

**CITY COUNCIL**

Andrea B. Coy  
Mayor

Sal Neglia  
Vice-Mayor

Al Paternoster  
Council Member

Dale I. Simchick  
Council Member

Eugene Wolff  
Council Member

**CITY OF SEBASTIAN  
FLORIDA**

**ANNUAL BUDGET  
FISCAL YEAR 2008–2009**

**CITY MANAGEMENT**

Al Minner  
City Manager

Sally A. Maio, MMC  
City Clerk

Rich Stringer  
City Attorney

**DEPARTMENT HEADS**

Kenneth W. Killgore  
Finance Director

David W. Fisher, P.E.  
City Engineer

James A. Davis  
Police Chief

Debra Krueger  
Human Resources Director

Jerry Converse  
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, 2007**

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, 2006. 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 devise.

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 2008-2009 ANNUAL BUDGET**

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**CITY OF SEBASTIAN, FLORIDA**  
**FISCAL YEAR 2008-2009 ANNUAL BUDGET**

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**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 the budget transmittal letter from the City Manager. The letter addresses 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 the budget.

**Budget Detail** – This section is broken down by fund types:

- **General Fund** - This section provides detailed general fund revenue analysis and departmental/division budget information on services, goals and objectives, performance measures, staffing, and expenditures by line item. General Fund is the main operating fund of the City and includes traditional municipal activities, such as public safety, public works and recreation.
- **Special Revenue Funds** - This section provides description of each individual fund as well as detailed line item budget information. These funds account for revenues dedicated or restricted to specific uses.
- **Debt Service Funds** - This section provides description of each individual fund as well as detailed line item budget information. These funds account for transactions associated with the City's long-term debt.
- **Capital Project Funds** - This section provides detailed budget information on funding sources and project appropriation (uses) for all FY 2008/09 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 by line item. These funds are expected to be self-supporting and include the City's Airport, Golf Course and Building Department.

**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 2009-2014.

**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 Glossary helps translate some of the budget language into plain English.



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

August 15, 2008

The Honorable Mayor Andrea Coy and City Council  
 City of Sebastian  
 1225 Main Street, City Hall  
 Sebastian, Florida, USA

**Re: Fiscal Year 2009 Budget Letter of Transmittal**

Dear Mayor Coy 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 2008/09 Budget. This year's budget theme is a continuation of the challenge we face to fund desired City programs, while managing significant revenue reductions. Above our own goal to be conservative and find ways to do more with less, FY 09 brings a referendum mandate to continue in a policy of financial conservatism via the passage of Amendment #1. What makes this task challenging is that amid mandated ad valorem tax reform, the national and state economy has slowed down bringing the added financial burden of reducing spending while major revenues such property values and sales/gas taxes are showing significant downward trends. All these issues have combined to create the "perfect budget storm" for FY 2008/09.

Our good financial planning last year, when we surpassed the State Legislative mandate to meet roll back, placed Sebastian in a positive position to handle Amendment #1. Our insight to stay ahead of the "taxing reform curve" by (1) reducing the workforce through normal attrition; (2) the Employee Early Retirement Incentive Program; (3) keeping capital purchases to a minimum; and, (4) reducing operation budgets has placed the City in a position to consider taxing options for FY 09. In spite of these avenues the choices ahead are difficult and the solutions all have ramifications.

The first taxing option and the proposed alternative for the General Fund budget reflects a FY 09 millage at 3.3646. This rate is the highest allowed by the State for this fiscal year, needing a simple majority vote of Council to be adopted without punitive financial consequences imposed by the State. Although this millage rate is an increase from last year's 2.9917, 3.3646 is much lower than the "rolled-back" millage of 3.7060. The rate of 3.7060 would generate the same amount of tax revenue that was received the prior year. However, for most taxpayers, the 3.7060 rate would completely negate the benefits that are expected with the approval of Amendment #1. With Amendment #1, taxable values were reduced by an additional \$25,000 homestead exemption, portability was allowed for save-our-homes credits, a new \$25,000 exemption for tangible personal property was created and a 10% cap on increases to non-homestead assessed values was implemented. Amendment #1 reductions amounted to a \$77,976,503 drop in taxable values within the City, which is a 4.87% decrease. In addition, assessed values dropped 13.48% as a result of declining real estate values. Both these events were partially offset by a 1.2% increase due to new construction and additions to the tax roll. The table below summarizes the change in taxable values from last year:

	Amount	Percent Change
FY2008 Taxable Value	\$1,601,474,712	
Revised Assessed Values	(\$215,917,797)	(13.48%)
New Construction and Additions	\$19,994,749	1.25%
Amendment 1 Changes	(\$77,976,503)	(4.87%)
FY2009 Taxable Value	\$1,327,575,161	(17.10%)

Ad Valorem tax revenue comprises 36.8% of the total General Fund and is the largest single source of revenue for the City of Sebastian. Another portion of Amendment #1 placed a cap on the amount we may increase ad valorem taxes in future years to the State-wide change in Personal Income Per Capita. This cap applies unless a higher increase is approved by a super majority of the City Council.

In structuring the FY 09 Budget, the document provides as much tax relief as possible, without cutting major services. With the 3.3646 millage, we were able to forecast a balanced General Fund budget with total revenues equal to total expenditures of \$11,874,710. In this way, we avoid using unrestricted cash reserves and still allow most taxpayers some of the expected benefits from Amendment #1.

As a result, budgeted expenditures were examined and reduced by \$231,087. While this may seem like small amount, it is actually very large when considering a reduction has come despite inflation, reform, rising costs and other measures. This reduction was accomplished by continuing to reduce personnel through attrition, extending the Employee Early Retirement Incentive Program, continuing to defer vehicle and equipment replacements and cutting training and reducing other operating account budgets to a bare minimum. In addition, we have not allocated any contingency funds that are usually budgeted to enable transfers to be easily made to handle unexpected events. This will require departments to carefully control spending in order to remain within the total allocated to their operations. There are concerns that while we are limiting vehicle and equipment replacements, we are expecting departments to hold down expenditures for maintenance. This is certain to eventually affect the operational capabilities of these departments and potentially delay tax increases to a time when they can be absorbed into rising values again.

Understanding the overwhelming demand for lower taxes, a comparison of the FY 08 rate (2.9917) and the proposed FY 09 rate (3.3646) is in order. The ad valorem proceeds with the 3.3646 millage are \$470,300 greater than a millage rate at 2.9917. Should the City Council take option two and keep the 2.9917 millage, cash reserves could be used to balance the budget this year. Hence, while using cash this year to finance a lower tax rate is reasonable because of our good financial position, if economic growth does not occur to provide ability to replenish cash or fund increasing costs in the future, we are certain to see the need to increase taxes in out years. If Council chooses to tax at a lower rate, Council may need to be equally prepared to increase the millage rate by a greater amount in FY 10 to prevent cash reserves from dropping below 25% of operating expenditures. However, a greater consideration in reducing taxes to 2.9917 is that Amendment #1 restricts the ability to increase taxes above predetermined inflationary factors; thereby, inhibiting the ability to replenish reserve cash or fund services in future years.

To provide another option for lowering the millage rate to 2.9917, the following are some alternatives to consider which would reduce service spending by \$210,000 and cash spending to \$260,000. As you can see however, these cuts begin to reduce services that are critical and important to the community and reflect why 3.3646 is recommended:

- Reduce number of times stormwater drainage ditches are mowed (\$100,000)
- Cut funding for Police Department Crime Lab (\$65,000)
- Eliminate Engineering Department Intern Program (\$20,000)
- Eliminate Skate Park Attendants (\$20,000)
- Eliminate Part-time Audio Visual Position (\$5,000)

The table below shows an example of the effect of the millage increase using a homestead property that was taxed on a value of \$200,000 last year and experienced the average decline of 13.5% in taxable value:

	FY 2008 With 2.9917 Millage	FY 2009 With 2.9917 Millage	FY 2009 With 3.3646 Millage
Taxable Value	\$200,000	\$174,000	\$174,000
Homestead Exemption	25,000	50,000	50,000
Net Taxable Value	\$175,000	\$124,000	\$124,000
Millage	2.9917	2.9917	3.3646
Taxes	\$524	\$371	\$417
Tax Savings		\$153	\$107

It should be noted that the way the Save-Our-Homes legislation works, those homestead properties that benefited in past years by the cap on increases in taxable value may not see all of the above savings. Although their assessed value may have decreased, they will see a 3% increase in taxable value because the law requires they be increased until their taxable value catches up with assessed value. For properties in this category that had taxable values above \$197,200 last year, the extra tax from the millage increase to 3.3646 and that 3% increase in taxable value will exceed the savings from the additional \$25,000 homestead exemption and they will pay more in taxes. With the same 2.9917 millage, the extra tax from the 3% increase in taxable value for properties in this category will not be greater than the \$25,000 homestead exemption, unless their taxable value was greater than \$833,300 last year.

### CITY GOALS

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 attempts to keep 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:

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

In order to achieve these goals, each department/division develops their own goals and objectives in an effort to achieve the City's ultimate goals. With these goals in mind, the highlights of the Fiscal Year 2009 Proposed Budget are as follows:

### BUDGET CHALLENGES AND HIGHLIGHTS

The Fiscal Year 2009 budget is a planning document with the purpose of allocating the resources that will accomplish the City's goals and vision. Major challenging factors impacting the Fiscal Year 2008-2009 budget are as follows:

- Mandated tax reductions from the Amendment #1 provisions approved by the voters in January 2008, which reduced taxable values by \$77,976,503. The City is not allowed to increase the millage above 3.3646 unless approved by a super majority of the City Council, although the normal "rolled-back" millage would have been 3.7060. The difference in revenue from ad valorem taxes between the recommended 3.3646 millage and the prior year 2.9917 millage is \$470,300.
- Continuing slow down of the local housing market and building activity.
- Sales tax revenues continue to be low without expectations of a recovery.
- Increases in operating costs for fuel, electricity and supplies.
- Employee annual raises and cost of living adjustments.

About 72.3% of the total proposed General Fund budget is personnel costs. Salary increases are governed by the Communications Workers of America (CWA) and the Police Benevolent Association (PBA) union contracts, as well as management benefits package for exempt employees. Group health insurance is scheduled to increase by only about 3% because of claims experience, which has recently been favorable but the personal services category will still be increasing 4% overall. Staff has incorporated the following measures to facilitate a balanced budget without cutting back services.

- The recommended budget reflects the net reduction of four General Fund vacated positions. Positions deleted are a Benefits Specialist in Human Resources, a Local Business Tax Specialist, a School Resource Officer and two Maintenance Workers in the Stormwater Division. These are offset by adding a Mechanic in the Central Garage.

- The recommended budget reflects the net reduction of a Building Inspector position in the Building Department Enterprise Fund. Two employees were transferred to the General Fund, in conjunction with a General Fund employee transferred to the Building Department Fund.
- In addition to the net reductions, a Permitting Technician in the Building Department Enterprise Fund was reassigned as a Records Technician in the Support Services Division of the Police Department, which offset the elimination of a Clerical Assistant.
- In addition to the net reductions, the employee from the eliminated Building Inspector position in the Building Department Enterprise Fund was assigned as a Construction Specialist in the Roads and Maintenance Division, which offset the elimination of a Maintenance Worker.
- In addition to the net reductions, the employee serving as the Local Business Tax Specialist in the Growth Management Department was transferred to the Building Department Enterprise Fund, which offset the reassignment of a Permitting Technician.
- The recommended budget reflects only equipment replacements that could be funded by the capital equipment replacement reserve.

In summary, there is a city-wide net reduction of five full-time positions. The table below demonstrates the changes made to each department/division.

### RECOMMENDED FULL-TIME AND PART-TIME POSITIONS

Department/Division	Actual FY 2005/2006		Actual FY 2006/2007		Amended FY 2007/2008		Proposed FY 2008/2009		Increase/ (Decrease)	
	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T
City Council	0	5	0	5	0	5	0	5	0	0
City Manager	2	0	2	0	2	1	2	1	0	0
City Clerk	4	1	4	0	3	0	3	0	0	0
City Attorney	2	0	2	0	2	0	2	0	0	0
Finance	6	0	5	0	5	0	5	0	0	0
Mgmt Information Svcs	3	0	3	0	3	0	3	0	0	0
Human Resources	3	0	3	0	3	0	2	0	(1)	0
Growth Management	4	0	5	0	5	0	4	0	(1)	0
Code Enforcement	3	0	3	1	2	1	2	1	0	0
Police Department	54	8	57	9	55	10	54	10	(1)	0
Engineering	6	4	7	4	5	4	5	4	0	0
Stormwater Utility	13	0	13	0	13	0	11	0	(2)	0
Roads & Drainage	12	1	11	1	10	0	10	0	0	0
Central Garage	3	1	3	1	2	1	3	1	1	0
Facilities Maintenance	2	0	2	0	2	0	2	0	0	0
Parks & Recreation	16	17	15	17	15	17	15	17	0	0
Cemetery	2	0	2	0	2	0	2	0	0	0
Building Department	11	0	11	0	6	0	5	0	(1)	0
Golf Course Administration	3	12	3	12	3	5	3	5	0	0
Golf Course Carts	0	7	0	7	0	14	0	14	0	0
Airport	3	1	3	1	3	0	3	0	0	0
<b>SUB-TOTALS</b>	<b>152</b>	<b>57</b>	<b>154</b>	<b>58</b>	<b>141</b>	<b>58</b>	<b>136</b>	<b>58</b>	<b>(5)</b>	<b>0</b>
<b>TOTALS</b>	<b>209</b>		<b>212</b>		<b>199</b>		<b>194</b>		<b>(5)</b>	

## CAPITAL IMPROVEMENT PROGRAM

On July 23, 2008, the City Council approved a six-year capital improvement program for Fiscal Year 2009-2014. Staff has incorporated the plan into the proposed FY 2008-09 Budget, including any necessary changes to operation and maintenance of the constructed facilities. The detailed project listing is located in the Capital Improvements Program section of this document.

In addition to paying for debt service on the City Hall/Police Station Bonds, we are continuing to fund police department vehicles from Discretionary Sales Tax (DST) proceeds. Other allocations from DST include the continuation of the ¼ Round Swale Improvements Program at an increased annual amount of \$350,000 and \$1,500,000 allocated in FY 2009 for the Barber/Schumann Intersection Improvements Project.

Local Option Gas Tax (LOGT) funds will continue to be applied to payment of the Paving Improvement Bank Note and for the costs of street lighting. Starting in FY 2009, \$250,000 is budgeted to be transferred to General Fund, as a reimbursement of work accounted for in that Fund for street markings and signage. Street repaving and sidewalk repairs will continue to be funded from LOGT funds.

Other highlights of the Capital Improvement Program include Stormwater funds that are allocated for the debt service on the Stormwater Bonds and for a transfer to General Fund for the costs of stormwater maintenance that are accounted for in that Fund. Recreation Impact Fee proceeds are allocated for major renovations and improvements to Schumann Park in FY 2009. Several large Airport related projects have been incorporated into the capital budget, assuming that grant opportunities will provide most of the funding.

The Proposed Fiscal Year 2009 Budget will not depart from the current direction of the city. The Citywide goals will continue to be achieved and accomplished by undertaking the following major programs, projects and activities within each responsible department/division:

### **Citywide Infrastructure Improvements**

- Continuing implementation of the Sebastian Stormwater Utility Master Plan Capital Improvement Program as adopted by City Council in Fiscal Year 2003;
- Completing the Indian River Drive/Main Street improvements and beautification project with funding already programmed from the Community Redevelopment Agency, Recreation Impact fees and Grants;
- Continuation of the Street Resurfacing Program;
- Continuation of the sidewalk installation program;
- Continuation of capital improvements at Sebastian Municipal Airport – via partnership with the Florida Department of Transportation (FDOT) Aviation Section and with the Federal Aviation Administration (FAA);
- Continuation of the stormwater ¼ round swale rehabilitation program.

### **Governmental Efficiency:**

- Continuation of the partnership with Waste Management, Inc. to provide solid waste collection services via an exclusive five year renewable option franchise agreement;
- Continuation of the stormwater swales and ditches mowing program;

### **Commitment to the Future:**

- Continuing the implementation of the Sebastian Municipal Airport Business Plan;
- Continuation of the economic development policy formulation and marketing efforts;
- Continuation of the School Resource Officer program to provide services to youth at both Sebastian Elementary School and Pelican Island Elementary School.

### **Environmental Conservation:**

- Continue efforts to obtain grants.

### **Quality of Life:**

- Partnering with Sebastian Community Redevelopment Agency to initiate additional projects and programs to benefit the Community Redevelopment District.

## COMPARATIVE AND TREND ANALYSIS

Through various cost efficiency initiatives (e.g. procurement of grants, restructuring departmental staffing and outsourcing), we have continued programs and funded projects while limiting increases in property taxes. In our environment of declining revenue sources, this objective has become imperative.

General Fund expenditures per capita in Sebastian for the last four years reflect a continued effort to lower the cost to the residents. The difficulty has been to accomplish this without a reduction in the level of services that are also expected. We believe the City has succeeded in this endeavor. This is evidenced by expenditures per capita and area population increase (reference the table below and CHART I).

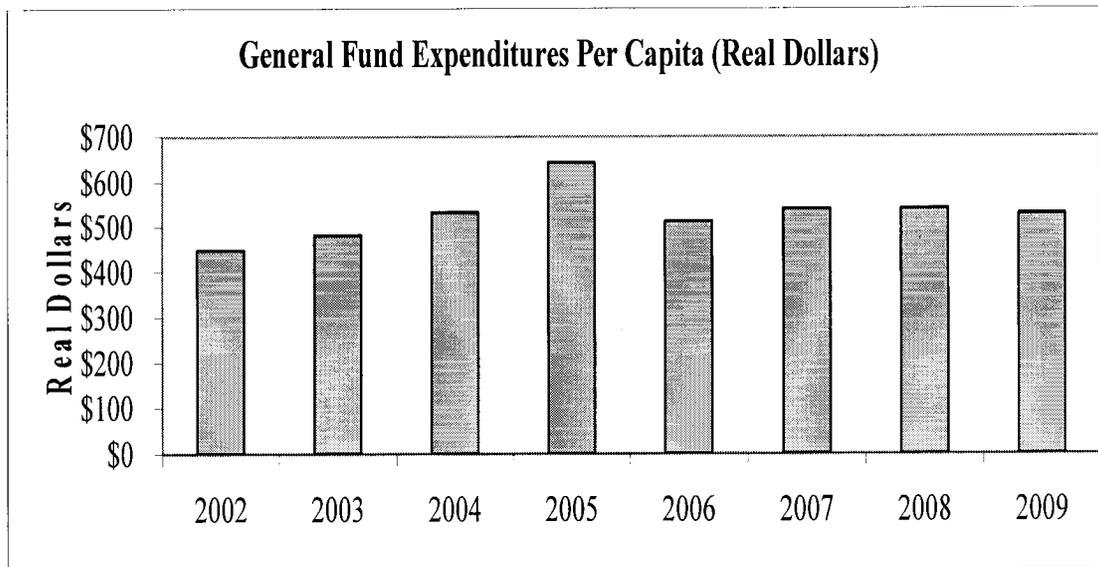
### City of Sebastian, Florida General Fund Expenditures Per Capita

Fiscal Year	Actual	Actual	Actual	Actual	Actual	Actual	Amended	Proposed
	FY	FY	FY	FY	FY	FY	Budget	Budget
	2002	2003	2004	2005	2006	2007	2008	2009
General Fund Expenditures (in millions)	7.709	8.88	10.336	12.906	12.234	12.08	12.106	11.875
CPI	181	185.2	189.9	198.8	202.9	208.5	N/A	N/A
Population (1)	17,167	18,425	19,365	20,048	21,666	22,426	22,426	22,426
Population % Increase from Prior Year	N/A	7.33%	5.10%	3.53%	8.07%	3.51%	0.00%	0.00%
Expenditures Per Capita (2)	\$449	\$482	\$532	\$644	\$512	\$539	\$540	\$530
Expenditures Per Capita % Increase /(decrease) from Prior Year	N/A	7.35%	10.37%	21.01%	-20.44%	5.17%	0.22%	-1.91%

(1) Population figures for Fiscal Year 2008 and 2009 are projected the same as 2007.

(2) The higher expenditure per capita in FY 2005 is due to post hurricane clean up and repairs.

**CHART I**



Another important consideration involves strict attention to the cost of personal services in the last five years. The comparison of General Fund personnel costs to total General Fund operating expenditures for the past five years is shown in the table on the next page 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 2005. The percentage decrease from FY 2005 to FY 2006 is mainly due to post hurricane clean up and in-house repairs. The percentage increases from FY 2006 to FY 2008 are mainly due to the health insurance premium annual increase as well as employee annual raises. Respective analysis and organizational structuring in various departments has enabled the 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 the administration to continue funding maintenance projects.

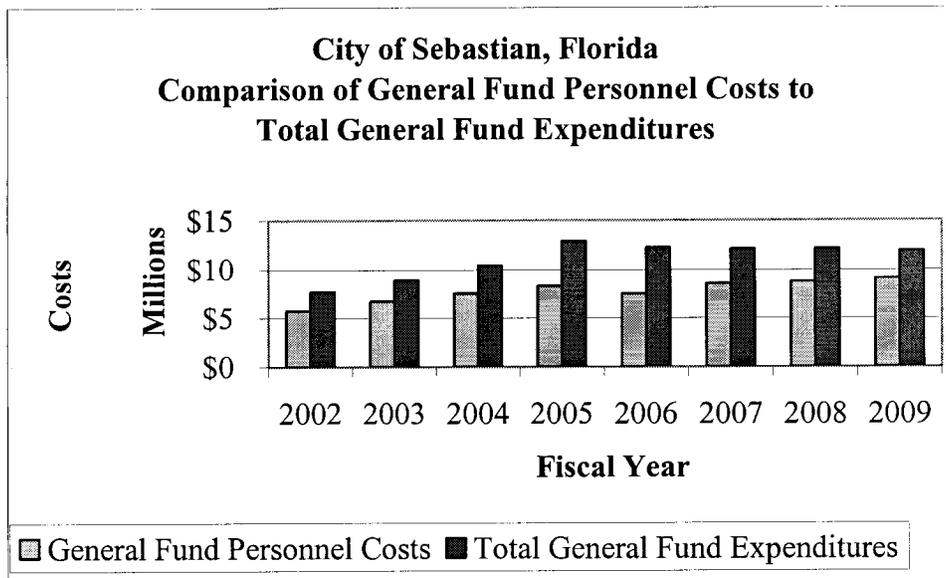
### City of Sebastian, Florida

#### Comparison of General Fund Personnel Costs to Total General Fund Expenditures

Fiscal Year		Personnel Costs	Total	
			General fund Expenditures	Percentage
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 (1)	Actual	\$7,532,331	\$12,234,243	61.57%
2006-2007	Actual	\$8,524,464	\$12,079,796	70.57%
2007-2008	Budgeted	\$8,747,549	\$12,105,797	72.26%
2008-2009	Proposed	\$9,105,793	\$11,874,710	76.68%

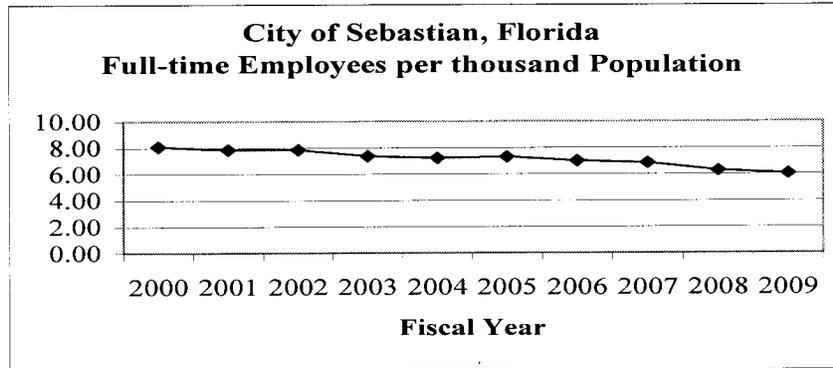
(1) The lower personnel costs is caused by the separation of Building Department from the General fund at the beginning of FY 2006.

CHART II



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

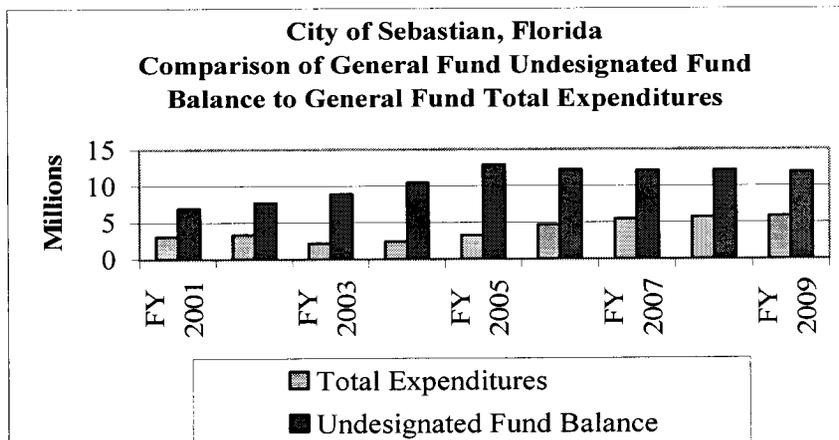
**CHART III**



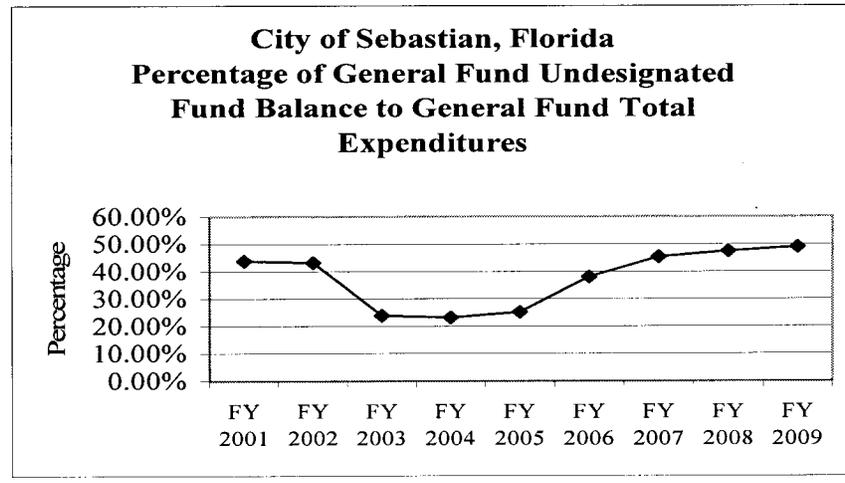
Sebastian continues to benefit financially via the Fiscal Year 2000 directive to remove the then utility tax cap that impeded progressive taxation efforts for many years prior. The vast majority of Florida cities levy the utility tax to offset rising property tax rates and also to fund various capital improvements. As evident with adopted millage rates during the past few fiscal years, the aforementioned action has yielded a lower property tax rate.

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 2008 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 25% of the annual General Fund Expenditure Budget. The nationally recognized Government Finance Officers Association also recommends the undesignated fund balance to be no less than 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 expired at the end of Fiscal Year 2007. This explains the significant General Fund undesignated fund balance decrease in Fiscal Year 2003 and increase in FY 2007.

**CHART IV**



## CHART V



### BUDGET BY FUNCTION

#### **Economic Environment**

As reported by the University of Florida Bureau of Economic and Business Research, 2007 Estimates of Population, the City's population is 22,426. This was only a 3.5% increase over the prior year. Sebastian is approaching a point in its development evolution reflecting an approximate "build-out" rate of 60%. However, residential and commercial development has continued to be at a very slow rate. This is reflective of economic conditions on a State-wide and even National scale and is not considered a local peculiarity.

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 continued the Façade, Sign and Landscaping Grant Program and has awarded several grants to local businesses. The CRA website <http://www.cityofsebastian.org/CRA/> highlights news and information within the CRA district. Also, the City provides support to several local festivals that provide direct economic benefit to the community.

The Growth Management Department has worked closely with the Office of the City Manager and Sebastian Municipal Airport to develop guidelines identifying the uses and aesthetics of new development, these guidelines were approved and adopted by the City Council last year. The City continues to utilize the web site for businesses that was implemented a year ago, [www.sebastianbusiness.com](http://www.sebastianbusiness.com). The website features information on economic incentives, relocation and business development. The City strives to provide new businesses with information on the local Chamber of Commerce and the benefits.

#### **General Government**

The Sebastian Elementary School House renovation project (Old City Hall) was completed last year through funding by a Historic Preservation Grant, Discretionary Sales Tax Revenue Bond proceeds, and Discretionary Sales Tax Revenue. The City Council has an agreement with Indian River Community College for the leasing of 2<sup>nd</sup> floor space for education purposes. The remainder of the building space is used to house the Historical Society and Association for Retarded Citizens (ARC).

## **Community Safety**

The Sebastian Police Department 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 six years ago. This designation has markedly increased Sebastian Police Department'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 Sebastian Police Department 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 Sebastian Police Department'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 Sebastian Police Department and city administration in alleviating such potentially adverse conditions.

The City of Sebastian experienced a slight increase in certain crimes including assaults, burglary and larceny and a decrease in juvenile arrest. There were no homicides in 2007. Notable statistics include Sebastian's clearance of 214 of the 399 cases that were assigned, so far this year. In addition, 65 warrants were obtained and 30 felony arrest and 9 misdemeanor arrest were made.

## **Transportation**

The Department of Engineering continues working on a long-term planning, modeling, study, and coordination with the MPO of Indian River County regarding the prospective future capital improvements. Some long-range goals consist of examining the potential for intersection improvements at the Barber Street / Schumann intersection and future development of North Power Line Road. Each of these projects offers ways to promote and encourage better traffic flows in and around Sebastian.

The renovation of Easy Street and the new pedestrian / bicycle bridges are underway. The Department of Engineering continues working on the sidewalk installation and asphalt paving / resurfacing of existing City streets as funding permits. In addition, efforts continue to get started with the Collier Creek Canal Improvements Project. Updated proposals were recently received and negotiations for a design/build contract for this four million dollar undertaking are underway.

## **Airport**

The Sebastian Municipal Airport (X26) Master Plan serves as the guiding document for airport planning. Numerous infrastructure improvements and economic development projects have been completed, and others in the 'pipeline,' will lead to the economic viability, and self-sustaining capability, of the airport. The aforementioned improvement projects were/are the result of funding grants by the Florida Department of Transportation (FDOT) and the Federal Aviation Administration (FAA) combined with City Of Sebastian 'match' funds.

An airport self-serve fuel facility was completed last year. This is expected to generate additional funds for airport operations, service home-based pilots, and give transient pilots a reason to visit Sebastian.

Sebastian Municipal Airport's infrastructure is being developed to attract economic development opportunities in an effort to stimulate the business climate and create jobs in our community. For about two years, the airport operated under a City Council imposed 'business moratorium.' This moratorium postponed all land leases at the airport, thereby forestalling economic development. With the approval of the completed "Airport Business Plan" in Spring 07, the Council lifted the moratorium thereby allowing the airport to continue its economic life. Incremental steady progress toward airport self-sustainability is the goal for airport development, along with complementing the character and progress of the City.

## **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. In Fiscal Year 2004, the City secured a revenue bond dedicated specifically to large-scale comprehensive stormwater utility improvements. This yielded \$5.6 million committed to capital improvement programs that will result in better drainage flow dynamics citywide. The City moved completed the Twin Ditch and Periwinkle Drive Stormwater Retention Area Improvements this past year. In addition, the preliminary design/permitting for the Collier Creek Dredging project was completed, proposals were received for a design/build contract and we are in the process of negotiating the contract and getting this long-awaited project underway.

Stormwater maintenance has long been an issue for City residents. The upkeep of the ditches and swales has always been a challenge for the Stormwater Division. Shortage of funding for maintenance crews and proper equipment has historically been a problem. In FY 2005-06, the City began outsourcing swale and ditch maintenance to enable City crews to focus on different stormwater maintenance practices. This action also allows more consistently maintained ditches and swales and reduces swale drainage complaints. The ditch and swale mowing contract is budgeted at \$410,000. This brings stormwater maintenance to a \$1.29 million dollar budget funded 62% by General Fund revenues and 38% by stormwater assessments.

The City is continuing the ¼ round swale rehabilitation project and actually increasing annual funding to \$350,000. In addition to the contractual agreement with the contractor, the City also utilizes a crew of four stormwater employees to install ¼ rounds. The project is estimated to be completed in FY 2012.

## **Culture and Recreation**

City administration will continue to provide program funding for beautification and landscaping improvements throughout the City, as opportunities become available. We remain acutely aware that properly maintaining this infrastructure is a main priority. Facilities should not be added unless we are confident that ongoing maintenance can be sustained. Accordingly, previously scheduled neighborhood parks and playground improvements projects have been cancelled due to concerns that the City will be unable to afford to maintain them properly. Funding has been allocated from Recreation Impact Fees in FY 2009 for major renovation and improvement of Schumann Park. A lift station for Riverview Park and Baseball Field Lights are scheduled in FY 2011.

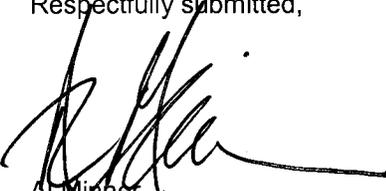
## **Summary**

The Proposed Fiscal Year 2009 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. 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 City's administration began finalizing its recommendations for next year's budget with 75% of the current fiscal year completed. The Fiscal Year 2009 budget year has been more challenging than ever due to the impact of tax reform associated with Amendment #1 and the current slowdown in community growth. The Sebastian Management Team looks forward to working with the City Council during the upcoming public hearings, as well as welcoming the opportunity to address questions and concerns accordingly. In summary, the Fiscal Year 2009 Proposed Budget supports the city's sound financial position; continues attention to enhancing our community's small town atmosphere; encourages conservation initiatives; and is 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 2008 budget document. This is the fourth 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 of Sebastian have enjoyed.

Respectfully submitted,



Al Minner  
City Manager

# CITY OF SEBASTIAN, FLORIDA 2008/2009 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 22,000 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 (PK through Grade 5); Sebastian Elementary (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 State 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 2006 was 45.6 and median household income for 2006 was \$52,394 per U.S. Census Bureau.

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

Major employers in the County are shown below along with their approximate level of employment as of February 2008.

## 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	2,295
Indian River County	Government	1,706
Indian River Medical Center	Health Care	1,671
Publix Supermarkets	Food/Beverage	1,104
Piper Aircraft	Manufacturer	1,063
Sebastian River Medical Center	Health Care	565
City of Vero Beach	Government	561
John's Island	Residential/Resort	475
Indian River Estates	Retirement/Life Care	442
Wal-Mart	Retail	404
Visiting Nurse Association	Health Care	348
Grand Harbor Management	Developer	312
Disney's Vero Beach Resort	Resort Hotel	301
CVS Warehouse/Distribution	Distribution	297
Dodgertown Complex	Convention/Sports	293
St. Edwards School	Independent School	237
Sun Ag. Inc.	Citrus, Agric.	235
City of Sebastian	Government	199
Medical Data System	Collection Agency	188
Macho Products, Inc./MDI	Manufacturer	185
Flight Safety International	Flight Instruction	155

Source: Indian River County Chamber of Commerce

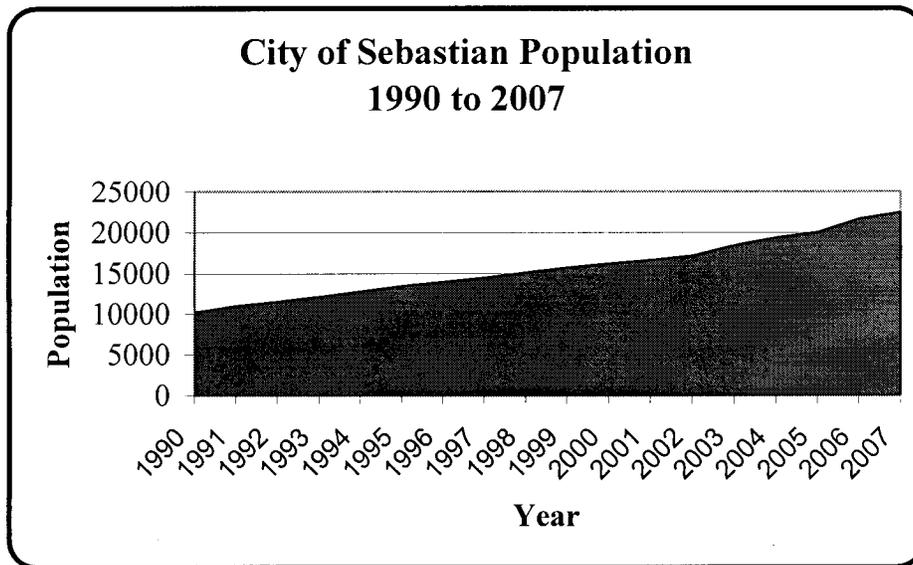
# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## Population/Growth

The City of Sebastian has undergone significant growth in the last ten years. 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.

### POPULATION PERCENTAGE INCREASE

<u>Year</u>	<u>Population</u>	<u>% increase from Prior Year</u>
1998	15,115	4.46%
1999	15,707	3.92%
2000	16,181	3.02%
2001	16,667	3.00%
2002	17,167	3.00%
2003	18,425	7.33%
2004	19,365	5.10%
2005	20,048	3.53%
2006	21,666	8.07%
2007	22,426	3.51%



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

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

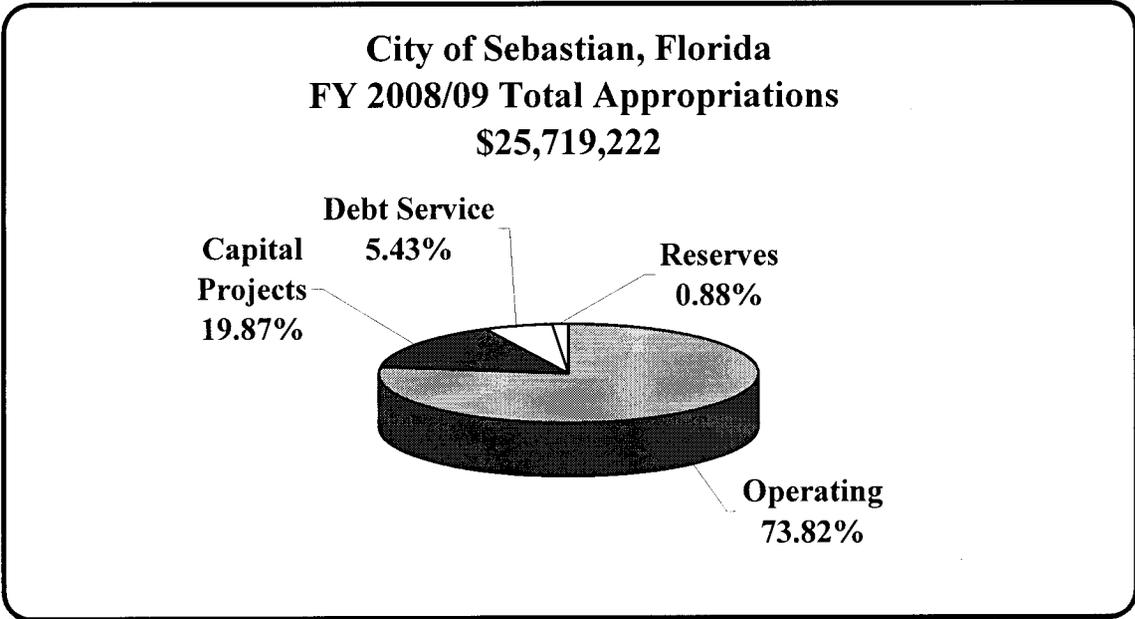
The Fiscal Year 2008/09 adopted budget continues to focus on the community services as in the previous years. In addition, the focus continues to emphasize decreasing expenditures, yet adequately funding the desired level of service. Reducing expenditures has become a real challenge for the City Manager and management staff, as each year becomes more difficult as the budgets have already been brought down to a minimum. Despite the State mandated rate increase limitations, the City has exercised many cost cutting techniques over the years to facilitate the adoption of a lower millage rate. Major cost cutting techniques include the implementation of Employee Early Retirement Incentive Program, the elimination of some vacant positions, as well as zero budget for new positions and new capitals.

## 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 \$25,719,222. 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 2008/09 is \$19,837,289.
- 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 2008/09 is \$4,035,000.
- Debt Service Budget: The debt service budget funds scheduled debt service payments for city's long-term debts. The budgeted amount for Fiscal Year 2008/09 is \$1,475,941.
- 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 2008/09 totals \$390,992.

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



# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## FY 2008/09 BUDGET SUMMARY FOR ALL FUNDS

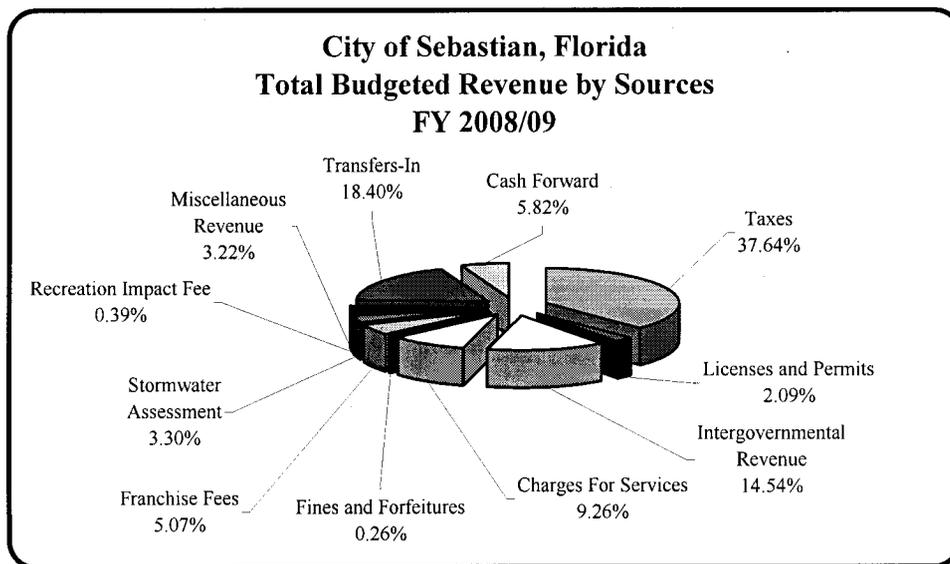
	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>CAPITAL PROJECTS FUNDS</u>	<u>ENTERPRISE FUNDS</u>	<u>ALL FUNDS</u>
<b><u>ESTIMATED REVENUES:</u></b>						
Taxes:						
Ad Valorem	\$ 4,252,958	\$ -	\$ -	\$ -	\$ -	\$ 4,252,958
Sales and Use Taxes	-	3,050,000	-	-	-	3,050,000
Utility Service	2,377,000	-	-	-	-	2,377,000
Licenses and Permits	55,200	-	-	-	481,800	537,000
Intergovernmental Revenue	2,052,529	528,092	-	1,160,000	-	3,740,621
Charges For Services	327,301	-	-	-	2,054,075	2,381,376
Fines and Forfeitures	59,600	8,000	-	-	-	67,600
Franchise Fees	1,305,000	-	-	-	-	1,305,000
Stormwater Assessment	-	850,000	-	-	-	850,000
Recreation Impact Fees	-	100,000	-	-	-	100,000
Miscellaneous Revenue	490,759	259,247	2,849	-	70,518	823,373
<b>TOTAL ESTIMATED REVENUES</b>	<u>10,920,347</u>	<u>4,795,339</u>	<u>2,849</u>	<u>1,160,000</u>	<u>2,606,393</u>	<u>19,484,928</u>
Transfers-In (1)	849,000	-	1,473,092	2,430,000	-	4,752,092
Cash Balances Brought Forward	81,400	915,645	-	445,000	40,157	1,482,202
<b>TOTAL ESTIMATED REVENUES, BALANCES AND TRANSFERS</b>	<u>\$ 11,850,747</u>	<u>\$ 5,710,984</u>	<u>\$ 1,475,941</u>	<u>\$ 4,035,000</u>	<u>\$ 2,646,550</u>	<u>\$ 25,719,222</u>
<b><u>EXPENDITURE/EXPENSES:</u></b>						
General Government	\$ 3,159,777	\$ -	300	\$ -	\$ -	\$ 3,160,077
Public Safety	4,826,931	15,500	-	385,000	536,207	5,763,638
Physical Environment	1,286,528	126,600	-	475,000	-	1,888,128
Transportation	1,465,116	204,800	-	3,000,000	408,560	5,078,476
Culture and Recreation	1,112,395	-	-	175,000	1,396,793	2,684,188
Debt Service	-	300,000	1,475,641	-	304,990	2,080,631
<b>TOTAL EXPENDITURE/EXPENSES</b>	<u>11,850,747</u>	<u>646,900</u>	<u>1,475,941</u>	<u>4,035,000</u>	<u>2,646,550</u>	<u>20,655,138</u>
Transfers-Out (1)	-	4,693,092	-	-	-	4,693,092
Reserves	-	370,992	-	-	-	370,992
<b>TOTAL EXPENDITURES/EXPENSES, TRANSFERS AND RESERVES</b>	<u>\$ 11,850,747</u>	<u>\$ 5,710,984</u>	<u>\$ 1,475,941</u>	<u>\$ 4,035,000</u>	<u>\$ 2,646,550</u>	<u>\$ 25,719,222</u>

(1) The difference between the transfers-in and the transfers-out represents transfers from the Cemetery Trust Fund. The Cemetery Trust Fund is not a budgeted fund and therefore is not included in the FY 2008/09 adopted budget.

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## SUMMARY OF REVENUES

Total funding available to the city in FY 2008/09 from all sources are estimated at \$25,719,222. As illustrated in the graph below, tax revenues make up approximately 37.64% of total budgeted revenues. Tax revenues include ad valorem taxes, discretionary sales tax, and utility service tax. Intergovernmental revenues make up 14.54% of revenues. These are comprised of state shared revenues and federal grants, state grants, and local grants. Charges for services represent an additional 9.26% 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 2008/09 revenues compared to the FY 2007/08 budget. Intergovernmental Revenue has an increase of 62.67% mainly due to the anticipated federal grants for FY 2008/09 projects. Licenses and Permits have a decrease of 23.17% due to the slow down in construction activity. Franchise Fees has an increase of 12.51% based on trend analysis and a proposal to increase payments for the electric franchise. Miscellaneous Revenue has a decrease of 44.01% due to reclassifications and reductions in investment income. Transfers-In has a decrease of 21.70% due to a reduction in transfers for capital projects. Cash Forward has a decrease of 12.31% due to lesser amounts brought forward in the Capital Projects Funds.

### Total Budgeted Revenue

	Actual FY 2004/05	Actual FY 2005/06	Actual FY 2006/07	Budget FY 2007/08	Budget FY 2008/09	Increase (Decrease)	% Increase/ Decrease
Taxes	\$ 9,483,664	\$ 9,930,614	\$ 10,001,876	\$ 10,219,302	\$ 9,679,958	\$ (539,344)	-5.28%
Licenses and Permits	1,587,675	1,465,193	1,500,000	698,923	537,000	(161,923)	-23.17%
Intergovernmental Revenue	7,865,263	2,812,235	2,594,077	2,299,529	3,740,621	1,441,092	62.67%
Charges For Services	1,994,278	1,996,103	2,058,688	2,379,319	2,381,376	2,057	0.09%
Fines and Forfeitures	95,699	77,776	72,513	67,600	67,600	-	0.00%
Franchise Fees	886,390	1,253,748	1,106,698	1,159,947	1,305,000	145,053	12.51%
Stormwater Assessment	758,887	819,287	834,039	820,000	850,000	30,000	3.66%
Recreation Impact Fee	385,775	383,985	124,874	100,000	100,000	-	0.00%
Miscellaneous Revenue	599,607	686,946	1,810,399	1,478,568	827,873	(650,695)	-44.01%
<b>Total Operating revenues</b>	<b>\$ 23,657,238</b>	<b>\$ 19,425,887</b>	<b>\$ 20,103,164</b>	<b>\$ 19,223,188</b>	<b>\$ 19,489,428</b>	<b>\$ 266,240</b>	<b>1.38%</b>
Debt Proceeds	-	-	-	-	-	-	0.00%
Transfers-In	3,851,765	4,921,652	4,511,741	6,043,521	4,732,092	(1,311,429)	-21.70%
Cash Forward	-	-	-	1,707,926	1,497,702	(210,224)	-12.31%
<b>Total Revenues</b>	<b>\$ 27,509,003</b>	<b>\$ 24,347,539</b>	<b>\$ 24,614,905</b>	<b>\$ 26,974,635</b>	<b>\$ 25,719,222</b>	<b>\$ (1,255,413)</b>	<b>-4.65%</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

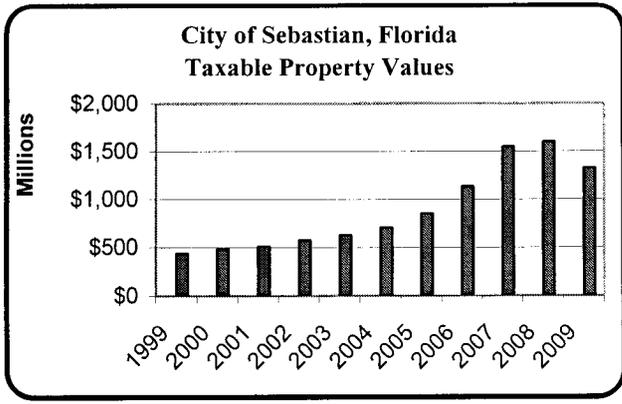
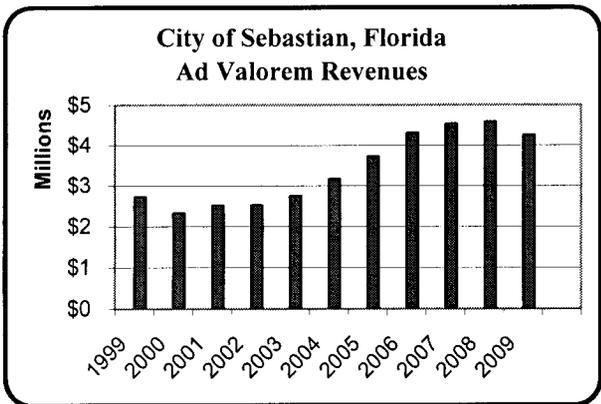
The following is an overview and analysis of all the major revenue sources for the city. The overview provides a description of the revenue and the authority to collect such revenue. The analysis provides up to ten years trend for each major revenue source.

## 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 2008/09 the City has budgeted at 95%, or \$4,219,458 for current ad valorem taxes.

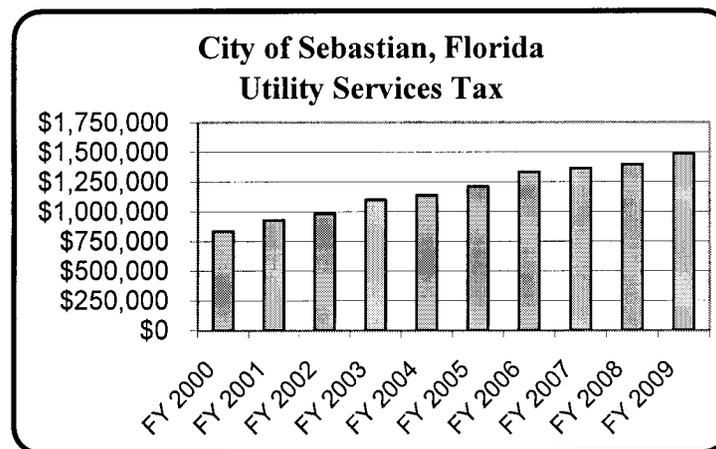
Ad valorem taxes, or property taxes, provide approximately 35.9% of the City's General Fund revenues. The graphs below illustrate a significant increase in ad valorem revenues and property value over the last several years until FY 2008/09. The FY 2008/09 property value shows a decrease of 6.62% from the previous year due to Amendment #1 changes and reductions in assessed values caused by the slowdown in the housing market. To maintain the same revenues as last year, a "rolled-back" rate of 3.7060 would have to be levied. The rolled back millage is defined as the tax rate necessary to generate the same amount of property tax dollars it received the previous budget year, excluding changes in taxable valuation resulting from new construction, annexation or de-annexation. Although the millage was recommended to be increased from 2.9917 to 3.3646, which was the maximum that could be adopted with a majority vote of the City Council, a rate of 3.3456 was approved at the final budget hearing. A summary of the City's millage rates since 1986 is located in the schedule section of this document.



# CITY OF SEBASTIAN, FLORIDA 2008/2009 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. The majority of the Utility Services Taxes is from the Electric Utility Service Tax. For FY 2008/09, \$1,240,000 is estimated to be received based on trend analysis. The Utility Services Tax revenues are recorded in the General Fund and they provide 17.7% of General Fund revenues. The graph below illustrates a steady increase in Utility Services Tax, which is population driven.



## Communication Service Tax

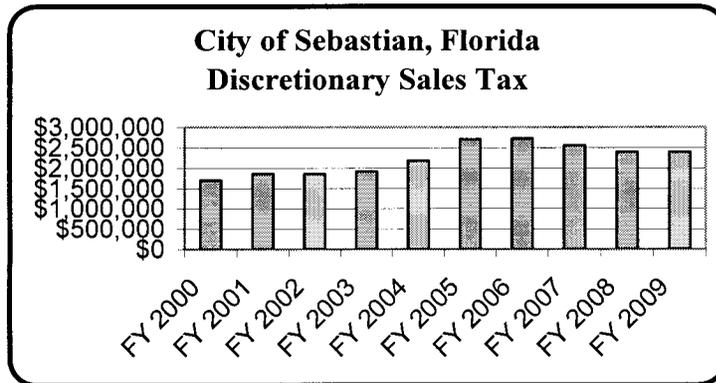
The Communication Service Tax replaced the franchise fee for dealers of communications services (including, but not limited to, phone and cable TV services). The tax in the city is 5.22% of the sales price on all taxable sales of communication services provided within the municipality. The revenue estimate for FY 2008/09 is \$890,000. The revenue estimate is based on trend analysis and the estimate 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 2008/09, \$2,400,000 is estimated to be received based on the trend analysis and the estimate provided by the Legislative Committee on Intergovernmental Relations (LCIR). The FY 2008/09 budget is projected at the same level as the estimate for FY 2007/08 in recognition of the economic slowdown. The Discretionary Sales Tax revenues are recorded in a special revenue fund.

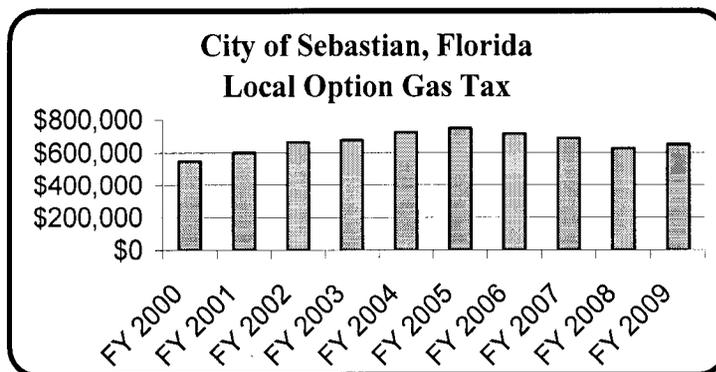
# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

The Discretionary Sales Tax funds can only be used to finance, plan, and construct infrastructure, land acquisition for recreation or preservation, and land improvement. Therefore, it serves to reduce the burden of such costs on ad valorem and other taxes. The graph below illustrates a steady increase in Optional One-Cent Sales Tax from FY 2000 through FY 2006. The decrease after FY 2006 reflects the slow down of the economy.



## 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. Due to the high fuel costs and change in consumer driving pattern in the past two years, this revenue source has shown a gradual decreasing trend. This revenue pattern is anticipated to continue in FY 2008/09 and the revenue is projected to be \$650,000. The Local Option Gas Tax revenues are recorded in a special revenue fund. The revenue is restricted for use in transportation expenditures, thus reducing the burden of such costs on ad valorem taxes.

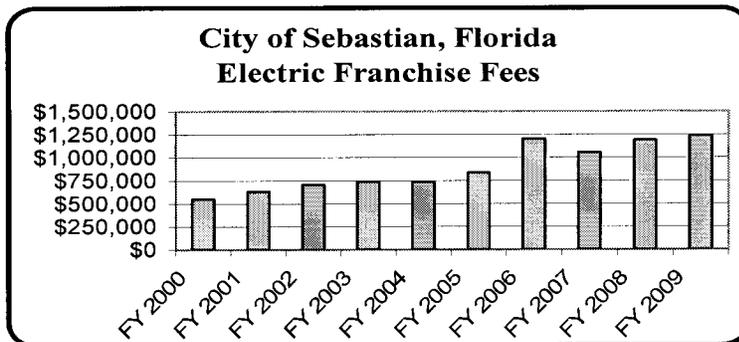


## **FRANCHISE FEES**

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 electric franchise fees. Electric franchise fees have grown along with population over the last few years. The significant increase in FY 2006 reflects the construction and housing boom carried forward from the years before. For FY 2008/09, \$1,240,250 is budgeted as electric franchise fees revenues due to a proposal to change the computation and payment method of the fees, which will increase annual revenues by approximately \$36,000.

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

The franchise fee revenues are recorded in the General Fund. The graph below illustrates a steady increase in electric franchise fees, which is population driven.

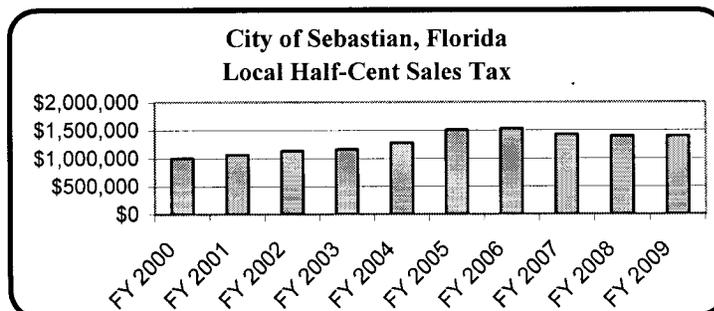


## INTERGOVERNMENTAL REVENUES

### 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 was reduced from 9.653% to 8.814%. Under the legislation, cities were to be “held harmless” by a corresponding increase in Municipal Revenue Sharing.

The Local Half-Cent Sales Tax is recorded in the General Fund. The graph below illustrates a significant increase in the Local Half-Cent Sales Tax revenue from FY 2000 through FY 2006. The anticipated revenue for FY 2009 is based on trend analysis and 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.

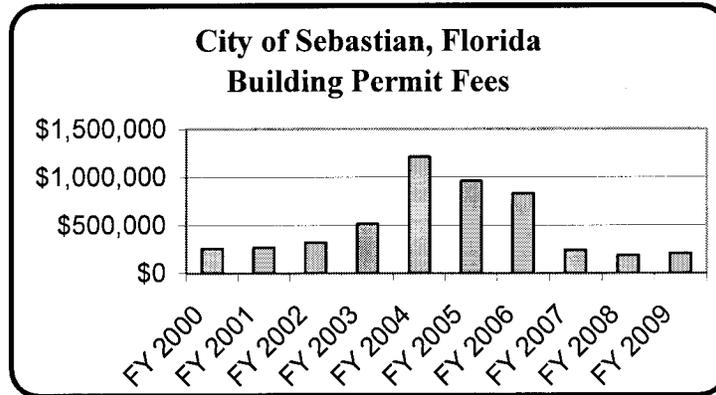


# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## 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 several years ago caused a substantial increase in citywide building activity but the City is experiencing a slowdown the past few years. The graph below illustrates this 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 since FY 2006 reflects the slow down in housing market, which is anticipated to continue in FY 2009. Building Department revenues are continuously monitored; any adjustments to reflect economic changes can be made during the budget year, if need be. The Building Department eliminated five full-time employees last year and two more were transferred over to General Fund this year to adjust for the economy down trend.



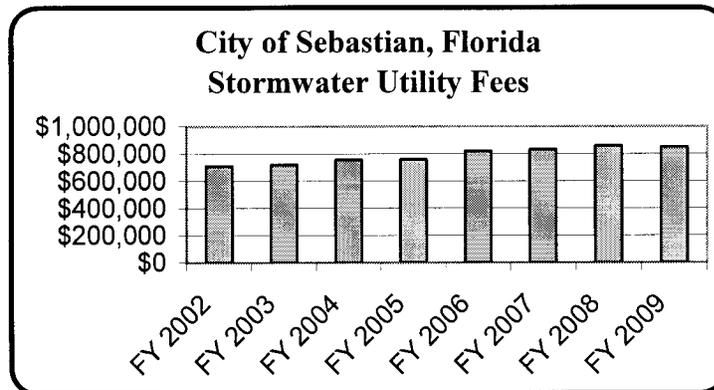
## ASSESSMENT

### 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 2008/09, the revenue is estimated to be \$850,000. This represents about the same amount as FY 2007/08, primarily due to the slow down in local home constructions. The Stormwater Utility Fee revenues are recorded in the Special Revenue Fund.

# CITY OF SEBASTIAN, FLORIDA 2008/2009 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, 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 2007/08 with the approved expenditure budget for FY 2008/09.

- Total decrease of 1.91% for the General Fund reflects the net elimination of four (4) full-time positions, a 3.2% increase in health insurance premium, annual salary increases, as well as reductions in most of the operating and maintenance accounts and the elimination of the contingency account to get total appropriations down to the amount of projected revenue.
- Human Resources decrease of 26.82% is due to the early retirement of the Benefits Specialist.
- Code Enforcement decrease of 12.99% reflects personnel turnover in the division.
- The Police Department has been consolidated to a fewer number of divisions. The combination of all divisions reflects a 4.24% increase.
- Roads and Maintenance increase of 12.57% is primarily due to an increase in the gas and oil account.
- The Stormwater division shows a decrease of 6.63% due to the loss of two positions.
- The Garage increase of 27.03% is due to the position transferred from Roads and Maintenance.
- The 17.06% decrease in Cemetery is primarily due to the reduction in capital outlays.
- Growth Management decreased 16.39% due to the transfer of the Local Business Tax Specialist being moved to the Building Department Enterprise Fund.
- Non-Departmental decreased 35.96% due to reductions in budgeted insurance premiums and deletion of the contingency account.

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## Exhibit S-1 Appropriation Comparison by Department/Division General Fund

Org Code	Description	FY 03/04 Actual	FY 04/05 Actual	FY 06/07 Actual	FY 07/08 Budget	FY 08/09 Adopted Budget	Increase (Decrease)	% Increase (Decrease)
010001	City Council	\$ 35,222	\$ 35,238	\$ 56,167	\$ 61,068	\$ 54,065	\$ (7,003)	-11.47%
010005	City Manager	402,646	211,746	229,644	263,787	269,986	6,199	2.35%
010009	City Clerk	314,882	330,724	368,020	280,288	297,087	16,799	5.99%
010010	City Attorney	162,519	186,377	200,960	226,034	239,086	13,052	5.77%
010020	Finance	374,395	364,371	364,674	384,032	401,990	17,958	4.68%
010021	Management Information Svs	139,371	164,134	222,309	255,660	266,344	10,684	4.18%
010035	Human Resources	211,292	234,986	226,413	241,252	176,553	(64,699)	-26.82%
010041	Police Administration	643,704	574,141	771,051	677,066	666,255	(10,811)	-1.60%
010043	Police Operations	1,931,500	2,047,077	2,548,209	2,406,773	2,493,154	86,381	3.59%
010045	Code Enforcement Division	121,855	158,601	188,121	162,752	141,614	(21,138)	-12.99%
010047	Police Detective Division	671,440	653,198	736,916	735,748	714,798	(20,950)	-2.85%
010048	Police Support Services	288,133	282,910	321,854	272,104	307,179	35,075	12.89%
010049	Police Dispatch Unit	353,288	349,953	419,926	430,598	503,931	73,333	17.03%
010051	Engineering	461,902	478,235	593,823	497,856	464,968	(32,888)	-6.61%
010052	Roads and Maintenance	2,654,625	914,405	687,631	704,181	790,037	85,856	12.19%
010053	Stormwater Utility	791,479	1,771,907	1,313,395	1,382,155	1,286,528	(95,627)	-6.92%
010054	Garage	191,336	205,560	283,884	165,408	210,111	44,703	27.03%
010056	Building Maintenance	471,012	192,216	206,085	267,319	277,264	9,945	3.72%
010057	Parks and Recreation	1,065,121	973,894	1,022,994	1,083,381	1,112,395	29,014	2.68%
010059	Cemetery	145,592	157,200	134,987	200,367	166,187	(34,180)	-17.06%
010080	Growth Management	289,393	257,040	379,192	404,567	338,264	(66,303)	-16.39%
010085	Building Department	603,419	N/A	N/A	N/A	N/A	N/A	N/A
010099	Non-Departmental	582,122	1,690,329	803,540	1,003,401	672,951	(330,450)	-32.93%
Total General Fund Expenditures		<u>\$12,906,248</u>	<u>\$12,234,242</u>	<u>\$12,079,795</u>	<u>\$12,105,797</u>	<u>\$11,850,747</u>	<u>\$ (255,050)</u>	<u>-2.11%</u>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

Exhibit S-2 compares the revised General Fund expenditure by category budget for FY 2008/09 with the current expenditures budget for FY 2007/08.

- Salaries and benefits category reflects a slight increase of 3.76% mainly due to the net reduction of four (4) full-time positions, a 3.2% increase in health insurance premiums, and annual salary increases.
- Operating expenditures decreased 9.64% mainly due to reductions in operating and maintenance accounts, which reflects that departments will be limiting spending.
- Capital outlay reflects a 65.60% decrease mainly due to zero budgets for new capital outlay items and only minimal replacements.
- Nothing is budgeted for Grants and Aids or Interfund Transfers Out.
- The decrease in contingency is due to the temporary bypass of contingency requirements in accordance with the city's adopted financial policy. The normal required contingency is based on a total of 2% of the total General Fund operating budget without transfers and capital outlay.

## Exhibit S-2 Appropriation Comparison by Category General Fund

By Major Category	FY 04/05 <u>Actual</u>	FY 05/06 <u>Actual</u>	FY 06/07 <u>Actual</u>	FY 07/08 <u>Budget</u>	FY 08/09 <u>Adopted Budget</u>	<u>Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
Salaries and Benefits	\$ 8,335,175	\$ 7,532,331	\$ 8,524,464	\$ 8,747,549	\$ 9,076,694	\$ 329,145	3.76%
Operating Expenditures	4,499,407	3,151,520	2,964,066	2,979,915	2,692,653	(287,262)	-9.64%
Capital Outlays	421,902	556,674	591,265	236,648	81,400	(155,248)	-65.60%
Grants and Aids	-	2,215	4,000	-	-	-	N/A
Interfund Transfers Out	-	1,139,289	-	-	-	-	N/A
Contingency	-	-	-	141,685	-	(141,685)	-100.00%
<b>Total</b>	<b>\$ 13,256,484</b>	<b>\$ 12,382,029</b>	<b>\$ 12,083,795</b>	<b>\$ 12,105,797</b>	<b>\$ 11,850,747</b>	<b>\$ (255,050)</b>	<b>-2.11%</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

Exhibit S-3 compares the revised total expenditure budget for FY 2008/09 with the approved expenditure budget by fund for FY 2007/08.

## Exhibit S-3 Total Budget Comparison by Fund

<u>Fund name</u>	<u>FY 04/05 Actual Expenditures/ Expenses</u>	<u>FY 05/06 Actual Expenditures/ Expenses</u>	<u>FY 06/07 Actual Expenditures/ Expenses</u>	<u>FY 07/08 Budget</u>	<u>FY 08/09 Adopted Budget</u>	<u>Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<b>General Fund</b>	\$ 13,256,483	\$ 12,382,029	\$ 12,083,795	\$ 12,105,797	\$ 11,850,747	\$ (255,050)	-2.11%
<b>Special Revenue Funds</b>							
Community Development Block Grant	606,599	-	-	-	-	-	0.00%
Local Option Gas Tax	866,882	1,000,374	757,946	762,559	754,800	(7,759)	-1.02%
Discretionary Sales Tax	1,883,520	2,314,596	2,744,909	3,195,183	3,267,957	72,774	2.28%
Recreation Impact Fee (1)	335,121	95,000	77,000	519,000	175,000	(344,000)	-66.28%
Stormwater Utility Fee Law Enforcement Forfeiture Fund	747,250 9,182	1,082,769 3,260	1,357,672 17,494	940,373 11,500	943,635 15,500	3,262 4,000	0.35% 34.78%
G.R.E.A.T Program (2)	10,279	10,663	-	14,155	-	(14,155)	-100.00%
Riverfront CRA	32,128	68,602	905,502	830,797	554,092	(276,705)	-33.31%
<b>Debt Service Funds</b>							
Discretionary Sales Surtax Revenue Bonds Stormwater Utility Revenue Bonds	1,032,519 442,548	1,034,519 437,848	1,034,881 438,148	1,035,594 437,748	1,034,931 441,010	(663) 3,262	-0.06% 0.75%
<b>Capital Project Funds (3)</b>	6,614,709	1,049,080	10,715,737	5,392,666	4,035,000	(1,357,666)	-25.18%
<b>Enterprise Funds</b>							
Golf Course Fund (4)	1,525,418	1,397,036	1,399,949	1,747,377	1,701,783	(45,594)	-2.61%
Airport Fund (5)	334,281	644,885	620,223	382,865	408,560	25,695	6.71%
Building Department (6)	603,419	931,522	868,735	580,923	536,207	(44,716)	-7.70%
<b>Total All Funds</b>	\$ 28,300,338	\$ 22,452,183	\$ 33,021,991	\$ 27,956,537	\$ 25,719,222	\$(2,237,315)	-8.00%

- (1) Recreation Impact Fee Fund decrease due to a transfer to capital project fund for the Indian River Drive/main Street project in FY 2007/08.
- (2) G.R.E.A.T. Program fund decrease due to the lack of grant funding.
- (3) Capital Project Funds decrease due to the decrease in planned projects.
- (4) Golf Course Fund decreased partially due to lower capital outlays.
- (5) Airport Fund increase due to higher operation and maintenance costs.
- (6) Building Department decrease reflects the cut back in personnel services due to the slow down in building activities.

# CITY OF SEBASTIAN, FLORIDA 2008/2009 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 9/30/2006 Audited	Balance 9/30/2007 Audited	Balance 9/30/2008 Estimated	Change in Fund Balance		Projected Balance 9/30/2009	% increase/ Decrease) from Prior Year
				(1) Projected Revenues	(1) Projected Expenditures		
<b>General Fund * (2)</b>	\$4,654,029	\$5,424,199	\$6,131,749	\$ 11,850,747	\$ (11,850,747)	\$6,131,749	0.00%
<b>Special Revenue Funds</b>							
Local Option Gas Tax	\$132,457	\$172,834	\$663,778	\$720,047	(\$754,800)	\$629,025	-5.24%
Discretionary Sales Tax (3)	\$1,804,332	\$2,411,939	\$1,904,156	\$2,478,000	(\$3,267,957)	\$1,114,199	-41.49%
Recreation Impact Fee (4)	\$1,277,215	\$1,325,089	\$884,464	\$135,000	(\$175,000)	\$844,464	-4.52%
Stormwater Utility Fee Fund	\$1,587,059	\$1,161,570	\$651,397	\$943,635	(\$943,635)	\$651,397	0.00%
Law Enforcement Forfeiture Fund	\$32,339	\$24,206	\$20,970	\$15,500	(\$15,500)	\$20,970	0.00%
G.R.E.A.T Program Fund	\$783	\$892	\$992	\$0	\$0	\$992	0.00%
Riverfront CRA	\$675,417	\$355,965	\$41,991	\$554,092	(\$3,100)	\$592,983	1312.17%
<b>Debt Service Funds</b>							
Discretionary Sales Surtax							
Revenue Bonds	\$205,596	\$211,353	\$214,358	\$1,034,931	(\$1,034,931)	\$214,358	0.00%
Stormwater Utility Revenue Bonds	\$20,320	\$20,541	\$20,686	\$441,010	(\$441,010)	\$20,686	0.00%
<b>Capital Project Funds</b>							
General Capital Project	\$301,155	\$2,821	\$0	\$385,000	(\$385,000)	\$0	0.00%
Capital Improvements	\$1,157,788	\$657,050	\$313,394	\$175,000	(\$175,000)	\$313,394	0.00%
Transportation Improvements	\$1,932,026	\$1,940,466	\$402,185	\$3,000,000	(\$3,000,000)	\$402,185	0.00%
Stormwater Improvements	\$5,038,514	\$4,619,885	\$373,871	\$475,000	(\$475,000)	\$373,871	0.00%
Public Facilities Improvements	\$618,246	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Enterprise Funds</b>							
Golf Course Fund (5)	\$566,442	\$767,043	\$764,318	\$1,683,033	(\$1,701,783)	\$745,568	-2.45%
Airport Fund	\$455,314	\$84,081	\$65,784	\$408,560	(\$408,560)	\$65,784	0.00%
Building Department	\$1,435,364	\$1,008,089	\$779,429	\$536,207	(\$536,207)	\$779,429	0.00%

- (1) Adjustments have been made to the budgeted revenues and budgeted expenditures 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 is projected to be unchanged in FY 2009 based on adopting a final millage of 3.3456, so that revenues will be equivalent to projected expenditures.
- (3) Discretionary Sales Tax projected fund balance decreases in FY 2009 due to transfers to the Transportation Improvements Fund.
- (4) Recreation Impact Fee Fund projected fund balance decrease in FY 2009 due to the \$175,000 transfer to the capital project fund for improvements to Schumann Park.
- (5) Golf Course Fund shows a reduction in fund balance in FY 2009 due to the use of cash reserves for equipment replacements.

# CITY OF SEBASTIAN, FLORIDA 2008/2009 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 2008/09, total personnel costs are approximately **39.2%** of the city's total budget. Exhibit S-5 provides a comparison of staffing levels in recent years and the changes for FY 2008/09.

**Exhibit S-5**

Department/Division	Actual FY 2005/2006		Actual FY 2006/2007		Recommended FY 2007/2008		Recommended FY 2008/2009		Increase/ (Decrease)	
	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T
City Council	0	5	0	5	0	5	0	5	0	0
City Manager	2	0	2	0	2	1	2	1	0	0
City Clerk	4	1	4	0	3	0	3	0	0	0
City Attorney	2	0	2	0	2	0	2	0	0	0
Finance	6	0	5	0	5	0	5	0	0	0
Mgmt Information Svcs	3	0	3	0	3	0	3	0	0	0
Human Resources	3	0	3	0	3	0	2	0	(1)	0
Growth Management	4	0	5	0	5	0	4	0	(1)	0
Code Enforcement	3	0	3	1	2	1	2	1	0	0
Police Department	54	8	57	9	55	10	54	10	(1)	0
Engineering	6	4	7	4	5	4	5	4	0	0
Stormwater Utility	13	0	13	0	13	0	11	0	(2)	0
Roads & Drainage	12	1	11	1	10	0	10	0	0	0
Central Garage	3	1	3	1	2	1	3	1	1	0
Facilities Maintenance	2	0	2	0	2	0	2	0	0	0
Parks & Recreation	16	17	15	17	15	17	15	17	0	0
Cemetery	2	0	2	0	2	0	2	0	0	0
Building Department	11	0	11	0	6	0	5	0	(1)	0
Golf Course Administration	3	12	3	12	3	5	3	5	0	0
Golf Course Carts	0	7	0	7	0	14	0	14	0	0
Airport	3	1	3	1	3	0	3	0	0	0
<b>SUB-TOTALS</b>	<b>152</b>	<b>57</b>	<b>154</b>	<b>58</b>	<b>141</b>	<b>58</b>	<b>136</b>	<b>58</b>	<b>(5)</b>	<b>0</b>
<b>TOTALS</b>	<b>209</b>		<b>212</b>		<b>199</b>		<b>194</b>		<b>(5)</b>	

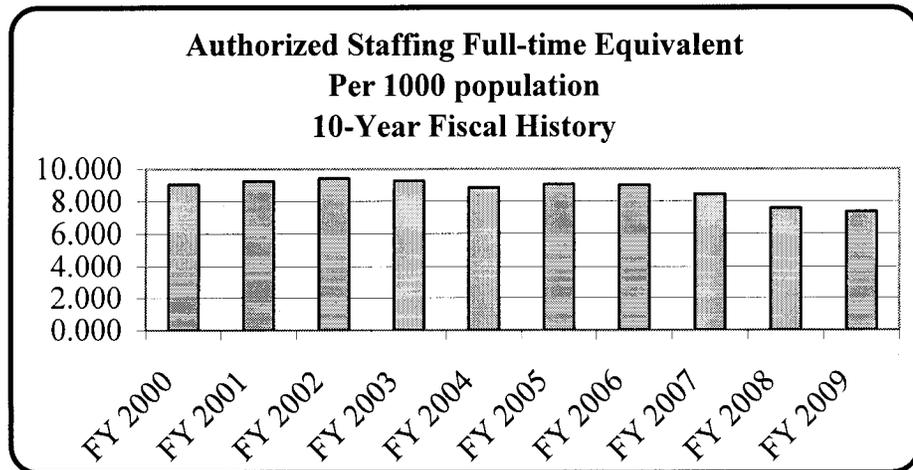
Summary of Changes for FY 2008/09:

- \* Benefits Specialist - Human Resources
- \* Local Business License Specialist - Growth Management
- \* Officer - Police Operations
- \* (2) Maintenance Worker 3 - Stormwater
- \* Maintenance Worker Transferred from Roads & Maintenance to City Garage
- \* Building Inspector Transferred to Stormwater Utility Division

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

In the past, the City has taken 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. Due to the results by adoption of Amendment #1 on top of the cuts made in previous years, the FY 2008/09 budget reflects a very lean staffing level. The total authorization of 165 full-time equivalent (FTE) positions will serve an estimated population of 22,426. This results in a staffing ratio of 7.36 FTE's per 1,000 population. From the chart and graph below, the decreasing trend for the past few years is illustrated. It is projected that this trend will continue in future years due to limitation the State has placed on the amount of increase in ad valorem taxes allowed with a simple majority vote of the City Council. It is the goal of the City management to continue the current service level with fewer resources.

<u>Year</u>	<u>FTE</u>	<u>Population</u>	<u>Number of FTE Per Thousand</u>
FY 2000	142.00	15,707	9.0406
FY 2001	149.50	16,181	9.2392
FY 2002	157.00	16,667	9.4198
FY 2003	159.50	17,167	9.2911
FY 2004	163.00	18,425	8.8467
FY 2005	175.50	19,365	9.0627
FY 2006	180.50	20,048	9.0034
FY 2007	183.00	21,666	8.4464
FY 2008	170.00	22,426	7.5805
FY 2009	165.00	22,426	7.3575



# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## DEBT OBLIGATION

### Debt Limits

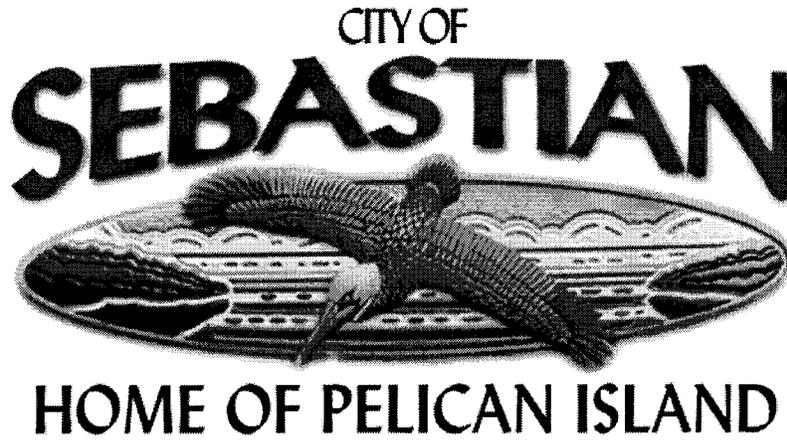
Since neither State law nor the City Charter provide any fixed or arbitrary limits on the amount of debt which may be incurred (other than the requirement to have General Obligation debt approved in advance by referendum), the City Council has established the following debt service level policy as part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

<u>Type of Debts</u>	<u>Limits</u>	<u>Actual as of 9/30/08</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, 2008. All long-term debts outstanding are pledged with special revenues. As of September 30, 2008, the city has no variable rate debt. The General Fund has no debt outstanding.

<b>Debt Description</b>	<b>Initial Principal Amount</b>	<b>Principal Remaining 9/30/2008</b>	<b>Interest Rate</b>	<b>Final Maturity</b>	<b>Bond Rating Agency</b>	<b>Security Pledge</b>
Recreational Facilities Improvement and Refunding Revenue Bonds, Series 2001	\$2,435,000	\$870,000	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	\$6,840,000	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	\$4,570,000	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	\$1,605,000	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	\$1,333,400	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, 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 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, Growth Management, Building Maintenance, 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.

# **City of Sebastian, Florida**

## **Financial Policies**

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 governmental funds (General, Special Revenue, Debt Service Funds, and capital project funds) shall be prepared on a modified accrual basis of accounting. This means that unpaid financial obligations, such as outstanding purchase orders, are immediately reflected as encumbrances when the cost is estimated, although the items may not have been received yet. However, in most cases revenue is recognized only after it is measurable and actually available.

The budgets for the proprietary funds – Golf Course, Airport and Building Department – are prepared using the accrual basis of accounting. Proprietary funds also recognize expenses as encumbered when a commitment is made (e.g., through a purchase order). Revenues, on the other hand, are recognized when they are obligated to the City.

Purchase orders for goods and services received prior to the end of the current fiscal year will be eligible for payment immediately following the close of the fiscal year. Encumbrances for all other purchase orders, excluding the capital projects funds purchase orders, will automatically lapse.

The Comprehensive Annual Financial Report (CAFR) presents the status of the City's finances on the basis of Generally Accepted Accounting Principles (GAAP). Since FY 2001, the CAFR has been prepared in compliance with Governmental Accounting Standards Board (GASB) Statement 34 requirements. The CAFR shows fund expenditures and revenues on both a GAAP basis and budget basis for comparison purposes. In most cases, this conforms to the way the City prepares its budget with the following exceptions:

1. Principal payments on long-term debt within the enterprise funds are applied to the outstanding liability on a GAAP basis as opposed to being expended when paid on a budget basis.
2. Capital outlay within the proprietary funds are recorded as assets on a GAAP basis and expended on a budget basis.
3. Depreciation expense is not budgeted as an expense.
4. Inventory is expensed at the time it is used.
5. Compensated absences liabilities that are expected to be liquidated with expendable available financial resources are accrued as earned by employees on a GAAP basis as opposed to being expended when paid on a budget basis.

# **City of Sebastian, Florida**

## **Financial Policies**

### **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.

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 improvement plan.

### **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.

# City of Sebastian, Florida

## Financial Policies

### 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.

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 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 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

# City of Sebastian, Florida

## Financial Policies

### 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. 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.)

# City of Sebastian, Florida

## Financial Policies

### Performance Measurement Policies

#### Establishing Performance Requirements

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).

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;

# **City of Sebastian, Florida Financial Policies**

## **Capital Improvement Program Policies**

### **Definition**

Capital improvements include streets, buildings, building improvements, park expansions/improvements, new parks, 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 plan 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**

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 Plan**

The City shall adopt an annual Capital Budget based on the Capital Improvement Plan. 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 plan 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 Plan.

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 five-year periods and 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.

# **City of Sebastian, Florida Financial Policies**

## **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.

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.

# **City of Sebastian, Florida Financial Policies**

## **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.

### **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 the adopted financial policies, the City Finance Department shall prepare analyses in conjunction with the annual budget process to assist department/division with budget projections. The analyses include the following:

- *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, Building, and Airport);
- *Financial Trend Monitoring System* – A set of financial trends and ratios used as leading indicators and as a measurement of relative performance.
- *Revenue Manual* – A guide to the major revenue sources that indicates the source, calculation, legal requirements, and accounting guidelines. Updated annually and included in the annual budget document.
- *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 Policies**

### **Investment Management**

The 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. The City Finance Director shall manage all City investments with the assistance from 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 2008/2009 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 2008/2009 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 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 by the CRA Board; it is presented within this budget for adoption by the City Council.

**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 2008/2009 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 was 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.

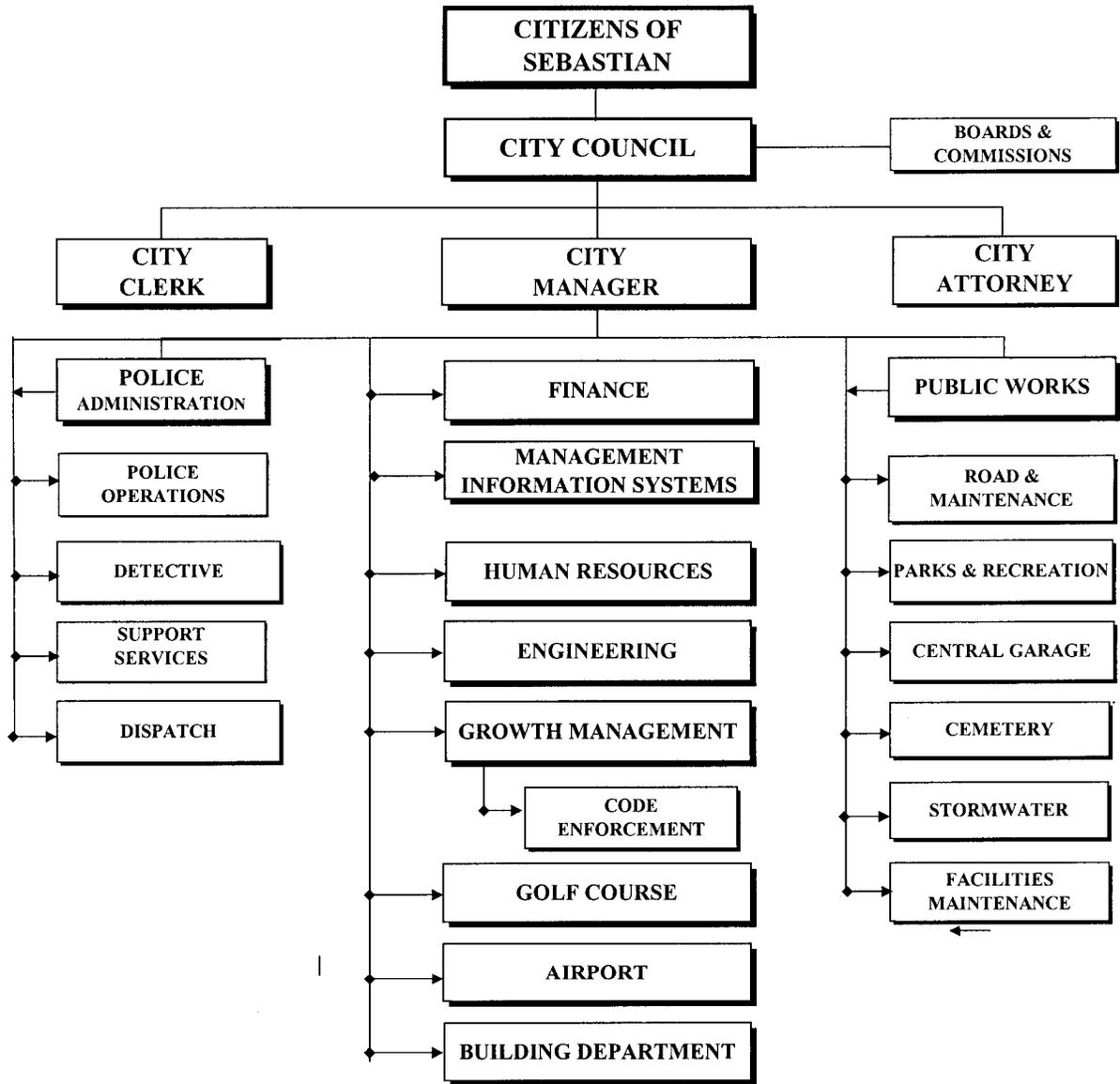
# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## 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 Administration	Public Safety	X	
Police Operations Division	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	
Code Enforcement Division	Public Safety	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 2008-2009 BUDGET CALENDAR

<u>DATE</u>	<u>DAY</u>	<u>EVENT</u>
04/01/08	Tuesday	Departments receive instructions on Capital Improvements Program
04/09/08	Wednesday	City Council approves Budget Calendar
04/11/08	Friday	Budget Instruction packets distributed to Department Directors
04/18/08	Friday	Departments submit Capital Improvements Program Request to City Manager
05/01/08 – 05/05/08	Monday - Friday	City Manager meets with Departments on Capital Improvements Program
04/30/08	Wednesday	Departments/Divisions submit Budget Requests to the Finance Department
05/09/08	Friday	Capital Improvements Program submitted to City Council members
06/09/08 – 06/16/08	Tuesday - Friday	City Manager to meet with Departments/Divisions for budget review
06/02/08	Monday	Estimate of Property Value received from Property Appraiser
06/05/08	Thursday	Capital Improvements Program submitted to City Council and Planning Board
06/11/08	Wednesday	Capital Improvements Workshop with City Council
06/19/08	Thursday	Capital Improvements Program workshop with Planning Board
06/24/08	Tuesday	Property Appraiser certifies the taxable value on Form DR-420
07/17/08	Thursday	City Manager's Recommended Budget sent to Budget Advisory Committee members, with copies to City Council
07/21/08	Monday	Budget Advisory Committee meeting @6:00 p.m.
07/23/08	Wednesday	City Council approval of proposed millage and Capital Improvements Program
07/24/08	Thursday	DR-420 certification delivered to Property Appraiser
08/15/08	Friday	Fiscal Year 2008-2009 Proposed Budget to City Council
08/25/08	Monday	Council Budget Workshop @6:00p.m. – Special Meeting
09/03/08	Wednesday	First Reading of County Budget @5:01 p.m.
09/04/08	Thursday	Final Adoption of County School Board Budget @7:00 p.m.
09/08/08	Monday	First Public Hearing on City Budget @6:00p.m. – Special Meeting
09/10/08	Wednesday	Final Adoption of County Budget @5:01 p.m.
09/12/08	Friday	Advertising the final millage rate and budget
09/17/08	Wednesday	Resolution adopting CRA Budget @5:00 p.m. Special CRA Meeting Final Public Hearing on City Budget @6:00 p.m. – Special Meeting
09/18/08	Thursday	Resolutions adopting final millage and budget sent to Property Appraiser and Tax Collector

# **CITY OF SEBASTIAN, FLORIDA 2008/2009 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 July, the City Manager's recommended budget is distributed to Budget Advisory Committee members. A meeting is scheduled 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 at 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 2008/2009 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 are established by the City manager.
4. A Budgetary Control System is maintained to ensure compliance with the budget. Quarterly budget status reports are provided to the City Council comparing actual versus budgeted revenue and expense activity for all budgeted funds.

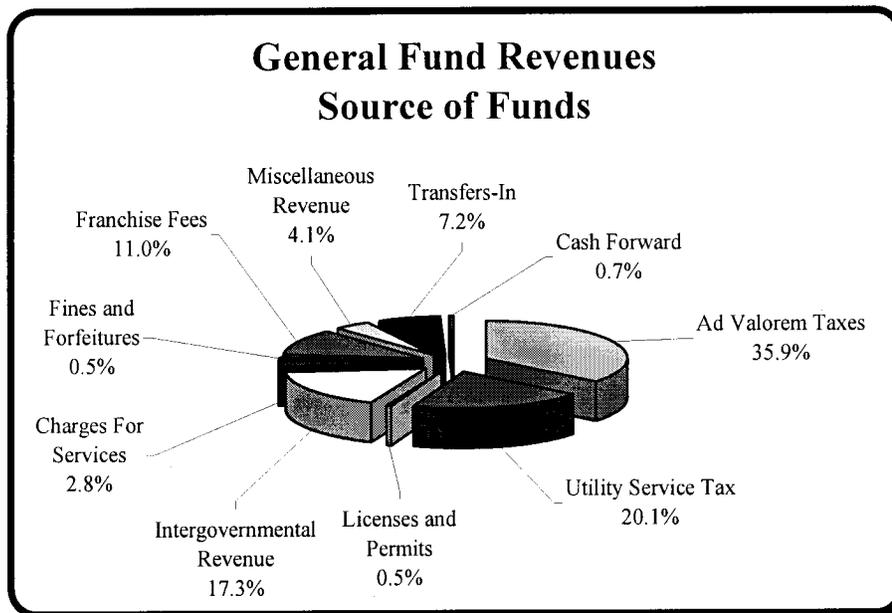
Any unexpended appropriations lapse at the close of the fiscal year.

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

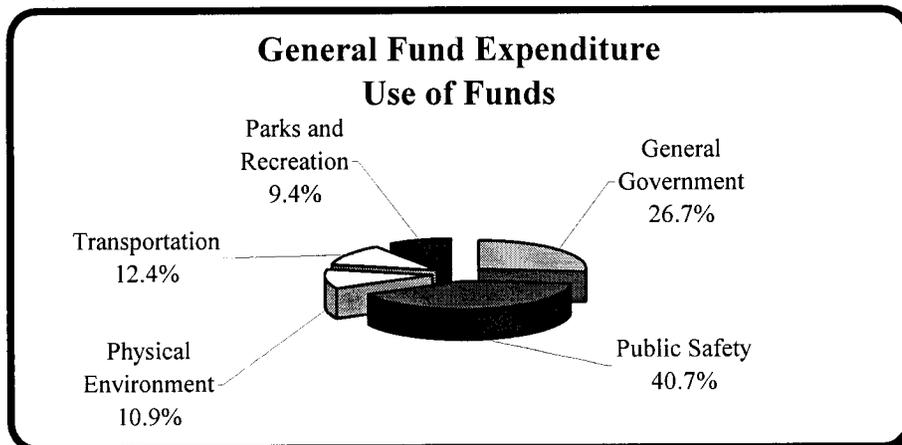
## GENERAL FUND

The General Fund is the main operating fund for the City of Sebastian. The adopted budget for Fiscal Year 2008-2009 is \$11,850,747. 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 largest source of revenue within the General Fund is taxes and franchise fees. This category includes Ad Valorem Taxes, 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 represent 7.2% of revenues for the General Fund. Table G-1 and Table G-2 presented on the following pages compare the Fiscal Year 2008-09 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 40.7% 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 2008/2009 ANNUAL BUDGET

**TABLE G-1**

**GENERAL FUND REVENUE**

**Code: 001501**

The Fiscal Year 2008-2009 adopted budget for General fund Revenue is \$11,850,747. This is \$51,838 less than projected 2007-08 General fund revenue of \$11,902,585.

Description	FY 04-05 Actual	FY 05-06 Actual	FY 06-07 Actual	Amended FY 07-08 Budget	Projected FY 07-08 Revenue	Adopted FY 08-09 Budget
Taxes and franchise fees	\$ 6,621,430	\$ 7,743,125	\$ 7,860,179	\$ 8,003,249	\$ 8,175,888	\$ 7,934,958
Licenses and permits	1,587,676	244,370	186,875	173,000	181,550	55,200
Inter-governmental revenue	4,773,369	2,617,774	2,221,215	2,299,529	2,062,475	2,052,529
General government charges for service	116,895	457,780	387,058	310,969	311,181	327,301
Fines and forfeits	88,094	62,648	64,463	59,600	59,600	59,600
Interest earnings	88,314	295,123	340,759	356,200	247,200	307,200
Rents and royalties	57,571	98,616	95,877	95,500	95,500	95,500
Sales of assets	2,774	18,375	33,553	10,000	12,500	12,500
Contributions/donations	25,234	41,110	32,876	35,400	38,235	37,900
Other miscellaneous revenues	66,873	130,366	40,745	17,789	36,340	37,659
Total revenues	<u>\$ 13,428,230</u>	<u>\$ 11,709,287</u>	<u>\$ 11,263,600</u>	<u>\$ 11,361,236</u>	<u>\$ 11,220,469</u>	<u>\$ 10,920,347</u>
Interfund transfers	469,701	-	727,860	538,029	538,029	849,000
Other sources	-	-	-	206,532	144,087	81,400
Total revenues and other sources	<u>\$ 13,897,931</u>	<u>\$ 11,709,287</u>	<u>\$ 11,991,460</u>	<u>\$ 12,105,797</u>	<u>\$ 11,902,585</u>	<u>\$ 11,850,747</u>

Fiscal Year 2008-09 Adopted Budget:

Major Current Level Changes from

FY 2007-08 Projected Revenues:

1. **Taxes and franchise fees** - Decrease results from Amendment #1, plus decrease in construction and property values
2. **Licenses and permits** - Decrease represents movement of Business Tax revenues to the Building Enterprise Fund
3. **Intergovernmental** - Decrease results from the hurricane related FEMA and DCA reimbursements received in FY 2007-08
4. **General government charges for service** - Net increase reflects an increase in the General Fund administrative charges
5. **Fines and forfeits** - Projection remains unchanged for FY 2008-09
6. **Interest earnings** - Increase due to loss of one months income from SBA earnings in FY 07-08
7. **Rents and royalties** - Projection remains unchanged for FY 2008-09
8. **Sales of assets** - Projection remains unchanged for FY 2008-09
9. **Contributions/Donations** - Decrease due to the unexpected donations received in FY 2007-08
10. **Other miscellaneous revenues** - Slight increase in amounts being projected
11. **Interfund transfers** - increase mainly due to new transfers from Local Option Gas Tax and the CRA Fund.

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

**TABLE G-2  
General Fund Revenues Detail**

**GENERAL FUND REVENUE DETAIL**  
Code: 001501

Account	FY 04/05	FY 05/06	FY 06/07	Amended FY 07/08	FY 07/08	FY 08/09 Adopted
<u>Number</u> <u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
<b>TAXES</b>						
311000 Current Ad Valorem Taxes	3,723,912	4,300,217	4,527,671	4,551,545	4,634,388	4,219,458
311001 Delinquent Ad Valorem Taxes	1,712	39	0	25,000	25,000	25,000
311002 Penalty on Delinquent Taxes	4,292	5,957	9,429	3,500	8,500	8,500
<b>TOTAL AD VALOREM TAXES</b>	<b>3,729,916</b>	<b>4,306,213</b>	<b>4,537,100</b>	<b>4,580,045</b>	<b>4,667,888</b>	<b>4,252,958</b>
<b>FRANCHISE FEES</b>						
313100 Electric Franchise Fees	836,694	1,203,190	1,055,082	1,104,250	1,188,000	1,240,000
313700 Solid Waste Franchise Fees	49,696	50,558	51,616	55,697	60,000	65,000
<b>TOTAL FRANCHISE FEES</b>	<b>886,390</b>	<b>1,253,748</b>	<b>1,106,697</b>	<b>1,159,947</b>	<b>1,248,000</b>	<b>1,305,000</b>
<b>UTILITY SERVICE TAXES</b>						
314100 Electric Utility Service Tax	1,008,541	1,098,225	1,113,771	1,113,945	1,153,000	1,240,000
314300 Water Utility Service Tax	177,348	208,153	216,655	221,450	213,000	217,000
314800 Propane Utility Service Tax	25,513	27,982	33,903	30,900	30,000	30,000
314950 CST Revenue Sharing	793,722	848,804	852,052	896,962	864,000	890,000
<b>TOTAL UTILITY SERVICE TAXES</b>	<b>2,005,124</b>	<b>2,183,164</b>	<b>2,216,381</b>	<b>2,263,257</b>	<b>2,260,000</b>	<b>2,377,000</b>
<b>TOTAL TAXES &amp; FRANCHISE FEES</b>	<b>6,621,430</b>	<b>7,743,125</b>	<b>7,860,179</b>	<b>8,003,249</b>	<b>8,175,888</b>	<b>7,934,958</b>
<b>LICENSES AND PERMITS</b>						
321000 Business Taxes	106,953	123,385	116,106	115,000	120,000	0
321100 Business Tax - Penalties/Transfers	5,012	2,336	2,683	2,800	2,800	0
321050 Contractor License	22,939	0	0	0	0	0
321150 Contractor License - Penalties	617	0	0	0	0	0
322050 Building Permits	963,134	50	0	0	0	0
322060 Driveway Permit Fees	76,400	53,246	11,900	12,000	12,000	12,000
322075 Reinspection Fees	35,447	2,800	220	0	0	0
322700 Accessory Structure	0	0	350	0	0	0
322900 Other Permits & Fees	0	2,055	1,507	0	0	0
329100 Zoning Fees	18,486	31,751	12,513	15,000	15,000	15,000
329200 Site Plan Review Fees	21,642	18,400	23,100	16,000	16,000	16,000
329300 Plat Review Fees	19,108	8,497	10,550	11,000	11,000	11,000
329400 Plan Checking Fees	129,190	0	6,257	0	3,550	0
329500 Alarm Permits	2,620	1,450	1,290	1,200	1,200	1,200
329600 De-Watering Permits	0	400	400	0	0	0
<b>TOTAL LICENSES AND PERMITS</b>	<b>1,587,676</b>	<b>244,370</b>	<b>186,875</b>	<b>173,000</b>	<b>181,550</b>	<b>55,200</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## General Fund Revenues Detail - Continued

Account	FY 04/05	FY 05/06	FY 06/07	Amended FY 07/08	FY 07/08	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>
<b>INTERGOVERNMENTAL REVENUE:</b>						
<b>FEDERAL GRANTS</b>						
331200 Fed Grant-Public Safety	34,861	982	1,652	31,529	31,529	31,529
331204 Fed - LLEBG	4,604	5,188	3,500	10,000	10,000	10,000
331901 FEMA - Federal Grant	2,232,801	163,466	14,919	0	0	0
331902 FHWA Grant	139,682	37,910	0	0	0	0
<b>TOTAL FEDERAL GRANTS</b>	<b>2,411,948</b>	<b>207,546</b>	<b>20,071</b>	<b>41,529</b>	<b>41,529</b>	<b>41,529</b>
<b>STATE GRANTS</b>						
334100 FL Urban & Forestry Grant	0	26,450	0	0	0	0
334900 FEMA-State matching	105,782	0	0	0	9,946	0
334901 FEMA-State Grant	0	23,865	0	0	0	0
<b>TOTAL STATE GRANTS</b>	<b>105,782</b>	<b>50,315</b>	<b>0</b>	<b>0</b>	<b>9,946</b>	<b>0</b>
<b>STATE SHARED REVENUES</b>						
335120 Municipal Revenue Sharing	433,635	502,534	461,588	500,000	440,000	440,000
335122 8th Cent Motor Fuel Tax	177,343	193,852	171,313	200,000	150,000	150,000
335140 Mobile Home Licenses	10,037	9,106	11,210	11,000	11,000	11,000
335150 Alcohol Beverage Licenses	9,106	8,740	10,071	10,000	10,000	10,000
335180 Local Half-Cent Sales Tax	1,507,897	1,528,060	1,429,342	1,537,000	1,400,000	1,400,000
335200 Police Pension State Shared Revenue	117,621	117,621	117,621	0	0	0
<b>TOTAL STATE SHARED REVENUES</b>	<b>2,255,639</b>	<b>2,359,913</b>	<b>2,201,144</b>	<b>2,258,000</b>	<b>2,011,000</b>	<b>2,011,000</b>
<b>TOTAL INTER-GOV'T REVENUE</b>	<b>4,773,369</b>	<b>2,617,774</b>	<b>2,221,215</b>	<b>2,299,529</b>	<b>2,062,475</b>	<b>2,052,529</b>
<b>CHARGES FOR SERVICES</b>						
341910 Sales-Maps & Publications	329	508	55	50	50	50
341920 Cert. Copying, Record Search	1,868	1,833	2,576	1,800	1,800	1,800
341930 Election Fees	594	244	366	0	0	0
342100 PD Overtime Service Fees	3,958	6,828	7,453	10,000	10,000	10,000
342200 PD Fingerprinting	0	1,300	1,585	1,000	1,000	1,000
343805 Cemetery Fees	9,270	8,708	6,977	7,500	7,500	7,500
347550 Skate Facility Fees	16,570	18,184	14,905	16,000	16,000	16,000
347555 Tennis Facility Fees	2,018	20,066	19,063	20,000	20,000	20,000
347556 County Facility Impact Fees Admin Fees	12,727	28,217	7,870	10,000	10,000	10,000
347557 Community Center Rec Revenues	24,884	34,222	44,107	40,000	40,000	40,000
349140 RRD-Management Fees	7,203	9,086	36,575	12,826	12,826	12,584
349410 Golf Course-Management Fees	4,088	42,225	42,958	50,168	50,168	55,464
349415 Maintenance Service Fees-GC	0	0	0	0	0	0
349450 Airport-Management Fees	32,114	72,225	42,958	50,168	50,168	55,464
349455 Maintenance Service Fees-AP	671	1,031	1,130	0	0	0
349480 Building Dept Administrative Fees	0	196,470	157,511	86,457	86,457	92,439
349485 Maintenance Services Fees-Bldg Dept	0	1,000	969	0	0	0
349900 Project Personnel & Equipment Services	601	15,633	0	5,000	0	0
349950 Special Events Pers Svc Fees	0	0	0	0	5,212	5,000
<b>TOTAL CHGS FOR SERVICE</b>	<b>116,895</b>	<b>457,780</b>	<b>387,058</b>	<b>310,969</b>	<b>311,181</b>	<b>327,301</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## General Fund Revenues Detail - Continued

Account	FY 04/05	FY 05/06	FY 06/07	Amended FY 07/08	FY 07/08	FY 06/07 Adopted
<u>Number</u> <u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
<b>FINES AND FORFEITS</b>						
351100 Court Fines	36,167	29,777	32,844	30,000	30,000	30,000
351115 Police Education-\$2.00 Funds	4,129	3,358	4,821	4,000	4,000	4,000
351120 Drivers Education	16,131	9,272	12,504	10,000	10,000	10,000
351130 Court Costs	14	64	0	100	100	100
351140 Parking Fines	2,807	4,567	5,780	2,500	2,500	2,500
354100 Code Enforcement Fines	26,088	12,100	7,039	10,000	10,000	10,000
359000 Other Fines/Forfeits	2,758	3,510	1,476	3,000	3,000	3,000
<b>TOTAL FINES AND FORFEITS</b>	<b>88,094</b>	<b>62,648</b>	<b>64,463</b>	<b>59,600</b>	<b>59,600</b>	<b>59,600</b>
<b>MISCELLANEOUS REVENUE:</b>						
<b>INTEREST EARNINGS</b>						
361100 Interest Income	26,380	190,817	180,243	179,000	185,000	230,000
361105 State Board Interest Earnings	48,256	97,902	155,860	170,000	55,000	70,000
361150 Other Interest	13,678	6,404	4,656	7,200	7,200	7,200
<b>TOTAL INTEREST EARNINGS</b>	<b>88,314</b>	<b>295,123</b>	<b>340,759</b>	<b>356,200</b>	<b>247,200</b>	<b>307,200</b>
<b>RENT AND ROYALTIES</b>						
362100 Rents and Royalties	1,161	6,181	2,703	3,500	3,500	3,500
362150 Nontaxable Rent	45,387	92,435	93,174	92,000	92,000	92,000
363150 Special Assessment-Riverfront	11,023	0	0	0	0	0
<b>TOTAL RENT AND ROYALTIES</b>	<b>57,571</b>	<b>98,616</b>	<b>95,877</b>	<b>95,500</b>	<b>95,500</b>	<b>95,500</b>
<b>SALE OF FIXED ASSETS</b>						
364100 Sale of Fixed Assets	0	17,570	31,770	10,000	10,000	10,000
365000 Sale of Surplus Material/Scrap	2,774	805	1,783	0	2,500	2,500
<b>TOTAL SALES OF FIXED ASSETS</b>	<b>2,774</b>	<b>18,375</b>	<b>33,553</b>	<b>10,000</b>	<b>12,500</b>	<b>12,500</b>
<b>CONTRIBUTIONS/DONATIONS</b>						
366000 Contributions & Donations	5,309	17,973	250	0	200	0
366100 Donatons - Car Seat Program	0	75	195	0	135	0
366150 75th Annuversary Revenues	1,775	1,170	1,568	1,500	1,500	1,500
366200 Contribution/Greer Trust	5,625	5,030	19,120	20,400	20,400	20,400
366604 Donations-Public Safety Employees	135	3,101	1,305	500	1,500	1,500
366605 Donations-General Empl Fund	920	1,730	2,462	1,000	2,500	2,500
366805 4th of July Donations	11,470	12,031	7,976	12,000	12,000	12,000
<b>TOTAL CONTRIBUTIONS/DONATIONS</b>	<b>25,234</b>	<b>41,110</b>	<b>32,876</b>	<b>35,400</b>	<b>38,235</b>	<b>37,900</b>
<b>OTHER MISCELLANEOUS REVENUES</b>						
369100 Motor Fuel Tax Rebate	11,563	11,404	12,083	11,200	11,200	11,200
369200 Insurance Proceeds	21,133	40,250	5,933	4,589	5,000	5,000
369400 Reimbursements	4,759	5,139	11,826	500	10,140	10,000
369900 Other Miscellaneous Revenues	1,122	71,943	8,390	500	8,000	9,459
369954 Vend Mach Sales-Pub Safety Fund	201	0	0	0	0	0
369955 Vend Mach Sales-Gen Empl Fund	1,334	1,981	1,898	1,000	2,000	2,000
369995 Cash Over/Short	191	36	3	0	0	0
369999 Prior Year Recoveries	26,570	(387)	612	0	0	0
<b>TOTAL OTHER MISCELLANEOUS REV.</b>	<b>66,873</b>	<b>130,366</b>	<b>40,745</b>	<b>17,789</b>	<b>36,340</b>	<b>37,659</b>
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>240,766</b>	<b>583,590</b>	<b>543,810</b>	<b>514,889</b>	<b>429,775</b>	<b>490,759</b>
<b>TOTAL REVENUES</b>	<b>13,428,230</b>	<b>11,709,287</b>	<b>11,263,600</b>	<b>11,361,236</b>	<b>11,220,469</b>	<b>10,920,347</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## General Fund Revenues Detail - Continued

Account	FY 04/05	FY 05/06	FY 06/07	Amended FY 07/08	FY 07/08	FY 06/07 Adopted
<u>Number</u> <u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
<b>INTERFUND TRANSFERS</b>						
381120 Interfund Trfr From 120 LOGT	0	0	0	0	0	250,000
381130 Interfund Trfr From 130 DST	279,013	0	219,738	0	0	0
381140 Interfund Trfr From 140 CRA	0	0	0	0	0	60,000
381163 Interfund Trfr From 163 STORMWATE	160,996	0	466,576	500,000	500,000	500,000
381601 Interfund Trfr From 601 CEMETERY T	29,692	0	41,546	38,029	38,029	39,000
<b>TOTAL INTERFUND TRANSFERS</b>	<b>469,701</b>	<b>0</b>	<b>727,860</b>	<b>538,029</b>	<b>538,029</b>	<b>849,000</b>
<b>OTHER FINANCING SOURCES</b>						
389991 Appropriation From PY Fund Balance- Unreserve	0	0	0	206,532	144,087	81,400
<b>TOTAL OTHER SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>206,532</b>	<b>144,087</b>	<b>81,400</b>
<b>TOTAL REV. AND OTHER SOURCES</b>	<b>13,897,931</b>	<b>11,709,287</b>	<b>11,991,460</b>	<b>12,105,797</b>	<b>11,902,585</b>	<b>11,850,747</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 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 04/05 Actual	FY 05/06 Actual	FY 06/07 Actual	Amended FY 07/08 Budget	FY 07/08 Projected	FY 08/09 Adopted Budget	Change From Prior Year Projected	% Increase (Decrease)
010001	City Council	\$ 35,222	\$ 35,238	\$ 56,167	\$ 61,068	\$ 55,032	\$ 54,065	\$ (967)	-1.8%
010005	City Manager	402,646	211,746	229,643	263,787	262,735	269,986	7,251	2.8%
010009	City Clerk	314,882	330,724	368,020	280,288	274,850	297,087	22,237	8.1%
010010	City Attorney	162,519	186,376	200,960	226,034	227,241	239,086	11,845	5.2%
010020	Finance	374,395	364,371	364,673	384,032	399,373	401,990	2,617	0.7%
010021	Management Information Svs.	139,371	164,134	222,310	255,660	238,157	266,344	28,187	11.8%
010035	Human Resources	211,292	234,986	226,413	241,252	241,252	176,553	(64,699)	-26.8%
010041	Police Administration	643,704	574,142	771,051	677,066	659,145	666,255	7,110	1.1%
010043	Police Patrol Division	1,931,500	2,047,078	2,548,208	2,406,773	2,392,478	2,493,154	100,676	4.2%
010045	Code Enforcement Division	121,855	158,601	188,122	162,752	160,556	141,614	(18,942)	-11.8%
010047	Police Detective Division	671,440	653,199	736,917	735,748	735,490	714,798	(20,692)	-2.8%
010048	Police Support Services	288,133	282,910	321,854	272,104	260,968	307,179	46,211	17.7%
010049	Police Dispatch Unit	353,288	349,953	419,926	430,598	472,175	503,931	31,756	6.7%
010051	Engineering	461,902	478,235	593,823	497,856	470,744	464,968	(5,776)	-1.2%
010052	Roads and Maintenance	2,654,625	914,404	687,631	704,181	742,559	790,037	47,478	6.4%
010053	Stormwater Utility	791,479	1,771,907	1,313,395	1,382,155	1,408,133	1,286,528	(121,605)	-8.6%
010054	Garage	191,336	205,560	283,884	165,408	163,067	210,111	47,044	28.8%
010056	Facilities Maintenance	471,012	192,216	206,085	267,319	268,099	277,264	9,165	3.4%
010057	Parks and Recreation	1,065,121	973,894	1,022,993	1,083,381	1,089,547	1,112,395	22,848	2.1%
010059	Cemetery	145,592	157,199	134,988	200,367	197,866	166,187	(31,679)	-16.0%
010080	Growth Management	289,393	257,040	379,193	404,567	403,195	338,264	(64,931)	-16.1%
010085	Building	868,735	580,923	N/A	N/A	N/A	N/A	N/A	N/A
010099	Non-Departmental	582,122	1,690,329	803,540	1,003,401	957,561	672,951	(284,610)	-29.7%
Total General Fund Expenditures		\$ 13,171,564	\$ 12,815,166	\$ 12,079,797	\$ 12,105,797	\$ 12,080,223	\$ 11,850,747	\$ (229,476)	-1.9%
Total Revenues and Other Sources		\$ 13,897,931	\$ 11,709,287	\$ 11,991,460	\$ 12,105,797	\$ 11,902,585	\$ 11,850,747	\$ (51,838)	-0.4%
(Revenues) over Expenditures		\$ 726,367	\$ (1,105,879)	\$ (88,337)	\$ (0)	\$ (177,638)	\$ (0)	\$ 177,637	

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

**TABLE G-4**  
**General Fund Expenditure by**  
**Department/Division**

Department	2005 Actual	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	Change from Projected
<b>CITY COUNCIL</b>							
PERSONAL SERVICES	\$ 20,707	\$ 21,591	\$ 21,892	\$ 22,782	\$ 22,782	\$ 22,755	\$ (27)
OPERATING EXPENDITURES	\$ 14,515	\$ 13,647	\$ 34,275	\$ 38,286	\$ 32,250	\$ 31,310	\$ (940)
CAPITAL OUTLAY	\$ -				\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 35,222</b>	<b>\$ 35,238</b>	<b>\$ 56,167</b>	<b>\$ 61,068</b>	<b>\$ 55,032</b>	<b>\$ 54,065</b>	<b>\$ (967)</b>
<b>CITY MANAGER</b>							
PERSONAL SERVICES	\$ 385,054	\$ 205,223	\$ 223,153	\$ 256,437	\$ 255,664	\$ 265,486	\$ 9,822
OPERATING EXPENDITURES	\$ 15,431	\$ 6,523	\$ 6,490	\$ 7,350	\$ 7,071	\$ 4,500	\$ (2,571)
CAPITAL OUTLAY	\$ 2,161	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 402,646</b>	<b>\$ 211,746</b>	<b>\$ 229,643</b>	<b>\$ 263,787</b>	<b>\$ 262,735</b>	<b>\$ 269,986</b>	<b>\$ 7,251</b>
<b>CITY CLERK</b>							
PERSONAL SERVICES	\$ 247,211	\$ 246,763	\$ 284,317	\$ 239,756	\$ 241,984	\$ 252,302	\$ 10,318
OPERATING EXPENDITURES	\$ 67,671	\$ 72,387	\$ 83,703	\$ 40,532	\$ 32,866	\$ 44,785	\$ 11,919
CAPITAL OUTLAY	\$ -	\$ 11,574	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 314,882</b>	<b>\$ 330,724</b>	<b>\$ 368,020</b>	<b>\$ 280,288</b>	<b>\$ 274,850</b>	<b>\$ 297,087</b>	<b>\$ 22,237</b>
<b>CITY ATTORNEY</b>							
PERSONAL SERVICES	\$ 157,245	\$ 180,322	\$ 193,365	\$ 211,219	\$ 212,036	\$ 229,631	\$ 17,595
OPERATING EXPENDITURES	\$ 5,274	\$ 6,054	\$ 7,595	\$ 14,815	\$ 15,205	\$ 9,455	\$ (5,750)
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 162,519</b>	<b>\$ 186,376</b>	<b>\$ 200,960</b>	<b>\$ 226,034</b>	<b>\$ 227,241</b>	<b>\$ 239,086</b>	<b>\$ 11,845</b>
<b>FINANCE</b>							
PERSONAL SERVICES	\$ 298,721	\$ 298,171	\$ 270,933	\$ 315,014	\$ 334,762	\$ 335,525	\$ 763
OPERATING EXPENDITURES	\$ 73,393	\$ 66,200	\$ 92,248	\$ 69,018	\$ 64,611	\$ 66,465	\$ 1,854
CAPITAL OUTLAY	\$ 2,281	\$ -	\$ 1,492	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 374,395</b>	<b>\$ 364,371</b>	<b>\$ 364,674</b>	<b>\$ 384,032</b>	<b>\$ 399,373</b>	<b>\$ 401,990</b>	<b>\$ 2,617</b>
<b>MANAGEMENT INFORMATION SERVICES</b>							
PERSONAL SERVICES	\$ 119,232	\$ 134,715	\$ 189,323	\$ 227,417	\$ 207,607	\$ 217,279	\$ 9,672
OPERATING EXPENDITURES	\$ 17,864	\$ 10,197	\$ 13,636	\$ 18,904	\$ 21,050	\$ 24,065	\$ 3,015
CAPITAL OUTLAY	\$ 2,275	\$ 19,222	\$ 19,351	\$ 9,339	\$ 9,500	\$ 25,000	\$ 15,500
<b>TOTAL</b>	<b>\$ 139,371</b>	<b>\$ 164,134</b>	<b>\$ 222,309</b>	<b>\$ 255,660</b>	<b>\$ 238,157</b>	<b>\$ 266,344</b>	<b>\$ 28,187</b>
<b>HUMAN RESOURCES</b>							
PERSONAL SERVICES	\$ 187,101	\$ 207,537	\$ 199,261	\$ 220,176	\$ 220,176	\$ 164,003	\$ (56,173)
OPERATING EXPENDITURES	\$ 24,191	\$ 27,449	\$ 25,102	\$ 21,076	\$ 21,076	\$ 12,550	\$ (8,526)
CAPITAL OUTLAY	\$ -	\$ -	\$ 2,050	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 211,292</b>	<b>\$ 234,986</b>	<b>\$ 226,413</b>	<b>\$ 241,252</b>	<b>\$ 241,252</b>	<b>\$ 176,553</b>	<b>\$ (64,699)</b>
<b>POLICE DEPARTMENT - ADMINISTRATION</b>							
PERSONAL SERVICES	\$ 586,507	\$ 514,999	\$ 691,239	\$ 551,777	\$ 546,102	\$ 535,217	\$ (10,885)
OPERATING EXPENDITURES	\$ 52,161	\$ 59,121	\$ 79,812	\$ 109,312	\$ 98,043	\$ 131,038	\$ 32,995
CAPITAL OUTLAY	\$ 5,036	\$ 22	\$ -	\$ 15,977	\$ 15,000	\$ -	\$ (15,000)
<b>TOTAL</b>	<b>\$ 643,704</b>	<b>\$ 574,141</b>	<b>\$ 771,051</b>	<b>\$ 677,066</b>	<b>\$ 659,145</b>	<b>\$ 666,255</b>	<b>\$ 7,110</b>
<b>POLICE DEPARTMENT - PATROL</b>							
PERSONAL SERVICES	\$ 1,567,679	\$ 1,641,776	\$ 2,047,576	\$ 2,155,326	\$ 2,115,319	\$ 2,289,942	\$ 174,623
OPERATING EXPENDITURES	\$ 166,427	\$ 203,562	\$ 240,292	\$ 216,792	\$ 240,909	\$ 182,612	\$ (58,297)
CAPITAL OUTLAY	\$ 197,394	\$ 201,740	\$ 260,340	\$ 34,655	\$ 36,250	\$ 20,600	\$ (15,650)
<b>TOTAL</b>	<b>\$ 1,931,500</b>	<b>\$ 2,047,077</b>	<b>\$ 2,548,209</b>	<b>\$ 2,406,773</b>	<b>\$ 2,392,478</b>	<b>\$ 2,493,154</b>	<b>\$ 100,676</b>
<b>POLICE DEPARTMENT - DETECTIVE</b>							
PERSONAL SERVICES	\$ 494,480	\$ 507,522	\$ 605,435	\$ 606,026	\$ 617,456	\$ 618,905	\$ 1,449
OPERATING EXPENDITURES	\$ 117,281	\$ 101,933	\$ 105,502	\$ 129,722	\$ 118,034	\$ 90,893	\$ (27,141)
CAPITAL OUTLAY	\$ 59,679	\$ 43,744	\$ 25,980	\$ -	\$ -	\$ 5,000	\$ 5,000
<b>TOTAL</b>	<b>\$ 671,440</b>	<b>\$ 653,198</b>	<b>\$ 736,916</b>	<b>\$ 735,748</b>	<b>\$ 735,490</b>	<b>\$ 714,798</b>	<b>\$ (20,692)</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## General Fund Expenditure by Department/Division - Continued

Department	2005 Actual	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
<b>POLICE DEPARTMENT - SUPPORT SERVICES</b>						
PERSONAL SERVICES	\$ 270,522	\$ 260,585	\$ 302,187	\$ 255,158	\$ 246,646	\$ 298,374
OPERATING EXPENDITURES	\$ 17,611	\$ 19,796	\$ 18,261	\$ 16,946	\$ 14,322	\$ 8,805
CAPITAL OUTLAY	\$ -	\$ 2,529	\$ 1,407	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 288,133</b>	<b>\$ 282,910</b>	<b>\$ 321,854</b>	<b>\$ 272,104</b>	<b>\$ 260,968</b>	<b>\$ 307,179</b>

### POLICE DEPARTMENT - DISPATCH

PERSONAL SERVICES	\$ 317,106	\$ 318,741	\$ 375,306	\$ 415,077	\$ 455,822	\$ 490,241
OPERATING EXPENDITURES	\$ 29,278	\$ 29,072	\$ 24,100	\$ 15,521	\$ 16,353	\$ 3,690
CAPITAL OUTLAY	\$ 6,904	\$ 2,140	\$ 20,520	\$ -	\$ -	\$ 10,000
<b>TOTAL</b>	<b>\$ 353,288</b>	<b>\$ 349,953</b>	<b>\$ 419,926</b>	<b>\$ 430,598</b>	<b>\$ 472,175</b>	<b>\$ 503,931</b>

### ENGINEERING

PERSONAL SERVICES	\$ 425,079	\$ 436,306	\$ 551,776	\$ 428,139	\$ 422,860	\$ 429,543
OPERATING EXPENDITURES	\$ 30,867	\$ 34,635	\$ 42,047	\$ 34,880	\$ 35,599	\$ 28,925
CAPITAL OUTLAY	\$ 5,956	\$ 7,294	\$ -	\$ 34,837	\$ 12,285	\$ 6,500
<b>TOTAL</b>	<b>\$ 461,902</b>	<b>\$ 478,235</b>	<b>\$ 593,823</b>	<b>\$ 497,856</b>	<b>\$ 470,744</b>	<b>\$ 464,968</b>

### PUBLIC WORKS - STORMWATER UTILITY

PERSONAL SERVICES	\$ 528,551	\$ 506,922	\$ 392,400	\$ 605,415	\$ 586,833	\$ 547,823
OPERATING EXPENDITURES	\$ 230,332	\$ 1,187,382	\$ 774,253	\$ 722,740	\$ 767,300	\$ 738,705
CAPITAL OUTLAY	\$ 32,596	\$ 77,603	\$ 146,742	\$ 54,000	\$ 54,000	\$ -
<b>TOTAL</b>	<b>\$ 791,479</b>	<b>\$ 1,771,907</b>	<b>\$ 1,313,395</b>	<b>\$ 1,382,155</b>	<b>\$ 1,408,133</b>	<b>\$ 1,286,528</b>

### PUBLIC WORKS - ROADS AND MAINTENANCE

PERSONAL SERVICES	\$ 624,340	\$ 617,967	\$ 516,949	\$ 569,507	\$ 577,096	\$ 639,787
OPERATING EXPENDITURES	\$ 2,014,628	\$ 172,985	\$ 151,759	\$ 134,674	\$ 165,463	\$ 150,250
CAPITAL OUTLAY	\$ 15,657	\$ 123,452	\$ 18,923	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 2,654,625</b>	<b>\$ 914,405</b>	<b>\$ 687,631</b>	<b>\$ 704,181</b>	<b>\$ 742,559</b>	<b>\$ 790,037</b>

### PUBLIC WORKS - CENTRAL GARAGE

PERSONAL SERVICES	\$ 160,394	\$ 171,762	\$ 236,901	\$ 131,295	\$ 127,728	\$ 177,021
OPERATING EXPENDITURES	\$ 23,613	\$ 28,391	\$ 38,890	\$ 34,113	\$ 35,339	\$ 29,590
CAPITAL OUTLAY	\$ 7,329	\$ 5,407	\$ 8,093	\$ -	\$ -	\$ 3,500
<b>TOTAL</b>	<b>\$ 191,336</b>	<b>\$ 205,560</b>	<b>\$ 283,884</b>	<b>\$ 165,408</b>	<b>\$ 163,067</b>	<b>\$ 210,111</b>

### PUBLIC WORKS - PARKS & REC

PERSONAL SERVICES	\$ 683,705	\$ 670,650	\$ 722,825	\$ 805,603	\$ 811,173	\$ 861,650
OPERATING EXPENDITURES	\$ 311,700	\$ 256,196	\$ 252,262	\$ 258,938	\$ 259,534	\$ 250,745
CAPITAL OUTLAY	\$ 69,716	\$ 47,048	\$ 47,906	\$ 18,840	\$ 18,840	\$ -
<b>TOTAL</b>	<b>\$ 1,065,121</b>	<b>\$ 973,894</b>	<b>\$ 1,022,994</b>	<b>\$ 1,083,381</b>	<b>\$ 1,089,547</b>	<b>\$ 1,112,395</b>

### PUBLIC WORKS - CEMETERY

PERSONAL SERVICES	\$ 112,515	\$ 119,850	\$ 115,606	\$ 127,465	\$ 126,215	\$ 133,995
OPERATING EXPENDITURES	\$ 31,833	\$ 29,723	\$ 19,382	\$ 21,902	\$ 22,142	\$ 21,392
CAPITAL OUTLAY	\$ 1,244	\$ 7,626	\$ -	\$ 51,000	\$ 49,509	\$ 10,800
<b>TOTAL</b>	<b>\$ 145,592</b>	<b>\$ 157,200</b>	<b>\$ 134,987</b>	<b>\$ 200,367</b>	<b>\$ 197,866</b>	<b>\$ 166,187</b>

### PUBLIC WORKS - FACILITIES MAINTENANCE

PERSONAL SERVICES	\$ 141,221	\$ 82,598	\$ 96,355	\$ 106,536	\$ 104,722	\$ 120,257
OPERATING EXPENDITURES	\$ 329,791	\$ 109,619	\$ 108,080	\$ 160,783	\$ 163,377	\$ 157,007
CAPITAL OUTLAY	\$ -	\$ -	\$ 1,650	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 471,012</b>	<b>\$ 192,216</b>	<b>\$ 206,085</b>	<b>\$ 267,319</b>	<b>\$ 268,099</b>	<b>\$ 277,264</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## General Fund Expenditure by Department/Division - Continued

Department	2005 Actual	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	Change from Projected
<b>GROWTH MANAGEMENT</b>							
PERSONAL SERVICES	\$ 267,977	\$ 234,664	\$ 314,240	\$ 357,132	\$ 355,832	\$ 321,854	\$ (33,978)
OPERATING EXPENDITURES	\$ 21,416	\$ 22,376	\$ 32,143	\$ 47,435	\$ 47,363	\$ 16,410	\$ (30,953)
CAPITAL OUTLAY	\$ -	\$ -	\$ 32,810	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 289,393</b>	<b>\$ 257,040</b>	<b>\$ 379,192</b>	<b>\$ 404,567</b>	<b>\$ 403,195</b>	<b>\$ 338,264</b>	<b>\$ (64,931)</b>
<b>CODE ENFORCEMENT</b>							
PERSONAL SERVICES	\$ 109,535	\$ 134,495	\$ 167,339	\$ 130,292	\$ 118,684	\$ 120,104	\$ 1,420
OPERATING EXPENDITURES	\$ 12,320	\$ 19,047	\$ 20,783	\$ 14,460	\$ 24,445	\$ 21,510	\$ (2,935)
CAPITAL OUTLAY	\$ -	\$ 5,058	\$ -	\$ 18,000	\$ 17,427	\$ -	\$ (17,427)
<b>TOTAL</b>	<b>\$ 121,855</b>	<b>\$ 158,601</b>	<b>\$ 188,121</b>	<b>\$ 162,752</b>	<b>\$ 160,556</b>	<b>\$ 141,614</b>	<b>\$ (18,942)</b>
<b>BUILDING DEPARTMENT</b>							
PERSONAL SERVICES	\$ 618,800	\$ 435,352	N/A	N/A	N/A	N/A	N/A
OPERATING EXPENDITURES	\$ 237,461	\$ 145,571	N/A	N/A	N/A	N/A	N/A
CAPITAL OUTLAY	\$ 12,474	\$ -	N/A	N/A	N/A	N/A	N/A
<b>TOTAL</b>	<b>\$ 868,735</b>	<b>\$ 580,923</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>NON-DEPARTMENTAL</b>							
PERSONAL SERVICES	\$ 8,135	\$ 19,172	\$ 6,087	\$ 10,000	\$ 4,700	\$ 5,000	\$ 300
OPERATING EXPENDITURES	\$ 573,987	\$ 529,653	\$ 793,453	\$ 851,716	\$ 811,176	\$ 667,951	\$ (143,225)
GRANTS AND AIDS	\$ -	\$ 2,215	\$ 4,000	\$ -	\$ -	\$ -	\$ -
INTERFUND TRANSFERS OUT	\$ -	\$ 1,139,289	\$ -	\$ -	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ -	\$ -	\$ 141,685	\$ 141,685	\$ -	\$ (141,685)
<b>TOTAL</b>	<b>\$ 582,122</b>	<b>\$ 1,690,329</b>	<b>\$ 803,540</b>	<b>\$ 1,003,401</b>	<b>\$ 957,561</b>	<b>\$ 672,951</b>	<b>\$ (284,610)</b>

Department	2005 Actual	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget	Change from Projected
<b>TOTALS</b>							
PERSONAL SERVICES	\$ 8,331,817	\$ 7,967,683	\$ 8,524,464	\$ 8,747,549	\$ 8,712,199	\$ 9,076,694	\$ 364,495
OPERATING EXPENDITURES	\$ 4,419,045	\$ 3,151,519	\$ 2,964,066	\$ 2,979,915	\$ 3,013,528	\$ 2,692,653	\$ (320,875)
CAPITAL OUTLAY	\$ 420,702	\$ 554,459	\$ 587,265	\$ 236,648	\$ 212,811	\$ 81,400	\$ (131,411)
GRANTS AND AIDS	\$ -	\$ 2,215	\$ 4,000	\$ -	\$ -	\$ -	\$ -
INTERFUND TRANSFERS OUT	\$ -	\$ 1,139,289	\$ -	\$ -	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ -	\$ -	\$ 141,685	\$ 141,685	\$ -	\$ (141,685)
<b>TOTAL GENERAL FUND</b>	<b>\$ 13,171,564</b>	<b>\$ 12,815,165</b>	<b>\$ 12,079,795</b>	<b>\$ 12,105,797</b>	<b>\$ 12,080,223</b>	<b>\$ 11,850,747</b>	<b>\$ (229,476)</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 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 2008 ACCOMPLISHMENTS

- ✓ Approvals of funding and contracts for three pedestrian bridges
- ✓ Approval of LoPresti Airport lease and Economic Development Incentive Agreement
- ✓ Creation of Natural Resources Board
- ✓ Creation of Short and Long Term Goals
- ✓ Creation of Charter Officer Evaluation Procedures by Resolution
- ✓ Approval of new Sebastian Clambake Festival and Sebastian River Art and Music Festival Agreements

### FISCAL YEAR 2009 GOALS AND OBJECTIVES

#### City Goal: Commitment to the Future

- Work to achieve an interlocal agreement with Indian River County government and other municipalities within Indian River County to manage growth.
- Work to bring in commercial and industrial economic development opportunities at the Sebastian Municipal Airport.

#### City Goal: Quality of Life

- Completion of Collier Creek Seawall Project.

### PERFORMANCE MEASURES

Performance Indicators	Actual 2005/2006	Actual 2006/2007	Projected 2007/2008	Projected 2008/2009
Number of Council Meetings Conducted	36	40	40	40
Number of CRA Meetings Conducted	2	8	8	8
Number of Board of Adjustment Meetings Conducted	4	4	5	4
Number of Ordinances Adopted	10	21	10	10
Number of Resolutions Adopted	55	43	55	40
Number of Board Appointments	30	17	40	20

### PROGRAM BUDGET DESCRIPTION FOR CITY COUNCIL

STAFFING		NATURE OF ACTIVITY
07/08	08/09	
40.00%	40.00%	<b>Regular and Special Meetings</b> - 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.
10.00%	10.00%	<b>City Functions and Events</b> - Attendance at functions. Public relations.
20.00%	20.00%	<b>Conference, Legislative, County, State, and Local Meetings</b> - Attendance at meetings. City representation at all levels of government and intra-governmental affairs.
30.00%	30.00%	<b>Citizens' Problems and Complaints</b> - Assisting Citizens in referring complaints and problems to the City Manager for follow-up.
100.00%	100.00%	

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## CITY COUNCIL BUDGET SUMMARY

The Fiscal Year 2008-2009 adopted budget for City Council is \$54,065. This compares to the 2007-2008 projected expenditures of \$55,032, a decrease of \$967 or 1.8%.

	FY 05-06	FY 06/07	Amended FY 07/08	Projected FY 07/08	Adopted FY 08/09	Difference
	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 21,591	\$ 21,892	\$ 22,782	\$ 22,782	\$ 22,755	\$ (27)
Operating Expenditures	13,647	34,275	38,286	32,250	31,310	(940)
Capital Outlay	-	-	-	-	-	-
<b>Total</b>	<b>\$ 35,238</b>	<b>\$ 56,167</b>	<b>\$ 61,068</b>	<b>\$ 55,032</b>	<b>\$ 54,065</b>	<b>\$ (967)</b>

Fiscal Year 2008-09 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2007-08 Projected Expenditures:

	Difference
1. <b>Personal Services</b> - Decrease in Worker's Compensation Insurance	\$ (27)
2. <b>Operating Expenditures</b> - Decrease mainly due to a decrease in repair & maintenance of operating equipment.	\$ (940)
3. <b>Capital Outlay</b> - No capital outlay requested in FY 2008-09.	\$ -

## PERSONAL SERVICES SCHEDULE

### CITY COUNCIL

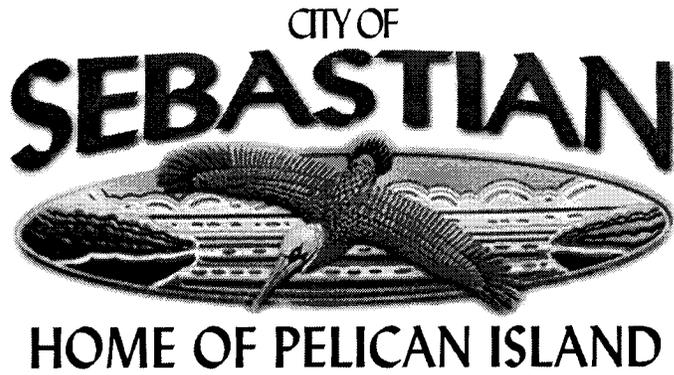
<u>POSITION</u>	<u>PAY RANGE</u>	<u>F/T/E POSITION YEARS</u>			<u>Projected Expenditure</u>	<u>Adopted Budget</u>
		<u>06-07</u>	<u>07-08</u>	<u>08-09</u>	<u>07-08</u>	<u>08-09</u>
Mayor	5,400	1.00	1.00	1.00	\$ 5,400	\$ 5,400
Vice-Mayor	3,600	1.00	1.00	1.00	3,600	3,600
Council Member	3,600	3.00	3.00	3.00	10,800	10,800
		5.00	5.00	5.00	\$ 19,800	\$ 19,800
					FICA Taxes 2,892	2,892
					Worker's Comp Insurance 90	63
					<u>\$ 22,782</u>	<u>\$ 22,755</u>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

**CITY COUNCIL**

**Code: 010001**

<b>Account</b>	<b>FY 04/05</b>	<b>FY 05/06</b>	<b>FY 06/07</b>	<b>Amended FY 07/08</b>	<b>FY 07/08</b>	<b>FY 08/09</b>
<b>Number      Description</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Adopted Budget</b>
<b>PERSONAL SERVICES</b>						
511200 Legislative Salaries	18,990	19,800	19,050	19,800	19,800	19,800
512100 FICA Taxes	1,623	1,722	2,777	2,892	2,892	2,892
512400 Worker's Comp Insurance	94	69	65	90	90	63
<b>TOTAL PERSONAL SERVICES</b>	<b>20,707</b>	<b>21,591</b>	<b>21,892</b>	<b>22,782</b>	<b>22,782</b>	<b>22,755</b>
<b>OPERATING EXPENDITURES</b>						
534000 Travel & Per Diem	7,192	6,303	18,780	24,716	21,000	22,000
534101 Telephone	609	426	187	320	400	100
534105 Cellular Telephone	0	0	420	620	620	1,080
534110 Internet Access	5	60	40	50	200	100
534630 R & M Office Equipment	62	210	1,823	2,000	2,000	500
534640 R & M Operating Equipment	0	0	595	0	0	0
534800 Promotional Activities	376	532	1,175	1,400	1,200	1,200
534995 Litigation Expenditures	0	0	5,037	0	0	0
535200 Departmental Supplies	1,278	1,318	1,363	1,500	1,000	500
535210 Computer Supplies	2,249	2,331	2,198	2,300	2,000	2,000
535410 Dues and Memberships	200	0	200	500	500	500
535420 Books and Publications	144	72	337	330	330	330
535450 Training and Education	2,400	2,395	2,120	4,550	3,000	3,000
<b>TOTAL OPERATING EXPENDITURES</b>	<b>14,515</b>	<b>13,647</b>	<b>34,275</b>	<b>38,286</b>	<b>32,250</b>	<b>31,310</b>
<b>CAPITAL OUTLAY</b>						
606400 Vehicles and Equipment	0	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL CITY COUNCIL</b>	<b>35,222</b>	<b>35,238</b>	<b>56,167</b>	<b>61,068</b>	<b>55,032</b>	<b>54,065</b>



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# CITY OF SEBASTIAN, FLORIDA 2008/2009 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 2008 ACCOMPLISHMENTS

- ✓ Applied for grants and secured funding for various city projects
- ✓ Resolved City Council concerns.
- ✓ Met with community groups to address questions and concerns.
- ✓ Participated in the International City/County Management Association, Florida City/County management Association and Florida League of Cities activities.
- ✓ Met with representatives of other jurisdictions and agencies to address issues of mutual interest and benefit.

## FISCAL YEAR 2009 GOALS AND OBJECTIVES

### City Goal: Governmental Efficiency

#### City Operations

- Apply for grants and secure funding for various city projects
- 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.

#### 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.

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

<b>PROGRAM BUDGET DESCRIPTION FOR CITY MANAGER</b>		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>07/08</i>	<i>08/09</i>	
40.00%	40.00%	<b>Management and Supervision of City Programs and Projects</b> - Plan, organize, direct, coordinate, and report on City Projects. Improve and expand efforts for quality public services.
20.00%	20.00%	<b>Preparation of City Council Agenda</b> - 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%	<b>Intergovernmental Affairs</b> - 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%	<b>Purchasing and Contract Administration</b> - 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 2008-2009 adopted budget for City Manager is \$269,986. This compares to the 2007-08 projected expenditures of \$262,735, an increase of \$7,251 or 2.8%.

	FY05-06	FY06-07	Amended FY07-08	Projected FY07-08	Adopted FY 08-09	Difference
	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 205,223	\$ 223,153	\$ 256,437	\$ 255,664	\$ 265,486	\$ 9,822
Operating Expenditures	6,523	6,490	7,350	7,071	4,500	(2,571)
Capital Outlay	-	-	-	-	-	-
<b>Total</b>	<b>\$ 211,746</b>	<b>\$ 229,643</b>	<b>\$ 263,787</b>	<b>\$ 262,735</b>	<b>\$ 269,986</b>	<b>\$ 7,251</b>

Fiscal Year 2008-09 adopted Budget:

Major Current Level Changes from

Fiscal Year 2007-08 Projected Expenditures:

	<u>Difference</u>
<b>1. Personal Services</b> - Increase mainly due to the addition of one part-time receptionist position and regular salary increases for employees other than the City Manager	\$ 9,822
<b>2. Operating Expenses</b> - Decrease due to overall reductions in operating expenses.	\$ (2,571)
<b>3. Capital Outlay</b> - No capital outlay requested in FY 2008-09	\$ -

# CITY OF SEBASTIAN, FLORIDA 2008/2009 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>			<u>Expenditures</u>	<u>Budget</u>
			<u>06-07</u>	<u>07-08</u>	<u>08-09</u>	<u>07-08</u>	<u>08-09</u>
City Manager			1.00	1.00	1.00	\$ 114,230	\$ 115,450
Executive Assistant	43,001 / 77,665	64C	1.00	1.00	1.00	59,800	64,400
P/T Clerical Assistant		10	0.00	0.50	0.50	11,400	13,500
			2.00	2.50	2.50		
						\$ 185,430	\$ 193,350
		FICA Taxes				14,461	15,067
		Deferred Compensation				16,563	16,511
		Group Health Insurance Premium				16,809	17,887
		Dependant Health Ins Premium				17,990	18,372
		Employee Assistance Program				76	81
		Worker's Comp Insurance				735	618
		Auto Allowance				3,600	3,600
		<b>Total Personal Services</b>				<b>\$ 255,664</b>	<b>\$ 265,486</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## CITY MANAGER

Code: 010005

Account Number	Description	FY04/05 Actual	FY05/06 Actual	FY06/07 Actual	Amended FY 07/08 Budget	FY 07/08 Projected	FY 08/09 Adopted Budget
<b>PERSONAL SERVICES</b>							
511200	Regular Salaries	294,918	151,978	164,701	187,400	185,430	193,350
512100	FICA Taxes	21,578	12,115	12,067	14,566	14,461	15,067
512225	Deferred Compensation	24,894	13,535	14,731	16,601	16,563	16,511
512301	Group Health Insurance Premium	27,176	10,132	12,116	15,475	16,809	17,887
512305	Dependant Health Ins Premium	13,809	13,234	15,508	17,990	17,990	18,372
512309	Employee Assistance Program	127	52	46	69	76	81
512400	Worker's Comp Insurance	1,309	587	532	736	735	618
512601	Auto Allowance	1,243	3,590	3,452	3,600	3,600	3,600
<b>TOTAL PERSONAL SERVICES</b>		<b>385,054</b>	<b>205,223</b>	<b>223,153</b>	<b>256,437</b>	<b>255,664</b>	<b>265,486</b>
<b>OPERATING EXPENDITURES</b>							
533400	Other Contractual Services	0	0	0	250	250	0
534000	Travel and Per Diem	617	0	526	500	500	250
534101	Telephone	1,249	880	352	550	550	550
534105	Cellular Phone	575	505	424	400	400	400
534110	Internet Services	105	293	49	50	50	50
534120	Postage	431	80	85	100	100	100
534130	Express Mail	166	24	0	100	100	0
534630	R & M - Office Equipment	1,703	1,684	1,544	1,200	1,200	800
534800	Promotional Activities	1,685	361	707	500	600	250
534920	Legal Ads	2,588	480	0	500	0	0
535200	Departmental Supplies	1,526	554	780	1,000	1,000	500
535210	Computer Supplies	2,465	269	63	300	300	100
535410	Dues and Memberships	630	1,067	1,228	1,200	1,321	1,200
535420	Books and Publications	18	0	82	150	150	50
535450	Training and Education	595	325	650	550	550	250
<b>TOTAL OPERATING EXPENDITURES</b>		<b>15,431</b>	<b>6,523</b>	<b>6,490</b>	<b>7,350</b>	<b>7,071</b>	<b>4,500</b>
<b>CAPITAL OUTLAY</b>							
606400	Vehicles and Equipment	2,161	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>2,161</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL CITY MANAGER</b>		<b>402,646</b>	<b>211,746</b>	<b>229,643</b>	<b>263,787</b>	<b>262,735</b>	<b>269,986</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 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 2008 ACCOMPLISHMENTS

- ✓ Purchased BIS Digital Recording System for use by all board secretaries – new record and timestamp onto DVD
- ✓ Records Program Manager attained Florida Records management Certification from FRMA
- ✓ Coordinated and wrote City Social Security Number Collection Policy
- ✓ Assisted with move of early voting into historic schoolhouse building
- ✓ Coordinated with MIS for better legal and meeting notices on City website
- ✓ Continued working with departments on imaging program and placement of records in Laser fiche for public access
- ✓ Completion of Council minutes synopsis 1924 to present anticipated before end of Fiscal Year 08
- ✓ Reviewed paperless agenda packets but will hold due to budgetary issues to future Fiscal Year
- ✓ Assisted Public Works-Engineering with retention and destruction of records from old offices

## FISCAL YEAR 2009 GOALS AND OBJECTIVES

### City Goal: Governmental Efficiency

- Complete citywide retention schedule to coordinate with State retention.
- Work with Finance on scanning of permanent and long term records into Laser fiche.
- Deputy City Clerk continuing education to attain Master Municipal Clerk certification
- Continued scanning of City documents into Laser fiche and destruction of paper records
- Improve and streamline procedures for council meeting action follow-up, cemetery sales, and advertising
- Assist with establishing permanent location for early voting

## PERFORMANCE MEASURES

Performance Indicators	Actual 2005/2006	Actual 2006/2007	Projected 2007/2008	Projected 2008/2009
Records Scanned	400	592	1000	800
Records Destroyed	200 Boxes	171 Boxes	185 Boxes	220 boxes
Council Meeting Packets/Minutes	36	48	40	40
Cemetery Lots/Niches Sold	100	69	120	100
Election - Candidates Qualified	6	8	N/A	8
Legal/Display Ads Published	40	39	46	46
Code Supplements Distributed	2	4	4	4
Board Appointments Administered	40	17	40	30
Instruments Recorded	10	3	5	5
Public Records Requests	250	458	400	450
Other Committee Meeting Minutes Recorded	41	38	40	28

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

<b>PROGRAM BUDGET DESCRIPTION FOR CITY CLERK</b>		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>07/08</i>	<i>08/09</i>	
15.00%	20.00%	<b><u>Services for Council</u></b> - 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 meetings.
15.00%	10.00%	<b><u>Services for Citizens</u></b> - 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%	<b><u>Services for Boards/Committees</u></b> - 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), Natural Resource Board, maintain and update Board Handbook, and conduct board member orientation.
25.00%	30.00%	<b><u>Records Management</u></b> - 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.
10.00%	10.00%	<b><u>Cemetery</u></b> - Coordinates with Cemetery Sexton on sale of cemetery lots, maintains cemetery records/database.
10.00%	5.00%	<b><u>General Administration</u></b> - 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%	<b><u>City Election</u></b> - 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 2008/2009 ANNUAL BUDGET

## CITY CLERK BUDGET SUMMARY

The Fiscal Year 2008-2009 adopted budget for City Clerk is \$297,087. This compares to the 2007-08 projected expenditures of \$274,850, an increase of \$22,237 or 8.1%.

	FY 05-06 Actual	FY 06-07 Actual	Amended FY 07-08 Budget	Projected FY 07-08 Expenditures	Adopted FY 08-09 Budget	Difference
Personal Services	\$ 246,763	\$ 284,317	\$ 239,756	\$ 241,984	\$ 252,302	\$ 10,318
Operating Expenses	72,387	83,703	40,532	32,866	44,785	11,919
Capital Outlay	11,574	-	-	-	-	-
<b>Total</b>	<b>\$ 330,724</b>	<b>\$ 368,020</b>	<b>\$ 280,288</b>	<b>\$ 274,850</b>	<b>\$ 297,087</b>	<b>\$ 22,237</b>

Fiscal Year 2008-09 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2007-08 Projected Expenditures:

	Difference
<b>1. Personal Services</b> - Net increase due to a 3.2% increase in health insurance, a 6.5% increase for two exempt employees per the Management Benefit Package, and an increase in deferred compensation which is wage driven.	\$ 10,318
<b>2. Operating Expenses</b> - Net increase mainly due to election cost and codification services for Land Development Code rewrite.	\$ 11,919
<b>3. Capital Outlay</b> - No capital outlay requested in FY 2008-09	\$ -

## PERSONAL SERVICES SCHEDULE

<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>F/T/E POSITION YEARS</u>			<u>Projected Expenditures</u>	<u>Adopted Budget</u>
			<u>06-07</u>	<u>07-08</u>	<u>08-09</u>	<u>07-08</u>	<u>08-09</u>
						\$	\$
City Clerk			1.00	1.00	1.00	\$ 84,750	\$ 85,650
Deputy City Clerk	39,003 / 70,444	64	1.00	1.00	1.00	52,900	56,900
Administrative Secretary	26,024 / 47,003	26	1.00	0.00	0.00	-	-
Records Program Manager	34,674 / 62,625	60	1.00	1.00	1.00	42,200	45,600
			4.00	3.00	3.00	\$ 179,850	\$ 188,150
Overtime						-	-
FICA Taxes						13,759	14,393
Deferred Compensation						16,187	16,934
Group Health Insurance Premium						20,765	21,401
Dependant Health Ins Premium						10,604	10,753
Employee Assistance Program						69	69
Worker's Comp Insurance						750	602
<b>Total Personal Services</b>						<b>\$ 241,984</b>	<b>\$ 252,302</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## CITY CLERK

Code: 010009

Account Number	Description	FY 04/05 Actual	FY 05/06 Actual	FY 06/07 Actual	Amended FY 07/08 Budget	FY 07/08 Projected	FY 08/09 Adopted Budget
<b>PERSONAL SERVICES</b>							
511200	Salaries	176,915	186,720	216,251	177,650	179,850	188,150
511300	Temporary Salaries	0	108	0	0	0	0
511400	Overtime	132	0	0	100	0	0
512100	FICA Taxes	13,621	14,278	16,983	13,598	13,759	14,393
512225	Deferred Compensation	15,909	16,805	17,519	15,998	16,187	16,934
512301	Group Health Insurance Premium	31,233	20,320	23,678	20,987	20,765	21,401
512305	Dependant Health Ins Premium	8,435	7,777	9,141	10,604	10,604	10,753
512309	Employee Assistance Program	92	92	92	69	69	69
512400	Worker's Comp Insurance	874	664	652	750	750	602
<b>TOTAL PERSONAL SERVICES</b>		<b>247,211</b>	<b>246,763</b>	<b>284,317</b>	<b>239,756</b>	<b>241,984</b>	<b>252,302</b>
533400	Other Contractual Services	10,515	11,083	9,923	1,000	2,000	2,000
533480	Temporary Employment Services	0	2,414	11,050	0	0	0
533490	Codification Services	3,160	3,779	4,496	8,000	2,638	5,000
534000	Travel and Per Diem	1,943	1,505	1,368	1,804	1,500	1,200
534101	Telephone	1,547	880	695	1,365	1,365	550
534110	Internet Services	160	120	189	183	183	135
534120	Postage	479	659	598	500	500	500
534630	R & M - Office Equipment	5,858	6,412	10,237	10,200	10,200	10,200
534910	Clerk of Court Filing Fees	391	63	123	500	300	300
534920	Legal Ads	7,215	8,014	9,337	8,700	8,000	8,000
534990	Election Costs	27,334	28,977	29,796	0	0	12,000
535200	Departmental Supplies	4,293	3,120	1,276	3,000	2,500	1,500
535210	Computer Supplies	2,346	3,437	2,830	3,150	2,000	2,000
535290	Audio/Video Recording Tapes/CDs	100	144	140	0	0	0
535410	Dues and Memberships	311	498	581	600	500	500
535420	Books and Publications	1,254	796	195	750	400	400
535450	Training and Education	765	485	870	780	780	500
<b>TOTAL OPERATING EXPENDITURES</b>		<b>67,671</b>	<b>72,387</b>	<b>83,703</b>	<b>40,532</b>	<b>32,866</b>	<b>44,785</b>
<b>CAPITAL OUTLAY</b>							
606400	Vehicles and Equipment	0	11,574	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>11,574</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL CITY CLERK</b>		<b>314,882</b>	<b>330,724</b>	<b>368,020</b>	<b>280,288</b>	<b>274,850</b>	<b>297,087</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 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.

<b>PROGRAM BUDGET DESCRIPTION FOR CITY ATTORNEY</b>		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>07/08</i>	<i>08/09</i>	
25.00%	25.00%	<b><u>Counsel to City Council and Other City Bodies</u></b> - 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%	<b><u>Function as City's Solicitor</u></b> - Prepare and review ordinances, resolutions, contracts, property instruments and other legal documents on behalf of the City.
40.00%	40.00%	<b><u>City Legal Advisor</u></b> - 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%	<b><u>Legal Representative</u></b> - 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 2008/2009 ANNUAL BUDGET

## CITY ATTORNEY BUDGET SUMMARY

The Fiscal Year 2008-2009 adopted budget for City Attorney is \$239,086. This compares to the 2007-08 projected expenditures of \$227,241, an increase of \$11,845, or 5.2%.

	FY 05-06	FY 06-07	Amended FY 07-08	Projected FY 07-08	Adopted FY 08-09	Difference
	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 180,322	\$ 193,365	\$ 211,219	\$ 212,036	\$ 229,631	\$ 17,595
Operating Expenses	6,054	7,595	14,815	15,205	9,455	(5,750)
Capital Outlay	-	-	-	-	-	-
<b>Total</b>	<b>\$ 186,377</b>	<b>\$ 200,960</b>	<b>\$ 226,034</b>	<b>\$ 227,241</b>	<b>\$ 239,086</b>	<b>\$ 11,845</b>

Fiscal Year 2008-09 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2007-08 Projected Expenditures:

	Difference
<b>1. Personal Services</b> - Net increase due to a 3.2% increase in health insurance, a 6.5% increase for exempt employees per the Management Benefit Package, a 5% longevity increase for the City Attorney, and an increase in deferred compensation which is wage driven.	\$ 17,595
<b>2. Operating Expenses</b> - Net decrease due to reduction in utilities, computer supplies, and other contractual services.	\$ (5,750)
<b>3. Capital Outlay</b> - No capital outlay requested for FY 2008-09.	\$ -

## PERSONAL SERVICES SCHEDULE

### CITY ATTORNEY

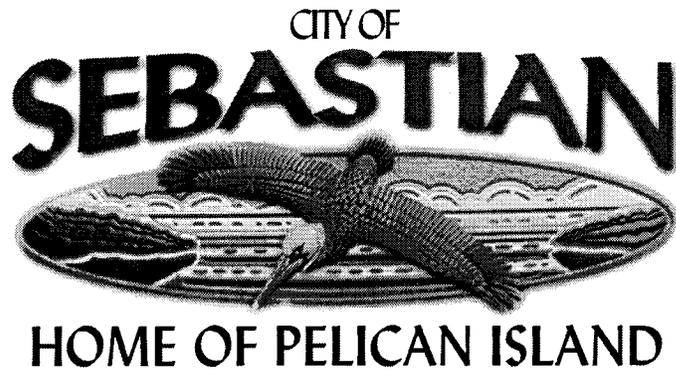
<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>F/T/E POSITION YEARS</u>			<u>Projected Expenditure 07-08</u>	<u>Adopted Budget 08-09</u>
			<u>06-07</u>	<u>07-08</u>	<u>08-09</u>		
City Attorney			1.00	1.00	1.00	\$ 114,800	\$ 125,450
Administrative Asst	34,674 / 62,625	60	1.00	1.00	1.00	38,000	41,300
			2.00	2.00	2.00	\$ 152,800	\$ 166,750
						11,965	13,032
						22,956	25,010
						14,026	14,503
						6,169	6,257
						46	46
						474	433
						3,600	3,600
						<b>\$ 212,036</b>	<b>\$ 229,631</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## CITY ATTORNEY

Code: 010010

Account	Description	FY 04/05 Actual	FY 05/06 Actual	FY 06/07 Actual	Amended FY 07/08 Budget	FY 07/08 Projected	FY 08/09 Adopted Budget
<b>PERSONAL SERVICES</b>							
511200	Regular Salaries	112,080	132,087	140,897	152,100	152,800	166,750
512100	FICA Taxes	8,315	9,936	10,549	11,911	11,965	13,032
512225	Deferred Compensation	17,237	19,365	20,658	22,893	22,956	25,010
512301	Group Health Insurance Premium	11,838	10,323	12,028	14,026	14,026	14,503
512305	Dependant Health Ins Premium	3,596	4,564	5,318	6,169	6,169	6,257
512309	Employee Assistance Program	35	46	46	46	46	46
512400	Worker's Comp Insurance	546	411	417	474	474	433
512601	Auto Allowance	3,598	3,590	3,452	3,600	3,600	3,600
<b>TOTAL PERSONAL SERVICES</b>		<b>157,245</b>	<b>180,322</b>	<b>193,365</b>	<b>211,219</b>	<b>212,036</b>	<b>229,631</b>
<b>OPERATING EXPENDITURES</b>							
533400	Other Contractual Services	0	0	0	7,500	7,500	3,500
534000	Travel and Per Diem	747	754	845	1,100	1,100	1,000
534101	Telephone	641	308	347	600	600	275
534105	Cellular Phone	518	527	379	375	415	290
534110	Internet Services	44	60	53	65	65	40
534115	On-Line Services	1,056	1,089	968	1,200	1,200	1,000
534120	Postage	33	40	16	75	75	50
534130	Express Mail	0	15	37	50	50	0
534630	R & M - Office Equipment	94	0	1,256	250	600	800
534800	Promotional Activities	128	80	0	200	200	0
534995	Litigation Expenses	0	50	1,126	1,000	1,000	1,000
535200	Departmental Supplies	762	183	390	500	500	100
535210	Computer Supplies	192	1,718	983	500	500	100
535410	Dues and Memberships	400	450	425	450	450	450
535420	Books and Publications	10	95	10	200	200	100
535450	Training and Education	649	685	760	750	750	750
<b>TOTAL OPERATING EXPENDITURES</b>		<b>5,274</b>	<b>6,054</b>	<b>7,595</b>	<b>14,815</b>	<b>15,205</b>	<b>9,455</b>
<b>CAPITAL OUTLAY</b>							
606400	Vehicles and Equipment	0	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL LEGAL DEPARTMENT</b>		<b>162,519</b>	<b>186,376</b>	<b>200,960</b>	<b>226,034</b>	<b>227,241</b>	<b>239,086</b>



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# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## FINANCE DEPARTMENT

The Finance Department primarily provides support services to other City departments. 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 diligently safeguard the resources of the city and ensure that prudent fiscal management policies are maintained.

### FISCAL YEAR 2008 ACCOMPLISHMENTS

- ✓ Ninth 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 2006-2007.
- ✓ Fourth time awardee of the Government Finance Officer's Association Distinguished Budget Presentation Award for fiscal year 2007-2008.
- ✓ Received special recognition for budget presentations on capital and performance measures from Government Finance Officer's Association.
- ✓ Received a clean opinion from City's external audit for the audit of City's FY 2006-2007 financial records.
- ✓ Retained an "A+" bond rating from Standard & Poor's for Discretionary Sales Tax Revenue Bonds, Series 2003 and Series 2003A.
- ✓ Retained an "A" bond rating from Standard & Poor's for Stormwater Utilities revenue Bonds, Series 2003.
- ✓ Maintained the American Express corporate card reward program and generated approximately \$2,500 rewards for City sponsored employee events.
- ✓ Published the Community Redevelopment Agency Annual Activity Report for Fiscal Year Ended September 30, 2007. The report is required by State Statute 163.356 (3) (C).
- ✓ Implemented quarterly follow-up and reporting on each active capital project which addressed an auditor comment regarding closer monitoring of project expenditures.

### FISCAL YEAR 2009 GOALS AND OBJECTIVES

#### City Goal: Governmental Efficiency

- 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 2008-2009 Annual Budget document to the Government Finance Officers Association for distinguished Budget Presentation Award.
- Submit 2007-2008 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 February 28th 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 October 30th each year.
- Continue staff training in accounting and emergency management.
- Maintain and improve the current bond rating from Fitch, Moody's, and S&P.
- Continue to generate cost saving ideas through internal audits and staff involvement.

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## PERFORMANCE MEASURES

Performance Indicators	Actual 2004/2005	Actual 2005/2006	Actual 2006/2007	Projected 2007/2008	Projected 2008/2009
Journal Entries Processed	2,320	2,238	2,321	2,250	2,300
Accounts Payable Invoices Processed	10,469	4,599	4,348	4,700	4,400
Accounts Payable Checks Processed	3,199	3,181	3,189	3,250	3,200
Purchase Orders Processed	369	293	284	300	300
Payroll Checks Processed	4,842	5,052	5,159	5,330	5,200
Program Cost Per Capita	\$18.67	\$16.87	\$16.26	\$17.12	\$17.22
Purchasing/Corporate Card Transactions Processed	1,773	2,447	2,019	2,850	2,500
Purchasing Card Users	34	37	37	43	36
Property & Casualty Related Losses Claims	7	3	5	N/A	N/A
Number of Fixed Assets Records	1,651	1,740	1,850	1,900	1,950
In-house Training Conducted	1	0	0	2	1
Comprehensive Annual Financial Statement issued	02/22/06	02/09/07	03/21/08	02/28/09	02/28/10
Annual Budget Document issued	10/31/04	10/20/05	10/20/06	10/20/07	10/20/07
Receive Excellence in Financial Reporting Award (consecutive years)	7	8	9	10	11
Receive Distinguished Budget Presentation Award (consecutive years)	1	2	3	4	5
Cellular Phones Maintained	n/a	n/a	75	76	77

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

<b>PROGRAM BUDGET DESCRIPTION FOR THE FINANCE DEPARTMENT</b>		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>07/08</i>	<i>08/09</i>	
15.00%	20.00%	<b><u>General Accounting</u></b> - Data entry for general ledger activity for all City operations, bank reconciliations, 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%	<b><u>Accounts Payable</u></b> - 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%	<b><u>Payroll</u></b> - 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.
3.00%	4.00%	<b><u>Fixed Assets</u></b> - Maintain fixed assets records for all City property and equipment. Ensure assets are recorded and tagged properly.
5.00%	5.00%	<b><u>Capital Projects</u></b> - Account for all Capital Projects. Ensure that all expenditures for projects are properly recorded.
15.00%	15.00%	<b><u>Budget</u></b> - Assist the City Manager in preparation of annual budget in accordance with procedures outlined in the City Charter and Code. Ensure budget is comprehensive as to communication, coordination and control. Prepare four quarterly budget amendment packages to the Council Council per adopted financial policies.
5.00%	1.00%	<b><u>Risk Management</u></b> - Ensure compliance with general and property liability issues. Ensure that insurance claims are accurate and timely.
17.00%	15.00%	<b><u>Accounting and Financial Reporting</u></b> - 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.
5.00%	5.00%	<b><u>Administration</u></b> - 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.
5.00%	5.00%	<b><u>Revenue Collections &amp; Billings</u></b> - Collect revenues from taxes, intergovernmental revenues, franchise fees, utility taxes, occupational licenses, parking citations, special assessments, and rentals.
5.00%	3.00%	<b><u>Cash Management</u></b> - Continue monitoring of Project status and cash balances.
0.00%	2.00%	<b><u>Cellular Phone Maintenance</u></b> - Monitor use and maintain all of City's cell phones.
100.00%	100.00%	

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## FINANCE DEPARTMENT BUDGET SUMMARY

The Fiscal Year 2008-2009 adopted budget for Finance is \$401,990. This compares to the 2007-2008 projected expenditures of \$399,373, an increase of \$2,617 or 0.07%.

	FY 05-06 Actual	FY 06-07 Actual	Amended FY 07-08 Budget	Projected FY 07-08 Expenditures	Adopted FY 08-09 Budget	Difference
Personal Services	\$ 298,171	\$ 270,933	\$ 315,014	\$ 334,762	\$ 335,525	\$ 763
Operating Expenses	66,200	92,248	69,018	64,611	66,465	1,854
Capital Outlay	-	1,492	-	-	-	-
<b>Total</b>	<b>\$ 364,371</b>	<b>\$ 364,674</b>	<b>\$ 384,032</b>	<b>\$ 399,373</b>	<b>\$ 401,990</b>	<b>\$ 2,617</b>

Fiscal Year 2008-09 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2007-08 Projected Expenditures:

	Difference
<b>1. Personal Services</b> - Net increase due to a 3.2% increase in health insurance premium, a 6.5% 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.	\$ 763
<b>2. Operating Expenses</b> - Net increase mainly due to an increase in audit fees.	\$ 1,854
<b>3. Capital Outlay</b> - No capital outlay requested in FY 2008-09	\$ -

## PERSONAL SERVICES SCHEDULE

### FINANCE 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>06-07</u>	<u>07-08</u>	<u>08-09</u>	<u>07-08</u>	<u>08-09</u>
Director of Finance	66,380 / 119,890	82	1.00	1.00	1.00	\$ 116,500	\$ 100,100
Junior Accountant	39,810 / 71,902	29	1.00	1.00	1.00	53,000	58,700
Accounting Clerk II	26,024 / 47,003	26	1.00	2.00	2.00	59,000	63,600
Accounting Clerk I	23,118 / 41,754	22	1.00	1.00	1.00	25,500	27,500
Payroll Specialist	34,892 / 55,947	26	1.00	0.00	0.00	-	-
			5.00	5.00	5.00	\$ 254,000	\$ 249,900
		Overtime				500	500
		FICA Taxes				19,469	19,156
		Deferred Compensation				19,929	22,536
		Group Health Insurance Premium				32,537	35,308
		Dependant Health Ins Premium				7,300	7,209
		Employee Assistance Program				115	115
		Worker's Comp Insurance				912	801
		<b>Total Personal Services</b>				<b>\$ 334,762</b>	<b>\$ 335,525</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## FINANCE DEPARTMENT

Code: 010020

Account Number	Description	FY 04/05 Actual	FY 05/06 Actual	FY 06/07 Actual	Amended FY 07/08 Budget	FY 07/08 Projected	FY 08/09 Adopted Budget
<b>PERSONAL SERVICES</b>							
511200	Regular Salaries	216,896	226,979	203,927	230,900	254,000	249,900
511300	Temporary Salaries	0	2,736	0	0	0	0
511400	Overtime	582	286	520	500	500	500
512100	FICA Taxes	16,070	17,100	15,010	17,702	19,469	19,156
512225	Deferred Compensation	19,239	19,896	17,749	20,826	19,929	22,536
512301	Group Health Insurance Premium	37,735	23,646	25,015	34,212	32,537	35,308
512305	Dependent Insurance	7,052	6,495	7,899	9,847	7,300	7,209
512309	Employee Assistance Program	113	111	108	115	115	115
512400	Worker's Comp Insurance	1,034	922	706	912	912	801
<b>TOTAL PERSONAL SERVICES</b>		<b>298,721</b>	<b>298,171</b>	<b>270,933</b>	<b>315,014</b>	<b>334,762</b>	<b>335,525</b>
<b>OPERATING EXPENDITURES</b>							
533100	Professional Services	0	0	10,650	0	0	0
533200	Audit Fees	29,674	29,705	29,443	31,986	31,986	35,950
533480	Temporary Employment Services	2,018	1,140	0	0	0	0
534000	Travel and Per Diem	4,922	3,269	2,699	1,707	300	550
534101	Telephone	2,458	1,306	695	1,200	1,400	600
534110	Internet Access	137	140	268	500	500	115
534120	Postage	2,427	1,943	1,712	2,300	2,200	2,200
534130	Express Mail	206	64	0	150	150	150
534630	R & M - Office Equipment	14,845	14,920	36,188	18,000	18,000	18,000
534700	Printing and Binding	3,420	2,241	2,233	3,000	2,000	2,075
535200	Departmental Supplies	4,735	4,023	2,353	4,000	4,000	3,000
535205	Bank Charges	552	26	(52)	100	100	100
535210	Computer Supplies	3,049	2,339	2,054	3,200	1,500	1,500
535230	Small Tools & Equipment	0	0	100	0	0	0
535410	Dues and Memberships	1,760	1,290	1,650	1,400	1,000	1,000
535420	Books and Publications	765	1,014	674	750	750	750
535450	Training and Education	2,135	2,782	1,580	725	725	475
<b>TOTAL OPERATING EXPENDITURES</b>		<b>73,393</b>	<b>66,200</b>	<b>92,248</b>	<b>69,018</b>	<b>64,611</b>	<b>66,465</b>
<b>CAPITAL OUTLAY</b>							
606400	Vehicles and Equipment	2,281	0	1,492	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>2,281</b>	<b>0</b>	<b>1,492</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FINANCE DEPARTMENT</b>		<b>374,395</b>	<b>364,371</b>	<b>364,673</b>	<b>384,032</b>	<b>399,373</b>	<b>401,990</b>



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# CITY OF SEBASTIAN, FLORIDA 2008/2009 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 department 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/intranet Accounts, and maintenance of the City's seven websites and telephone system.

### FISCAL YEAR 2008 ACCOMPLISHMENTS

- ✓ Upgraded the Building Department IMS system to the latest version of the new IMS system with no problems or down time.
- ✓ MIS has fought off every attempt to breach our security.
- ✓ MIS has maintained all communications and equipment the City of Sebastian has operated free from any interruption in services.
- ✓ Installed Major T1 communications line for high speed internet, e-mail and VPN. This replaced the two City DSL lines.
- ✓ Set up early voting at City Hall for the Citizens of Sebastian. Set up high speed access to transmit election results to the Board of Directors.
- ✓ Passed the FDLE state audit confirming our secure transmission of confidential information. The City of Sebastian is in compliance with all FBI and FDLE regulations.
- ✓ Completed fiber repair on Wimbrow Drive and Sebastian Blvd.
- ✓ Completed major fiber repair at the Golf Course.
- ✓ Completed a City Hall roll out of Office 2003
- ✓ Set up a BIS computer in the Council Chambers to enable computerized recording of meetings.
- ✓ Created a CRA site and put the site into production
- ✓ Completed work on the emergency intercom system for the new gas pumps at the Airport
- ✓ Maintained a City Wide Backup to be able to restore any information when needed.

### FISCAL YEAR 2009 GOALS AND OBJECTIVES

#### City Goal: Governmental Efficiency

- Continue to provide the City of Sebastian and the Police Department with 24/7 coverage.
- Continue to improve customer service.
- Continue to be in compliance with all Microsoft Licensing
- Update Golf Course computer system from Windows 98 to Windows 2000 and Server 2000/2003.

#### City Goal: Citywide Infrastructure Improvements:

- Complete the Indian River County Fiber hook up project for the Police Department.

### PERFORMANCE MEASURES

Performance Indicators	Actual 2004/2005	Actual 2005/2006	Actual 2006/2007	Projected 2007/2008	Projected 2008/2009
Workorders Processed	1862	5039	14335	12000	15000
Server Outages Serviced	0	0	0	1	1
Network Outages Serviced	0	0	0	1	1
Phone System Outages Serviced	1	0	1	1	1
User Training hours performed/supported	1750	2200	3500	4000	4000

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## PROGRAM BUDGET DESCRIPTION FOR THE MANAGEMENT INFORMATION SERVICES

STAFFING		NATURE OF ACTIVITY
07/08	08/09	
20.00%	20.00%	<b>Network Analysis, Design, and Configuration</b> - 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.
20.00%	20.00%	<b>End User Support</b> - This includes hardware troubleshooting and repair, as well as, assisting users in the use of all data resources.
20.00%	20.00%	<b>Network Administration</b> - This includes the daily administration of network resources such as maintaining user accounts, e-mail accounts, data backup etc...
20.00%	20.00%	<b>Division Administration</b> - This includes the functions necessary to support the internal administrative needs of the MIS division's resources and personnel.
10.00%	10.00%	<b>Technology Research and Development</b> - This is the time necessary to research and evaluate technology related products and services for purchase and implementation.
10.00%	10.00%	<b>Information Services Support</b> - 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 BUDGET SUMMARY

The Fiscal Year 2008-2009 adopted budget for Management Information Systems is \$266,344. This compares to the 2007-2008 projected expenditures of \$238,157, an increase of \$28,187 or 11.8%.

	FY 05-06	FY 06-07	Amended FY 07-08	Projected FY 07-08	Adopted FY 08-09	Difference
	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 134,715	\$ 189,323	\$ 227,417	\$ 207,607	\$ 217,279	\$ 9,672
Operating Expenses	10,197	13,636	18,904	21,050	24,065	3,015
Capital Outlay	19,222	19,351	9,339	9,500	25,000	15,500
<b>Total</b>	<b>\$ 164,134</b>	<b>\$ 222,310</b>	<b>\$ 255,660</b>	<b>\$ 238,157</b>	<b>\$ 266,344</b>	<b>\$ 28,187</b>

Fiscal Year 2008-2009 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2007-2008 Projected Expenditures:

	Difference
<b>1. Personal Services</b> - Increase due to a 3.2% increase in health insurance premium, a 6.5% increase for exempt employees per the Management Benefit Package, and an increase in deferred compensation which is wage driven.	\$ 9,672
<b>2. Operating Expenses</b> - Net increase due to maintenance contracts for telephone services and an increase in repair and maintenance of office and operating equipment	\$ 3,015
<b>3. Capital Outlay</b> - Increase due to replacement of computer servers and UPS	\$ 15,500

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## PERSONAL SERVICES SCHEDULE

MANAGEMENT INFORMATION SERVICES								
<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>06-07</u>	<u>07-08</u>	<u>08-09</u>	<u>07-08</u>	<u>08-09</u>	
MIS Director	61,372 / 110,845	79	1.00	1.00	1.00	\$ 70,700	\$ 76,100	
Senior System Analyst	36,061 / 65,130	61	0.00	1.00	1.00	43,300	46,700	
Systems Analyst	34,674 / 62,625	60	2.00	1.00	1.00	25,000	37,000	
			3.00	3.00	3.00			
						\$ 139,000	\$ 159,800	
Temporary Salaries						18,080	5,000	
Overtime						4,000	-	
FICA Taxes						12,017	12,607	
Deferred Compensation						12,510	14,382	
Group Health Insurance Premium						17,860	21,268	
Dependant Health Ins Premium						3,530	3,642	
Employee Assistance Program						63	69	
Worker's Comp Insurance						547	511	
<b>Total Personal Services</b>						<b>\$ 207,607</b>	<b>\$ 217,279</b>	

## CAPITAL OUTLAY SCHEDULE

MANAGEMENT INFORMATION SERVICES							
<u>Description</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>TOTAL</u>	
Fiber Repair installation	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000	
Servers and NAS replacement	10,000	10,000	-	-	-	20,000	
Network GB switches	10,000	-	-	-	-	10,000	
Replace CityHall UPS Battery	5,000	-	-	-	-	5,000	
40 Portable HD for PD Mobile	-	4,000	-	-	-	4,000	
Update Backup Software	-	18,600	-	-	-	18,600	
Symantec Ghost Suite 2	-	5,000	-	-	-	5,000	
Automation for CH25 Broadcast	-	50,000	-	-	-	50,000	
Enterprise Server Imaging	-	1,557	1,557	-	-	3,114	
	-	-	-	-	-	-	
	<b>\$ 25,000</b>	<b>\$ 94,157</b>	<b>\$ 1,557</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 120,714</b>	

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## MANAGEMENT INFORMATION SYSTEMS

Code: 010021

Account Number	Description	FY 04/05 Actual	FY 05/06 Actual	FY 06/07 Actual	Amended FY 07/08 Budget	FY 07/08 Projected	FY 08/09 Adopted Budget
<b>PERSONAL SERVICES</b>							
511200	Regular Salaries	81,105	100,789	137,361	155,200	139,000	159,800
511300	Temporary Salaries	5,400	3,160	9,637	18,080	18,080	5,000
511400	Overtime	0	0	0	0	4,000	0
512100	FICA Taxes	6,327	7,723	10,983	13,256	12,017	12,607
512225	Deferred Compensation	7,291	8,574	11,726	13,968	12,510	14,382
512301	Group Health Insurance Premium	15,485	10,962	15,701	20,695	17,860	21,268
512305	Dependant Health Ins Premium	3,195	3,010	3,408	5,538	3,530	3,642
512309	Employee Assistance Program	46	54	65	69	63	69
512400	Worker's Comp Insurance	383	443	442	611	547	511
<b>TOTAL PERSONAL SERVICES</b>		<b>119,232</b>	<b>134,715</b>	<b>189,323</b>	<b>227,417</b>	<b>207,607</b>	<b>217,279</b>
<b>OPERATING EXPENDITURES</b>							
533120	Consultants	3,475	0	180	2,500	2,500	100
534000	Travel and Per Diem	36	172	113	762	1,000	250
534101	Telephone	972	572	536	750	980	7,580
534105	Cellular Phone	1,545	1,569	1,481	1,000	1,570	1,125
534110	Internet Access	883	1,208	1,489	1,860	2,000	2,410
534120	Postage	16	14	28	100	100	100
534130	Express Mail	200	98	30	100	150	150
534630	R & M - Office Equipment	3,487	706	6,164	869	1,000	3,500
534640	R & M-Operating Equipment	513	0	590	4,200	4,200	3,500
535200	Departmental Supplies	737	207	381	700	700	250
535210	Computer Supplies	5,514	4,632	1,482	4,500	5,000	4,000
535230	Small Tools and Equipment	105	316	135	100	200	100
535410	Dues and Memberships	224	271	262	450	450	500
535420	Books and Publications	12	58	340	250	400	250
535450	Training and Education	145	375	426	763	800	250
<b>TOTAL OPERATING EXPENDITURES</b>		<b>17,864</b>	<b>10,197</b>	<b>13,636</b>	<b>18,904</b>	<b>21,050</b>	<b>24,065</b>
<b>CAPITAL OUTLAY</b>							
606400	Vehicles and Equipment	2,275	19,222	19,351	9,339	9,500	25,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>2,275</b>	<b>19,222</b>	<b>19,351</b>	<b>9,339</b>	<b>9,500</b>	<b>25,000</b>
<b>TOTAL MANAGEMENT INFORMATION SYSTEMS DIVISION</b>		<b>139,371</b>	<b>164,134</b>	<b>222,310</b>	<b>255,660</b>	<b>238,157</b>	<b>266,344</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## HUMAN RESOURCES DEPARTMENT

The Human Resources department is responsible for administering effective recruitment, selection, assignment and retention of employees, in addition to implementing and advising on rules and regulations to ensure compliance with employee laws. This department is responsible for labor relations, which include: employee service recognition, employee special events, employee assistance program, employee orientation, employee benefits, employee training, negotiating of collective bargaining agreements, discipline and grievance handling and employee salary administration. The department serves as the risk manager administering workers' compensation benefits and employee safety programs. This department is also responsible for state and federal compliance of grants, as well as special projects.

### FISCAL YEAR 2008 ACCOMPLISHMENTS

- ✓ Coordinated with Indian River and Brevard Community College with training for Supervisors and Employees
- ✓ Began revising Standard Operating Procedures Manual
- ✓ Assisted with the completion of the Fiscal Year 2007 Comprehensive Annual Financial Report in the absence of a Finance Director
- ✓ Coordinated with Indian River Community College, Sebastian Area Historical Museum and the Abilities Resource Center with occupancy in the Historic Sebastian Elementary School
- ✓ Distributed Employee Benefit Statements reflecting total benefits
- ✓ Continued to educate city Staff on the importance of being safety conscientious. This includes training seminars and the safety committee that evaluates current safety practices and makes recommendation for improvement
- ✓ Successfully closed the following grants: Airport Hurricane Damage Repair; Airport Fuel Facility; Hurricane Tree Replacement Plantings; Indian River Drive Nutrient Separating Baffle Box; Secure Our Schools Safety Equipment; and Law Enforcement Tactical Rifles.

### FISCAL YEAR 2009 GOALS AND OBJECTIVES

- Provide low cost quality training for City employees
- Complete revisions to the Standard Operating Procedures Manual
- Develop mandatory training that can be provided through the intranet when appropriate
- Successfully negotiate a successor Collective Bargaining Agreement with the Communication Worker of America (CWA)
- Continue to provide quality Lunch 'n Learn sessions for city employees
- Provide quality affordable health insurance for city employees
- Recruit and promote the most qualified candidates recognizing the value of diversity in the workplace
- Promote a work environment that is safe, healthy and reflects the city's commitment to fairness and equality in the workplace
- Provide FDOT training to certify supervisors of safety sensitive employees to diagnose alcohol or drug misuse symptoms.
- Update Human Resource Policies and include them on the city's website.

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## PERFORMANCE MEASURES

Performance Indicators	Actual 2004/2005	Actual 2005/2006	Actual 2006/2007	Projected 2007/2008	Projected 2008/2009
Employee Turnover Rate	23.00%	20.00%	26.42%	12.00%	10.75%
Total Positions	204	209	212	199	186
Terminations/Resignations/Retirements	50	41	56	25	20
Personnel expenses per employee	\$1,035	\$1,119	\$1,068	\$1,212	\$1,403
HR hours to process new employee	N/A	N/A	8.5	7	8.5
Applications processed	329	470	489	185	250
New Hires	57	53	46	48	25
Background Checks conducted - non-sworn	36	71	47	56	22
Reports of Worker's Comp Injuries	20	24	17	15	18
Time frame to hire new employee - non-sworn	N/A	N/A	14 days	14 days	14 days
Time frame to hire new employee - sworn	N/A	N/A	3 months	2.5 months	2.5 months

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

<b>PROGRAM BUDGET DESCRIPTION FOR THE HUMAN RESOURCES DEPARTMENT</b>		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>07/08</i>	<i>08/09</i>	
15.00%	7.00%	<b><u>Hiring New Employees</u></b> - 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.
15.00%	10.00%	<b><u>In-Service Actions</u></b> - 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%	15.00%	<b><u>Union Negotiations, Contract Administration</u></b> - 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%	<b><u>Employee Recognition</u></b> - 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%	<b><u>CDL Administration</u></b> - 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%	<b><u>Employee/Safety Newsletter</u></b> - Gather and disseminate information to all employees through the publishing of a monthly newsletter.
10.00%	16.00%	<b><u>Management/General Employee Training</u></b> - Develop and coordinate the necessary training for both management and general employees to provide up to date current laws and
13.00%	15.00%	<b><u>Effective and Responsive Management</u></b> - 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
10.00%	10.00%	<b><u>Effective Insurance Plans</u></b> - 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%	<b><u>Drug Free Workplace</u></b> - Implement a true random drug policy for all employees to ensure a drug free workplace environment.
5.00%	5.00%	<b><u>Employee Assistance Program</u></b> - To insure and provide for an Employee Assistance Program for employees and family members with any mental health and/or stress related problems.
10.00%	15.00%	<b><u>Grants &amp; Special Projects</u></b> -Responsible for quarterly status, reimbursement reports, close out documentation and federal and state compliance to grantors.
100.00%	100.00%	

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## HUMAN RESOURCES DEPARTMENT BUDGET SUMMARY

The Fiscal Year 2008-2009 adopted budget for Human Resources is \$176,553. This compares to the 2007-08 projected expenditures of \$241,252, a decrease of \$64,699 or 26.8%.

	FY 05-06 Actual	FY 06-07 Actual	Amended FY 07-08 Budget	Projected FY 07-08 Expenditures	Adopted FY 08-09 Budget	Difference
Personal Services	\$ 207,537	\$ 199,261	\$ 220,176	\$ 220,176	\$ 164,003	\$ (56,173)
Operating Expenses	27,449	25,102	21,076	21,076	12,550	(8,526)
Capital Outlay	-	2,050	-	-	-	-
<b>Total</b>	<b>\$ 234,986</b>	<b>\$ 226,413</b>	<b>\$ 241,252</b>	<b>\$ 241,252</b>	<b>\$ 176,553</b>	<b>\$ (64,699)</b>

Fiscal Year 2008-09 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2007-08 Projected Expenditures:

	Difference
<b>1. Personal Services</b> - Decrease due to the early retirement of Benefits Specialist.	\$ (56,173)
<b>2. Operating Expenses</b> - Decrease due to overall reductions in Operating Expenses	\$ (8,526)
<b>3. Capital Outlay</b> - No capital outlay requested for FY 2008-09.	\$ -

## PERSONAL SERVICES SCHEDULE

### HUMAN RESOURCES DEPARTMENT

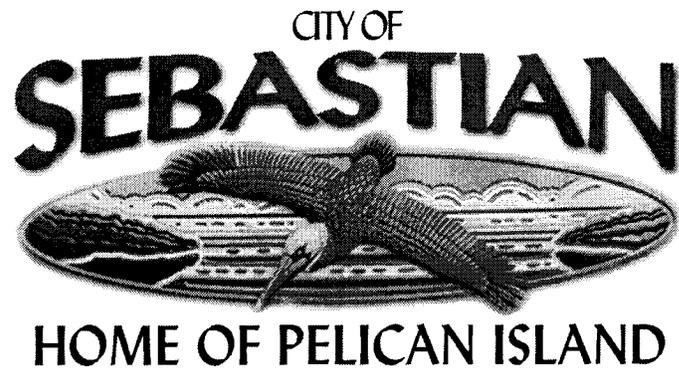
<u>Position</u>	<u>Pay Range</u>	<u>Grade</u>	F/T/E			Projected	Adopted
			POSITION YEARS			Expenditure	Budget
			<u>06-07</u>	<u>07-08</u>	<u>08-09</u>	<u>07-08</u>	<u>08-09</u>
Human Resources Director	66,380 / 125,884	82	1.00	1.00	1.00	\$ 74,200	\$ 80,700
Benefits Specialist	30,193 / 57,258	33	1.00	1.00	0.00	49,800	0
Human Resources Technician	30,193 / 57,258	33	1.00	1.00	1.00	43,500	47,000
			3.00	3.00	2.00	\$ 167,500	\$ 127,700
		Overtime				0	0
		FICA Taxes				12,814	9,769
		Deferred Compensation				15,075	11,493
		Group Health Insurance Premium				20,692	14,588
		Dependant Health Ins Premium				3,368	0
		Employee Assistance Program				69	46
		Worker's Comp Insurance				658	407
		<b>Total Personal Services</b>				<b>\$ 220,176</b>	<b>\$ 164,003</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## HUMAN RESOURCES

Code: 010035

Account Number	Description	FY 04/05 Actual	FY 05/06 Actual	FY 06/07 Actual	Amended FY 07/08 Budget	FY 07/08 Projected	FY 08/09 Adopted Budget
<b>PERSONAL SERVICES</b>							
511200	Regular Salaries	141,457	164,219	152,607	167,500	167,500	127,700
511400	Overtime	384	63	212	0	0	0
512100	FICA Taxes	10,694	12,431	11,405	12,814	12,814	9,769
512225	Deferred Compensation	12,749	14,785	13,754	15,075	15,075	11,493
512301	Group Health Insurance Premium	18,058	12,975	17,805	20,692	20,692	14,588
512305	Dependant Health Ins Premium	3,031	2,472	2,904	3,368	3,368	0
512309	Employee Assistance Program	69	69	69	69	69	46
512400	Worker's Comp Insurance	659	523	504	658	658	407
<b>TOTAL PERSONAL SERVICES</b>		<b>187,101</b>	<b>207,537</b>	<b>199,261</b>	<b>220,176</b>	<b>220,176</b>	<b>164,003</b>
<b>OPERATING EXPENDITURES</b>							
533120	Consultants	0	0	954	1,000	3,400	100
533175	Employee Background Testing	7,488	11,296	6,580	3,500	3,700	1,500
533400	Other Contractual Services	1,395	1,744	2,469	2,000	2,300	2,000
534000	Travel and Per Diem	2,423	1,077	1,865	2,863	1,938	1,500
534101	Telephone	1,634	690	463	550	550	365
534105	Cellular Telephone	0	0	0	0	475	375
534110	Internet Services	82	80	79	75	75	60
534120	Postage	471	354	372	400	250	250
534130	Express Mail	117	68	146	75	125	75
534630	R & M - Office Equipment	600	1,498	2,562	1,200	1,200	1,000
534700	Printing and Binding	661	145	309	500	250	250
534800	Promotional Activities	1,176	552	1,579	1,000	1,000	500
534920	Legal Ads	2,654	2,593	1,037	2,000	500	500
535200	Departmental Supplies	2,147	2,646	1,421	1,500	1,000	500
535210	Computer Supplies	221	1,888	1,467	1,000	1,000	1,000
535230	Small Tools and Equipment	104	0	27	75	75	75
535410	Dues and Memberships	640	120	507	500	500	500
535420	Books and Publications	930	984	1,488	1,000	1,500	1,000
535450	Training and Education	1,448	1,713	1,776	1,838	1,238	1,000
<b>TOTAL OPERATING EXPENDITURES</b>		<b>24,191</b>	<b>27,449</b>	<b>25,102</b>	<b>21,076</b>	<b>21,076</b>	<b>12,550</b>
<b>CAPITAL OUTLAY</b>							
606400	Vehicles and Equipment	0	0	2,050	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>2,050</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL HUMAN RESOURCES</b>		<b>211,292</b>	<b>234,986</b>	<b>226,413</b>	<b>241,252</b>	<b>241,252</b>	<b>176,553</b>



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# CITY OF SEBASTIAN, FLORIDA 2008/2009 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, community development, redevelopment, code enforcement, nuisance abatement, and related economic development services.

### FISCAL YEAR 2008 ACCOMPLISHMENTS

- ✓ Recertified through Community Rating Service as an “8”, reduced from prior 9 rating, which yields lower insurance rates for the community
- ✓ Three non-conforming signs were brought into compliance through the Façade, Sign and Landscaping Grant
- ✓ Safely relocated countless gopher tortoises from “entombment” by builders
- ✓ Proposed ordinance change to reflect statutory changes from occupational licensing to local business tax
- ✓ Participating with design and permitting for the Main Street Boat Ramp Renovation
- ✓ Obtained the Tree City USA recertification for the 9<sup>th</sup> year
- ✓ Began updates on the Comprehensive Plan
- ✓ Proposed several land development code modifications

### FISCAL YEAR 2009 GOALS AND OBJECTIVES

- Prepare Land Development Code modifications based up the new Comprehensive Plan Elements
- Provide Staff assistance to CRA and assist in redevelopment efforts
- Continue working with State and Federal agencies for better protection of protected species and the environment
- Continue providing sound technical and professional interpretation of the Land Development Code for future developments

### PERFORMANCE MEASURES

Performance Indicators	Actual 2004/2005	Actual 2005/2006	Actual 2006/2007	Projected 2007/2008	Projected 2008/2009
Total major & minor site plan reviews	49	32	40	50	45
Preliminary/final plat approvals	19	8	12	10	10
Application requests processed	159	140	159	160	160
Total permits (temporary) issued	45	18	31	60	45
Division of a single lot	6	18	5	8	6
Land use and zoning change requests	27	2	2	4	2
Annexation Requests	10	2	2	6	4
Flood Zone determinations	85	175	130	135	140
Site Plan inspections	52	48	47	75	60
Occupational Licenses processed and issued	1,295	1,300	1,746	1,600	0
Land Development Code amendments	N/A	N/A	2	4	4
Model home conditional use approvals	N/A	N/A	12	30	15
Preprocessing time for site plans (month)	N/A	N/A	6	6	6

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

<b>PROGRAM BUDGET DESCRIPTION FOR THE GROWTH MANAGEMENT DEPARTMENT</b>		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>07/08</i>	<i>08/09</i>	
20.00%	25.00%	<b>Public Assistance</b> - 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.
30.00%	35.00%	<b>Informal Site Plans/Commercial Variances</b> - 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.
10.00%	10.00%	<b>Comprehensive Planning</b> - Manage, interpret, evaluate, update, and implement the Comprehensive Plan and other land use, development and preservation plans for the City.
5.00%	5.00%	<b>General Administrative</b> - Research various miscellaneous topics and gather information for other agencies and/or other departments.
5.00%	5.00%	<b>Economic Development</b> - Provide proper direction and guidance for continued positive/controlled economic growth.
5.00%	5.00%	<b>Community Redevelopment</b> - Implementation of stated goals within the Community Redevelopment Master Plan and consistent with objectives outlined by the City Council.
15.00%	10.00%	<b>Code Administration</b> - Ensure proper guidance and direction is given in order to enforce the intent of all applicable City codes.
5.00%	0.00%	<b>Business Tax</b> - Approve and issue occupational licenses and maintain database.
5.00%	5.00%	<b>Code Enforcement</b> - Addressing code violations and enforcing community standards to address properties that are not in compliance.
100.00%	100.00%	

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## GROWTH MANAGEMENT DEPARTMENT BUDGET SUMMARY

The Fiscal Year 2008-2009 adopted budget for Growth Management is \$338,264. This compares to the 2007-08 projected expenditures of \$403,195, a decrease of \$64,931 or 16.0%.

	FY 05-06	FY 06-07	Amended FY 07-08	Projected FY 07-08	Adopted FY 08-09	Difference
	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 234,664	\$ 314,240	\$ 357,132	\$ 355,832	\$ 321,854	\$ (33,978)
Operating Expenses	22,376	32,143	47,435	47,363	16,410	(30,953)
Capital Outlay	-	32,810	-	-	-	-
<b>Total</b>	<b>\$ 257,040</b>	<b>\$ 379,193</b>	<b>\$ 404,567</b>	<b>\$ 403,195</b>	<b>\$ 338,264</b>	<b>\$ (64,931)</b>

Fiscal Year 2008-09 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2007-08 Projected Expenditures:

	Difference
<b>1. Personal Services</b> - Decrease due to the transfer of the Local Business Tax Specialist to the Building Department	\$ (33,978)
<b>2. Operating Expenses</b> - Net decrease mainly due to the transfer of costs associated with Local Business Tax Operations	\$ (30,953)
<b>3. Capital Outlay</b> - No capital outlay requested for FY 2008-09.	\$ -

## PERSONAL SERVICES SCHEDULE

### GROWTH MANAGEMENT DEPARTMENT

POSITION	PAY RANGE	GRADE	F/T/E POSITION YEARS			Projected	Adopted
			06-07	07-08	08-09	Expenditure	Budget
			06-07	07-08	08-09	07-08	08-09
Growth Management Director	63,827 / 115,275	81	1.00	1.00	1.00	\$ 80,000	\$ 86,100
Growth Management Manager	46,510 / 84,002	67	1.00	1.00	1.00	62,200	69,200
Environmental Planner	39,003 / 70,444	64	1.00	1.00	1.00	40,000	42,000
Zoning Technician	31,703 / 57,258	33	1.00	1.00	1.00	39,500	42,500
Local Business Tax Specialist	27,326 / 49353	26	1.00	1.00	0.00	42,000	-
			5.00	5.00	4.00	\$ 263,700	\$ 239,800
						1,200	1,500
						20,364	18,459
						23,958	21,717
						34,398	28,469
						11,205	11,045
						115	92
						892	772
						<u>\$ 355,832</u>	<u>\$ 321,854</u>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## GROWTH MANAGEMENT DEPARTMENT

Code: 010080

Account Number	Description	FY 04/05 Actual	FY 05/06 Actual	FY 06/07 Actual	Amended FY 07/08 Budget	FY 07/08 Projected	FY 08/09 Adopted Budget
<b>PERSONAL SERVICES</b>							
511200	Regular Salaries	193,558	176,555	236,601	263,700	263,700	239,800
511400	Overtime	4,304	2,812	2,119	2,500	1,200	1,500
512100	FICA Taxes	14,303	12,977	17,296	20,364	20,364	18,459
512225	Deferred Compensation	17,476	15,137	20,912	23,958	23,958	21,717
512301	Group Health Insurance Premium	29,348	18,450	27,006	34,398	34,398	28,469
512305	Dependant Health Ins Premium	8,111	7,969	9,522	11,205	11,205	11,045
512309	Employee Assistance Program	86	86	108	115	115	92
512400	Worker's Comp Insurance	791	678	677	892	892	772
<b>TOTAL PERSONAL SERVICES</b>		<b>267,977</b>	<b>234,664</b>	<b>314,240</b>	<b>357,132</b>	<b>355,832</b>	<b>321,854</b>
<b>OPERATING EXPENDITURES</b>							
533120	Consultants	0	0	1,022	15,000	15,000	0
533400	Other Contractual Services	0	0	2,438	0	0	0
533480	Temporary Employment Services	0	0	791	0	0	0
534000	Travel and Per Diem	1,678	1,999	2,375	1,282	1,280	1,200
534101	Telephone	1,008	880	1,004	1,200	1,200	500
534105	Cellular Telephone	596	407	775	700	700	750
534110	Internet Services	106	80	130	110	210	160
534120	Postage	3,508	3,964	3,458	4,000	4,000	500
534130	Express Mail	0	96	29	100	125	100
534620	R & M-Vehicles	47	204	677	500	500	250
534630	R & M-Office Equipment	2,407	3,150	4,831	13,200	13,200	3,000
534700	Printing and Binding	473	508	760	800	800	400
534920	Legal Ads	5,832	3,174	4,297	3,200	3,000	3,200
535200	Departmental Supplies	3,010	2,302	2,633	2,000	2,000	1,500
535210	Computer Supplies	1,242	2,939	3,719	3,000	3,000	2,000
535230	Small Tools and Equipment	0	32	199	100	100	100
535260	Gas and Oil	273	70	287	300	300	600
535410	Dues and Memberships	301	723	489	600	605	650
535420	Books and Publications	240	926	1,279	500	500	500
535450	Training and Education	695	920	950	843	843	1,000
<b>TOTAL OPERATING EXPENDITURES</b>		<b>21,416</b>	<b>22,376</b>	<b>32,143</b>	<b>47,435</b>	<b>47,363</b>	<b>16,410</b>
<b>CAPITAL OUTLAY</b>							
606400	Vehicles and Equipment	0	0	32,810	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>32,810</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL GROWTH MANAGEMENT</b>		<b>289,393</b>	<b>257,040</b>	<b>379,193</b>	<b>404,567</b>	<b>403,195</b>	<b>338,264</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## CODE ENFORCEMENT DIVISION

The Code Enforcement division enforces regulations to ensure the beauty and character of the City by responding to citizen complaints and self initiated enforcement. While providing support to other departments and the Special Magistrate, this division works to solicit voluntary compliance whenever possible.

### FISCAL YEAR 2008 ACCOMPLISHMENTS

- ✓ Reduced work force from 3 to 2 officers
- ✓ Implemented Special Magistrate
- ✓ Processed a record number of nuisance abatement liens and releases
- ✓ One officer maintained State of Florida Level 3 Certification
- ✓ One office received State of Florida Level 1 Certification

### FISCAL YEAR 2009 GOALS AND OBJECTIVES

#### City Goal: Quality of Life

- Maintain good public relations while resolving ongoing code enforcement problems
- Educate property owners regarding City codes
- Achieve 100% code compliance

### PERFORMANCE MEASURES

Performance Indicators	Actual 2004/2005	Actual 2005/2006	Actual 2006/2007	Projected 2007/2008	Projected 2008/2009
Water Violations	76	180	389	150	400
Code Violations	3,794	2,500	2,833	4,500	3,000
Illegal Signs	696	506	2,640	1,000	2,500
Nuisance Abatement	n/a	n/a	512	1,000	550

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

<b>PROGRAM BUDGET DESCRIPTION FOR THE CODE ENFORCEMENT DIVISION</b>		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>07/08</i>	<i>08/09</i>	
50.00%	60.00%	<b>Citizen Complaints</b> - Respond to complaints of city ordinance violations and self-initiate code compliance and enforcement.
35.00%	25.00%	<b>Re-inspections</b> - Follow up on notices of violations to ensure compliance.
5.00%	5.00%	<b>Code Enforcement Board</b> - Provide direct support to Code Enforcement Board for Code Enforcement hearings.
10.00%	10.00%	<b>Documentation</b> - 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%	

## CODE ENFORCEMENT DIVISION BUDGET SUMMARY

The Fiscal Year 2008-2009 adopted budget for Code Enforcement is \$141,614. This compares to the 2007-08 projected expenditures of \$160,556, a decrease of \$18,942 or 11.8%

	FY 05-06	FY 06-07	Amended FY 07-08	Projected FY 07-08	Adopted FY 08-09	Difference
	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 134,495	\$ 167,339	\$ 130,292	\$ 118,684	\$ 120,104	\$ 1,420
Operating Expenses	19,047	20,783	14,460	24,445	21,510	(2,935)
Capital Outlay	5,058	-	18,000	17,427	-	(17,427)
<b>Total</b>	<b>\$ 158,601</b>	<b>\$ 188,122</b>	<b>\$ 162,752</b>	<b>\$ 160,556</b>	<b>\$ 141,614</b>	<b>\$ (18,942)</b>

Fiscal Year 2008-09 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2007-08 Projected Expenditures:

	Difference
<b>1. Personal Services</b> - Net increase due to a 3.2% increase in health insurance premium, a 6.5% increase for CWA employees per CWA Union Contract, and an increase in deferred compensation which is wage driven.	\$ 1,420
<b>2. Operating Expenditures</b> - Decrease mainly due to reduction in postage and court filing fees	\$ (2,935)
<b>3. Capital Outlay</b> - No Capital Outlay approved in FY 08-09 budget	\$ (17,427)

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## 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>06-07</u>	<u>07-08</u>	<u>08-09</u>	<u>07-08</u>	<u>08-09</u>
						\$	\$
Code Enforcement Officer	29,288 / 52,898	32	3.00	2.00	2.00	\$ 62,000	\$ 65,500
Receptionist		10	0.50	0.00	0.00	-	-
Clerical Assistant 1	10.80 / 19.50	21	0.00	0.50	0.50	14,000	13,500
			3.50	2.00	2.50	\$ 76,000	\$ 79,000
						300	300
						5,852	6,066
						5,625	7,137
						23,475	24,165
						498	514
						69	69
						6,865	2,853
						<u>\$ 118,684</u>	<u>\$ 120,104</u>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## CODE ENFORCEMENT DIVISION

Code: 010045

Account Number	Description	FY 04/05 Actual	FY 05/06 Actual	FY 06/07 Actual	Amended FY 07/08 Budget	FY 07/08 Projected	FY 08/09 Adopted Budget
<b>PERSONAL SERVICES</b>							
511200	Regular Salaries	71,920	93,212	122,156	84,100	76,000	79,000
511400	Overtime	117	1,318	420	500	300	300
512100	FICA Taxes	5,297	6,902	9,054	7,084	5,852	6,066
512225	Deferred Compensation	6,022	8,386	8,743	6,795	5,625	7,137
512301	Group Health Insurance Premium	16,794	14,988	17,113	21,679	23,475	24,165
512305	Dependant Health Ins Premium	1,890	2,367	2,543	3,200	498	514
512309	Employee Assistance Program	54	71	86	69	69	69
512400	Worker's Comp Insurance	7,441	7,251	7,224	6,865	6,865	2,853
<b>TOTAL PERSONAL SERVICES</b>		<b>109,535</b>	<b>134,495</b>	<b>167,339</b>	<b>130,292</b>	<b>118,684</b>	<b>120,104</b>
<b>OPERATING EXPENDITURES</b>							
533100	Professional Services	0	0	550	0	0	
534000	Travel and Per Diem	623	1,831	868	625	1,100	1,300
534101	Telephone	618	637	463	900	900	400
534105	Cellular Telephone	50	43	910	1,200	1,100	1,150
534110	Internet Services	57	80	106	90	220	100
534120	Postage	1,170	1,771	3,207	1,700	7,800	6,000
534310	Electric	1,503	1,493	0	0	0	0
534320	Water/Sewer	226	100	0	95	0	0
534620	R & M-Vehicles	1,729	566	1,431	1,000	1,500	1,200
534630	R & M - Office Equipment	835	442	2,526	500	1,200	560
534650	R & M-Radio	201	110	0	100	0	0
534910	Clerk of Court Filing Fees	70	110	600	200	2,400	1,800
535200	Departmental Supplies	1,264	3,639	1,801	1,000	1,300	1,100
535210	Computer Supplies	209	708	784	300	320	300
535230	Small Tools and Equipment	0	192	67	200	200	200
535260	Gas and Oil	3,134	5,221	5,778	5,000	5,000	5,500
535270	Uniforms and Shoes	201	603	559	900	700	600
535275	Safety Equipment	0	0	0	50	50	50
535410	Dues and Memberships	90	45	120	100	100	150
535420	Books and Publications	0	0	0	0	0	100
535450	Training and Education	340	1,455	1,014	500	555	1,000
<b>TOTAL OPERATING EXPENDITURES</b>		<b>12,320</b>	<b>19,047</b>	<b>20,783</b>	<b>14,460</b>	<b>24,445</b>	<b>21,510</b>
<b>CAPITAL OUTLAY</b>							
606400	Vehicles and Equipment	0	5,058	0	18,000	17,427	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>5,058</b>	<b>0</b>	<b>18,000</b>	<b>17,427</b>	<b>0</b>
<b>TOTAL CODE ENFORCEMENT DIVISION</b>		<b>121,855</b>	<b>158,601</b>	<b>188,122</b>	<b>162,752</b>	<b>160,556</b>	<b>141,614</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

The Fiscal Year 2008-2009 Adopted budget for Police Department as a whole is \$4,683,716. This compares to the 2007-08 projected expenditures of \$4,520,256, an increase of \$163,460 or 3.6%.

	FY 05-06 Actual	FY 06/07 Actual	Amended FY 07/08 Budget	Projected FY 07/08 Expenditures	Adopted FY 08/09 Budget	Difference
Personal Services	\$3,243,622	\$4,021,743	\$3,983,364	\$3,981,345	\$4,232,679	\$ 251,334
Operating Expenses	413,483	467,967	488,293	487,661	417,038	(70,623)
Capital Outlay	250,174	308,247	50,632	51,250	35,600	(15,650)
<b>Total</b>	<b>\$3,907,279</b>	<b>\$4,797,956</b>	<b>\$4,522,289</b>	<b>\$4,520,256</b>	<b>\$4,685,317</b>	<b>\$ 165,061</b>

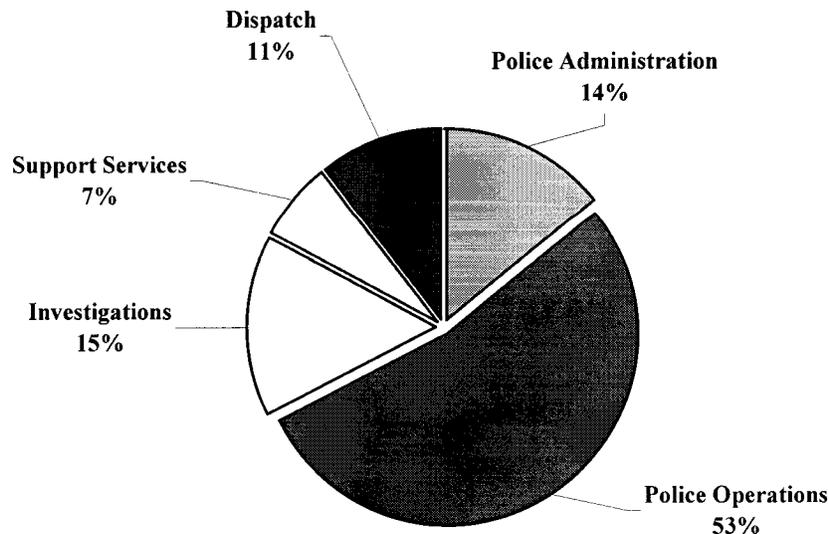
Fiscal Year 2008-09 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2007-08 Projected Expenditures:	Difference
---	------------

- |   |             |
|---|-------------|
| 1. <b>Personal Services</b> - Net increase mainly due to a 3.2% increase in health insurance premium, a 5% increase in police pension contributions, and annual salary increases of 6.5% for PBA and CWA employees per the Union Contract, and exempt employees per management benefit package. | \$ 251,334  |
| 2. <b>Operating Expenses</b> - Decrease due to overall decrease in operating expenses   | \$ (70,623) |
| 3. <b>Capital Outlay</b> - Replacing vest and extending 911 Mapping network.  | \$ (15,650) |

## Sebastian Police Department Cost Allocation



# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## CONSOLIDATED POLICE DEPARTMENT

	2005 Actual	2006 Actual	2007 Actual	2008 Budget	2008 Projected	2009 Budget
<b>POLICE DEPARTMENT - ADMINISTRATION</b>						
PERSONAL SERVICES	\$ 586,507	\$ 514,999	\$ 691,239	\$ 551,777	\$ 546,102	\$ 535,217
OPERATING EXPENDITURES	52,161	59,121	79,812	109,312	98,043	131,038
CAPITAL OUTLAY	5,036	22	-	15,977	15,000	-
<b>TOTAL</b>	<b>\$ 643,704</b>	<b>\$ 574,141</b>	<b>\$ 771,051</b>	<b>\$ 677,066</b>	<b>\$ 659,145</b>	<b>\$ 666,255</b>
<b>POLICE DEPARTMENT - OPERATIONS</b>						
PERSONAL SERVICES	\$ 1,567,679	\$ 1,641,776	\$ 2,047,576	\$ 2,155,326	\$ 2,115,319	\$ 2,289,942
OPERATING EXPENDITURES	166,427	203,562	240,292	216,792	240,909	182,612
CAPITAL OUTLAY	197,394	201,740	260,340	34,655	36,250	20,600
<b>TOTAL</b>	<b>\$ 1,931,500</b>	<b>\$ 2,047,077</b>	<b>\$ 2,548,209</b>	<b>\$ 2,406,773</b>	<b>\$ 2,392,478</b>	<b>\$ 2,493,154</b>
<b>POLICE DEPARTMENT - DETECTIVE</b>						
PERSONAL SERVICES	\$ 494,480	\$ 507,522	\$ 605,435	\$ 606,026	\$ 617,456	\$ 618,905
OPERATING EXPENDITURES	117,281	101,933	105,502	129,722	118,034	90,893
CAPITAL OUTLAY	59,679	43,744	25,980	-	-	5,000
<b>TOTAL</b>	<b>\$ 671,440</b>	<b>\$ 653,198</b>	<b>\$ 736,916</b>	<b>\$ 735,748</b>	<b>\$ 735,490</b>	<b>\$ 714,798</b>
<b>POLICE DEPARTMENT - SUPPORT SERVICES</b>						
PERSONAL SERVICES	\$ 270,522	\$ 260,585	\$ 302,187	\$ 255,158	\$ 246,646	\$ 298,374
OPERATING EXPENDITURES	17,611	19,796	18,261	16,946	14,322	8,805
CAPITAL OUTLAY	-	2,529	1,407	-	-	-
<b>TOTAL</b>	<b>\$ 288,133</b>	<b>\$ 282,910</b>	<b>\$ 321,854</b>	<b>\$ 272,104</b>	<b>\$ 260,968</b>	<b>\$ 307,179</b>
<b>POLICE DEPARTMENT - DISPATCH</b>						
PERSONAL SERVICES	\$ 317,106	\$ 318,741	\$ 375,306	\$ 415,077	\$ 455,822	\$ 490,241
OPERATING EXPENDITURES	29,278	29,072	24,100	15,521	16,353	3,690
CAPITAL OUTLAY	6,904	2,140	20,520	-	-	10,000
<b>TOTAL</b>	<b>\$ 353,288</b>	<b>\$ 349,953</b>	<b>\$ 419,926</b>	<b>\$ 430,598</b>	<b>\$ 472,175</b>	<b>\$ 503,931</b>
<b>TOTALS</b>						
PERSONAL SERVICES	\$ 3,236,294	\$ 3,243,622	\$ 4,021,743	\$ 3,983,364	\$ 3,981,345	\$ 4,232,679
OPERATING EXPENDITURES	382,758	413,483	467,967	488,293	487,661	417,038
CAPITAL OUTLAY	269,013	250,174	308,247	50,632	51,250	35,600
<b>TOTAL</b>	<b>\$ 3,888,065</b>	<b>\$ 3,907,279</b>	<b>\$ 4,797,956</b>	<b>\$ 4,522,289</b>	<b>\$ 4,520,256</b>	<b>\$ 4,685,317</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## POLICE ADMINISTRATION

The Police Administrative Division includes the office of the Chief, Professional Standards, Training, Community Policing, Accreditation, Alarm Administration and Police Volunteers. This division coordinates the efforts of the division commanders, oversees the budget, conducts internal investigations and background investigations for new employees and is responsible for strategic planning.

### FISCAL YEAR 2008 ACCOMPLISHMENTS

- ✓ Developed new schedules to better utilize available personnel
- ✓ Reorganized department structure for better coordination of efforts and better supervision
- ✓ Provided training to enhance the capabilities of supervisors and managers
- ✓ Held four 50 hour blocks of retraining for all sworn personnel
- ✓ Completed firearms qualifications for all sworn personnel to meet FDLE requirements
- ✓ Hosted five classes of in-house training for SPD and area Law Enforcement agencies
- ✓ Maintained C.A.D. and R.M.S. Updates
- ✓ Enhanced our personnel recruiting efforts
- ✓ Attended several community meetings to establish neighborhood watch programs
- ✓ Volunteers contributed over 2,000 hours of community service

### FISCAL YEAR 2009 GOALS AND OBJECTIVES

#### City Goal: Governmental Efficiency

- Conduct one citizens academy class
- Maintain accreditation through staff inspections
- Establish neighborhood watch programs
- Minimize gang activities through zero tolerance enforcement
- Maximize in-house training with limited resources
- Supervise and review the hiring of potential new employees
- Coordinate and conduct community crime prevention programs
- Investigate reported misconduct of employees
- Support the Police Volunteer Unit

### PERFORMANCE MEASURES

Performance Indicators	Actual 2004/2005	Actual 2005/2006	Actual 2006/2007	Projected 2007/2008	Projected 2008/2009
Civic meetings attended	10	8	9	10	8
Policies reviewed	65	60	60	60	60
Unit staff meetings attended	20	12	12	10	10
Senior staff meetings attended	42	36	38	40	40
Staff inspections performed	4	6	9	10	10
Computerized statistical reviews	4	6	8	12	12
Crime Prevention Information needs	3	3	8	10	12
Youth & Bike Safety Events	25	3	9	15	15
Community Events	4	4	6	4	8
Background Investigations	20	25	25	20	12
Recruitment Functions	0	4	6	5	10
Training Assistance	0	5	6	5	5
Internal Investigations	0	3	2	3	3
Conduct 40 hrs of training for officers	1	36	43	40	50
Conduct training for civilian employees	0	20	25	30	40
Recruiting and promotional Activities	0	2	2	1	4

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

<b>PROGRAM BUDGET DESCRIPTION FOR THE POLICE ADMINISTRATION</b>		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>07/08</i>	<i>08/09</i>	
25.00%	16.67%	<b>General Management</b> - 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.
21.67%	23.33%	<b>Training</b> -Maintain Training and Professional Development Programs.
4.33%	2.67%	<b>Professional Standards</b> - 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.
1.67%	3.33%	<b>Dispatch/Communications</b> - Continue to develop procedures and training personnel to implement a 911 PSAP.
0.00%	6.67%	<b>CAD &amp; RMS Updates</b>
3.33%	3.33%	<b>Community Relations</b> - 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.
8.33%	8.33%	<b>Community Policing</b> - Prepare and implement public assistance/community policing initiatives.
3.33%	3.33%	<b>Crime Prevention</b> - Coordinate with City Agencies and other law enforcement agencies to reduce criminal activities
1.67%	1.67%	<b>Security Surveys</b> - Provide commerical and residential security training sessions.
6.67%	6.67%	<b>Background investigation</b>
3.00%	3.00%	<b>Staff Inspections</b>
1.67%	1.67%	<b>Internal Affairs</b>
11.00%	11.00%	<b>Computer Aided Dispatch (CAD) &amp; Records Management</b>
8.33%	8.33%	<b>Recruiting and Hiring</b>
100.00%	100.00%	

## POLICE ADMINISTRATION BUDGET SUMMARY

The Fiscal Year 2008-2009 adopted budget for Police Administration is \$666,255. This compares to the 2007-08 projected expenditures of \$659,145, an increase of \$7,110 or 1.1%.

	FY 05-06	FY 06-07	Amended FY 07-08	Projected FY 07/08	Adopted FY 08-09	
	Actual	Actual	Budget	Expenditures	Budget	Difference
Personal Services	\$ 514,999	\$ 691,239	\$ 551,777	\$ 546,102	\$ 535,217	\$ (10,885)
Operating Expenses	59,121	79,812	109,312	98,043	131,038	32,995
Capital Outlay	22	-	15,977	15,000	-	(15,000)
<b>Total</b>	<b>\$ 574,142</b>	<b>\$ 771,051</b>	<b>\$ 677,066</b>	<b>\$ 659,145</b>	<b>\$ 666,255</b>	<b>\$ 7,110</b>

Fiscal Year 2008-09 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2007-08 projected expenditures:

Difference

- |   |             |
|---|-------------|
| 1. <b>Personal Services</b> - Decrease mainly due to a catch up provision for police retirement which was paid in fiscal year 2007/2008             | \$ (10,885) |
| 2. <b>Operating Expenses</b> - Increase mainly due to consolidation of utility bills (electric, water, phone) to be paid from administrative budget | \$ 32,995   |
| 3. <b>Capital Outlay</b> - No approved capital outlay for FY 2008-2009  | \$ (15,000) |

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## PERSONAL SERVICES SCHEDULE

<u>POSITION</u>	<u>PAY</u>		<u>POSITION YEARS</u>			<u>Expenditure</u>	<u>Budget</u>	
	<u>RANGE</u>	<u>GRADE</u>	<u>06-07</u>	<u>07-08</u>	<u>08-09</u>	<u>07-08</u>	<u>08-09</u>	
Chief of Police	72,497 / 130,938	85	1.00	1.00	1.00	\$ 101,300	\$ 109,000	
Administrative Assistant	30,476 / 55,044	29	1.00	1.00	1.00	50,000	53,500	
Community Policing Officer	35,892 / 71,469	27	1.00	1.00	1.00	54,500	58,000	
Clerical Assistant II	23,776 / 45,089	23	1.00	1.00	1.00	27,000	29,500	
Lieutenant	56,302 / 101,688	74	1.00	1.00	1.00	88,500	93,350	
Crossing Guards Temp			3.50	4.00	4.00	44,000	44,000	
			8.50	9.00	9.00			
						\$ 365,300	\$ 387,350	
						Overtime	2,000	3,000
						FICA Taxes	28,300	29,986
						Clothing Allowance	1,620	1,620
						Deferred Compensation	16,047	17,280
						Chapter 185 Pension	77,234	36,104
						Group Health Insurance Premium	32,543	38,523
						Dependant Health Ins Premium	11,305	11,475
						Employee Assistance Program	115	115
						Worker's Comp Insurance	11,638	9,764
						<b>Total Personal Services</b>	<b>\$ 546,102</b>	<b>\$ 535,217</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## POLICE ADMINISTRATION (COMMUNITY POLICING/ACCREDITATION)

Code: 010041 (010044/010046)

<u>Account</u>		<u>FY 04/05</u>	<u>FY 05/06</u>	<u>FY 06/07</u>	<u>Amended</u> <u>FY 07/08</u>	<u>FY 07/08</u>	<u>FY 08/09</u>
<u>Number</u>	<u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Adopted</u> <u>Budget</u>
<b>PERSONAL SERVICES</b>							
511200	Regular Salaries	317,061	272,701	299,579	321,300	321,300	343,350
511300	Temporary Salaries	28,088	24,931	43,311	44,000	44,000	44,000
511400	Overtime	5,207	6,500	8,359	3,000	2,000	3,000
512100	FICA Taxes	27,092	23,503	26,594	28,300	28,300	29,986
512215	Clothing Allowance	1,800	1,620	1,492	1,620	1,620	1,620
512225	Deferred Compensation	13,340	14,363	15,445	16,047	16,047	17,280
512250	Chapter 185 Retirement	141,557	133,114	248,147	77,234	77,234	36,104
512301	Group Health Insurance Premium	30,498	23,252	28,518	37,218	32,543	38,523
512305	Dependant Health Ins Premium	4,048	5,167	9,745	11,305	11,305	11,475
512309	Employee Assistance Program	122	113	115	115	115	115
512400	Worker's Comp Insurance	17,694	9,735	9,933	11,638	11,638	9,764
<b>TOTAL PERSONAL SERVICES</b>		<b>586,507</b>	<b>514,999</b>	<b>691,239</b>	<b>551,777</b>	<b>546,102</b>	<b>535,217</b>
<b>OPERATING EXPENDITURES</b>							
533100	Professional Services	2,027	0	0	2,000	2,000	0
533400	Other Contractual Services	240	722	9,395	0	750	9,000
533415	Janitorial Services	0	10,800	13,375	19,200	19,500	19,500
534000	Travel and Per Diem	5,414	1,653	1,310	11,600	23,200	5,000
534101	Telephone	3,470	1,809	612	560	4,170	11,100
534105	Cellular Telephone	2,115	1,636	1,774	1,410	1,310	1,498
534110	Internet Services	243	220	171	210	550	215
534120	Postage	1,278	1,321	1,333	1,250	1,430	1,120
534310	Electric	3,585	3,734	3,565	4,290	3,028	36,340
534320	Water/Sewer	595	272	210	200	230	2,780
534500	Insurance	0	6,864	0	0	0	210
534620	R & M-Vehicles	2,284	2,751	5,748	1,800	1,650	1,000
534630	R & M - Office Equipment	1,584	114	3,015	1,268	800	400
534640	R & M-Operating Equipment	489	3	0	11,404	1,500	400
534650	R & M-Radio	765	390	591	900	900	750
534800	Promotional Activities	1,076	1,441	2,436	2,100	2,100	1,000
534820	Designated Expenditures (Greer Donation)	0	1,187	12,090	20,400	5,000	20,400
535200	Departmental Supplies	5,466	5,641	3,375	5,400	5,600	4,500
535210	Computer Supplies	4,900	1,725	1,481	2,000	1,500	1,250
535230	Small Tools and Equipment	1,026	1,913	1,997	1,800	1,800	1,500
535260	Gas and Oil	10,281	10,171	9,957	9,150	8,750	7,800
535270	Uniforms and Shoes	950	963	1,222	1,250	1,200	1,050
535275	Safety Equipment	200	293	0	300	300	0
535410	Dues and Memberships	720	450	972	920	925	1,025
535420	Books and Publications	452	31	1,843	200	150	200
535450	Training and Education	3,001	2,876	3,339	9,700	9,700	3,000
535710	NoAd Valorem Taxes	0	142	0	0	0	0
<b>TOTAL OPERATING EXPENDITURES</b>		<b>52,161</b>	<b>59,121</b>	<b>79,812</b>	<b>109,312</b>	<b>98,043</b>	<b>131,038</b>
<b>CAPITAL OUTLAY</b>							
606400	Vehicles and Equipment	5,036	22	0	15,977	15,000	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>5,036</b>	<b>22</b>	<b>0</b>	<b>15,977</b>	<b>15,000</b>	<b>0</b>
<b>TOTAL POLICE ADMINISTRATION</b>		<b>643,704</b>	<b>574,142</b>	<b>771,051</b>	<b>677,066</b>	<b>659,145</b>	<b>666,255</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## POLICE OPERATIONS DIVISION

The Operations Division is the most visible component of the police department and is tasked with around the clock service. Personnel assigned to this division are responsible for, but not limited to, enforcing traffic and boating laws, conducting preliminary criminal investigations, arresting or citing violators, gathering intelligence, answering calls for service and patrolling the city limits. The operations division is comprised of four squads of 6 sworn personnel, two K-9 units, a marine officer, a motorcycle officer and as extra duties several officers are also part of the SRT (special response team). The SRT is responsible for serving high risk warrants, handling barricaded subjects, or any other special incidents requiring highly trained and equipped personnel.

### FISCAL YEAR 2008 ACCOMPLISHMENTS

- ✓ Continued to ensure a police presence and deference of crime through patrolling
- ✓ Continued advanced and professional development training for both sergeants and officers
- ✓ Maintained the community policing philosophy in daily operations.

### FISCAL YEAR 2009 GOALS AND OBJECTIVES

#### City goal: Quality of Life

- Continue patrolling the city limits to deter criminal activity and ensure safety to the citizens.
- Continue to enforce laws and maintain a community policing philosophy
- Continue to encourage and offer advanced training within all operations division.

### PERFORMANCE MEASURES

Performance Indicators	Actual 2004/2005	Actual 2005/2006	Actual 2006/2007	Projected 2007/2008	Projected 2008/2009
Traffic Stops	4,822	5,400	6,705	6,000	6,800
Officer Initiated Activity	26,557	20,000	26,054	26,000	27,000
Traffic Enforcement	339	270	178	300	300
Parking Enforcement	902	400	788	400	500
Alarms	680	750	612	600	600
Written Warnings Traffic Stops	3,928	2,550	4,318	4,000	4,300
Calls for Service	35,762	N/A	37,527	39,000	40,000
Vehicle check points	5	3	5	5	4
Buckle up and DUI enforcement waves	4	3	4	4	4
K-9 usage reports	138	75	152	135	135
K-9 training days	43	45	45	45	45
Child safety seat programs	24	2	8	23	20
Boat safety inspections	111	15	25	270	250

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

<b>PROGRAM BUDGET DESCRIPTION FOR THE POLICE OPERATIONS DIVISION</b>		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>07/08</i>	<i>;08/09</i>	
15.00%	15.00%	<b><u>Calls for Service</u></b> - respond to estimated 38,000 - 40,000 calls for service.
11.00%	11.00%	<b><u>Traffic Stops and Citations</u></b> - Conduct an estimated 6,000 traffic stops and issue an estimated 2,500 citations and 3,500 warnings.
6.00%	1.00%	<b><u>Investigations</u></b> - Conduct vehicle crash investigations.
4.50%	9.00%	<b><u>Criminal Transportation</u></b> - Transport arrested adults and juveniles to respective detention facilities.
2.50%	1.50%	<b><u>Training and Professional Development</u></b> - Provide a minimum of 40 hours of training to all members of the division.
11.00%	12.50%	<b><u>Patrol and Crime Prevention</u></b> - Maintain patrol logs and direct patrols to reduce opportunistic crimes. Monitor traffic to direct traffic enforcement strategies. Plan and participate in task force operations.
20.00%	20.00%	<b><u>K-9 Unit</u></b> - Responsible for directed patrol and request for officer assists.
20.00%	20.00%	<b><u>Motorcycle/Traffic Unit</u></b> - Criminal and non-criminal traffic law enforcement and accident investigations
10.00%	10.00%	<b><u>Marine Unit</u></b> - Patrol waterways, enforce marine laws and perform water rescues.
100.00%	100.00%	

## POLICE OPERATIONS DIVISION BUDGET SUMMARY

The Fiscal Year 2008-09 adopted budget for Police Operations Division is \$2,491,553. This compares to the 2007-08 projected expenditures of \$2,392,478, an increase of \$99,075 or 4.1%.

	FY 05-06	FY 06-07	Amended FY 07-08	Projected FY 07-08	Adopted FY 08-09	
	Actual	Actual	Budget	Expenditures	Budget	Difference
Personal Services	\$ 1,641,776	\$ 2,047,576	\$ 2,155,326	\$ 2,115,319	\$ 2,289,942	\$ 174,623
Operating Expenses	203,562	240,292	216,792	240,909	182,612	(58,297)
Capital Outlay	201,740	260,340	34,655	36,250	20,600	(15,650)
<b>Total</b>	<b>\$ 2,047,078</b>	<b>\$ 2,548,208</b>	<b>\$ 2,406,773</b>	<b>\$ 2,392,478</b>	<b>\$ 2,493,154</b>	<b>\$ 100,676</b>

Fiscal Year 2008-09 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2007-08 Projected Expenditures:

	Difference
1. <b>Personal Services</b> - Net increase reflects a 3.2% increase in health insurance premium, a 5% increase in Police Pension Contribution, and annual salary increases for PBA employees per the PBA Union Contract and exempt employee per Management Benefit Package.	\$ 174,623
2. <b>Operating Expenses</b> - Net decrease mainly due to the transfer of utilities (electric, water, phone) to Police Administration Division	\$ (58,297)
3. <b>Capital Outlay</b> - Replacing radios in 2007--2008, replacing vests in 2008-2009.	\$ (15,650)

# CITY OF SEBASTIAN, FLORIDA 2008/2009 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>06-07</u>	<u>07-08</u>	<u>08-09</u>	<u>07-08</u>	<u>08-09</u>
			Lieutenant	56,302 / 101,689	74	1.00	1.00
Sergeants	52,545 / 94,905	30	4.00	4.00	4.00	282,500	305,000
Officers	35,892 / 71,469	27	20.00	19.00	19.00	758,000	815,500
Officer - Motorcycle Patrol	35,892 / 71,469	27	2.00	2.00	2.00	84,000	90,500
Officer - K-9	35,892 / 71,469	27	2.00	2.00	2.00	94,500	100,500
Officer - Marine Patrol	35,892 / 71,469	27	1.00	1.00	1.00	64,000	72,500
Part-time Officer			0.50	0.50	0.50	15,700	8,000
			30.50	29.50	29.50		
						\$1,387,400	\$1,487,400
						Overtime 132,288	130,800
						FICA Taxes 99,829	125,602
						Clothing Allowance 12,960	15,660
						Chapter 185 Retirement 198,688	260,746
						Group Health Insurance Premium 193,162	199,448
						Dependant Health Ins Premium 35,731	21,318
						Employee Assistance Program 668	668
						Worker's Comp Insurance 54,593	46,699
						<b>Total Personal Services</b>	<b>\$2,115,319 \$2,288,341</b>

## CAPITAL OUTLAY SCHEDULE

<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>						<u>TOTAL</u>
	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	
Taser	\$ 1,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100
Tactical Vests (13)	19,500	-	-	-	-	-	19,500
Laptop replacement	-	15,000	-	-	-	-	15,000
	<b>\$ 20,600</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,600</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## POLICE OPERATIONS (SPECIAL OPERATIONS & ROAD PATROL)

Code: 010043 (010040)

Account <u>Number</u>	<u>Description</u>	<u>FY 04/05</u> <u>Actual</u>	<u>FY 05/06</u> <u>Actual</u>	<u>FY 06/07</u> <u>Actual</u>	<u>Amended</u> <u>FY 07/08</u> <u>Budget</u>	<u>FY 07/08</u> <u>Projected</u>	<u>FY 08/09</u> <u>Adopted</u> <u>Budget</u>
<b>PERSONAL SERVICES</b>							
511200	Regular Salaries	942,089	1,073,192	1,316,426	1,371,700	1,371,700	1,479,400
511300	Temporary Salaries	28,811	24,735	35,949	28,000	15,700	8,000
511400	Overtime	110,101	116,727	143,848	145,288	132,288	130,800
512100	FICA Taxes	68,981	77,977	95,724	100,250	99,829	125,602
512215	Clothing Allowance	10,238	11,138	12,510	12,960	12,960	15,660
512250	Chapter 185 Retirement	156,399	154,187	191,580	198,688	198,688	262,347
512301	Group Health Insurance Premium	166,739	107,072	151,552	194,258	193,162	199,448
512305	Dependant Health Ins Premium	16,166	27,908	43,234	48,921	35,731	21,318
512309	Employee Assistance Program	530	568	639	668	668	668
512400	Worker's Comp Insurance	67,625	48,272	56,114	54,593	54,593	46,699
<b>TOTAL PERSONAL SERVICES</b>		<b>1,567,679</b>	<b>1,641,776</b>	<b>2,047,576</b>	<b>2,155,326</b>	<b>2,115,319</b>	<b>2,289,942</b>
<b>OPERATING EXPENDITURES</b>							
534000	Travel and Per Diem	3,630	10,545	10,470	0	0	0
534101	Telephone	2,936	1,487	1,049	1,500	4,876	0
534105	Cellular Telephone	1,084	1,218	1,527	2,760	1,832	1,872
534110	Internet Access	5,335	8,103	8,088	8,700	8,240	5,925
534120	Postage	0	0	0	100	100	0
534310	Electric	17,451	17,174	21,857	24,068	18,068	0
534320	Water/Sewer	2,585	1,252	1,325	1,290	1,342	0
534610	R & M-Buildings	0	0	3,227	0	0	0
534620	R & M-Vehicles	17,261	23,777	29,122	19,000	21,300	5,000
534630	R & M - Office Equipment	4,178	0	6,498	5,250	5,250	4,500
534640	R & M-Operating Equipment	18,311	20,319	19,699	25,500	25,500	12,400
534650	R & M-Radio	4,633	3,303	3,964	3,200	1,800	1,000
534810	K-9 Expenditures	1,869	2,328	1,287	2,500	2,500	0
534800	Promotional Activities	0	0	0	0	100	0
535200	Departmental Supplies	9,987	10,964	15,015	12,500	12,500	10,000
535210	Computer Supplies	3,772	2,222	3,175	5,400	5,400	4,400
535230	Small Tools and Equipment	3,554	3,791	5,397	2,370	2,370	2,500
535260	Gas and Oil	53,153	69,756	85,767	78,054	104,832	115,315
535270	Uniforms and Shoes	13,174	19,404	13,449	22,000	22,000	18,000
535275	Safety Equipment	370	244	594	1,050	1,050	550
535410	Dues and Memberships	110	180	380	400	699	0
535420	Books and Publications	735	467	1,121	1,150	1,150	1,150
535450	Training and Education	1,837	7,028	7,281	0	0	0
<b>TOTAL OPERATING EXPENSES</b>		<b>166,427</b>	<b>203,562</b>	<b>240,292</b>	<b>216,792</b>	<b>240,909</b>	<b>182,612</b>
<b>CAPITAL OUTLAY</b>							
606400	Vehicles and Equipment	197,394	201,740	260,340	34,655	36,250	20,600
<b>TOTAL CAPITAL OUTLAY</b>		<b>197,394</b>	<b>201,740</b>	<b>260,340</b>	<b>34,655</b>	<b>36,250</b>	<b>20,600</b>
<b>TOTAL POLICE OPERATIONS DIVISION</b>		<b>1,931,500</b>	<b>2,047,078</b>	<b>2,548,208</b>	<b>2,406,773</b>	<b>2,392,478</b>	<b>2,493,154</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 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. The SRO will teach DARE, GREAT, and investigate all school related crimes.

### FISCAL YEAR 2008 ACCOMPLISHMENTS

- ✓ Obtained 65 warrants, made 30 felony arrests and 9 misdemeanor arrest as of reporting date.
- ✓ 399 cases were assigned, 214 cleared, and 560 reports/supplements written as of reporting date.
- ✓ All the detectives received formal training.

### FISCAL YEAR 2009 GOALS AND OBJECTIVES

#### City Goal: Governmental Efficiency

- Continue to professionally investigate cases with diligence and efficiency, thus ensuring appropriate closure
- Continue to provide quality educational courses for staff to update investigative skills
- Continue to maintain a case management system efficiently.
- Promptly return all citizens phone calls.
- Continue to maintain contact with victims, ensuring they are kept abreast of case progress and informed of their rights as victims.
- The School Resource Officer being reassigned to the Detective Division will teach DARE in the two elementary schools, GREAT in the middle school, and RAD-KID programs when possible.

### PERFORMANCE MEASURES

Performance Indicators	Actual 2004/2005	Actual 2005/2006	Actual 2006/2007	Projected 2007/2008	Projected 2008/2009
Burglary Investigations	217	146	192	145	201
Assault Investigations	211	246	283	260	297
Sexual Assault Investigations	7	8	7	19	7
Vehicle Theft Investigation	28	19	15	29	15
Robbery Investigations	4	5	5	7	5
Larceny Investigations	349	385	578	486	606
Juvenile Arrests	58	73	48	70	50
Murder/Attempted Murder Investigations	0	1	0	0	0
DARE Programs	349	385	578	486	2
GREAT Programs	58	73	48	70	1
RAD-KIDS Programs	0	1	0	0	1

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

<b>PROGRAM BUDGET DESCRIPTION FOR THE POLICE DETECTIVE DIVISION</b>		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>07/08</i>	<i>08/09</i>	
32.50%	32.50%	<b>Investigations</b> - Investigate reported criminal offenses, complete reports on same, conduct interviews, review and assist in the prosecution of suspects.
6.50%	5.00%	<b>On Scene Investigations</b> - Perform on-scene investigations and process crime scenes.
5.00%	5.00%	<b>Court Assistance</b> - Obtaining warrants, State Attorney's Office depositions and appear in court.
5.00%	5.00%	<b>Investigations Assistance</b> - Assist Uniform Division and other agencies with investigations.
1.00%	2.50%	<b>Training and Professional Development.</b>
20.00%	20.00%	<b>D.A.R.E.</b> - 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.
12.50%	5.00%	<b>School Resource Officer Program</b> - Provides onsite school safety and guidance to the facility, students, teachers, and parents.
15.00%	15.00%	<b>G.R.E.A.T. Program</b> - 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.
1.00%	5.00%	<b>Life Skills</b> - D.A.R.E. like program designed and targeted to third grade students.
1.50%	5.00%	<b>RAD-KIDS</b> - 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 DETECTIVE DIVISION BUDGET SUMMARY

The Fiscal Year 2008-2009 adopted budget for Police Detectives is \$714,798. This compares to the 2007-08 projected expenditures of \$735,490, a decrease of \$20,692 or 2.8%

	FY 05-06	FY 06-07	Amended FY 07-08	Projected FY 07-08	Adopted FY 08-09	Difference
	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 507,522	\$ 605,435	\$ 606,026	\$ 617,456	\$ 618,905	\$ 1,449
Operating Expenses	101,933	105,502	129,722	118,034	90,893	(27,141)
Capital Outlay	43,744	25,980	-	-	5,000	5,000
<b>Total</b>	<b>\$ 653,198</b>	<b>\$ 736,916</b>	<b>\$ 735,748</b>	<b>\$ 735,490</b>	<b>\$ 714,798</b>	<b>\$ (20,692)</b>

Fiscal Year 2008-09 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2007-08 Projected Expenditures:

	Difference
<b>1. Personal Services</b> - Net increase mainly due to a 3.2% increase in health insurance premium, a 5% increase in police retirement contribution, an annual salary increase for the the PBA employees per the PBA Union Contract, and a transfer of one school resource officer to Operations Division	\$ 1,449
<b>2. Operating Expenses</b> - Decrease mainly due to the transfer of utilities (electric, water, and telephone) to the Administration Division	\$ (27,141)
<b>3. Capital Outlay</b> - Increase due to purchase of laptops	\$ 5,000

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## PERSONAL SERVICES SCHEDULE

POLICE DETECTIVE DIVISION			F/T/E			Projected	Adopted
<u>POSITION</u>	<u>PAY</u>	<u>GRADE</u>	<u>POSITION YEARS</u>			<u>Expenditure</u>	<u>Budget</u>
	<u>RANGE</u>		<u>06-07</u>	<u>07-08</u>	<u>08-09</u>	<u>07-08</u>	<u>08-09</u>
Sergeants	45,392 / 90,386	30C	1.00	1.00	1.00	\$ 74,500	\$ 81,500
Investigators	35,892 / 71,469	27	4.00	4.00	4.00	197,000	214,000
Evidence Technician	30,193 / 54,532	33	1.00	1.00	1.00	37,500	40,500
School Resource Officer			2.00	2.00	1.00	95,000	57,500
			8.00	8.00	7.00		
						\$ 404,000	\$ 393,500
		Overtime				42,128	40,682
		FICA Taxes				33,605	33,769
		Clothing Allowance				7,780	7,240
		Deferred Compensation				3,375	3,645
		Chapter 185 Retirement				51,615	71,256
		Group Health Insurance Premium				47,395	44,217
		Dependant Health Ins Premium				11,409	11,218
		Employee Assistance Program				184	161
		Worker's Comp Insurance				15,965	13,217
		<b>Total Personal Services</b>				<b>\$ 617,456</b>	<b>\$ 618,905</b>

## CAPITAL OUTLAY SCHEDULE

POLICE DETECTIVE DIVISION							
<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>						<u>TOTAL</u>
	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	
2 Laptops & docking stations	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Electronic wiring devise	-	3,000	-	-	-	-	3,000
	<b>\$ 5,000</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,000</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## POLICE DETECTIVE DIVISION (SCHOOL RESOURCE OFFICER)

Code: 010047 (010042)

Account <u>Number</u>	<u>Description</u>	FY 04/05 <u>Actual</u>	FY 05/06 <u>Actual</u>	FY 06/07 <u>Actual</u>	Amended FY 07/08 <u>Budget</u>	FY 07/08 <u>Projected</u>	FY 08/09 <u>Adopted Budget</u>
<b>PERSONAL SERVICES</b>							
511200	Regular Salaries	302,211	334,956	392,647	404,000	404,000	393,500
511400	Overtime	23,787	27,654	47,288	27,500	42,128	40,682
512100	FICA Taxes	23,981	27,556	33,492	33,605	33,605	33,769
512215	Clothing Allowance	7,110	7,322	7,975	7,780	7,780	7,240
512225	Deferred Compensation	2,733	3,161	3,277	3,375	3,375	3,645
512250	Chapter 185 Retirement	43,143	42,185	52,471	51,615	51,615	71,256
512301	Group Health Insurance Premium	54,879	33,808	38,552	50,593	47,395	44,217
512305	Dependant Health Ins Premium	18,351	14,287	12,233	11,409	11,409	11,218
512309	Employee Assistance Program	173	177	186	184	184	161
512400	Worker's Comp Insurance	18,112	16,415	17,313	15,965	15,965	13,217
<b>TOTAL PERSONAL SERVICES</b>		<b>494,480</b>	<b>507,522</b>	<b>605,435</b>	<b>606,026</b>	<b>617,456</b>	<b>618,905</b>
<b>OPERATING EXPENDITURES</b>							
533100	Professional Services	32,217	42,490	50,784	63,505	63,505	63,505
533400	Other Contractual Services	32,616	0	0	25,004	13,180	0
533500	Investigations	0	253	504	1,000	600	250
534000	Travel and Per Diem	5,358	2,700	2,919	0	0	0
534101	Telephone	1,602	1,253	518	525	3,206	0
534105	Cellular Telephone	3,120	2,668	2,429	2,600	2,192	2,499
534110	Internet Access	253	501	189	240	260	80
534115	On-line Services	299	372	600	600	660	660
534130	Express Mail Charges	170	254	279	300	254	300
534310	Electric	5,260	5,226	6,283	7,047	4,834	0
534320	Water/Sewer	805	381	379	359	386	0
534400	Rent/Leases	0	0	391	391	391	391
534420	Equipment Leases	408	0	0	408	408	408
534610	R & M - Buildings	0	0	7,297	0	0	0
534620	R & M-Vehicles	5,772	3,411	2,018	2,250	2,750	2,000
534630	R & M - Office Equipment	1,136	550	2,903	900	0	200
534640	R & M-Operating Equipment	92	1,080	0	300	0	150
534650	R & M-Radio	370	413	656	500	450	200
534800	Promotional Activities	787	1,812	0	0	198	0
534967	G.R.E.A.T. Expenditures	2,577	10,902	1,398	0	780	0
535200	Departmental Supplies	5,460	4,777	6,467	4,900	5,158	4,500
535210	Computer Supplies	1,400	1,070	1,065	1,250	925	1,200
535230	Small Tools and Equipment	1,084	2,002	0	2,250	2,250	1,000
535260	Gas and Oil	8,181	13,707	12,354	12,068	12,722	10,500
535270	Uniforms and Shoes	2,857	2,170	2,686	2,700	2,450	2,500
535275	Safety Equipment	92	11	75	150	50	100
535410	Dues and Memberships	240	240	75	250	200	250
535420	Books and Publications	215	148	182	225	225	200
535450	Training and Education	4,910	3,538	3,050	0	0	0
<b>TOTAL OPERATING EXPENDITURES</b>		<b>117,281</b>	<b>101,933</b>	<b>105,502</b>	<b>129,722</b>	<b>118,034</b>	<b>90,893</b>
<b>CAPITAL OUTLAY</b>							
606400	Vehicles and Equipment	59,679	43,744	25,980	0	0	5,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>59,679</b>	<b>43,744</b>	<b>25,980</b>	<b>0</b>	<b>0</b>	<b>5,000</b>
<b>TOTAL POLICE DETECTIVE DIVISION</b>		<b>671,440</b>	<b>653,199</b>	<b>736,917</b>	<b>735,748</b>	<b>735,490</b>	<b>714,798</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 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 2008 ACCOMPLISHMENTS

- ✓ Stored and disposed of records in accordance with public records retention laws.
- ✓ Provided quality service to the public.
- ✓ Provided FDLE & USR reports, as required.
- ✓ Provided fingerprinting services to the public two days a week.
- ✓ Provided the Chief of Police with monthly and quarterly statistical information.

### FISCAL YEAR 2009 GOALS AND OBJECTIVES

#### City Goal: Governmental Efficiency

- Continue to store and disposed of records in accordance with public records retention laws.
- Continue to provide information, copies of reports and records to the public in a timely manner.
- Provide FDLE & UCR reports as required.
- Provide fingerprinting services two days a week.
- Provide the Chief with monthly statistical information.

### PERFORMANCE MEASURES

Performance Indicators	Actual 2004/2005	Actual 2005/2006	Actual 2006/2007	Projected 2007/2008	Projected 2008/2009
Number of citations processed	2,355	2,402	2,784	2,927	2,923
Number of warnings processed	2,792	3,050	4,416	3,671	4,636
Number of reports processed	2,262	2,211	1,845	2,932	1,937
Number of parking citations processed	303	390	280	446	294
Number of trespass warnings processed	74	70	79	143	84
Fingerprints taken	N/A	N/A	304	100	319
Statistical reports completed	N/A	N/A	35	20	36

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

<b>PROGRAM BUDGET DESCRIPTION FOR THE SUPPORT SERVICES DIVISION</b>		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>07/08</i>	<i>08/09</i>	
50.00%	50.00%	<b>Records Management</b> - 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%	<b>Citizen Requests</b> - 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%	<b>Reporting</b> - Provide FDLE with UCR reports, update UCR, prepare and provide statistics, update pin map.
5.00%	5.00%	<b>Fingerprinting</b> - Fingerprint residents when requested.
15.00%	15.00%	<b>Administrative</b> - Mail correspondence to housewatch participants and to program donors, collect copy fees, signoff citation fees and alarm fees.
100.00%	100.00%	

## POLICE SUPPORT SERVICES DIVISION BUDGET SUMMARY

The Fiscal Year 2008-2009 adopted budget for Police Support Services is \$307,179. This compares to the 2007-08 projected expenditures of \$260,968, an increase of \$46,211 or 17.7%

	FY 05-06	FY 06-07	Amended FY 07-08	Projected FY 07-08	Adopted FY 08-09	Difference
	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 270,522	\$ 260,585	\$ 255,158	\$ 246,646	\$ 298,374	\$ 51,728
Operating Expenses	17,611	19,796	16,946	14,322	8,805	(5,517)
Capital Outlay	-	2,529	-	-	-	-
<b>Total</b>	<b>\$ 288,133</b>	<b>\$ 282,910</b>	<b>\$ 272,104</b>	<b>\$ 260,968</b>	<b>\$ 307,179</b>	<b>\$ 46,211</b>

Fiscal Year 2008-09 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2007-08 Projected Expenditures:

Difference

- |   |            |
|---|------------|
| <b>1. Personal Services</b> - The increase reflects the transfer of one Clerical position from the building department, a 3.2% increase in health insurance premium, a 6.5% 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. | \$ 51,728  |
| <b>2. Operating Expenses</b> - Decrease mainly due to the transfer of utilities (electric, water, and telephone) to the Administration Division   | \$ (5,517) |
| <b>3. Capital Outlay</b> - No approved capital outlay for FY 2008-09  | \$ -       |

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## PERSONAL SERVICES SCHEDULE

### SUPPORT SERVICES DIVISION

<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>06-07</u>	<u>07-08</u>	<u>08-09</u>	<u>07-08</u>	<u>08-09</u>
Lieutenant	56,302 / 101,688	74	1.00	1.00	1.00	\$ 89,850	\$ 96,700
Records Supervisor	30,663 / 68,918	35	1.00	0.00	0.00	-	-
Records Specialist	27,643 / 49,926	29	1.00	1.00	1.00	42,500	32,000
Clerical Assistant II	23,776 / 42,942	23	1.00	1.00	2.00	30,000	76,500
Clerical Assistant I	22,460 / 40,564	21	1.00	1.00	0.00	10,515	-
			5.00	4.00	4.00	\$ 172,865	\$ 205,200
Overtime						282	2,000
FICA Taxes						13,277	15,892
Clothing Allowance						540	540
Deferred Compensation						7,485	9,945
Chapter 185 Retirement						11,770	17,503
Group Health Insurance Premium						24,450	28,271
Dependant Health Ins Premium						12,145	14,666
Employee Assistance Program						81	92
Worker's Comp Insurance						3,751	4,265
<b>Total Personal Services</b>						<b>\$ 246,646</b>	<b>\$ 298,374</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## POLICE SUPPORT SERVICES DIVISION

Code: 010048

Account <u>Number</u>	<u>Description</u>	<u>FY 04/05</u> <u>Actual</u>	<u>FY 05/06</u> <u>Actual</u>	<u>FY 06/07</u> <u>Actual</u>	<u>Amended</u> <u>FY 07/08</u> <u>Budget</u>	<u>FY 07/08</u> <u>Projected</u>	<u>FY 08/09</u> <u>Adopted</u> <u>Budget</u>
<b>PERSONAL SERVICES</b>							
511200	Regular Salaries	180,233	189,194	222,522	175,100	172,865	205,200
511400	Overtime	1,193	266	180	0	282	2,000
512100	FICA Taxes	12,926	13,727	16,097	13,436	13,277	15,892
512215	Clothing Allowance	540	540	540	540	540	540
512225	Deferred Compensation	9,673	9,528	10,314	7,673	7,485	9,945
512250	Chapter 185 Retirement	10,880	10,276	11,320	11,770	11,770	17,503
512301	Group Health Insurance Premium	38,890	23,578	26,509	28,411	24,450	28,271
512305	Dependant Health Ins Premium	11,234	9,460	10,610	14,389	12,145	14,666
512309	Employee Assistance Program	115	111	108	92	81	92
512400	Worker's Comp Insurance	4,838	3,903	3,987	3,747	3,751	4,265
<b>TOTAL PERSONAL SERVICES</b>		<b>270,522</b>	<b>260,585</b>	<b>302,187</b>	<b>255,158</b>	<b>246,646</b>	<b>298,374</b>
<b>OPERATING EXPENDITURES</b>							
534000	Travel and Per Diem	820	727	948	0	0	0
534101	Telephone	913	1,159	481	450	3,048	0
534105	Cellular Telephone	331	627	392	360	320	375
534110	Internet Services	133	160	132	120	230	80
534310	Electric	3,757	3,734	3,983	4,685	2,418	0
534320	Water/Sewer	565	272	237	231	194	0
534620	R & M-Vehicles	547	113	57	500	324	250
534630	R & M - Office Equipment	811	167	1,803	500	0	0
534640	R & M-Operating Equipment	360	17	0	600	0	0
534650	R & M-Radio	0	50	0	300	100	100
535200	Departmental Supplies	5,514	4,818	6,335	5,000	4,196	4,000
535210	Computer Supplies	1,479	2,958	1,172	1,500	1,200	1,200
535230	Small Tools and Equipment	477	0	58	400	126	400
535260	Gas and Oil	687	3,086	618	1,500	1,338	1,500
535270	Uniforms and Shoes	392	177	462	400	400	850
535275	Safety Equipment	0	0	0	50	0	0
535410	Dues and Memberships	145	234	280	300	378	0
535420	Books and Publications	0	21	26	50	50	50
535450	Training and Education	680	1,475	1,277	0	0	0
<b>TOTAL OPERATING EXPENDITURES</b>		<b>17,611</b>	<b>19,796</b>	<b>18,261</b>	<b>16,946</b>	<b>14,322</b>	<b>8,805</b>
<b>CAPITAL OUTLAY</b>							
606400	Vehicles and Equipment	0	2,529	1,407	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>2,529</b>	<b>1,407</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL SUPPORT SERVICES DIVISION</b>		<b>288,133</b>	<b>282,910</b>	<b>321,854</b>	<b>272,104</b>	<b>260,968</b>	<b>307,179</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 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 2008 ACCOMPLISHMENTS

- ✓ Provided accurate and timely dispatch services to the department
- ✓ Recruited and retained a full staff allocation
- ✓ Provided appropriate training to all dispatchers.

### FISCAL YEAR 2009 GOALS AND OBJECTIVES

#### City Goal: Governmental Efficiency

- ✓ Receive and handle calls in a timely and professional manner.
- ✓ Continue to provide accurate and timely dispatch services for department members
- ✓ Continue to maintain a full staff allocation.
- ✓ Provide appropriate and professional training for all dispatchers.

### PERFORMANCE MEASURES

Performance Indicators	Actual 2004/2005	Actual 2005/2006	Actual 2006/2007	Projected 2007/2008	Projected 2008/2009
911 Calls Received	1,533	542	2,201	1,697	2,311
Code Violation Calls Received	2,513	2,426	941	200	988
Total Calls Received	35,762	40,359	37,527	41,728	39,403
Calls Per Dispatcher	3,764	4,484	4,415	4,637	4,635

PROGRAM BUDGET DESCRIPTION FOR THE POLICE DISPATCH UNIT		
STAFFING		NATURE OF ACTIVITY
07/08	08/09	
50.00%	50.00%	<b>Dispatch</b> - 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
20.00%	20.00%	<b>Calls</b> - Receive complaint calls from public and emergency 911 calls
20.00%	20.00%	<b>Information Retrieval</b> - 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%	<b>Code Enforcement</b> - Receive, document and dispatch code enforcement complaints.
5.00%	5.00%	<b>Training and Professional Development.</b>
100.00%	100.00%	

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## POLICE DISPATCH UNIT BUDGET SUMMARY

The Fiscal Year 2008-2009 adopted budget for Police Dispatch is \$503,931. This compares to the 2007-08 projected expenditures of \$472,175, an increase of \$31,756 or 6.7%

	FY 05-06	FY 06-07	Amended FY 07-08	Projected FY 07-08	Adopted FY 08-09	
	Actual	Actual	Budget	Expenditures	Budget	Difference
Personal Services	\$ 318,741	\$ 375,306	\$ 415,077	\$ 455,822	\$ 490,241	\$ 34,419
Operating Expenses	29,072	24,100	15,521	16,353	3,690	(12,663)
Capital Outlay	2,140	20,520	-	-	10,000	10,000
<b>Total</b>	<b>\$ 349,953</b>	<b>\$ 419,926</b>	<b>\$ 430,598</b>	<b>\$ 472,175</b>	<b>\$ 503,931</b>	<b>\$ 31,756</b>

Fiscal Year 2008-09 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2007-08 Projected Expenditures:

	Difference
<b>1. Personal Services</b> - The increase results from a 3.2% increase in health insurance premium, a 6.5% increase for CWA employees per CWA Union Contract, and an increase in deferred compensation which is wage driven.	\$ 34,419
<b>2. Operating Expenses</b> - Decrease mainly due to the transfer of utilities (electric, water, and telephone) to the Administration Division	\$ (12,663)
<b>3. Capital Outlay</b> - Increase due to costs associated with 911 system	\$ 10,000

## PERSONAL SERVICES SCHEDULE

POLICE DISPATCH UNIT			F/T/E			Projected	Adopted
POSITION	PAY RANGE	GRADE	POSITION YEARS			Expenditure	Budget
			06-07	07-08	08-09	07-08	08-09
Chief Communications Technician	37,915 / 68,478	39	1.00	1.00	1.00	\$ 49,000	\$ 54,000
Communication Technician	27,643 / 49,926	29	8.00	8.00	8.00	254,775	262,000
Communication Technician (Part-time)			0.50	0.50	0.50	6,675	25,500
			9.50	9.50	9.50		
						\$ 310,450	\$ 341,500
						Overtime	30,000
						FICA Taxes	26,044
						Deferred Compensation	28,530
						Group Health Insurance Premium	51,923
						Dependant Health Ins Premium	7,500
						Employee Assistance Program	207
						Worker's Comp Insurance	1,168
						<b>Total Personal Services</b>	<b>\$ 455,822</b>
							<b>\$ 490,241</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## CAPITAL OUTLAY SCHEDULE

### POLICE DISPATCH UNIT

<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>						<u>TOTAL</u>
	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	
911 MAPPING	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## POLICE DISPATCH UNIT

Code: 010049

Account <u>Number</u>	<u>Description</u>	<u>FY 04/05</u> <u>Actual</u>	<u>FY 05/06</u> <u>Actual</u>	<u>FY 06/07</u> <u>Actual</u>	<u>Amended</u> <u>FY 07/08</u> <u>Budget</u>	<u>FY 07/08</u> <u>Projected</u>	<u>FY 08/09</u> <u>Adopted</u> <u>Budget</u>
<b>PERSONAL SERVICES</b>							
511200	Regular Salaries	192,177	192,406	240,996	287,000	303,775	341,500
511300	Temporary Salaries	9,158	17,266	1,339	0	6,675	0
511400	Overtime	36,020	41,477	49,847	22,000	30,000	22,000
512100	FICA Taxes	18,234	19,221	22,611	23,639	26,044	27,808
512225	Deferred Compensation	18,707	18,912	24,912	27,810	28,530	30,420
512301	Group Health Insurance Premium	39,361	24,697	32,876	51,923	51,923	57,202
512305	Dependant Health Ins Premium	2,039	3,676	1,618	1,330	7,500	10,059
512309	Employee Assistance Program	171	167	180	207	207	207
512400	Worker's Comp Insurance	1,239	919	927	1,168	1,168	1,045
<b>TOTAL PERSONAL SERVICES</b>		<b>317,106</b>	<b>318,741</b>	<b>375,306</b>	<b>415,077</b>	<b>455,822</b>	<b>490,241</b>
<b>OPERATING EXPENDITURES</b>							
534000	Travel and Per Diem	1,070	1,035	772	0	0	0
534101	Telephone	2,313	2,134	2,771	2,100	6,938	0
534105	Cellular Telephone	150	472	423	360	440	375
534108	800 MHZ Lines	11,568	13,115	5,032	0	0	0
534110	Internet Access	131	80	106	90	312	115
534310	Electric	6,762	6,720	6,333	7,000	5,438	0
534320	Sewer/Water	1,017	490	373	321	436	0
534630	R & M-Office Equipment	1,377	168	2,248	500	0	0
534640	R & M-Operating Equipment	642	0	252	250	0	0
534650	R & M-Radios	0	471	1,066	500	100	400
534800	Promotional Activities	0	0	0	0	43	0
535200	Departmental Supplies	1,333	997	1,291	1,500	1,620	1,200
535210	Computer Supplies	2,260	1,183	1,503	2,000	500	700
535230	Small Tools and Equipment	321	128	294	500	250	700
535275	Safety Equipment	20	11	0	100	0	0
535410	Dues and Memberships	80	83	86	200	176	200
535420	Books and Publications	0	0	0	100	100	0
535450	Training and Education	234	1,983	1,550	0	0	0
<b>TOTAL OPERATING EXPENDITURES</b>		<b>29,278</b>	<b>29,072</b>	<b>24,100</b>	<b>15,521</b>	<b>16,353</b>	<b>3,690</b>
<b>CAPITAL OUTLAY</b>							
606400	Vehicles and Equipment	6,904	2,140	20,520	0	0	10,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>6,904</b>	<b>2,140</b>	<b>20,520</b>	<b>0</b>	<b>0</b>	<b>10,000</b>
<b>TOTAL POLICE DISPATCH UNIT</b>		<b>353,288</b>	<b>349,953</b>	<b>419,926</b>	<b>430,598</b>	<b>472,175</b>	<b>503,931</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 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 2008 ACCOMPLISHMENTS

- ✓ Continued implementation of City's Capital Improvement Program for stormwater management and streets/roads/transportation.
- ✓ Continued focus on timely response and attention to citizen inquiries and complaints.
- ✓ Continued development of City traffic/transportation planning and capital improvement program.
- ✓ Continued development and enhancement of Engineering Assistant/Intern program.
- ✓ Continued assisting Growth Management Department in review of site plans.
- ✓ Continued assisting other City departments on an as-needed basis.

### FISCAL YEAR 2009 GOALS AND OBJECTIVES

#### City Goal: Citywide Infrastructure Improvements

- Continue implementation of City's Capital Improvement Program for stormwater management and streets/roads/transportation.
- Continue development of City traffic/transportation planning and capital improvement program.

#### City Goal: Governmental Efficiency

- Continue focus on timely response and attention to citizen inquiries and complaints.
- Continue development and enhancement of Engineering Assistant/Intern program.
- Continue assisting Growth Management Department in review of site plans.
- Continue internal administration and dealing with organizational matters in the Engineering Department.
- Continue assisting other City departments on an as-needed basis.

### PERFORMANCE MEASURES

Performance Indicators	Actual 2004/2005	Actual 2005/2006	Actual 2006/2007	Projected 2007/2008	Projected 2008/2009
Citizen/Homeowner Inquires & Complaints	300	500	350	200	300
Drainage/Easement Permits & Work Orders	100	150	75	100	100
Signage	3000	1500	2500	1500	3000
Site Plan Review	50	100	60	100	150
Project Management of Specific Capital Projects	3	20	10	20	15
Program Development	10	18	16	18	18
Driveway & Drainage Permits & Inspections	2500	3000	1500	1000	2000
Ongoing Liaison, Communication & Permitting	5	6	7	6	6
Internal Department Matters	2	6	5	6	6
Pool Permits	75	150	50	50	50
Driveway & Drainage Inspections	2500	3000	1500	1000	2000

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

<b>PROGRAM BUDGET DESCRIPTION FOR ENGINEERING DEPARTMENT</b>		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>07/08</i>	<i>08/09</i>	
7.50%	8.00%	<b>Departmental</b> - Direct planning, correspondence, citizen contact, purchasing, budgeting, payroll, management and supervision, records management and maintenance.
10.00%	10.00%	<b>Service Requests</b> - Administration, Inspection and Work Order Preparation, Tracking.
30.00%	25.00%	<b>Capital Projects</b> - Planning , Design, Specifications Consultant Coordination Bidding and Contracts Construction Management inspections.
10.00%	10.00%	<b>Building Construction Activities</b> - Drainage Plan Reviews and Driveway Permitting, Reviews and inspections.
10.00%	10.00%	<b>Inspection</b> - Track Inspections, Drainage & Driveways.
20.00%	15.00%	<b>Site Plans and Plat Reviews</b> - Subdivision, Site Plan Reviews and Final Plat Reviews.
1.00%	5.00%	<b>Grant Administration</b> - Administer various grants supporting the City's capital projects.
1.50%	5.00%	<b>Intergovernmental Coordination</b> - Coordinate Interlocal agreements between the County on joint projects and coordinate Joint Participation Agreements with State and federal agencies.
10.00%	12.00%	<b>Stormwater Utility</b> - Plan, organize and implementation of Master Stormwater Management Plan.
100.00%	100.00%	

## ENGINEERING DEPARTMENT BUDGET SUMMARY

The Fiscal Year 2008-2009 adopted budget for Engineering is \$464,968. This compares to the 2007-08 projected expenditures of \$470,744, a decrease of \$5,776 or 1.2%.

	FY 05-06	FY 06-07	Amended FY 07-08	Projected FY 07-08	Adopted FY 08-09	Difference
	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 436,306	\$ 551,776	\$ 428,139	\$ 422,860	\$ 429,543	\$ 6,683
Operating Expenses	34,635	42,047	34,880	35,599	28,925	(6,674)
Capital Outlay	7,294	-	34,837	12,285	6,500	(5,785)
<b>Total</b>	<b>\$ 478,235</b>	<b>\$ 593,823</b>	<b>\$ 497,856</b>	<b>\$ 470,744</b>	<b>\$ 464,968</b>	<b>\$ (5,776)</b>

Fiscal Year 2008-09 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2007-08 Projected Expenditures:

	Difference
<b>1. Personal Services</b> - Net increase due to a 3.2% increase in health insurance premium, a 6.5% 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 and a decrease in temporary employment for interns.	\$ 6,683
<b>2. Operating Expenses</b> - Net decrease due to overall reduction in Operating Expenses	\$ (6,674)
<b>3. Capital Outlay</b> - Decrease represents the equipment replacements needed for operation.	\$ (5,785)

# CITY OF SEBASTIAN, FLORIDA 2008/2009 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>06-07</u>	<u>07-08</u>	<u>08-09</u>	<u>07-08</u>	<u>08-09</u>
			City Engineer	66,380 / 119,890	82	1.00	1.00
Engineering Technician	30,193 / 57,258	33	1.00	1.00	1.00	42,500	45,750
Construction Inspector	30,193 / 57,258	33	2.00	1.00	1.00	49,500	54,750
Administrative Assistant	27,643 / 49,926	29	1.00	0.00	0.00	-	
Traffic Technician	26,024 / 51,821	26	1.00	1.00	1.00	42,000	45,250
Sign Technician (1)	24,572 / 49,906	24	1.00	1.00	1.00	44,500	48,750
			7.00	5.00	5.00	\$ 271,600	\$ 294,700
Temporary						26,550	20,000
Overtime						1,500	1,000
FICA Taxes						22,845	24,188
Clothing Allowance						480	480
Deferred Compensation						24,579	26,656
Group Health Insurance Premium						47,608	43,901
Dependant Health Ins Premium						7,920	3,895
Employee Assistance Program						138	115
Worker's Comp Insurance						19,640	14,608
<b>Total Personal Services</b>						<b>\$ 422,860</b>	<b>\$ 429,543</b>

## CAPITAL OUTLAY SCHEDULE

ENGINEERING DEPARTMENT							
<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>						<u>TOTAL</u>
	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	
Sign Shop plotter	\$ 4,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,500
Topcon Laser	2,000	-	-	-	-	-	2,000
	<b>\$ 6,500</b>	<b>\$ -</b>	<b>\$ 6,500</b>				

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## ENGINEERING DEPARTMENT

Code: 010051

Account Number	Description	FY 04/05 Actual	FY 05/06 Actual	FY 06/07 Actual	Amended FY 07/08 Budget	FY 07/08 Projected	FY 08/09 Adopted Budget
<b>PERSONAL SERVICES</b>							
511200	Regular Salaries	258,071	280,924	377,966	271,600	271,600	294,700
511300	Temporary Salaries	31,976	38,076	31,523	26,550	26,550	20,000
511400	Overtime	3,428	2,646	1,603	0	1,500	1,000
512100	FICA Taxes	21,111	22,835	29,960	22,845	22,845	24,188
512215	Clothing Allowance	400	400	600	480	480	480
512225	Deferred Compensation	23,302	25,421	30,561	24,487	24,579	26,656
512301	Group Health Insurance Premium	46,838	31,714	41,099	47,608	47,608	43,901
512305	Dependant Health Ins Premium	13,119	13,504	15,347	14,791	7,920	3,895
512309	Employee Assistance Program	138	144	161	138	138	115
512400	Worker's Comp Insurance	26,696	20,643	22,956	19,640	19,640	14,608
<b>TOTAL PERSONAL SERVICES</b>		<b>425,079</b>	<b>436,306</b>	<b>551,776</b>	<b>428,139</b>	<b>422,860</b>	<b>429,543</b>
<b>OPERATING EXPENDITURES</b>							
533150	Engineering Services	1,426	0	10,334	1,500	0	250
533415	Janitorial Services	0	2,400	367	0	0	0
533480	Temporary Employment Service	0	1,643	0	0	0	0
534000	Travel and Per Diem	524	0	86	406	0	500
534101	Telephone	3,413	1,804	1,690	2,000	2,400	1,675
534105	Cellular Telephone	3,469	3,438	3,505	2,700	3,000	2,450
534110	Internet Services	187	140	730	400	700	475
534120	Postage	16	62	54	100	150	300
534130	Express Mail	0	42	149	100	50	100
534310	Electric	965	1,233	1,212	1,800	600	525
534320	Water/Sewer	0	0	0	0	0	0
534380	Trash Pickup/Hauling	492	199	74	0	0	0
534400	Rent/Leases	0	0	0	0	0	0
534620	R & M-Vehicles	1,422	2,276	983	1,000	3,500	3,500
534630	R & M - Office Equipment	386	811	5,551	6,024	7,000	1,000
534640	R & M-Operating Equipment	2,406	1,233	556	500	800	750
534650	R & M-Radio	0	0	0	0	0	0
535200	Departmental Supplies	4,809	4,580	4,590	4,500	4,500	4,000
535210	Computer Supplies	1,057	2,179	2,053	1,500	200	500
535230	Small Tools and Equipment	2,941	2,261	527	2,350	2,400	2,400
535260	Gas and Oil	5,912	8,325	7,995	8,000	7,400	8,500
535270	Uniforms and Shoes	0	70	782	600	1,399	500
535380	Signalization Supplies	0	1,731	0	0	0	0
535410	Dues and Memberships	288	161	230	400	500	500
535420	Books and Publications	391	0	83	500	500	500
535450	Training and Education	763	46	497	500	500	500
<b>TOTAL OPERATING EXPENDITURES</b>		<b>30,867</b>	<b>34,635</b>	<b>42,047</b>	<b>34,880</b>	<b>35,599</b>	<b>28,925</b>
<b>CAPITAL OUTLAY</b>							
606400	Vehicles and Equipment	5,956	7,294	0	34,837	12,285	6,500
<b>TOTAL CAPITAL OUTLAY</b>		<b>5,956</b>	<b>7,294</b>	<b>0</b>	<b>34,837</b>	<b>12,285</b>	<b>6,500</b>
<b>TOTAL ENGINEERING</b>		<b>461,902</b>	<b>478,235</b>	<b>593,823</b>	<b>497,856</b>	<b>470,744</b>	<b>464,968</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 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 2008 ACCOMPLISHMENTS

- ✓ Completed improvements to the Main Street dock project – tore down residence, leveled and resodded
- ✓ Continued repairs to Riverview Park – added new electrical and sidewalk repairs.
- ✓ Built and installed pavilions around the city at various locations
- ✓ Installed a crosswalk on Harrison Street between Riverview Park and the Splash Pad
- ✓ Continued supervision of sidewalk contractor
- ✓ Continued regular pothole maintenance and road crossing repaving
- ✓ Continue regular maintenance on buildings, docks, piers, and ramps
- ✓ Assisted in the renovation of the Barber Street Sports Complex press boxes

### FISCAL YEAR 2009 GOALS AND OBJECTIVES

- Continue regular maintenance on buildings, docks, piers and ramps.
- Continue regular pothole maintenance on streets
- Continue assistance to sidewalk contractor
- Continue assisting other departments with requests.

### PERFORMANCE MEASURES

Performance Indicators	Actual 2004/2005	Actual 2005/2006	Actual 2006/2007	Projected 2007/2008	Projected 2008/2009
Miles of Paved Roads Maintained	156	156	156	156	156
Number of Parking Lots Maintained	16	16	16	21	21
Miles of Sidewalks Maintained	22	22	22	26	26

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR THE ROADS AND MAINTENANCE DIVISION		
STAFFING		NATURE OF ACTIVITY
07/08	08/09	
30.00%	30.00%	<b>Streets and Alleyways</b> - 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.
10.00%	10.00%	<b>General Maintenance</b> - Buildings, docks, piers, sidewalks, etc.
10.00%	10.00%	<b>General Administration</b> - 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.
50.00%	50.00%	<b>Assisting other City Departments</b> - 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%	

## ROADS AND MAINTENANCE DIVISION BUDGET SUMMARY

The Fiscal Year 2008-2009 adopted budget for the Roads and Maintenance Division is \$790,037. This compares to the 2007-08 projected expenditures of \$742,599, an increase of \$47,478 or 6.4%.

	FY 05-06	FY 06-07	Amended FY 07-08	Projected FY 07-08	Adopted FY 08-09	
	Actual	Actual	Budget	Expenditures	Budget	Difference
Personal Services	\$ 617,967	\$ 516,949	\$ 569,507	\$ 577,096	\$ 639,787	\$ 62,691
Operating Expenses	172,985	151,759	134,674	165,463	150,250	(15,213)
Capital Outlay	123,452	18,923	-	-	-	-
<b>Total</b>	<b>\$ 914,404</b>	<b>\$ 687,631</b>	<b>\$ 704,181</b>	<b>\$ 742,559</b>	<b>\$ 790,037</b>	<b>\$ 47,478</b>

Fiscal Year 2008-09 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2007-08 Projected Expenditures	Difference
<p><b>1. Personal Services</b> - Net increase reflects the addition of a Construction Specialist position transferred from the Building Department, a 3.2% increase in health insurance premium, a 6.5% 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.</p>	\$ 62,691
<p><b>2. Operating Expenses</b> - Net decrease mainly due to reduction in Road materials and repair &amp; maintenance</p>	\$ (15,213)
<p><b>3. Capital Outlay</b> - No approved capital outlay for FY 2008-09</p>	\$ -

# CITY OF SEBASTIAN, FLORIDA 2008/2009 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>06-07</u>	<u>07-08</u>	<u>08-09</u>	<u>07-08</u>	<u>08-09</u>
						\$	\$
Public Works Director	73,184 / 132,179	82	1.00	1.00	1.00	\$ 75,700	\$ 81,500
Public Works Superintendent			1.00	0.00	0.00	-	-
Administrative Supervisor	35,344 / 63,835	35	1.00	1.00	1.00	55,000	59,000
Maintenance Supervisors	35,344 / 63,835	35	1.00	1.00	1.00	46,500	51,700
Construction Specialist	35,344 / 63,835	35	0.00	0.00	1.00	-	46,250
Maintenance Worker III	26,024 / 50,340	26	2.00	2.00	2.00	60,500	65,000
Maintenance Worker II	24,572 / 45,266	24	2.00	2.00	2.00	60,000	65,500
Maintenance Worker I	23,118 / 42,588	22	3.00	3.00	2.00	77,000	59,000
Clerical Assistant II (P/T)	11.43 / 20.65	23	0.50	0.00	0.00	-	-
			11.50	10.00	10.00		
						\$ 374,700	\$ 427,950
Overtime						12,000	12,000
FICA Taxes						29,656	33,739
Clothing Allowance						960	1,080
Deferred Compensation						34,889	39,596
Group Health Insurance Premium						68,030	70,196
Dependant Health Ins Premium						31,710	29,970
Employee Assistance Program						230	230
Worker's Comp Insurance						24,921	25,026
<b>Total Personal Services</b>						<b>\$ 577,096</b>	<b>\$ 639,787</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## ROADS AND MAINTENANCE DIVISION

Code: 010052

Account Number	Description	FY 04/05 Actual	FY 05/06 Actual	FY 06/07 Actual	Amended FY 07/08 Budget	FY 07/08 Projected	FY 08/09 Adopted Budget
<b>PERSONAL SERVICES</b>							
511200	Regular Salaries	395,571	429,013	348,506	374,700	374,700	427,950
511400	Overtime	27,320	16,287	11,787	12,000	12,000	12,000
512100	FICA Taxes	29,709	32,147	25,756	29,656	29,656	33,739
512215	Clothing Allowance	500	817	840	960	960	1,080
512225	Deferred Compensation	36,332	38,403	30,296	34,803	34,889	39,596
512301	Group Health Insurance Premium	79,464	52,802	53,763	68,030	68,030	70,196
512305	Dependant Health Ins Premium	25,895	24,176	23,451	24,207	31,710	29,970
512309	Employee Assistance Program	275	267	228	230	230	230
512400	Worker's Comp Insurance	29,274	24,056	22,323	24,921	24,921	25,026
<b>TOTAL PERSONAL SERVICES</b>		<b>624,340</b>	<b>617,967</b>	<b>516,949</b>	<b>569,507</b>	<b>577,096</b>	<b>639,787</b>
<b>OPERATING EXPENDITURES</b>							
533400	Other Contractual Services	1,828,126	6,205	31,899	6,000	6,700	6,000
533410	Environmental Services	0	15,726	0	100	100	0
533415	Janitorial Services	0	2,400	5,095	5,000	5,000	5,000
534000	Travel and Per Diem	3,411	2,475	2,523	1,456	1,456	1,500
534101	Telephone	2,962	1,864	6,228	6,960	7,500	6,840
534105	Cellular Telephone	2,538	3,772	3,921	4,000	3,500	4,010
534110	Internet Services	105	60	106	100	200	80
534120	Postage	45	155	58	100	100	100
534310	Electric	1,134	1,899	5,970	7,995	7,995	7,200
534320	Water/Sewer	319	308	1,192	1,500	850	850
534380	Trash Pickup/Hauling, Etc.	6,319	18,753	6,410	6,000	6,000	6,000
534400	Rents and Leases	990	990	4,610	4,610	4,610	2,000
534420	Equipment Leases	560	307	0	600	600	600
534620	R & M-Vehicles	6,094	5,796	3,713	8,089	15,000	12,500
534630	R & M-Office Equipment	355	654	1,749	1,200	1,200	800
534640	R & M-Operating Equipment	22,844	31,894	28,445	21,789	26,400	26,000
534650	R & M-Radio	957	0	0	0	0	0
534830	Special Events	401	2,511	2,632	2,000	2,000	1,000
534920	Legal Ads	0	175	0	200	200	200
535200	Departmental Supplies	7,499	16,089	8,645	10,000	10,000	10,000
535210	Computer Supplies	1,546	569	1,296	1,350	400	600
535220	Cleaning Supplies	305	0	0	0	0	0
535230	Small Tools and Equipment	3,471	5,288	4,383	4,150	4,150	4,150
535250	Building Supplies	16	0	0	0	0	0
535260	Gas and Oil	23,313	28,087	20,740	25,000	35,000	38,200
535270	Uniforms and Shoes	3,173	2,580	1,622	3,500	3,500	1,620
535275	Safety Equipment	512	1,448	374	1,000	1,000	1,000
535310	Road Materials & Supplies	29,127	16,469	6,545	7,000	16,000	9,000
535315	Shoreline Restoration	65,594	829	0	0	0	0
535320	Sod	0	459	0	0	0	0
535350	Cement	0	3,828	2,340	4,000	4,400	4,000
535410	Dues and Memberships	339	348	342	400	400	400
535420	Books and Publications	0	0	0	100	100	100
535450	Training and Education	1,204	1,045	920	475	1,102	500
<b>TOTAL OPERATING EXPENDITURES</b>		<b>2,014,628</b>	<b>172,985</b>	<b>151,759</b>	<b>134,674</b>	<b>165,463</b>	<b>150,250</b>
<b>CAPITAL OUTLAY</b>							
606310	IOTB - Fencing	0	0	11,625	0	0	0
606400	Vehicles and Equipment	15,657	123,452	7,298	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>15,657</b>	<b>123,452</b>	<b>18,923</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ROADS &amp; MAINTENANCE</b>		<b>2,654,625</b>	<b>914,404</b>	<b>687,631</b>	<b>704,181</b>	<b>742,559</b>	<b>790,037</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 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 2008 ACCOMPLISHMENTS

- ✓ Completed installation of 1/4 round in various locations.
- ✓ The maintenance program for collapsed culverts in continuing on schedule
- ✓ Monitored mowing contractor for complaints
- ✓ Monitored the swales and ditches mowing contract.
- ✓ Worked with Applied Aquatics to spray canals and ditches.
- ✓ Completed repairs to the Stonecrop basis and road crossing
- ✓ Completed drainage work on various Streets in Unit 1
- ✓ Completed drainage work on Main Street and Barber street in conjunction with the sidewalk installations

### FISCAL YEAR 2009 GOALS AND OBJECTIVES

#### City Goal: Citywide Infrastructure Improvements

- Continue 1/4 round installation program.
- Continue Maintenance program for collapsed culvert pipes.

#### City Goal: Quality of Life

- Continue Spray program for canals and ditches.

#### City Goal: Governmental Efficiency

- Continue monitoring the mowing contract.
- Continue mowing of rear ditches and rights of ways

### PERFORMANCE MEASURES

Performance Indicators	Actual 2004/2005	Actual 2005/2006	Actual 2006/2007	Projected 2007/2008	Projected 2008/2009
Miles of swales	280.0	280.0	280.0	280.0	280.0
Linear feet of swales reconstructed	15,000	22,000	25,000	35,000	40,000
Miles of ditches maintained	50.0	50.0	50.0	50.0	50.0
Catch basin and culverts maintained	275	275	275	275	280
Linear feet Main Ditches reconstructed	10,000	36,640	35,000	45,000	45,000
Road Crossing Pipes	25	30	30	30	40

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

<b>PROGRAM BUDGET DESCRIPTION FOR THE STORMWATER UTILITY DIVISION</b>		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>07/08</i>	<i>08/09</i>	
50.00%	50.00%	<b>Drainage Maintenance</b> - 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%	<b>Catch basins, Manholes and Culverts</b> - Hand clean and mow small drainage ditches. Maintain 150 catch basins and large/small culverts.
10.00%	10.00%	<b>General Administration</b> - 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.
5.00%	5.00%	<b>Building Dept Related Reviews:</b> Site Plan Review, Pool Drainage Plan Review, Fence Permits, Driveway Permits, and meeting with engineers, contractors, and public as necessary.
10.00%	10.00%	<b>Capital Projects</b> - Planning, Design, Specifications Consultant Coordination Bidding and Contracts, Construction Management inspections.
100.00%	100.00%	

## STORMWATER DIVISION BUDGET SUMMARY

The Fiscal Year 2008-2009 adopted budget for the Stormwater Utility is \$1,286,528. This compares to the 2007-08 projected expenditures of \$1,408,133 a decrease of \$121,605 or 8.6%.

	FY 05-06	FY 06-07	Amended FY 07-08	Projected FY 07-08	Adopted FY 08-09	Difference
	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 506,922	\$ 392,400	\$ 605,415	\$ 586,833	\$ 547,823	\$ (39,010)
Operating Expenses	1,187,382	774,253	722,740	767,300	738,705	(28,595)
Capital Outlay	77,603	146,742	54,000	54,000	0	(54,000)
<b>Total</b>	<b>\$ 1,771,907</b>	<b>\$ 1,313,395</b>	<b>\$ 1,382,155</b>	<b>\$ 1,408,133</b>	<b>\$ 1,286,528</b>	<b>\$ (121,605)</b>

Fiscal Year 2008-09 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2007-08 Projected Expenditures:

<b>1. Personal Services</b> - Net decrease due to elimination of 2 Maintenance Worker 3 positions, a 3.2% increase in health insurance premium, a 6.5% 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.	\$ (39,010)
<b>2. Operating Expenses</b> - Net decrease mainly due to a decrease in repair and maintenance of operating equipment and engineering services	\$ (28,595)
<b>3. Capital Outlay</b> - no approved capital outlay for FY 08-09	\$ (54,000)

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## PERSONAL SERVICES SCHEDULE

### STORMWATER UTILITY 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>06-07</u>	<u>07-08</u>	<u>08-09</u>	<u>07-08</u>	<u>08-09</u>
Stormwater Superintendent	50,305 / 90,857	70	1.00	1.00	1.00	\$ 56,400	\$ 60,000
Stormwater Supervisor	32,058 / 60,796	35	2.00	2.00	2.00	70,000	74,250
Maintenance Worker III	26,024 / 50,340	26	7.00	6.00	4.00	165,000	130,000
Maintenance Worker II	24,572 / 44,378	24	2.00	2.00	2.00	48,000	50,000
Maintenance Worker I	23,118 / 41,754	22	1.00	2.00	2.00	45,500	50,250
			13.00	13.00	11.00		
						\$ 384,900	\$ 364,500
		Overtime				6,000	6,000
		FICA Taxes				30,023	28,463
		Clothing Allowance				1,560	1,560
		Deferred Compensation				35,321	33,485
		Group Health Insurance Premium				84,435	76,608
		Dependant Health Ins Premium				13,520	15,320
		Employee Assistance Program				288	253
		Worker's Comp Insurance				30,786	21,634
		Total Personal Services				<u>\$ 586,833</u>	<u>\$ 547,823</u>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## STORMWATER UTILITY DIVISION

Code: 010053

Account Number	Description	FY 04/05 Actual	FY 05/06 Actual	FY 06/07 Actual	Amended FY 07/08 Budget	FY 07/08 Projected	FY 08/09 Adopted Budget
<b>PERSONAL SERVICES</b>							
511200	Regular Salaries	341,189	350,620	236,814	401,900	384,900	364,500
511400	Overtime	6,246	6,648	2,444	5,000	6,000	6,000
512100	FICA Taxes	26,224	26,674	25,677	31,247	30,023	28,463
512215	Clothing Allowance	1,133	1,092	1,350	1,560	1,560	1,560
512225	Deferred Compensation	30,472	31,196	29,053	36,761	35,321	33,485
512301	Group Health Insurance Premium	74,960	53,239	63,633	87,822	84,435	76,608
512305	Dependant Health Ins Premium	7,633	10,459	9,343	10,039	13,520	15,320
512309	Employee Assistance Program	255	259	265	300	288	253
512400	Worker's Comp Insurance	40,439	26,735	23,822	30,786	30,786	21,634
<b>TOTAL PERSONAL SERVICES</b>		<b>528,551</b>	<b>506,922</b>	<b>392,400</b>	<b>605,415</b>	<b>586,833</b>	<b>547,823</b>
<b>OPERATING EXPENDITURES</b>							
533150	Engineering Services	712	3,476	14,398	16,474	16,475	0
533400	Other Contractual Services	4,014	8,366	13,294	4,000	4,000	4,000
533420	Pest/Weed Control/Mowing	27,700	29,660	34,220	36,300	36,300	36,300
533425	Contract Mowing Services	21,821	848,480	419,888	400,000	400,000	410,000
534000	Travel and Per Diem	109	0	0	700	800	300
534101	Telephone	192	191	62	225	600	100
534105	Cellular Telephone	2,318	3,939	3,876	4,000	4,000	4,230
534110	Internet Services	27	20	26	25	56	20
534120	Postage	102	4	9	50	50	50
534130	Express Mail	29	16	0	100	100	100
534310	Electric	1,452	2,382	1,757	1,528	1,582	1,800
534320	Water/Sewer	328	308	828	1,000	500	275
534380	Trash Pickup/Hauling, Etc.	2,140	4,158	9,575	9,000	9,000	9,000
534400	Rents and Leases	990	990	0	0	0	0
534420	Equipment Leases	4,613	80	203	2,000	2,000	2,000
534620	R & M-Vehicles	5,882	1,938	2,535	2,500	13,000	10,000
534630	R & M - Office Equipment	176	654	950	400	400	600
534640	R & M-Operating Equipment	42,938	49,577	45,249	41,488	75,000	55,000
534920	Legal Ads	0	200	205	0	0	0
535200	Departmental Supplies	5,068	7,586	4,290	4,500	4,500	4,000
535210	Computer Supplies	67	240	0	300	300	300
535230	Small Tools and Equipment	2,171	2,977	2,309	2,000	2,700	2,000
535260	Gas and Oil	29,463	37,765	37,174	32,000	51,400	55,000
535270	Uniforms and Shoes	3,320	3,654	2,540	3,000	3,000	2,080
535275	Safety Equipment	417	1,045	366	1,000	1,000	1,000
535310	Road Materials & Supplies	13,069	7,033	18,087	20,000	20,000	20,000
535320	Sod	28,977	81,761	79,328	59,700	40,000	40,000
535350	Cement	11,338	51,840	46,037	40,000	40,000	40,000
535355	Culvert Pipe	20,192	38,479	36,320	40,000	40,000	40,000
535410	Dues and Memberships	98	101	104	150	150	150
535420	Books and Publications	0	145	0	100	137	150
535450	Training and Education	477	317	620	200	250	250
<b>TOTAL OPERATING EXPENDITURES</b>		<b>230,332</b>	<b>1,187,382</b>	<b>774,253</b>	<b>722,740</b>	<b>767,300</b>	<b>738,705</b>
<b>CAPITAL OUTLAY</b>							
606400	Vehicles and Equipment	32,596	77,603	146,742	54,000	54,000	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>32,596</b>	<b>77,603</b>	<b>146,742</b>	<b>54,000</b>	<b>54,000</b>	<b>0</b>
<b>TOTAL STORMWATER UTILITY DIVISION</b>		<b>791,479</b>	<b>1,771,907</b>	<b>1,313,395</b>	<b>1,382,155</b>	<b>1,408,133</b>	<b>1,286,528</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 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 2008 ACCOMPLISHMENTS

- ✓ Continued with employee education and training working towards ASE certification
- ✓ Developed a program for good fleet maintenance to assure the City stays fully operational
- ✓ Modernized shop equipment with update to all-data and scanner to allow for more in house repairs
- ✓ Completed the hookup of emergency generator to run the garage in case of disaster
- ✓ Continued to maintain unleaded and diesel fuel facilities in accordance with E.P.A. requirements
- ✓ Increased the level of repairs on vehicles and equipment that are outsourced
- ✓ Improved the rate of backlog repairs.

### FISCAL YEAR 2009 GOALS AND OBJECTIVES

#### City Goal: Governmental Efficiency

- 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.

### PERFORMANCE MEASURES

Performance Indicators	Actual 2004/2005	Actual 2005/2006	Actual 2006/2007	Projected 2007/2008	Projected 2008/2009
Number of Vehicles Maintained	107	112	114	121	121
Number of Heavy Equipment Maintained	46	46	46	46	46
Number of Light Equipment Maintained	114	105	108	110	110
Preventive Maintenance Services	289	330	350	380	380
Road Service Calls	140	240	215	200	200
Completed Service Requests	1005	1200	1325	1400	1600

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

<b>PROGRAM BUDGET FOR THE CENTRAL GARAGE DIVISION</b>		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>07/08</i>	<i>08/09</i>	
10.00%	10.00%	<b>Administration of City Fleet Management Program</b> - 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%	<b>Vehicle Maintenance</b> - 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%	<b>Order and Parts Processing</b> - Order, receive and stock vehicle repair parts and material. Schedule vehicle sublet repairs.
5.00%	5.00%	<b>Employee Training</b> - Train 3 employees in new corrective repair procedures, waste disposal, and Department of Labor Safety Requirements and Standards.
10.00%	10.00%	<b>Vehicle Data Processing</b> - Data processing of work orders, issue slips, purchase orders and parts. Maintain computerized parts and tools inventory.
5.00%	5.00%	<b>General Administrative</b> - Preparation of Budget, maintenance of vehicle records and training records.
5.00%	5.00%	<b>Administration of City Fuel Facility Management Program</b> - Supervise and maintain unleaded gasoline and diesel fuel storage and dispensing facilities. Implement, monitor and maintain Fuel Management System.
5.00%	5.00%	<b>Planning and implementation of Fleet Maintenance Programs</b> - Plan, develop and implement programs to modernize facilities, equipment and tools.
5.00%	5.00%	<b>General Administrative Program</b> - Implementation of Guidelines for the acquisition and replacement of Fleet Assets.
100.00%	100.00%	

## CENTRAL GARAGE DIVISION BUDGET SUMMARY

The Fiscal Year 2008-2009 adopted budget for Central Garage is \$210,111. This compares to the 2007-08 projected expenditures of \$163,067, an increase of \$44,703 or 28.8%.

	FY 05-06	FY 06-07	Amended FY 07-08	Projected FY 07-08	Adopted FY 08-09	Difference
	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 171,762	\$ 131,295	\$ 131,295	\$ 127,728	\$ 177,021	\$ 45,726
Operating Expenses	28,391	34,113	34,113	35,339	29,590	(4,523)
Capital Outlay	5,407	0	0	0	3,500	3,500
<b>Total</b>	<b>\$ 205,560</b>	<b>\$ 165,408</b>	<b>\$ 165,408</b>	<b>\$ 163,067</b>	<b>\$ 210,111</b>	<b>\$ 44,703</b>

Fiscal Year 2008-09 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2007-08 Projected Expenditures	Difference
<b>1. Personal Services</b> - Net increase due to addition of (1) mechanic, a 3.2% increase in health insurance premium, a 6.5% increase for CWA employees per CWA Union Contract, and an increase in deferred compensation which is wage driven.	\$ 45,726
<b>2. Operating Expenses</b> - Net decrease mainly due to reduction in internet services, repair and maintenance and departmental supplies	\$ (4,523)
<b>3. Capital Outlay</b> - Increase due to purchase of engine analyzer	\$ 3,500

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## PERSONAL SERVICES SCHEDULE

CENTRAL GARAGE DIVISION			F/T/E POSITION YEARS			Projected Expenditure	Adopted Budget
<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>06-07</u>	<u>07-08</u>	<u>08-09</u>	<u>07-08</u>	<u>08-09</u>
Garage Supervisor	30,663 / 68,918	35	1.00	0.00	0.00	\$ -	\$ -
Head Mechanic	27,643 / 52,423	29	1.00	1.00	1.00	37,000	40,600
Mechanic	24,572 / 48,928	24	1.00	1.00	2.00	42,000	73,000
Clerical Assistant	10.80 / 19.50	21	0.50	0.50	0.50	12,000	12,800
			3.50	2.50	3.50		
						\$ 91,000	\$ 126,400
		Overtime				1,500	1,500
		FICA Taxes				7,095	9,803
		Clothing Allowance				240	240
		Deferred Compensation				7,267	10,381
		Group Health Insurance Premium				13,965	21,046
		Dependant Health Ins Premium				3,485	3,642
		Employee Assistance Program				69	92
		Worker's Comp Insurance				3,107	3,917
		<b>Total Personal Services</b>				<b>\$ 127,728</b>	<b>\$ 177,021</b>

## CAPITAL OUTLAY SCHEDULE

CENTRAL GARAGE							
<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>						
	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>TOTAL</u>
Modis engine analyzer	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500
Car lift	-	10,000	-	-	-	-	10,000
Truck lift	-	20,000	-	-	-	-	20,000
	<b>\$ 3,500</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,500</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## CENTRAL GARAGE DIVISION

Code: 010054

Account Number	Description	FY 04/05 Actual	FY 05/06 Actual	FY 06/07 Actual	Amended FY 07/08 Budget	FY 07/08 Projected	FY 08/09 Adopted Budget
<b>PERSONAL SERVICES</b>							
511200	Regular Salaries	106,527	123,583	178,198	91,000	91,000	126,400
511400	Overtime	3,131	3,042	3,068	1,500	1,500	1,500
512100	FICA Taxes	8,084	9,224	13,320	7,095	7,095	9,803
512215	Clothing Allowance	300	300	360	240	240	240
512225	Deferred Compensation	9,843	10,478	13,267	7,267	7,267	10,381
512301	Group Health Insurance Premium	23,333	15,130	17,658	13,965	13,965	21,046
512305	Dependant Health Ins Premium	3,287	5,338	6,324	7,052	3,485	3,642
512309	Employee Assistance Program	69	90	92	69	69	92
512400	Worker's Comp Insurance	5,820	4,577	4,614	3,107	3,107	3,917
<b>TOTAL PERSONAL SERVICES</b>		<b>160,394</b>	<b>171,762</b>	<b>236,901</b>	<b>131,295</b>	<b>127,728</b>	<b>177,021</b>
<b>OPERATING EXPENDITURES</b>							
533400	Other Contractual Services	524	5,520	14,770	5,621	5,621	5,000
533410	Environmental Services	188	141	140	220	220	220
533415	Janitorial Services	0	3,600	3,572	3,740	3,740	3,740
534000	Travel and Per Diem	0	475	99	535	535	250
534101	Telephone	3,028	690	554	1,100	1,100	455
534105	Cellular Telephone	1,422	912	811	1,100	1,200	1,110
534110	Internet Access	53	40	2,072	1,300	1,300	40
534310	Electric	2,513	3,147	3,016	3,326	3,326	3,500
534320	Water/Sewer	319	308	264	440	440	275
534610	R & M - Buildings	240	30	143	132	132	100
534620	R & M-Vehicles	1,758	1,131	205	550	760	750
564330	R & M - Office Equipment	174	158	1,070	990	990	250
534640	R & M-Operating Equipment	3,260	2,113	2,559	3,384	4,000	2,500
535200	Departmental Supplies	3,845	4,207	3,858	5,000	5,000	4,000
535210	Computer Supplies	12	0	40	220	200	200
535230	Small Tools and Equipment	3,055	1,955	1,858	1,700	1,700	1,700
535250	Building Supplies	0	0	0	0	0	0
535260	Gas and Oil	1,874	2,448	2,786	2,310	3,525	4,050
535270	Uniforms and Shoes	1,348	1,447	999	1,595	700	1,100
535410	Membership & Professional Dues	0	35	0	0	0	0
535420	Books and Publications	0	0	0	100	100	100
535450	Training and Education	0	35	75	750	750	250
<b>TOTAL OPERATING EXPENDITURES</b>		<b>23,613</b>	<b>28,391</b>	<b>38,890</b>	<b>34,113</b>	<b>35,339</b>	<b>29,590</b>
<b>CAPITAL OUTLAY</b>							
606400	Vehicles and Equipment	7,329	5,407	8,093	0	0	3,500
<b>TOTAL CAPITAL OUTLAY</b>		<b>7,329</b>	<b>5,407</b>	<b>8,093</b>	<b>0</b>	<b>0</b>	<b>3,500</b>
<b>TOTAL CENTRAL GARAGE DIVISION</b>		<b>191,336</b>	<b>205,560</b>	<b>283,884</b>	<b>165,408</b>	<b>163,067</b>	<b>210,111</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 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 (4) 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. Starting FY 2007-08, the maintenance of the St. John River Management (SJWM) Stormwater Park has been added as part of the park maintenance program.

### FISCAL YEAR 2008 ACCOMPLISHMENTS

- ✓ Installed new lighting and electrical receptacles in Riverview Park
- ✓ Refurbished the walking trail at Hardee Park
- ✓ Added dances and different exercise programs at the Community Center
- ✓ Developed a Park at the Periwinkle Stormwater Site
- ✓ Continued quality maintenance and beautification of all Parks and City grounds.

### FISCAL YEAR 2009 GOALS AND OBJECTIVES

#### City Goal: Quality of Life

- Develop new Parks on Azine Terrace and Keen Terrace
- Take over maintenance of St John's Water Management District Stormwater Park.
- Continue quality maintenance and beautification of all parks and grounds.

### PERFORMANCE MEASURES

Performance Indicators	Actual 2004/2005	Actual 2005/2006	Actual 2006/2007	Projected 2007/2008	Projected 2008/2009
Large Park Areas	46 Acres	89 Acres	89 Acres	240 Acres	256 Acres
Sports Complex	14 Acres	14 Acres	14 Acres	14 Acres	14 Acres
City Grounds	7 Acres	7 Acres	8 Acres	8 Acres	8 Acres
Medians and Walkways	5 miles	5 miles	5 miles	5 miles	5 miles

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

<b>PROGRAM BUDGET DESCRIPTION FOR THE PARKS AND RECREATION DIVISION</b>		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>07/08</i>	<i>08/09</i>	
75.00%	75.00%	<b>Parks</b> - 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%	<b>Active Recreation</b> - Provide fitness gymnastic, yoga and tae kwon do programs at the Community Center.
2.50%	2.50%	<b>Playgrounds</b> - Repair and maintain equipment at 3 playground areas.
11.00%	11.00%	<b>Ballfields</b> - 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%	<b>Landscaping</b> - Trimming, removal and replacement of trees, plants and sod on all City properties.
1.50%	1.50%	<b>Structural Repairs and Irrigation</b> - Maintain, repair and/or replace buildings, structures and irrigation systems.
100.00%	100.00%	

## PARKS AND RECREATION DIVISION BUDGET SUMMARY

The Fiscal Year 2008-2009 adopted budget for Parks & Recreation is \$1,112,395. This compares to the 2007-08 projected expenditures of \$1,089,547, an increase of \$22,848 or 2.1%.

	FY 05-06	FY 06-07	Amended FY 07-08	Projected FY 07-08	Adopted FY 08-09	Difference
	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 670,650	\$ 722,825	\$ 805,603	\$ 811,173	\$ 861,650	\$ 50,477
Operating Expenses	256,196	252,262	258,938	259,534	250,745	(8,789)
Capital Outlay	47,048	47,906	18,840	18,840	0	(18,840)
<b>Total</b>	<b>\$ 973,894</b>	<b>\$ 1,022,993</b>	<b>\$ 1,083,381</b>	<b>\$ 1,089,547</b>	<b>\$ 1,112,395</b>	<b>\$ 22,848</b>

Fiscal Year 2008-09 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2007-08 Projected Expenditures

Difference

- |   |             |
|---|-------------|
| 1. <b>Personal Services</b> - Net increase due to a 3.2% increase in health insurance premium, a 6.5% 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. | \$ 50,477   |
| 2. <b>Operating Expenses</b> - Net decrease mainly due to reductions in small tools and repair & maintenance expenses.  | \$ (8,789)  |
| 3. <b>Capital Outlay</b> - No approved Capital Outlay for FY 08-09  | \$ (18,840) |

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## PERSONAL SERVICES SCHEDULE

### PARKS AND RECREATION DIVISION

<u>POSITION</u>	<u>PAY</u>		<u>F/T/E POSITION YEARS</u>			<u>Projected Expenditure</u>	<u>Adopted Budget</u>
	<u>RANGE</u>	<u>GRADE</u>	<u>06-07</u>	<u>07-08</u>	<u>08-09</u>	<u>07-08</u>	<u>08-09</u>
Parks Superintendent	52,820 / 95,400	70	1.00	1.00	1.00	\$ 64,300	\$ 69,200
Parks Supervisor	32,058 / 57,900	35	1.00	1.00	1.00	32,000	38,000
Foreman	27,643 / 55,044	29	2.00	2.00	2.00	72,500	78,100
Maintenance Worker II	24,572 / 47,530	24	3.00	3.00	3.00	100,500	110,000
Maintenance Worker I	23,118 / 41,754	22	7.00	7.00	7.00	180,000	193,000
Recreation Supervisor	32,058 / 57,900	35	1.00	1.00	1.00	36,000	38,700
Skate Park Attendants <sup>(1)</sup>			3.00	3.00	3.00	28,000	28,000
Recreation Aids <sup>(1)</sup>			1.50	1.50	1.50	15,000	15,000
Tennis Courts Attendants <sup>(1)</sup>			4.00	4.00	4.00	25,000	25,000
			23.50	23.50	23.50		
						\$ 553,300	\$ 595,000
						9,000	9,000
Overtime						43,135	46,325
FICA Taxes						1,560	1,560
Clothing Allowance						44,627	48,380
Deferred Compensation						97,503	105,033
Group Health Insurance Premium						31,410	32,411
Dependant Health Ins Premium						346	346
Employee Assistance Program						30,292	23,595
Worker's Comp Insurance						<u>\$ 811,173</u>	<u>\$ 861,651</u>
Total Personal Services							

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

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## PARKS AND RECREATION DIVISION

Code: 010057

Account Number	Description	FY 04/05 Actual	FY 05/06 Actual	FY 06/07 Actual	Amended FY 07/08 Budget	FY 07/08 Projected	FY 08/09 Adopted Budget
<b>PERSONAL SERVICES</b>							
511200	Regular Salaries	392,838	410,303	432,420	485,300	485,300	527,000
511300	Temporary Salaries	43,124	65,014	62,801	68,000	68,000	68,000
511400	Overtime	11,117	7,491	16,468	9,000	9,000	9,000
512100	FICA Taxes	31,987	35,508	37,193	43,135	43,135	46,325
512215	Clothing Allowance	1,283	1,242	1,490	1,560	1,560	1,560
512225	Deferred Compensation	35,274	36,206	39,874	44,627	44,627	48,380
512301	Group Health Insurance Premium	104,243	65,287	79,395	97,503	97,503	105,033
512305	Dependant Health Ins Premium	27,608	18,656	23,222	25,840	31,410	32,411
512309	Employee Assistance Program	336	330	340	346	346	346
512400	Worker's Comp Insurance	35,895	30,614	29,622	30,292	30,292	23,595
<b>TOTAL PERSONAL SERVICES</b>		<b>683,705</b>	<b>670,650</b>	<b>722,825</b>	<b>805,603</b>	<b>811,173</b>	<b>861,650</b>
<b>OPERATING EXPENDITURES</b>							
533400	Other Contractual Services	4,646	43,178	5,766	5,000	3,000	2,000
533415	Janitorial Services	0	16,849	23,538	27,000	27,000	27,000
533430	Port-O-Let Services	3,194	1,243	0	0	0	0
534000	Travel and Per Diem	1,615	1,154	1,277	460	460	460
534101	Telephone	6,142	6,127	3,718	5,500	3,776	2,650
534105	Cellular Telephone	1,542	1,529	5,860	6,500	4,656	5,350
534110	Internet Services	78	40	46	43	66	25
534120	Postage	132	201	256	200	98	100
534310	Electric	34,320	57,883	71,234	82,000	76,000	88,500
534320	Water/Sewer	6,225	9,640	12,489	17,000	8,598	7,825
534380	Trash Pickup/Hauling, Etc.	1,607	2,263	260	1,000	500	500
534420	Equipment Leases	240	727	168	500	265	400
534620	R & M-Vehicles	3,165	2,594	4,681	5,000	3,304	3,500
534630	R & M - Office Equipment	176	500	1,277	900	672	700
534640	R & M - Operating Equipment	55,150	11,830	14,485	14,000	21,468	15,000
534680	R & M - Irrigation Systems	6,185	2,914	4,495	4,500	6,000	4,500
534681	R & M - Fencing	1,303	228	0	0	0	0
534685	R & M - Grounds Maintenance	7,349	19,863	23,139	20,000	22,000	20,000
534686	R & M - Parks Facilities	131,604	24,925	16,397	12,660	21,500	15,000
534700	Printing and Binding	306	261	82	200	0	0
534830	Special Event Expense	2,494	2,911	3,551	3,500	3,100	2,000
534920	Legal Ads	0	240	0	0	0	0
535200	Departmental Supplies	3,224	3,993	4,517	3,000	3,000	3,000
535220	Cleaning Supplies	15	0	747	300	500	300
535221	Fertilizer/Chemical Supplies	7,623	7,954	12,674	11,000	12,000	11,000
535230	Small Tools and Equipment	8,115	8,743	11,816	10,000	10,000	5,000
535260	Gas and Oil	17,722	21,936	24,735	22,000	26,322	31,400
535270	Uniforms and Shoes	4,040	4,186	2,925	5,000	3,274	2,860
535275	Safety Equipment	174	787	665	600	900	600
535410	Dues and Memberships	383	726	763	500	500	500
535420	Books and Publications	172	0	225	100	100	100
535450	Training and Education	1,352	774	478	475	475	475
<b>TOTAL OPERATING EXPENDITURES</b>		<b>311,700</b>	<b>256,196</b>	<b>252,262</b>	<b>258,938</b>	<b>259,534</b>	<b>250,745</b>
<b>CAPITAL OUTLAY</b>							
606400	Vehicles and Equipment	69,716	47,048	47,906	18,840	18,840	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>69,716</b>	<b>47,048</b>	<b>47,906</b>	<b>18,840</b>	<b>18,840</b>	<b>0</b>
<b>TOTAL PARKS AND RECREATION</b>		<b>1,065,121</b>	<b>973,894</b>	<b>1,022,993</b>	<b>1,083,381</b>	<b>1,089,547</b>	<b>1,112,395</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 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 2008 ACCOMPLISHMENTS

- ✓ Installed new columbarium.
- ✓ Provided professional care and maintenance of cemetery (on going).
- ✓ Repainted office building, gazebo and pump house.
- ✓ Installed new information signs.

### FISCAL YEAR 2009 GOALS AND OBJECTIVES

#### City Goal: Quality of Life

- Continue beautifying Cemetery by expanding with new benches for Columbarium and replacing old ones.

#### City Goal: Governmental Efficiency

- Continue to provide professional care and maintenance of cemetery.
- Redo the south road way in cemetery
- Redo the north property fence line.

### PERFORMANCE MEASURES

Performance Indicators	Actual 2004/2005	Actual 2005/2006	Actual 2006/2007	Projected 2007/2008	Projected 2008/2009
Cremains, including niches	35	30	31	30	30
Burials	41	46	32	46	42
Acres of property maintained	9.34	9.34	9.34	9.34	9.34
Operating cost per acre maintained	\$9,352	\$10,099	\$8,671	\$10,753	\$12,653

PROGRAM BUDGET DESCRIPTION FOR THE CEMETERY DIVISION		
STAFFING		NATURE OF ACTIVITY
07/08	08/09	
60.00%	60.00%	<b>Cemetery Ground Maintenance</b> - 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%	<b>Public Relations</b> - 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%	<b>Administration</b> - Assist in record keeping, bill processing, sales and products.
10.00%	10.00%	<b>Burials</b> - Markings for gravediggers, policing area for ants, checking flowers and parking cars.
100.00%	100.00%	

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## CEMETERY DIVISION BUDGET SUMMARY

The Fiscal Year 2008-2009 adopted budget for the Cemetery is \$166,187. This compares to the 2007-08 projected expenditures of \$197,866, a decrease of \$31,679 or 16%.

	FY 05-06 Actual	FY 06-07 Actual	Amended FY 07-08 Budget	Projected FY 07-08 Expenditures	Adopted FY 08-09 Budget	Difference
Personal Services	\$ 119,850	\$ 115,606	\$ 127,465	\$ 126,215	\$ 133,995	\$ 7,780
Operating Expenses	29,723	19,382	21,902	22,142	21,392	(750)
Capital Outlay	7,626	-	51,000	49,509	10,800	(38,709)
<b>Total</b>	<b>\$ 157,199</b>	<b>\$ 134,988</b>	<b>\$ 200,367</b>	<b>\$ 197,866</b>	<b>\$ 166,187</b>	<b>\$ (31,679)</b>

Fiscal Year 2008-09 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2007-08 Projected Expenditures

Difference

- |  |             |
|--|-------------|
| <p><b>1. Personal Services</b> - Net increase due to a 3.2% increase in health insurance premium, a 6.5% increase for CWA employees per CWA Union Contract, and an increase in deferred compensation which is wage driven.</p> | \$ 7,780    |
| <p><b>2. Operating Expenses</b> - Net decrease due to decrease in janitorial service and ground maintenance costs.</p>   | \$ (750)    |
| <p><b>3. Capital Outlay</b> - FY 2008-09 figure represents capital items funded by Cemetery Trust Fund.</p>  | \$ (38,709) |

## 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>06-07</u>	<u>07-08</u>	<u>08-09</u>	<u>07-08</u>	<u>08-09</u>
Cemetery Supervisor	35,344 / 63,835	35	1.00	1.00	1.00	\$ 55,500	\$ 59,800
Maintenance Worker I	23,118 / 41,754	22	1.00	1.00	1.00	29,000	31,300
			2.00	2.00	2.00	\$ 84,500	\$ 91,100
						1,000	1,000
						6,521	7,064
						240	240
						7,672	8,311
						13,642	14,071
						7,052	7,208
						46	46
						5,542	4,955
						<u>\$ 126,215</u>	<u>\$ 133,995</u>

**CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET**

**CAPITAL OUTLAY SCHEDULE**

**CEMETERY DIVISION**

<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>						<u>TOTAL</u>
	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	
Scissor Jack Trailer	\$ 8,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,300
North Fence	2,500	-	-	-	-	-	2,500
Block Wall	-	47,000	-	-	-	-	47,000
	<u>\$ 10,800</u>	<u>\$ 47,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 57,800</u>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## CEMETERY DIVISION

Code: 010059

Account <u>Number</u> <u>Description</u>	<u>FY 04/05</u> <u>Actual</u>	<u>FY 05/06</u> <u>Actual</u>	<u>FY 06/07</u> <u>Actual</u>	<u>Amended</u> <u>FY 07/08</u> <u>Budget</u>	<u>FY 07/08</u> <u>Projected</u>	<u>FY 08/09</u> <u>Adopted</u> <u>Budget</u>
<b>PERSONAL SERVICES</b>						
511200 Regular Salaries	73,112	86,107	78,923	85,500	84,500	91,100
511400 Overtime	1,170	837	929	1,000	1,000	1,000
512100 FICA Taxes	5,645	6,353	5,643	6,636	6,521	7,064
512215 Clothing Allowance	200	242	240	240	240	240
512225 Deferred Compensation	6,938	7,825	7,187	7,807	7,672	8,311
512301 Group Health Insurance Premium	15,554	9,676	11,778	13,642	13,642	14,071
512305 Dependant Health Ins Premium	3,360	3,738	6,079	7,052	7,052	7,208
512309 Employee Assistance Program	46	44	46	46	46	46
512400 Worker's Comp Insurance	6,490	5,029	4,781	5,542	5,542	4,955
<b>TOTAL PERSONAL SERVICES</b>	<b>112,515</b>	<b>119,850</b>	<b>115,606</b>	<b>127,465</b>	<b>126,215</b>	<b>133,995</b>
<b>OPERATING EXPENDITURES</b>						
533415 Janitorial Services	0	1,810	2,712	3,000	3,000	3,000
533480 Temporary Employment Services	0	3,149	0	0	0	0
534101 Telephone	1,440	1,165	1,165	1,215	1,215	1,325
534105 Cellular Telephones	0	0	408	400	400	375
534110 Internet Access	597	528	580	600	600	575
534310 Electric	1,212	1,885	2,042	2,020	2,020	2,050
534610 R & M - Buildings	4,245	584	25	800	800	800
534620 R & M-Vehicles	11	140	13	850	850	500
534630 R & M - Office Equipment	31	125	361	100	100	100
534640 R & M-Operating Equipment	3,392	2,874	2,689	2,500	2,500	2,500
534685 R & M - Grounds Maintenance	13,857	10,577	3,256	3,600	3,600	3,600
535200 Departmental Supplies	3,520	2,860	2,814	3,400	3,400	3,000
535210 Computer Supplies	12	0	0	100	100	100
535220 Cleaning Supplies	217	130	215	300	300	250
535230 Small Tools and Equipment	704	633	323	400	400	300
535260 Gas and Oil	1,539	2,146	1,591	1,400	1,640	1,880
535270 Uniforms and Shoes	678	710	421	622	622	442
535275 Safety Equipment	133	117	372	200	200	200
535410 Dues and Memberships	245	291	395	395	395	395
535420 Books and Publications	0	0	0	0	0	0
<b>TOTAL OPERATING EXPENDITURES</b>	<b>31,833</b>	<b>29,723</b>	<b>19,382</b>	<b>21,902</b>	<b>22,142</b>	<b>21,392</b>
<b>CAPITAL OUTLAY</b>						
606400 Vehicles and Equipment	1,244	7,626	0	51,000	49,509	10,800
<b>TOTAL CAPITAL OUTLAY</b>	<b>1,244</b>	<b>7,626</b>	<b>0</b>	<b>51,000</b>	<b>49,509</b>	<b>10,800</b>
<b>TOTAL CEMETERY DIVISION</b>	<b>145,592</b>	<b>157,199</b>	<b>134,988</b>	<b>200,367</b>	<b>197,866</b>	<b>166,187</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## PUBLIC WORKS DEPARTMENT

### FACILITIES MAINTENANCE DIVISION

The Facilities 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 2008 ACCOMPLISHMENTS

- ✓ Assisted and provided courteous service to all city departments and community activities.
- ✓ Installed new plumbing and fixtures and repainted restrooms at the Barber Street Sports Complex.
- ✓ Replaced rotted doors and frames throughout the City.
- ✓ Cleaned all carpets at the City Hall and Police Department.
- ✓ Became more proactive and reduced the number of work orders received.

### FISCAL YEAR 2009 GOALS AND OBJECTIVES

#### City Goal: Governmental Efficiency

- Clean and seal all tile floors at City Hall and Police Department
- Repaint City Hall interior.
- Pressure wash the exterior of City Hall
- Continue to maintain all City facilities
- Demolish old council chambers and adjoining annex buildings.
- Continue to provide courteous services to all city departments and community activities.

### PERFORMANCE MEASURES

Performance Indicators	Actual 2004/2005	Actual 2005/2006	Actual 2006/2007	Projected 2007/2008	Projected 2008/2009
Number of facility and sites maintained	43	43	44	45	51
Total square footage maintained	160,328	160,328	169,769	182,257	128,668
Total number of work orders completed	600	600	350	300	200
Cost per square foot maintained *	\$2.93	\$1.20	\$1.17	\$1.44	\$1.44

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

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

<b>PROGRAM BUDGET DESCRIPTION FOR THE FACILITIES MAINTENANCE DIVISION</b>		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>07/08</i>	<i>08/09</i>	
65.00%	65.00%	<b>Property Maintenance</b> - Provide continuous maintenance and repair to all City buildings and facilities. These maintenance and repair activities are in the following disciplines: Design/Construction, Electrical, Painting, Plumbing, Cabinetry, Carpentry, and General
20.00%	20.00%	<b>General Administration</b> - 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.
15.00%	15.00%	<b>Janitorial Services</b> - Perform duties such as supporting community activities, moving offices furniture, and providing janitorial services for all City facilities
100.00%	100.00%	

## FACILITIES MAINTENANCE DIVISION BUDGET SUMMARY

The Fiscal Year 2008-2009 adopted budget for the Facilities Maintenance is \$277,264. This compares to the 2007 08 projected expenditures of \$268,099, an increase of \$9,165 or 3.4%.

	FY 05-06	FY 06-07	Amended FY 06-07	Projected FY 07-08	Adopted FY 08-09	Difference
	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 82,598	\$ 96,355	\$ 106,536	\$ 104,722	\$ 120,257	\$ 15,535
Operating Expenses	109,619	108,080	160,783	163,377	157,007	(6,370)
Capital Outlay	-	1,650	-	-	-	-
<b>Total</b>	<b>\$ 192,217</b>	<b>\$ 206,085</b>	<b>\$ 267,319</b>	<b>\$ 268,099</b>	<b>\$ 277,264</b>	<b>\$ 9,165</b>

Fiscal Year 2008-09 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2007-08 Projected Expenditures	Difference
<b>1. Personal Services</b> - Net increase mainly due to a 3.2% increase in health insurance premium, a 6.5% increase for CWA employees per CWA Union Contract, and an increase in deferred compensation which is wage driven.	\$ 15,535
<b>2. Operating Expenses</b> - Net decrease mainly due to repairs & maintenance and cleaning supplies	\$ (6,370)
<b>3. Capital Outlay</b> - No approved capital outlay for FY 2008-09	\$ -

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## PERSONAL SERVICES SCHEDULE

FACILITIES MAINTENANCE			F/T/E POSITION YEARS			Projected Expenditure	Adopted Budget
<u>POSITION</u>	<u>PAY</u> <u>RANGE</u>	<u>GRADE</u>	<u>06-07</u>	<u>07-08</u>	<u>08-09</u>	<u>07-08</u>	<u>08-09</u>
Facilities Maintenance Supervisor	32,058 / 60,796	35	1.00	1.00	1.00	\$ 43,500	\$ 49,500
Maintenance Worker II	24,572 / 44,378	24	1.00	1.00	1.00	20,500	26,500
			2.00	2.00	2.00	\$ 64,000	\$ 76,000
						9,000	9,000
						6,581	6,512
						120	120
						6,570	7,661
						11,334	13,982
						3,568	3,717
						46	46
						3,503	3,219
						<u>\$ 104,722</u>	<u>\$ 120,257</u>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## FACILITIES MAINTENANCE DIVISION

Code: 010056

Account Number	Description	FY 04/05 Actual	FY 05/06 Actual	FY 06/07 Actual	Amended FY 07/08 Budget	FY 07/08 Projected	FY 08/09 Adopted Budget
<b>PERSONAL SERVICES</b>							
511200	Regular Salaries	85,207	50,830	61,815	67,500	64,000	76,000
511400	Overtime	5,411	8,394	5,947	6,000	9,000	9,000
512100	FICA Taxes	6,667	4,314	4,884	5,632	6,581	6,512
512215	Clothing Allowance	300	200	150	120	120	120
512225	Deferred Compensation	8,144	5,330	5,741	6,626	6,570	7,661
512301	Group Health Insurance Premium	21,752	7,931	10,254	13,541	11,334	13,982
512305	Dependant Health Ins Premium	7,037	2,336	4,202	3,568	3,568	3,717
512309	Employee Assistance Program	61	38	44	46	46	46
512400	Worker's Comp Insurance	6,642	3,224	3,318	3,503	3,503	3,219
<b>TOTAL PERSONAL SERVICES</b>		<b>141,221</b>	<b>82,598</b>	<b>96,355</b>	<b>106,536</b>	<b>104,722</b>	<b>120,257</b>
<b>OPERATING EXPENDITURES</b>							
533400	Other Contractual Services	60	4,782	4,340	23,520	23,250	24,426
533415	Janitorial Services	43,924	12,000	14,963	24,900	24,900	24,900
533420	Pest/Weed Control	1,469	2,625	2,750	4,200	4,200	4,200
534000	Travel and Per Diem	0	0	0	150	150	250
534101	Telephone	67	180	38	250	300	100
534105	Cellular Telephone	554	724	859	960	960	750
534110	Internet Services	8	31	52	42	56	20
534420	Equipment Leases	0	0	0	900	400	400
534610	R & M - Buildings	265,175	66,515	61,865	80,191	80,191	75,191
534620	R & M-Vehicles	4,128	1,310	1,641	1,000	2,000	3,000
534630	R & M - Office Equipment	0	0	322	300	300	0
534640	R & M-Operating Equipment	33	1,085	315	400	800	400
534920	Legal Ads	0	117	160	0	0	0
535200	Departmental Supplies	986	3,659	2,126	1,800	2,400	2,400
535210	Computer Supplies	0	0	0	150	150	150
535220	Cleaning Supplies	9,471	12,425	12,103	14,000	14,000	12,000
535230	Small Tools and Equipment	760	1,695	1,502	2,000	2,000	2,000
535250	Building Supplies	1,432	1,115	1,996	2,000	2,500	2,000
535260	Gas and Oil	1,085	491	2,216	2,500	3,300	3,800
535270	Uniforms and Shoes	639	711	663	720	720	720
535275	Safety Equipment	0	155	167	300	300	300
535450	Training and Education	0	0	0	500	500	0
<b>TOTAL OPERATING EXPENDITURES</b>		<b>329,791</b>	<b>109,619</b>	<b>108,080</b>	<b>160,783</b>	<b>163,377</b>	<b>157,007</b>
<b>CAPITAL OUTLAY</b>							
606400	Vehicles and Equipment	0	0	1,650	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>1,650</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FACILITIES MAINTENANCE</b>		<b>471,012</b>	<b>192,216</b>	<b>206,085</b>	<b>267,319</b>	<b>268,099</b>	<b>277,264</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 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. Derelict

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 2008-2009 adopted budget for Non-departmental is \$672,951. This compares to the 2007-08 projected expenditures of \$957,561, a decrease of \$284,610, or 29.7%.

	FY 05-06 Actual	FY 06-07 Actual	Amended FY 07-08 Budget	Projected FY 07-08 Expenditures	Adopted FY 08-09 Budget	Difference
Personal Services	\$ 19,172	\$ 6,087	\$ 10,000	\$ 4,700	\$ 5,000	\$ 300
Operating Expenses	529,653	793,453	851,716	811,176	667,951	(143,225)
Grants and Aids	2,215	4,000	-	-	-	-
Non-Operating	1,139,289	-	141,685	141,685	-	(141,685)
<b>Total</b>	<b>\$ 1,690,329</b>	<b>\$ 803,540</b>	<b>\$ 1,003,401</b>	<b>\$ 957,561</b>	<b>\$ 672,951</b>	<b>\$ (284,610)</b>

Fiscal Year 2008-09 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2007-08 Projected Expenditures:

	Difference
1. <b>Personal Services</b> - Slight increase from prior year.	\$ 300
2. <b>Operating Expenses</b> - Decrease mainly due to consultant services for comp plan update budgeted in FY 2007-08 and reduction in projected Insurance Cost. \$20,000 is budgeted in FY 2008-09 for removal of derelict boats from the river.	\$ (143,225)
3. <b>Grants and Aids</b> - No grants and aids budgeted for FY 2007-08 or FY 2008-09.	
4. <b>Non-Operating Expenses</b> - The contingency required by the adopted financial policies is being suspended for FY 2008-09 due to restrictions on ad valorem revenues as a result of Amendment #1.	\$ (141,685)

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## NON-DEPARTMENTAL

Code: 010099

Account Number	Description	FY 04/05 Actual	FY 05/06 Actual	FY 06/07 Actual	Amended FY 07/08 Budget	FY 07/08 Projected	FY 08/09 Adopted Budget
<b>PERSONAL SERVICES</b>							
512500	Unemployment	8,135	19,172	6,087	10,000	4,700	5,000
<b>TOTAL PERSONAL SERVICES</b>		<b>8,135</b>	<b>19,172</b>	<b>6,087</b>	<b>10,000</b>	<b>4,700</b>	<b>5,000</b>
<b>OPERATING EXPENDITURES</b>							
533100	Professional Services	2,580	4,680	6,350	5,000	10,000	0
533120	Consultants	0	17,213	3,261	50,000	55,065	0
533400	Other Contractual Services	45,562	845	0	0	0	0
533415	Janitorial	0	0	0	6,600	6,600	6,600
533425	Contract Mowing Services	9,377	7,885	12,952	7,000	15,000	15,000
534101	Telephone	4,797	3,984	4,435	4,200	4,200	4,200
534110	Internet Services	0	0	0	3,900	3,900	4,800
534120	Postage	5,676	6,591	6,892	7,000	8,175	7,000
534310	Electric	49,649	77,454	75,462	96,989	45,000	48,600
534320	Water/Sewer	4,536	4,879	5,817	5,300	6,600	7,200
534500	Insurance	217,304	163,181	346,152	337,000	337,000	233,345
534501	Claims	0	0	0	0	5,500	10,000
534610	R&M Building	0	420	0	0	0	0
534620	R&M Vehicles	(7,435)	60	0	0	0	0
534630	R&M Office equipment	405	0	1,499	0	1,200	925
534700	Printing and Binding	9,652	6,756	10,005	9,500	10,080	10,080
534805	4th of July	19,682	18,501	18,656	19,000	19,000	19,000
534815	Brick Paving	1,086	735	558	1,000	350	700
534825	Advertising Expenditures	5,585	3,084	1,793	5,000	3,000	0
534830	Special Events Expense	8,613	3,593	2,100	0	900	900
534835	Special Employee Events	2,755	2,988	2,809	3,000	3,000	2,000
534944	Supplies-PS Empl Exp Fund	991	1,491	803	3,350	750	500
534945	Supplies-General Empl Exp Fund	4,734	3,066	2,694	3,000	3,150	1,000
534955	Refunds					792	0
534980	Payment-Riverfront CRA Fund	160,753	178,786	269,866	261,846	250,499	275,436
534999	General Fund Inventory	0	1,935	0	0	0	0
535200	Departmental Supplies	5,727	2,717	2,688	4,000	1,500	750
535210	Computer Supplies	1,749	170	0	0	0	0
535260	Gas and Oil	0	64	0	0	0	0
535410	Dues and Memberships	1,736	2,026	2,186	2,073	2,500	2,500
535420	Books and Publications	78	78	0	0	0	0
535454	PBA Tuition Reimb Plan	1,375	1,874	1,016	1,500	1,500	1,500
535455	CWA Tuition Reimb Plan	0	0	500	500	1,000	1,000
535690	Other Human Services	5,685	0	0	0	0	0
535710	Non-Ad Valorem Tax	11,335	14,600	14,958	14,958	14,915	14,915
<b>TOTAL OPERATING EXPENSES</b>		<b>573,987</b>	<b>529,653</b>	<b>793,453</b>	<b>851,716</b>	<b>811,176</b>	<b>667,951</b>
<b>GRANTS AND AIDS</b>							
708199	Grants and Aids	0	2,215	4,000	0	0	0
<b>TOTAL GRANTS AND AIDS</b>		<b>0</b>	<b>2,215</b>	<b>4,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
909480	Trfr to Fund 480 Building	0	1,139,289	0	0	0	0
909901	Contingency	0	0	0	141,685	141,685	0
<b>TOTAL NON-OPERATING</b>		<b>0</b>	<b>1,139,289</b>	<b>0</b>	<b>141,685</b>	<b>141,685</b>	<b>0</b>
<b>TOTAL NON-DEPARTMENTAL</b>		<b>582,122</b>	<b>1,690,329</b>	<b>803,540</b>	<b>1,003,401</b>	<b>957,561</b>	<b>672,951</b>

**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)	\$ 754,800
Discretionary Sales Tax Fund (DST)	3,267,957
Recreation Impact Fee Fund	175,000
Stormwater Utility Fund	943,635
Law Enforcement Forfeiture Fund	15,500
Riverfront Community Redevelopment Agency	<u>554,092</u>
TOTAL	<u>\$ 5,710,984</u>

Note that the Riverfront Community Redevelopment Agency (CRA) is a blended component unit. Its governing body is also the Sebastian City Council and this results in its budget also being approved by the City Council acting as the CRA governing body.

# CITY OF SEBASTIAN, FLORIDA 2008/2009 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 patterns have contributed to the decline from prior year collections. The 2008-2009 allocation for the City of Sebastian is estimated at \$650,000. The estimate is based on trend analysis.

### LOCAL OPTION GAS TAX FUND REVENUE

Code: 120010

Account Number	Description	FY 04/05 Actual	FY 05/06 Actual	FY 06/07 Actual	Amended FY 07/08 Budget	FY 07/08 Projected	FY 08/09 Adopted Budget
<b>TAXES</b>							
312400	Local Option Gas Tax	747,418	716,495	688,085	676,000	625,000	650,000
<b>TOTAL TAXES</b>		<b>747,418</b>	<b>716,495</b>	<b>688,085</b>	<b>676,000</b>	<b>625,000</b>	<b>650,000</b>
<b>MISCELLANEOUS REVENUE</b>							
331900	Federal Grant - FEMA	113,102	0	0	0	0	0
331902	Federal Grant - FHWA	28,425	0	0	0	0	0
334100	State Grant - DCA	6,207	0	0	0	0	0
334492	FDOT Lighting Agreement	16,036	16,998	18,018	18,559	18,559	19,047
361100	Interest Income	2,902	9,478	7,494	8,000	15,000	21,000
361105	SBA Interest Earnings	25,032	38,667	84,727	60,000	30,000	30,000
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>191,704</b>	<b>65,143</b>	<b>110,239</b>	<b>86,559</b>	<b>63,559</b>	<b>70,047</b>
<b>NON-REVENUE SOURCES</b>							
389991	Appropriation From PY Fund Balance	0	0	0	0	0	34,753
<b>TOTAL NON-REVENUE SOURCES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34,753</b>
<b>TOTAL LOCAL OPTION GAS TAX</b>		<b>939,122</b>	<b>781,638</b>	<b>798,324</b>	<b>762,559</b>	<b>688,559</b>	<b>754,800</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## LOCAL OPTION GAS TAX FUND EXPENDITURES

Code: 120051

Account Number	Description	FY 04/05 Actual	FY 05/06 Actual	FY 06/07 Actual	Amended FY 07/08 Budget	FY 07/08 Projected	FY 08/09 Adopted Budget
<b>OPERATING EXPENDITURES</b>							
533452	Maintenance	0	13,500	0	0	0	0
534315	Public Lighting	165,762	171,318	178,495	175,000	185,000	185,000
534505	Railroad Crossing Insurance	0	0	0	3,899	0	0
534695	Railroad Crossing Maintenance	4,230	4,230	4,719	4,800	4,800	4,800
535310	Road Materials and Supplies	0	0	0	0	0	0
535380	Signalization Supplies	153,290	21,888	12,161	20,000	15,000	15,000
<b>TOTAL OPERATING EXPENDITURES</b>		<b>323,282</b>	<b>210,936</b>	<b>195,375</b>	<b>203,699</b>	<b>204,800</b>	<b>204,800</b>
<b>CAPITAL OUTLAY</b>							
606400	Vehicles and Equipment	3,600	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>3,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DEBT SERVICE</b>							
707105	Principal - Paving Loan	205,027	214,174	223,704	233,595	233,595	243,986
707205	Interest - Paving Loan	94,973	85,826	76,296	66,405	66,405	56,014
<b>TOTAL DEBT SERVICE</b>		<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>
<b>NON-OPERATING</b>							
909101	Trfr to General Fund 001	0	0	0	0	0	250,000
909133	Trfr to Transp Impr Fund 330	240,000	489,438	262,571	245,000	245,000	0
909990	Unappropriated	0	0	0	13,860	0	0
<b>TOTAL NON-OPERATING</b>		<b>240,000</b>	<b>489,438</b>	<b>262,571</b>	<b>258,860</b>	<b>245,000</b>	<b>250,000</b>
<b>TOTAL LOCAL OPTION GAS TAX</b>		<b>866,882</b>	<b>1,000,374</b>	<b>757,946</b>	<b>762,559</b>	<b>749,800</b>	<b>754,800</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 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, land improvement, and emergency vehicle purchases.

The FY 2008-2009 allocation for the City of Sebastian is estimated at \$2,400,000. The estimate is based on the trend analysis.

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 04/05 Actual</u>	<u>FY 05/06 Actual</u>	<u>FY 06/07 Actual</u>	<u>Amended FY 07/08 Budget</u>	<u>FY 07/08 Projected</u>	<u>FY 08/09 Adopted Budget</u>
<b>TAXES</b>							
312600	Discretionary Sales Tax	2,713,567	2,724,742	2,560,310	2,700,000	2,400,000	2,400,000
<b>TOTAL TAXES</b>		<b>2,713,567</b>	<b>2,724,742</b>	<b>2,560,310</b>	<b>2,700,000</b>	<b>2,400,000</b>	<b>2,400,000</b>
<b>MISCELLANEOUS REVENUE</b>							
361100	Interest Income	2,616	39,773	40,561	40,000	35,000	40,000
361105	SBA Interest Earnings	53,610	68,192	79,637	67,500	30,000	38,000
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>56,226</b>	<b>107,965</b>	<b>120,198</b>	<b>107,500</b>	<b>65,000</b>	<b>78,000</b>
<b>NON-REVENUE SOURCES</b>							
	Transfer from Fund 310	0	0	289,972	0	0	0
	Transfer from Fund 320	0	0	184,622	0	0	0
381360	Transfer from Fund 363	0	6,960	0	0	0	0
389991	Appropriation From PY Fund Balance	0	0	0	387,683	0	789,957
<b>TOTAL NON-REVENUE SOURCES</b>		<b>0</b>	<b>6,960</b>	<b>0</b>	<b>387,683</b>	<b>0</b>	<b>789,957</b>
<b>TOTAL DISCRETIONARY SALES TAX</b>		<b>2,769,793</b>	<b>2,839,667</b>	<b>2,680,508</b>	<b>3,195,183</b>	<b>2,465,000</b>	<b>3,267,957</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## DISCRETIONARY SALES TAX FUND EXPENDITURES

Code: 130051

<u>Account Number</u>	<u>Description</u>	<u>FT 04/05 Actual</u>	<u>FY 05/06 Actual</u>	<u>FY 06/07 Actual</u>	<u>Amended FY 07/08 Budget</u>	<u>FY 07/08 Projected</u>	<u>FY 08/09 Adopted Budget</u>
<b>NON-OPERATING</b>							
909101	Interfund Trfr to 001 - GF	279,013	203,904	374,432	0	0	0
909123	Interfund Trfr to 230-Series 2003 DSF	793,314	1,025,525	1,033,206	1,033,619	1,033,619	1,032,957
909131	Trfr to Capital Projects Fund 310	154,693	454,693	276,951	539,694	539,694	385,000
909132	Trfr to CIP Fund 320	40,000	0	(596)	0	0	0
909133	Trfr to Transp Impr Fund 330	310,000	355,558	407,501	303,426	581,026	1,500,000
909136	Trfr to Stormwater Impr Fund 363	0	0	653,415	1,318,444	818,444	350,000
909139	Trfr to Facility Improvement Fund 390	200,000	0	0	0	0	0
909145	Trfr to Fund 455 AP	106,500	274,916	0	0	0	0
<b>TOTAL NON-OPERATING</b>		<b>1,883,520</b>	<b>2,314,596</b>	<b>2,744,909</b>	<b>3,195,183</b>	<b>2,972,783</b>	<b>3,267,957</b>
<b>TOTAL DISCRETIONARY SALES TAX</b>		<b>1,883,520</b>	<b>2,314,596</b>	<b>2,744,909</b>	<b>3,195,183</b>	<b>2,972,783</b>	<b>3,267,957</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 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 Number	Description	FY 04/05 Actual	FY 05/06 Actual	FY 06/07 Actual	Amended FY 07/08 Budget	FY 07/08 Projected	FY 08/09 Adopted Budget
<b>MISCELLANEOUS REVENUE</b>							
361100	Interest Income	3,872	24,035	23,959	7,500	20,000	20,000
361105	SBA Interest Earnings	15,610	22,275	44,040	17,500	15,000	15,000
363270	Recreation Impact Fee	385,775	337,675	56,875	100,000	18,525	100,000
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>405,257</b>	<b>383,985</b>	<b>124,874</b>	<b>125,000</b>	<b>53,525</b>	<b>135,000</b>
<b>NON-REVENUE SOURCES</b>							
381320	Transfer from Fund 320	0	17,654	0	0	0	0
389991	Appropriation From PY Fund Balance	0	0	0	394,000	0	40,000
<b>TOTAL NON-REVENUE SOURCES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>394,000</b>	<b>0</b>	<b>40,000</b>
<b>TOTAL RECREATION IMPACT FEE</b>		<b>405,257</b>	<b>383,985</b>	<b>124,874</b>	<b>519,000</b>	<b>53,525</b>	<b>175,000</b>

### RECREATION IMPACT FEE FUND EXPENDITURES

Code: 160051

Account Number	Description	FY 04/05 Actual	FY 05/06 Actual	FY 06/07 Actual	Amended FY 07/08 Budget	FY 07/08 Projected	FY 08/09 Adopted Budget
<b>NON-OPERATING</b>							
909132	Transfer to CIP Fund 320	335,121	95,000	77,000	19,000	19,000	175,000
909133	Transfer to CIP Fund 330	0	0	0	500,000	500,000	0
909990	Unappropriated	0	0	0	0	0	0
<b>TOTAL NON-OPERATING</b>		<b>335,121</b>	<b>95,000</b>	<b>77,000</b>	<b>519,000</b>	<b>519,000</b>	<b>175,000</b>
<b>TOTAL RECREATION IMPACT FEE</b>		<b>335,121</b>	<b>95,000</b>	<b>77,000</b>	<b>519,000</b>	<b>519,000</b>	<b>175,000</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 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

<u>Account Number</u>	<u>Description</u>	<u>FY 04/05 Actual</u>	<u>FY 05/06 Actual</u>	<u>FY 06/07 Actual</u>	<u>Amended FY 07/08 Budget</u>	<u>FY 07/08 Projected</u>	<u>FY 08/09 Adopted Budget</u>
<b>MISCELLANEOUS REVENUE</b>							
361100	Interest Income	3,164	31,706	29,631	25,000	35,000	26,000
361105	SBA Interest Earnings	29,895	56,226	67,525	44,000	34,000	20,000
361150	Other Interest	941	1,356	987	1,200	1,200	1,200
363630	Stormwater Utility Fee	758,887	819,287	834,039	820,000	860,000	850,000
381360	Transfer from Fund 363	0	3,619	0	0	0	0
389991	Appropriation from prior year fund balance	0	0	0	50,173	0	46,435
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>792,887</b>	<b>912,194</b>	<b>932,182</b>	<b>940,373</b>	<b>930,200</b>	<b>943,635</b>
<b>TOTAL STORMWATER UTILITY</b>		<b>792,887</b>	<b>912,194</b>	<b>932,182</b>	<b>940,373</b>	<b>930,200</b>	<b>943,635</b>

### STORMWATER UTILITY FUND EXPENDITURES

Code: 163051

<u>Account Number</u>	<u>Description</u>	<u>FY 04/05 Actual</u>	<u>FY 05/06 Actual</u>	<u>FY 06/07 Actual</u>	<u>Amended FY 07/08 Budget</u>	<u>FY 07/08 Projected</u>	<u>FY 08/09 Adopted Budget</u>
<b>OPERATING EXPENDITURES</b>							
533100	Professional Services	1,789	6,765	79	3,500	3,500	3,500
<b>TOTAL OPERATING EXPENDITURES</b>		<b>1,789</b>	<b>6,765</b>	<b>79</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>
<b>NON-OPERATING</b>							
909101	Interfund Trfr to 001 - GF	160,996	639,031	466,576	500,000	500,000	500,000
909263	Interfund Trfr to Fund 263	441,675	436,973	437,273	436,873	436,873	440,135
909363	Interfund Trfr to SIF Fund 363	142,790	0	453,744	0	500,000	0
<b>TOTAL NON-OPERATING</b>		<b>745,461</b>	<b>1,076,004</b>	<b>1,357,593</b>	<b>936,873</b>	<b>1,436,873</b>	<b>940,135</b>
<b>TOTAL STORMWATER UTILITY</b>		<b>747,250</b>	<b>1,082,769</b>	<b>1,357,672</b>	<b>940,373</b>	<b>1,440,373</b>	<b>943,635</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 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**

<u>Account Number</u>	<u>Description</u>	<u>FY 04/05 Actual</u>	<u>FY 05/06 Actual</u>	<u>FY 06/07 Actual</u>	<u>Amended FY 07/08 Budget</u>	<u>FY 07/08 Projected</u>	<u>FY 08/09 Adopted Budget</u>
<b>FINES AND FORFEITS</b>							
351200	Confiscated Property	7,604	15,129	6,850	8,000	8,000	8,000
<b>TOTAL FINES AND FORFEITS</b>		<b>7,604</b>	<b>15,129</b>	<b>6,850</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>
<b>MISCELLANEOUS REVENUE</b>							
361100	Interest Income	320	1,454	1,665	1,000	800	1,000
365000	Sale of Surplus	265	972	225	0	0	0
366000	Contributions and Donations	2,363	1,740	321	2,500	2,000	2,000
389991	Appropriation from PY Fund Balance	0	0	0	0	0	4,500
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>2,948</b>	<b>4,166</b>	<b>2,211</b>	<b>3,500</b>	<b>2,800</b>	<b>7,500</b>
<b>TOTAL LAW ENFORCEMENT FORFEITURE</b>		<b>10,552</b>	<b>19,295</b>	<b>9,061</b>	<b>11,500</b>	<b>10,800</b>	<b>15,500</b>

### **LAW ENFORCEMENT FORFEITURE FUND EXPENDITURES**

**Code: 190051**

<u>Account Number</u>	<u>Description</u>	<u>FY 04/05 Actual</u>	<u>FY 05/06 Actual</u>	<u>FY 06/07 Actual</u>	<u>Amended FY 07/08 Budget</u>	<u>FY 07/08 Projected</u>	<u>FY 08/09 Adopted Budget</u>
<b>OPERATING EXPENDITURES</b>							
534966	D.A.R.E. Expenditures	6,753	1,530	2,563	4,000	2,600	4,000
534967	G.R.E.A.T. Expenditures	0	0	8,941	0	3,936	4,000
535380	Departmental Supplies	1,502	1,730	5,990	7,500	7,500	7,500
535450	Training & Education	927	0	0	0	0	0
<b>TOTAL OPERATING EXPENDITURES</b>		<b>9,182</b>	<b>3,260</b>	<b>17,494</b>	<b>11,500</b>	<b>14,036</b>	<b>15,500</b>
<b>TOTAL LAW ENFORCEMENT FORFEITURE</b>		<b>9,182</b>	<b>3,260</b>	<b>17,494</b>	<b>11,500</b>	<b>14,036</b>	<b>15,500</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 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>	<u>FY 03/04</u> <u>Actual</u>	<u>FY 04/05</u> <u>Actual</u>	<u>FY 05/06</u> <u>Actual</u>	<u>Amended</u> <u>FY 07/08</u> <u>Budget</u>	<u>FY 07/08</u> <u>Projected</u>	<u>FY 08/09</u> <u>Adopted</u> <u>Budget</u>
<b>INTERGOVERNMENTAL REVENUE</b>							
331207	G.R.E.A.T. Grant Revenue	11,104	10,654	0	10,000	0	0
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>		<b>11,104</b>	<b>10,654</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>0</b>
<b>MISCELLANEOUS REVENUE</b>							
361100	Interest Income	0	11	47	0	100	0
366000	Contributions and Donations	0	0	0	4,155	5,121	0
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>0</b>	<b>11</b>	<b>47</b>	<b>4,155</b>	<b>5,221</b>	<b>0</b>
<b>TOTAL G.R.E.A.T. PROGRAM</b>		<b>11,104</b>	<b>10,665</b>	<b>47</b>	<b>14,155</b>	<b>5,221</b>	<b>0</b>

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

Code: 191051

Account <u>Number</u>	<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>Actual</u>	<u>Amended</u> <u>FY 07/08</u> <u>Budget</u>	<u>FY 07/08</u> <u>Projected</u>	<u>FY 08/09</u> <u>Adopted</u> <u>Budget</u>
<b>OPERATING EXPENDITURES</b>							
534967	G.R.E.A.T. Expenditures	10,279	10,663	0	14,155	5,121	0
<b>TOTAL OPERATING EXPENDITURES</b>		<b>10,279</b>	<b>10,663</b>	<b>0</b>	<b>14,155</b>	<b>5,121</b>	<b>0</b>
<b>TOTAL G.R.E.A.T. PROGRAM</b>		<b>10,279</b>	<b>10,663</b>	<b>0</b>	<b>14,155</b>	<b>5,121</b>	<b>0</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## COMMUNITY REDEVELOPMENT AGENCY

City of Sebastian Community Redevelopment Agency was created by City Ordinance in 1995, pursuant to Section 163.387, Florida Statutes. The purpose of the Community Redevelopment Agency is the removal of blighted areas and the development of such areas, pursuant to the Community Redevelopment Act of 1969. All revenues and expenditures related to the City's Community Redevelopment Agency are included in this fund. In FY 2008-2009, a transfer will be made to General Fund to offset the additional costs of providing enhanced maintenance of parks and medians within this area.

### COMMUNITY REDEVELOPMENT AGENCY REVENUES

Code: 140010

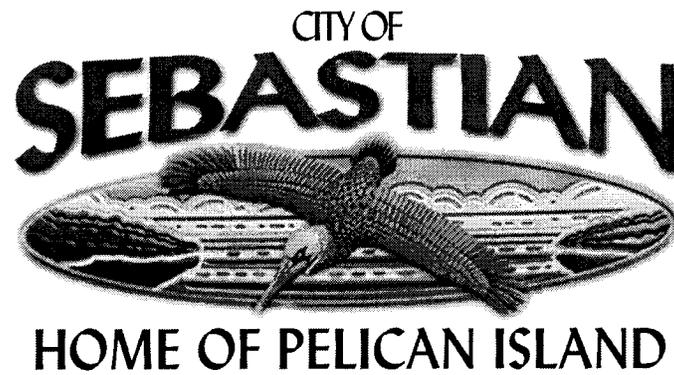
<u>Account Number</u>	<u>Description</u>	<u>FY 04/05 Actual</u>	<u>FY 05/06 Actual</u>	<u>FY 06/07 Actual</u>	<u>Amended FY 07/08 Budget</u>	<u>FY 07/08 Projected</u>	<u>FY 08/09 Adopted Budget</u>
<b>TAXES</b>							
338200	Tax Increment Revenue - Sebastian	160,753	178,786	282,546	256,482	250,499	275,436
338200	Tax Increment Revenue - Indian River Cty	126,886	160,051	270,195	256,541	252,885	252,656
<b>TOTAL TAXES</b>		<b>287,639</b>	<b>338,837</b>	<b>552,741</b>	<b>513,023</b>	<b>503,384</b>	<b>528,092</b>
<b>MISCELLANEOUS REVENUE</b>							
361100	Interest Income	8,747	28,500	33,210	24,000	20,000	26,000
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>8,747</b>	<b>28,500</b>	<b>33,210</b>	<b>24,000</b>	<b>20,000</b>	<b>26,000</b>
<b>NON-REVENUE SOURCES</b>							
381320	Transfer from Capital Project Fund	21,598	0	0	0	0	0
389991	Fund Balance Carried Forward	0	0	0	669,538	0	0
<b>TOTAL NON-REVENUE SOURCES</b>		<b>21,598</b>	<b>0</b>	<b>0</b>	<b>669,538</b>	<b>0</b>	<b>0</b>
<b>TOTAL RIVERFRONT REDEVELOPMENT</b>		<b>317,984</b>	<b>367,337</b>	<b>585,951</b>	<b>1,206,561</b>	<b>523,384</b>	<b>554,092</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## COMMUNITY REDEVELOPMENT AGENCY EXPENDITURES

Code: 140051

Account <u>Number</u>	<u>Description</u>	FY 04/05 <u>Actual</u>	FY 05/06 <u>Actual</u>	FY 06/07 <u>Actual</u>	Amended FY 07/08 <u>Budget</u>	FY 07/08 <u>Projected</u>	FY 08/09 Adopted <u>Budget</u>
<b>OPERATING EXPENDITURES</b>							
533100	Professional Services	5,000	14,492	5,000	8,500	18,400	10,000
533120	Consultants	0	0	0	5,000	0	0
533201	Admin Svcs Provided by the GF	7,203	9,086	36,575	12,826	12,826	12,584
533400	Other Contractual Services	0	0	3,000	0	0	20,000
534120	Postage	24	0	0	50	0	0
534315	Public Lighting	8,453	13,053	14,023	13,500	13,500	14,850
534830	Special Events Expense	10,953	31,505	18,160	33,666	33,666	33,666
534920	Legal Ads	0	71	78	0	1,372	100
535200	Departmental Supplies	100	0	1,188	750	914	1,000
535410	Dues & Memberships	395	395	695	695	870	900
<b>TOTAL OPERATING EXPENDITURES</b>		<b>32,128</b>	<b>68,602</b>	<b>78,719</b>	<b>74,987</b>	<b>81,548</b>	<b>93,100</b>
<b>CAPITAL OUTLAY AND PROJECTS</b>							
606100	Land	0	0	394,999	0	0	0
606310	Improvements Other Than Building	0	0	1,500	0	0	0
606400	Equipment	0	0	99,524	0	0	0
606900	Infrastructure - Yacht Club	0	0	29,207	0	0	0
606900	Infrastructure - Indian River Drive	0	0	84,592	106,249	106,249	0
<b>TOTAL CAPITAL OUTLAY AND PROJECTS</b>		<b>0</b>	<b>0</b>	<b>609,822</b>	<b>106,249</b>	<b>106,249</b>	<b>0</b>
<b>GRANTS AND AIDS</b>							
820100	Façade/Sign Improvement Program	0	0	1,560	30,000	30,000	30,000
<b>TOTAL GRANTS AND AIDS</b>		<b>0</b>	<b>0</b>	<b>1,560</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b>NON-OPERATING</b>							
909100	Interfund Trfr to General Fund 001	0	0	0	0	0	60,000
909133	Interfund Trfr to CIP Fund 330	0	0	215,401	619,561	619,561	0
909990	Unappropriated	0	0	0	0	0	370,992
<b>TOTAL NON-OPERATING</b>		<b>0</b>	<b>0</b>	<b>215,401</b>	<b>619,561</b>	<b>619,561</b>	<b>430,992</b>
<b>TOTAL RIVERFRONT REDEVELOPMENT</b>		<b>32,128</b>	<b>68,602</b>	<b>905,502</b>	<b>830,797</b>	<b>837,358</b>	<b>554,092</b>



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## **CITY OF SEBASTIAN, FLORIDA 2008/2009 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 schedules are located in the schedules section of this document.

# CITY OF SEBASTIAN, FLORIDA 2008/2009 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 \$8,445,000 as of September 30, 2008. The debt proceeds were used to construct the new city hall, the renovation of the old city hall, the expansion of the police department, and the friendship park.

### DISCRETIONARY SALES SURTAX REVENUE BONDS DEBT SERVICE FUND REVENUE

Code: 230010

Account Number            Description	FY 04/05 Actual	FY 05/06 Actual	FY 06/07 Actual	Amended FY 07/08 Budget	FY 07/08 Projected	FY 08/09 Adopted Budget
<b>MISCELLANEOUS REVENUE</b>						
361100 Interest Income	102	3	134	0	3,200	1,974
361105 SBA Interest Earnings	4,224	1,399	7,298	1,975	2,400	0
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>4,326</b>	<b>1,402</b>	<b>7,432</b>	<b>1,975</b>	<b>5,600</b>	<b>1,974</b>
<b>NON-REVENUE SOURCES</b>						
381130 Interfund Trfr from 130 DST	793,313	1,025,525	1,033,206	1,033,619	1,033,207	1,032,957
384090 Debt Proceeds-Pub Fac Debt	0	0	0	0	0	0
<b>TOTAL NON-REVENUE SOURCES</b>	<b>793,313</b>	<b>1,025,525</b>	<b>1,033,206</b>	<b>1,033,619</b>	<b>1,033,207</b>	<b>1,032,957</b>
<b>TOTAL DEBT SERVICE FUND</b>	<b>797,639</b>	<b>1,026,927</b>	<b>1,040,638</b>	<b>1,035,594</b>	<b>1,038,807</b>	<b>1,034,931</b>

### DISCRETIONARY SALES SURTAX REVENUE BONDS DEBT SERVICE EXPENDITURES

Code: 230051

Account Number            Description	FY 04/05 Actual	FY 05/06 Actual	FY 06/07 Actual	Amended FY 07/08 Budget	FY 07/08 Projected	FY 08/09 Adopted Budget
<b>OPERATING EXPENDITURES</b>						
535205 Bank Charges	0	0	0	300	3,300	300
<b>TOTAL OPERATING EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>300</b>	<b>3,300</b>	<b>300</b>
<b>DEBT SERVICE</b>						
707130 Principal - DST Series 2003	650,000	665,000	680,000	700,000	700,000	720,000
707230 Interest - DST Series 2003	380,844	367,844	353,206	333,619	333,619	312,956
707300 Other Debt Service Costs	1,675	1,675	1,675	1,675	1,675	1,675
<b>TOTAL DEBT SERVICE</b>	<b>1,032,519</b>	<b>1,034,519</b>	<b>1,034,881</b>	<b>1,035,294</b>	<b>1,035,294</b>	<b>1,034,631</b>
<b>TOTAL DEBT SERVICE FUND</b>	<b>1,032,519</b>	<b>1,034,519</b>	<b>1,034,881</b>	<b>1,035,594</b>	<b>1,038,594</b>	<b>1,034,931</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 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 \$4,570,000 as of September 30, 2008. The debt proceeds were used to improve the stormwater system according to the adopted stormwater mater plan. The improvement projects included Twin Ditch, Periwinkle Drive, Middle Stonecrop, and Collier Creek

### STORMWATER UTILITY REVENUE BONDS DEBT SERVICE FUND REVENUE

Code: 263010

Account	FY 04/05	FY 05/06	FY 06/07	Amended FY 07/08	FY 07/08	FY 08/09
Number            Description	Actual	Actual	Actual	Budget	Projected	Adopted Budget
<b>MISCELLANEOUS REVENUE</b>						
361100 Interest Income	130	1	28	0	1,200	875
361150 SBA Interest Earnings	292	971	1,069	875	350	0
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>422</b>	<b>972</b>	<b>1,097</b>	<b>875</b>	<b>1,550</b>	<b>875</b>
<b>NON-REVENUE SOURCES</b>						
381163 Interfund Trfr from 163 SUF	441,672	436,973	437,273	436,873	436,873	440,135
384263 Debt Proceeds - Stormwater Series 2003	0	0	0	0	0	0
<b>TOTAL NON-REVENUE SOURCES</b>	<b>441,672</b>	<b>436,973</b>	<b>437,273</b>	<b>436,873</b>	<b>436,873</b>	<b>440,135</b>
<b>TOTAL DEBT SERVICE FUND</b>	<b>442,094</b>	<b>437,945</b>	<b>438,370</b>	<b>437,748</b>	<b>438,423</b>	<b>441,010</b>

### STORMWATER UTILITY REVENUE BONDS DEBT SERVICE FUND EXPENDITURES

Code: 263051

Account	FY 04/05	FY 05/06	FY 06/07	Amended FY 07/08	FY 07/08	FY 08/09
Number            Description	Actual	Actual	Actual	Budget	Projected	Adopted Budget
<b>DEBT SERVICE</b>						
707163 Principal - Stormwater Series 2003	235,000	235,000	240,000	245,000	245,000	255,000
707263 Interest - Stormwater Series 2003	206,673	201,973	197,273	191,873	191,873	185,135
707300 Other Debt Service Costs	875	875	875	875	875	875
707360 Cost of Iss-Stormwater Series 2003	0	0	0	0	0	0
707361 Discount - Stormwater Series 2003	0	0	0	0	0	0
<b>TOTAL DEBT SERVICE</b>	<b>442,548</b>	<b>437,848</b>	<b>438,148</b>	<b>437,748</b>	<b>437,748</b>	<b>441,010</b>
<b>TOTAL DEBT SERVICE FUND</b>	<b>442,548</b>	<b>437,848</b>	<b>438,148</b>	<b>437,748</b>	<b>437,748</b>	<b>441,010</b>



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# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

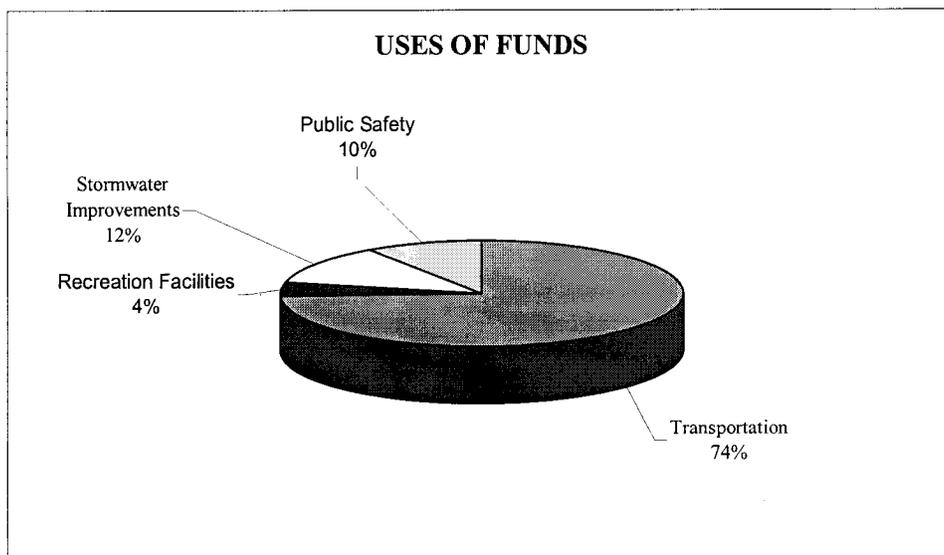
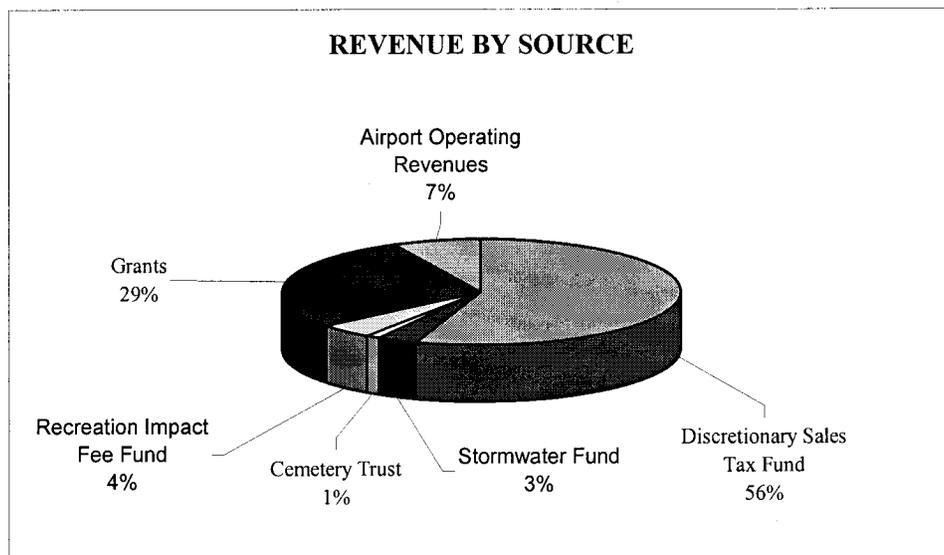
## INTRODUCTION

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 2008-09.

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 2008-09 projects is provided from Discretionary Sales Tax (DST), Stormwater, Recreation Impact Fee, Airport Operating Fund, 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 2008-09 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 on the pages following the summary information. Some of the FY 2008-09 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 2008-09 projects.

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## CAPITAL IMPROVEMENT FUND SOURCES AND USES OF FUNDS FOR FISCAL YEAR 2008 - 2009



**CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET**

**CAPITAL IMPROVEMENT FUND REVENUES BY SOURCE**

Discretionary Sales Tax Fund	2,235,000
Cemetery Trust	50,000
Stormwater Fund	125,000
Recreation Impact Fee Fund	175,000
Grants	1,160,000
Airport Operating Revenues	\$ 290,000
<b>TOTAL</b>	<b>\$ 4,035,000</b>

**CAPITAL IMPROVEMENT FUND EXPENDITURES BY TYPE**

Transportation	\$ 3,000,000
Recreation Facilities	175,000
Stormwater Improvements	475,000
Public Safety	385,000
<b>TOTAL</b>	<b>\$ 4,035,000</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## CAPITAL IMPROVEMENT PROGRAM BY PROJECT AND FUNDING SOURCE

	Local	Recreation		Stormwater Fund	Airport	Grants	Cemetery	CRA	Total
	Option Gas Tax	DST	Impact Fees				Trust		
<b>Police Department</b>									
Police Vehicle Replacement	\$	385,000							\$ 385,000
<b>Parks &amp; Recreation</b>									
Schumann Park			\$ 175,000						\$ 175,000
<b>Stormwater</b>									
1/4 Round Swale Rehab	\$	350,000							\$ 350,000
<b>Public Works</b>									
Intersection	\$	1,500,000							\$ 1,500,000
Potomac Road Crossing				\$ 125,000					\$ 125,000
<b>Airport</b>									
Construct Hangers					\$ 290,000	\$ 1,160,000			\$ 1,450,000
<b>Cemetery Trust Fund</b>									
Realign Road in Cemetery							\$ 50,000		\$ 50,000
<b>Totals</b>	\$	- \$ 2,235,000	\$ 175,000	\$ 125,000	\$ 290,000	\$ 1,160,000	\$ 50,000	\$	- \$ 4,035,000

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

<b>Project Name:</b>	Police Vehicle Replacement	<b>Project Description:</b>
<b>Funding Source:</b>	DST	Police vehicle replacement plan.

**Justification:**

FY 08/09 - replace 10 high mileage, high maintenance vehicles from 2003 and 2004.  
 FY 09/10 - replace 10 high mileage, high maintenance vehicles from 2005.  
 FY 10/11 - replace 10 high mileage, high maintenance vehicles from 2006.  
 FY 11/12 - replace 10 high mileage, high maintenance vehicles from 2007 and 2008.  
 FY 12/13 - replace 10 high mileage, high maintenance vehicles from 2007 and 2008.  
 FY 13/14 - replace 10 high mileage, high maintenance vehicles from 2008 and 2009.  
 The price of a new police vehicle is estimated to be \$38,500.

**Project Costs:**

<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>Project Total</u>
\$385,000	\$385,000	\$385,000	\$385,000	\$385,000	\$385,000	\$2,310,000

**Operating Impact:**

(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)	(\$150,000)
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<b>Project Name:</b>	1/4 round swale Rehab	<b>Project Description:</b>
<b>Funding Source:</b>	Stormwater Utility Fund	1/4 round annual swale rehabilitation project

**Justification:**

This will allow the city to upgrade the current swale system to allow for better drainage and keep the residents from allowing the grass to become overgrown and block the flow of water in the swale.

**Project Costs:**

<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>Project Total</u>
\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$2,100,000

**Operating Impact:**

\$0	\$0	\$0	\$0	\$0	\$0	\$0
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# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

<b>Project Name:</b>	Schumann & Barber Intersection	<b>Project Description:</b> Comprehensive improvements to the Schumann/Barber Street intersection, particularly for east/west traffic on Barber and for south/north traffic south of the intersection on Schumann connecting with the unincorporated County area to the south.
<b>Funding Source:</b>	DST \$1,500,000; Plus County and FDOT	

**Justification:** This intersection is a primary focal point for increasing traffic and congestion on the south side of the City and will continue to be a "choke-point" with increased population and growth. The intersection needs comprehensive enlargement and renovation to handle both current and projected future traffic flow.

**Project Costs:**

<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</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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<b>Project Name:</b>	Schumann Park	<b>Project Description:</b> Construct 2 new tennis courts and a basketball court at Schumann Park. Replace restrooms, add signage and landscaping.
<b>Funding Source:</b>	Recreational Impact Fees	

**Justification:** These amenities have been suggested for the Park.

**Project Costs:**

<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>Project Total</u>
\$175,000	\$0	\$0	\$0	\$0	\$0	\$175,000

**Operating Impact:**

\$0	\$0	\$0	\$0	\$0	\$0	\$0
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<b>Project Name:</b>	Potomac Road Crossing	<b>Project Description:</b> Pipe under Roseland Road and related drainage work.
<b>Funding Source:</b>	Stormwater Fund	

**Justification:** This will involve placing pipe under Roseland Road and drainage work in the surrounding area.

**Project Costs:**

<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>Project Total</u>
\$125,000	\$0	\$0	\$0	\$0	\$0	\$125,000

**Operating Impact:**

\$0	\$0	\$0	\$0	\$0	\$0	\$0
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# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

<b>Project Name:</b>	Construct Hangars	<b>Project Description:</b>
<b>Funding Source:</b>	FDOT \$1,160,000 Airport Match \$290,000	Build additional hangar on east side of airfield.

**Justification:** Additional aviation facility required for anticipated growth.

**Project Costs:**

<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>Project Total</u>
\$1,450,000	\$0	\$0	\$0	\$0	\$0	\$1,450,000

**Operating Impact:**

\$0	\$0	\$0	\$0	\$0	\$0	\$0
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<b>Project Name:</b>	Realign Road	<b>Project Description:</b>
<b>Funding Source:</b>	Cemetery Trust Fund	Realign the South Paved Road in the Cemetery 120' x 11"

**Justification:** The current roadway is over existing grave spaces.

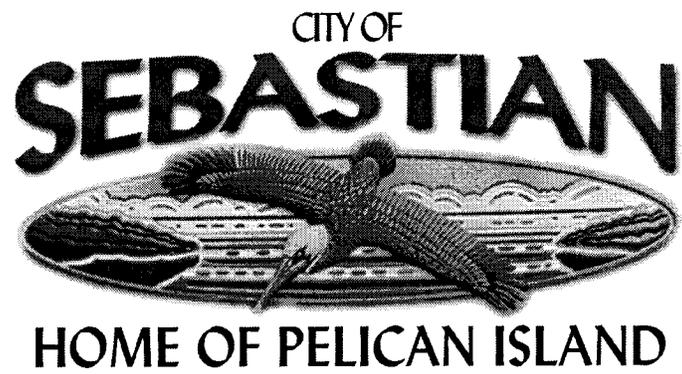
**Project Costs:**

<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 12-13</u>	<u>Project Total</u>
\$50,000	\$0	\$0	\$0	\$0	\$0	\$50,000

**Operating Impact:**

\$0	\$0	\$0	\$0	\$0	\$0	\$0
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# CITY OF SEBASTIAN, FLORIDA 2008/2009 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, Greens Division, and Carts Division.

### GOLF COURSE SUMMARY OF REVENUE / EXPENSES

<u>Description</u>	<u>FY 05/06</u> <u>Actual</u>	<u>FY 06/07</u> <u>Actual</u>	<u>Amended</u> <u>FY 07/08</u> <u>Budget</u>	<u>FY 07/08</u> <u>Projected</u>	<u>FY 08/09</u> <u>Adopted</u> <u>Budget</u>
Total Revenues	\$ 1,585,670	\$ 1,642,910	\$ 1,747,377	\$ 1,656,261	\$ 1,701,783
Total GC Administration Division	751,348	686,146	972,512	940,456	953,940
Total GC Greens Division	555,071	584,413	594,175	571,975	584,100
Total GC Carts Division	90,617	129,391	180,690	148,356	163,743
Total Expenses	<u>\$ 1,397,037</u>	<u>\$ 1,399,950</u>	<u>\$ 1,747,377</u>	<u>\$ 1,660,787</u>	<u>\$ 1,701,783</u>
Net Revenue over (Expenses)	<u>\$ 188,633</u>	<u>\$ 242,960</u>	<u>\$ -</u>	<u>\$ (4,526)</u>	<u>\$ -</u>

### GOLF COURSE FUND REVENUE

**Code: 410010**

The Fiscal Year 2008-2009 adopted budget for Golf Course fund revenue is \$1,701,783. This compares to the 2007-08 projected Golf Course fund revenue of \$1,656,261, an increase of \$45,522.

<u>Description</u>	<u>FY 05-06</u> <u>Actual</u>	<u>FY 06-07</u> <u>Actual</u>	<u>Amended</u> <u>FY 07-08</u> <u>Budget</u>	<u>Projected</u> <u>FY 07-08</u> <u>Revenue</u>	<u>Adopted</u> <u>FY 08-09</u> <u>Budget</u>	<u>Difference</u>
Charges for services	\$ 1,538,323	\$ 1,593,527	\$ 1,706,985	\$ 1,635,261	\$ 1,649,610	\$ 14,349
Non-operating revenues	40,349	49,383	40,392	21,000	52,173	31,173
Grant revenues	6,998	-	-	-	-	-
Total revenues and other sources	<u>\$ 1,585,670</u>	<u>\$ 1,642,910</u>	<u>\$ 1,747,377</u>	<u>\$ 1,656,261</u>	<u>\$ 1,701,783</u>	<u>\$ 45,522</u>

Fiscal Year 2008-09 Adopted Budget:

Major Current Level Changes from  
2007-08 Projected Revenue

	<u>Difference</u>
1. <b>Charges for services</b> - Increase mainly due to a projected increase in green fees and cart rentals	\$ 14,349
2. <b>Non-operating revenues</b> - Increase due to interest income and use of cash reserves for equipment purchases	\$ 31,173
3. <b>Grant revenues</b> - No grant revenues forecasted.	\$ -

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## GOLF COURSE REVENUE

Code: 410010

Account Number	Description	FY 04/05 Actual	FY 05/06 Actual	FY 06/07 Actual	Amended FY 07/08 Budget	FY 07/08 Projected	FY 08/09 Adopted Budget
<b>CHARGES FOR SERVICES</b>							
347501	Green Fees	443,604	522,009	580,946	630,000	600,000	600,000
347502	Cart Rentals	655,975	751,330	764,459	823,475	800,000	800,000
347510	Driving Range Fees	39,850	46,516	53,185	50,000	50,000	50,000
347512	Club Storage Fees	450	224	1,115	1,100	1,250	1,250
347513	Club Rentals Fees	1,987	1,916	2,267	2,000	1,950	2,000
347520	Initiation Fees	0	16,000	2,500	5,000	3,000	5,000
347521	Membership Fees	59,277	76,985	72,418	75,000	64,884	75,000
347522	Handicap Fees	6,048	6,264	5,904	6,000	5,652	5,700
347523	Resident Card Fees	38,202	39,456	42,910	42,700	41,580	42,000
347530	Non-Taxable Sales	171	88	87	50	85	100
347540	Pro Shop Sales	95,716	71,398	84,228	72,000	71,000	72,000
347541	Cost of Sales-Pro Shop	(59,636)	(42,086)	(58,260)	(38,000)	(40,000)	(40,000)
362100	Rents and Royalties	22,485	31,253	30,382	30,000	30,300	31,000
366000	Contributions & Donations	0	2,898	0	0	0	0
369900	Other Miscellaneous Revenues	5,353	7,260	5,212	3,100	1,000	1,000
369941	Sales Tax Commissions	351	360	360	360	360	360
369945	Pro Lesson Fees	4,665	6,385	5,900	4,200	4,200	4,200
369995	Cash Over/Short	(41)	69	(83)	0	0	0
<b>TOTAL CHARGES FOR SERVICES</b>		<b>1,314,457</b>	<b>1,538,323</b>	<b>1,593,527</b>	<b>1,706,985</b>	<b>1,635,261</b>	<b>1,649,610</b>
<b>NON-OPERATING REVENUE</b>							
361100	Interest Earnings	167	7,792	1,135	1,192	5,000	21,423
361105	SBA Interest Earnings	21,173	32,818	47,748	38,000	16,000	12,000
364100	Sale of Fixed Assets	300	(260)	500	500	0	0
369200	Insurance Proceeds	7,722	0	0	0	0	0
389990	Appr. Reserve for Encumbrances	0	0	0	0	0	0
389995	Appr. from PY Retained Earnings	0	0	0	700	0	18,750
<b>TOTAL NON-OPERATING REVENUE</b>		<b>29,362</b>	<b>40,349</b>	<b>49,383</b>	<b>40,392</b>	<b>21,000</b>	<b>52,173</b>
<b>GRANTS</b>							
331901	FEMA - Federal Grant	12,875	5,998	0	0	0	0
334901	FEMA - State Grant	707	1,000	0	0	0	0
<b>TOTAL GRANT REVENUE</b>		<b>13,582</b>	<b>6,998</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL GOLF COURSE REVENUES</b>		<b>1,357,401</b>	<b>1,585,670</b>	<b>1,642,910</b>	<b>1,747,377</b>	<b>1,656,261</b>	<b>1,701,783</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 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 2008 ACCOMPLISHMENTS

- ✓ On track to entertain 65,000 rounds.
- ✓ Strong numbers regarding outside tournaments and league play.
- ✓ Landscape improvements through out the golf course

### FISCAL YEAR 2009 GOALS & OBJECTIVES

- Strive for 65,000 rounds of golf for 2009.
- 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.
- Continue to offer annual memberships with goal to attain maximum number of members at 180.
- Continue to offer and entertain a variety of charity and corporate 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 introduce the game of golf to juniors, retirees and others to ensure future growth.
- Constant attention to all facilities and grounds, which will help ensure that all areas are well-kept and presentable to the public.

### PERFORMANCE MEASUREMENT

<u>SERVICE PROGRAM</u>	Actual 2004/2005	Actual 2005/2006	Actual 2006/2007	Projected 2007/2008	Projected 2008/2009
<b>NUMBER OF ANNUAL FEES SOLD</b>	91	85	106	135	111
Single Resident	44	42	42	55	51
Single Non-Resident	26	7	14	20	12
Family Resident	9	26	42	46	40
Family Non-Resident	12	10	8	14	8
Resident/Discount Cards	933	1,000	1,004	1,020	1,000
<b>TOTAL ANNUAL FEES SOLD</b>	1,024	1,085	1,110	1,155	1,111
<b>NUMBER OF ROUNDS PLAYED</b>					
Annual Fee Rounds	6,933	6,200	8,494	9,100	10,000
Daily Fee Rounds	46,465	60,000	50,898	53,000	55,000
<b>TOTAL NUMBER OF ROUNDS PLAYED</b>	53,398	66,200	59,382	62,100	65,000
Junior Golf Academy Attendees	120	112	115	120	120
Outside Tournaments	40	50	48	50	48
Sebastian Open Players	145	145	94	125	125

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

<b>PROGRAM BUDGET DESCRIPTION FOR THE SEBASTIAN GOLF COURSE</b>		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>07/08</i>	<i>08/09</i>	
20.00%	20.00%	<b>General Supervision</b> - 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%	<b>Pro Shop</b> - 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%	<b>Control of Course Play</b> - 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%	<b>Golf Course Administration</b> - Supervise all Golf Course operations, preparation of budget, supervision of capital improvement programs.
20.00%	20.00%	<b>Promote the Game of Golf</b> - 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 2008-2009 adopted budget for Golf Course Administration is \$953,940. This compares to the 2007-08 projected expenses of \$940,456, an increase of \$13,484 or 1.4%.

	FY 05-06	FY 06-07	Amended FY 07-08	Projected FY 07-08	Adopted FY 08-09	Difference
	Actual	Actual	Budget	Expenses	Budget	
Personal Services	\$ 277,598	\$ 287,688	\$ 294,322	\$ 286,453	\$ 302,903	\$ 16,450
Operating Expenses	409,035	343,943	362,000	341,480	346,047	4,567
Capital Outlay	-	-	10,000	6,333	-	(6,333)
Debt Service	64,715	54,515	306,190	306,190	304,990	(1,200)
<b>Total</b>	<b>\$ 751,348</b>	<b>\$ 686,146</b>	<b>\$ 972,512</b>	<b>\$ 940,456</b>	<b>\$ 953,940</b>	<b>\$ 13,484</b>

Fiscal Year 2008-09 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2007-08 Projected Expenses:

	Difference
<b>1. Personal Services</b> - Net increase due to an estimated 3.2% increase in health insurance premium, a 6.5% increase for CWA employees per CWA Union Contract and exempt employees per the Management Benefit Package.	\$ 16,450
<b>2. Operating Expenses</b> - Net increase results in an increase in Utilities and Repair and Maintenance	\$ 4,567
<b>3. Capital Outlay</b> - No approved capital outlay in FY 08-09 budget	\$ (6,333)
<b>4. Debt Service</b> - In accordance with debt service schedule.	\$ (1,200)

# CITY OF SEBASTIAN, FLORIDA 2008/2009 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>06-07</u>	<u>07-08</u>	<u>08-09</u>	<u>07-08</u>	<u>08-09</u>
Golf Course Director	61,962 / 111,911	78	1.00	1.00	1.00	\$ 74,400	\$ 80,200
Head Golf Professional	36,061 / 65,130	61	1.00	1.00	1.00	43,600	47,000
Head Cashier	27,326 / 49,353	26	1.00	1.00	1.00	39,000	41,500
Administrative Secretary (P/T)	12.51 / 22.60	26	0.50	0.50	0.50	23,500	24,800
Assistant Cashier (P/T)	9.06 / 16.36	15	1.00	1.00	1.00	21,400	22,400
Assistant Cashier (TEMP)			0.50	1.00	1.00	5,000	5,000
Ranger/Starter (6 P/T) (1)	7.10 / 12.83	9	3.00	0.00	0.00	-	-
Ranger/Starter (2 TEMP) (1)			1.00	0.00	0.00	-	-
			9.00	5.50	5.50		
						\$ 206,900	\$ 220,900
Overtime						1,500	1,500
Lesson Bonus						4,000	5,000
FICA Taxes						16,249	17,396
Deferred Compensation						14,625	15,768
Group Health Insurance Premium						21,262	21,591
Dependant Health Ins Premium						14,347	14,807
Employee Assistance Program						139	138
Worker's Comp Insurance						6,431	4,803
Unemployment Insurance						1,000	1,000
<b>Total Personal Services</b>						<b>\$ 286,453</b>	<b>\$ 302,903</b>

(1) Ranger/Starter transferred to Golf Course Carts Division

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## GOLF COURSE ADMINISTRATION DIVISION

Code: 410110

Account <u>Number</u>	<u>Description</u>	<u>FY 04/05</u> <u>Actual</u>	<u>FY 05/06</u> <u>Actual</u>	<u>FY 06/07</u> <u>Actual</u>	<u>Amended</u> <u>FY 07/08</u> <u>Budget</u>	<u>FY 07/08</u> <u>Projected</u>	<u>FY 08/09</u> <u>Adopted</u> <u>Budget</u>
<b>PERSONAL SERVICES:</b>							
511200	Regular Salaries	187,399	199,210	210,326	201,540	201,900	215,900
511300	Temporary Salaries	5,766	13,289	6,811	11,460	5,000	5,000
511400	Overtime	1,028	805	920	1,500	1,500	1,500
511500	Lesson Bonus	3,206	4,815	4,628	5,000	4,000	5,000
512100	FICA Taxes	14,265	15,214	15,634	16,792	16,249	17,396
512225	Deferred Compensation	11,609	12,595	13,473	14,715	14,625	15,768
512301	Group Health Insurance Premium	23,411	15,230	17,777	21,262	21,262	21,591
512305	Dependant Health Ins Premium	9,759	10,605	12,506	14,507	14,347	14,807
512309	Employee Assistance Program	250	230	219	115	139	138
512400	Worker's Comp Insurance	7,362	5,604	5,395	6,431	6,431	4,803
512500	Unemployment Insurance	8	0	0	1,000	1,000	1,000
<b>TOTAL PERSONAL SERVICES</b>		<b>264,063</b>	<b>277,598</b>	<b>287,688</b>	<b>294,322</b>	<b>286,453</b>	<b>302,903</b>
<b>OPERATING EXPENSES:</b>							
533100	Professional Services	1,075	5,947	1,075	1,075	1,075	1,075
533200	Audit Fees	2,765	1,327	1,579	1,938	1,900	2,450
533201	Admin Services provided by GF	4,088	42,225	42,958	50,036	50,000	55,464
533400	Other Contractual Services	0	0	0	0	14	14
533410	Environmental Services	2,518	0	14	500	250	250
533415	Janitorial Services	3,319	3,600	0	5,100	5,100	5,100
533420	Pest/Weed Control	154	168	4,030	300	650	650
533440	Electronic Security Services	436	369	824	470	500	500
534000	Travel and Per Diem	0	0	0	0	116	100
534101	Telephone	3,800	3,102	632	2,500	2,578	2,578
534105	Cellular Telephone	332	505	1,894	350	350	360
534110	Internet Access	286	140	400	160	196	350
534120	Postage	108	114	121	150	100	100
534310	Electric	26,723	38,336	141	42,000	40,000	43,550
534320	Water/Sewer	7,548	13,540	41,013	12,000	11,000	10,600
534380	Trash Pickup/Hauling, Etc.	465	0	10,421	0	0	0
534445	Airport Property Lease	90,000	201,000	162,000	175,000	175,000	175,000
534500	Insurance	9,346	2,376	24,463	23,000	11,170	4,875
534610	R & M - Buildings	114,935	55,228	6,330	5,700	3,000	4,000
534630	R & M - Office Equipment	2,632	2,393	3,545	2,500	2,300	2,300
534845	Golf Course Promotions	1,882	5,155	327	1,000	500	750
534846	Golf Course Advertising	9,104	6,557	7,234	7,000	7,000	7,000
535200	Departmental Supplies	2,328	3,021	4,284	4,200	3,000	3,200
535205	Bank Charges	20,582	18,146	22,737	20,000	19,000	19,000
535210	Computer Supplies	1,983	267	2,467	1,000	1,000	1,000
535220	Cleaning Supplies	1,141	2,995	2,870	2,400	2,400	2,500
535230	Small Tools and Equipment	52	0	0	0	0	0
535250	Building Supplies	0	56	0	500	250	250
535270	Uniforms and Shoes	209	0	0	300	300	300
535410	Dues and Memberships	372	417	462	700	500	500
535420	Books and Publications	144	0	0	0	0	0
535450	Training and Education	0	0	0	0	0	0
535710	Non-Ad Valorem Tax	2,696	2,051	2,121	2,121	2,231	2,231
<b>TOTAL OPERATING EXPENSES</b>		<b>311,023</b>	<b>409,035</b>	<b>343,943</b>	<b>362,000</b>	<b>341,480</b>	<b>346,047</b>
<b>CAPITAL OUTLAY:</b>							
606400	Vehicles and Equipment	0	0	0	10,000	6,333	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>6,333</b>	<b>0</b>
<b>DEBT SERVICE:</b>							
707145	Principal - Golf Course	240,000	0	0	270,000	270,000	280,000
707245	Interest - Golf Course	74,215	64,215	54,015	35,690	35,690	24,490
707300	Other Debt Service Costs	500	500	500	500	500	500
<b>TOTAL DEBT SERVICE</b>		<b>314,715</b>	<b>64,715</b>	<b>54,515</b>	<b>306,190</b>	<b>306,190</b>	<b>304,990</b>
<b>TOTAL GOLF COURSE ADMINISTRATION</b>		<b>889,801</b>	<b>751,348</b>	<b>686,146</b>	<b>972,512</b>	<b>940,456</b>	<b>953,940</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 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 2008 ACCOMPLISHMENTS

- ✓ Monitored all golf course grounds, with special emphasis on putting greens.
- ✓ Continued to track & monitor all equipment repairs of golf course-owned maintenance equipment.
- ✓ Installed water fountains at each on-course restroom facility.
- ✓ Purchased new 2008 Toro greens mower, thus helping quality and condition of putting green turf grass
- ✓ Several new plantings, landscaping and trees added to grounds.
- ✓

### FISCAL YEAR 2009 GOALS AND OBJECTIVES

#### City Goal: Governmental Efficiency

- Continue to monitor entire golf course, grounds, and surrounding areas.
- Strive for all grounds to be visually appealing.
- Strive to have putting greens in best possible shape and condition, including "green speed" issues.
- Strive to track and monitor all repairs of golf course equipment.

### PERFORMANCE MEASURES

Performance Indicators	Actual 2004/2005	Actual 2005/2006	Actual FY 06/07	Projected 2007/2008	Projected 2008/2009
Greens (Acres)	4	4	4	4	4
Tees (Acres)	5	5	5	5	5
Fairways (Acres)	35	35	35	35	35
Rough (Acres)	60	60	60	60	60
Sand Bunkers (Acres)	5	5	5	5	5
Lakes and Ponds (Linear Feet)	10,000	10,000	10,000	10,000	10,000
Non-Play Area (Acres)	18	18	18	18	18
Holes Maintained	18	18	18	18	18
Practice areas (acres total)	4	4	4	4	4

### PROGRAM BUDGET DESCRIPTION FOR THE GOLF COURSE GREENS DIVISION

STAFFING		NATURE OF ACTIVITY
07/08	08/09	
75.00%	75.00%	<b>Golf Course Maintenance</b> - 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%	<b>Equipment Maintenance</b> - Continue tracking equipment use and repair to insure proper maintenance and useability of equipment.
100.00%	100.00%	

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## GOLF COURSE GREENS DIVISION BUDGET SUMMARY

The Fiscal Year 2008-2009 adopted budget for Golf Course Greens Division is \$584,100. This compares to the 2007-2008 projected expenses of \$571,975, an increase of \$12,125 or 2.1%.

	FY 05-06 Actual	FY 06-07 Actual	Amended FY 07-08 Budget	Projected FY 07-08 Expenses	Adopted FY 08-09 Budget	Difference
Operating Expenses	\$ 555,071	\$ 569,463	\$ 562,175	\$ 571,975	\$ 572,350	\$ 375
Capital Outlay	-	14,950	32,000	-	11,750	11,750
<b>Total</b>	<b>\$ 555,071</b>	<b>\$ 584,413</b>	<b>\$ 594,175</b>	<b>\$ 571,975</b>	<b>\$ 584,100</b>	<b>\$ 12,125</b>

Fiscal Year 2008-09 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2007-08 Projected Expenses:

	Difference
1. <b>Operating Expenses</b> - Net increase results mainly from an increase in utilities and building repair.	\$ 375
2. <b>Capital Outlay</b> - Increase due to the recommended equipment purchases	\$ 11,750

## CAPITAL OUTLAY SCHEDULE

### GOLF COURSE GREENS DIVISION

<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>						<u>TOTAL</u>
	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	
Top Dresser	\$ 6,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,500
Mig Welder	1,500	-	-	-	-	-	1,500
50 hp vertical turbine motor	3,750	-	-	-	-	-	3,750
Rough & fairway units	-	45,000	-	-	-	-	45,000
Rotary Mower	-	-	20,000	-	-	-	20,000
Greens Mower	-	-	-	24,000	-	-	24,000
Sand pro	-	-	-	-	10,000	-	10,000
Tractor	-	-	-	-	10,000	-	10,000
	<b>\$ 11,750</b>	<b>\$ 45,000</b>	<b>\$ 20,000</b>	<b>\$ 24,000</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$120,750</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## GOLF COURSE GREENS DIVISION

Code: 410120

Account <u>Number</u>	<u>Description</u>	<u>FY 04/05</u> <u>Actual</u>	<u>FY 05/06</u> <u>Actual</u>	<u>FY 06/07</u> <u>Actual</u>	<u>Amended</u> <u>FY 07/08</u> <u>Budget</u>	<u>FY 07/08</u> <u>Projected</u>	<u>FY 08/09</u> <u>City Mgr.</u> <u>Proposed</u> <u>Budget</u>
<b>OPERATING EXPENSES</b>							
533440	Electronic Security Services	432	387	443	525	525	550
533445	Groundskeeping Service	482,479	497,310	511,862	511,000	522,100	522,100
534310	Electric	16,074	18,123	18,822	18,000	18,000	18,550
534610	R & M - Buildings	494	282	571	1,000	100	500
534640	R & M-Operating Equipment	7,203	10,659	14,728	13,000	13,000	13,000
534680	R & M - Irrigation Systems	24,943	22,878	18,729	13,000	13,000	13,000
534685	R & M - Grounds Maintenance	5,083	3,033	1,411	2,800	2,800	2,000
535200	Departmental Supplies	2,535	2,299	2,685	2,400	2,000	2,200
535220	Cleaning Supplies	78	100	60	100	100	100
535230	Small Tools and Equipment	50	0	111	250	250	250
535250	Building Supplies	13	0	40	100	100	100
<b>TOTAL OPERATING EXPENSES</b>		<b>539,384</b>	<b>555,071</b>	<b>569,463</b>	<b>562,175</b>	<b>571,975</b>	<b>572,350</b>
<b>CAPITAL OUTLAY</b>							
606400	Vehicles and Equipment	0	0	0	32,000	0	11,750
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>14,950</b>	<b>32,000</b>	<b>0</b>	<b>11,750</b>
<b>TOTAL GREENS DIVISION</b>		<b>539,384</b>	<b>555,071</b>	<b>584,413</b>	<b>594,175</b>	<b>571,975</b>	<b>584,100</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 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 2008 ACCOMPLISHMENTS

- ✓ Maintained fleet of 86 electric golf carts and one each of the following: range cart, ranger cart and beverage cart.
- ✓ Maintain cart barn and surrounding areas
- ✓ Maintained driving range, complete with offering a quality driving range golf ball
- ✓ Offered excellent customer service.

### FISCAL YEAR 2009 GOALS AND OBJECTIVES

#### City Goal: Governmental Efficiency

- Continue to offer quality customer service.
- Continue to maintain entire golf cart fleet, with emphases on battery and tire maintenance and overall cleanliness of cart.
- Continue to maintain and service range, ranger and beverage carts.
- Continue to maintain driving range and offer a clean, quality driving range practice ball for our customers.
- Continue to maintain cart barn and surrounding area.

### PERFORMANCE MEASURES

Performance Indicators	Actual 2004/2005	Actual 2005/2006	Actual 2006/2007	Projected 2007/2008	Projected 2008/2009
Club Car Electric Golf Carts	84	84	84	86	86
Tires Maintained	336	348	348	352	352
Grease Fittings Maintained	504	504	504	508	508
Range Carts	1	1	1	1	1
Ranger Carts	1	1	1	1	1
Batteries Maintained	512	512	348	348	348
Beverage Carts	1	1	1	1	1

### PROGRAM BUDGET DESCRIPTION FOR THE GOLF CART DIVISION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>07/08</i>	<i>08/09</i>	
33.00%	33.00%	<b>General Maintenance and Care of Golf Carts</b> - Clean and maintain golf carts in operational condition for guests use and maintain operational cart barn.
33.00%	33.00%	<b>Golf Course Facilities</b> - Maintenance and care of Cart Barn, Driving Range, Water Station, and general area around Golf Shop and starter area.
34.00%	34.00%	<b>Customer Service</b> - Provide unsurpassed customer service to our members.
100.00%	100.00%	

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## GOLF COURSE CARTS DIVISION BUDGET SUMMARY

The Fiscal Year 2008-2009 adopted budget for Golf Course Carts Division is \$163,743. This compares to the 2007-08 projected expenses of \$148,356, an increase of \$15,387 or 9.4%.

	FY 05-06 Actual	FY 06-07 Actual	Amended FY 07-08 Budget	Projected FY 07-08 Expenses	Adopted FY 08-09 Budget	Difference
Personal Services	\$ 35,707	\$ 50,231	\$ 107,020	\$ 75,286	\$ 83,398	\$ 8,112
Operating Expenses	54,911	64,210	73,670	73,070	73,345	275
Capital Outlay	-	14,950	-	-	7,000	7,000
<b>Total</b>	<b>\$ 90,617</b>	<b>\$ 129,391</b>	<b>\$ 180,690</b>	<b>\$ 148,356</b>	<b>\$ 163,743</b>	<b>\$ 15,387</b>

Fiscal Year 2008-09 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2007-08 Projected Expenses:

	Difference
<b>1. Personal Services</b> - Net increase due to a 6.5% increase for CWA employees per CWA Union Contract	\$ 8,112
<b>2. Operating Expenses</b> - Increase due to increase in departmental and cleaning supplies	\$ 275
<b>3. Capital Outlay</b> - Increase due to purchase of range ball washer and range machine	\$ 7,000

## PERSONAL SERVICES SCHEDULE

### GOLF COURSE CART DIVISION

POSITION	PAY		F/T/E POSITION			Projected Expense	Adopted Budget
	RANGE	GRADE	06-07	07-08	08-09	07-08	08-09
Golf Course Attendant (1 P/T)	9.06 / 16.36	15	0.50	0.50	0.50	\$ -	\$ 7,000
Cart Attendants (P/T) *	7.10 / 12.83	9	2.00	3.00	3.00	42,000	43,000
Cart Attendants (TEMP) *			1.00	3.50	3.50	25,000	25,000
			3.50	7.00	7.00		
						\$ 67,000	\$ 75,000
						1,000	300
						5,202	5,760
						165	161
						1,919	2,177
						<u>\$ 75,286</u>	<u>\$ 83,398</u>

\* Ranger/Starters transferred from Golf Course Administration

## CAPITAL OUTLAY SCHEDULE

### GOLF COURSE CART DIVISION

Description	EXPENDITURES PER FISCAL YEAR						
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	TOTAL
Range ball washer	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000
Electric 6500 range machine	4,000	-	-	-	-	-	4,000
3 gang range picker	-	-	2,500	-	-	-	2,500
	<u>\$ 7,000</u>	<u>\$ -</u>	<u>\$ 2,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,000</u>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## GOLF COURSE CARTS DIVISION

Code: 410130

<u>Account Number</u>	<u>Description</u>	<u>FY 04/05</u> <u>Actual</u>	<u>FY 05/06</u> <u>Actual</u>	<u>FY 06/07</u> <u>Actual</u>	<u>Amended</u> <u>FY 07/08</u> <u>Budget</u>	<u>FY 07/08</u> <u>Projected</u>	<u>08/09</u> <u>City Mgr.</u> <u>Proposed</u> <u>Budget</u>
<b>PERSONAL SERVICES</b>							
511200	Regular Salaries	29,701	20,049	27,629	60,500	42,000	50,000
511300	Temporary Salaries	7,093	10,191	16,251	36,000	25,000	25,000
511400	Overtime	1,270	1,875	1,740	300	1,000	300
512100	FICA Taxes	2,872	2,460	3,490	7,405	5,202	5,760
512309	Employee Assistance Program	69	75	94	161	165	161
512400	Worker's Comp Insurance	1,382	1,057	1,027	2,654	1,919	2,177
<b>TOTAL PERSONAL SERVICES</b>		<b>42,387</b>	<b>35,707</b>	<b>50,231</b>	<b>107,020</b>	<b>75,286</b>	<b>83,398</b>
<b>OPERATING EXPENSES</b>							
534420	Equipment Leases	52,250	52,250	62,035	71,820	71,820	71,820
534610	R & M - Buildings	502	312	0	750	500	500
534640	R & M-Operating Equipment	482	1,841	1,775	250	250	250
535200	Departmental Supplies	494	274	360	500	250	500
535220	Cleaning Supplies	79	4	0	100	150	175
535230	Small Tools and Equipment	39	228	40	250	100	100
<b>TOTAL OPERATING EXPENSES</b>		<b>53,846</b>	<b>54,911</b>	<b>64,210</b>	<b>73,670</b>	<b>73,070</b>	<b>73,345</b>
<b>CAPITAL OUTLAY</b>							
606400	Vehicles and Equipment	0	0	14,950	0	0	7,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>14,950</b>	<b>0</b>	<b>0</b>	<b>7,000</b>
<b>TOTAL CARTS DIVISION</b>		<b>96,233</b>	<b>90,617</b>	<b>129,391</b>	<b>180,690</b>	<b>148,356</b>	<b>163,743</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## MUNICIPAL AIRPORT

City of Sebastian operates a 625 acre 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 05/06</u> <u>Actual</u>	<u>FY 06/07</u> <u>Actual</u>	<u>Amended</u> <u>FY 07/08</u> <u>Budget</u>	<u>FY 07/08</u> <u>Projected</u>	<u>FY 08/09</u> <u>Adopted</u> <u>Budget</u>
Total Revenues	\$ 405,832	\$ 360,321	\$ 382,865	\$ 361,362	\$ 408,560
Total Airport Administration	644,885	620,223	382,865	393,997	408,560
Net Revenue over (Expenses)	\$ (239,053)	\$ (259,903)	\$ -	\$ (32,635)	\$ -

### AIRPORT FUND REVENUE

#### Code: 450010

The Fiscal Year 2008-2009 adopted budget for Airport fund revenue is \$404,465. This compares to the 2007-08 projected Airport fund revenue of \$361,362, an increase of \$47,198 or 10.1%.

<u>Description</u>	<u>FY 04-05</u> <u>Actual</u>	<u>FY 05-06</u> <u>Actual</u>	<u>FY 06-07</u> <u>Actual</u>	<u>Projected</u> <u>FY 07-08</u> <u>Revenue</u>	<u>Adopted</u> <u>FY 08-09</u> <u>Budget</u>	<u>Difference</u>
Operating revenue	\$ 433,818	\$ 375,769	\$ 335,907	\$ 358,762	\$ 404,465	\$ 45,703
Intergovernmental	-	-	-	-	-	-
Non-operating revenues	25,368	30,062	24,413	2,600	4,095	1,495
Total revenues and other sources	\$ 459,186	\$ 405,832	\$ 360,321	\$ 361,362	\$ 408,560	\$ 47,198

Fiscal Year 2008-09 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2007-08 Projected Revenue:

	<u>Difference</u>
<b>1. Operating revenue</b> - Increase due primarily to anticipated rent from LoPresti and anticipated increase in aviation fuel sales.	\$ 45,703
<b>2. Intergovernmental</b> - No forecasted intergovernmental revenue for FY 2008-09	\$ -
<b>3. Non-operating revenues</b> - increase due to an anticipated increase in interest received.	\$ 1,495

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## AIRPORT REVENUE

Code: 450010

<u>Account Number</u>	<u>Description</u>	<u>FY 04/05 Actual</u>	<u>FY 05/06 Actual</u>	<u>FY 06/07 Actual</u>	<u>Amended FY 07/08 Budget</u>	<u>FY 07/08 Projected</u>	<u>FY 08/09 City Mgr. Proposed Budget</u>
<b>OPERATING REVENUE</b>							
344100	Fuel Sales	0	0	0	126,283	162,000	230,000
347541	Cost of Sales	0	0	0	(115,000)	(144,000)	(200,000)
362150	Nontaxable Rents	0	0	5,001	5,000	5,000	5,000
362100	Rents and Royalties	213,174	313,564	266,893	282,962	285,662	319,365
369900	Other Miscellaneous Revenues	220,644	62,031	63,854	62,000	50,000	50,000
369941	Sales Tax Commission		175	159	120	100	100
<b>TOTAL OPERATING REVENUE</b>		<b>433,818</b>	<b>375,769</b>	<b>335,907</b>	<b>361,365</b>	<b>358,762</b>	<b>404,465</b>
<b>NON-OPERATING REVENUE:</b>							
<b>INTERGOVERNMENTAL SOURCES</b>							
334451	Airport - FDOT JPA Revenue	0	0	0	0	0	0
<b>TOTAL INTERGOV'T SOURCES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER NON-OPERATING REVENUE:</b>							
361100	Interest Earnings	1,061	12,633	2,916	3,500	1,400	2,000
361105	SBA Interest Earnings	23,307	17,429	15,160	18,000	1,200	2,095
364100	Sale of Fixed Assets	0	0	(3,663)	0	0	0
366000	Contributions & Donations	1,000	0	10,000	0	0	0
389995	Appr. from PY Retained Earnings	0	0	0	0	0	0
<b>TOTAL OTHER NON-OPERATING REVENUE</b>		<b>25,368</b>	<b>30,062</b>	<b>24,413</b>	<b>21,500</b>	<b>2,600</b>	<b>4,095</b>
<b>TOTAL AIRPORT REVENUES</b>		<b>459,186</b>	<b>405,832</b>	<b>360,321</b>	<b>382,865</b>	<b>361,362</b>	<b>408,560</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 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 2008 ACCOMPLISHMENTS

- ✓ Completed and opened AV Gas Self Serve Fuel Project
- ✓ Constructed 7,000 square foot airport maintenance building
- ✓ Acquired JCB Loader/Excavator
- ✓ Completed security brush/vegetation removal project
- ✓ Negotiated lease package for LoPresti Aviation
- ✓ Completed airport layout plan update
- ✓ Moved and constructed police security house at municipal airport

### FISCAL YEAR 2009 GOALS AND OBJECTIVES

#### City Goal: Commitment to the Future

- Continue incremental economic development growth
- Complete east side access road project
- Continue to pursue grant opportunities
- Acquire additional airport maintenance equipment

### PERFORMANCE MEASURES

Performance Indicators	Actual 2004/2005	Actual 2005/2006	Actual 2006/2007	Projected 2007/2008	Projected 2008/2009
Number of Based Aircraft	85	69	72	80	80
Number of Development Acres	218	218	218	218	218
Airport Leasehold Revenues	\$213,174	\$313,564	\$271,894	\$282,962	\$325,000

PROGRAM BUDGET DESCRIPTION FOR THE AIRPORT		
STAFFING		NATURE OF ACTIVITY
07/08	08/09	
10.00%	10.00%	<b>Federal Aviation Compliance</b> - Conduct operations at the Airport in accordance with Federal Aviation Regulations.
35.00%	45.00%	<b>Capital Improvement Project Execution and Monitoring</b> - 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%	10.00%	<b>Tenant and Public Relations</b> - 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%	35.00%	<b>Airport Maintenance</b> - 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%	

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## AIRPORT ADMINISTRATION BUDGET SUMMARY

The Fiscal Year 2008-2009 adopted budget for the Municipal Airport is \$408,560. This compares to the 2007-08 projected expenses of \$393,997, an increase of \$14,563 or 3.6%

	FY 05-06 Actual	FY 06-07 Actual	Amended FY 07-08 Budget	Projected FY 07-08 Expenses	Adopted FY 08-09 Budget	Difference
Personal Services	\$ 168,896	\$ 217,064	\$ 215,779	\$ 216,081	\$ 232,065	\$ 15,984
Operating Expenses	141,761	365,878	150,597	157,916	156,495	(1,421)
Capital Outlay	-	-	-	-	-	-
Non-Operating	334,228	37,281	16,489	20,000	20,000	-
<b>Total</b>	<b>\$ 644,885</b>	<b>\$ 620,223</b>	<b>\$ 382,865</b>	<b>\$ 393,997</b>	<b>\$ 408,560</b>	<b>\$ 14,563</b>

Fiscal Year 2008-09 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2007-08 Projected Expenses:

	Difference
1. <b>Personal Services</b> - Net increase due to an estimated 3.2% increase in health premium, a 6.5% 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.	\$ 15,984
2. <b>Operating Expenses</b> - Slight decrease mainly results from a decrease in property and liability insurance premium.	\$ (1,421)
3. <b>Capital Outlay</b> - no approved Capital Outlay for FY 08-09	\$ -
4. <b>Non-Operating</b> -	\$ -

## PERSONAL SERVICES SCHEDULE

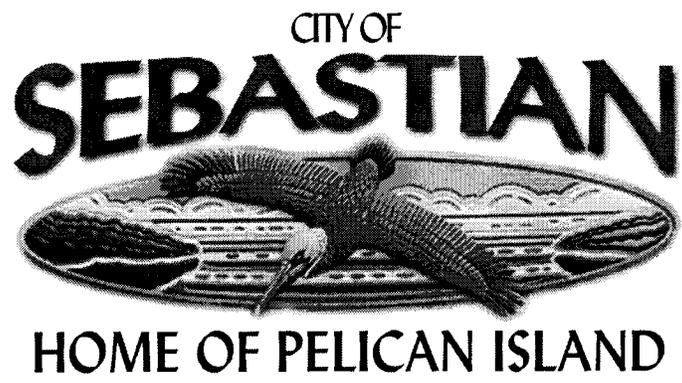
### AIRPORT ADMINISTRATION

<u>POSITION</u>	<u>PAY</u>		<u>F/T/E</u>			<u>Projected</u>	<u>Adopted</u>
	<u>RANGE</u>	<u>GRADE</u>	<u>POSITION YEARS</u>			<u>Expense</u>	<u>Budget</u>
			<u>06-07</u>	<u>07-08</u>	<u>08-09</u>	<u>07-08</u>	<u>08-09</u>
Airport Director	56,444 / 101,943	78	1.00	1.00	1.00	\$ 70,200	\$ 75,700
Airport Operations Specialist III	26,024 / 52,857	26	1.00	1.00	1.00	45,500	48,800
Airport Operations Specialist I	23,118 / 46,953	22	1.00	1.00	1.00	43,000	47,500
Clerical Assistant I	10.80 / 19.50	21	0.50	0.00	0.00	-	-
			3.50	3.00	3.00		
						\$ 158,700	\$ 172,000
						400	500
						12,190	13,215
						240	240
						14,341	15,547
						16,303	16,970
						7,750	7,992
						69	69
						6,088	5,532
						<u>\$ 216,081</u>	<u>\$ 232,065</u>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

AIRPORT ADMINISTRATION  
Code: 450110

Account		FY 04/05	FY 05/06	FY 06/07	Amended FY 07/08	FY 07/08	FY 08/09 City Mgr. Proposed
Number	Description	Actual	Actual	Actual	Budget	Projected	Budget
<b>PERSONAL SERVICES</b>							
511200	Regular Salaries	149,343	135,747	163,076	158,700	158,700	172,000
511400	Overtime	3,528	9,443	868	0	400	500
512100	FICA Taxes	10,605	12,080	11,996	12,159	12,190	13,215
512215	Clothing Allowance	200	200	240	240	240	240
512225	Deferred Compensation	12,004	11,706	13,253	14,305	14,341	15,547
512301	Group Health Insurance Premium	17,915	11,960	13,928	16,303	16,303	16,970
512305	Dependant Health Ins Premium	5,467	5,775	6,788	7,915	7,750	7,992
512309	Employee Assistance Program	56	83	92	69	69	69
512400	Worker's Comp Insurance	6,542	6,728	6,823	6,088	6,088	5,532
<b>TOTAL PERSONAL SERVICES</b>		<b>214,740</b>	<b>168,896</b>	<b>217,064</b>	<b>215,779</b>	<b>216,081</b>	<b>232,065</b>
<b>OPERATING EXPENSES</b>							
533100	Professional Services	0	6,865	2,169	500	1,119	0
533200	Audit Fees	7,760	6,337	7,040	6,580	3,148	4,692
533201	Admin Services provided by GF	32,114	72,225	42,958	50,036	50,036	55,464
533400	Other Contractual Services	0	362	10,812	500	250	300
533415	Janitorial Services	0	85	4,895	4,500	4,500	4,500
533420	Pest/Weed Control/Mowing	1,590	1,110	1,245	3,000	2,100	2,500
534000	Travel and Per Diem	5,237	2,982	1,367	660	660	1,000
534101	Telephone	192	299	9,563	8,100	13,000	13,000
534105	Cellular Phone	1,769	1,344	1,130	1,200	1,000	1,100
534110	Internet Access	253	40	66	100	100	100
534120	Postage	269	514	278	200	200	200
534310	Electric	2,142	10,616	10,787	10,000	12,542	15,095
534312	Water/Sewer	0	137	776	750	1,200	1,615
534420	Equipment Leases	0	0	0	250	0	0
534500	Insurance	17,948	4,685	33,142	27,619	27,619	13,129
534610	R & M Buildings	0	0	1,368	1,000	1,300	1,300
534620	R & M-Vehicles	1,999	1,708	1,099	1,250	2,000	2,000
534630	R & M-Office Equipment	1,041	1,473	1,400	1,200	700	800
534640	R & M-Operating Equipment	6,661	3,212	6,084	6,511	3,200	4,500
534681	R & M-Fencing	333	660	1,183	100	1,200	1,000
534685	R & M-Grounds Maintenance	2,228	1,328	1,329	2,000	1,200	1,200
534825	Advertising Expenditures	3,000	3,000	2,792	3,000	2,000	2,000
534995	Litigation Expenses	226	0	200,804	100	0	0
535200	Departmental Supplies	1,256	1,145	2,337	1,500	1,500	1,200
535205	Bank Charges	0	0	235	0	3,400	3,400
535210	Computer Supplies	154	321	65	400	200	300
535230	Small Tools and Equipment	1,338	2,286	1,870	1,500	886	1,400
535260	Gas and Oil	8,635	6,233	6,407	5,602	10,300	11,880
535270	Uniforms & Shoes	565	822	413	600	500	520
535410	Dues and Memberships	900	780	1,325	1,000	800	800
535420	Books and Publications	0	0	84	100	100	100
535450	Training and Education	1,545	820	515	400	400	400
535710	Non-Ad Valorem Tax	10,858	11,168	10,339	10,339	10,756	11,000
<b>TOTAL OPERATING EXPENSES:</b>		<b>110,013</b>	<b>141,761</b>	<b>365,878</b>	<b>150,597</b>	<b>157,916</b>	<b>156,495</b>
<b>CAPITAL OUTLAY:</b>							
606400	Vehicles and Equipment	0	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NON-OPERATING EXPENSES</b>							
810100	Contributions to other Gov't	0	260,033	0	0	0	0
820100	Aids to Private Organizations	0	11,258	0	0	0	0
909545	Intrafund Trfr to AP Capital	9,528	62,937	37,281	16,489	20,000	20,000
<b>TOTAL NON-OPERATING EXPENSES</b>		<b>9,528</b>	<b>334,228</b>	<b>37,281</b>	<b>16,489</b>	<b>20,000</b>	<b>20,000</b>
<b>TOTAL AIRPORT ADMINISTRATION</b>		<b>334,281</b>	<b>644,885</b>	<b>620,223</b>	<b>382,865</b>	<b>393,997</b>	<b>408,560</b>



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# CITY OF SEBASTIAN, FLORIDA 2008/2009 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.

<u>Description</u>	<u>FY 05/06</u> <u>Actual</u>	<u>FY 06/07</u> <u>Actual</u>	<u>Amended</u> <u>FY 07/08</u> <u>Budget</u>	<u>FY 07/08</u> <u>Projected</u>	<u>FY 08/09</u> <u>Adopted</u> <u>Budget</u>
Total Revenues	\$ 2,414,939	\$ 479,123	\$ 580,923	\$ 359,964	\$ 536,207
Total Expenses	931,522	868,735	580,923	580,817	536,207
Net Revenue over (Expenses)	\$ 1,483,417	\$ (389,612)	\$ -	\$(220,853)	\$ -

### BUILDING DEPARTMENT REVENUE

**Code: 480010**

The Fiscal Year 2008-2009 adopted budget for the Building Department fund revenue is \$536,207. This compares to the 2007-08 projected Building Department fund revenue of \$359,964, an increase of \$176,243. Most of this is from transferring the Business Taxes activity from General Fund.

<u>Description</u>	<u>FY 05-06</u> <u>Actual</u>	<u>FY 06/07</u> <u>Actual</u>	<u>Amended</u> <u>FY 07/08</u> <u>Budget</u>	<u>Projected</u> <u>FY 07/08</u> <u>Revenue</u>	<u>Adopted</u> <u>FY 08-09</u> <u>Budget</u>	<u>Difference</u>
Operating revenue	\$1,220,823	\$ 408,875	\$ 525,923	\$ 327,287	\$ 503,207	\$ 175,920
Non-operating revenues	1,194,116	70,248	55,000	32,677	33,000	323
Total revenues and other sources	<u>\$2,414,939</u>	<u>\$ 479,123</u>	<u>\$ 580,923</u>	<u>\$ 359,964</u>	<u>\$ 536,207</u>	<u>\$ 176,243</u>

Fiscal Year 2008-09 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2007-08 Projected Revenue:

- |   | <u>Difference</u> |
|---|-------------------|
| 1. <b>Operating revenue</b> - Business Tax revenue has been moved to Building Department from General Fund. | \$ 175,920        |
| 2. <b>Non-operating revenues</b> - Expenses were adjusted for moving Business Tax administration.           | \$ 323            |

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## BUILDING DEPARTMENT REVENUE

Code: 480010

<u>Account Number</u>	<u>Description</u>	<u>FY 04/05 Actual</u>	<u>FY 05/06 Actual</u>	<u>FY 06/07 Actual</u>	<u>Amended FY 07/08 Budget</u>	<u>FY 07/08 Projected</u>	<u>FY 08/09 City Mgr. Proposed Budget</u>
<b>OPERATING REVENUE</b>							
321000	Business Taxes	0	0	0	0	0	120,000
321100	Business Taxes - Penalties/Transfers	0	0	0	0	0	2,800
321050	Contractor License	22,939	26,203	28,271	17,500	17,700	17,500
321150	Contractor License - Penalties	617	2,644	1,116	800	740	750
322050	Building Permits	961,514	829,258	241,350	297,000	190,430	210,000
322075	Reinspection Fees	35,447	32,918	16,808	20,000	10,580	12,000
322100	Land Clearing Permits	32,760	17,185	5,040	5,000	2,260	3,000
322150	Tree Removal Permits	2,820	2,030	2,225	1,500	3,130	2,800
322200	Electrical Permits	47,671	50,462	19,080	20,000	15,940	18,000
322225	Plumbing Permits	47,458	40,704	12,588	20,000	10,940	13,000
322250	Mechanical Permits	40,599	52,736	22,571	20,000	16,756	18,500
322300	Fencing Permits	9,010	8,711	9,297	8,000	9,555	8,000
322400	Irrigation Permits	240	0	0	0	375	500
322500	Sign Permits	5,570	2,625	4,170	3,500	5,240	4,000
322600	Expired Permit Fee	0	0	2,175	0	10,000	15,000
329400	Plan Checking Fees	129,190	127,124	34,901	48,000	16,900	20,000
341920	Cert. Copying/Record Research	0	9	393	0	175	150
347556	Capital Facility Admin Fee	0	28,214	7,691	12,000	15,066	14,000
359000	Other Fines and Forfeitures	0	0	1,200	0	1,500	1,800
389991	Appropriation From Prior Year	0	0	0	52,623	0	21,407
<b>TOTAL OPERATING REVENUE</b>		<b>1,335,835</b>	<b>1,220,823</b>	<b>408,875</b>	<b>525,923</b>	<b>327,287</b>	<b>503,207</b>
<b>OTHER NON-OPERATING REVENUE:</b>							
361100	Interest Income	0	18,338	37,000	25,000	17,902	18,000
361105	SBA Interest Earnings	0	36,489	33,248	30,000	14,270	15,000
369900	Other Miscellaneous Revenue	0	0	0	0	505	0
381001	Transfer from General Fund	0	1,139,289	0	0	0	0
<b>TOTAL OTHER NON-OPERATING REVENUE</b>		<b>0</b>	<b>1,194,116</b>	<b>70,248</b>	<b>55,000</b>	<b>32,677</b>	<b>33,000</b>
<b>TOTAL BUILDING DEPARTMENT REVENUES</b>		<b>1,335,835</b>	<b>2,414,939</b>	<b>479,123</b>	<b>580,923</b>	<b>359,964</b>	<b>536,207</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## BUILDING DEPARTMENT ADMINISTRATION

### FISCAL YEAR 2008 ACCOMPLISHMENTS

- ✓ Continued to keep the delivery of permit services to 15 working days or less for most permits.
- ✓ Provided on going customer service training and provided continuing education to keep abreast of new building code changes and to meet state licensing requirements.
- ✓ Crated various forms and handouts to provide general information to the public about our permitting procedures and requirements.
- ✓ Revised the Building Department website to provide general information and links to various forms and documents to assist our customers
- ✓ Continued to scan building permit plans, documents, and licensing documents into laser fiche for permanent record keeping. Continuation of the transfer of old hand written permit records into the current computer system.
- ✓ Abated unsafe structures and blue roofs throughout the city that were left over from Hurricane damage and had not yet been repaired or demolished.
- ✓ Continued to notify permit holders of expired permits and collection of outstanding fees. Expired permits are being renewed, inspected and closed out.

### FISCAL YEAR 2009 GOALS AND OBJECTIVES

- Maintain timeliness and delivery of permitting services with a turn around time of 12 days or less.
- Provide on going customer service training and continuing education to meet minimum state licensing requirements.
- Provide assistance to the City Attorney to amend Chapter 26 of the City Code of Ordinances as it relates to contractor licensing and unlicensed contractor enforcement issues.
- Continue to increase enforcement of state laws and city ordinances related to construction and contractor activities.
- Continue to scan permitting and licensing documents into laserfiche for permanent record keeping.

### PERFORMANCE MEASURES

Performance Indicators	Actual 2004/2005	Actual 2005/2006	Actual 2006/2007	Projected 2007/2008	Projected 2008/2009
Residential permits issued	788	1,200	104	50	60
Commercial permits issued	21	23	25	54	40
Other permits issued	10,385	8,000	2,309	1,600	1,800
Total number of inspections	21,914	25,500	10,476	6,900	7,000
Total number of reinspections	3,340	3,800	1,342	800	900
Number of contractor licensing requests	1,100	1,000	900	120	0
Number of tests given	65	70	85	10	0
Number of Professional licenses processed	900	600	850	850	850
Expired permits processed	N/A	500	450	250	300
Occupational Licenses processed and issued	N/A	N/A	N/A	N/A	1800
Building permits turn around time (working days)	20	15	12	12	12

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR THE BUILDING DEPARTMENT		
STAFFING		NATURE OF ACTIVITY
07/08	08/09	
8.00%	8.00%	<b>Administration</b> - 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.
28.00%	25.00%	<b>Permitting</b> - 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%	15.00%	<b>Plan Review</b> - 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%	40.00%	<b>Building and Alteration Inspection</b> - 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%	3.00%	<b>Contractor Licensing</b> - 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.
0.00%	5.00%	<b>Business Tax Receipts</b>
3.00%	2.00%	Following up on expired permits and unsafe structures.
2.00%	2.00%	Scanning plans to laserfiche for permanent record keeping
100.00%	100.00%	

## BUILDING DEPARTMENT BUDGET SUMMARY

The Fiscal Year 2008-2009 adopted budget for the Building Department is \$536,207. This compares to the 2007-08 projected expenses of \$580,817, an decrease of \$44,610 or 7.7%.

	FY 05-06	FY 06/07	Amended FY 07/08	Projected FY 07/08	Adopted FY 08-09	Difference
	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 639,191	\$ 618,800	\$ 435,352	\$ 435,352	\$ 398,841	\$ (36,511)
Operating Expenses	292,331	237,461	145,571	145,465	137,366	(8,099)
Capital Outlay	-	12,474	-	-	-	-
Contingency	-	-	-	-	-	-
<b>Total</b>	<b>\$ 931,522</b>	<b>\$ 868,735</b>	<b>\$ 580,923</b>	<b>\$ 580,817</b>	<b>\$ 536,207</b>	<b>\$ (44,610)</b>

Fiscal Year 2008-09 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2007-08 Projected Expenses

	Difference
1. <b>Personal Services</b> - Net decrease due to transfer out of two employees. This partially offset by the transfer in of one employee, an estimated 3.2% increase in health insurance premium, a 6.5% increase for CWA employees per CWA Union Contract, and exempt employees per the Management Benefit Package.	\$ (36,511)
2. <b>Operating Expenses</b> - Increase mainly due to an increase in General Fund administrative charge.	\$ (8,099)
3. <b>Capital Outlay</b> - There is no capital outlay requested for FY 2008-09	\$ -
4. <b>Contingency</b> - There is no contingency set aside for FY 2008-09 budget.	\$ -

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## PERSONAL SERVICES SCHEDULE

BUILDING DEPARTMENT			F/T/E			Projected	Adopted	
<u>POSITION</u>	<u>PAY</u>	<u>GRADE</u>	<u>POSITION YEARS</u>			Expense	Budget	
	<u>RANGE</u>		<u>06-07</u>	<u>07-08</u>	<u>08-09</u>	<u>07-08</u>	<u>08-09</u>	
Building Official	61,962 / 111,911	78	1.00	1.00	1.00	\$ 78,600	\$ 84,600	
Chief Inspector	42,186 / 76,193	44	1.00	1.00	1.00	48,250	52,000	
Plans Examiner	42,186 / 84,003	44	1.00	1.00	1.00	59,250	65,250	
Building Inspector II	33,045 / 59,683	36	1.00	0.00	0.00	-	-	
Building Inspector I	32,058 / 57,900	35	2.00	1.00	0.00	43,000	-	
Administrative Supervisor	32,058 / 57,900	35	1.00	1.00	1.00	34,500	38,000	
Administrative Assistant	27,643 / 49,926	29	1.00	0.00	0.00	-	-	
Local Business Tax Specialist	27,326 / 49,353	26	0.00	0.00	1.00	-	45,500	
Permitting Technicians	27,326 / 49,353	26	3.00	1.00	0.00	40,000	-	
			11.00	6.00	5.00			
<b>TOTAL SALARIES</b>						\$ 303,600	\$ 285,350	
						Overtime	5,000	-
						FICA Taxes	23,635	21,848
						Clothing Allowance	360	240
						Deferred Compensation	27,806	25,703
						Group Health Insurance Premium	50,025	47,852
						Dependant Health Ins Premium	10,105	5,790
						Employee Assistance Program	138	115
						Worker's Comp Insurance	14,682	8,943
Total Personal Services						<u>\$ 435,352</u>	<u>\$ 395,841</u>	

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## BUILDING DEPARTMENT

Code: 480110

Account <u>Number</u>	<u>Description</u>	FY 04/05 <u>Actual</u>	FY 05/06 <u>Actual</u>	FY 06/07 <u>Actual</u>	Amended FY 07/08 <u>Budget</u>	FY 07/08 <u>Projected</u>	FY 08/09 City Mgr. Proposed <u>Budget</u>
<b>PERSONAL SERVICES</b>							
511200	Regular Salaries	352,026	484,781	443,867	303,600	303,600	285,350
511300	Temporary Salaries	6,472	0	0	0	0	0
511400	Overtime	16,280	7,702	3,202	5,000	5,000	0
512100	FICA Taxes	27,300	31,451	34,213	23,635	23,635	21,848
512215	Clothing Allowance	200	192	480	360	360	240
512225	Deferred Compensation	32,520	37,105	37,585	27,806	27,806	25,703
512301	Group Health Insurance Premium	61,023	43,885	51,107	50,025	50,025	47,852
512305	Dependant Health Ins Premium	15,678	14,355	9,610	10,105	10,105	5,790
512309	Employee Assistance Program	196	225	205	138	138	115
512400	Worker's Comp Insurance	36,704	19,495	21,753	14,683	14,683	8,943
512500	Unemployment Compensation	0	0	5,555	0	0	3,000
512600	OPED Accrued Expense	0	0	11,223	0	0	0
<b>TOTAL PERSONAL SERVICES</b>		<b>548,399</b>	<b>639,191</b>	<b>618,800</b>	<b>435,352</b>	<b>435,352</b>	<b>398,841</b>
<b>OPERATING EXPENSES</b>							
533200	Audit Fees	0	472	1,888	1,307	1,248	815
533201	Administrative Services Provided by GF	0	196,470	157,511	83,394	86,458	92,439
533400	Other Contractual Services	0	0	390	0	15,977	0
534000	Travel and Per Diem	61	842	347	1,000	1,140	1,000
534101	Telephone	2,452	2,358	1,506	2,500	2,475	2,500
534105	Cellular Telephone	2,927	3,015	2,227	1,800	1,600	1,440
534110	Internet Services	215	180	286	250	700	700
534120	Postage	1,992	4,547	1,678	1,800	1,700	2,800
534130	Express Mail	21	411	40	100	0	50
534310	Electric	0	7,645	7,134	8,500	3,840	4,275
534320	Water / Sewer	0	204	255	250	275	280
534400	Rents and Leases	0	37,500	37,500	18,750	0	0
534500	Insurance	0	10,120	1,910	0	14,970	9,650
534620	R & M-Vehicles	898	(2,605)	1,388	1,800	1,300	1,600
534630	R & M - Office Equipment	4,473	4,919	7,229	5,000	3,600	5,127
534910	Clerk of Court Filing Fees	0	0	10	100	0	50
534920	Legal Ads	0	0	111	0	0	0
535200	Departmental Supplies	8,877	9,443	3,874	5,000	2,308	4,650
535210	Computer Supplies	7,002	5,806	3,043	5,000	850	2,500
535230	Small Tools and Equipment	466	1,008	74	280	85	200
535260	Gas and Oil	5,470	6,595	5,204	5,000	3,730	4,300
535270	Uniforms and Shoes	524	585	758	790	427	450
535275	Safety Equipment	198	70	100	150	25	100
535410	Dues and Memberships	298	465	275	450	400	450
535420	Books and Publications	1,225	428	792	1,200	1,055	800
535450	Training and Education	3,339	1,855	1,930	1,150	1,302	1,190
<b>TOTAL OPERATING EXPENSES</b>		<b>40,438</b>	<b>292,331</b>	<b>237,461</b>	<b>145,571</b>	<b>145,465</b>	<b>137,366</b>
<b>CAPITAL OUTLAY</b>							
606400	Vehicles and Equipment	14,582	0	12,474	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>14,582</b>	<b>0</b>	<b>12,474</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NON-OPERATING EXPENSES</b>							
909901	Contingency	0	0	0	0	0	0
<b>TOTAL NON-OPERATING EXPENSES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL BUILDING DEPARTMENT</b>		<b>603,419</b>	<b>931,522</b>	<b>868,735</b>	<b>580,923</b>	<b>580,817</b>	<b>536,207</b>

**CITY OF SEBASTIAN, FLORIDA  
CAPITAL IMPROVEMENT PROGRAM  
FISCAL YEAR 2009-14**

**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. 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 approved by the City Council annually and encompasses a period of six years.

**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), the CIP also includes projects funded by the Local Option Gas Tax (LOGT), Discretionary Sales Tax (DST), Recreation Impact Fee (RIF), developer contribution, debt financing, as well as State and Federal Grants. This year, we have also included the Riverfront CRA. The CIP is intended to be a complete 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 or adjustments become necessary due to reductions in projected revenues. The timing of projects identified may also be altered from year to year to meet changing circumstances.

**CITY OF SEBASTIAN, FLORIDA  
CAPITAL IMPROVEMENT PROGRAM  
FISCAL YEAR 2009-14**

**SUMMARY**

<b>List of Projects</b>	<b>FY 2008-09</b>	<b>FY 2009-10</b>	<b>FY 2010-11</b>	<b>FY 2011-12</b>	<b>FY 2012-13</b>	<b>FY 2013-14</b>	<b>Total</b>
<b>Police Department</b>							
Police Vehicle Replacement	\$ 385,000	\$ 385,000	\$ 385,000	\$ 385,000	\$ 385,000	\$ 385,000	\$ 2,310,000
Parking Lot Expansion	-	-	45,000	-	-	-	45,000
<b>Parks &amp; Recreation</b>							
Barber Street Baseball Field Lights	-	-	275,000	-	-	-	275,000
Lift Station for Riverview Park	-	-	100,000	-	-	-	100,000
Schumann Park	175,000	-	-	-	-	-	175,000
<b>Stormwater</b>							
1/4 Round Swale Rehab	350,000	350,000	350,000	350,000	350,000	350,000	2,100,000
Potomac Road Crossing Project	125,000	-	-	-	-	-	125,000
Road Crossings/Side Yard Pipes	-	-	-	250,000	250,000	250,000	750,000
<b>Public Works</b>							
Schumann & Barber Intersection	1,500,000	-	-	-	-	-	1,500,000
Powerline Road North	-	1,000,000	-	-	-	-	1,000,000
Street Repaving	-	50,000	75,000	125,000	125,000	125,000	500,000
Sidewalk Repairs	-	-	25,000	25,000	25,000	25,000	100,000
Sidewalk/Bike Paths Construction	-	-	-	150,000	150,000	150,000	450,000
<b>Golf Course</b>							
New Clubhouse	-	-	-	-	1,200,000	-	1,200,000
<b>Airport</b>							
Construct Hangers	1,450,000	1,150,000	1,400,000	-	-	-	4,000,000
Master Plan Update	-	-	300,000	-	-	-	300,000
Construct Taxiway "C"	-	-	-	2,325,000	-	-	2,325,000
Prof.Services T/W "C"	-	-	-	157,894	-	-	157,894
Construct Access Road	-	-	-	800,000	-	-	800,000
<b>Cemetery Trust Fund</b>							
Realign Road in Cemetery	50,000	-	-	-	-	-	50,000
<b>Total</b>	<b>\$ 4,035,000</b>	<b>\$ 2,935,000</b>	<b>\$ 2,955,000</b>	<b>\$ 4,567,894</b>	<b>\$ 2,485,000</b>	<b>\$ 1,285,000</b>	<b>\$ 18,262,894</b>

**CITY OF SEBASTIAN, FLORIDA  
CAPITAL IMPROVEMENT PROGRAM  
FISCAL YEAR 2009-14**

**SUMMARY**

	<u>FY 2008-09</u>	<u>FY 2009-10</u>	<u>FY 2010-11</u>	<u>FY 2011-12</u>	<u>FY 2012-13</u>	<u>FY 2013-14</u>	<u>Total</u>
<b><u>Grouped by Department</u></b>							
Police Department	\$ 385,000	\$ 385,000	\$ 430,000	\$ 385,000	\$ 385,000	\$ 385,000	\$ 2,355,000
Public Works Department							
Roads and Sidewalks	1,500,000	1,050,000	100,000	300,000	300,000	300,000	3,550,000
Parks & Recreation	175,000	-	375,000	-	-	-	550,000
Stormwater	475,000	350,000	350,000	600,000	600,000	600,000	2,975,000
Golf Course	-	-	-	-	1,200,000	-	1,200,000
Airport	1,450,000	1,150,000	1,700,000	3,282,894	-	-	7,582,894
Cemetery Trust Fund	50,000	-	-	-	-	-	50,000
<b>Total by Departments</b>	<b>4,035,000</b>	<b>2,935,000</b>	<b>2,955,000</b>	<b>4,567,894</b>	<b>2,485,000</b>	<b>1,285,000</b>	<b>18,262,894</b>
<b><u>Grouped by Function</u></b>							
Public Safety	385,000	385,000	430,000	385,000	385,000	385,000	2,355,000
Transportation	3,000,000	2,200,000	1,800,000	3,582,894	300,000	300,000	11,182,894
Parks & Recreation	175,000	-	375,000	-	1,200,000	-	1,750,000
Physical Environment	475,000	350,000	350,000	600,000	600,000	600,000	2,975,000
<b>Total by Functions</b>	<b>4,035,000</b>	<b>2,935,000</b>	<b>2,955,000</b>	<b>4,567,894</b>	<b>2,485,000</b>	<b>1,285,000</b>	<b>18,262,894</b>
<b><u>Grouped by Funding Source</u></b>							
DST	\$ 2,235,000	\$ 1,735,000	\$ 1,055,000	\$ 1,135,000	\$ 1,135,000	\$ 1,135,000	\$ 8,430,000
LOGT	-	50,000	100,000	150,000	150,000	150,000	600,000
Recreation Impact Fees	175,000	-	100,000	-	-	-	275,000
Stormwater Fund	125,000	-	-	-	-	-	125,000
Airport Operating Revenues	290,000	230,000	295,000	201,447	-	-	1,016,447
Cemetery Trust	50,000	-	-	-	-	-	50,000
Grants	1,160,000	920,000	1,405,000	3,081,447	-	-	6,566,447
Golf	-	-	-	-	1,200,000	-	1,200,000
Riverfront CRA	-	-	-	-	-	-	-
<b>Total Funding Sources</b>	<b>4,035,000</b>	<b>2,935,000</b>	<b>2,955,000</b>	<b>4,567,894</b>	<b>2,485,000</b>	<b>1,285,000</b>	<b>18,262,894</b>

**CITY OF SEBASTIAN, FLORIDA  
CAPITAL IMPROVEMENT PROGRAM  
FISCAL YEAR 2009-14**

	Local	Recreation		Cemetery		Total				
	Option	Impact	Stormwater	Trust	Golf					
	<u>Gas Tax</u>	<u>DST</u>	<u>Fees</u>	<u>Fund</u>	<u>Airport</u>	<u>Grants</u>	<u>Trust</u>	<u>Golf</u>	<u>Total</u>	
<b><u>FISCAL YEAR 2008/2009</u></b>										
<b>Police Department</b>										
Police Vehicle Replacement	\$	385,000							\$ 385,000	
<b>Parks &amp; Recreation</b>										
Schumann Park			\$ 175,000						\$ 175,000	
<b>Stormwater</b>										
1/4 Round Swale Rehab	\$	350,000							\$ 350,000	
<b>Public Works</b>										
Schumann/Barber Intersection	\$	1,500,000							\$ 1,500,000	
Potomac Road Crossing				\$ 125,000					\$ 125,000	
<b>Airport</b>										
Construct Hangers					\$ 290,000	\$ 1,160,000			\$ 1,450,000	
<b>Cemetery Trust Fund</b>										
Realign Road in Cemetery							\$ 50,000		\$ 50,000	
<b>Total FY 2008/2009</b>	<b>\$</b>	<b>-</b>	<b>\$ 2,235,000</b>	<b>\$ 175,000</b>	<b>\$ 125,000</b>	<b>\$ 290,000</b>	<b>\$ 1,160,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 4,035,000</b>

**CITY OF SEBASTIAN, FLORIDA  
CAPITAL IMPROVEMENT PROGRAM  
FISCAL YEAR 2009-14**

Option	Local	Recreation		Cemetery			Golf	Total
	Gas Tax	Impact DST	Stormwater Fees	Fund Airport	Grants	Trust		
<b><u>FISCAL YEAR 2009/2010</u></b>								
<b>Police Department</b>								
Police Vehicle Replacement		\$ 385,000						\$ 385,000
<b>Stormwater</b>								
1/4 Round Swale Rehab		\$ 350,000						\$ 350,000
<b>Public Works</b>								
Street Repaving	\$ 50,000							\$ 50,000
Powerline Road North		\$ 1,000,000						\$ 1,000,000
<b>Airport</b>								
Construct Hangers				\$ 230,000	\$ 920,000			\$ 1,150,000
<b>Total FY 2009/2010</b>	<b>\$ 50,000</b>	<b>\$ 1,735,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 230,000</b>	<b>\$ 920,000</b>	<b>\$ -</b>	<b>\$ 2,935,000</b>

**CITY OF SEBASTIAN, FLORIDA  
CAPITAL IMPROVEMENT PROGRAM  
FISCAL YEAR 2009-14**

Option	Local	Recreation		Cemetery			Total											
	Gas Tax	DST	Impact Fees	Stormwater Fund	Airport	Grants		Trust	Golf									
<b>FISCAL YEAR 2010/2011</b>																		
<b>Police Department</b>																		
Police Vehicle Replacement	\$	385,000						\$ 385,000										
Parking Lot Expansion	\$	45,000						\$ 45,000										
<b>Parks &amp; Recreation</b>																		
Barber Street Lights	\$	275,000						\$ 275,000										
Lift Station - Riverview Park			\$ 100,000					\$ 100,000										
<b>Stormwater</b>																		
1/4 Round Swale Rehab	\$	350,000						\$ 350,000										
<b>Public Works</b>																		
Sidewalk Repairs	\$	25,000						\$ 25,000										
Street Repaving	\$	75,000						\$ 75,000										
<b>Airport</b>																		
Construct Hangers					\$ 280,000	\$ 1,120,000		\$ 1,400,000										
Master Plan Update					\$ 15,000	\$ 285,000		\$ 300,000										
<b>Total FY 2010/2011</b>	<b>\$</b>	<b>100,000</b>	<b>\$</b>	<b>1,055,000</b>	<b>\$</b>	<b>100,000</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>295,000</b>	<b>\$</b>	<b>1,405,000</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>2,955,000</b>

**CITY OF SEBASTIAN, FLORIDA  
CAPITAL IMPROVEMENT PROGRAM  
FISCAL YEAR 2009-14**

	Local	Recreation		Cemetery			<u>Total</u>	
	<u>Option</u>	<u>Impact</u>	<u>Stormwater</u>	<u>Trust</u>	<u>Golf</u>			
	<u>Gas Tax</u>	<u>DST</u>	<u>Fees</u>	<u>Fund</u>	<u>Airport</u>	<u>Grants</u>		
<b><u>FISCAL YEAR 2011/2012</u></b>								
<b>Police Department</b>								
Police Vehicle Replacement		\$ 385,000					\$ 385,000	
<b>Stormwater</b>								
1/4 Round Swale Rehab		\$ 350,000					\$ 350,000	
Road Crossing/Side Yard Piping		\$ 250,000					\$ 250,000	
<b>Public Works</b>								
Sidewalk Repairs	\$ 25,000						\$ 25,000	
Street Repaving	\$ 125,000						\$ 125,000	
Sidewalk/Bike Path Construction		\$ 150,000					\$ 150,000	
<b>Airport</b>								
Construct Taxiway "C"				\$ 37,500	\$ 2,287,500		\$ 2,325,000	
Professional Services T/W "C"				\$ 3,947	\$ 153,947		\$ 157,894	
Construct Access Road				\$ 160,000	\$ 640,000		\$ 800,000	
<b>Total FY 2011/2012</b>	<b>\$ 150,000</b>	<b>\$ 1,135,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 201,447</b>	<b>\$ 3,081,447</b>	<b>\$ -</b>	<b>\$ 4,567,894</b>

**CITY OF SEBASTIAN, FLORIDA  
CAPITAL IMPROVEMENT PROGRAM  
FISCAL YEAR 2009-14**

	Local		Recreation			Cemetery			Total
	Option		Impact	Stormwater		Grants	Trust	Golf	
	<u>Gas Tax</u>	<u>DST</u>	<u>Fees</u>	<u>Fund</u>	<u>Airport</u>				
<b><u>FISCAL YEAR 2012/2013</u></b>									
<b>Police Department</b>									
Police Vehicle Replacement		\$ 385,000							\$ 385,000
<b>Stormwater</b>									
1/4 Round Swale Rehab		\$ 350,000							\$ 350,000
Road Crossing/Side Yard Piping		\$ 250,000							\$ 250,000
<b>Public Works</b>									
Sidewalk/Bike Path									
Construction		\$ 150,000							\$ 150,000
Sidewalk Repairs	\$ 25,000								\$ 25,000
Street Repaving	\$ 125,000								\$ 125,000
Club House								\$ 1,200,000	\$ 1,200,000
<b>Total FY 2012/2013</b>	<b>\$ 150,000</b>	<b>\$ 1,135,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,200,000</b>	<b>\$ 2,485,000</b>

**CITY OF SEBASTIAN, FLORIDA  
CAPITAL IMPROVEMENT PROGRAM  
FISCAL YEAR 2009-14**

	<u>Local</u>	<u>Recreation</u>					<u>Cemetery</u>											
<u>Option</u>		<u>Impact</u>	<u>Stormwater</u>				<u>Trust</u>	<u>Golf</u>	<u>Total</u>									
<u>Gas Tax</u>	<u>DST</u>	<u>Fees</u>	<u>Fund</u>	<u>Airport</u>	<u>Grants</u>													
<b><u>FISCAL YEAR 2013/2014</u></b>																		
<b>Police Department</b>																		
Police Vehicle Replacement	\$	385,000							\$ 385,000									
<b>Stormwater</b>																		
1/4 Round Swale Rehab	\$	350,000							\$ 350,000									
Road Crossing/Side Yard Piping	\$	250,000							\$ 250,000									
<b>Public Works</b>																		
Street Repaving	\$	125,000							\$ 125,000									
Sidewalk Repairs	\$	25,000							\$ 25,000									
Sidewalk/Bike Path Construction	\$	150,000							\$ 150,000									
<b>Total FY 2013/2014</b>	<b>\$</b>	<b>150,000</b>	<b>\$</b>	<b>1,135,000</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>1,285,000</b>		
<b>Grand Total</b>	<b>\$</b>	<b>600,000</b>	<b>\$</b>	<b>8,430,000</b>	<b>\$</b>	<b>275,000</b>	<b>\$</b>	<b>125,000</b>	<b>\$</b>	<b>1,016,447</b>	<b>\$</b>	<b>6,566,447</b>	<b>\$</b>	<b>50,000</b>	<b>\$</b>	<b>1,200,000</b>	<b>\$</b>	<b>18,262,894</b>

**CITY OF SEBASTIAN, FLORIDA  
FISCAL YEAR 2009-2014  
SUMMARY OF CAPITAL IMPROVEMENT PROJECTS**

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**POLICE DEPARTMENT**

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<u>Project Name</u>	<u>FY 2008-09</u>	<u>FY 2009-10</u>	<u>FY 2010-11</u>	<u>FY 2011-12</u>	<u>FY 2012-13</u>	<u>FY 2013-14</u>	<u>Total</u>
Police Vehicle Replacement	\$385,000	\$385,000	\$385,000	\$385,000	\$385,000	\$385,000	\$ 2,310,000
Parking Lot Expansion	0	0	45,000	0	0	0	45,000
Department Total	<b>\$ 385,000</b>	<b>\$ 385,000</b>	<b>\$ 430,000</b>	<b>\$ 385,000</b>	<b>\$ 385,000</b>	<b>\$ 385,000</b>	<b>\$ 2,355,000</b>

**CITY OF SEBASTIAN, FLORIDA  
FISCAL YEAR 2009-2014  
CAPITAL IMPROVEMENT PROJECT DETAIL**

**POLICE DEPARTMENT**

<b>Project Name:</b>	Police Vehicle Replacement	<b>Project Description:</b>
<b>Funding Source:</b>	DST	Police vehicle replacement plan.

**Justification:**

FY 08/09 - replace 10 high mileage, high maintenance vehicles from 2003 and 2004.  
 FY 09/10 - replace 10 high mileage, high maintenance vehicles from 2005.  
 FY 10/11 - replace 10 high mileage, high maintenance vehicles from 2006.  
 FY 11/12 - replace 10 high mileage, high maintenance vehicles from 2007 and 2008.  
 FY 12/13 - replace 10 high mileage, high maintenance vehicles from 2007 and 2008.  
 FY 13/14 - replace 10 high mileage, high maintenance vehicles from 2008 and 2009.  
 The price of a new police vehicle is estimated to be \$38,500.

**Project Costs:**

<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>Project Total</u>
\$385,000	\$385,000	\$385,000	\$385,000	\$385,000	\$385,000	\$2,310,000

**Operating Impact:**

(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)	(\$150,000)
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<b>Project Name:</b>	Parking Lot Expansion	<b>Project Description:</b>
<b>Funding Source:</b>	DST	Provide Parking Behind the Police Station

**Justification:**

This will add about eleven spaces and extend out from the current parking area by about thirty feet.

**Project Costs:**

<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>Project Total</u>
\$0	\$0	\$45,000	\$0	\$0	\$0	\$45,000

**Operating Impact:**

\$0	\$0	\$0	\$0	\$0	\$0	\$0
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**CITY OF SEBASTIAN, FLORIDA**  
**FISCAL YEAR 2009-2014**  
**SUMMARY OF CAPITAL IMPROVEMENT PROJECTS**

**PUBLIC WORKS DEPARTMENT**

<u>Project Name</u>	<u>FY 2008-09</u>	<u>FY 2009-10</u>	<u>FY 2010-11</u>	<u>FY 2011-12</u>	<u>FY 2012-13</u>	<u>FY 2013-14</u>	<u>Total</u>
<b>Roads and Sidewalks</b>							
Street Repaving	\$ -	\$ 50,000	\$ 75,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 500,000
Schumann & Barber Intersection	1,500,000	-	-	-	-	-	1,500,000
Powerline Road North	-	1,000,000	-	-	-	-	1,000,000
Sidewalk/Bike Paths Construction	-	-	-	150,000	150,000	150,000	450,000
Sidewalk Repairs	-	-	25,000	25,000	25,000	25,000	100,000
<b>Division Total</b>	<b>\$ 1,500,000</b>	<b>\$ 1,050,000</b>	<b>\$ 100,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 3,550,000</b>
<b>Parks &amp; Recreation Division:</b>							
Barber Street Field Lighting	\$ -	\$ -	\$ 275,000	\$ -	\$ -	\$ -	\$ 275,000
Lift Station - Riverview Park	-	-	100,000	-	-	-	100,000
Schumann Park							
Raquetball/Basketball	175,000	-	-	-	-	-	175,000
<b>Division Total</b>	<b>\$ 175,000</b>	<b>\$ -</b>	<b>\$ 375,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 550,000</b>
<b>Stormwater</b>							
Potomac Road Crossing	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000
1/4 Round Swale Rehab	350,000	350,000	350,000	350,000	350,000	350,000	2,100,000
Road Crossings/Side Yard Pipes	-	-	-	250,000	250,000	250,000	750,000
<b>Division Total</b>	<b>\$ 475,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 600,000</b>	<b>\$ 600,000</b>	<b>\$ 600,000</b>	<b>\$ 2,850,000</b>

**CITY OF SEBASTIAN, FLORIDA  
FISCAL YEAR 2009-2014  
CAPITAL IMPROVEMENT PROJECT DETAIL**

**PUBLIC WORKS DEPARTMENT**

<b>Project Name:</b>	Street Paving	<b>Project Description:</b>
<b>Funding Source:</b>	Local Option Gas Tax	Annual street paving program

**Justification:**

**Project Costs:**

<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>Project Total</u>
\$0	\$50,000	\$75,000	\$125,000	\$125,000	\$125,000	\$500,000

**Operating Impact:**

\$0	\$0	\$0	\$0	\$0	\$0	\$0
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<b>Project Name:</b>	Schumann & Barber Intersection	<b>Project Description:</b> Comprehensive improvement to the
<b>Funding Source:</b>	DST \$1,500,000; Plus County and	Schumann/Barber Street intersection, particularly for east/west

**Justification:** The Schumann/Barber intersection is a primary focal point for increasing traffic and congestion on the south side of the City and will continue to be a "choke-point" with increased population and growth. The

**Project Costs:**

<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</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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<b>Project Name:</b>	Power Line Road	<b>Project Description:</b>
<b>Funding Source:</b>	Developer Contribution \$164,000 DST \$836,000	Design and construct approximately 1/2 mile of two-lane paved road from the current end point of the paved Powerline North road at the Ashbury project entrance southward to its connection with Sebastian Boulevard (CR-512).

**Justification:** This project is a long-planned connection between Main Street and CR-512 that will enhance traffic flow between CR-512 and the northern sector of the City that includes Main Street, the City Hall Complex, US Post Office, and other significant destinations.

**Project Costs:**

<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>Project Total</u>
\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$1,000,000

**Operating Impact:**

\$0	\$0	\$0	\$0	\$0	\$0	\$0
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**CITY OF SEBASTIAN, FLORIDA  
FISCAL YEAR 2009-2014  
CAPITAL IMPROVEMENT PROJECT DETAIL**

**PUBLIC WORKS DEPARTMENT**

<b>Project Name:</b>	Sidewalk/Bikepath	<b>Project Description:</b>
<b>Funding Source:</b>	Local Option Gas Tax	Sidewalk/Bikepath Program

**Justification:** The roadway system within the City is predominantly characterized by two-lane asphalt-paved streets with stormwater swales on each side but with few sidewalks / bikeways. Adding sidewalks / bike paths on alt least one side of major streets will increase traffic safety and enhance mobility for pedstrians and bike-riders.

**Project Costs:**

<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>Project Total</u>
\$0	\$0	\$0	\$150,000	\$150,000	\$150,000	\$450,000

**Operating Impact:**

\$0	\$0	\$0	\$0	\$0	\$0	\$0
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<b>Project Name:</b>	Sidewalk Repairs	<b>Project Description:</b>
<b>Funding Source:</b>	Local Option Gas Tax	Annual sidewalk repairs program

**Justification:** Repairs of sidewalks.

**Project Costs:**

<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>Project Total</u>
\$0	\$0	\$25,000	\$25,000	\$25,000	\$25,000	\$100,000

**Operating Impact:**

\$0	\$0	\$0	\$0	\$0	\$0	\$0
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<b>Project Name:</b>	B.S.S.C. Baseball Lighting	<b>Project Description:</b>
<b>Funding Source:</b>	DST	Replace all frames and light fixtures on all four fields

**Justification:** Current light fixtures are old and rusty and will become a safety hazard if not replaced

**Project Costs:**

<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>Project Total</u>
\$0	\$0	\$275,000	\$0	\$0	\$0	\$275,000

**Operating Impact:**

\$0	\$0	\$0	\$0	\$0	\$0	\$0
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**CITY OF SEBASTIAN, FLORIDA  
FISCAL YEAR 2009-2014  
CAPITAL IMPROVEMENT PROJECT DETAIL**

**PUBLIC WORKS DEPARTMENT**

<b>Project Name:</b>	Lift Station for Riverview Park	<b>Project Description:</b>
<b>Funding Source:</b>	Recreation Impact Fees	Install new lift station for main restrooms

**Justification:** To get away from current septic system that handles waste.

**Project Costs:**

<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>Project Total</u>
\$0	\$0	\$100,000	\$0	\$0	\$0	\$100,000

**Operating Impact:**

\$0	\$0	\$2,000	\$0	\$0	\$0	\$2,000
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<b>Project Name:</b>	Schumann Park	<b>Project Description:</b>
<b>Funding Source:</b>	Recreational Impact Fees	Construct 2 new tennis courts and a basketball court at Schumann

**Justification:** These amenities have been suggested for the Park.

**Project Costs:**

<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>Project Total</u>
\$175,000	\$0	\$0	\$0	\$0	\$0	\$175,000

**Operating Impact:**

\$0	\$0	\$0	\$0	\$0	\$0	\$0
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<b>Project Name:</b>	Potomac Road Crossing	<b>Project Description:</b>
<b>Funding Source:</b>	Stormwater Fund	Pipe under Roseland Road and related drainage work.

**Justification:** This will involve placing pipe under Roseland Road and drainage work in the surrounding area.

**Project Costs:**

<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>Project Total</u>
\$125,000	\$0	\$0	\$0	\$0	\$0	\$125,000

**Operating Impact:**

\$0	\$0	\$0	\$0	\$0	\$0	\$0
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**CITY OF SEBASTIAN, FLORIDA  
FISCAL YEAR 2009-2014  
CAPITAL IMPROVEMENT PROJECT DETAIL**

**PUBLIC WORKS DEPARTMENT**

<b>Project Name:</b>	1/4 round swale Rehab	<b>Project Description:</b>	
<b>Funding Source:</b>	Stormwater Utility Fund		1/4 round annual swale rehabilitation project

**Justification:** This will allow the city to upgrade the current swale system to allow for better drainage and keep the residents from allowing the grass to become overgrown and block the flow of water in the swale.

**Project Costs:**

<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>Project Total</u>
\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$2,100,000

**Operating Impact:**

\$0	\$0	\$0	\$0	\$0	\$0	\$0
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<b>Project Name:</b>	Side Yard Ditch	<b>Project Description:</b>	
<b>Funding Source:</b>	Stormwater		This will allow stormwater to pipe side yard ditches as needed in

**Justification:** This will allow for reduced maintenance on side yard ditches as no mowing will be required thereby reducing the cost of the city's mowing contractor.

**Project Costs:**

<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>Project Total</u>
\$0	\$0	\$0	\$250,000	\$250,000	\$250,000	\$750,000

**Operating Impact:**

\$0	\$0	\$0	\$0	\$0	\$0	\$0
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**CITY OF SEBASTIAN, FLORIDA  
FISCAL YEAR 2009-2014  
SUMMARY OF CAPITAL IMPROVEMENT PROJECTS**

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**GOLF COURSE**

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<u>Project Description</u>	<u>FY 2008-09</u>	<u>FY 2009-10</u>	<u>FY 2010-11</u>	<u>FY 2011-12</u>	<u>FY 2012-13</u>	<u>FY 2013-14</u>	<u>Total</u>
New Clubhouse	\$ -	\$ -	\$ -	\$ -	\$ 1,200,000	\$ -	\$ 1,200,000
Department Total	\$ -	\$ -	\$ -	\$ -	\$ 1,200,000	\$ -	\$ 1,200,000

**CITY OF SEBASTIAN, FLORIDA  
FISCAL YEAR 2009-2014  
CAPITAL IMPROVEMENT PROJECT DETAIL**

**GOLF COURSE**

<b>Project Name:</b>	New Club House	<b>Project Description:</b>
<b>Funding Source:</b>	Golf Debt	The estimated amount of \$1,200,000 includes engineering plans, removal of existing building, the temporary facility, and all aspects of new construction.

**Justification:** The cost of renovating existing golf shop, offices and restrooms and adding additional 1600 square feet to the existing building is not 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 construct a new club house be considered for after the Golf Course Bonds are paid off.

**Project Costs:**

<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>Project Total</u>
\$0	\$0	\$0	\$0	\$1,200,000	\$0	\$1,200,000

**Operating Impact:**

\$0	\$0	\$0	\$0	\$0	\$0	\$0
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**CITY OF SEBASTIAN, FLORIDA  
FISCAL YEAR 2009-2014  
SUMMARY OF CAPITAL IMPROVEMENT PROJECTS**

**AIRPORT**

<u>Project Description</u>	<u>FY 2008-09</u>	<u>FY 2009-10</u>	<u>FY 2010-11</u>	<u>FY 2011-12</u>	<u>FY 2012-13</u>	<u>FY 2013-14</u>	<u>Total</u>
Construct Hangers	1,450,000	1,150,000	1,400,000	-	-	-	4,000,000
Master Plan Update	-	-	300,000	-	-	-	300,000
Construct Taxiway "C"	-	-	-	2,325,000	-	-	2,325,000
Prof. Services T/W "C"	-	-	-	157,894	-	-	157,894
Construct Access Road	-	-	-	800,000	-	-	800,000
Department Total	<b>\$1,450,000</b>	<b>\$ 1,150,000</b>	<b>\$ 1,700,000</b>	<b>\$ 3,282,894</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,582,894</b>

<b>Project Name:</b>	Construct Hangars	<b>Project Description:</b>
<b>Funding Source:</b>	FDOT \$1,160,000 Airport Match \$290,000	Build additional hangar on east side of airfield.

**Justification:** Additonal aviation facility required for anticipated growth.

**Project Costs:**

<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	Project <u>Total</u>
\$1,450,000	\$0	\$0	\$0	\$0	\$0	\$1,450,000

**Operating Impact:**

\$0	\$0	\$0	\$0	\$0	\$0	\$0
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<b>Project Name:</b>	Construct Hangars	<b>Project Description:</b>
<b>Funding Source:</b>	FDOT \$920,000 Contribution \$230,000	Build additional hangar on east side of airfield.

**Justification:** Additonal aviation facility required for anticipated growth.

**Project Costs:**

<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	Project <u>Total</u>
\$0	\$1,150,000	\$0	\$0	\$0	\$0	\$1,150,000

**Operating Impact:**

\$0	\$0	\$0	\$0	\$0	\$0	\$0
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<b>Project Name:</b>	Construct Hangars	<b>Project Description:</b>
<b>Funding Source:</b>	FDOT \$1,120,000 Contribution \$280,000	Build additional hangar on east side of airfield.

**Justification:** Additonal aviation facility required for anticipated growth.

**Project Costs:**

<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	Project <u>Total</u>
\$0	\$0	\$1,400,000	\$0	\$0	\$0	\$1,400,000

**Operating Impact:**

\$0	\$0	\$0	\$0	\$0	\$0	\$0
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<b>Project Name:</b>	Master Plan Update	<b>Project Description:</b>
<b>Funding Source:</b>	FAA \$285,000 Airport Match \$15,000	Master Plan Update

**Justification:** Last master plan completed in 2002 with update completed in 2008. Numerous infrastructure additons require periodic master plan updating.

**Project Costs:**

<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	Project <u>Total</u>
\$0	\$0	\$300,000	\$0	\$0	\$0	\$300,000

**Operating Impact:**

\$0	\$0	\$0	\$0	\$0	\$0	\$0
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<b>Project Name:</b>	Construct Taxiway "C"	<b>Project Description:</b>
<b>Funding Source:</b>	FAA \$2,250,000 FDOT \$37,500 Airport Match \$37,500	Taxiway "C" construction paralleling runway 4/22

**Justification:** Increased traffic requires parallel taxiway to enhance safety separation.

**Project Costs:**

<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	Project <u>Total</u>
\$0	\$0	\$0	\$2,325,000	\$0	\$0	\$2,325,000

**Operating Impact:**

\$0	\$0	\$0	\$0	\$0	\$0	\$0
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<b>Project Name:</b>	Prof. Services Taxiway "C"	<b>Project Description:</b>
<b>Funding Source:</b>	FAA \$150,000 FDOT \$3,947 Airport Match \$3,947	Engineering services for taxiway "C" construction.

**Justification:** Planning and engineering services required for taxiway "C" project.

**Project Costs:**

<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	Project <u>Total</u>
\$0	\$0	\$0	\$157,894	\$0	\$0	\$157,894

**Operating Impact:**

\$0	\$0	\$0	\$0	\$0	\$0	\$0
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<b>Project Name:</b>	Construct Access Road	<b>Project Description:</b>
<b>Funding Source:</b>	FDOT \$640,000 Airport Match \$160,000	Construct access road on west side of field.

**Justification:** Access road necessary to develop north infield and industrial park.

**Project Costs:**

<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>Project Total</u>
\$0	\$0	\$0	\$800,000	\$0	\$0	\$800,000

**Operating Impact:**

\$0	\$0	\$0	\$0	\$0	\$0	\$0
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**CITY OF SEBASTIAN, FLORIDA  
FISCAL YEAR 2009-2014  
SUMMARY OF CAPITAL IMPROVEMENT PROJECTS**

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**CEMETERY TRUST FUND**

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<u>Project Description</u>	<u>FY 2008-09</u>	<u>FY 2009-10</u>	<u>FY 2010-11</u>	<u>FY 2011-12</u>	<u>FY 2012-13</u>	<u>FY 2013-14</u>	<u>Total</u>
Realign Road	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Department Total	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000

**CITY OF SEBASTIAN, FLORIDA  
FISCAL YEAR 2009-2014  
CAPITAL IMPROVEMENT PROJECT DETAIL**

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**CEMETERY TRUST FUND**

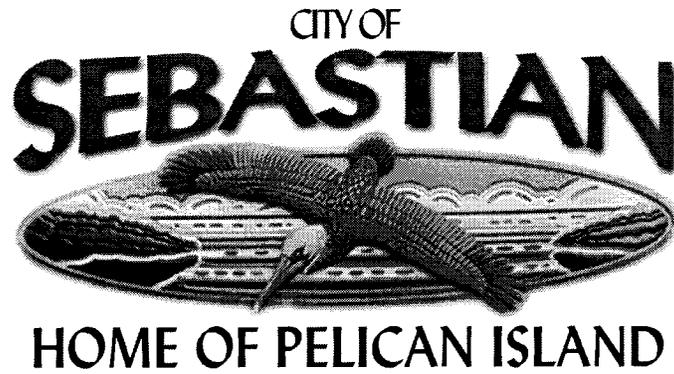
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<b>Project Name:</b>	Realign Road	<b>Project Description:</b>	
<b>Funding Source:</b>	Cemetery Trust Fund		Realign the South Paved Road in the Cemetery 120' x 11"

**Justification:** The current roadway is over existing grave spaces.

**Project Costs:**

<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 12-13</u>	<u>Project Total</u>
\$50,000	\$0	\$0	\$0	\$0	\$0	\$50,000
<b>Operating Impact:</b>						
\$0	\$0	\$0	\$0	\$0	\$0	\$0



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# CITY OF SEBASTIAN, FLORIDA 2008/2009 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	\$4,306,213	
2007	3.0519	\$4,537,100	
2008	2.9917	\$4,634,338	Estimated
2009	3.3646	\$4,219,458	Estimated

**CITY OF SEBASTIAN, FLORIDA 2008/2009 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 2008-09 Total Debt Service</u>
<b>Revenue Bonded Debts</b>				
\$2,435,000 Recreational Facilities Improvement and Refunding Revenue Bonds, Series 2001	3/2001	\$280,000	\$30,090	\$310,090
\$9,500,000 Infrastructure Sales Surtax Revenue Bonds, Series 2003	4/2003	\$585,000	\$252,869	\$837,869
\$5,630,000 Stormwater Utility Revenue Bonds, Series 2003	11/2003	\$255,000	\$185,135	\$440,135
\$2,125,000 Infrastructure Sales Surtax Revenue Bonds, Series 2003A	12/2003	\$135,000	\$60,088	\$195,088
<b>Notes Payable</b>				
\$3,268,890 Paving Improvements Promissory Notes	8/1998	<u>\$243,986</u>	<u>\$56,014</u>	<u>\$300,000</u>
Total Debt Service Payments		<u><b>\$1,498,986</b></u>	<u><b>\$584,196</b></u>	<u><b>\$2,083,182</b></u>

**CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET**

**SCHEDULE THREE**

**DEBT SERVICE PAYMENT SCHEDULE**

**\$2,435,000 Recreational Facilities Improvement and Refunding Revenue Bonds, Series 2001**

<b>Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Fiscal Year Total</b>
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
<b>Total</b>	870,000	\$54,935	\$924,935	\$924,935

# CITY OF SEBASTIAN, FLORIDA 2008/2009 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
10/01/2008	\$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
<b>Total</b>	<b>\$6,840,000</b>	<b>\$1,521,347.60</b>	<b>\$8,361,347.60</b>	<b>\$8,361,347.60</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 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
11/01/2008	\$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
<b>Total</b>	<b>\$4,570,000</b>	<b>\$1,579,542.50</b>	<b>\$6,149,542.50</b>	<b>\$6,149,542.50</b>

**CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET**

**SCHEDULE THREE**

**DEBT SERVICE PAYMENT SCHEDULE – CONTINUED**

**\$2,125,000 Infrastructure Sales Surtax Revenue Bonds, Series 2003A**

<b>Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Fiscal Year Total</b>
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
<b>Total</b>	<b>\$1,605,000</b>	<b>\$362,112.50</b>	<b>\$1,967,112.50</b>	<b>\$1,967,112.50</b>

**CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET**

**SCHEDULE THREE**

**DEBT SERVICE PAYMENT SCHEDULE – CONTINUED**

**\$3,268,890 Paving Improvements Promissory Notes**

<b>Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Fiscal Year Total</b>
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
<b>Total</b>	\$1,333,399.87	\$166,600.13	\$1,500,000.00	\$1,500,000.00

**CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET**

**SCHEDULE FOUR**

**LEASE PAYMENTS SCHEDULE**

<b>Lease Description</b>	<b>FY 2008-09</b>	<b>FY 2009-10</b>	<b>FY 2010-11</b>	<b>FY 2011-12</b>	<b>FY 2012-13</b>
Business-type Activities:					
Golf Carts Operating Lease	\$71,820.48	\$132,074.92	\$0.00	\$0.00	\$0.00
Airport Land Lease	<u>\$175,000.00</u>	<u>\$175,000.00</u>	<u>\$250,000.00</u>	<u>\$250,000.00</u>	<u>\$250,000.00</u>
Total Business-type Activities					
Annual Lease Payments	\$175,000.00	\$175,000.00	\$250,000.00	\$250,000.00	\$250,000.00

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## SCHEDULE FIVE

### SIX YEAR CAPITAL OUTLAY SCHEDULE SUMMARY

<u>DEPARTMENT</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>TOTAL</u>
<b>GENERAL FUND</b>							
010021 MANAGEMENT INFO SERVICES	\$ 25,000	\$ 104,157	\$ 1,557	\$ -	\$ -	\$ -	\$ 130,714
010040 POLICE SPECIAL OPERATIONS	20,600	15,000	-	-	-	-	35,600
010047 POLICE DETECTIVE DIVISION	5,000	3,000	-	-	-	-	8,000
010049 POLICE DISPATCH DIVISION	10,000	-	-	-	-	-	10,000
010051 ENGINEERING	6,500	-	-	-	-	-	6,500
010052 ROADS AND DRAINAGE	-	55,000	-	25,000	25,000	25,000	130,000
010053 STORMWATER UTILITY DIVISION	-	-	150,000	-	-	-	150,000
010054 GARAGE	3,500	30,000	-	-	-	-	33,500
010059 CEMETERY	10,800	47,000	-	-	-	-	57,800
<b>TOTAL GENERAL FUND</b>	<b>\$ 81,400</b>	<b>\$ 254,157</b>	<b>\$ 151,557</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 562,114</b>
<b>GOLF COURSE FUND</b>							
410120 GOLF COURSE GREENS	\$ 11,750	\$ 45,000	\$ 20,000	\$ 24,000	\$ 20,000	\$ -	\$ 120,750
410130 GOLF COURSE CARTS	7,000	-	2,500	-	-	-	9,500
<b>TOTAL GOLF COURSE FUND</b>	<b>\$ 18,750</b>	<b>\$ 45,000</b>	<b>\$ 22,500</b>	<b>\$ 24,000</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 130,250</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 100,150</b>	<b>\$ 299,157</b>	<b>\$ 174,057</b>	<b>\$ 49,000</b>	<b>\$ 45,000</b>	<b>\$ 25,000</b>	<b>\$ 692,364</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## SCHEDULE SIX

### SIX YEAR SCHEDULE OF CAPITAL OUTLAY REQUESTS

<u>DEPARTMENT</u>	<u>EXPENDITURES PER FISCAL YEAR</u>						<u>TOTAL</u>
	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2012-13</u>	
<b>010021 MIS</b>							
Fiber installation	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Servers and NAS replacement	10,000	10,000	-	-	-	-	20,000
Network GB switches	-	10,000	-	-	-	-	10,000
Replace City Hall UPS Battery	5,000	-	-	-	-	-	5,000
911 System Mapping	10,000	-	-	-	-	-	10,000
40 Portable HD for PD Mobile	-	4,000	-	-	-	-	4,000
Update Backup Software	-	18,600	-	-	-	-	18,600
Symantec Ghost Suite 2	-	5,000	-	-	-	-	5,000
Automation for CH25 Broadcast	-	50,000	-	-	-	-	50,000
Enterprise Server Imaging	-	1,557	1,557	-	-	-	3,114
	<b>\$ 25,000</b>	<b>\$ 104,157</b>	<b>\$ 1,557</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 130,714</b>
<b>POLICE DEPARTMENT</b>							
<b>010040 PD SPECIAL OPERATIONS</b>							
Taser	\$ 1,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100
Tactical Vest (13)	19,500	-	-	-	-	-	19,500
Laptop Replacement	-	15,000	-	-	-	-	15,000
	<b>\$ 20,600</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,600</b>
<b>010047 PD DETECTIVE DIVISION</b>							
2 Laptops & Docking Stations	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Electric Wiring Device	-	3,000	-	-	-	-	3,000
	<b>\$ 5,000</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,000</b>
<b>010049 PD DISPATCH DIVISION</b>							
911 Mapping	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>
<b>010051 ENGINEERING</b>							
Sign Shop plotter	\$ 4,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,500
Topcon Laser	2,000	-	-	-	-	-	2,000
	<b>\$ 6,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,500</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## SCHEDULE SIX

### SIX YEAR SCHEDULE OF CAPITAL OUTLAY REQUESTS - CONTINUED

	EXPENDITURES PER FISCAL YEAR						TOTAL
	2008-09	2009-10	2010-11	2011-12	2012-13	2012-13	
<b>010052 ROADS AND MAINTENANCE</b>							
Pick up truck	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 100,000
Trailer replacement	-	10,000	-	-	-	-	10,000
Jackhammer	-	20,000	-	-	-	-	20,000
	<b>\$ -</b>	<b>\$ 55,000</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 130,000</b>
<b>010053 STORMWATER UTILITY DIVISION</b>							
Excavator	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150,000</b>
<b>010054 GARAGE</b>							
Modis engine analyzer	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500
Car lift	-	10,000	-	-	-	-	10,000
Truck lift	-	20,000	-	-	-	-	20,000
	<b>\$ 3,500</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,500</b>
<b>010059 CEMETERY</b>							
Scissor jack	\$ 8,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,300
Redo Portion of North Fence	2,500	-	-	-	-	-	2,500
Block wall	-	47,000	-	-	-	-	47,000
	<b>\$ 10,800</b>	<b>\$ 47,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 57,800</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 81,400</b>	<b>\$ 254,157</b>	<b>\$ 151,557</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 562,114</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## SCHEDULE SIX

### SIX YEAR SCHEDULE OF CAPITAL OUTLAY REQUESTS – CONTINUED

MUNICIPAL GOLF COURSE	EXPENDITURES PER FISCAL YEAR						TOTAL
410120 GC GREENS	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	
Sand pro	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	10,000
Tractor	-	-	-	-	10,000	-	10,000
Rough & fairway units	-	45,000	-	-	-	-	45,000
Rotary Mower	-	-	20,000	-	-	-	20,000
Greens mower	-	-	-	24,000	-	-	24,000
Top Dresser	6,500	-	-	-	-	-	6,500
Mig Welder	1,500	-	-	-	-	-	1,500
50 hp Vertical Turbine Motor	3,750	-	-	-	-	-	3,750
	<b>\$ 11,750</b>	<b>\$ 45,000</b>	<b>\$ 20,000</b>	<b>\$ 24,000</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 120,750</b>
<b>410130 GC GOLF CARTS</b>							
Range Ball Washer	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	3,000
Electric 6500 Range Machine	4,000	-	-	-	-	-	4,000
3 Gang Range Picker	-	-	2,500	-	-	-	2,500
	<b>\$ 7,000</b>	<b>\$ -</b>	<b>\$ 2,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,500</b>
<b>TOTAL GOLF COURSE FUN</b>	<b>\$ 18,750</b>	<b>\$ 45,000</b>	<b>\$ 22,500</b>	<b>\$ 24,000</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 130,250</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 100,150</b>	<b>\$ 299,157</b>	<b>\$ 174,057</b>	<b>\$ 49,000</b>	<b>\$ 45,000</b>	<b>\$ 25,000</b>	<b>\$ 692,364</b>

# CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

## SCHEDULE SEVEN

### GLOSSARY

This is a glossary of terms commonly used at public meetings at which financial matters are discussed:

**Accrual** – Recognition of changes in economic resources as soon as the underlying event or transaction occurs, as opposed to when cash is received or spent.

**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 which is 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.

**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 2008/2009 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 modifies 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.

**Reserved Fund Balance** – Portion of a fund balance that is not available for appropriation. This usually is due to statutory authority and/or internal policies.

**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.

## CITY OF SEBASTIAN, FLORIDA 2008/2009 ANNUAL BUDGET

**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.

adjustments to prevent a deficit. Under budget in expenses means that actual expenses are less than the budget.

**Trust Fund** – A Fund used to account for assets held in a trustee capacity or as an agent for individuals, private organizations or other governmental units.

**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

**Unreserved Fund Balance** – Portion of a fund balance that is available for appropriation.

**User Fee** – The payment of a fee for direct receipt of a public service by the benefiting party.

**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.

**Working Capital** – Excess of current assets including cash-on-hand equivalents over current liabilities that can be used to satisfy cash flow needs.



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