnival and Periwinkle. The construction includes a playground, a small pavilion, picnic tables, and benches. The operating impact includes regular maintenance costs.

Project Costs:

<u>FY 06-07</u>	<u>FY 07-08</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>Project Total</u>
\$0	\$0	\$0	\$0	\$50,000	\$0	\$50,000
Operating Impact:						
\$0	\$0	\$0	\$0	\$500	\$500	\$1,000

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2007-2012
CAPITAL IMPROVEMENT PROJECT DETAIL**

PARKS AND RECREATION DIVISION - CONTINUED

Project Name: New Park - Celtic & Crown

Funding Source: Recreation Impact Fees

Project Description:

The construction includes a playground, a small pavilion, picnic tables, and a walking trail. The operating impact includes regular maintenance costs.

Project Costs:

	<u>FY 06-07</u>	<u>FY 07-08</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	Project <u>Total</u>
	\$0	\$0	\$0	\$0	\$0	\$50,000	\$50,000
Operating Impact:	\$0	\$0	\$0	\$0	\$0	\$500	\$500

Project Name: Community Center

Funding Source: Recreation impact fees 66.6%, Debt Financing 33.4%

Project Description:

A new community center for programs and rentals. The operating impact includes utilities and personnel.

Project Costs:

	<u>FY 06-07</u>	<u>FY 07-08</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	Project <u>Total</u>
	\$0	\$1,500,000	\$0	\$0	\$0	\$0	\$1,500,000
Operating Impact:	\$0	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2007-2012
CAPITAL IMPROVEMENT PROJECT DETAIL**

STORMWATER DIVISION

Project Name: Excavator

Funding Source: Stormwater Utility Fund

Project Description:

An excavator to supplement and eventually replace badger originally purchased in 1995 as a used machine. The operating impact includes regular maintenance and fuel costs.

Project Costs:

	<u>FY 06-07</u>	<u>FY 07-08</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	Project <u>Total</u>
	\$150,000	\$0	\$0	\$0	\$200,000	\$0	\$350,000
Operating Impact:	\$2,250	\$2,250	\$2,250	\$2,250	\$4,500	\$4,500	\$18,000

Project Name: Dump Truck

Funding Source: Stormwater Utility Fund

Project Description:

A new dump truck is necessary for increasing swale rehabilitation either with or without 1/4 round. This permits constant rotation of soil removal and cleans sand. This also increases productivity. The operating impact includes regular maintenance and fuel costs.

Project Costs:

	<u>FY 06-07</u>	<u>FY 07-08</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	Project <u>Total</u>
	\$130,000	\$0	\$0	\$0	\$0	\$0	\$130,000
Operating Impact:	\$4,300	\$4,300	\$4,300	\$4,300	\$4,300	\$4,300	\$25,800

Project Name: 1/4 Round Swale Rehab

Funding Source: Stormwater Utility Fund

Project Description:

1/4 Round Annual Swale Rehabilitation Project.

Project Costs:

	<u>FY 06-07</u>	<u>FY 07-08</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	Project <u>Total</u>
	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$300,000
Operating Impact:	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2007-2012
CAPITAL IMPROVEMENT PROJECT DETAIL**

STORMWATER DIVISION - CONTINUED

Project Name: Backhoe

Funding Source: Capital Replacement Fund

Project Description:

To replace two existing backhoes. The 1993 Case Backhoe was new when purchased. The 1995 Case backhoe was used when purchased. Some trade-in allowance for Two Old Units has been factored in the pricing. The operating impact includes regular maintenance and fuel costs.

Project Costs:

	<u>FY 06-07</u>	<u>FY 07-08</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	Project <u>Total</u>
	\$0	\$150,000	\$0	\$0	\$150,000	\$0	\$300,000
Operating Impact:							
	\$0	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$6,000

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2007-2012
SUMMARY OF CAPITAL IMPROVEMENT PROJECTS**

ENGINEERING DEPARTMENT

<u>Project Description</u>	<u>FY 2006-07</u>	<u>FY 2007-08</u>	<u>FY 2008-09</u>	<u>FY 2009-10</u>	<u>FY 2010-11</u>	<u>FY 2011-12</u>	<u>Total</u>
Engineering							
Barber St. Realignment	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Easy St. Renovation	750,000	1,250,000	-	-	-	-	2,000,000
Sidewalk/Bike Paths	150,000	150,000	150,000	150,000	150,000	150,000	900,000
Street Repaving	150,000	150,000	150,000	150,000	150,000	150,000	900,000
Bridges	-	100,000	100,000	100,000	100,000	100,000	500,000
Laconia St. Extention	-	-	3,000,000	-	-	-	3,000,000
Fleming St. Extention	-	-	-	3,000,000	-	-	3,000,000
Barber St. Widening	-	-	-	-	-	5,200,000	5,200,000
Division Total	\$1,450,000	\$1,650,000	\$3,400,000	\$3,400,000	\$ 400,000	\$5,600,000	\$15,900,000

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2007-2012
CAPITAL IMPROVEMENT PROJECT DETAIL**

ENGINEERING

Project Name: Barber Street Realignment

Funding Source: Discretionary Sales Tax

Project Costs:

Project Description:

The Barber Street Realignment project is concerned with straightening a very sharp turn into a more friendly curve where Barber Street turns to the east at Pelican Island Place and continues along the route of what used to be Stratton Avenue eastward to a major intersection at US Highway 1. The plan is to realign Barber Street essentially between Arcadia and Tracy.

	<u>FY 06-07</u>	<u>FY 07-08</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>Project Total</u>
	\$400,000	\$0	\$0	\$0	\$0	\$0	\$400,000
Operating Impact:	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Project Name: Easy Street Renovation

Funding Source: CDBG \$700,000
Local Option Gas Tax \$300,000
DST \$1,000,000

Project Costs:

Project Description:

The prospective plan is to widen and raise the street while improving the stormwater drainage system and providing new sidewalks / bike paths. The prospective plan also includes the installation of "Miami Curb" (a flattened "V") on both sides to improve stormwater conveyance.

	<u>FY 06-07</u>	<u>FY 07-08</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>Project Total</u>
	\$750,000	\$1,250,000	\$0	\$0	\$0	\$0	\$2,000,000
Operating Impact:	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Project Name: Annual Sidewalk & Bikepath

Funding Source: Local Option Gas Tax

Project Costs:

Project Description:

Annual program

	<u>FY 06-07</u>	<u>FY 07-08</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>Project Total</u>
	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$900,000
Operating Impact:	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2007-2012
CAPITAL IMPROVEMENT PROJECT DETAIL**

ENGINEERING - CONTINUED

Project Name: Street Repaving

Project Description:
Annual program

Funding Source: Local option Gas Tax

Project Costs:

<u>FY 06-07</u>	<u>FY 07-08</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>Project Total</u>
\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$900,000

Operating Impact:

\$0	\$0	\$0	\$0	\$0	\$0	\$0
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Project Name: Bridges

Project Description:

The City's Bridges project(s) involves the renovation at several bridges effectively widening them in some suitable manner to enable safer and more user-friendly pedestrian and bikeway crossings. The City has six such major bridges that call for such improvements.

Funding Source: DST

Project Costs:

<u>FY 06-07</u>	<u>FY 07-08</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>Project Total</u>
\$0	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000

Operating Impact:

\$0	\$0	\$0	\$0	\$0	\$0	\$0
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Project Name: Laconia Street Extension

Project Description:

The Laconia Street Extension project calls for the extension of Laconia Street southward from the existing City Limits for a distance of about 0.6 miles to a new connection at CR-510 in order to provide a needed traffic corridor from the City to the growing unincorporated County area to the south.

Funding Source: County Transportation Impact Fees

Project Costs:

<u>FY 06-07</u>	<u>FY 07-08</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>Project Total</u>
\$0	\$0	\$3,000,000	\$0	\$0	\$0	\$3,000,000

Operating Impact:

\$0	\$0	\$0	\$0	\$0	\$0	\$0
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**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2007-2012
CAPITAL IMPROVEMENT PROJECT DETAIL**

ENGINEERING - CONTINUED

Project Name: Fleming Street Extension	Project Description: The Fleming Street Extension project involves the extension of Fleming Street from its current south end at South Easy Street eastward to a new connection with US Highway 1 at 109th Street, a distance of about 1.2+ miles. This project requires additional land acquisition and the relocation of an existing FEC railroad crossing.
Funding Source: County Transportation Impact Fees	
Project Costs:	

<u>FY 06-07</u>	<u>FY 07-08</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>Project Total</u>
\$0	\$0	\$0	\$3,000,000	\$0	\$0	\$3,000,000
Operating Impact:						
\$0	\$0	\$0	\$0	\$0	\$0	\$0

Project Name: Barber Street Widening	Project Description: The Barber Street Widening project deals with the projected future need to widen Barber Street from two lanes to three or four lanes from CR-512 (aka Sebastian Blvd.) southward and eastward to Schumann Drive and then further on to a main intersection at US Highway 1, a total distance of approximately three miles.
Funding Source: County Transportation Impact Fees	
Project Costs:	

<u>FY 06-07</u>	<u>FY 07-08</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>Project Total</u>
\$0	\$0	\$0	\$0	\$0	\$5,200,000	\$5,200,000
Operating Impact:						
\$0	\$0	\$0	\$0	\$0	\$0	\$0

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2007-2012
SUMMARY OF CAPITAL IMPROVEMENT PROJECTS**

GOLF COURSE

<u>Project Description</u>	<u>FY 2006-07</u>	<u>FY 2007-08</u>	<u>FY 2008-09</u>	<u>FY 2009-10</u>	<u>FY 2010-11</u>	<u>FY 2011-12</u>	<u>Total</u>
Land Acquisition	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
New Clubhouse	-	-	-	-	-	1,000,000	1,000,000
Department Total	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2007-2012
CAPITAL IMPROVEMENT PROJECT DETAIL**

GOLF COURSE

Project Name: Land Acquisition

Project Description:

The acquisition of land to replace current land lease has become necessary due to the significant increase in land lease payments for the future. It is more economical to purchase instead of leasing.

Funding Source: Golf Debt

Project Costs:

<u>FY 06-07</u>	<u>FY 07-08</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>Project Total</u>
\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$1,500,000

Operating Impact:

\$0	\$0	\$0	\$0	\$0	\$0	\$0
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Project Name: New Club House

Project Description:

The estimated amount of \$1,000,000 includes engineering plans, removal of existing building, the temporary facility, and all aspects of new construction. The cost of renovating existing golf shop, offices and restrooms and adding additional 1600 square feet to the existing building is approximately \$700,000. This could prove to be non-cost effective due to several reasons including plumbing and electrical issues, frame construction and evidence of termites and air conditioning issues. Staff recommends this project to be programmed in the plan after the Golf Course Bonds are paid off.

Funding Source: Golf Debt

Project Costs:

<u>FY 06-07</u>	<u>FY 07-08</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>Project Total</u>
\$0	\$0	\$0	\$0	\$0	\$1,000,000	\$1,000,000

Operating Impact:

\$0	\$0	\$0	\$0	\$0	\$0	\$0
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**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2007-2012
SUMMARY OF CAPITAL IMPROVEMENT PROJECTS**

AIRPORT

<u>Project Description</u>	<u>FY 2006-07</u>	<u>FY 2007-08</u>	<u>FY 2008-09</u>	<u>FY 2009-10</u>	<u>FY 2010-11</u>	<u>FY 2011-12</u>	<u>Total</u>
Construct Taxiway "C" Airport Master Plan Update	1,500,000	-	-	-	-	-	1,500,000
Construct Apron	365,305	-	-	-	-	-	365,305
Construct Perimeter Road	-	800,000	-	-	-	-	800,000
Construct Access Road	-	800,000	-	-	-	-	800,000
Construct T-Hangars Acquire	-	-	-	800,000	-	-	800,000
Loader/Excavator	-	-	-	350,000	-	-	350,000
Construct Taxilanes	-	-	-	-	800,000	-	800,000
Construct Hangars	-	-	-	-	600,000	-	600,000
Department Total	\$2,165,305	\$ 1,600,000	\$ -	\$ 1,150,000	\$ 1,400,000	\$ -	\$ 6,315,305

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2007-2012
CAPITAL IMPROVEMENT PROJECT DETAIL**

AIRPORT

Project Name: Construct Taxiway "C"

Funding Source: FAA 95%
FDOT 2.5%
Airport 2.5%

Project Description:

Currently, aircrafts having to taxi from the east side of the airport to Primary Runway 4 must cross three runway ends or back-taxi down the runway itself (a less than desirable maneuver) to get to that runway end for departure. The addition of a parallel taxiway to Runway 4-22 (TXY- C) will significantly increase the safety of operations at the airport and reduce the possibility of runway incursions.

Project Costs:

	<u>FY 06-07</u>	<u>FY 07-08</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>Project Total</u>
	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$1,500,000
Operating Impact:	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Project Name: Airport Master Plan Update

Funding Source: FDOT 80%
Airport 20%

Project Description:

According to FAA and FDOT, airports need to have an updated master plan ever 5 years. Even at present, ours is out-dated as we have completed nearly all of the major improvements outlined in the last Master Plan. In order to remain eligible for future Federal and State funding, we must have a current, approved Airport Master Plan and Layout Plan.

Project Costs:

	<u>FY 06-07</u>	<u>FY 07-08</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>Project Total</u>
	\$300,000	\$0	\$0	\$0	\$0	\$0	\$300,000
Operating Impact:	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Project Name: Construct Apron

Funding Source: FDOT 80%
Airport 20%

Project Description:

Additional aircraft parking spaces are desperately needed at our airport. This will not only better serve the public, it will also result in added airport revenues.

Project Costs:

	<u>FY 06-07</u>	<u>FY 07-08</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>Project Total</u>
	\$365,305	\$0	\$0	\$0	\$0	\$0	\$365,305
Operating Impact:	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2007-2012
CAPITAL IMPROVEMENT PROJECT DETAIL**

AIRPORT - CONTINUED

Project Name: Construct Perimeter Road

Funding Source: FDOT 80%
Airport 20%

Project Description:

Based on the results of the afore-mentioned Airport Master Plan, this effort would be to begin construction of a perimeter road with the ultimate goal of connecting Roseland Road to Main Street via the airport perimeter. The operating impact includes regular maintenance for eaement.

Project Costs:

	<u>FY 06-07</u>	<u>FY 07-08</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	Project <u>Total</u>
	\$0	\$800,000	\$0	\$0	\$0	\$0	\$800,000
Operating Impact:	\$0	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$10,000

Project Name: Construct Access Road

Funding Source: FDOT 80%
Airport 20%

Project Description:

Based on the results of the afore-mentioned Airport Master Plan, this effort would be to begin construction of a perimeter road with the ultimate goal of connecting Roseland Road to Main Street via the airport perimeter. The operating impact includes regular maintenance for eaement.

Project Costs:

	<u>FY 06-07</u>	<u>FY 07-08</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	Project <u>Total</u>
	\$0	\$800,000	\$0	\$0	\$0	\$0	\$800,000
Operating Impact:	\$0	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$10,000

Project Name: Construct T-Hangars

Funding Source: FDOT 80%
Airport 20%

Project Description:

Additional hangar space is desperately needed at Sebastian. This will also offer a significant increase in airport revenues.

Project Costs:

	<u>FY 06-07</u>	<u>FY 07-08</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	Project <u>Total</u>
	\$0	\$0	\$0	\$800,000	\$0	\$0	\$800,000
Operating Impact:	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2007-2012
CAPITAL IMPROVEMENT PROJECT DETAIL**

AIRPORT - CONTINUED

Project Name: Acquire Loader/Excavator

Funding Source: FDOT 80%
Airport 20%

Project Description:

Currently, airport staff must rent equipment from the Public Works and Engineering Departments, which have the unfortunate effect of pulling their equipment away from their intended duties. It will not only cost the airport less to have its own equipment, but it will also allow our other departments to better serve our residents. The operating impact includes regular maintenance and fuel costs.

Project Costs:

	<u>FY 06-07</u>	<u>FY 07-08</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	Project <u>Total</u>
	\$0	\$0	\$0	\$350,000	\$0	\$0	\$350,000
Operating Impact:	\$0	\$0	\$0	\$1,000	\$1,500	\$1,500	\$4,000

Project Name: Construct Hangars

Funding Source: FDOT 80%
Airport 20%

Project Description:

There is a very high demand for hangar space at Sebastian, particularly for larger buildings that one can operate a business from (as opposed to T-hangars, which are essentially just for storage). Constructing corporate hangars will help supply this demand, create jobs, and increase airport revenues.

Project Costs:

	<u>FY 06-07</u>	<u>FY 07-08</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	Project <u>Total</u>
	\$0	\$0	\$0	\$0	\$600,000	\$0	\$600,000
Operating Impact:	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Project Name: Construct Taxilanes

Funding Source: FDOT 80%
Airport 20%

Project Description:

Additional Taxilanes are needed to support the development of the north infield area. This should complete most of the necessary taxilane work at the airport.

Project Costs:

	<u>FY 06-07</u>	<u>FY 07-08</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	Project <u>Total</u>
	\$0	\$0	\$0	\$0	\$800,000	\$0	\$800,000
Operating Impact:	\$0	\$0	\$0	\$0	\$0	\$0	\$0

CITY OF SEBASTIAN, FLORID 2006/2007 ANNUAL BUDGET

SCHEDULE ONE

SUMMARY OF MILLAGE RATES AND TAX COLLECTIONS

<u>Fiscal Year</u>	<u>Millage Rate</u>	<u>Tax Collection</u>
1986	4.9972	838,068
1987	5.6440	1,025,054
1988	6.1440	1,265,974
1989	6.6440	1,599,100
1990	6.4400	1,658,583
1991	6.5000	1,755,315
1992	6.6320	2,054,356
1993	6.4410	2,122,641
1994	6.9000	2,372,649
1995	6.9000	2,461,390
1996	6.9000	2,619,790
1997	6.9000	2,664,153
1998	6.9000	2,810,622
1999	6.5000	2,729,769
2000	5.0000	2,323,566
2001	5.0000	2,514,960
2002	4.5904	2,526,276
2003	4.5904	2,752,423
2004	4.5904	3,169,977
2005	4.5904	3,729,917
2006	3.9325	4,301,498
2007	3.0519	4,510,500

CITY OF SEBASTIAN, FLORID 2006/2007 ANNUAL BUDGET

SCHEDULE TWO

LONG TERM DEBT SERVICE DETAIL

<u>Bond Description</u>	<u>Date of Issue</u>	<u>Principal</u>	<u>Interest</u>	<u>FY 2006-07 Total Debt Service</u>
Revenue Bonded Debts				
\$2,435,000 Recreational Facilities Improvement and Refunding Revenue Bonds, Series 2001	3/2001	\$255,000	\$51,590	\$306,590
\$9,500,000 Infrastructure Sales Surtax Revenue Bonds, Series 2003	4/2003	\$550,000	\$286,319	\$836,319
\$5,630,000 Stormwater Utility Revenue Bonds, Series 2003	11/2003	\$240,000	\$197,273	\$437,273
\$2,125,000 Infrastructure Sales Surtax Revenue Bonds, Series 2003A	12/2003	\$130,000	\$66,888	\$196,888
Notes Payable				
\$3,268,890 Paving Improvements Promissory Notes	8/1998	<u>\$223,646</u>	<u>\$76,354</u>	<u>\$300,000</u>
Total Debt Service Payments		<u>\$1,398,646</u>	<u>\$678,424</u>	<u>\$2,077,070</u>

CITY OF SEBASTIAN, FLORID 2006/2007 ANNUAL BUDGET

SCHEDULE THREE

DEBT SERVICE PAYMENT SCHEDULE

\$2,435,000 Recreational Facilities Improvement and Refunding Revenue Bonds, Series 2001

Date	Principal	Interest	Total	Fiscal Year Total
10/01/2006	\$255,000	\$28,345	\$283,345	
04/01/2007	\$0	\$23,245	\$23,245	\$306,590
10/01/2007	\$270,000	\$23,245	\$293,245	
04/01/2008	\$0	\$17,845	\$17,845	\$311,090
10/01/2008	\$280,000	\$17,845	\$297,845	
04/01/2009	\$0	\$12,245	\$12,245	\$310,090
10/01/2009	\$290,000	\$12,245	\$302,245	
04/01/2010	\$0	\$6,300	\$6,300	\$308,545
10/01/2010	\$300,000	\$6,300	\$306,300	\$306,300
Total	1,395,000	\$147,615	\$1,542,615	\$1,542,615

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

SCHEDULE THREE

DEBT SERVICE PAYMENT SCHEDULE - CONTINUED

\$9,500,000 Infrastructure Sales Surtax Revenue Bonds, Series 2003

Date	Principal	Interest	Total	Fiscal Year Total
10/01/2006	\$0	\$143,159.38	\$143,159.38	
04/01/2007	\$550,000	\$143,159.38	\$693,159.38	\$836,318.76
10/01/2007	\$0	\$134,909.38	\$134,909.38	
04/01/2008	\$565,000	\$134,909.38	\$699,909.38	\$834,818.76
10/01/2008	\$0	\$126,434.38	\$126,434.38	
04/01/2009	\$585,000	\$126,434.38	\$711,434.38	\$837,868.76
10/01/2009	\$0	\$116,928.13	\$116,928.13	
04/01/2010	\$600,000	\$116,928.13	\$716,928.13	\$833,856.26
10/01/2010	\$0	\$107,178.13	\$107,178.13	
04/01/2011	\$620,000	\$107,178.13	\$727,178.13	\$834,356.26
10/01/2011	\$0	\$96,638.13	\$96,638.13	
01/01/2012	\$645,000	\$96,638.13	\$741,638.13	\$838,276.26
10/01/2012	\$0	\$85,189.38	\$85,189.38	
04/01/2013	\$665,000	\$85,189.38	\$750,189.38	\$835,378.76
10/01/2013	\$0	\$73,053.13	\$73,053.13	
04/01/2014	\$690,000	\$73,053.13	\$763,053.13	\$836,106.26
10/01/2014	\$0	\$60,115.63	\$60,115.63	
04/01/2015	\$715,000	\$60,115.63	\$775,115.63	\$835,231.26
10/01/2015	\$0	\$46,530.63	\$46,530.63	
04/01/2016	\$745,000	\$46,530.63	\$791,530.63	\$838,061.26
10/01/2016	\$0	\$32,003.13	\$32,003.13	
04/01/2017	\$770,000	\$32,003.13	\$802,003.13	\$834,006.26
10/01/2017	\$0	\$16,603.13	\$16,603.13	
04/01/2018	\$805,000	\$16,603.13	\$821,603.13	\$838,206.26
Total	\$7,955,000	\$2,077,485.12	\$10,032,485.12	\$10,032,485.12

CITY OF SEBASTIAN, FLORID 2006/2007 ANNUAL BUDGET

SCHEDULE THREE

DEBT SERVICE PAYMENT SCHEDULE – CONTINUED

\$5,630,000 Stormwater Utility Revenue Bonds, Series 2003

Date	Principal	Interest	Total	Fiscal Year Total
11/01/2006	\$0	\$98,636.25	\$98,636.25	
05/01/2007	\$240,000	\$98,636.25	\$338,636.25	\$437,272.50
11/01/2007	\$0	\$95,936.25	\$95,936.25	
05/01/2008	\$245,000	\$95,936.25	\$340,936.25	\$436,872.50
11/01/2008	\$0	\$92,567.50	\$92,567.50	
05/01/2009	\$255,000	\$92,567.50	\$347,567.50	\$440,135.00
11/01/2009	\$0	\$88,742.50	\$88,742.50	
05/01/2010	\$260,000	\$88,742.50	\$348,742.50	\$437,485.00
11/01/2010	\$0	\$84,517.50	\$84,517.50	
05/01/2011	\$270,000	\$84,517.50	\$354,517.50	\$439,035.00
11/01/2011	\$0	\$79,623.75	\$79,623.75	
05/01/2012	\$280,000	\$79,623.75	\$359,623.75	\$439,247.50
11/01/2012	\$0	\$74,023.75	\$74,023.75	
05/01/2013	\$290,000	\$74,023.75	\$364,023.75	\$438,047.50
11/01/2013	\$0	\$68,223.75	\$68,223.75	
05/01/2014	\$305,000	\$68,223.75	\$373,223.75	\$441,447.50
11/01/2014	\$0	\$62,505.00	\$62,505.00	
05/01/2015	\$315,000	\$62,505.00	\$377,505.00	\$440,010.00
11/01/2015	\$0	\$56,362.50	\$56,362.50	
05/01/2016	\$325,000	\$56,362.50	\$381,362.50	\$437,725.00
11/01/2016	\$0	\$49,862.50	\$49,862.50	
05/01/2017	\$340,000	\$49,862.50	\$389,862.50	\$439,725.00
11/01/2017	\$0	\$42,892.50	\$42,892.50	
05/01/2018	\$355,000	\$42,892.50	\$397,892.50	\$440,785.00
11/01/2018	\$0	\$35,437.50	\$35,437.50	
05/01/2019	\$370,000	\$35,437.50	\$405,437.50	\$440,875.00
11/01/2019	\$0	\$27,112.50	\$27,112.50	
05/01/2020	\$385,000	\$27,112.50	\$412,112.50	\$439,225.00
11/01/2020	\$0	\$18,450.00	\$18,450.00	
05/01/2021	\$400,000	\$18,450.00	\$418,450.00	\$436,900.00
11/01/2021	\$0	\$9,450.00	\$9,450.00	
05/01/2022	\$420,000	\$9,450.00	\$429,450.00	\$438,900.00
Total	\$5,055,000	\$1,968,687.50	\$7,023,687.50	\$7,023,687.50

CITY OF SEBASTIAN, FLORID 2006/2007 ANNUAL BUDGET

SCHEDULE THREE

DEBT SERVICE PAYMENT SCHEDULE – CONTINUED

\$2,125,000 Infrastructure Sales Surtax Revenue Bonds, Series 2003A

Date	Principal	Interest	Total	Fiscal Year Total
10/01/2006	\$0	\$33,443.75	\$33,443.75	
04/01/2007	\$130,000	\$33,443.75	\$163,443.75	\$196,887.50
10/01/2007	\$0	\$31,900.00	\$31,900.00	
04/01/2008	\$135,000	\$31,900.00	\$166,900.00	\$198,800.00
10/01/2008	\$0	\$30,043.75	\$30,043.75	
04/01/2009	\$135,000	\$30,043.75	\$165,043.75	\$195,087.50
10/01/2009	\$0	\$28,018.75	\$28,018.75	
04/01/2010	\$145,000	\$28,018.75	\$173,018.75	\$201,037.50
10/01/2010	\$0	\$25,662.50	\$25,662.50	
04/01/2011	\$145,000	\$25,662.50	\$170,662.50	\$196,325.00
10/01/2011	\$0	\$23,125.00	\$23,125.00	
01/01/2012	\$150,000	\$23,125.00	\$173,125.00	\$196,250.00
10/01/2012	\$0	\$20,406.25	\$20,406.25	
04/01/2013	\$155,000	\$20,406.25	\$175,406.25	\$195,812.50
10/01/2013	\$0	\$17,500.00	\$17,500.00	
04/01/2014	\$160,000	\$17,500.00	\$177,500.00	\$195,000.00
10/01/2014	\$0	\$14,300.00	\$14,300.00	
04/01/2015	\$170,000	\$14,300.00	\$184,300.00	\$198,600.00
10/01/2015	\$0	\$10,900.00	\$10,900.00	
04/01/2016	\$175,000	\$10,900.00	\$185,900.00	\$196,800.00
10/01/2016	\$0	\$7,400.00	\$7,400.00	
04/01/2017	\$185,000	\$7,400.00	\$192,400.00	\$199,800.00
10/01/2017	\$0	\$3,700.00	\$3,700.00	
04/01/2018	\$185,000	\$3,700.00	\$188,700.00	\$192,400.00
Total	\$1,870,000	\$492,800.00	\$2,362,800.00	\$2,362,800.00

CITY OF SEBASTIAN, FLORID 2006/2007 ANNUAL BUDGET

SCHEDULE THREE

DEBT SERVICE PAYMENT SCHEDULE – CONTINUED

\$3,268,890 Paving Improvements Promissory Notes

Date	Principal	Interest	Total	Fiscal Year Total
02/27/2007	\$110,606.31	\$39,393.69	\$150,000.00	
08/27/2007	\$113,039.64	\$36,960.36	\$150,000.00	\$300,000.00
02/27/2008	\$115,526.52	\$34,473.48	\$150,000.00	
08/27/2008	\$118,068.10	\$31,931.90	\$150,000.00	\$300,000.00
02/27/2009	\$120,665.60	\$29,334.40	\$150,000.00	
08/27/2009	\$123,320.24	\$26,679.76	\$150,000.00	\$300,000.00
02/27/2010	\$126,033.29	\$23,966.71	\$150,000.00	
08/27/2010	\$128,806.02	\$21,193.98	\$150,000.00	\$300,000.00
02/27/2011	\$131,639.75	\$18,360.25	\$150,000.00	
08/27/2011	\$134,535.83	\$15,464.17	\$150,000.00	\$300,000.00
02/27/2012	\$137,495.25	\$12,504.75	\$150,000.00	
08/27/2012	\$140,520.51	\$9,479.49	\$150,000.00	\$300,000.00
02/27/2013	\$143,611.96	\$6,388.04	\$150,000.00	
08/27/2013	\$146,771.42	\$3,228.58	\$150,000.00	\$300,000.00
Total	\$1,790,640.44	\$309,359.56	\$2,100,000.00	\$2,100,000.00

CITY OF SEBASTIAN, FLORID 2006/2007 ANNUAL BUDGET

SCHEDULE FOUR

LEASE PAYMENTS SCHEDULE

Lease Description	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11
Business-type Activities:					
Golf Carts Operating Lease	\$107,987.62	\$0.00	\$0.00	\$0.00	\$0.00
Airport Land Lease	<u>\$175,000.00</u>	<u>\$175,000.00</u>	<u>\$175,000.00</u>	<u>\$175,000.00</u>	<u>\$250,000.00</u>
Total Business-type Activities Annual Lease Payments	\$282,987.62	\$175,000.00	\$175,000.00	\$175,000.00	\$250,000.00
Governmental-type Activities:					
Construction Equipment	<u>\$154,693.39</u>	<u>\$154,693.39</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Total Governmental-type Activities Annual Lease Payments	\$154,693.39	\$154,693.39	\$0.00	\$0.00	\$0.00

CITY OF SEBASTIAN, FLORID 2006/2007 ANNUAL BUDGET

SCHEDULE FIVE

SIX YEAR CAPITAL OUTLAY SCHEDULE SUMMARY

<u>DEPARTMENT</u>	<u>EXPENDITURES PER FISCAL YEAR</u>						<u>TOTAL</u>
	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	
GENERAL FUND							
010021 MANAGEMENT INFO SERVICES	\$ 20,000	\$ 55,000	\$ 10,000	\$ -	\$ -	\$ -	\$ 85,000
010040 POLICE SPECIAL OPERATIONS	14,300	72,300	32,000	-	-	-	118,600
010041 POLICE ADMINISTRATION	20,000	102,300	-	-	-	-	122,300
010042 POLICE SCHOOL RESOURCE UNIT	3,000	-	-	-	-	-	3,000
010043 POLICE UNIFORM DIVISION	216,980	104,180	179,480	169,880	263,280	267,600	1,201,400
010044 POLICE COMMUNITY POLICING	-	2,600	-	-	-	-	2,600
010046 PROFESSIONAL SERVICES	-	-	-	26,500	-	-	26,500
010047 POLICE DETECTIVE DIVISION	26,800	31,800	-	25,000	26,000	27,000	136,600
010048 SUPPORT SERVICES DIVISION	-	-	26,000	-	-	-	26,000
010049 POLICE DISPATCH DIVISION	3,000	4,700	-	-	-	-	7,700
010051 ENGINEERING	-	25,000	-	25,000	-	35,000	85,000
010052 ROADS AND DRAINAGE	60,000	25,000	30,000	25,000	25,000	25,000	190,000
010053 STORMWATER UTILITY DIVISION	150,000	28,000	-	30,000	-	-	208,000
010054 GARAGE	11,800	9,400	45,000	-	-	-	66,200
010057 PARKS AND RECREATION	63,000	60,000	36,000	46,000	-	-	205,000
010059 CEMETERY	35,000	46,943	-	-	-	-	81,943
010080 GROWTH MANAGEMENT	30,000	5,000	5,000	5,000	-	-	45,000
010045 CODE ENFORCEMENT	3,000	22,600	23,300	24,000	-	-	72,900
TOTAL GENERAL FUND	\$ 656,880	\$ 594,823	\$ 386,780	\$ 376,380	\$ 314,280	\$ 354,600	\$ 2,683,743
GOLF COURSE FUND							
410110 GOLF COURSE ADMINISTRATION	\$ -	\$ 13,000	\$ -	\$ -	\$ -	\$ -	\$ 13,000
410120 GOLF COURSE GREENS	15,000	32,000	30,000	45,000	-	-	122,000
TOTAL GOLF COURSE FUND	\$ 15,000	\$ 45,000	\$ 30,000	\$ 45,000	\$ -	\$ -	\$ 135,000
TOTAL BUILDING DEPT FUND	\$ 22,790	\$ -	\$ 15,425	\$ -	\$ -	\$ -	\$ 38,215
TOTAL ALL FUNDS	\$ 694,670	\$ 639,823	\$ 432,205	\$ 421,380	\$ 314,280	\$ 354,600	\$ 2,856,958

CITY OF SEBASTIAN, FLORID 2006/2007 ANNUAL BUDGET

SCHEDULE SIX

SIX YEAR SCHEDULE OF CAPITAL OUTLAY REQUESTS

<u>DEPARTMENT</u>	<u>EXPENDITURES PER FISCAL YEAR</u>						<u>TOTAL</u>
	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	
010021 MIS							
Air conditioner for PD server room	10,000	-	-	-	-	-	10,000
Fiber installation	10,000	20,000	10,000	-	-	-	40,000
T1 Internet access		15,000					15,000
Mercom upgrade		20,000					20,000
	20,000	55,000	10,000	0	0	0	85,000
POLICE DEPARMENT							
010040 PD SPECIAL OPERATIONS							
Portable radio replacement (2)	6,000	-	-	-	-	-	6,000
Motorcycle video system for new motorcycle (DST)	3,300	3,300	-	-	-	-	6,600
Motorcycle replacement (Funded by DST)	5,000	-	-	-	-	-	5,000
Unmarked patrol vehicle	-	38,000	-	-	-	-	38,000
K-9 vehicle replacement	-	31,000	32,000	-	-	-	63,000
	14,300	72,300	32,000	0	0	0	118,600
010041 PD AMINISTRATION							
Visitor parking lot	20,000	-	-	-	-	-	20,000
Evidence storage room renovation	-	30,000	-	-	-	-	30,000
Laptop computer	-	1,500	-	-	-	-	1,500
Vehicle replacement	-	25,800	-	-	-	-	25,800
Parking lot expansion	-	45,000	-	-	-	-	45,000
	20,000	102,300	0	0	0	0	122,300
010042 PD SRO							
Portable radio replacement	3,000	-	-	-	-	-	3,000
	3,000	-	-	-	-	-	3,000
010043 PD ROAD PATROL							
Radar replacements (1 per year)	3,180	3,180	3,280	3,380	3,480	-	16,500
Radio replacements (6)	9,300	9,300	-	-	-	-	18,600
In car cameras (2 per year)	12,000	12,500	13,000	13,500	-	-	51,000
New vehicles (new officers) (Funded by DST)	77,000	39,600	81,600	84,000	86,600	89,200	458,000
New vehicles (Funded by DST)	115,500	-	-	-	-	-	115,500
Vehicle replacements	-	39,600	81,600	42,000	173,200	178,400	514,800
Command officer vehicle replacement	-	-	-	27,000	-	-	27,000
	216,980	104,180	179,480	169,880	263,280	267,600	1,201,400

CITY OF SEBASTIAN, FLORID 2006/2007 ANNUAL BUDGET

SCHEDULE SIX

SIX YEAR SCHEDULE OF CAPITAL OUTLAY REQUESTS - CONTINUED

POLICE DEPARTMENT (cont)	EXPENDITURES PER FISCAL YEAR						
010044 PD COMMUNITY POLICING	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	TOTAL
Laptop Computer	-	2,600	-	-	-	-	2,600
	0	2,600	0	0	0	0	2,600
010046 PD PROFESSIONAL STANDARDS							
Command officer vehicle replacement	-	-	-	26,500	-	-	26,500
	0	0	0	26,500	0	0	26,500
010047 PD DETECTIVE DIVISION							
Portable radio replacement	3,000	3,000	-	-	-	-	6,000
Digital camera	1,800	-	-	-	-	-	1,800
Vehicle replacement (Funded by DST)	22,000	-	-	25,000	26,000	27,000	100,000
Mobile radio replacement (Funded by DST)	-	3,200	-	-	-	-	3,200
New detective vehicle	-	23,000	-	-	-	-	23,000
Laptop computer replacement	-	2,600	-	-	-	-	2,600
	26,800	31,800	0	25,000	26,000	27,000	136,600
010048 PD SUPPORT SERVICES							
Command officer vehicle replacement	-	-	26,000	-	-	-	26,000
	0	0	26,000	0	0	0	26,000
010049 PD DISPATCH DIVISION							
Replacement portable radios (1)	3,000	-	-	-	-	-	3,000
Portable radios (1)	-	3,000	-	-	-	-	3,000
Replacement chairs	-	1,700	-	-	-	-	1,700
	3,000	4,700	0	0	0	0	7,700
010051 ENGINEERING							
Vehicle replacement	-	25,000	-	25,000	-	35,000	85,000
	\$0	\$25,000	\$0	\$25,000	\$0	\$35,000	\$85,000

CITY OF SEBASTIAN, FLORID 2006/2007 ANNUAL BUDGET

SCHEDULE SIX SIX YEAR SCHEDULE OF CAPITAL OUTLAY REQUESTS – CONTINUED

	EXPENDITURES PER FISCAL YEAR						TOTAL
	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	
PUBLIC WORKS							
010052 ROADS AND MAINTENANCE							
Skidsteer replacement	60,000	-	-	-	-	-	60,000
Truck replacement	-	25,000	-	25,000	25,000	25,000	100,000
Trailer replacement	-	-	10,000	-	-	-	10,000
Jack hammer with compressor	-	-	20,000	-	-	-	20,000
	60,000	25,000	30,000	25,000	25,000	25,000	190,000
010053 STORMWATER UTILITY DIVISION							
Crew truck replacement	-	28,000	-	30,000	-	-	58,000
Excavator replacement	150,000	-	-	-	-	-	150,000
	150,000	28,000	0	30,000	0	0	208,000
010054 GARAGE							
Brake drum lathe	5,000	-	-	-	-	-	5,000
Cool space cooler	1,500	-	-	-	-	-	1,500
Scanner upgrade	1,300	1,400	-	-	-	-	2,700
Fuel system cleaner	4,000	-	-	-	-	-	4,000
Modis engine analyzer	-	8,000	-	-	-	-	8,000
Fork lift	-	-	15,000	-	-	-	15,000
Car lift	-	-	10,000	-	-	-	10,000
Truck lift	-	-	20,000	-	-	-	20,000
	11,800	9,400	45,000	0	0	0	66,200
010057 PARKS AND RECREATION							
Sign for garden club park	3,000	-	-	-	-	-	3,000
Scoreboards replacement	35,000	-	-	-	-	-	35,000
Fence repairs	10,000	10,000	-	-	-	-	20,000
Truck replacement	15,000	-	16,000	16,000	-	-	47,000
Tractor	-	30,000	-	-	-	-	30,000
Mower replacement	-	20,000	20,000	-	-	-	40,000
New park	-	-	-	30,000	-	-	30,000
	63,000	60,000	36,000	46,000	0	0	205,000
010059 CEMETERY							
Columbariums	35,000	-	-	-	-	-	35,000
Block retaining wall	-	46,943	-	-	-	-	46,943
	35,000	46,943	0	0	0	0	81,943
010080 GROWTH MANAGEMENT							
GIS Technology	30,000	5,000	5,000	5,000	-	-	45,000
	30,000	5,000	5,000	5,000	0	0	45,000
010045 CODE ENFORCEMENT							
Portable radio replacement	3,000	-	-	-	-	-	3,000
Truck replacement	-	22,600	23,300	24,000	-	-	69,900
	3,000	22,600	23,300	24,000	0	0	72,900
TOTAL GENERAL FUND	\$656,880	\$594,823	\$386,780	\$376,380	\$314,280	\$354,600	\$2,683,743

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

SCHEDULE SIX

SIX YEAR SCHEDULE OF CAPITAL OUTLAY REQUESTS - CONTINUED

MUNICIPAL GOLF COURSE	EXPENDITURES PER FISCAL YEAR						
410110 GC ADMINISTRATION	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>TOTAL</u>
Computer hardware & software	-	13,000	-	-	-	-	13,000
	\$0	\$13,000	\$0	\$0	\$0	\$0	\$13,000
410120 GC GREENS							
Rough & fairway units	15,000	-	-	45,000	-	-	60,000
Asphalt maintenance parking facility	-	12,000	-	-	-	-	12,000
Greens mower	-	20,000	-	-	-	-	20,000
Sand pro	-	-	15,000	-	-	-	15,000
Tractor	-	-	15,000	-	-	-	15,000
	15,000	32,000	30,000	45,000	0	0	122,000
TOTAL GOLF COURSE FUND	15,000	45,000	30,000	45,000	-	-	135,000
480110 BUILDING DEPARTMENT							
Truck replacement	14,690	-	15,425	-	-	-	30,115
Laptop computers (2)	3,600	-	-	-	-	-	3,600
Laserfiche desktop scanner	4,500	-	-	-	-	-	4,500
TOTAL BUILDING DEPARTMENT FUND	22,790	0	15,425	0	0	0	38,215
TOTAL ALL FUNDS	\$694,670	\$639,823	\$432,205	\$421,380	\$314,280	\$354,600	\$2,856,958

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

SCHEDULE SEVEN

GLOSSARY

This is a glossary of terms commonly used at public meetings at which financial matters are discussed:

Ad Valorem Taxes – A tax levied on the assessed value (net of any exemptions) of real or personal property. This is commonly referred to as “property tax”.

Anticipated (revenue, deficit, expenses, etc.) – Estimates used in analyzing and preparing budgets. Anticipated figures are the equivalent of educated guesses. They are based on experience and information from a variety of sources that help government officials determine what they think the income or expenses will be.

Appropriation from Prior Year Fund Balance (Retained Earnings) – Money not spent in one fiscal year but carried forward to the next budget year. Cash carried forward is used to supplement revenues required to pay for all budgeted expenses.

Budget – A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing those expenditures. Florida law requires that governments have a balanced budget, with expenses not exceeding revenues. City employees prepare an adopted budget; it becomes formal when adopted by elected officials. If changes occur during the year, local governments can transfer funds within a budget or raise fees, etc. to keep the budget in balance.

CAFR – Comprehensive Annual Financial Report

Capital Improvement Program – Governmental agencies set up five-year programs for major costs such as the construction of buildings, land acquisition, road improvements and heavy equipment. Capital expenses are listed separately from operating expenses within the budget document.

Capital Outlay – Fixed assets which have a value of \$750 or more have a useful economic lifetime of more than one year, or assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

Capital Project – A project to acquire or improve an asset with costs more than \$50,000 and last more than five year. Capital project includes land acquisition, construction, repair or structural improvement of a facility, engineering and design for a facility, and acquisition or repair of equipment. Detailed information for a capital improvement to include the time frame for completion, the location, description, the estimated total expenditure, and the proposed method of financing.

Capital Project Fund – A governmental Fund used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds.

City of Sebastian Cemetery Trust Fund – The City of Sebastian Cemetery Trust Fund is used to account for principal trust amounts received, sale of cemetery lots and related interest income. One-half of the cemetery lot sales and the interest portion of the trust can be used to maintain the community cemetery.

Contingency Account – Money set-aside for emergencies or unexpected expenses. Each City fund usually has such an account to cover higher-than-expected costs or purchases that were not anticipated when the budget was being prepared.

Debt Service Fund – A governmental accounting fund used to account for the accumulation of pledged funds that are legally restricted to pay debts.

Deficit – A term generally applied to the budget as a whole, reflecting real or projected shortages in revenue. It means there is not enough revenue to cover expenses.

Enterprises – Activities of government, which are operated and accounted for as businesses. Enterprises rely principally on user fees earned by the business to fund operations. In City of Sebastian, the Golf Course, Airport, and the Building Department are enterprises.

Expenditures/Expenses – Cost of goods or services used.

FAA – Federal Aviation Administration

FDOT – Florida Department of Transportation

FEMA – Federal Emergency Management Agency

Fiscal year – A 12-month period of time to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. In Florida, the fiscal year for all local governments extends from October 1 to September 30.

Franchise Fees – Money collected, usually from a private utility, in exchange for use of a governmental agency's easements and rights-of-way. Cities authorize the use and collect a fee in return. Franchise fees also are collected from garbage and trash services allowed to operate within a government's boundaries.

CITY OF SEBASTIAN, FLORIDA 2006/2007 ANNUAL BUDGET

Fund – A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations of that fund.

Fund Balance – A term used to express the equity (assets minus liabilities) of governmental funds and trust funds.

GAAP-Generally Accepted Accounting Principals – Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompasses the conventions, and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general applications, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. The primary authoritative statement on the application of GAAP to state and local governments are National Committee on Governmental Accounting (NCGA) pronouncements. Every government should prepare and publish financial statements in conformity with GAAP. The objective of government GAAP financial reports are different from, and much broader than, the objectives of business GAAP financial reports.

General Fund – The main operating fund for the city, which is used to account for all financial resources, except those required to be accounted for in another fund. All city's departments/divisions except the enterprise fund departments/divisions are funded by the general fund. Ad valorem taxes make up the largest percentage of the general fund revenues.

Governmental Funds – These funds account for general governmental activities, such as law enforcement, which are largely supported by taxes and fees. They are reported using the current financial resources measurement focus and the modified accrual basis of accounting.

Interfund Transfer – Budgeted amounts transferred from one governmental accounting fund to another for work or services provided.

Mill – The property tax rate, which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

Millage Rate – A rate expressed in thousands. As used with ad valorem (property) taxes, the rate expresses the dollar of tax per one thousand dollars of taxable valuation.

Over Budget – Over budget in revenue means there is more income than expected. Over budget in expenses means actual costs exceed the budget and funds must be transferred to provide for the additional expenses by a budget adjustment.

Permanent Fund – Permanent Funds are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the reporting government's programs.

Projected Deficit – A projection that, based on the current rate of spending, expenses will be greater than anticipated revenue. A projected deficit during a budget year usually necessitates an adjustment in the spending pattern—delaying purchases or eliminating planned expenses—to stay within the budgeted figures.

Revenue – Revenues may be operationally defined in governmental fund accounting as “all increases in fund net assets except those arising from interfund reimbursements, interfund operating and residual equity transfers, or long term debt issues”.

Rolled Back Millage Rate – The tax rate necessary to give a governmental agency the same amount of property tax dollars it received during the previous budget year, excluding changes in taxable valuation resulting from new construction, annexation or de-annexation.

Shortfall – A term generally synonymous with deficit but applied to individual revenue accounts instead of to the budget of a fund or the whole City. A City might have a shortfall in a particular account, but a shortfall in the total budget is called a deficit.

SPD – Sebastian Police Department

Special Revenue Fund – A governmental accounting fund used to account for special revenues that are legally restricted to expenditures for particular purposes.

State-Shared Revenue – Revenues collected by the state and proportionately shared with counties and/or municipalities on the basis of specific formulas. Such revenues include: local share of cigarette taxes, fuel taxes, mobile home license taxes, liquor license taxes, and half-cent sales taxes.

Taxable Valuation – The value of property after all allowable exemptions have been subtracted; the values on which the millage rate is applied and taxes are computed.

TRIM Bill – Florida's Truth in Millage Law that requires cities to calculate next year's property taxes based on the same tax dollars they received during the current fiscal year.

Under Budget – Under budget in revenue means that money being collected from taxes and other sources is not as much as was anticipated. It might necessitate spending adjustments to prevent a deficit. Under budget in expenses means that actual expenses are less than the budget.

User Fee – The payment of a fee for direct receipt of a public service by the benefiting party.

CITY OF SEBASTIAN, FLORID 2006/2007 ANNUAL BUDGET

Utility Service Taxes – Taxes paid to municipalities by users of electricity, telephones, cellular phones, beepers, natural gas, bottled gas, and fuel oil.

Valuation – The dollar value of property assigned by the County property appraiser.