

CITY COUNCIL

Richard H. Gillmor
Mayor

Jim Hill
Vice-Mayor

Andrea B. Coy
Council Member

Dale I. Simchick
Council Member

Eugene Wolff
Council Member

**CITY OF SEBASTIAN
FLORIDA**

**PROPOSED ANNUAL BUDGET
FISCAL YEAR 2009–2010
August 19, 2009**

CITY MANAGEMENT

Al Minner
City Manager

Sally A. Maio, MMC
City Clerk

Robert Ginsburg
City Attorney

DEPARTMENT HEADS

Debra Krueger
Administrative Services
Director

Kenneth W. Killgore
Finance Director

Jerry Converse
Public Works Director

Wayne Eseltine
Building Official

Michelle Morris
Police Chief

Joseph Griffin
Airport Manager

Greg Gardner
Golf Operations Director

Rebecca Grohall
Growth Management
Director

Frank Lasardo
MIS Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Sebastian
Florida**

For the Fiscal Year Beginning

October 1, 2008

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, 2008. 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 2009-2010 ANNUAL BUDGET

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CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2009-2010 ANNUAL BUDGET

HOW TO READ THE BUDGET

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

Budget Message – This section includes 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 2009/10 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 2010-2015.

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.

CITY OF SEBASTIAN, FLORIDA 2009/2010 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 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 estimated population of 22,924 living in an area of approximately 14.6 square miles.

The City 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 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. The 2008 unemployment rate was 8.1% but as of May 2009 this has increased to 13.0%. This high number indicates the current economic difficulties being experienced in the local area. 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 local economy is fueled by retirees and seasonal residents, citrus production and exports, healthcare and related services, residential construction, small service businesses and governmental and educational services. The area median age for 2007 was 48.4 and median household income for 2007 was \$47,563 per U.S. Census Bureau.

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

Major employers in the County are shown below along with their approximate level of employment as of October 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
City of Vero Beach	Government	561
John's Island	Residential/Resort	475
Indian River Estates	Retirement/Life Care	442
Wal-Mart	Retail	404
Sebastian River Medical Center	Health Care	380
Visiting Nurse Association	Health Care	348
CVS Warehouse/Distribution	Distribution	325
Grand Harbor Management	Developer	312
Disney's Vero Beach Resort	Resort Hotel	301
Dodgertown Complex	Convention/Sports	293
St. Edwards School	Independent School	237
Sun Ag. Inc.	Citrus, Agric.	235
Capt. Hiram's Restaurant & Bar	Restaurant/Resort	219
City of Sebastian	Government	212
Medical Data System	Collection Agency	188
Flight Safety International	Flight Instruction	155
Novurania of America	Manufacturing	120

Source: Indian River County Chamber of Commerce

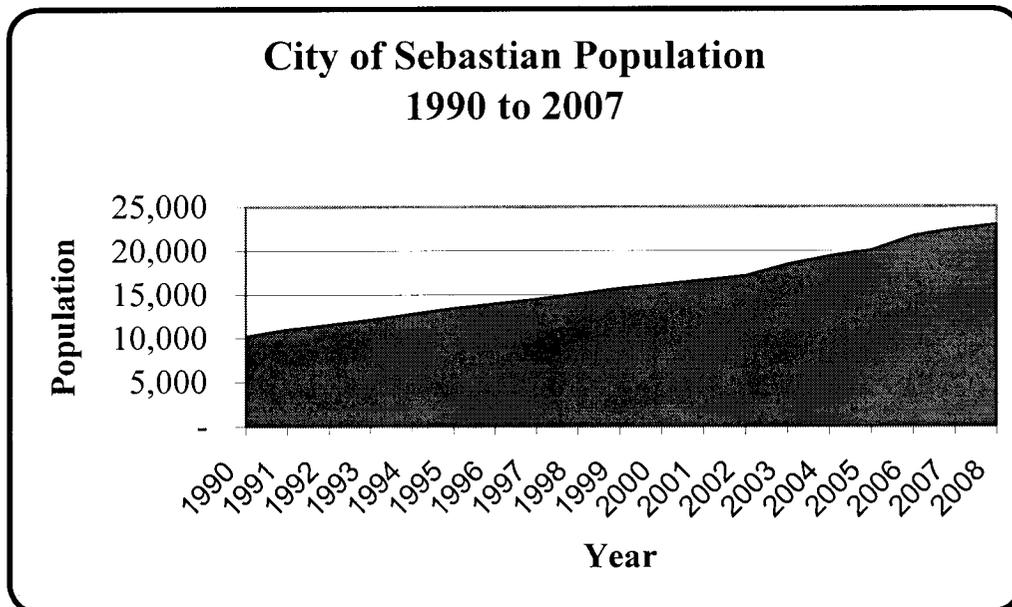
CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

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>
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%
2008	22,924	2.22%



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

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

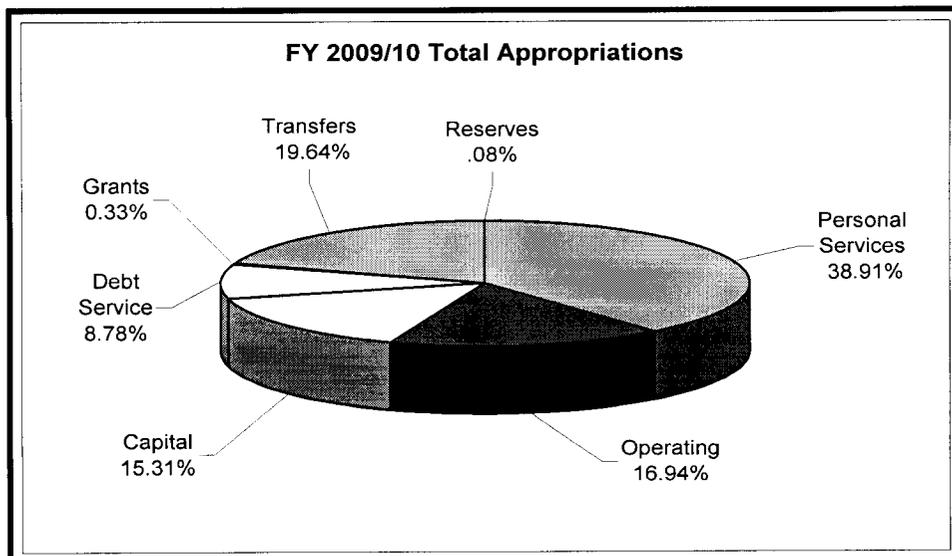
The Fiscal Year 2009/10 adopted budget continues to focus on the community services as in the previous years. In addition, the focus continues to emphasize decreasing expenditures, yet adequately funding the desired level of service. Reducing expenditures has become a real challenge for the City Manager 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 budgets for new positions and new capital items.

TOTAL BUDGET SUMMARY

The annual budget for the City of Sebastian is divided into the following major components, which include all appropriations for the city. The total budget for Fiscal Year 2009/10 is \$23,882,000. The major components include the following:

- **Personal Services:** This includes all the payroll cost for employees of the City, including overtime, part-time, temporary and all the related employee benefits. The budgeted amount for this fiscal year is \$9,292,111.
- **Operating Budget:** The operating budget finances the contractual fees, supplies, utility billings, training/travel expenditures. The budgeted amount for this fiscal year is \$4,045,453.
- **Capital Budget:** The Capital budget includes purchases of equipment, facilities and land, plus the construction of city facilities, such as roads, drainage, and parks projects. The budgeted amount for this fiscal year is \$3,657,467.
- **Debt Service Budget:** The debt service budget funds scheduled debt service payments for city's long-term debts. The budgeted amount for this fiscal year is \$2,096,579.
- **Grants Budget:** This includes payments to other individuals or organizations. \$80,000 is appropriated in this fiscal year.
- **Transfers Budget:** These are made between budgeted funds and total \$4,690,553 in this fiscal year.
- **Contingency/Reserve:** The contingency/reserve appropriations are made up of unappropriated fund balances and are available to cover emergency expenses or revenue shortages. These appropriations total \$19,837 this fiscal year.

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



CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

FY 2009/10 BUDGET SUMMARY FOR ALL FUNDS

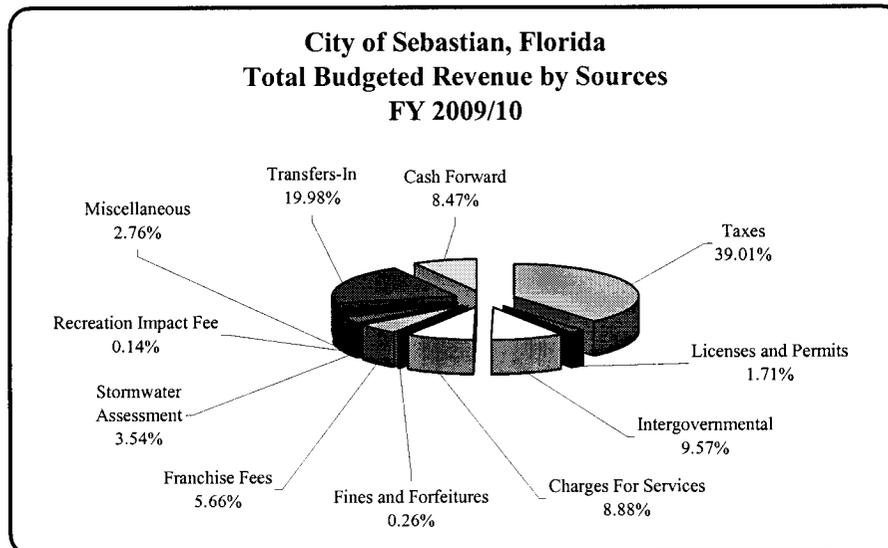
	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>CAPITAL PROJECTS FUNDS</u>	<u>ENTERPRISE FUNDS</u>	<u>ALL FUNDS</u>
<u>ESTIMATED REVENUES:</u>						
Taxes:						
Ad Valorem	\$ 3,704,546	\$ -	\$ -	\$ -	\$ -	\$ 3,704,546
Sales and Use Taxes	-	3,136,500	-	-	-	3,136,500
Utility Service	2,474,668	-	-	-	-	2,474,668
Licenses and Permits	51,400	-	-	-	356,550	407,950
Intergovernmental Revenue	1,694,776	437,768	-	153,948	-	2,286,492
Charges For Services	289,147	-	-	-	1,832,569	2,121,716
Fines and Forfeitures	55,000	8,000	-	-	-	63,000
Franchise Fees	1,352,216	-	-	-	-	1,352,216
Stormwater Assessment	-	850,000	-	-	-	850,000
Recreation Impact Fees	-	33,000	-	-	-	33,000
Miscellaneous Revenue	423,190	134,509	1,120	-	99,748	658,567
TOTAL ESTIMATED REVENUES	<u>10,044,943</u>	<u>4,599,777</u>	<u>1,120</u>	<u>153,948</u>	<u>2,288,867</u>	<u>17,088,655</u>
Transfers-In (1)	764,888	-	1,474,109	2,531,444	-	4,770,441
Cash Balances Brought Forward	84,021	835,532	-	928,752	174,599	2,022,904
TOTAL ESTIMATED REVENUES, BALANCES AND TRANSFERS	<u>\$ 10,893,852</u>	<u>\$ 5,435,309</u>	<u>\$ 1,475,229</u>	<u>\$ 3,614,144</u>	<u>\$ 2,463,466</u>	<u>\$ 23,882,000</u>
<u>EXPENDITURE/EXPENSES:</u>						
General Government	\$ 2,976,618	\$ -	300	\$ 750,000	\$ -	\$ 3,726,918
Public Safety	4,647,459	-	-	385,000	489,334	5,521,793
Physical Environment	1,153,181	145,502	-	1,025,000	-	2,323,683
Transportation	1,100,399	293,000	-	1,354,144	366,086	3,113,629
Culture and Recreation	1,016,195	-	-	100,000	1,272,813	2,389,008
Debt Service	-	300,000	1,474,929	-	321,650	2,096,579
TOTAL EXPENDITURE/EXPENSES	<u>10,893,852</u>	<u>738,502</u>	<u>1,475,229</u>	<u>3,614,144</u>	<u>2,449,883</u>	<u>19,171,610</u>
Transfers-Out (1)	-	4,686,607	-	-	3,946	4,690,553
Increases to Cash Reserves	-	10,200	-	-	9,637	19,837
TOTAL EXPENDITURES/EXPENSES, TRANSFERS AND RESERVES	<u>\$ 10,893,852</u>	<u>\$ 5,435,309</u>	<u>\$ 1,475,229</u>	<u>\$ 3,614,144</u>	<u>\$ 2,463,466</u>	<u>\$ 23,882,000</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 2009/2010 ANNUAL BUDGET

SUMMARY OF REVENUES

Total funding available to the city in FY 2009/10 from all sources are estimated at \$23,882,000. As illustrated in the graph below, tax revenues make up approximately 39.01% of total budgeted revenues. Tax revenues include ad valorem taxes, discretionary sales tax, and utility service tax. Intergovernmental revenues make up 9.57% of revenues. These are comprised of state shared revenues and federal grants, state grants, and local grants. Charges for services represent an additional 8.88% 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 2009/10 revenues compared to the FY 2008/09 budget. Intergovernmental Revenue has declined .5% due to lower receipts from the State. Licenses and Permits have a decrease of 57.2% due to the slow down in construction activity. Franchise Fees has an increase of 16.0% based on trend analysis and Miscellaneous Revenue has a decrease of 125.7% due to reductions in investment income. Recreation Impact Fee projections have been reduced substantially to reflect current levels of collection. Transfers-In has a decrease of 39.5% due to a reduction in transfers for capital projects. Cash Forward has an increase of 14.9% due to higher amounts brought forward in the Capital Projects Funds.

Total Budgeted Revenue

	Actual FY 2005/06	Actual FY 2006/07	Actual FY 2007/08	Budget FY 2008/09	Budget FY 2009/10	Increase (Decrease)	% Increase/ Decrease
Taxes	\$ 9,930,614	\$ 10,001,876	\$ 10,000,771	\$ 10,219,302	9,315,714	\$ (903,588)	-9.0%
Licenses and Permits	1,465,193	1,500,000	508,866	698,923	407,950	\$ (290,973)	-57.2%
Intergovernmental Revenue	2,812,235	2,594,077	2,799,142	2,299,529	2,286,492	\$ (13,037)	-0.5%
Charges For Services	1,996,103	2,058,688	2,140,741	2,379,319	2,121,716	\$ (257,603)	-12.0%
Fines and Forfeitures	77,776	72,513	65,246	67,600	63,000	\$ (4,600)	-7.1%
Franchise Fees	1,253,748	1,106,698	1,199,762	1,159,947	1,352,216	\$ 192,269	16.0%
Stormwater Assessment	819,287	834,039	810,944	820,000	850,000	\$ 30,000	3.7%
Recreation Impact Fee	383,985	124,874	32,825	100,000	33,000	\$ (67,000)	-204.1%
Miscellaneous Revenue	686,946	1,810,399	652,434	1,478,568	658,567	\$ (820,001)	-125.7%
Total Operating revenues	\$ 19,425,887	\$ 20,103,164	\$ 18,210,731	\$ 19,223,188	\$ 17,088,655	\$ (2,134,533)	-11.7%
Debt Proceeds	-	-	-	-	-	-	0.0%
Transfers-In	4,921,652	4,511,741	7,886,519	6,043,521	4,770,441	(3,116,078)	-39.5%
Cash Forward	-	-	1,760,667	1,707,926	2,022,904	262,237	14.9%
Total Revenues	\$ 24,347,539	\$ 24,614,905	\$ 27,857,917	\$ 26,974,635	\$ 23,882,000	\$ (4,988,374)	-17.9%

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

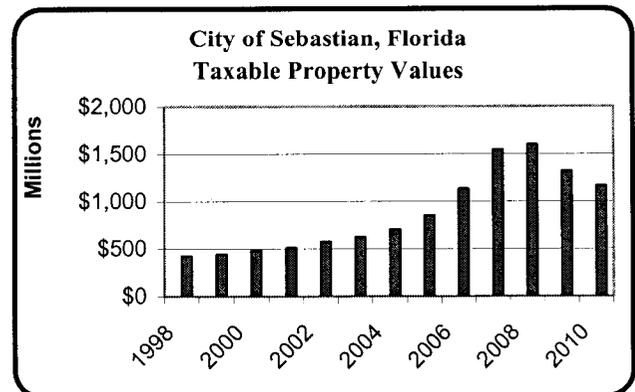
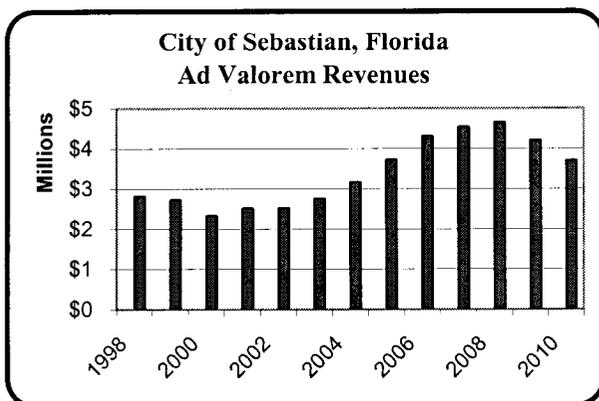
The following is an overview and analysis of all the major revenue sources for the city. The overview provides a description of the revenue and the authority to collect such revenue. The analysis provides up to ten years trend for each major revenue source.

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 2009/10 the City has budgeted at 95%, or \$3,694,546 for current ad valorem taxes.

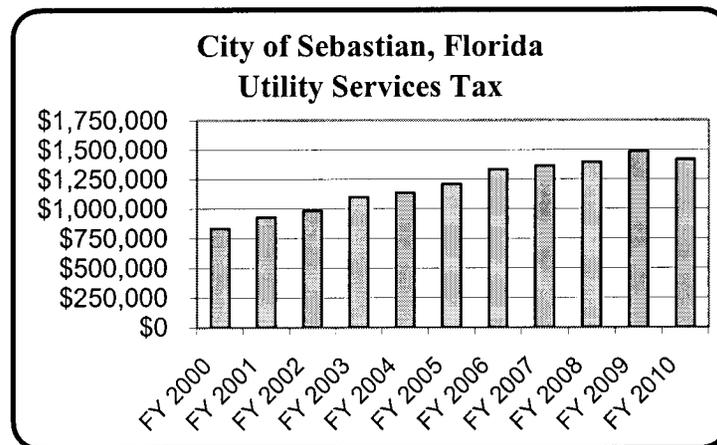
Ad valorem taxes, or property taxes, provide approximately 33.4% of the City's General Fund revenues. The graphs below illustrate a significant increase in ad valorem revenues and property value over the last several years until FY 2009/10. The FY 2009/10 property value shows a decrease of 12.0% from the previous year primarily due to 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 3.8038 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. In consideration of the economic downturn and the difficulties being experienced by the taxpayers, the recommended FY 2009/10 millage is the same 3.3456 as the prior year. A summary of the City's millage rates since 1986 is located in the schedule section of this document.



CITY OF SEBASTIAN, FLORIDA 2009/2010 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 2009/10, \$1,287,283 is estimated to be received from this tax on electric service based on trend analysis. The Utility Services Tax revenues are recorded in the General Fund and they provide 22.4% of General Fund revenues. The graph below illustrates a steady increase in Utility Services Tax, which is population driven.



Communication Service Tax

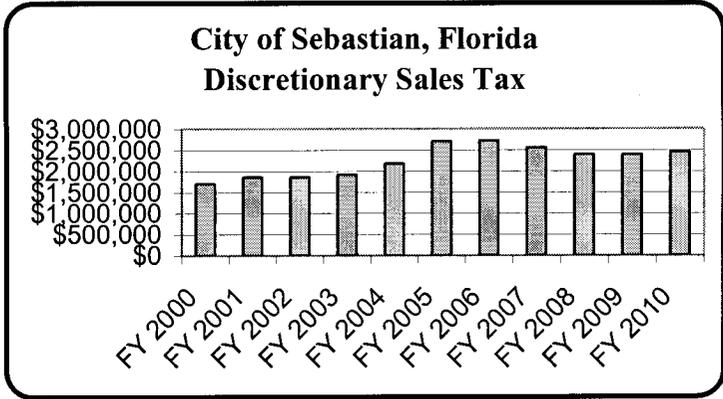
The Communication Service Tax replaced the franchise fee for dealers of communications services (including, but not limited to, phone and cable TV services). The tax in the city is 5.22% of the sales price on all taxable sales of communication services provided within the municipality. The revenue estimate for FY 2009/10 is \$1,056,008. 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 2009/10, \$2,460,000 is estimated to be received based on the trend analysis and the estimate provided by the Legislative Committee on Intergovernmental Relations (LCIR). The FY 2009/10 budget is projected only slightly above the estimate for FY 2008/09 in recognition of the economic slowdown. The Discretionary Sales Tax revenues are recorded in a special revenue fund.

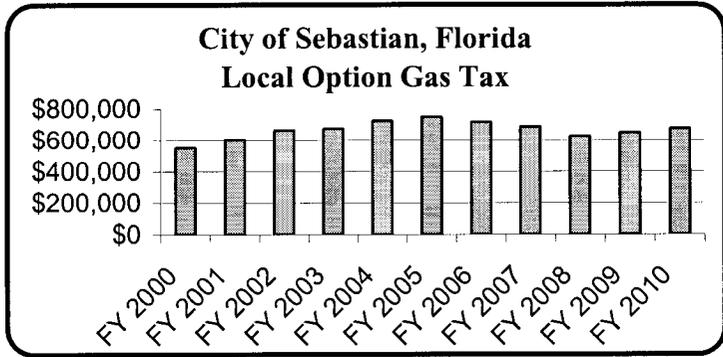
CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

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. The amounts available for distribution are affected by changes in consumer driving patterns caused by variations in fuel costs and general economic conditions. For FY 2009/10 the revenue is projected to be \$676,500. 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.

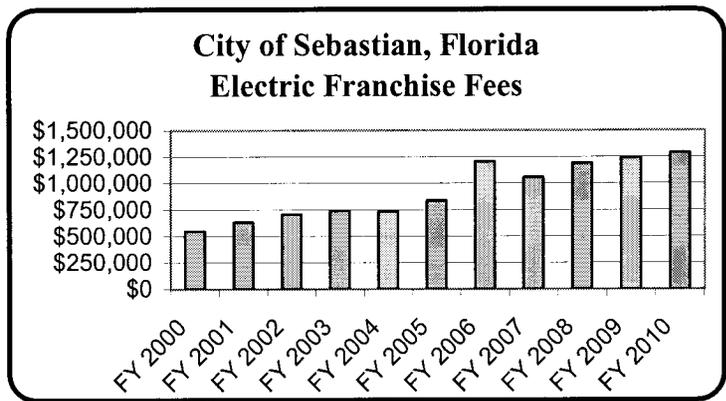


FRANCHISE FEES

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 2009/10, \$1,287,283 is budgeted as electric franchise fees revenues.

CITY OF SEBASTIAN, FLORIDA 2009/2010 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.

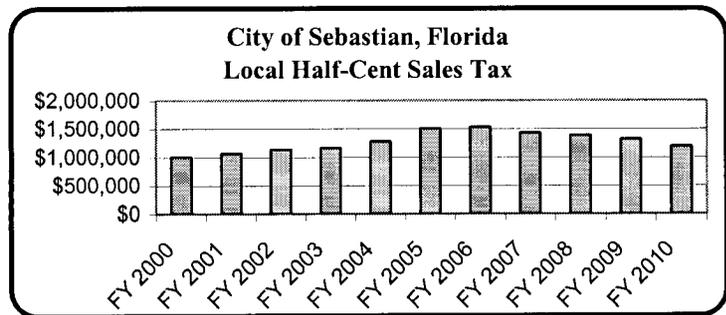


INTERGOVERNMENTAL REVENUES

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 2010 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.

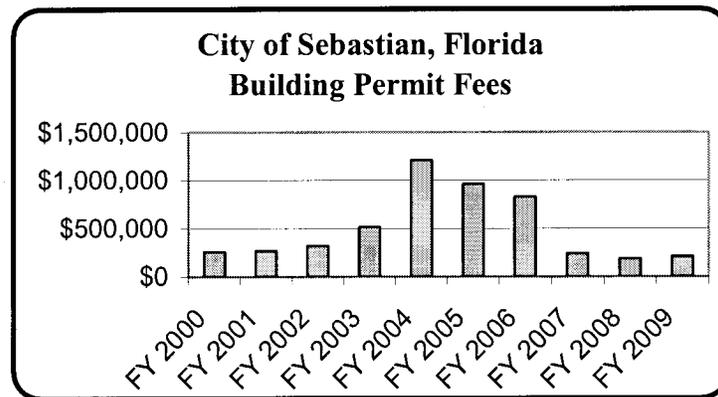


CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

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 2010. Building Department revenues are continuously monitored; any adjustments to reflect economic changes can be made during the budget year, if need be.



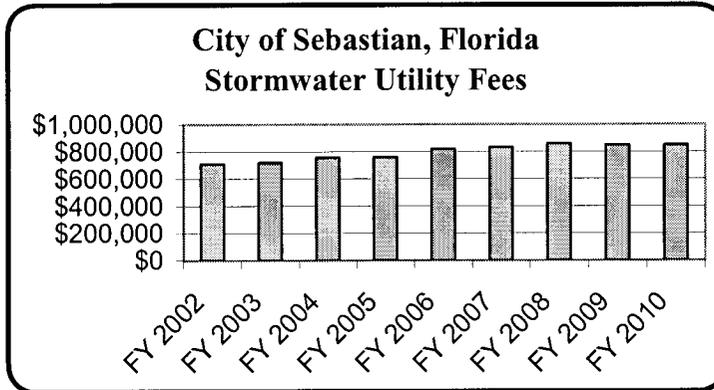
ASSESSMENT

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 2009/10, the revenue is estimated to be \$850,000. This represents the same amount as FY 2008/09, 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 2009/2010 ANNUAL BUDGET

The graph below illustrates collections of Stormwater Utility Fees, which are 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 2008/09 with the expenditure budget for FY 2009/10.

- ❑ Total decrease of 8.24% for the General Fund reflects plans for 12 furlough days, no pay increases except for contractually committed increases for Police Officers, plus the layoffs that were done at the end of FY 2008/09. Two positions were reduced toward the end of that year in the Finance Department in conjunction with it being consolidated with Human Resources into a new Administrative Services Department. Also, the City Engineer and Engineering Intern Program were eliminated and the Deputy Police Chief was cut following her promotion into the retiring Police Chief position. Two more positions were eliminated as a result of early retirement buyouts. All these measures, as well as deferring non-critical equipment replacements and limiting appropriations for operating and maintenance accounts were necessary to reduce appropriations down to an acceptable level.
- ❑ City Attorney decrease of 35.56% is attributable to savings from eliminating the full-time employee status and contracting for the necessary services.
- ❑ Administrative Services decrease of 14.85% is due to the consolidation of Finance and Human Resources and layoff of two positions.
- ❑ The Police Department has shifted personnel between divisions and due to the furlough day savings, the combination of all divisions reflects a 3.76% decrease.
- ❑ The Engineering Division was totally eliminated with layoffs and transfer of the remaining personnel and expenditures to the Roads and Maintenance and Stormwater Utility Divisions.
- ❑ The Roads and Maintenance Division increased due to the transfer of the remaining employees and expenditures from the Engineering Division.
- ❑ Growth Management increased 14.18% due to additional funding necessary for consultant work needed to complete the State required Evaluation and Appraisal Report.

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

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

Org Code	Description	FY 05/06 Actual	FY 06/07 Actual	FY 07/08 Actual	FY 08/09 Budget	FY 09/10 Adopted Budget	Increase (Decrease)	% Increase (Decrease)
010001	City Council	\$ 35,222	\$ 56,167	\$ 50,101	\$ 54,065	\$ 52,117	\$ (1,948)	-3.60%
010005	City Manager	211,746	229,643	259,187	269,986	254,480	(15,506)	-5.74%
010009	City Clerk	330,724	368,020	272,331	297,087	296,444	(643)	-0.22%
010010	City Attorney	186,376	200,960	215,665	194,494	125,340	(69,154)	-35.56%
010020	Administrative Services	599,357	591,086	660,776	578,543	492,658	(85,885)	-14.85%
010021	Management Information Svcs	164,134	222,310	222,868	266,344	266,913	569	0.21%
010041	Police Administration	857,052	1,092,905	978,191	973,434	542,347	(431,087)	-44.29%
010043	Police Operations	2,047,078	2,548,208	2,414,034	2,543,078	2,558,640	15,562	0.61%
010047	Police Detective Division	653,199	736,917	730,737	666,962	922,437	255,475	38.30%
010049	Police Dispatch Unit	349,953	419,926	472,647	503,931	486,195	(17,736)	-3.52%
010045	Code Enforcement Division	158,601	188,122	155,213	141,614	137,840	(3,774)	-2.66%
010051	Engineering	478,235	593,823	453,985	464,968	-	(464,968)	-100.00%
010052	Roads and Maintenance	914,404	687,631	739,238	790,037	888,638	98,601	12.48%
010053	Stormwater Utility	1,771,907	1,313,395	1,275,691	1,299,028	1,153,181	(145,847)	-11.23%
010054	Garage	205,560	283,884	158,370	210,111	211,761	1,650	0.79%
010056	Facilities Maintenance	192,216	206,085	264,322	277,264	268,022	(9,242)	-3.33%
010057	Parks and Recreation	973,894	1,022,993	1,100,415	1,112,395	1,016,195	(96,200)	-8.65%
010059	Cemetery	157,199	134,988	198,134	166,187	156,211	(9,976)	-6.00%
010080	Growth Management	257,040	379,193	382,516	382,856	437,156	54,300	14.18%
010085	Building Department	580,923	N/A	N/A	N/A	N/A	N/A	N/A
010099	Non-Departmental	1,690,329	803,540	771,776	679,131	627,277	(51,854)	-7.64%
Total General Fund Expenditures		\$12,815,149	\$12,079,796	\$11,776,197	\$11,871,515	\$10,893,852	\$ (977,663)	-8.24%

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

Exhibit S-2 compares the revised General Fund expenditure by category budget for FY 2009/10 with the current expenditures budget for FY 2008/09.

- Salaries and benefits category reflects a reduction of 7.16% due to reductions in personnel and plans for the twelve furlough days.
- Operating expenditures decreased 10.77% mainly due to reductions in operating and maintenance accounts, which reflects that departments will be limiting spending.
- Capital outlay reflects a 41.99% 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.

Exhibit S-2 Appropriation Comparison by Category General Fund

By Major Category	FY 05/06 <u>Actual</u>	FY 06/07 <u>Actual</u>	FY 07/08 <u>Actual</u>	FY 08/09 <u>Budget</u>	FY 09/10 <u>Adopted Budget</u>	<u>Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
Salaries and Benefits	\$ 7,967,683	\$ 8,524,464	\$ 8,728,170	\$ 8,973,291	\$ 8,331,045	\$ (642,246)	-7.16%
Operating Expenditures	3,151,519	2,964,066	2,824,348	2,823,536	2,519,484	(304,052)	-10.77%
Capital Outlays	554,459	587,265	223,676	74,688	43,323	(31,365)	-41.99%
Grants and Aids	2,215	4,000	-	-	-	-	N/A
Interfund Transfers Out	1,139,289	-	-	-	-	-	N/A
Total	\$ 12,815,165	\$ 12,079,795	\$ 11,776,193	\$ 11,871,515	\$ 10,893,852	\$ (977,663)	-8.24%

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

Exhibit S-3 compares the revised total expenditure budget for FY 2009/10 with the approved expenditure budget by fund for FY 2008/09.

Exhibit S-3 Total Budget Comparison by Fund

<u>Fund name</u>	<u>FY 05/06 Actual Expenditures/ Expenses</u>	<u>FY 06/07 Actual Expenditures/ Expenses</u>	<u>FY 07/08 Actual Expenditures/ Expenses</u>	<u>FY 08/09 Budget</u>	<u>FY 09/10 Adopted Budget</u>	<u>Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
General Fund	\$ 12,815,165	\$ 12,079,795	\$ 11,776,193	\$ 11,871,515	\$ 10,893,852	\$ (977,663)	-8.24%
Special Revenue Funds							
Local Option Gas Tax	1,000,374	757,946	600,737	754,800	818,000	63,200	8.37%
Discretionary Sales Tax	2,314,596	2,744,909	3,556,652	3,392,957	2,863,367	(529,590)	-15.61%
Recreation Impact Fee (1)	95,000	77,000	357,993	175,000	200,000	25,000	14.29%
Stormwater Utility Fee	1,082,769	1,357,672	1,006,135	1,546,135	938,340	(607,795)	-39.31%
Law Enforcement Forfeiture Fund (2)	3,260	17,494	85	24,500	10,200	(14,300)	-58.37%
Riverfront CRA	68,602	905,502	853,911	599,092	605,402	6,310	1.05%
Debt Service Funds							
Discretionary Sales Surtax							
Revenue Bonds	1,034,519	1,034,881	1,041,294	1,034,931	1,036,869	1,938	0.19%
Stormwater Utility Revenue Bonds	437,848	438,148	441,748	441,010	438,360	(2,650)	-0.60%
Capital Project Funds (3)	1,049,080	10,715,737	5,392,666	4,035,000	3,614,144	(420,856)	-10.43%
Enterprise Funds							
Golf Course Fund (4)	1,648,302	1,658,110	1,655,520	1,785,677	1,585,913	(199,764)	-11.19%
Airport Fund (5)	384,852	620,223	724,246	408,560	388,219	(20,341)	-4.98%
Building Department (6)	931,522	868,735	594,039	536,207	489,334	(46,873)	-8.74%
Total All Funds	\$ 22,865,889	\$ 33,276,152	\$ 28,001,219	\$ 26,605,384	\$ 23,882,000	\$(2,723,384)	-10.24%

- (1) Recreation Impact Fee Fund increase due to amounts budgeted for capital projects.
- (2) Law Enforcement Forfeiture Fund decrease, as no appropriations are made in advance.
- (3) Capital Project Funds decrease due to reduction in amounts allocated for planned projects.
- (4) Golf Course Fund decreased primarily due to lowered property rental charge by Airport.
- (5) Airport Fund decrease due to lowered property rental charge to the Golf Course.
- (6) Building Department decrease reflects a reduction in administrative charges by General Fund.

CITY OF SEBASTIAN, FLORIDA 2009/2010 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 9/30/2007 Actual	Balance 9/30/2008 Actual	Balance 9/30/2009 Estimated	<u>Change in Fund Balance (1)</u>		Projected Balance 9/30/2010	Percentage Change from Prior Year
				Projected Sources	Projected Uses		
General Fund * (2)	\$5,619,935	\$5,534,856	\$5,255,327	\$ 10,809,831	\$ (10,893,852)	\$5,171,306	-1.6%
Special Revenue Funds							
Local Option Gas Tax	\$172,834	\$226,792	\$155,405	\$705,006	(\$818,000)	\$42,411	-72.7%
Discretionary Sales Tax (3)	\$2,411,939	\$1,404,945	\$454,538	\$2,510,445	(\$2,863,367)	\$101,616	-77.6%
Recreation Impact Fee (4)	\$1,325,089	\$1,033,393	\$913,393	\$56,247	(\$200,000)	\$769,640	-15.7%
Stormwater Utility Fee Fund	\$1,161,570	\$1,012,003	\$336,270	\$877,344	(\$938,340)	\$275,274	-18.1%
Law Enforcement Forfeiture Fund	\$24,206	\$51,947	\$46,647	\$10,200	\$0	\$56,847	21.9%
G.R.E.A.T Program Fund	\$892	\$0	\$0	\$0	\$0	\$0	0.0%
Riverfront CRA	\$355,965	\$16,404	\$638,242	\$440,535	(\$605,402)	\$473,375	-25.8%
Debt Service Funds							
Bonds	\$211,353	\$338,906	\$338,906	\$1,036,869	(\$1,036,869)	\$338,906	0.0%
Stormwater Utility Revenue Bonds	\$20,541	\$85,876	\$85,876	\$438,360	(\$438,360)	\$85,876	0.0%
Capital Project Funds							
General Capital Project	\$2,821	\$2,821	\$0	\$385,000	(\$385,000)	\$0	0.0%
Capital Improvements	\$657,050	\$436,506	\$330,022	\$150,000	(\$480,022)	\$0	-100.0%
Transportation Improvements	\$1,940,466	\$2,797,157	\$598,730	\$1,017,498	(\$1,616,228)	\$0	-100.0%
Stormwater Improvements	\$4,619,885	\$5,039,510	\$0	\$975,000	(\$975,000)	\$0	0.0%
Enterprise Funds							
Golf Course Fund (5)	\$767,043	\$542,988	\$256,839	\$1,528,398	(\$1,585,913)	\$199,324	-22.4%
Airport Fund (6)	\$84,081	\$10,346	-\$14,679	\$388,219	(\$378,582)	(\$5,042)	-65.7%
Building Department (7)	\$1,008,089	\$795,913	\$628,794	\$372,250	(\$489,334)	\$511,710	-18.6%

- (1) Changes in Fund Balance are represented to be total projected sources and total projected uses as budgeted for upcoming fiscal year.
- (2) General Fund projected fund balance is projected to decline \$84,021 based on adopting a final millage of 3.3456, which is the same millage as the prior year.
- (3) Discretionary Sales Tax projected fund balance decreases in FY 2010 primarily due to increased allocations for ¼ round improvements, as well as contributions toward the construction of Power Line Road and improvements to the Cavcor property.
- (4) Recreation Impact Fee Fund projected fund balance decreases in FY 2010 due to the construction of a Splash Park canopy, Skate Park office and improvements to the Cavcor property.
- (5) Golf Course Fund shows a decrease in fund balance in FY 2010, although it will benefit by a sizable reduction in the rental payments made to the Airport Fund from \$175,000 to \$135,000.
- (6) Airport Fund shows an improvement to fund balance in FY 2010 but shows a projected negative balance due the \$17,743 OPEB Liability.
- (7) Building Department Fund Balance continues to decline due to the decline in permits being issued.

CITY OF SEBASTIAN, FLORIDA 2009/2010 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 2009/10, total personnel costs are approximately **38.9%** of the city's total budget. Exhibit S-5 provides a comparison of staffing levels in recent years.

Exhibit S-5

Department/Division	Actual FY 2005/2006		Actual FY 2006/2007		Actual FY 2007/2008		Actual FY 2008/2009		Recommended FY 2009/10		Increase/ (Decrease)	
	F/T	P/T	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	5	0	0
City Manager	2	0	2	0	2.5	1	2.5	0	2.5	0	0	0
City Clerk	4	1	4	0	3	0	3	0	3	0	0	0
City Attorney	2	0	2	0	2	0	2	0	0	0	(2)	0
Administrative Services	0	0	0	0	0	0	0	0	5	0	5	0
Finance	6	0	5	0	5	0	5	0	0	0	(5)	0
Mgmt Information Svcs	3	0	3	0	3	0	3	0	3	0	0	0
Human Resources	3	0	3	0	3	0	2	0	0	0	(2)	0
Growth Management	4	0	5	0	5	0	5	0	5	0	0	0
Police Administration	11	7	10	7	9	8	9	8	6	0	(3)	(8)
Police Operations	29	0	29	1	29	1	30	1	30	0	0	(1)
Police Detectives	6	0	7	0	6	0	6	0	8	9	2	9
Police Dispatch	9	1	9	1	9	1	9	1	9	1	0	0
Code Enforcement	3	0	3	1	2.5	1	2.5	0	2.5	0	0	0
Engineering	6	4	7	4	5	4	5	4	0	0	(5)	(4)
Roads & Maintenance	12	1	11	1	10	0	10	0	12	0	2	0
Stormwater Utility	13	0	13	0	13	0	11	0	12	0	1	0
Central Garage	3	1	3	1	2	1	3	1	3	1	0	0
Parks & Recreation	16	17	15	17	15	17	15	17	14	17	(1)	0
Cemetery	2	0	2	0	2	0	2	0	2	0	0	0
Facilities Maintenance	2	0	2	0	2	0	2	0	2	0	0	0
Golf Course Administration	3	12	3	12	3	5	3	5	3	2	0	(3)
Golf Course Carts	0	7	0	7	0	7	0	7	0	13	0	6
Airport	3	1	3	1	3	0	3	0	3	0	0	0
Building Department	11	0	11	0	6	0	5	0	5	0	0	0
SUB-TOTALS	153	57	152	58	140	51	138	49	130	48	(8)	(1)
TOTALS	210		210		191		187		178		(9)	

Summary of Changes for FY 2009/10:

City Attorney changed to contractual service.

Administrative Services Department created from Finance and Human Resources. 2 Finance positions were eliminated.

Police Department Divisions realigned with net reduction of the Deputy Chief position.

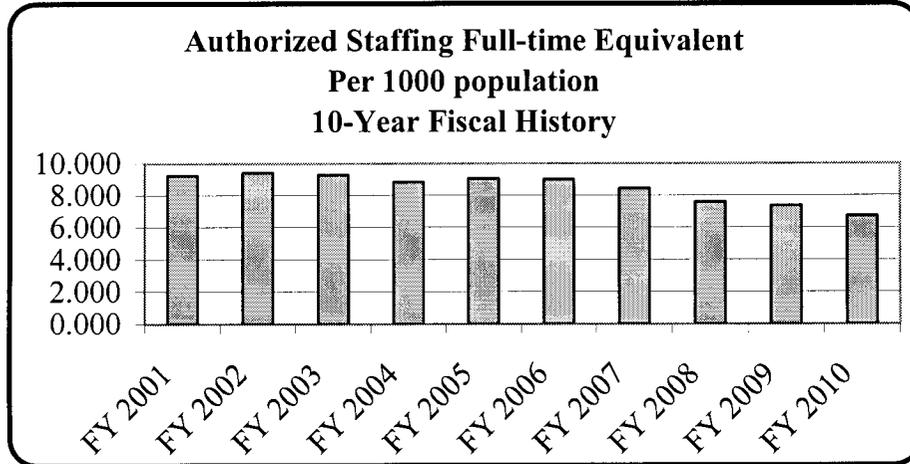
Engineering Department disbanded. 4 positions moved to Roads & Maintenance and 1 to Stormwater Utility. 1 of those employees retired and that position will not be filled.

Parks & Recreation reduced for position vacated by retiring employee.

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

Primarily due to the results of declining property tax values, the FY 2009/10 budget reflects a reduction of eight full-time positions and a very lean staffing level. The total authorization of 154 full-time equivalent (FTE) positions will serve an estimated population of 22,924. This results in a staffing ratio of 6.72 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 will continue to be a challenge for the City to maintain the current service level with fewer resources.

<u>Year</u>	<u>FTE</u>	<u>Population</u>	<u>Number of FTE Per Thousand</u>
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
FY 2010	154.00	22,924	6.7179



CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

DEBT OBLIGATIONS

Debt Limits

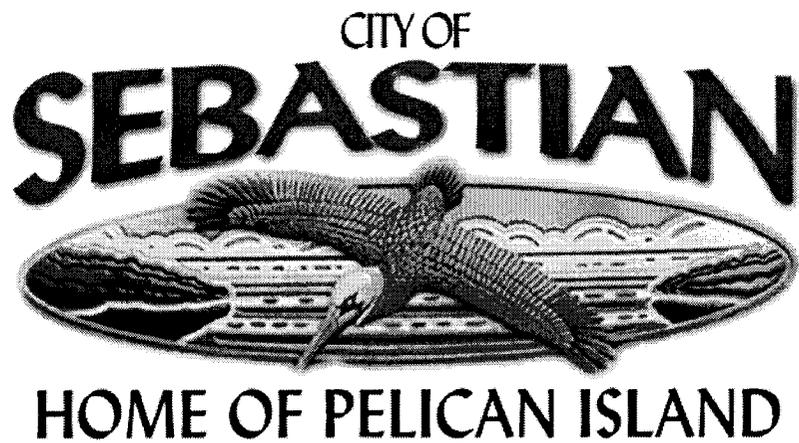
Since neither State law nor the City Charter provide any fixed or arbitrary limits on the amount of debt which may be incurred (other than the requirement to have General Obligation debt approved in advance by referendum), the City Council has established the following debt service level policy as part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

<u>Type of Debts</u>	<u>Limits</u>	<u>Actual as of 9/30/09</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

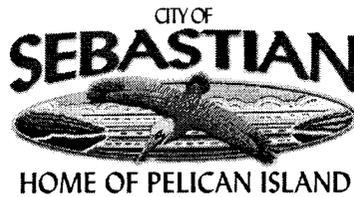
Debt Outstanding

The following table lists the city's debt obligations and commitments as of September 30, 2009. All of the long-term debt issues outstanding contain covenants pledging special revenues. There is no outstanding debt related to the General Fund. The city has no variable rate debt. All the bond issues were initially issued with an insured rating of AAA.

Debt Description	Initial Principal Amount	Principal Remaining 9/30/2009	Interest Rate	Final Maturity	Initial Bond Rating/ Insurer	Security Pledge
Recreational Facilities Improvement and Refunding Revenue Bonds, Series 2001	\$2,435,000	\$590,000	4% to 4.2%	2010	AAA/MBIA	Golf Course revenues along with a covenant to budget and appropriate
Infrastructure Sales Surtax Revenue Bonds, Series 2003	\$9,500,000	\$6,255,000	2% to 4.125%	2018	AAA/MBIA	Infrastructure Sales Surtax revenues
Stormwater Utility Revenue Bonds, Series 2003	\$5,630,000	\$4,315,000	2% to 4.2%	2022	AAA/MBIA	Stormwater utility fees
Infrastructure Sales Surtax Revenue Bonds, Series 2003 A	\$2,125,000	\$1,470,000	2% to 4%	2018	AAA/Ambac	Infrastructure Sales Surtax revenues
Paving Improvements Promissory Notes 1998	\$3,268,890	\$1,089,414	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 Administrative Services Department, with support and direction from the Office of the City Manager, coordinates the budget process. The formal budgeting process, which begins in March 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 paid to the General Fund by each enterprise fund. This assessment will be calculated based upon a percentage (ratio of both the number of full-time equivalent employees of the enterprise fund/total number of full-time equivalent employees of the City and ratio of the operating budget of the enterprise funds/total operating budget of the City) of total budgeted General Fund administration expenditures (includes City Council, City Manager, City Attorney, City Clerk, Administrative Services, Growth Management and Facilities Maintenance).
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. It is also evaluated as to proposed projects being consistent with the City's Comprehensive Plan.
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 may 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 unscheduled replacement of 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 avoid using 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 for the purpose of alleviating the impact of a decline in amounts collected on proposed capital expenditures.

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 alleviating the impact of decline in amounts collected on proposed capital expenditures and to provide sufficient funds for unanticipated replacements of 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.

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 improvements and for the purpose of alleviating the impact of a decline in amounts collected.

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 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 Consultant determines that this is in the City’s best financial interest. Lease/purchase decisions should have the concurrence of the appropriate department/division head and should consider the net cost after factoring in anticipated maintenance expenditures.

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.

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

If General Obligation Bonds are issued, the City’s goal will be to limit the maturity to fifteen (15) 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 Consultant, 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 Administrative Services Department shall prepare analyses in conjunction with the annual budget process to assist departments/divisions with budget projections. The analyses include the following:

- *Five-Year Forecast of Revenues and Expenditures* – A planning tool prepared and used by the Administrative Services 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 Administrative Services 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 information on the securities being held and the overall performance of the fund.

CITY OF SEBASTIAN, FLORIDA 2009/2010 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 grouped together 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.

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

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.

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

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.

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

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.

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. These projects are normally funded with governmental resources or proceeds from 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.

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. Operations are accounted for in Fund 450 and capital projects are accounted for in Fund 455.

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 proceeds from cemetery lot sales 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.

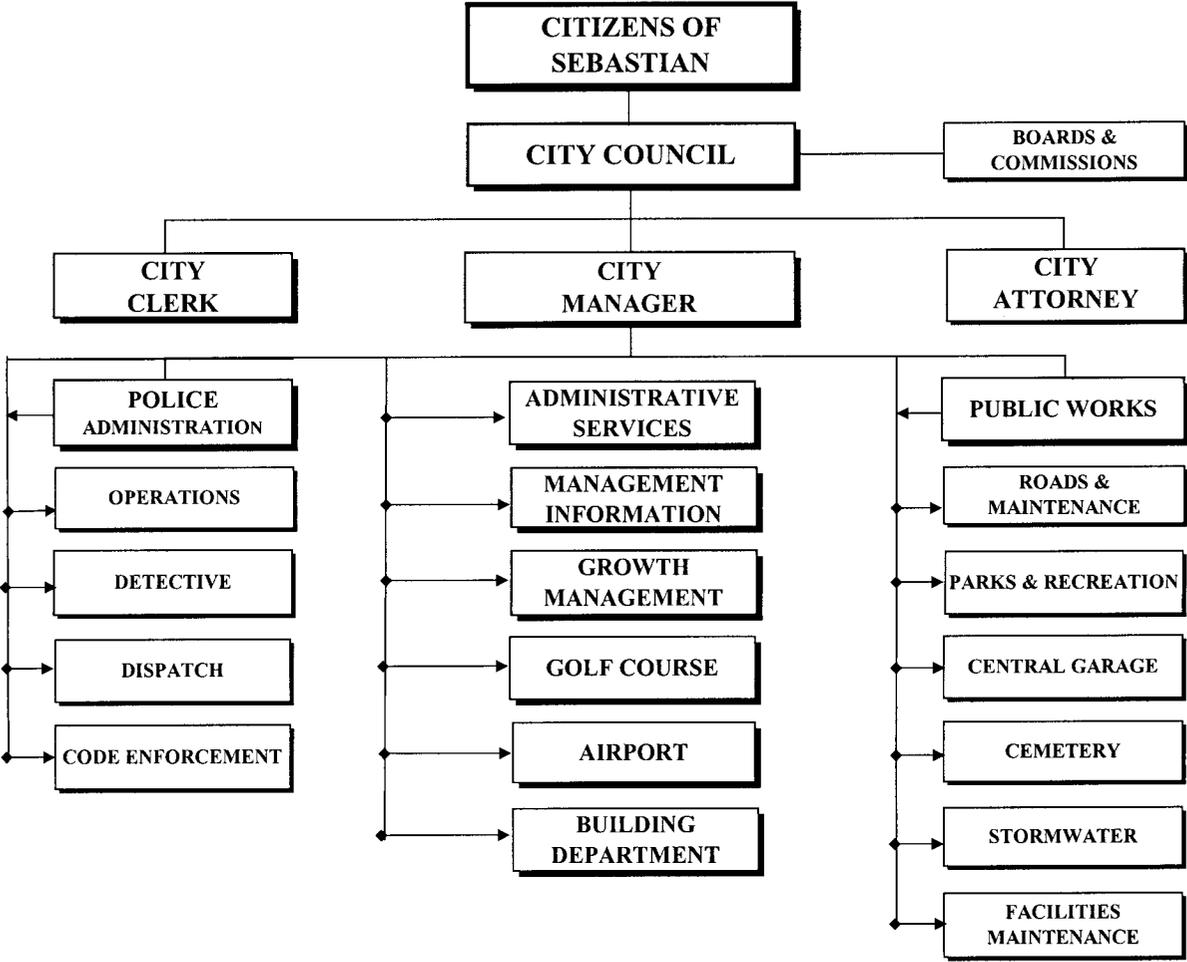
CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

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	
Administrative Services	General Government	X	
Management Information System	General Government	X	
Growth Management	General Government	X	
Police Administration	Public Safety	X	
Police Operations	Public Safety	X	
Police Detective	Public Safety	X	
Police Dispatch	Public Safety	X	
Police Code Enforcement	Public Safety	X	
Road and Maintenance	Transportation	X	
Stormwater Utility	Physical Environment	X	
Central Garage	Transportation	X	
Parks and Recreation	Cultural/Recreation	X	
Cemetery	Physical Environment	X	
Facilities Maintenance	General Government	X	
Non-Departmental	General Government	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
Building	Public Safety		X

CITY OF SEBASTIAN, FLORIDA ORGANIZATIONAL CHART



FISCAL YEAR 2009-2010 BUDGET CALENDAR

<u>DATE</u>	<u>DAY</u>	<u>EVENT</u>
03/25/09	Wednesday	City Council approves Budget Calendar
04/02/09	Thursday	Departments receive instructions on Capital Improvements Program
04/13/09	Monday	Budget Instruction packets distributed to Department Directors
04/17/09	Friday	Departments submit Capital Improvements Program Request to Finance Director
05/01/09	Friday	Departments submit Budget Request to Finance Director
05/20/09	Wednesday	Budget Advisory Committee meeting @6:00 p.m.
05/20/09 – 05/27/09	Wednesday - Wednesday	City Manager meets with Departments for budget review and to consider Capital Improvements Program
06/01/09	Monday	Estimate of Property Value received from Property Appraiser
06/12/09	Friday	City Manager's Recommended Budget sent to Budget Advisory Committee
06/12/09	Friday	Capital Improvements Program submitted to City Council and Planning Board
06/18/09	Thursday	Budget Advisory Committee meeting @ 6:00 p.m.
06/18/09	Thursday	Capital Improvements Program approved by Planning Board
07/02/09	Wednesday	Property Appraiser certifies the taxable value on Form DR-420
07/08/09	Wednesday	Capital Improvements Workshop with City Council @5:30 p.m.
07/17/09	Friday	Fiscal Year 2009-2010 Proposed Budget to City Council
07/20/09	Monday	Budget Advisory Committee meeting @6:00 p.m.
07/29/09	Wednesday	City Council approval of proposed millage and Capital Improvements Program
07/30/09	Thursday	DR-420 certification delivered to Property Appraiser
08/24/09	Monday	Council Budget Workshop @6:00p.m. – Special Meeting
09/03/09	Thursday	Final Adoption of County School Board Budget @7:00 p.m.
09/09/09	Wednesday	First Reading of County Budget @5:01 p.m.
09/14/09	Monday	First Public Hearing on City Budget @6:00p.m. – Special Meeting
09/16/09	Wednesday	Final Adoption of County Budget @5:01 p.m.
09/19/09	Saturday	Advertising the final millage rate and budget
09/23/09	Wednesday	Resolution adopting CRA Budget @5:30 p.m. Special CRA Meeting Final Public Hearing on City Budget @6:00 p.m. – Special Meeting
09/24/09	Thursday	Resolutions adopting final millage and budget sent to Property Appraiser and Tax Collector

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

BUDGET PROCESS

The Finance Department coordinates the budget process. The formal budgeting process, which begins in March 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 March 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. The Administrative Services Department works closely with department/divisions to formulate performance measures for the upcoming fiscal year and assist with new personnel requests.

In April 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 Administrative Services Department analyze new positions, operating and capital budget requests; review service levels and compile revenue estimates. 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 May, a briefing on the general status and relevant issues regarding the current year's budget is provided to the Budget Advisory Committee. In June, the City Manager's recommended budget is distributed to Budget Advisory Committee members and additional meetings are scheduled as determined by the Budget Advisory Committee.

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.

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

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 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. The Administrative Services Department 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.

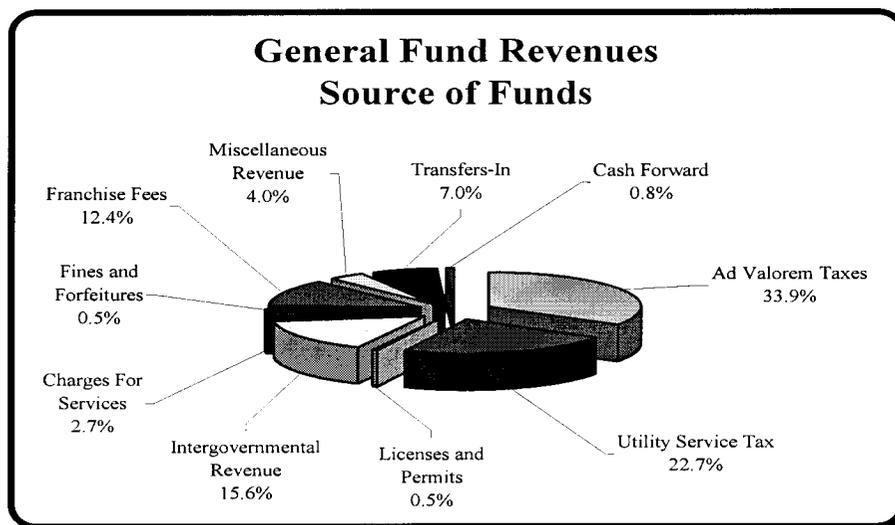
Any unexpended appropriations lapse at the close of the fiscal year.

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

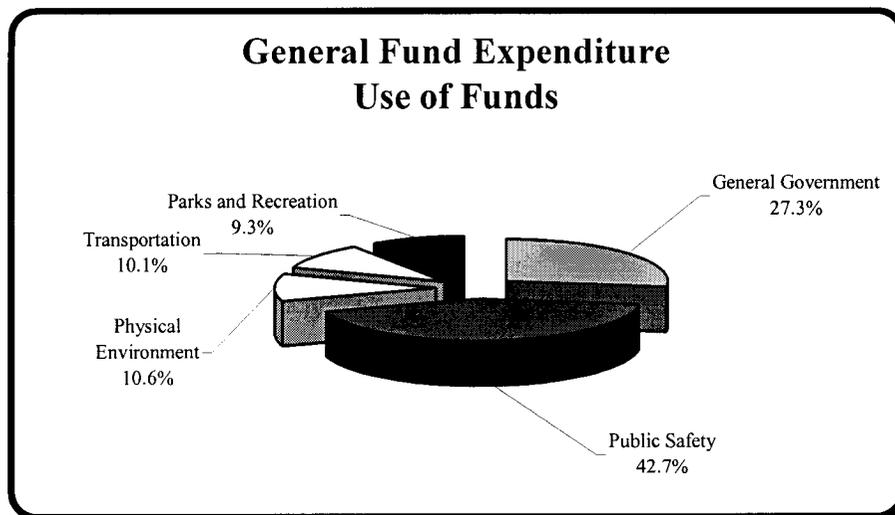
GENERAL FUND

The General Fund is the main operating fund for the City of Sebastian. The adopted budget for Fiscal Year 2009-2010 is \$10,893,852. 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. Transfers-In from other funds represent 7.0% of revenues for the General Fund. Table G-1 and Table G-2 presented on the following pages compare the Fiscal Year 2009-10 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 42.7% 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 2009/2010 ANNUAL BUDGET

TABLE G-1

GENERAL FUND REVENUE

Code: 001501

The Fiscal Year 2009-2010 proposed budget for General fund Revenue and Other Sources is \$10,893,852. This is \$846,493 less than projected 2008-09 General fund revenue of \$11,740,345.

<u>Description</u>	FY 05-06 <u>Actual</u>	FY 06-07 <u>Actual</u>	FY 07-08 <u>Actual</u>	Amended FY 08-09 <u>Budget</u>	Projected FY 08-09 <u>Budget</u>	FY 09-10 Adopted <u>Budget</u>
Taxes and franchise fees	\$ 7,743,125	\$ 7,860,179	\$ 8,096,206	\$ 7,934,958	\$ 7,874,638	\$ 7,531,430
Licenses and permits	244,370	186,875	160,947	55,200	51,400	51,400
Inter-governmental revenue	2,617,774	2,221,215	2,141,810	2,054,617	1,935,923	1,694,776
General government charges for service	457,780	387,058	319,123	327,301	297,442	289,147
Fines and forfeits	62,648	64,463	46,132	59,600	55,000	55,000
Interest earnings	295,123	340,759	202,382	307,200	223,357	220,000
Rents and royalties	98,616	95,877	99,284	95,500	95,700	95,700
Sales of assets	18,375	33,553	14,168	12,500	12,500	12,500
Contributions/donations	41,110	32,876	33,882	37,900	21,260	24,350
Other miscellaneous revenues	130,366	40,745	40,644	37,659	69,015	70,640
Total revenues	<u>\$ 11,709,287</u>	<u>\$ 11,263,600</u>	<u>\$ 11,154,578</u>	<u>\$ 10,922,435</u>	<u>\$ 10,636,235</u>	<u>\$ 10,044,943</u>
Interfund transfers	-	727,860	536,538	827,284	824,581	764,888
Decrease in Fund Balance	1,105,879	88,337	85,079	121,796	279,529	84,021
Total revenues and other sources	<u>\$ 12,815,166</u>	<u>\$ 12,079,797</u>	<u>\$ 11,776,195</u>	<u>\$ 11,871,515</u>	<u>\$ 11,740,345</u>	<u>\$ 10,893,852</u>

Fiscal Year 2009-10 Adopted Budget:

Major Current Level Changes from
FY 2008-09 Projected Revenues:

1. **Taxes and franchise fees** - Decrease results from decrease in property values. Same 3.3456 millage as last year.
2. **Licenses and permits** - Unchanged from Fy 08/09 projected
3. **Intergovernmental** - Decrease in sales taxes due to overall economic downturn
4. **General government charges for service** - slight net decrease due to reevaluation of allocations made to enterprise funds
5. **Fines and forfeits** - Projection remains unchanged for FY 2009-10
6. **Interest earnings** - Slight decrease due to decline in interest rates
7. **Rents and royalties** - Projection remains unchanged for FY 2009-10
8. **Sales of assets** - Projection remains unchanged for FY 2009-10
9. **Contributions/Donations** - Slight increase expected for FY 2009-10
10. **Other miscellaneous revenues** - Increase due to expected rebate of property insurance premium
11. **Interfund transfers** - Decrease mainly due to reduction in transfers from Local Option Gas Tax and the Stormwater Fund.

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

TABLE G-2
General Fund Revenues Detail

GENERAL FUND REVENUE DETAIL

Code: 001501

Account	FY 05/06	FY 06/07	FY 07/08	Amended FY 08/09	FY 08/09	City Mgr. Proposed
<u>Number</u> <u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
TAXES						
311000 Current Ad Valorem Taxes	4,300,217	4,527,671	4,634,338	4,219,458	4,193,802	3,694,546
311001 Delinquent Ad Valorem Taxes	39	0	2,906	25,000	2,500	2,500
311002 Penalty on Delinquent Taxes	5,957	9,429	8,419	8,500	7,500	7,500
TOTAL AD VALOREM TAXES	4,306,213	4,537,100	4,645,663	4,252,958	4,203,802	3,704,546
FRANCHISE FEES						
313100 Electric Franchise Fees	1,203,190	1,055,082	1,140,994	1,240,000	1,184,165	1,287,283
313700 Solid Waste Franchise Fees	50,558	51,616	58,768	65,000	61,021	64,933
TOTAL FRANCHISE FEES	1,253,748	1,106,697	1,199,762	1,305,000	1,245,186	1,352,216
UTILITY SERVICE TAXES						
314100 Electric Utility Service Tax	1,098,225	1,113,771	1,130,033	1,240,000	1,141,672	1,165,611
314300 Water Utility Service Tax	208,153	216,655	217,920	217,000	218,676	223,049
314800 Propane Utility Service Tax	27,982	33,903	30,408	30,000	30,000	30,000
314950 CST Revenue Sharing	848,804	852,052	872,420	890,000	1,035,302	1,056,008
TOTAL UTILITY SERVICE TAXES	2,183,164	2,216,381	2,250,781	2,377,000	2,425,650	2,474,668
TOTAL TAXES & FRANCHISE FEES	7,743,125	7,860,179	8,096,206	7,934,958	7,874,638	7,531,430
LICENSES AND PERMITS						
321000 Business Taxes	123,385	116,106	107,083	0	0	0
321100 Business Tax - Penalties/Transfers	2,336	2,683	0	0	0	0
321050 Contractor License	0	0	0	0	0	0
321150 Contractor License - Penalties	0	0	0	0	0	0
322050 Building Permits	50	0	0	0	0	0
322060 Driveway Permit Fees	53,246	11,900	7,600	12,000	7,500	7,500
322075 Reinspection Fees	2,800	220	70	0	0	0
322700 Accessory Structure	0	350	100	0	0	0
322900 Other Permits & Fees	2,055	1,507	1,877	0	1,500	1,500
329100 Zoning Fees	31,751	12,513	18,017	15,000	15,000	15,000
329200 Site Plan Review Fees	18,400	23,100	16,450	16,000	16,000	16,000
329300 Plat Review Fees	8,497	10,550	2,950	11,000	5,000	5,000
329400 Plan Checking Fees	0	6,257	5,200	0	5,000	5,000
329500 Alarm Permits	1,450	1,290	1,500	1,200	1,200	1,200
329600 De-Watering Permits	400	400	100	0	200	200
TOTAL LICENSES AND PERMITS	244,370	186,875	160,947	55,200	51,400	51,400

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

General Fund Revenues Detail - Continued

Account	FY 05/06	FY 06/07	FY 07/08	Amended FY 08/09	FY 08/09	City Mgr. Proposed
Number Description	Actual	Actual	Actual	Budget	Projected	Budget
INTERGOVERNMENTAL REVENUE:						
FEDERAL GRANTS						
331200 Fed Grant-Public Safety	982	1,652	19,458	33,617	24,295	2,538
331204 Fed - LLEBG	5,188	3,500	0	10,000	10,000	10,000
331901 FEMA - Federal Grant	163,466	14,919	9,946	0	0	0
331902 FHWA Grant	37,910	0	0	0	0	0
TOTAL FEDERAL GRANTS	207,546	20,071	29,404	43,617	34,295	12,538
STATE GRANTS						
334100 FL Urban & Forestry Grant	26,450	0	0	0	0	0
334900 FEMA-State matching	0	0	0	0	0	0
334901 FEMA-State Grant	23,865	0	0	0	0	0
TOTAL STATE GRANTS	50,315	0	0	0	0	0
STATE SHARED REVENUES						
335120 Municipal Revenue Sharing	502,534	461,588	424,592	440,000	405,639	335,000
335122 8th Cent Motor Fuel Tax	193,852	171,313	159,488	150,000	159,580	133,000
335140 Mobile Home Licenses	9,106	11,210	9,844	11,000	9,398	10,000
335150 Alcohol Beverage Licenses	8,740	10,071	10,275	10,000	10,000	10,000
335180 Local Half-Cent Sales Tax	1,528,060	1,429,342	1,385,407	1,400,000	1,317,011	1,194,238
335200 Police Pension State Shared Revenue	117,621	117,621	122,800	0	0	0
TOTAL STATE SHARED REVENUES	2,359,913	2,201,144	2,112,406	2,011,000	1,901,628	1,682,238
TOTAL INTER-GOV'T REVENUE	2,617,774	2,221,215	2,141,810	2,054,617	1,935,923	1,694,776
CHARGES FOR SERVICES						
341910 Sales-Maps & Publications	508	55	157	50	50	50
341920 Cert. Copying, Record Search	1,833	2,576	2,467	1,800	1,800	1,800
341930 Election Fees	244	366	549	0	0	0
342100 PD Overtime Service Fees	6,828	7,453	13,184	10,000	10,000	10,000
342200 PD Fingerprinting	1,300	1,585	1,367	1,000	1,200	1,200
343805 Cemetery Fees	8,708	6,977	12,791	7,500	7,500	7,500
347550 Skate Facility Fees	18,184	14,905	8,637	16,000	10,000	10,000
347555 Tennis Facility Fees	20,066	19,063	22,407	20,000	20,000	20,000
347556 County Impact Fees Admin. Fees	28,217	7,870	11,890	10,000	5,000	5,000
347557 Community Center Rec Revenues	34,222	44,107	40,444	40,000	40,000	40,000
349140 RRD-Management Fees	9,086	36,575	12,826	12,584	13,202	13,202
349410 Golf Course-Management Fees	42,225	42,958	50,036	55,464	49,509	54,460
349450 Airport-Management Fees	72,225	42,958	50,036	55,464	52,592	47,755
349455 Maintenance Service Fees-AP	1,031	1,130	2,695	0	1,500	1,500
349480 Building Dept Administrative Fees	196,470	157,511	83,394	92,439	84,089	75,680
349485 Maintenance Services Fees-Bldg Dept.	1,000	969	1,031	0	1,000	1,000
349900 Project Personnel/Equipment Services	15,633	0	0	5,000	0	0
349950 Special Events Pers Svc Fees	0	0	5,212	0	0	0
TOTAL CHGS FOR SERVICE	457,780	387,058	319,123	327,301	297,442	289,147

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

General Fund Revenues Detail - Continued

Account	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 08/09	Proposed
Number Description	Actual	Actual	Actual	Budget	Projected	Budget
FINES AND FORFEITS						
351100 Court Fines	29,777	32,844	21,395	30,000	25,000	25,000
351115 Police Education-\$2.00 Funds	3,358	4,821	2,707	4,000	3,000	3,000
351120 Drivers Education	9,272	12,504	4,334	10,000	5,000	5,000
351130 Court Costs	64	0	0	100	0	0
351140 Parking Fines	4,567	5,780	1,990	2,500	1,000	1,000
354100 Code Enforcement Fines	12,100	7,039	12,602	10,000	20,000	20,000
359000 Other Fines/Forfeits	3,510	1,476	3,104	3,000	1,000	1,000
TOTAL FINES AND FORFEITS	62,648	64,463	46,132	59,600	55,000	55,000
MISCELLANEOUS REVENUE:						
INTEREST EARNINGS						
361100 Interest Income	190,817	180,243	151,388	230,000	200,000	200,000
361105 State Board Interest Earnings	97,902	155,860	47,670	70,000	15,000	15,000
361121 Special Assessment-Interest	0	0	0	0	3,357	0
361150 Other Interest	6,404	4,656	3,324	7,200	5,000	5,000
TOTAL INTEREST EARNINGS	295,123	340,759	202,382	307,200	223,357	220,000
RENT AND ROYALTIES						
362100 Rents and Royalties	6,181	2,703	3,768	3,500	3,700	3,700
362150 Nontaxable Rent	92,435	93,174	95,516	92,000	92,000	92,000
363150 Special Assessment-Riverfront	0	0	0	0	0	0
TOTAL RENT AND ROYALTIES	98,616	95,877	99,284	95,500	95,700	95,700
SALE OF FIXED ASSETS						
364100 Sale of Fixed Assets	17,570	31,770	4,994	10,000	10,000	10,000
365000 Sale of Surplus Material/Scrap	805	1,783	9,174	2,500	2,500	2,500
TOTAL SALES OF FIXED ASSETS	18,375	33,553	14,168	12,500	12,500	12,500
CONTRIBUTIONS/DONATIONS						
366000 Contributions & Donations	17,973	250	200	0	0	0
366100 Donatons - Car Seat Program	75	195	222	0	170	0
366150 75th Anniversary Revenues	1,170	1,568	350	1,500	350	350
366200 Contribution/Greer Trust	5,030	19,120	20,400	20,400	6,740	10,000
366604 Donations-Public Safety Employees	3,101	1,305	1,657	1,500	2,000	2,000
366605 Donations-General Empl Fund	1,730	2,462	2,583	2,500	3,500	3,500
366805 4th of July Donations	12,031	7,976	8,470	12,000	8,500	8,500
TOTAL CONTRIBUTIONS/DONATIONS	41,110	32,876	33,882	37,900	21,260	24,350
OTHER MISCELLANEOUS REVENUES						
369100 Motor Fuel Tax Rebate	11,404	12,083	12,286	11,200	12,000	12,000
369200 Insurance Proceeds	40,250	5,933	10,940	5,000	5,000	5,000
369400 Reimbursements	5,139	11,826	19,422	10,000	40,000	20,000
369900 Other Miscellaneous Revenues	71,943	8,390	4,713	9,459	10,000	10,000
369954 Vend Mach Sales-Pub Safety Fund	0	0	0	0	0	0
369955 Vend Mach Sales-Gen Empl Fund	1,981	1,898	1,453	2,000	2,000	2,000
369995 Cash Over/Short	36	3	14	0	15	15
369999 Prior Year Recoveries	(387)	612	(8,184)	0	0	21,625
TOTAL OTHER MISCELLANEOUS REV.	130,366	40,745	40,644	37,659	69,015	70,640
TOTAL MISCELLANEOUS REVENUE	583,590	543,810	390,360	490,759	421,832	423,190
TOTAL REVENUES	11,709,287	11,263,600	11,154,578	10,922,435	10,636,235	10,044,943

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

General Fund Revenues Detail - Continued

Account	FY 05/06	FY 06/07	FY 07/08	Amended FY 08/09	FY 08/09	City Mgr. Proposed
<u>Number</u> <u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
INTERFUND TRANSFERS						
381120 Transfer from 120 LOGT	0	0	0	215,784	215,784	175,000
381130 Transfer from 130 DST	0	219,738	0	0	0	0
381140 Transfer from 140 CRA	0	0	0	60,000	60,000	60,000
381163 Transfer from 163 STORMWATER	0	466,576	500,000	512,500	512,500	500,000
381601 Transfer from 601 CEMETERY TRUST	0	41,546	36,538	39,000	36,297	29,888
TOTAL INTERFUND TRANSFERS	0	727,860	536,538	827,284	824,581	764,888
TOTAL REVENUES AND TRANSFERS	11,709,287	11,991,460	11,691,116	11,749,719	11,460,816	10,809,831
OTHER FINANCING SOURCES						
389991 Decrease in Fund Balance	1,105,879	88,337	85,079	121,796	279,529	84,021
TOTAL OTHER SOURCES	1,105,879	88,337	85,079	121,796	279,529	84,021
TOTAL REV. AND OTHER SOURCES	12,815,166	12,079,797	11,776,195	11,871,515	11,740,345	10,893,852

CITY OF SEBASTIAN, FLORIDA 2009/2010 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 05/06 Actual	FY 06/07 Actual	FY 07/08 Actual	Amended FY 08/09 Budget	FY 08/09 Projected	FY 09/10 Adopted Budget	Change From Prior Year Projected
010001	City Council	\$ 35,238	\$ 56,167	\$ 50,101	\$ 54,065	\$ 52,080	\$ 52,117	37
010005	City Manager	211,746	229,643	259,187	269,986	267,532	254,480	(13,052)
010009	City Clerk	330,724	368,020	272,331	297,087	289,590	296,444	6,854
010010	City Attorney	186,376	200,960	215,665	194,494	188,301	125,340	(62,961)
010020	Administrative Services	599,357	591,086	660,776	578,543	577,803	492,658	(85,145)
010021	Management Information Svcs.	164,134	222,310	222,868	266,344	246,591	266,913	20,322
010041	Police Administration	857,052	1,092,905	978,191	973,434	930,514	542,347	(388,167)
010043	Police Operations	2,047,078	2,548,208	2,414,034	2,543,078	2,564,352	2,558,640	(5,712)
010047	Police Detective Division	653,199	736,917	730,737	666,962	622,587	922,437	299,850
010049	Police Dispatch Unit	349,953	419,926	472,647	503,931	491,370	486,195	(5,175)
010045	Code Enforcement Division	158,601	188,122	155,213	141,614	141,512	137,840	(3,672)
010051	Engineering	478,235	593,823	453,985	464,968	446,645	0	(446,645)
010052	Roads and Maintenance	914,404	687,631	739,238	790,037	781,590	888,638	107,048
010053	Stormwater Utility	1,771,907	1,313,395	1,275,691	1,299,028	1,280,018	1,153,181	(126,837)
010054	Garage	205,560	283,884	158,370	210,111	211,293	211,761	468
010056	Facilities Maintenance	192,216	206,085	264,322	277,264	275,217	268,022	(7,195)
010057	Parks and Recreation	973,894	1,022,993	1,100,415	1,112,395	1,128,459	1,016,195	(112,264)
010059	Cemetery	157,199	134,988	198,134	166,187	167,541	156,211	(11,330)
010080	Growth Management	257,040	379,193	382,516	382,856	383,362	437,156	53,794
010085	Building	580,923	N/A	N/A	N/A	N/A	N/A	N/A
010099	Non-Departmental	1,690,329	803,540	771,776	679,131	693,988	627,277	(66,711)
Total General Fund Expenditures		\$ 12,815,166	\$ 12,079,797	\$ 11,776,195	\$ 11,871,515	\$ 11,740,345	\$ 10,893,852	(846,493)
Total Revenues and Transfers		\$ 11,709,287	\$ 11,991,460	\$ 11,691,116	\$ 11,749,719	\$ 11,460,816	\$ 10,809,831	(650,985)
Change in Fund Balance		(1,105,879)	(88,337)	(85,079)	(121,796)	(279,529)	(84,021)	195,508

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

TABLE G-4
General Fund Expenditure by Department/Division

Department	2006 Actual	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget
CITY COUNCIL						
PERSONAL SERVICES	\$ 21,591	\$ 21,892	\$ 22,779	\$ 22,755	\$ 22,755	\$ 22,742
OPERATING EXPENDITURES	\$ 13,647	\$ 34,275	\$ 27,322	\$ 31,310	\$ 29,325	\$ 29,375
CAPITAL OUTLAY					\$ -	\$ -
TOTAL	\$ 35,238	\$ 56,167	\$ 50,101	\$ 54,065	\$ 52,080	\$ 52,117
CITY MANAGER						
PERSONAL SERVICES	\$ 205,223	\$ 223,153	\$ 254,023	\$ 265,486	\$ 261,122	\$ 250,455
OPERATING EXPENDITURES	\$ 6,523	\$ 6,490	\$ 5,164	\$ 4,500	\$ 6,410	\$ 4,025
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 211,746	\$ 229,643	\$ 259,187	\$ 269,986	\$ 267,532	\$ 254,480
CITY CLERK						
PERSONAL SERVICES	\$ 246,763	\$ 284,317	\$ 242,901	\$ 252,302	\$ 250,855	\$ 240,794
OPERATING EXPENDITURES	\$ 72,387	\$ 83,703	\$ 29,430	\$ 44,785	\$ 38,735	\$ 55,650
CAPITAL OUTLAY	\$ 11,574	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 330,724	\$ 368,020	\$ 272,331	\$ 297,087	\$ 289,590	\$ 296,444
CITY ATTORNEY						
PERSONAL SERVICES	\$ 180,322	\$ 193,365	\$ 209,562	\$ 81,636	\$ 78,501	\$ -
OPERATING EXPENDITURES	\$ 6,054	\$ 7,595	\$ 6,103	\$ 112,858	\$ 109,800	\$ 125,340
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 186,376	\$ 200,960	\$ 215,665	\$ 194,494	\$ 188,301	\$ 125,340
ADMINISTRATIVE SERVICES						
PERSONAL SERVICES	\$ 505,708	\$ 470,194	\$ 577,960	\$ 499,528	\$ 498,465	\$ 408,939
OPERATING EXPENDITURES	\$ 93,649	\$ 117,350	\$ 82,816	\$ 79,015	\$ 79,338	\$ 83,719
CAPITAL OUTLAY	\$ -	\$ 3,542	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 599,357	\$ 591,087	\$ 660,776	\$ 578,543	\$ 577,803	\$ 492,658
MANAGEMENT INFORMATION SERVICES						
PERSONAL SERVICES	\$ 134,715	\$ 189,323	\$ 198,088	\$ 217,279	\$ 212,930	\$ 206,855
OPERATING EXPENDITURES	\$ 10,197	\$ 13,636	\$ 15,450	\$ 34,065	\$ 30,861	\$ 28,735
CAPITAL OUTLAY	\$ 19,222	\$ 19,351	\$ 9,329	\$ 15,000	\$ 2,800	\$ 31,323
TOTAL	\$ 164,134	\$ 222,309	\$ 222,867	\$ 266,344	\$ 246,591	\$ 266,913
GROWTH MANAGEMENT						
PERSONAL SERVICES	\$ 234,664	\$ 314,240	\$ 344,247	\$ 366,446	\$ 366,952	\$ 372,436
OPERATING EXPENDITURES	\$ 22,376	\$ 32,143	\$ 35,844	\$ 16,410	\$ 16,410	\$ 64,720
CAPITAL OUTLAY	\$ -	\$ 32,810	\$ 2,425	\$ -	\$ -	\$ -
TOTAL	\$ 257,040	\$ 379,192	\$ 382,516	\$ 382,856	\$ 383,362	\$ 437,156
POLICE DEPARTMENT - ADMINISTRATION						
PERSONAL SERVICES	\$ 775,583	\$ 993,426	\$ 864,466	\$ 833,591	\$ 795,560	\$ 410,987
OPERATING EXPENDITURES	\$ 78,917	\$ 98,073	\$ 96,942	\$ 139,843	\$ 134,954	\$ 131,360
CAPITAL OUTLAY	\$ 2,551	\$ 1,407	\$ 16,783	\$ -	\$ -	\$ -
TOTAL	\$ 857,051	\$ 1,092,905	\$ 978,191	\$ 973,434	\$ 930,514	\$ 542,347
POLICE DEPARTMENT - OPERATIONS						
PERSONAL SERVICES	\$ 1,641,776	\$ 2,047,576	\$ 2,133,640	\$ 2,337,778	\$ 2,392,709	\$ 2,406,001
OPERATING EXPENDITURES	\$ 203,562	\$ 240,292	\$ 244,162	\$ 182,612	\$ 171,643	\$ 152,639
CAPITAL OUTLAY	\$ 201,740	\$ 260,340	\$ 36,232	\$ 22,688	\$ -	\$ -
TOTAL	\$ 2,047,077	\$ 2,548,209	\$ 2,414,034	\$ 2,543,078	\$ 2,564,352	\$ 2,558,640

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

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

Department	2006 Actual	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget
POLICE DEPARTMENT - DETECTIVE						
PERSONAL SERVICES	\$ 507,522	\$ 605,435	\$ 613,450	\$ 571,069	\$ 528,478	\$ 833,218
OPERATING EXPENDITURES	\$ 101,933	\$ 105,502	\$ 115,587	\$ 90,893	\$ 89,109	\$ 89,219
CAPITAL OUTLAY	\$ 43,744	\$ 25,980	\$ 1,700	\$ 5,000	\$ 5,000	\$ -
TOTAL	\$ 653,198	\$ 736,916	\$ 730,737	\$ 666,962	\$ 622,587	\$ 922,437
POLICE DEPARTMENT - DISPATCH						
PERSONAL SERVICES	\$ 318,741	\$ 375,306	\$ 456,751	\$ 490,241	\$ 481,297	\$ 482,826
OPERATING EXPENDITURES	\$ 29,072	\$ 24,100	\$ 14,756	\$ 3,690	\$ 3,763	\$ 3,369
CAPITAL OUTLAY	\$ 2,140	\$ 20,520	\$ 1,140	\$ 10,000	\$ 6,310	\$ -
TOTAL	\$ 349,953	\$ 419,926	\$ 472,647	\$ 503,931	\$ 491,370	\$ 486,195
CODE ENFORCEMENT						
PERSONAL SERVICES	\$ 134,495	\$ 167,339	\$ 115,045	\$ 120,104	\$ 119,510	\$ 116,993
OPERATING EXPENDITURES	\$ 19,047	\$ 20,783	\$ 22,740	\$ 21,510	\$ 22,002	\$ 20,847
CAPITAL OUTLAY	\$ 5,058	\$ -	\$ 17,427	\$ -	\$ -	\$ -
TOTAL	\$ 158,601	\$ 188,121	\$ 155,212	\$ 141,614	\$ 141,512	\$ 137,840
ENGINEERING						
PERSONAL SERVICES	\$ 436,306	\$ 551,776	\$ 410,148	\$ 429,543	\$ 415,358	\$ -
OPERATING EXPENDITURES	\$ 34,635	\$ 42,047	\$ 31,551	\$ 28,925	\$ 26,035	\$ -
CAPITAL OUTLAY	\$ 7,294	\$ -	\$ 12,285	\$ 6,500	\$ 5,252	\$ -
TOTAL	\$ 478,235	\$ 593,823	\$ 453,985	\$ 464,968	\$ 446,645	\$ -
PUBLIC WORKS - ROADS AND MAINTENANCE						
PERSONAL SERVICES	\$ 617,967	\$ 516,949	\$ 576,236	\$ 639,787	\$ 630,977	\$ 750,125
OPERATING EXPENDITURES	\$ 172,985	\$ 151,759	\$ 163,002	\$ 150,250	\$ 150,613	\$ 138,513
CAPITAL OUTLAY	\$ 123,452	\$ 18,923	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 914,405	\$ 687,631	\$ 739,238	\$ 790,037	\$ 781,590	\$ 888,638
PUBLIC WORKS - STORMWATER UTILITY						
PERSONAL SERVICES	\$ 506,922	\$ 392,400	\$ 540,745	\$ 547,823	\$ 551,131	\$ 606,040
OPERATING EXPENDITURES	\$ 1,187,382	\$ 774,253	\$ 679,136	\$ 750,005	\$ 728,887	\$ 547,141
CAPITAL OUTLAY	\$ 77,603	\$ 146,742	\$ 55,810	\$ 1,200	\$ -	\$ -
TOTAL	\$ 1,771,907	\$ 1,313,395	\$ 1,275,691	\$ 1,299,028	\$ 1,280,018	\$ 1,153,181
PUBLIC WORKS - CENTRAL GARAGE						
PERSONAL SERVICES	\$ 171,762	\$ 236,901	\$ 127,864	\$ 177,021	\$ 177,160	\$ 172,001
OPERATING EXPENDITURES	\$ 28,391	\$ 38,890	\$ 30,506	\$ 29,590	\$ 31,133	\$ 27,760
CAPITAL OUTLAY	\$ 5,407	\$ 8,093	\$ -	\$ 3,500	\$ 3,000	\$ 12,000
TOTAL	\$ 205,560	\$ 283,884	\$ 158,370	\$ 210,111	\$ 211,293	\$ 211,761
PUBLIC WORKS - PARKS & REC						
PERSONAL SERVICES	\$ 670,650	\$ 722,825	\$ 811,308	\$ 861,650	\$ 888,164	\$ 781,774
OPERATING EXPENDITURES	\$ 256,196	\$ 252,262	\$ 268,072	\$ 250,745	\$ 240,295	\$ 234,421
CAPITAL OUTLAY	\$ 47,048	\$ 47,906	\$ 21,036	\$ -	\$ -	\$ -
TOTAL	\$ 973,894	\$ 1,022,994	\$ 1,100,416	\$ 1,112,395	\$ 1,128,459	\$ 1,016,195
PUBLIC WORKS - CEMETERY						
PERSONAL SERVICES	\$ 119,850	\$ 115,606	\$ 125,618	\$ 133,995	\$ 139,765	\$ 136,622
OPERATING EXPENDITURES	\$ 29,723	\$ 19,382	\$ 23,006	\$ 21,392	\$ 20,769	\$ 19,589
CAPITAL OUTLAY	\$ 7,626	\$ -	\$ 49,509	\$ 10,800	\$ 7,007	\$ -
TOTAL	\$ 157,200	\$ 134,987	\$ 198,133	\$ 166,187	\$ 167,541	\$ 156,211

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

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

Department	2006 Actual	2007 Actual	2008 Actual	2009 Budget	2009 Projected	2010 Budget
PUBLIC WORKS - FACILITIES MAINTENANCE						
PERSONAL SERVICES	\$ 82,598	\$ 96,355	\$ 102,071	\$ 120,257	\$ 120,247	\$ 117,237
OPERATING EXPENDITURES	\$ 109,619	\$ 108,080	\$ 162,251	\$ 157,007	\$ 154,970	\$ 150,785
CAPITAL OUTLAY	\$ -	\$ 1,650	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 192,216	\$ 206,085	\$ 264,322	\$ 277,264	\$ 275,217	\$ 268,022
BUILDING DEPARTMENT						
PERSONAL SERVICES	\$ 435,352	N/A	N/A	N/A	N/A	N/A
OPERATING EXPENDITURES	\$ 145,571	N/A	N/A	N/A	N/A	N/A
CAPITAL OUTLAY	\$ -	N/A	N/A	N/A	N/A	N/A
TOTAL	\$ 580,923	N/A	N/A	N/A	N/A	N/A
NON-DEPARTMENTAL						
PERSONAL SERVICES	\$ 19,172	\$ 6,087	\$ 1,268	\$ 5,000	\$ 15,000	\$ 15,000
OPERATING EXPENDITURES	\$ 529,653	\$ 793,453	\$ 770,508	\$ 674,131	\$ 678,988	\$ 612,277
GRANTS AND AIDS	\$ 2,215	\$ 4,000	\$ -	\$ -	\$ -	\$ -
INTERFUND TRANSFERS OUT	\$ 1,139,289	\$ -	\$ -	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,690,329	\$ 803,540	\$ 771,776	\$ 679,131	\$ 693,988	\$ 627,277
TOTALS						
PERSONAL SERVICES	\$ 7,967,683	\$ 8,524,464	\$ 8,728,170	\$ 8,973,291	\$ 8,946,936	\$ 8,331,045
OPERATING EXPENDITURES	\$ 3,151,519	\$ 2,964,066	\$ 2,824,348	\$ 2,823,536	\$ 2,764,040	\$ 2,519,484
CAPITAL OUTLAY	\$ 554,459	\$ 587,265	\$ 223,676	\$ 74,688	\$ 29,369	\$ 43,323
GRANTS AND AIDS	\$ 2,215	\$ 4,000	\$ -	\$ -	\$ -	\$ -
INTERFUND TRANSFERS OUT	\$ 1,139,289	\$ -	\$ -	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL GENERAL FUND	\$ 12,815,165	\$ 12,079,795	\$ 11,776,193	\$ 11,871,515	\$ 11,740,345	\$ 10,893,852

CITY OF SEBASTIAN, FLORIDA 2009/2010 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 hears 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 2009 ACCOMPLISHMENTS

- ✓ Approved Economic Development Plan which will be incorporated into the Comp Plan
- ✓ Attainment of Working Waterfronts Grant
- ✓ Creation of Waterfront Committee
- ✓ Completion of the Main Street/Indian River Drive Improvement Project
- ✓ Commencement of Collier Canal Seawall Project Construction
- ✓ Installation of Three Pedestrian Bridges
- ✓ Annexed Shady Rest Mobile Home Park into City of Sebastian
- ✓ Dedicated land at Riverview Park for Four Chaplains Memorial
- ✓ Amended the City Comprehensive Plan
- ✓ Adopted voluntary airport noise abatement procedures
- ✓ Completion of Dog Park
- ✓ Complete Schumann Park Improvements

FISCAL YEAR 2010 GOALS AND OBJECTIVES

City Goal: Commitment to the Future

- Work to bring in commercial and industrial economic development opportunities at the Sebastian Municipal Airport.
- Work toward approval of tax abatement program for new businesses
- Work toward completion of Interlocal Service Boundary Agreement with Indian River County government and other municipalities within Indian River County to manage growth

City Goal: Quality of Life

- Complete Barber Street Repaving Economic Stimulus Project
- Complete 512 Landscape Improvements
- Riverview Park (Cavcorp) Lot Improvements

PERFORMANCE MEASURES

Performance Indicators	Actual 2005/2006	Actual 2006/2007	Actual 2007/2008	Projected 2008/2009	Projected 2009/2010
Number of Council Meetings Conducted	36	40	36	40	35
Number of CRA Meetings Conducted	2	8	6	8	7
Number of Board of Adjustment Meetings Conducted	4	4	3	4	4
Number of Ordinances Adopted	10	21	5	10	10
Number of Resolutions Adopted	55	43	24	40	25
Number of Board Appointments	30	17	22	20	20

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR CITY COUNCIL		
STAFFING		NATURE OF ACTIVITY
08/09	09/10	
40.00%	40.00%	Regular and Special Meetings - 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%	City Functions and Events - Attendance at functions. Public relations.
20.00%	20.00%	Conference, Legislative, County, State, and Local Meetings - Attendance at meetings. City representation at all levels of government and intra-governmental affairs.
30.00%	30.00%	Citizens' Problems and Complaints - Assisting Citizens in referring complaints and problems to the City Manager for follow-up.
100.00%	100.00%	

CITY COUNCIL BUDGET SUMMARY

The Fiscal Year 2009-2010 adopted budget for City Council is \$52,117. This compares to the 2008-2009 projected expenditures of \$52,080, an increase of \$37.

	FY 05-06	FY 06/07	FY 07/08	Amended FY 08/09	Projected FY 08/09	Adopted FY 09/10	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 21,591	\$ 21,892	\$ 22,779	\$ 22,755	\$ 22,755	\$ 22,742	\$ (13)
Operating Expenditures	13,647	34,275	27,322	31,310	29,325	29,375	50
Capital Outlay	-	-	-	-	-	-	-
Total	\$ 35,238	\$ 56,167	\$ 50,101	\$ 54,065	\$ 52,080	\$ 52,117	\$ 37

Fiscal Year 2009-10 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2008-09 Projected Expenditures:

	Difference
1. Personal Services - Decrease due to lower charge for worker's compensation.	\$ (13)
2. Operating Expenditures - Due to an increase in telephone and cell phone charges	\$ 50
3. Capital Outlay - No capital outlay requested in FY 2009-10	\$ -

PERSONAL SERVICES SCHEDULE

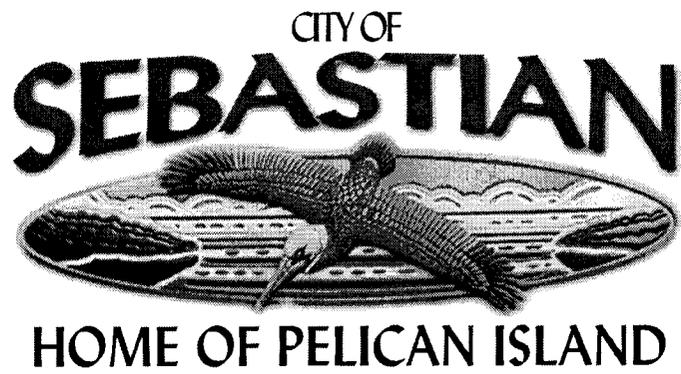
CITY COUNCIL		F/T/E			Projected	Adopted
POSITION	PAY RANGE	POSITION YEARS			Expenditure	Budget
		<u>07-08</u>	<u>08-09</u>	<u>09-10</u>	<u>08-09</u>	<u>09-10</u>
Mayor	5,400	1.00	1.00	1.00	\$ 5,400	\$ 5,400
Vice-Mayor	3,600	1.00	1.00	1.00	3,600	3,600
Council Member	3,600	3.00	3.00	3.00	10,800	10,800
		5.00	5.00	5.00		
					\$ 19,800	\$ 19,800
	FICA Taxes				2,892	2,892
	Worker's Comp Insurance				63	50
					<u>\$ 22,755</u>	<u>\$ 22,742</u>

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

CITY COUNCIL

Code: 010001

Account <u>Number</u> <u>Description</u>	<u>FY 05/06</u> <u>Actual</u>	<u>FY 06/07</u> <u>Actual</u>	<u>FY 07/08</u> <u>Actual</u>	<u>Amended</u> <u>FY 08/09</u> <u>Budget</u>	<u>FY 08/09</u> <u>Projected</u>	<u>FY 09/10</u> <u>City Mgr.</u> <u>Proposed</u> <u>Budget</u>
PERSONAL SERVICES						
511200 Legislative Salaries	19,800	19,050	19,800	19,800	19,800	19,800
512100 FICA Taxes	1,722	2,777	2,892	2,892	2,892	2,892
512400 Worker's Comp Insurance	69	65	87	63	63	50
TOTAL PERSONAL SERVICES	21,591	21,892	22,779	22,755	22,755	22,742
OPERATING EXPENDITURES						
534000 Travel & Per Diem	6,303	18,780	20,995	22,000	22,000	22,000
534101 Telephone	426	187	246	100	90	95
534105 Cellular Telephone	0	420	748	1,080	1,055	1,100
534110 Internet Access	60	40	69	100	80	80
534630 R & M Office Equipment	210	1,823	0	500	500	500
534640 R & M Operating Equipment	0	595	0	0	0	0
534800 Promotional Activities	532	1,175	1,157	1,200	800	800
534995 Litigation Expenditures	0	5,037	0	0	0	0
535200 Departmental Supplies	1,318	1,363	1,489	500	500	500
535210 Computer Supplies	2,331	2,198	353	2,000	1,000	1,000
535410 Dues and Memberships	0	200	0	500	500	500
535420 Books and Publications	72	337	250	330	300	300
535450 Training and Education	2,395	2,120	2,015	3,000	2,500	2,500
TOTAL OPERATING EXPENDITURES	13,647	34,275	27,322	31,310	29,325	29,375
CAPITAL OUTLAY						
606400 Vehicles and Equipment	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0
TOTAL CITY COUNCIL	35,238	56,167	50,101	54,065	52,080	52,117



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CITY OF SEBASTIAN, FLORIDA 2009/2010 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 2009 ACCOMPLISHMENTS

- ✓ Completed Main Street and Indian River Boulevard realignment and street scaping.
- ✓ Initiated contract for Collier Creek stormwater improvements
- ✓ Contracted for new hanger facility at the Airport.
- ✓ Met with community groups to address questions and concerns.
- ✓ Met with representatives of other jurisdictions and agencies to address issues of mutual interest.
- ✓ Reviewed department operations and staffing to develop strategies for reducing staffing.

FISCAL YEAR 2010 GOALS AND OBJECTIVES

City Goal: Governmental Efficiency

City Operations

- Apply for grants and secure funding for various city projects.
- Closely monitor spending and consider any cost saving ideas.

Quality Service to Citizens

- Promote quality customer service from City employees.
- Promptly address citizen questions and concerns.

Provide Effective Support to City Council

- Insure that reports and supporting documentation is accurate and complete.
- Insure that the City Council promptly receives pertinent information.

Maintain Positive Intergovernmental Relations

- Participate 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 to address issues of mutual interest.

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR CITY MANAGER		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>08/09</i>	<i>09/10</i>	
40.00%	40.00%	<u>Management and Supervision of City Programs and Projects</u> - Plan, organize, direct, coordinate, and report on City Projects. Improve and expand efforts for quality public services.
20.00%	20.00%	<u>Preparation of City Council Agenda</u> - Provide City Council members with recommendations for actions on matters requiring legislative actions, and implementation of Council decisions. Initiate and review all matters requiring Council actions. Implement Council actions.
20.00%	20.00%	<u>Intergovernmental Affairs</u> - Represent City in intergovernmental matters. Serve as City representative on task forces, committees and planning groups. Administer inter-local agreements. Monitor and report State and Federal legislation affecting the City.
20.00%	20.00%	<u>Purchasing and Contract Administration</u> - Provide City Departments/Divisions assistance in purchasing policy compliance. Assist with solicitations for professional services in accordance with applicable policies and legal restrictions.
100.00%	100.00%	

CITY MANAGER BUDGET SUMMARY

The Fiscal Year 2009-2010 adopted budget for City Manager is \$254,480. This compares to the 2008-2009 projected expenditures of \$267,532, an decrease of \$13,052 or 4.9%.

	FY05-06	FY06-07	FY 07-08	Amended FY 08-09	Projected FY 08-09	Adopted FY 09-10	
	Actual	Actual	Actual	Budget	Expenditures	Budget	Difference
Personal Services	\$205,223	\$223,153	\$254,023	\$265,486	\$ 261,122	\$250,455	\$(10,667)
Operating Expenditures	6,523	6,490	5,164	4,500	6,410	4,025	(2,385)
Capital Outlay	-	-	-	-	-	-	-
Total	\$211,746	\$229,643	\$259,186	\$269,986	\$ 267,532	\$254,480	\$(13,052)

Fiscal Year 2009-10 adopted Budget:

Major Current Level Changes from

Fiscal Year 2008-09 Projected Expenditures:

	<u>Difference</u>
1. Personal Services - Decrease due to anticipated furlough days and the elimination of dependant insurance premiums for Charter Officers	\$(10,667)
2. Operating Expenses - Decrease mainly due to a reduction in departmental supplies and dues and memberships	\$ (2,385)
3. Capital Outlay - No capital outlay requested in FY 2009-10	\$ -

CITY OF SEBASTIAN, FLORIDA 2009/2010 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>07-08</u>	<u>08-09</u>	<u>09-10</u>	<u>08-09</u>	<u>09-10</u>
City Manager			1.00	1.00	1.00	\$ 115,400	\$ 110,076
Executive Assistant	43,861 / 79,218	64C	1.00	1.00	1.00	64,400	62,956
P/T Clerical Assistant	22,909 / 41,376	10	0.50	0.50	0.50	13,000	12,888
			2.50	2.50	2.50		
						\$ 192,800	\$ 185,920
		FICA Taxes				15,025	14,498
		Deferred Compensation				16,506	17,057
		Group Health Insurance Premium				17,885	17,894
		Dependant Health Ins Premium				14,642	10,948
		Employee Assistance Program				46	46
		Worker's Comp Insurance				618	492
		Auto Allowance				3,600	3,600
		Total Personal Services				\$ 261,122	\$ 250,455

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

CITY MANAGER

Code: 010005

Account Number	Description	FY05/06 Actual	FY06/07 Actual	FY 07/08 Actual	Amended FY 08/09 Budget	FY 08/09 Projected	FY 09/10 City Mgr. Proposed Budget
PERSONAL SERVICES							
511200	Regular Salaries	151,978	164,701	186,680	193,350	192,800	185,920
512100	FICA Taxes	12,115	12,067	13,506	15,067	15,025	14,498
512225	Deferred Compensation	13,535	14,731	16,247	16,511	16,506	17,057
512301	Group Health Insurance Premium	10,132	12,116	15,300	17,887	17,885	17,894
512305	Dependant Health Ins Premium	13,234	15,508	17,803	18,372	14,642	10,948
512309	Employee Assistance Program	52	46	54	81	46	46
512400	Worker's Comp Insurance	587	532	715	618	618	492
512601	Auto Allowance	3,590	3,452	3,718	3,600	3,600	3,600
TOTAL PERSONAL SERVICES		205,223	223,153	254,023	265,486	261,122	250,455
OPERATING EXPENDITURES							
534000	Travel and Per Diem	0	526	388	250	250	250
534101	Telephone	880	352	555	550	270	280
534105	Cellular Phone	505	424	374	400	350	370
534110	Internet Services	293	49	42	50	40	40
534120	Postage	80	85	64	100	100	100
534130	Express Mail	24	0	0	0	0	0
534630	R & M - Office Equipment	1,684	1,544	806	800	800	585
534800	Promotional Activities	361	707	672	250	250	250
534920	Legal Ads	480	0	0	0	0	0
535200	Departmental Supplies	554	780	578	500	1,150	500
535210	Computer Supplies	269	63	30	100	125	100
535410	Dues and Memberships	1,067	1,228	1,321	1,200	2,740	1,200
535420	Books and Publications	0	82	10	50	10	100
535450	Training and Education	325	650	325	250	325	250
TOTAL OPERATING EXPENDITURES		6,523	6,490	5,164	4,500	6,410	4,025
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0
TOTAL CITY MANAGER		211,746	229,643	259,187	269,986	267,532	254,480

CITY OF SEBASTIAN, FLORIDA 2009/2010 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 2009 ACCOMPLISHMENTS

- ✓ Mapped the Parks Cemetery property with assistance of Engineering Department
- ✓ Continued working with departments on imaging program and placement of records in Laserfiche for public access
- ✓ Coordinated with Indian River County and Municipalities to Host ISBA workshops
- ✓ Hosted State of Florida Records Management Seminar in Chambers in July
- ✓ Upgraded cemetery software

FISCAL YEAR 2010 GOALS AND OBJECTIVES

- ✓ Continue to offer efficient and timely service to Council, residents and staff
- ✓ Continue to work with and encourage staff to utilize Laserfiche for department records

PERFORMANCE MEASURES

Performance Indicators	Actual 2005/2006	Actual 2006/2007	Actual 2007/2008	Projected 2008/2009	Projected 2009/2010
Records Scanned	400	592	734	800	1000
Records Destroyed	200 Boxes	171 Boxes	227	220 boxes	200
Council Meeting Packets/Minutes	36	48	37	40	40
Cemetery Lots/Niches Sold	100	69	58	100	60
Election - Candidates Qualified	6	8	0	8	9
Legal/Display Ads Published	40	39	51	46	20
Code Supplements Distributed	2	4	3	4	2
Board Appointments Administered	40	17	22	30	22
Instruments Recorded	10	3	2	5	4
Public Records Requests	250	458	374	450	400
Other Committee Meeting Minutes Recorded	41	38	20	28	22

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR CITY CLERK		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>08/09</i>	<i>09/10</i>	
20.00%	20.00%	<u>Services for City Council</u> - Prepare City Council agendas, advertise public hearings, post notices, attend and take minutes of all City Council meetings, administer follow-up of City Council action items, prepare correspondence, prepare City Council budget, make City Council travel arrangements, research services, attest and seal all documents executed by Mayor and City Manager, schedule invocations, write proclamations and resolutions as needed, prepare certificates of appreciation, provide orientation packets for new City Council and conduct orientation with City Manager and City Attorney, coordinate with MIS for broadcast of all City Council, CRA and Board of Adjustment meetings.
10.00%	10.00%	<u>Services for Citizens</u> - Receive and respond to general 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 via Laserfiche.
15.00%	15.00%	<u>Services for Boards/Committees</u> - Liaison to boards relative to memberships, advertise vacancies, administer financial disclosure forms and update City information on Commission on Ethics website, record Board of Adjustment, CRA, Natural Resource Board, maintain and update Board Handbook, and conduct board member orientation.
30.00%	30.00%	<u>Records Management</u> - Scan all permanent and long term records for review by departments on network and for protection, research records upon request, coordinate paper recycling and records destruction with Recycling Contractor in accordance with State law. Maintain, update and distribute adopted Records Management Procedures Manual, coordinate with Records Liaisons and Committee, maintain all original City documents, i.e. ordinances, resolutions, agreements, deeds, terminated personnel files, conduct records research for staff as requested. Conduct staff training in records management.
10.00%	10.00%	<u>Cemetery</u> - Coordinate with Cemetery Sexton on sale of cemetery lots, maintain cemetery records/database. Respond to customer concerns and complaints.
5.00%	5.00%	<u>General Administration</u> - Prepare, post, and distribute monthly calendar, prepare annual budget for department, attend Management Team meetings, codify ordinances, record final plats and easements, records vacations of easement, keep log of all City vehicles, attest and seal City documents, provide notary services for City documents.
10.00%	10.00%	<u>City Election</u> - The City Clerk is the City Elections Official and Chairperson of the City Canvassing Board, qualifies candidates for office and political committees, coordinates with Supervisor of Elections and State of Florida in administration of annual general elections, prepares resolutions and forms, swears in elected officials.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

CITY CLERK BUDGET SUMMARY

The Fiscal Year 2009-2010 adopted budget for City Clerk is \$296,444. This compares to the 2008-2009 projected expenditures of \$289,590, an increase of \$6,854 or 2.4%.

	FY 05-06	FY 06-07	FY 07-08	Amended FY 08/09	Projected FY 08-09	Adopted FY 09-10	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 246,763	\$ 284,317	\$ 242,901	\$ 252,302	\$ 250,855	\$ 240,794	\$ (10,061)
Operating Expenses	72,387	83,703	29,430	44,785	38,735	55,650	16,915
Capital Outlay	11,574	-	-	-	-	-	-
Total	\$ 330,724	\$ 368,020	\$ 272,331	\$ 297,087	\$ 289,590	\$ 296,444	\$ 6,854

Fiscal Year 2009-10 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2008-09 Projected Expenditures:

	Difference
1. Personal Services - Decrease due to anticipated furlough days and the elimination of dependant insurance premiums for Charter Officers	\$ (10,061)
2. Operating Expenses - Net increase mainly due to increase in election costs.	\$ 16,915
3. Capital Outlay - No capital outlay requested in FY 2009-10	\$ -

PERSONAL SERVICES SCHEDULE

CITY CLERK

POSITION	PAY RANGE	GRADE	F/T/E POSITION YEARS			Projected Expenditures	Adopted Budget
			07-08	08-09	09-10	08-09	09-10
City Clerk			1.00	1.00	1.00	\$ 85,600	\$ 81,650
Deputy City Clerk	39,783 / 71,853	64	1.00	1.00	1.00	56,900	55,804
Records Program Manager	35,367 / 63,877	60	1.00	1.00	1.00	45,600	44,070
			3.00	3.00	3.00		
						\$ 188,100	\$ 181,524
	Overtime					-	-
	FICA Taxes					14,390	13,887
	Deferred Compensation					16,929	16,337
	Group Health Insurance Premium					21,401	21,413
	Dependant Health Ins Premium					9,364	7,083
	Employee Assistance Program					69	69
	Worker's Comp Insurance					602	481
	Total Personal Services					\$ 250,855	\$ 240,794

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

CITY CLERK

Code: 010009

Account <u>Number</u>	<u>Description</u>	<u>FY 05/06</u> <u>Actual</u>	<u>FY 06/07</u> <u>Actual</u>	<u>FY 07/08</u> <u>Actual</u>	<u>Amended</u> <u>FY 08/09</u> <u>Budget</u>	<u>FY 08/09</u> <u>Projected</u>	<u>FY 09/10</u> <u>City Mgr.</u> <u>Proposed</u> <u>Budget</u>
PERSONAL SERVICES							
511200	Salaries	186,720	216,251	181,006	188,150	188,100	181,524
511300	Temporary Salaries	108	0	0	0	0	0
512100	FICA Taxes	14,278	16,983	13,760	14,393	14,390	13,887
512225	Deferred Compensation	16,805	17,519	16,290	16,934	16,929	16,337
512301	Group Health Insurance Premium	20,320	23,678	20,627	21,401	21,401	21,413
512305	Dependant Health Ins Premium	7,777	9,141	10,420	10,753	9,364	7,083
512309	Employee Assistance Program	92	92	69	69	69	69
512400	Worker's Comp Insurance	664	652	729	602	602	481
TOTAL PERSONAL SERVICES		246,763	284,317	242,901	252,302	250,855	240,794
533400	Other Contractual Services	11,083	9,923	1,631	3,935	3,735	1,800
533480	Temporary Employment Services	2,414	11,050	0	0	0	0
533490	Codification Services	3,779	4,496	3,155	5,000	3,000	3,000
534000	Travel and Per Diem	1,505	1,368	1,887	1,200	900	900
534101	Telephone	880	695	797	550	540	550
534110	Internet Services	120	189	147	135	135	140
534120	Postage	659	598	406	500	500	500
534630	R & M - Office Equipment	6,412	10,237	9,432	10,200	9,800	11,085
534910	Clerk of Court Filing Fees	63	123	46	300	300	300
534920	Legal Ads	8,014	9,337	8,124	8,000	8,000	2,000
534990	Election Costs	28,977	29,796	0	10,065	7,700	32,000
535200	Departmental Supplies	3,120	1,276	1,073	1,500	1,000	800
535210	Computer Supplies	3,437	2,830	1,332	2,000	2,000	1,500
535290	Audio/Video Recording Tapes/CDs	144	140	0	0	0	0
535410	Dues and Memberships	498	581	395	500	425	425
535420	Books and Publications	796	195	364	400	350	300
535450	Training and Education	485	870	640	500	350	350
TOTAL OPERATING EXPENDITURES		72,387	83,703	29,430	44,785	38,735	55,650
CAPITAL OUTLAY							
606400	Vehicles and Equipment	11,574	0	0	0	0	0
TOTAL CAPITAL OUTLAY		11,574	0	0	0	0	0
TOTAL CITY CLERK		330,724	368,020	272,331	297,087	289,590	296,444

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

CITY ATTORNEY

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

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

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

PROGRAM BUDGET DESCRIPTION FOR CITY ATTORNEY		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>08/09</i>	<i>09/10</i>	
25.00%	25.00%	<u>Counsel to City Council and Other City Bodies</u> - Attend workshops, regular and special meetings of City Council, Planning Commission, Board of Adjustment, and Code Enforcement Board, as well as other City bodies as assigned and provide advice as to the law and procedures.
25.00%	25.00%	<u>Function as City's Solicitor</u> - Prepare and review ordinances, resolutions, contracts, property instruments and other legal documents on behalf of the City.
40.00%	40.00%	<u>City Legal Advisor</u> - Provide legal counsel to and attends meetings with City Manager , department directors and key personnel on a day-to-day basis. Provide legal opinions to City Council and Manager as requested.
10.00%	10.00%	<u>Legal Representative</u> - Represent City in litigation and administrative proceedings as required. Act as General Counsel to the City in the supervision of outside counsel.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

CITY ATTORNEY BUDGET SUMMARY

The Fiscal Year 2009-2010 adopted budget for City Attorney is \$125,340. This compares to the 2008-2009 projected expenditures of \$188,301, a decrease of \$62,961, or 33.4%.

	FY 05-06 Actual	FY 06-07 Actual	FY 07-08 Actual	Amended FY 08-09 Budget	Projected FY 08-09 Expenditures	Adopted FY 09-10 Budget	Difference
Personal Services	\$ 180,322	\$ 193,365	\$ 209,562	\$ 81,636	\$ 78,501	\$ -	\$ (78,501)
Operating Expenses	6,054	7,595	6,103	112,858	109,800	125,340	15,540
Capital Outlay	-	-	-	-	-	-	-
Total	\$ 186,376	\$ 200,960	\$ 215,665	\$ 194,494	\$ 188,301	\$ 125,340	\$ (62,961)

Fiscal Year 2009-10 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2008-09 Projected Expenditures:

	Difference
1. Personal Services - Decrease due to change from full-time attorney to contractual	\$ (78,501)
2. Operating Expenses - Increase mainly due to change from full-time attorney to contractual	\$ 15,540
3. Capital Outlay - No capital outlay requested for FY 2009-10	\$ -

PERSONAL SERVICES SCHEDULE

CITY ATTORNEY

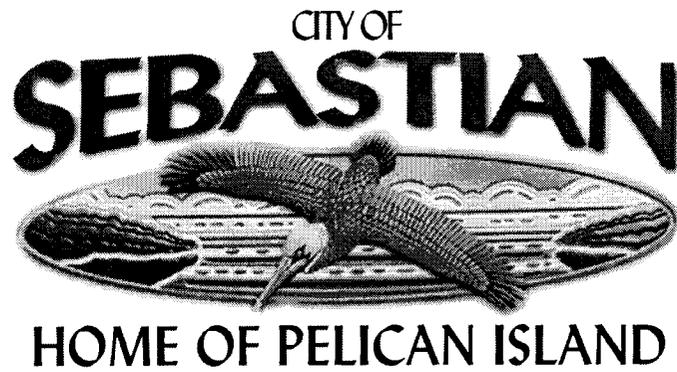
<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>F/T/E POSITION YEARS</u>			<u>Projected Expenditure 08-09</u>	<u>Adopted Budget 09-10</u>
			<u>07-08</u>	<u>08-09</u>	<u>09-10</u>		
City Attorney			1.00	1.00	0.00	\$ 70,845	\$ -
Administrative Asst	34,674 / 62,625	60	1.00	1.00	0.00	1,990	-
			2.00	2.00	0.00	\$ 72,835	\$ -
						FICA Taxes 2,013	-
						Deferred Compensation 523	-
						Group Health Insurance 2,347	-
						Dependent Health Insurance Premium 520	-
						Employee Assistance Program 7	-
						Workers Comp Insurance 256	-
						Auto Allowance 0	-
						Total Personal Services \$ 78,501	\$ -

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

CITY ATTORNEY

Code: 010010

Account	Description	FY 05/06 Actual	FY 06/07 Actual	FY 07/08 Actual	Amended FY 08/09 Budget	FY 08/09 Projected	FY 09/10 City Mgr. Proposed Budget
PERSONAL SERVICES							
511200	Regular Salaries	132,087	140,897	152,162	72,836	72,835	0
512100	FICA Taxes	9,936	10,549	11,106	1,455	2,013	0
512225	Deferred Compensation	19,365	20,658	22,239	523	523	0
512301	Group Health Insurance Premium	10,323	12,028	13,768	2,347	2,347	0
512305	Dependant Health Ins Premium	4,564	5,318	6,062	520	520	0
512309	Employee Assistance Program	46	46	46	29	7	0
512400	Worker's Comp Insurance	411	417	461	326	256	0
512601	Auto Allowance	3,590	3,452	3,718	3,600	0	0
TOTAL PERSONAL SERVICES		180,322	193,365	209,562	81,636	78,501	0
OPERATING EXPENDITURES							
533400	Other Contractual Services	0	0	517	106,700	106,700	121,000
534000	Travel and Per Diem	754	845	789	1,000	0	0
534101	Telephone	308	347	413	275	270	280
534105	Cellular Phone	527	379	321	290	23	0
534110	Internet Services	60	53	42	40	40	40
534115	On-Line Services	1,089	968	1,202	1,000	1,164	1,620
534120	Postage	40	16	16	50	25	50
534130	Express Mail	15	37	0	0	0	50
534630	R & M - Office Equipment	0	1,256	806	800	775	600
534800	Promotional Activities	80	0	0	0	0	0
534995	Litigation Expenses	50	1,126	794	1,000	250	1,000
535200	Departmental Supplies	183	390	196	208	208	100
535210	Computer Supplies	1,718	983	0	100	0	50
535410	Dues and Memberships	450	425	500	450	150	450
535420	Books and Publications	95	10	10	195	195	100
535450	Training and Education	685	760	497	750	0	0
TOTAL OPERATING EXPENDITURES		6,054	7,595	6,103	112,858	109,800	125,340
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0
TOTAL LEGAL DEPARTMENT		186,376	200,960	215,665	194,494	188,301	125,340



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CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

ADMINISTRATIVE SERVICES DEPARTMENT

The Administrative Services Department primarily provides support services to other City departments. It has been organized into two primary sections, which are Finance and Human Resources. Other activities include administration of grants and major construction projects.

The Finance Section'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. This Section also coordinates general and liability insurance claims.

The Human Resources Section 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 collective bargaining agreements, discipline and grievance handling and employee salary administration. The Section also administers workers' compensation benefits.

This department is also responsible for documenting compliance with grant provisions and processing grant reimbursements. It also monitors all major construction projects to assure spending is held within amounts appropriated and restricted funds are correctly used.

FISCAL YEAR 2009 ACCOMPLISHMENTS

- ✓ Revised Family Medical Leave Policy and Procedure and began revisions to the Standard Operating Procedures Manual.
- ✓ Continued to educate employees on the importance of being safety conscientious. This includes training seminars and the safety committee that evaluates safety practices and recommends improvements.
- ✓ Coordinated with Indian River and Brevard Community College to provide training for Employees.
- ✓ Implemented an online benefit application for all employees.
- ✓ Assisted in a successful negotiation for a one year bargaining agreement with Communication Workers of America Union.
- ✓ Successfully closed the following grants and projects: Florida Department of Transportation - Airport Layout Plan, Florida Fish & Wildlife – Florida Boating Improvement Program, U.S. Department of Justice Bulletproof Vest Partnership, U.S. Department of Justice Secure our Schools, Federal Aviation Administration – Airport Layout Plan Update, Florida Inland Navigation District – Main Street Boat Ramp Trailer Parking Acquisition. Florida Airport Council Internship Grant Program, Florida League of Cities – Safety Grant Reimbursement Program, U.S. Department of Environmental Protection – Periwinkle Drive Stormwater Improvements and Office of Criminal Justice – Tactical Rifles.
- ✓ Completed the Single Audit Section of Fiscal Year 2008 Comprehensive Annual Financial Report.
- ✓ Published the Community Redevelopment Agency Annual Activity Report for FY 2007-2008, as required by State Statute 163.356 (3) (C).
- ✓ Tenth time awardee of the Government Finance Officer's Association Certificate of Achievement for Excellence in Financial Reporting for the Comprehensive Annual Financial Report and fifth time awardee of the Government Finance Officer's Association Distinguished Budget Presentation Award.
- ✓ Received a clean opinion from City's external auditors for the FY 2007-2008 financial audit.
- ✓ Maintained the American Express corporate card reward program and generated approximately \$2,500 of rewards for City sponsored employee events.
- ✓ Retained an "A" bond rating from Standard & Poor's for Stormwater Utilities revenue Bonds, Series 2003 and an "A+" bond rating from Standard & Poor's for Discretionary Sales Tax Revenue Bonds, Series 2003 and Series 2003Ad retained.

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

FISCAL YEAR 2010 GOALS AND OBJECTIVES

- Continue to generate cost saving ideas through internal audits and staff involvement. Complete revisions to the Standard Operating Procedures Manual.
- Update Human Resource Policies and include them on the city's website.
- Provide low cost quality training for City employees, including continuation of Lunch 'n Learn sessions.
- Develop mandatory training that can be provided through the intranet when appropriate.
- Provide FDOT training to certify supervisors of safety sensitive employees to diagnose alcohol or drug misuse symptoms.
- Successfully negotiate a successor Collective Bargaining Agreement with the Communication Workers of America (CWA) and Police Benevolent Association (PBA).
- 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.
- Continue to provide quality financial services for the City of Sebastian.
- Continue to provide responsive service to all customers, citizens, vendors, and employees.
- Submit 2008-2009 Comprehensive Annual Financial Report to Government Finance Officers Association for Excellence for Financial Award.
- Submit 2009-2010 Annual Budget document to the Government Finance Officers Association for distinguished Budget Presentation Award.
- Continue to increase productivity by modifying operating procedures.
- 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, risk management, and emergency management.
- Maintain and improve the current bond rating from Fitch, Moody's, and S&P.

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

PERFORMANCE MEASURES

Performance Indicators	Actual 2005/2006	Actual 2006/2007	Actual 2007/2008	Projected 2008/2009	Projected 2009/2010
Total Full and Part-time Positions	209	212	193	190	183
Terminations/Resignations/Retirements	40	37	25	25	24
HR hours to process new employee	N/A	9	5	3	3
Applications processed	470	489	285	175	100
New Hires	53	46	20	20	10
Background Checks conducted - non-sworn	71	47	23	15	10
Reported Workers Compensation Injuries	19	10	17	14	14
Time frame to hire new employee - non-sworn	N/A	14 days	14 days	7 days	7 days
Time frame to hire new employee - sworn	N/A	3 months	3 months	2.5 months	2.5 months
Program Cost Per Capita	27.66%	26.36%	.28.82	25.21%	21.48%
Journal Entries Processed	2,238	2,321	2,681	2,300	2,500
Accounts Payable Invoices Processed	4,599	4,348	4,572	4,400	4,500
Accounts Payable Checks Processed	3,181	3,189	3,374	3,200	3,300
Purchase Orders Processed	293	284	254	300	275
Payroll Checks Processed	5,052	5,159	4,847	5,200	5,000
Purchasing/Corporate Card Transactions Processed	2,447	2,019	1,104	2,500	2,500
Purchasing Card Users	37	37	43	36	43
Number of Fixed Assets Records	1,740	1,850	1,980	1,950	2,000
Comprehensive Annual Financial Statement issued	02/09/07	03/21/08	03/25/09	02/28/10	02/28/11
Annual Budget Document issued	10/20/05	10/20/06	10/20/07	10/20/08	10/20/09
Receive Excellence in Financial Reporting Award (consecutive years)	8	9	10	11	12
Receive Distinguished Budget Presentation Award (consecutive years)	2	3	4	5	6
Cellular Phones Maintained	n/a	75	80	77	83

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR ADMINISTRATIVE SERVICES		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>08/09</i>	<i>09/10</i>	
3.50%	4.00%	Hiring New Employees - 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.
5.00%	5.00%	In-Service Actions - 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.
7.50%	2.00%	Union Negotiations, Contract Administration - Negotiate labor agreements with both PBA and CWA and any Memo's of Understanding that may be necessary during the life of existing contracts. Perform support research, document preparation and record minutes. Review, rewrite and organize Rules and Regulations.
21.50%	10.00%	Employee Support - Continue longevity service awards for employees completing 5, 10, 15 and 20 consecutive years of service with the City, Employee of the Quarter and Year awards and the Safe Driving award. Ensure all employees required to possess CDL Drivers Licenses meet Federal Drug and Alcohol Standard through random drug testing, while maintaining the confidentiality of the person being processed. Develop and coordinate the necessary employee training. Maintain the City's Policy and Procedures Manual. Also, maintain an Employee Handbook which contains an abbreviated ready reference of major policies and procedures. Review and revise job descriptions. Disseminate information to employees through the monthly newsletter. Implement a true random drug policy for all employees to ensure a drug free workplace. Insure and provide for an Employee Assistance Program for employees and family members with any mental health and/or stress related problems.
5.00%	5.00%	Effective Insurance Plans - 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.
7.50%	10.00%	Grants & Special Projects -Responsible for quarterly status, reimbursement reports, close out documentation and federal and state compliance to grantors.
14.50%	13.00%	General Accounting - 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. Maintain fixed assets records and ensure assets are recorded and tagged properly. Account for all Capital Projects.
7.50%	14.00%	Accounts Payable - Review all requests for payment and prepare checks. Process and pay purchasing card transactions. Ensure appropriate discounts are taken and invoices are paid prior to due date, audit travel expense reports and prepare year end 1099's. .
5.00%	5.00%	Payroll - Review and process payroll, including benefits, deductions, leave availability, and workers compensation. Prepare quarterly and annual payroll tax reports and quarterly reports to the workers compensation insurance carrier. Prepare employee insurance invoices for payment and process year end W-2's.
7.50%	7.00%	Budget - Assist the City Manager in preparation of annual budget. Ensure budget is comprehensive as to communication, coordination and control. Submit final budget to the Government Finance Officers Association Awards Program and quarterly budget amendment packages to the Council.
0.50%	1.00%	Risk Management - Ensure that insurance claims are promptly submitted to the insurance carrier. Resolve minor claims that are lower than deductible limits in a fair and consistent manner.
10.00%	10.00%	Auditing and Financial Reporting - 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. Complete the Comprehensive Annual Financial Report and submit to the Government Finance Officers Association Award Program.
4.00%	10.00%	Cash Management - Collect revenues from taxes, intergovernmental revenues, franchise fees, utility taxes, occupational licenses, parking citations, special assessments, and rentals. Monitor collections as compared to budget. Invest any available cash balances.
1.00%	4.00%	Cellular Phone Maintenance - Monitor use and coordinate repairs and replacements of City cell phones.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

ADMINISTRATIVE SERVICES BUDGET SUMMARY

The Fiscal Year 2009-2010 adopted budget for Administrative Services is \$492,658. This compares to the 2008-2009 projected expenditures of \$577,803, a decrease of \$85,145 or 14.7%.

	FY 05-06 Actual	FY 06-07 Actual	FY 07-08 Actual	Amended FY 08-09 Budget	Projected FY 08-09 Expenditures	Adopted FY 09-10 Budget	Difference
Personal Services	\$ 505,708	\$ 470,194	\$ 577,960	\$ 499,528	\$ 498,465	\$ 408,939	\$ (89,526)
Operating Expenses	93,649	117,350	82,816	79,015	79,338	83,719	4,381
Capital Outlay	-	3,542	-	-	-	-	-
Total	\$ 599,357	\$ 591,087	\$ 660,776	\$ 578,543	\$ 577,803	\$ 492,658	\$ (85,145)

Fiscal Year 2009-10 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2008-09 Projected Expenditures:

	Difference
1. Personal Services - Net decrease due to reduction in force of two employees.	\$ (89,526)
2. Operating Expenses - Net increase mainly due to a higher cost of consultants	\$ 4,381
3. Capital Outlay - No capital outlay requested in FY 2009-10	\$ -

PERSONAL SERVICES SCHEDULE

<u>POSITION</u>	<u>RANGE</u>	<u>GRADE</u>	<u>07-08</u>	<u>08-09</u>	<u>09-10</u>	<u>08-09</u>	<u>09-10</u>
Admin Services Director	79,970 / 144,435	87	0.00	0.00	1.00	\$ -	\$ 88,521
Director of Finance	67,708 / 122,288	82	1.00	1.00	1.00	100,000	86,230
Human Resources Director	67,708 / 122,288	82	1.00	1.00	0.00	79,900	-
Junior Accountant	40,607 / 73,340	39	1.00	1.00	1.00	58,700	58,665
Human Resources Technician	32,336 / 58,403	33	1.00	1.00	1.00	47,000	47,551
Accounting Clerk II	26,545 / 47,943	26	2.00	2.00	1.00	63,600	34,353
Accounting Clerk I	23,581 / 42,589	22	1.00	1.00	0.00	27,500	-
Benefit Specialist	30,797 / 69,219	33	1.00	0.00	0.00	-	-
			8.00	7.00	5.00	\$ 376,700	\$ 315,320
						500	500
						28,856	24,160
						33,948	28,424
						49,886	35,763
						7,209	3,819
						161	115
						1,205	838
						\$ 498,465	\$ 408,939

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

CAPITAL OUTLAY SCHEDULE

ADMINISTRATIVE SERVICES DEPARTMENT

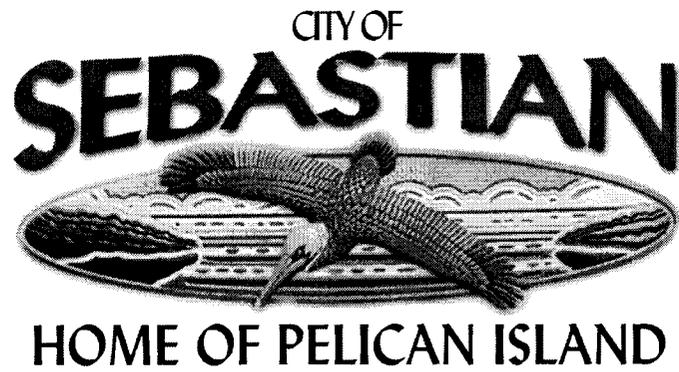
<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>						<u>TOTAL</u>
	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	
Server & Operating System for MUNIS Accounting Software	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

ADMINISTRATIVE SERVICES DEPARTMENT

Code: 010020

Account Number	Description	FY 05/06 Actual	FY 06/07 Actual	FY 07/08 Actual	Amended FY 08/09 Budget	FY 08/09 Projected	FY 09/10 City Mgr Request
PERSONAL SERVICES							
511200	Regular Salaries	391,198	356,534	444,734	377,600	376,700	315,320
511300	Temporary Salaries	2,736	0	0	0	0	0
511400	Overtime	348	732	574	500	500	500
512100	FICA Taxes	29,531	26,416	33,052	28,925	28,856	24,160
512225	Deferred Compensation	34,682	31,503	34,465	34,029	33,948	28,424
512301	Group Health Insurance Premium	36,621	42,820	52,821	49,896	49,886	35,763
512305	Dependent Insurance	8,967	10,802	10,609	7,209	7,209	3,819
512309	Employee Assistance Program	180	177	180	161	161	115
512400	Worker's Comp Insurance	1,445	1,210	1,525	1,208	1,205	838
TOTAL PERSONAL SERVICES		505,708	470,194	577,960	499,528	498,465	408,939
OPERATING EXPENDITURES							
533100	Professional Services	0	10,650	0	0	0	0
533120	Consultants	0	954	3,449	100	1,578	8,600
533175	Employee Background Testing	11,296	6,580	4,005	1,500	3,000	3,249
533400	Other Contractual Services	1,744	2,469	3,267	2,000	1,750	2,000
533200	Audit Fees	29,705	29,443	31,986	35,950	35,943	34,815
533480	Temporary Employment Services	1,140	0	0	0	0	0
534000	Travel and Per Diem	4,346	4,564	2,134	2,050	2,119	750
534101	Telephone	1,996	1,158	1,587	965	895	550
534105	Cellular Telephone	0	0	369	375	355	370
534110	Internet Access	220	347	366	175	175	120
534120	Postage	2,297	2,084	2,050	2,450	2,050	2,500
534130	Express Mail	131	146	162	225	210	100
534630	R & M - Office Equipment	16,418	38,750	17,739	19,000	19,100	19,450
534700	Printing and Binding	2,386	2,542	2,566	2,325	2,379	2,500
534800	Promotional Activities	552	1,579	923	500	775	775
534910	Clerk of Court Filing Fees	0	0	0	0	0	0
534920	Legal Ads	2,593	1,037	150	500	419	0
535200	Departmental Supplies	6,669	3,774	4,452	3,500	3,500	3,300
535205	Bank Charges	26	(52)	49	100	100	100
535210	Computer Supplies	4,228	3,522	1,931	2,500	1,800	1,225
535230	Small Tools & Equipment	0	127	0	75	0	0
535410	Dues and Memberships	1,410	2,157	1,610	1,500	1,645	1,685
535420	Books and Publications	1,998	2,162	2,366	1,750	650	1,130
535450	Training and Education	4,495	3,356	1,655	1,475	895	500
TOTAL OPERATING EXPENDITURES		93,649	117,350	82,816	79,015	79,338	83,719
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	3,542	0	0	0	0
TOTAL CAPITAL OUTLAY		0	3,542	0	0	0	0
TOTAL ADMINISTRATIVE SERVICES		599,357	591,086	660,776	578,543	577,803	492,658



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CITY OF SEBASTIAN, FLORIDA 2009/2010 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 2009 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.
- ✓ New Airport Website.
- ✓ New City of Sebastian Website.
- ✓ 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.
- ✓ MIS hosted The Indian River County Economic Summit, receiving many written and verbal accolades and praise.
- ✓ MIS completed testing of Office 2007, operating systems Vista and Windows 7.
- ✓ Completed fiber repair from Wimbrow Drive to the City Garage on Sebastian Blvd.
- ✓ Completed major fiber replacement at the Golf Course.
- ✓ Completed Golf Course computer system from Windows 98 to Windows XP and Server 2003.
- ✓ Completed a City Wide roll out of Office 2003.
- ✓ Assisted and consulted in The LoPresti tenant move to the Airport.
- ✓ Maintained a City Wide Backup to be able to restore any information when needed.

FISCAL YEAR 2010 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.
- New enhancements to the City of Sebastian Website.
- New enhancements to the Airport Website.

City Goal: Citywide Infrastructure Improvements:

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

PERFORMANCE MEASURES

Performance Indicators	Actual 2005/2006	Actual 2006/2007	Actual 2007/2008	Projected 2008/2009	Projected 2009/2010
Workorders Processed	5039	14335	9470	15000	10000
Server Outages Serviced	0	0	0	1	1
Network Outages Serviced	0	0	0	1	1
Phone System Outages Serviced	0	1	0	1	1
User Training hours performed/supported	2200	3500	3200	4000	2500

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR THE MANAGEMENT INFORMATION SERVICES		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>08/09</i>	<i>09/10</i>	
20.00%	15.00%	<u>Network Analysis, Design, and Configuration</u> - This includes the assessment of the city's current data needs, as well as, projected needs for all software and hardware, and the documentation of all systems.
20.00%	20.00%	<u>End User Support</u> - This includes hardware troubleshooting and repair, as well as, assisting users in the use of all data resources.
20.00%	20.00%	<u>Network Administration</u> - This includes the daily administration of network resources such as maintaining user accounts, e-mail accounts, data backup etc...
20.00%	20.00%	<u>Division Administration</u> - This includes the functions necessary to support the internal administrative needs of the MIS division's resources and personnel.
10.00%	10.00%	<u>Technology Research and Development</u> - This is the time necessary to research and evaluate technology related products and services for purchase and implementation.
10.00%	15.00%	<u>Information Services Support</u> - This includes services such as web hosting and cable channel content that provides Internal and External users access to data and services.
100.00%	100.00%	

MANAGEMENT INFORMATION SYSTEMS BUDGET SUMMARY

The Fiscal Year 2009-2010 adopted budget for Management Information Systems is \$266,913. This compares to the 2008-2009 projected expenditures of \$246,591, an increase of \$20,322 or 8.2%.

	FY 05-06	FY 06-07	FY 07-08	Amended FY 08-09	Projected FY 08-09	Adopted FY 09-10	
	Actual	Actual	Actual	Budget	Expenditures	Budget	Difference
Personal Services	\$ 134,715	\$ 189,323	\$ 198,088	\$ 217,279	\$ 212,930	\$ 206,855	\$ (6,075)
Operating Expenses	10,197	13,636	15,450	34,065	30,861	28,735	(2,126)
Capital Outlay	19,222	19,351	9,329	15,000	2,800	31,323	28,523
Total	\$ 164,134	\$ 222,310	\$ 222,868	\$ 266,344	\$ 246,591	\$ 266,913	\$ 20,322

Fiscal Year 2009-10 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2008-09 Projected Expenditures:

	Difference
1. Personal Services - Decrease mainly due to anticipated furlough days	\$ (6,075)
2. Operating Expenses - Net decrease mainly due to a decrease in repair and maintenance of office and operating equipment	\$ (2,126)
3. Capital Outlay - Increase due to upgrades of hardware and software	\$ 28,523

CITY OF SEBASTIAN, FLORIDA 2009/2010 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>07-08</u>	<u>08-09</u>	<u>09-10</u>	<u>08-09</u>	<u>09-10</u>
MIS Director	62,599 / 113,062	79	1.00	1.00	1.00	\$ 75,500	\$ 72,016
Senior System Analyst	36,782 / 66,432	61	1.00	1.00	1.00	46,700	45,785
Systems Analyst	35,367 / 63,877	60	1.00	1.00	1.00	37,000	36,268
			3.00	3.00	3.00		
						\$ 159,200	\$ 154,069
		Temporary Salaries				5,000	5,000
		Overtime				-	-
		FICA Taxes				12,561	12,169
		Deferred Compensation				14,328	13,866
		Group Health Insurance Premium				21,264	21,275
		Dependant Health Ins Premium				-	-
		Employee Assistance Program				69	69
		Worker's Comp Insurance				508	407
		Total Personal Services				\$ 212,930	\$ 206,855

CAPITAL OUTLAY SCHEDULE

MANAGEMENT INFORMATION SERVICES							
<u>Description</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>TOTAL</u>
Exchange Connector 2003	\$ 1,850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,850
HP Procurve Switch	8,716	-	-	-	-	-	\$ 8,716
Exchange Server upgrade Cost	7,910	-	-	-	-	-	\$ 7,910
Exchange Software Upgrade Cost	12,847	-	-	-	-	-	\$ 12,847
Enterprise Server Imaging	-	1,557	1,557	1,557	-	-	\$ 4,671
OpenScape Xpressions V6	-	12,416	-	-	-	-	\$ 12,416
Servers	-	10,000	10,000	10,000	10,000	10,000	\$ 50,000
Phone System Replacement	-	-	-	-	75,000	-	\$ 75,000
Disaster Recovery	-	9,300	9,300	-	-	-	\$ 18,600
Symantec ghost Suite 2	-	5,000	-	-	-	-	\$ 5,000
Automation for CH25 Broadcast	-	30,000	20,000	-	-	-	\$ 50,000
Total	\$ 31,323	\$ 68,273	\$ 40,857	\$ 11,557	\$ 85,000	\$ 10,000	\$ 247,010

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

MANAGEMENT INFORMATION SYSTEMS

Code: 010021

Account Number	Description	FY 05/06 Actual	FY 06/07 Actual	FY 07/08 Actual	Amended FY 08/09 Budget	FY 08/09 Projected	FY 09/10 City Mgr. Proposed Budget
PERSONAL SERVICES							
511200	Regular Salaries	100,789	137,361	141,232	159,800	159,200	154,069
511300	Temporary Salaries	3,160	9,637	9,041	5,000	5,000	5,000
511400	Overtime	0	0	3,841	0	0	0
512100	FICA Taxes	7,723	10,983	11,609	12,607	12,561	12,169
512225	Deferred Compensation	8,574	11,726	11,662	14,382	14,328	13,866
512301	Group Health Insurance Premium	10,962	15,701	17,965	21,268	21,264	21,275
512305	Dependant Health Ins Premium	3,010	3,408	2,081	3,642	0	0
512309	Employee Assistance Program	54	65	63	69	69	69
512400	Worker's Comp Insurance	443	442	594	511	508	407
TOTAL PERSONAL SERVICES		134,715	189,323	198,088	217,279	212,930	206,855
OPERATING EXPENDITURES							
533120	Consultants	0	180	405	100	0	0
534000	Travel and Per Diem	172	113	137	250	200	0
534101	Telephone	572	536	484	7,580	7,260	7,480
534105	Cellular Phone	1,569	1,481	1,191	1,125	1,060	1,100
534110	Internet Access	1,208	1,489	2,197	2,410	2,325	2,325
534120	Postage	14	28	24	100	100	100
534130	Express Mail	98	30	199	150	200	150
534630	R & M - Office Equipment	706	6,164	753	3,500	3,455	4,255
534640	R & M-Operating Equipment	0	590	4,429	13,500	10,900	5,500
535200	Departmental Supplies	207	381	374	250	250	700
535210	Computer Supplies	4,632	1,482	4,593	4,000	4,070	5,000
535230	Small Tools and Equipment	316	135	43	100	291	100
535410	Dues and Memberships	271	262	125	500	250	275
535420	Books and Publications	58	340	0	250	250	250
535450	Training and Education	375	426	496	250	250	1,500
TOTAL OPERATING EXPENDITURES		10,197	13,636	15,450	34,065	30,861	28,735
CAPITAL OUTLAY							
606400	Vehicles and Equipment	19,222	19,351	9,329	15,000	2,800	31,323
TOTAL CAPITAL OUTLAY		19,222	19,351	9,329	15,000	2,800	31,323
TOTAL MANAGEMENT INFORMATION SYSTEMS DIVISION		164,134	222,310	222,868	266,344	246,591	266,913

CITY OF SEBASTIAN, FLORIDA 2009/2010 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 guidance and economic development activities.

FISCAL YEAR 2009 ACCOMPLISHMENTS

- ✓ Processed letters to FEMA requesting modification to the flood zone maps.
- ✓ Participating with design, permitting and construction for the Main Street Boat Ramp Renovation
- ✓ Obtained the Tree City USA recertification for the 10th year
- ✓ Completed updates to the Comprehensive Plan
- ✓ Participant in the MPO – North County Greenways plan
- ✓ Proposed several land development code modifications
- ✓ Applied for \$3.2 million in funding from the Florida Communities' Trust for the Stan Mayfield Working Waterfronts Program grant.

FISCAL YEAR 2010 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 development of the working waterfront
- Continue providing sound technical and professional interpretation of the Land Development Code for future developments

PERFORMANCE MEASURES

Performance Indicators	Actual 2005/2006	Actual 2006/2007	Actual 2007/2008	Projected 2008/2009	Projected 2009/2010
Total major & minor site plan reviews	32	40	17	20	25
Preliminary/final plat approvals	8	12	4	5	6
Application requests processed	140	159	100	100	120
Total permits (temporary) issued	18	31	37	40	42
Division of a single lot	18	5	2	4	6
Land use and zoning change requests	2	2	2	2	2
Annexation Requests	2	2	2	2	4
Flood Zone determinations	175	130	120	125	140
Site Plan inspections	48	47	41	45	50
Occupational Licenses processed and issued	1,300	1,746	1,807	N/A	N/A
Land Development Code amendments		2	4	4	4
Model home conditional use approvals	N/A	12	13	13	15
Preprocessing time for site plans (month)	N/A	6	6	3	2

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR THE GROWTH MANAGEMENT DEPARTMENT		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>08/09</i>	<i>09/10</i>	
25.00%	20.00%	Public Assistance - 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.
35.00%	25.00%	Informal Site Plans/Commercial Variances - 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%	Comprehensive Planning - Manage, interpret, evaluate, update, and implement the Comprehensive Plan and other land use, development and preservation plans for the City.
5.00%	10.00%	General Administrative - Research various miscellaneous topics and gather information for other agencies and/or other departments, including code enf.
5.00%	15.00%	Economic Development - Provide proper direction and guidance for continued positive/controlled economic growth.
5.00%	20.00%	Community Redevelopment - Implementation of stated goals within the Community Redevelopment Master Plan and consistent with objectives outlined by the City Council.
10.00%	0.00%	Code Administration - Ensure proper guidance and direction is given in order to enforce the intent of all applicable City codes.
0.00%	0.00%	Business Tax - Approve and issue occupational licenses and maintain database.
5.00%	0.00%	Code Enforcement - Addressing code violations and enforcing community standards to address properties that are not in compliance.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

GROWTH MANAGEMENT DEPARTMENT BUDGET SUMMARY

The Fiscal Year 2009-2010 adopted budget for Growth Management is \$437,156. This compares to the 2008-2009 projected expenditures of \$383,362, an increase of \$53,794 or 14.0%.

	FY 05-06	FY 06-07	FY 07-08	Amended FY 08-09	Projected FY 08-09	Adopted FY 09-10	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 234,664	\$ 314,240	\$ 344,247	\$ 366,446	\$ 366,952	\$ 372,436	\$ 5,484
Operating Expenses	22,376	32,143	35,844	16,410	16,410	64,720	48,310
Capital Outlay	-	32,810	2,425	-	-	-	-
Total	\$ 257,040	\$ 379,193	\$ 382,517	\$ 382,856	\$ 383,362	\$ 437,156	\$ 53,794

Fiscal Year 2009-10 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2008-09 Projected Expenditures:

	Difference
1. Personal Services - Increase mainly due to the transfer executive assistant from City Attorney's division	\$ 5,484
2. Operating Expenses - Net increase mainly due to the requirement of the Comp Plan E.A.R.	\$ 48,310
3. Capital Outlay - No capital outlay requested for FY 2009-10	\$ -

PERSONAL SERVICES SCHEDULE

GROWTH MANAGEMENT DEPARTMENT

POSITION	PAY RANGE	GRADE	F/T/E POSITION YEARS			Projected Expenditure	Adopted Budget
			07-08	08-09	09-10	08-09	09-10
Growth Management Director	65,104 / 123,464	81	1.00	1.00	1.00	\$ 85,300	\$ 81,841
Growth Management Manager	43,030 / 89,967	67	1.00	1.00	1.00	69,200	67,922
Environmental Planner	39,783 / 79,218	64	1.00	1.00	1.00	42,000	41,494
Administrative Assistant	35,367 / 67,071	60	0.00	1.00	1.00	35,000	40,551
Zoning Technician	30,797 / 61,323	33	1.00	1.00	1.00	42,500	45,330
Local Business Tax Specialist	26,545 / 59,662	26	1.00	0.00	0.00	-	-
			5.00	5.00	5.00		
						\$ 274,000	\$ 277,138
						1,500	1,500
						21,076	21,316
						24,795	25,077
						33,566	35,532
						11,025	11,021
						110	115
						880	737
						<u>\$ 366,952</u>	<u>\$ 372,436</u>

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

GROWTH MANAGEMENT DEPARTMENT

Code: 010080

Account Number	Description	FY 05/06 Actual	FY 06/07 Actual	FY 07/08 Actual	Amended FY 08/09 Budget	FY 08/09 Projected	FY 09/10 City Mgr. Proposed Budget
PERSONAL SERVICES							
511200	Regular Salaries	176,555	236,601	255,930	273,400	274,000	277,138
511400	Overtime	2,812	2,119	1,617	1,500	1,500	1,500
512100	FICA Taxes	12,977	17,296	18,683	21,029	21,076	21,316
512225	Deferred Compensation	15,137	20,912	23,179	24,741	24,795	25,077
512301	Group Health Insurance Premium	18,450	27,006	32,937	33,743	33,566	35,532
512305	Dependant Health Ins Premium	7,969	9,522	10,923	11,045	11,025	11,021
512309	Employee Assistance Program	86	108	111	109	110	115
512400	Worker's Comp Insurance	678	677	867	879	880	737
TOTAL PERSONAL SERVICES		234,664	314,240	344,247	366,446	366,952	372,436
OPERATING EXPENDITURES							
533120	Consultants	0	1,022	15,000	0	0	50,000
533400	Other Contractual Services	0	2,438	2,000	0	0	0
533480	Temporary Employment Services	0	791	0	0	0	0
534000	Travel and Per Diem	1,999	2,375	1,073	1,200	1,000	900
534101	Telephone	880	1,004	807	500	500	460
534105	Cellular Telephone	407	775	748	750	750	690
534110	Internet Services	80	130	153	160	160	160
534120	Postage	3,964	3,458	1,946	500	900	500
534130	Express Mail	96	29	145	100	200	100
534620	R & M-Vehicles	204	677	390	250	100	200
534630	R & M-Office Equipment	3,150	4,831	3,382	3,000	3,000	2,700
534700	Printing and Binding	508	760	812	400	400	360
534920	Legal Ads	3,174	4,297	3,033	3,200	3,200	3,200
535200	Departmental Supplies	2,302	2,633	2,536	1,500	1,500	1,350
535210	Computer Supplies	2,939	3,719	1,083	2,000	2,000	1,800
535230	Small Tools and Equipment	32	199	13	100	100	0
535260	Gas and Oil	70	287	1,230	600	600	500
535410	Dues and Memberships	723	489	603	650	650	600
535420	Books and Publications	926	1,279	280	500	450	400
535450	Training and Education	920	950	610	1,000	900	800
TOTAL OPERATING EXPENDITURES		22,376	32,143	35,844	16,410	16,410	64,720
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	32,810	2,425	0	0	0
TOTAL CAPITAL OUTLAY		0	32,810	2,425	0	0	0
TOTAL GROWTH MANAGEMENT		257,040	379,193	382,516	382,856	383,362	437,156

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

The Fiscal Year 2009-2010 Adopted budget for Police Department as a whole is \$4,647,459. This compares to the 2008-09 projected expenditures of \$4,750,335, a decrease of \$102,876 or 2.2%.

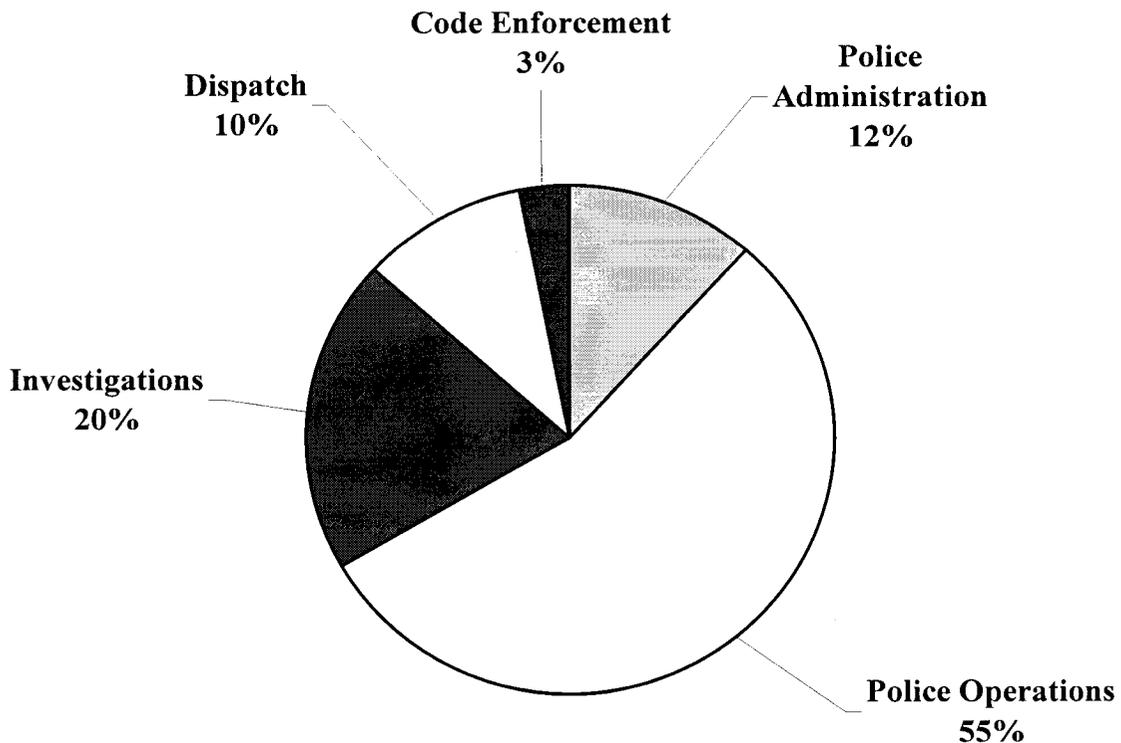
	FY 05-06 Actual	FY 06/07 Actual	FY 07/08 Actual	Amended FY 08/09 Budget	Projected FY 08/09 Expenditures	Adopted FY 09/10 Budget	Difference
Personal Services	\$3,378,117	\$4,189,082	\$4,183,352	\$4,352,783	\$4,317,554	\$4,250,025	\$ (67,529)
Operating Expenses	432,530	488,750	494,187	438,548	421,471	397,434	(24,037)
Capital Outlay	255,233	308,247	73,282	37,688	11,310	-	(11,310)
Total	\$4,065,880	\$4,986,078	\$4,750,821	\$4,829,019	\$4,750,335	\$4,647,459	\$ (102,876)

Fiscal Year 2009-10 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2008-09 Projected Expenditures:	Difference
1. Personal Services - Net decrease mainly due to the elimination of the Deputy Chief position.	\$ (67,529)
2. Operating Expenses - Decrease due to overall decrease in operating expenses.	\$ (24,037)
3. Capital Outlay - No Capital Outlay Requested for FY 09/10	\$ (11,310)

Sebastian Police Department Cost Allocation



CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

CONSOLIDATED POLICE DEPARTMENT

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Budget</u>	<u>2009 Projected</u>	<u>2010 Budget</u>
POLICE DEPARTMENT - ADMINISTRATION						
PERSONAL SERVICES	\$ 775,583	\$ 993,426	\$ 864,466	\$ 833,591	\$ 795,560	\$ 410,987
OPERATING EXPENDITURES	78,917	98,073	96,942	139,843	134,954	131,360
CAPITAL OUTLAY	2,551	1,407	16,783	-	-	-
TOTAL	\$ 857,051	\$ 1,092,905	\$ 978,191	\$ 973,434	\$ 930,514	\$ 542,347
POLICE DEPARTMENT - OPERATIONS						
PERSONAL SERVICES	\$ 1,641,776	\$ 2,047,576	\$ 2,133,640	\$ 2,337,778	\$ 2,392,709	\$ 2,406,001
OPERATING EXPENDITURES	203,562	240,292	244,162	182,612	171,643	152,639
CAPITAL OUTLAY	201,740	260,340	36,232	22,688	-	-
TOTAL	\$ 2,047,077	\$ 2,548,209	\$ 2,414,034	\$ 2,543,078	\$ 2,564,352	\$ 2,558,640
POLICE DEPARTMENT - DETECTIVE						
PERSONAL SERVICES	\$ 507,522	\$ 605,435	\$ 613,450	\$ 571,069	\$ 528,478	\$ 833,218
OPERATING EXPENDITURES	101,933	105,502	115,587	90,893	89,109	89,219
CAPITAL OUTLAY	43,744	25,980	1,700	5,000	5,000	-
TOTAL	\$ 653,198	\$ 736,916	\$ 730,737	\$ 666,962	\$ 622,587	\$ 922,437
POLICE DEPARTMENT - DISPATCH						
PERSONAL SERVICES	\$ 318,741	\$ 375,306	\$ 456,751	\$ 490,241	\$ 481,297	\$ 482,826
OPERATING EXPENDITURES	29,072	24,100	14,756	3,690	3,763	3,369
CAPITAL OUTLAY	2,140	20,520	1,140	10,000	6,310	-
TOTAL	\$ 349,953	\$ 419,926	\$ 472,647	\$ 503,931	\$ 491,370	\$ 486,195
POLICE DEPARTMENT - CODE ENFORCEMENT						
PERSONAL SERVICES	\$ 134,495	\$ 167,339	\$ 115,045	\$ 120,104	\$ 119,510	\$ 116,993
OPERATING EXPENDITURES	19,047	20,783	22,740	21,510	22,002	20,847
CAPITAL OUTLAY	5,058	-	17,427	-	-	-
TOTAL	\$ 158,601	\$ 188,121	\$ 155,212	\$ 141,614	\$ 141,512	\$ 137,840
TOTALS						
PERSONAL SERVICES	\$ 3,378,117	\$ 4,189,082	\$ 4,183,352	\$ 4,352,783	\$ 4,317,554	\$ 4,250,025
OPERATING EXPENDITURES	432,530	488,750	494,187	438,548	421,471	397,434
CAPITAL OUTLAY	255,233	308,247	73,282	37,688	11,310	-
TOTAL	\$ 4,065,880	\$ 4,986,078	\$ 4,750,821	\$ 4,829,019	\$ 4,750,335	\$ 4,647,459

The Police Department 2010 Budget for Personal Services reflects a reduction of one position as a result of the retirement of the Police Chief. Division amounts for the 2010 Budget were affected by the elimination of the Support Division, whose personnel are now shown in the Administration Division and the movement of the Community Policing Officer and School Crossing Guards from Administration to the Detective Division. The respective operating expenditure accounts have been adjusted accordingly.

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

POLICE ADMINISTRATION

The Police Administrative Division includes the office of the Chief, Professional Standards, Accreditation, Alarm Administration, Records and Staff Inspections. This division coordinates the efforts of the division commanders, oversees the budgets, reviews internal investigations and background investigations for new employees and is responsible for strategic planning.

FISCAL YEAR 2008/2009 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
- ✓ Achieved State reaccreditation status
- ✓ Establish 2 neighborhood watch programs
- ✓ Supported the Police Volunteer Unit
- ✓ Investigated reported misconduct of employees
- ✓ Supervised and reviewed the hiring of potential new employees
- ✓ Maximized in-house training with limited resources

FISCAL YEAR 2009/2010 GOALS AND OBJECTIVES

City Goal: Governmental Efficiency

- Conduct one citizens academy class
- Maintain accreditation through staff inspections
- Store and dispose of records in accordance with public records retention laws
- Provide information and reports to the public in a timely manner
- Provide FDLE &UCR reports as required
- Provide fingerprinting service to the public at least two days per week
- Enhance staff inspections
- Establish a form of Comp Stat
- Advance our Community Policing concepts

PERFORMANCE MEASURES

Performance Indicators	Actual 2005/2006	Actual 2006/2007	Actual 2007/2008	Projected 2008/2009	Projected 2009/2010
Civic meetings attended	8	9	12	8	12
Policies reviewed	60	60	60	60	60
Unit staff meetings attended	12	12	14	10	12
Senior staff meetings attended	36	38	40	40	40
Staff inspections performed	6	9	5	10	12
Computerized statistical reviews	6	8	3	12	12
Crime Prevention Information needs	3	8	8	12	0
Youth & Bike Safety Events	3	9	2	15	0
Community Events	4	6	5	8	6
Background Investigations	25	25	15	12	0
Recruitment Functions	4	6	4	10	2
Training Assistance	5	6	5	5	4
Internal Investigations	3	2	2	3	3
Conduct 40 hrs of training for officers	36	43	42	50	0
Conduct training for civilian employees	20	25	15	40	0
Recruiting and promotional Activities	2	2	3	4	0
Number of citations processed	2402	2784	1529	2923	3000
Number of warnings processed	3050	4416	2900	4636	4500
Number of reports processed	2211	1845	2476	1937	2000
Number of parking citations processed	390	280	60	294	300
Number of trespass warnings processed	70	79	116	84	90
Fingerprints taken	N/A	304	220	319	320
Statistical reports completed	N/A	35	35	36	35

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR THE POLICE ADMINISTRATION		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>08/09</i>	<i>09/10</i>	
8.33%	30.00%	<u>General Management</u> - 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.
11.67%	0.00%	<u>Training</u> -Maintain Training and Professional Development Programs.
1.34%	10.00%	<u>Professional Standards</u> - 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%	0.00%	<u>Dispatch/Communications</u> - Continue to develop procedures and training personnel to implement a 911 PSAP.
3.33%	0.00%	<u>CAD & RMS Updates</u> (09/10 transferred to Support Division).
1.67%	0.00%	<u>Community Relations</u> - Provide full police services to the Community. Conduct security surveys. Coordinate Community Service Volunteer Program. Coordinate public service media segments. Provide commercial and residential security training sessions.
4.17%	0.00%	<u>Community Policing</u> - Prepare and implement public assistance/community policing initiatives.
1.67%	0.00%	<u>Crime Prevention</u> - Coordinate with City Agencies and other law enforcement agencies to reduce criminal activities
0.83%	0.00%	<u>Security Surveys</u> - Provide commerical and residential security training sessions. 09/10
3.33%	0.00%	<u>Background investigation</u>
1.50%	5.00%	<u>Staff Inspections</u>
0.83%	0.00%	<u>Internal Affairs</u>
5.50%	0.00%	<u>Computer Aided Dispatch (CAD) & Records Management</u>
4.17%	0.00%	<u>Recruiting and Hiring</u>
25.00%	20.00%	<u>Records Management</u> - Processing, distributing and entering incident reports, citations, warnings, parking tickets, trespass warnings, and other related records management for the Divisions of the Police Department.
10.00%	10.00%	<u>Citizen Requests</u> - 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
5.00%	10.00%	<u>Reporting</u> - Provide FDLE with UCR reports, update UCR, prepare and provide statistics, update pin map.
2.50%	5.00%	<u>Fingerprinting</u> - Fingerprint residents when requested.
7.50%	10.00%	<u>Administrative</u> - Mail correspondence to housewatch participants and to program donors, collect copy fees, signoff citation fees and alarm fees.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

POLICE ADMINISTRATION BUDGET SUMMARY

The Fiscal Year 2009-2010 adopted budget for Police Administration is \$542,347. This compares to the 2008-2009 projected expenditures of \$930,514, a decrease of \$388,167 or 41.7%.

	FY 05-06	FY 06-07	FY 07-08	Amended FY 08-09	Projected FY 08-09	Adopted FY 09/10	Difference
	Actual	Actual	actual	Budget	Expenditures	Budget	
Personal Services	\$ 775,583	\$ 993,426	\$ 864,466	\$ 833,591	\$ 795,560	\$ 410,987	\$ (384,573)
Operating Expenses	78,917	98,073	96,942	139,843	134,954	131,360	(3,594)
Capital Outlay	2,551	1,407	16,783	-	-	-	-
Total	\$ 857,052	\$ 1,092,906	\$ 978,192	\$ 973,434	\$ 930,514	\$ 542,347	\$ (388,167)

Fiscal Year 2009-10 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2008-09 projected expenditures:

	Difference
1. Personal Services - Decrease mainly due transfer of personnel to other divisions and elimination of Deputy Chief position	\$ (384,573)
2. Operating Expenses - Net decrease mainly due to the transfer of training & education expenses to the investigative division	\$ (3,594)
3. Capital Outlay - No approved capital outlay for FY 2009-2010	\$ -

PERSONAL SERVICES SCHEDULE

POSITION	PAY RANGE	GRADE	POSITION YEARS			Expenditure	Budget
			07-08	08-09	09-10	08-09	09-10
Chief of Police	73,233 / 132,266	85	1.00	1.00	1.00	\$ 108,000	\$ 93,316
Deputy Chief of Police	60,926 / 110,039	77	0.00	1.00	0.00	94,500	-
Lieutenant	57,428 / 103,722	74	2.00	1.00	0.00	94,500	-
Administrative Assistant	28,196 / 59,662	29	1.00	1.00	1.00	53,500	52,960
Records Specialist II	28,196 / 59,662	29	1.00	1.00	1.00	32,000	31,497
Community Policing Officer	37,148 / 83,494	27	1.00	1.00	0.00	58,000	-
Clerical Assistant II	24,252 / 54,508	23	2.00	1.00	1.00	29,500	28,623
Clerical Assistant II	24,252 / 54,508	23	0.00	2.00	2.00	68,040	77,771
Clerical Assistant I	22,909 / 51,490	21	1.00	0.00	0.00	-	-
Crossing Guards Temp			4.00	4.00	0.00	44,000	-
			13.00	13.00	6.00	\$ 582,040	\$ 284,167
		Overtime				3,000	3,000
		FICA Taxes				44,921	22,008
		Clothing Allowance				2,160	520
		Deferred Compensation				27,027	17,177
		Chapter 185 Pension				44,707	16,984
		Group Health Insurance Premium				57,818	49,753
		Dependant Health Ins Premium				19,651	11,551
		Employee Assistance Program				207	138
		Worker's Comp Insurance				14,029	5,689
		Total Personal Services				\$ 795,560	410,987

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

POLICE ADMINISTRATION (RECORDS DIVISION)

Code: 010041 (010048)

Account <u>Number</u> <u>Description</u>	<u>FY 05/06</u> <u>Actual</u>	<u>FY 06/07</u> <u>Actual</u>	<u>FY 07/08</u> <u>Actual</u>	<u>Amended</u> <u>FY 08/09</u> <u>Budget</u>	<u>FY 08/09</u> <u>Projected</u>	<u>FY 09/10</u> <u>City Mgr.</u> <u>Proposed</u> <u>Budget</u>
PERSONAL SERVICES						
511200 Regular Salaries	461,895	522,101	494,601	548,550	538,040	284,167
511300 Temporary Salaries	24,931	43,311	43,452	44,000	44,000	0
511400 Overtime	6,766	8,539	6,114	5,000	3,000	3,000
512100 FICA Taxes	37,230	42,691	40,211	45,878	44,921	22,008
512215 Clothing Allowance	2,160	2,032	2,160	2,160	2,160	520
512225 Deferred Compensation	23,891	25,758	24,005	27,225	27,027	17,177
512250 Chapter 185 Retirement	143,390	259,466	158,588	53,607	44,707	16,984
512301 Group Health Insurance Premium	46,830	55,027	56,923	66,794	57,818	49,753
512305 Dependant Health Ins Premium	14,627	20,356	23,262	26,141	19,651	11,551
512309 Employee Assistance Program	225	223	199	207	207	138
512400 Worker's Comp Insurance	13,638	13,920	14,950	14,029	14,029	5,689
TOTAL PERSONAL SERVICES	775,583	993,426	864,466	833,591	795,560	410,987
OPERATING EXPENDITURES						
533100 Professional Services	0	0	2,212	0	0	0
533400 Other Contractual Services	722	9,395	750	9,000	16,912	0
533415 Janitorial Services	10,800	13,375	19,500	19,500	19,500	19,500
534000 Travel and Per Diem	2,379	2,257	5,391	5,000	5,000	0
534101 Telephone	2,969	1,093	4,501	11,100	10,620	10,700
534105 Cellular Telephone	2,263	2,166	1,940	1,873	1,480	1,030
534110 Internet Services	380	303	350	295	977	1,000
534115 On-line Services	0	0	0	0	0	0
534120 Postage	1,321	1,333	1,279	1,120	1,120	1,120
534310 Electric	7,467	7,548	5,395	36,340	36,600	35,600
534320 Water/Sewer	544	447	447	2,780	2,780	2,850
534500 Insurance	6,864	0	105	210	105	8,000
534620 R & M-Vehicles	2,864	5,805	2,609	1,250	1,000	1,000
534630 R & M - Office Equipment	281	4,819	0	400	0	25,760
534640 R & M-Operating Equipment	20	0	13,742	400	0	200
534650 R & M-Radio	440	591	301	850	275	200
534800 Promotional Activities	1,441	2,436	1,856	1,000	500	300
534820 Designated Expenditure (Greer Donation)	1,187	12,090	618	20,400	20,000	10,000
535200 Departmental Supplies	10,459	9,710	9,102	8,500	3,500	3,500
535210 Computer Supplies	4,683	2,653	3,973	2,450	800	1,000
535230 Small Tools and Equipment	1,913	2,055	707	1,900	500	500
535260 Gas and Oil	13,257	10,576	10,170	9,300	8,285	7,000
535270 Uniforms and Shoes	1,139	1,684	2,177	1,900	600	600
535275 Safety Equipment	293	0	84	0	100	100
535410 Dues and Memberships	684	1,252	1,128	1,025	1,300	1,300
535420 Books and Publications	53	1,869	0	250	0	100
535450 Training and Education	4,351	4,615	8,605	3,000	3,000	0
535710 NoAd Valorem Taxes	142	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	78,917	98,073	96,942	139,843	134,954	131,360
CAPITAL OUTLAY						
606400 Vehicles and Equipment	2,551	1,407	16,783	0	0	0
TOTAL CAPITAL OUTLAY	2,551	1,407	16,783	0	0	0
TOTAL POLICE ADMINISTRATION	857,052	1,092,905	978,191	973,434	930,514	542,347

CITY OF SEBASTIAN, FLORIDA 2009/2010 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 within the city limits. The operations division is comprised of four squads of 5 sworn personnel, four K-9 teams, a marine officer, two motorcycle officer's and as extra duties several officers are also part of the SRT (special response team). SRT is responsible for serving high risk warrants, handling barricaded subjects, or any other special incidents requiring highly trained and equipped personnel.

FISCAL YEAR 2008/2009 ACCOMPLISHMENTS

- ✓ Reorganized personnel and assets to provide better service to the community through directed patrol.
- ✓ Increased K-9 unit to four K-9 teams.
- ✓ Continued advanced and professional development training department wide.
- ✓ Maintained the community policing philosophy in daily operations.

FISCAL YEAR 2009/2010 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	Actual 2007/2008	Projected 2008/2009	Projected 2009/2010
Traffic Stops	4,822	5,400	6,705	4,335	6,800	4,551
Officer Initiated Activity	26,557	20,000	26,054	23,864	27,000	25,057
Traffic Enforcement	339	270	178	225	300	236
Parking Enforcement	902	400	788	330	500	346
Alarms	680	750	612	623	600	654
Written Warnings Traffic Stops	3,928	2,550	4,318	2,900	4,300	3,045
Calls for Service	35,762	N/A	37,527	35,004	40,000	36,754
Vehicle check points	5	3	5	2	4	3
Buckle up and DUI enforcement waves	4	3	4	3	4	3
K-9 usage reports	138	75	152	148	135	155
K-9 training days	43	45	45	52	45	52
Child safety seat programs	24	2	8	44	20	46
Boat safety inspections	111	15	25	38	250	39

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR THE POLICE OPERATIONS DIVISION		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
;08/09	09/10	
15.00%	15.00%	<u>Calls for Service</u> - respond to estimated 38,000 - 40,000 calls for service.
11.00%	15.00%	<u>Traffic Stops and Citations</u> - Conduct an estimated 6,000 traffic stops and issue an estimated 2,500 citations and 3,500 warnings.
1.00%	3.50%	<u>Investigations</u> - Conduct vehicle crash investigations.
9.00%	5.00%	<u>Criminal Transportation</u> - Transport arrested adults and juveniles to respective detention facilities.
1.50%	1.50%	<u>Training and Professional Development</u> - Provide a minimum of 40 hours of training to all members of the division.
12.50%	30.00%	<u>Patrol and Crime Prevention</u> - Maintain patrol logs and direct patrols to reduce opportunistic crimes. Monitor traffic to direct traffic enforcement strategies. Plan and participate in task force operations.
20.00%	10.00%	<u>K-9 Unit</u> - Responsible for directed patrol and request for officer assists.
20.00%	10.00%	<u>Motorcycle/Traffic Unit</u> - Criminal and non-criminal traffic law enforcement and accident investigations
10.00%	10.00%	<u>Marine Unit</u> - Patrol waterways, enforce marine laws and perform water rescues.
100.00%	100.00%	

POLICE OPERATIONS DIVISION BUDGET SUMMARY

The Fiscal Year 2009-2010 adopted budget for Police Operations Division is \$2,558,640. This compares to the 2008-2009 projected expenditures of \$2,564,352, a decrease of \$5,712 or .22%.

	FY 05-06	FY 06-07	FY 07-08	Amended FY 08-09	Projected FY 08-09	Adopted FY 09-10	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 1,641,776	\$ 2,047,576	\$ 2,133,640	\$ 2,337,778	\$ 2,392,709	\$ 2,406,001	\$ 13,292
Operating Expenses	203,562	240,292	244,162	182,612	171,643	152,639	(19,004)
Capital Outlay	201,740	260,340	36,232	22,688	0	0	0
Total	\$ 2,047,078	\$ 2,548,208	\$ 2,414,033	\$ 2,543,078	\$ 2,564,352	\$ 2,558,640	\$ (5,712)

Fiscal Year 2009-10 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2008-09 Projected Expenditures:

	Difference
1. Personal Services - Net increase annual salary increases for PBA employees per the PBA Union Contract	\$ 13,292
2. Operating Expenses - Net decrease mainly due to a decrease of repair and maintenance of vehicles	\$ (19,004)
3. Capital Outlay - No approved Capital Outlay for FY 2009-2010	\$ -

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

POLICE OPERATIONS 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>07-08</u>	<u>08-09</u>	<u>09-10</u>	<u>08-09</u>	<u>09-10</u>	
Captain	52,089 / 103,722	74	0.00	0.00	1.00	\$ -	\$ 90,714	
Lieutenant	52,089 / 103,722	74	1.00	1.00	0.00	94,800	-	
Sergeants	46,940 / 105,594	30	4.00	4.00	4.00	305,500	319,326	
Officers	37,148 / 83,494	27	19.00	18.00	18.00	766,600	781,843	
Officer - Motorcycle Patrol	37,148 / 83,494	27	2.00	2.00	2.00	90,500	91,543	
Officer - K-9	37,148 / 83,494	27	2.00	4.00	4.00	183,500	187,836	
Officer - Marine Patrol	37,148 / 83,494	27	1.00	1.00	1.00	72,500	74,343	
Part-time Officer			0.50	0.50	0.00	5,550	-	
			29.50	30.50	30.00			
						\$1,518,950	\$1,545,605	
						Overtime	165,000	130,800
						FICA Taxes	130,445	129,484
						Clothing Allowance	15,660	16,200
						Chapter 185 Retirement	303,790	303,429
						Group Health Insurance Premium	180,150	206,457
						Dependant Health Ins Premium	31,400	31,854
						Employee Assistance Program	638	691
						Worker's Comp Insurance	46,676	41,481
						Total Personal Services	\$2,392,709	\$2,406,001

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

POLICE OPERATIONS (SPECIAL OPERATIONS & ROAD PATROL)

Code: 010043 (010040)

Account	FY 05/06	FY 06/07	FY 07/08	Amended FY 08/09	FY 08/09	FY 09/10
<u>Number</u> <u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Proposed</u> City Mgr. <u>Budget</u>
PERSONAL SERVICES						
511200 Regular Salaries	1,073,192	1,316,426	1,388,775	1,513,400	1,513,400	1,545,605
511300 Temporary Salaries	24,735	35,949	2,232	8,000	5,550	0
511400 Overtime	116,727	143,848	146,885	130,800	165,000	130,800
512100 FICA Taxes	77,977	95,724	116,702	128,236	130,445	129,484
512215 Clothing Allowance	11,138	12,510	15,436	16,085	15,660	16,200
512250 Chapter 185 Retirement	154,187	191,580	201,057	268,501	303,790	303,429
512301 Group Health Insurance Premium	107,072	151,552	183,427	204,071	180,150	206,457
512305 Dependant Health Ins Premium	27,908	43,234	25,418	21,318	31,400	31,854
512309 Employee Assistance Program	568	639	657	668	638	691
512400 Worker's Comp Insurance	48,272	56,114	53,051	46,699	46,676	41,481
TOTAL PERSONAL SERVICES	1,641,776	2,047,576	2,133,640	2,337,778	2,392,709	2,406,001
OPERATING EXPENDITURES						
533500 Investigations	0	0	0	0	75	0
534000 Travel and Per Diem	10,545	10,470	0	0	0	0
534101 Telephone	1,487	1,049	4,000	0	0	0
534105 Cellular Telephone	1,218	1,527	2,071	1,872	2,400	2,100
534110 Internet Access	8,103	8,088	7,695	5,925	4,300	4,000
534120 Postage	0	0	163	0	800	600
534310 Electric	17,174	21,857	17,384	0	0	0
534320 Water/Sewer	1,252	1,325	1,439	0	0	0
534610 R & M-Buildings	0	3,227	0	0	0	0
534620 R & M-Vehicles	23,777	29,122	25,129	5,000	21,638	6,189
534630 R & M - Office Equipment	0	6,498	1,988	4,500	2,050	2,000
534640 R & M-Operating Equipment	20,319	19,699	22,553	12,400	12,400	12,000
534650 R & M-Radio	3,303	3,964	1,212	1,000	1,262	950
534810 K-9 Expenditures	2,328	1,287	4,040	0	2,736	0
534800 Promotional Activities	0	0	99	0	0	0
535200 Departmental Supplies	10,964	15,015	13,732	10,000	15,054	12,000
535210 Computer Supplies	2,222	3,175	1,948	4,400	1,008	1,500
535230 Small Tools and Equipment	3,791	5,397	2,205	2,500	2,500	2,400
535260 Gas and Oil	69,756	85,767	116,929	115,315	85,000	90,000
535270 Uniforms and Shoes	19,404	13,449	20,123	18,000	18,000	17,000
535275 Safety Equipment	244	594	363	550	1,270	750
535410 Dues and Memberships	180	380	674	0	0	0
535420 Books and Publications	467	1,121	415	1,150	1,150	1,150
535450 Training and Education	7,028	7,281	0	0	0	0
TOTAL OPERATING EXPENDITURES	203,562	240,292	244,162	182,612	171,643	152,639
CAPITAL OUTLAY						
606400 Vehicles and Equipment	201,740	260,340	36,232	22,688	0	0
TOTAL CAPITAL OUTLAY	201,740	260,340	36,232	22,688	0	0
TOTAL POLICE OPERATIONS DIVISION	2,047,078	2,548,208	2,414,034	2,543,078	2,564,352	2,558,640

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

POLICE DETECTIVE DIVISION

The Police Detective Division is under the supervision of a sergeant and is staffed by three (3) sworn investigators, an Evidence Technician and a School Resource Officer. Two 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 Evidence Technician is the custodian of the evidence/property room and processes crime scenes for evidence. The School Resource Officer will teach DARE, GREAT, and investigate all school related crimes.

FISCAL YEAR 2008/2009 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 2009/2010 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 will teach DARE in the two elementary schools, GREAT in the middle school, and RAD-KID programs when possible.
- Gather Intelligence from sources and disseminate where needed
- Maintain evidence and property in an accredited acceptable manner.

PERFORMANCE MEASURES

Performance Indicators	Actual 2004/2005	Actual 2005/2006	Actual 2006/2007	Actual 2007/2008	Projected 2008/2009	Projected 2009/2010
Burglary Investigations	217	146	192	190	201	200
Assault Investigations	211	246	283	245	297	300
Sexual Assault Investigations	7	8	7	18	7	9
Vehicle Theft Investigation	28	19	15	19	15	20
Robbery Investigations	4	5	5	4	5	5
Larceny Investigations	349	385	578	678	606	700
Juvenile Arrests	58	73	48	125	50	100
Murder/Attempted Murder Investigations	0	1	0	0	0	0
DARE Programs	349	385	578	20	2	2
GREAT Programs	58	73	48	13	1	1
RAD-KIDS Programs	0	1	0	31	1	5

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR THE POLICE DETECTIVE DIVISION		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
08/09	09/10	
32.50%	32.00%	Investigations - Investigate reported criminal offenses, complete reports on same, conduct interviews, review and assist in the prosecution of suspects.
5.00%	10.00%	On Scene Investigations - Perform on-scene investigations and process crime scenes.
5.00%	5.00%	Court Assistance - Obtaining warrants, State Attorney's Office depositions and appear in court.
5.00%	10.00%	Investigations Assistance - Assist Uniform Division and other agencies with investigations.
2.50%	5.00%	Training and Professional Development.
20.00%	20.00%	D.A.R.E. - 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.
5.00%	5.00%	School Resource Officer Program - Provides onsite school safety and guidance to the facility, students, teachers, and parents.
15.00%	8.00%	G.R.E.A.T. Program - 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.
5.00%	0.00%	Life Skills - D.A.R.E. like program designed and targeted to third grade students.
5.00%	5.00%	RAD-KIDS - 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 2009-2010 adopted budget for Police Detectives is \$922,045. This compares to the 2008-2009 projected expenditures of \$622,587, an increase of \$299,458 or 48.1%

	FY 05-06	FY 06-07	FY 07-08	Amended FY 08-09	Projected FY 08-09	Adopted FY 09-10	Difference
	Actual	Actual		Budget	Expenditures	Budget	
Personal Services	\$ 507,522	\$ 605,435	\$ 613,450	\$ 571,069	\$ 528,478	\$ 833,218	\$ 304,740
Operating Expenses	101,933	105,502	115,587	90,893	89,109	89,219	110
Capital Outlay	43,744	25,980	1,700	5,000	5,000	-	(5,000)
Total	\$ 653,198	\$ 736,916	\$ 730,737	\$ 666,962	\$ 622,587	\$ 922,437	\$ 299,850

Fiscal Year 2009-10 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2008-09 Projected Expenditures:

	Difference
1. Personal Services - Net increase mainly due to annual salary increase for the the PBA employees per the PBA Union Contract, the transfer of one lieutenant from the support services division, and the transfer of crossing guards and the community policing officer from the administration division.	\$ 304,740
2. Operating Expenses - Decrease in payment to the Crime Lab was offset by other increases.	\$ 110
3. Capital Outlay - No Capital Purchases for FY 2009-2010	\$ (5,000)

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

POLICE DETECTIVE DIVISION

<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>F/T/E POSITION YEARS</u>			<u>Projected Expenditure</u>	<u>Adopted Budget</u>
			<u>07-08</u>	<u>08-09</u>	<u>09-10</u>	<u>08-09</u>	<u>09-10</u>
Captain	52,089 / 103,072	74	0.00	0.00	1.00	\$ -	\$ 90,054
Sergeants	46,940 / 105,594	30C	1.00	1.00	1.00	82,000	88,142
Investigators	37,148 / 83,494	27	4.00	3.00	3.00	146,000	157,776
Evidence Technician	30,797 / 59,219	33	1.00	1.00	1.00	40,500	39,590
School Resource Officer	37,148 / 83,494	27	0.00	1.00	1.00	57,500	60,050
Community Policing Officer	37,148 / 83,494	27	0.00	0.00	1.00	-	60,517
Part-Time Officer			0.00	0.00	0.50	-	8,000
Crossing Guards Temp			0.00	0.00	4.00	-	44,000
			6.00	6.00	12.50		
						\$ 326,000	\$ 548,129
		Overtime				40,000	40,000
		FICA Taxes				28,490	45,608
		Clothing Allowance				6,415	8,060
		Deferred Compensation				3,645	3,563
		Chapter 185 Retirement				60,077	89,874
		Group Health Insurance Premium				34,750	57,461
		Dependant Health Ins Premium				15,740	18,059
		Employee Assistance Program				144	184
		Worker's Comp Insurance				13,217	22,280
		Total Personal Services				\$ 528,478	\$ 833,218

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

POLICE DETECTIVE DIVISION (SCHOOL RESOURCE OFFICER)

Code: 010047 (010042)

Account <u>Number</u> <u>Description</u>	FY 05/06 <u>Actual</u>	FY 06/07 <u>Actual</u>	FY 07/08 <u>Actual</u>	Amended FY 08/09 <u>Budget</u>	FY 08/09 <u>Projected</u>	FY 09/10 City Mgr. Proposed <u>Budget</u>
PERSONAL SERVICES						
511200 Regular Salaries	334,956	392,647	404,619	359,500	326,000	496,129
511300 Temporary Salaries	0	0	0	0	0	52,000
511400 Overtime	27,654	47,288	42,732	40,682	40,000	40,000
512100 FICA Taxes	27,556	33,492	34,277	31,135	28,490	45,608
512215 Clothing Allowance	7,322	7,975	7,623	6,815	6,415	8,060
512225 Deferred Compensation	3,161	3,277	3,529	3,645	3,645	3,563
512250 Chapter 185 Retirement	42,185	52,471	53,382	65,102	60,077	89,874
512301 Group Health Insurance Premium	33,808	38,552	40,728	39,594	34,750	57,461
512305 Dependant Health Ins Premium	14,287	12,233	10,866	11,218	15,740	18,059
512309 Employee Assistance Program	177	186	180	161	144	184
512400 Worker's Comp Insurance	16,415	17,313	15,514	13,217	13,217	22,280
TOTAL PERSONAL SERVICES	507,522	605,435	613,450	571,069	528,478	833,218
OPERATING EXPENDITURES						
533100 Professional Services	42,490	50,784	63,505	63,505	64,000	53,428
533400 Other Contractual Services	0	0	11,641	0	0	0
533500 Investigations	253	504	953	250	1,000	900
534000 Travel and Per Diem	2,700	2,919	0	0	0	2,000
534101 Telephone	1,253	518	1,980	0	0	0
534105 Cellular Telephone	2,668	2,429	2,585	2,499	2,500	3,900
534110 Internet Access	501	189	104	80	0	0
534115 On-line Services	372	600	690	660	600	900
534130 Express Mail Charges	254	279	450	300	270	250
534310 Electric	5,226	6,283	4,796	0	0	0
534320 Water/Sewer	381	379	397	0	0	0
534400 Rent/Leases	0	391	391	391	391	391
534420 Equipment Leases	0	0	408	408	408	0
534610 R & M - Buildings	0	7,297	0	0	0	0
534620 R & M-Vehicles	3,411	2,018	2,176	2,000	1,600	4,000
534630 R & M - Office Equipment	550	2,903	0	200	200	200
534640 R & M-Operating Equipment	1,080	0	0	150	150	200
534650 R & M-Radio	413	656	150	200	700	800
534800 Promotional Activities	1,812	0	99	0	0	300
534967 G.R.E.A.T. Expenditures	10,902	1,398	390	0	0	0
535200 Departmental Supplies	4,777	6,467	5,219	4,500	5,000	4,500
535210 Computer Supplies	1,070	1,065	1,190	1,200	1,000	1,200
535230 Small Tools and Equipment	2,002	0	2,323	1,000	1,560	1,400
535260 Gas and Oil	13,707	12,354	13,786	10,500	7,280	8,500
535270 Uniforms and Shoes	2,170	2,686	2,147	2,500	2,000	5,700
535275 Safety Equipment	11	75	57	100	100	200
535410 Dues and Memberships	240	75	150	250	150	200
535420 Books and Publications	148	182	0	200	200	250
535450 Training and Education	3,538	3,050	0	0	0	0
TOTAL OPERATING EXPENDITURES	101,933	105,502	115,587	90,893	89,109	89,219
CAPITAL OUTLAY						
606400 Vehicles and Equipment	43,744	25,980	1,700	5,000	5,000	0
TOTAL CAPITAL OUTLAY	43,744	25,980	1,700	5,000	5,000	0
TOTAL POLICE DETECTIVE DIVISION	653,199	736,917	730,737	666,962	622,587	922,437

CITY OF SEBASTIAN, FLORIDA 2009/2010 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 2008/2009 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 2009/2010 GOALS AND OBJECTIVES

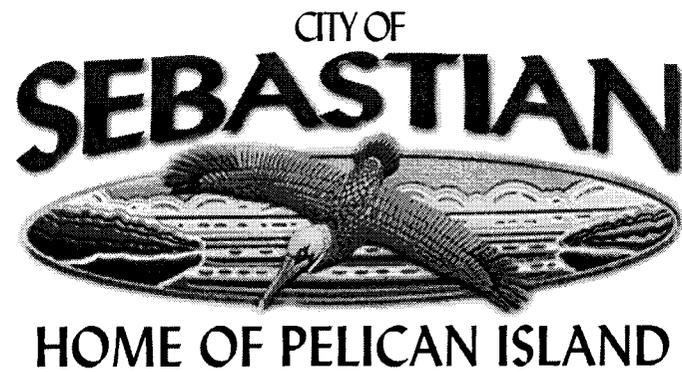
City Goal: Governmental Efficiency

- ✓ 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

	Actual	Actual	Actual	Actual	Projected	Projected
Performance Indicators	2004/2005	2005/2006	2006/2007	2007/2008	2008/2009	2009/2010
911 Calls Received	1,533	542	2,201	7,942	8,000	8,339
Code Violation Calls Received	2,513	2,426	941	48	988	500
Total Calls Received	35,762	40,359	37,527	38,059	39,403	39,961
Calls Per Dispatcher	3,764	4,484	4,415	4,229	4,635	4,440

PROGRAM BUDGET DESCRIPTION FOR THE POLICE DISPATCH UNIT		
STAFFING		NATURE OF ACTIVITY
08/09	09/10	
50.00%	50.00%	Dispatch - Receive and dispatch calls for police services, including felony in progress and emergency calls. Supply information to officers and callers. Record police action taken on calls for service.
20.00%	20.00%	Calls - Receive complaint calls from public and emergency 911 calls
20.00%	20.00%	Information Retrieval - Check auto tags, VIN's, individuals, articles through the automated in-house records system and FCIC/NCIC systems. Send and receive LETS and fax messages.
5.00%	5.00%	Code Enforcement - Receive, document and dispatch code enforcement complaints.
5.00%	5.00%	Training and Professional Development.
100.00%	100.00%	



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CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

POLICE DISPATCH UNIT BUDGET SUMMARY

The Fiscal Year 2009-2010 adopted budget for Police Dispatch is \$486,195. This compares to the 2008-2009 projected expenditures of \$491,370 a decrease of \$5,175 or 1.1%

	FY 05-06	FY 06-07	FY 07-08	Amended FY 08-09	Projected FY 08-09	Adopted FY 09-10	
	Actual	Actual	Actual	Budget	Expenditures	Budget	Difference
Personal Services	\$ 318,741	\$ 375,306	\$ 456,751	\$ 490,241	\$ 481,297	\$ 482,826	\$ 1,529
Operating Expenses	29,072	24,100	14,756	3,690	3,763	3,369	(394)
Capital Outlay	2,140	20,520	1,140	10,000	6,310	-	(6,310)
Total	\$ 349,953	\$ 419,926	\$ 472,647	\$ 503,931	\$ 491,370	\$ 486,195	\$ (5,175)

Fiscal Year 2009-10 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2008-09 Projected Expenditures:

Difference

- | | |
|--|------------|
| 1. Personal Services - Increase due to addition of a temporary part-time dispatcher along with anticipated furlough days for current employees. | \$ 1,529 |
| 2. Operating Expenses - Decrease mainly due to a decrease in repair and maintenance of radios and departmental supplies | \$ (394) |
| 3. Capital Outlay - No Capital Outlay approved for FY 2009-2010 | \$ (6,310) |

PERSONAL SERVICES SCHEDULE

POLICE DISPATCH UNIT

<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>F/T/E POSITION YEARS</u>			<u>Projected Expenditure</u>	<u>Adopted Budget</u>
			<u>07-08</u>	<u>08-09</u>	<u>09-10</u>	<u>08-09</u>	<u>09-10</u>
Chief Communications Technician	36,852 / 73,340	39	1.00	1.00	1.00	\$ 54,000	\$ 53,897
Communication Technician	28,196 / 63,373	29	8.00	8.00	8.00	262,000	255,870
Communication Technician (Part-time)			0.50	0.50	0.50	-	25,000
			9.50	9.50	9.50	\$ 316,000	\$ 334,767
Overtime						37,000	22,000
FICA Taxes						27,005	27,293
Deferred Compensation						31,770	29,859
Group Health Insurance Premium						57,220	57,698
Dependant Health Ins Premium						11,050	10,158
Employee Assistance Program						207	207
Worker's Comp Insurance						1,045	844
Total Personal Services						\$ 481,297	\$ 482,826

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

POLICE DISPATCH UNIT

Code: 010049

Account Number	Description	FY 05/06 Actual	FY 06/07 Actual	FY 07/08 Actual	Amended FY 08/09 Budget	FY 08/09 Projected	FY 09/10 City Mgr. Proposed Budget
PERSONAL SERVICES							
511200	Regular Salaries	192,406	240,996	296,068	341,500	316,000	309,767
511300	Temporary Salaries	17,266	1,339	6,674	0	0	25,000
511400	Overtime	41,477	49,847	40,441	22,000	37,000	22,000
512100	FICA Taxes	19,221	22,611	25,786	27,808	27,005	27,293
512225	Deferred Compensation	18,912	24,912	28,574	30,420	31,770	29,859
512301	Group Health Insurance Premium	24,697	32,876	50,363	57,202	57,220	57,698
512305	Dependant Health Ins Premium	3,676	1,618	7,503	10,059	11,050	10,158
512309	Employee Assistance Program	167	180	207	207	207	207
512400	Worker's Comp Insurance	919	927	1,135	1,045	1,045	844
TOTAL PERSONAL SERVICES		318,741	375,306	456,751	490,241	481,297	482,826
OPERATING EXPENDITURES							
534000	Travel and Per Diem	1,035	772	0	0	0	0
534101	Telephone	2,134	2,771	5,361	0	0	0
534105	Cellular Telephone	472	423	434	375	350	310
534108	800 MHZ Lines	13,115	5,032	0	0	0	0
534110	Internet Access	80	106	116	115	115	109
534310	Electric	6,720	6,333	5,395	0	0	0
534320	Sewer/Water	490	373	447	0	0	0
534630	R & M-Office Equipment	168	2,248	0	0	0	0
534640	R & M-Operating Equipment	0	252	0	0	44	50
534650	R & M-Radios	471	1,066	356	400	658	400
534800	Promotional Activities	0	0	42	0	0	0
535200	Departmental Supplies	997	1,291	1,240	1,200	1,200	1,050
535210	Computer Supplies	1,183	1,503	1,261	700	1,012	950
535230	Small Tools and Equipment	128	294	0	700	200	300
535275	Safety Equipment	11	0	16	0	0	0
535410	Dues and Memberships	83	86	88	200	184	200
535450	Training and Education	1,983	1,550	0	0	0	0
TOTAL OPERATING EXPENDITURES		29,072	24,100	14,756	3,690	3,763	3,369
CAPITAL OUTLAY							
606400	Vehicles and Equipment	2,140	20,520	1,140	10,000	6,310	0
TOTAL CAPITAL OUTLAY		2,140	20,520	1,140	10,000	6,310	0
TOTAL POLICE DISPATCH UNIT		349,953	419,926	472,647	503,931	491,370	486,195

CITY OF SEBASTIAN, FLORIDA 2009/2010 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 2008/2009 ACCOMPLISHMENTS

- ✓ Moved Code Enforcement from Growth Management to the Police Department.
- ✓ Educated the public on code issues.
- ✓ Worked with the public to achieve voluntary compliance.
- ✓ Processed numerous abatement liens and releases.
- ✓ Trained Code Enforcement Officers on the Police Department records management system.

FISCAL YEAR 2009/2010 GOALS AND OBJECTIVES

- Maintain good relations with all city departments to reach goals.
- Maintain a proactive response to issues within the city.
- Work to educate the public on code violations.
- Work to achieve a high compliance rate.
- Achieve and maintain certifications for the Code Enforcement personnel.
- Maintain good public relations while resolving ongoing code enforcement problems

PERFORMANCE MEASURES

Performance Indicators	Actual 2004/2005	Actual 2005/2006	Actual 2006/2007	Actual 2007/2008	Projected 2008/2009	Projected 2009/2010
Water Violations	76	180	389	252	400	300
Code Violations	3,794	2,500	2,833	3,371	3,000	3,500
Illegal Signs	696	506	2,640	3,380	2,500	2,500
Nuisance Abatement	n/a	n/a	512	495	550	700

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR THE CODE ENFORCEMENT DIVISION		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>08/09</i>	<i>09/10</i>	
60.00%	60.00%	<u>Citizen Complaints</u> - Respond to complaints of city ordinance violations and self-initiate code compliance and enforcement.
25.00%	25.00%	<u>Re-inspections</u> - Follow up on notices of violations to ensure compliance.
5.00%	5.00%	<u>Code Enforcement Board</u> - Provide direct support to Code Enforcement Board for Code Enforcement hearings.
10.00%	10.00%	<u>Documentation</u> - To document complaints, as well as self-initiated actions, write reports and follow up letters and prepare documentation for Code Enforcement Board.
100.00%	100.00%	

CODE ENFORCEMENT DIVISION BUDGET SUMMARY

The Fiscal Year 2009-2010 adopted budget for Code Enforcement is \$137,840. This compares to the 2008-2009 projected expenditures of \$141,512, a decrease of \$3,672 or 2.6%

	FY 05-06	FY 06-07	FY 07-08	Amended FY 08-09	Projected FY 08-09	Adopted FY 09-10	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 134,495	\$ 167,339	\$ 115,045	\$ 120,104	\$ 119,510	\$ 116,993	\$ (2,517)
Operating Expenses	19,047	20,783	22,740	21,510	22,002	20,847	(1,155)
Capital Outlay	5,058	-	17,427	-	-	-	-
Total	\$ 158,601	\$ 188,122	\$ 155,213	\$ 141,614	\$ 141,512	\$ 137,840	\$ (3,672)

Fiscal Year 2009-10 Adopted Budget:		
Major Current Level Changes from		
Fiscal Year 2008-09 Projected Expenditures:		Difference
1. Personal Services - Net decrease due to anticipated furlough days		\$ (2,517)
2. Operating Expenditures - Decrease mainly due to reduction in departmental supplies & gas and oil		\$ (1,155)
3. Capital Outlay - No Capital Outlay approved in FY 09-10 budget		\$ -

CITY OF SEBASTIAN, FLORIDA 2009/2010 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>07-08</u>	<u>08-09</u>	<u>09-10</u>	<u>08-09</u>	<u>09-10</u>
Code Enforcement Officer	29,874 / 67,145	32	2.00	2.00	2.00	\$ 65,500	\$ 63,929
Clerical Assistant 1	22,909 / 41,376	21	0.50	0.50	0.50	13,000	12,888
			2.50	2.50	2.50	\$ 78,500	\$ 76,817
						300	300
						6,028	5,899
						7,092	6,941
						24,165	24,172
						498	498
						69	69
						2,858	2,297
						<u>\$ 119,510</u>	<u>\$ 116,993</u>

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

CODE ENFORCEMENT DIVISION

Code: 010045

Account <u>Number</u>	<u>Description</u>	<u>FY 05/06</u> <u>Actual</u>	<u>FY 06/07</u> <u>Actual</u>	<u>FY 07/08</u> <u>Actual</u>	<u>Amended</u> <u>FY 08/09</u> <u>Budget</u>	<u>FY 08/09</u> <u>Projected</u>	<u>FY 09/10</u> <u>City Mgr.</u> <u>Proposed</u> <u>Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	93,212	122,156	74,829	79,000	78,500	76,817
511400	Overtime	1,318	420	592	300	300	300
512100	FICA Taxes	6,902	9,054	5,607	6,066	6,028	5,899
512225	Deferred Compensation	8,386	8,743	6,002	7,137	7,092	6,941
512301	Group Health Insurance Premium	14,988	17,113	20,818	24,165	24,165	24,172
512305	Dependant Health Ins Premium	2,367	2,543	457	514	498	498
512309	Employee Assistance Program	71	86	69	69	69	69
512400	Worker's Comp Insurance	7,251	7,224	6,671	2,853	2,858	2,297
TOTAL PERSONAL SERVICES		134,495	167,339	115,045	120,104	119,510	116,993
OPERATING EXPENDITURES							
533100	Professional Services	0	550	0	0	0	0
534000	Travel and Per Diem	1,831	868	1,130	1,300	0	0
534101	Telephone	637	463	645	400	360	360
534105	Cellular Telephone	43	910	1,200	1,150	1,055	900
534110	Internet Services	80	106	84	100	77	77
534120	Postage	1,771	3,207	6,998	6,000	7,600	7,600
534310	Electric	1,493	0	0	0	0	0
534320	Water/Sewer	100	0	0	0	0	0
534620	R & M-Vehicles	566	1,431	1,190	1,200	1,400	1,200
534630	R & M - Office Equipment	442	2,526	1,233	560	600	550
534650	R & M-Radio	110	0	0	0	200	200
534910	Clerk of Court Filing Fees	110	600	1,800	1,800	2,000	2,000
535200	Departmental Supplies	3,639	1,801	1,440	1,100	1,400	1,100
535210	Computer Supplies	708	784	384	300	250	250
535230	Small Tools and Equipment	192	67	27	200	350	200
535260	Gas and Oil	5,221	5,778	5,256	5,500	5,000	4,700
535270	Uniforms and Shoes	603	559	658	600	500	500
535275	Safety Equipment	0	0	0	50	100	100
535410	Dues and Memberships	45	120	45	150	60	60
535420	Books and Publications	0	0	0	100	50	50
535450	Training and Education	1,455	1,014	650	1,000	1,000	1,000
TOTAL OPERATING EXPENDITURES		19,047	20,783	22,740	21,510	22,002	20,847
CAPITAL OUTLAY							
606400	Vehicles and Equipment	5,058	0	17,427	0	0	0
TOTAL CAPITAL OUTLAY		5,058	0	17,427	0	0	0
TOTAL CODE ENFORCEMENT DIVISION		158,601	188,122	155,213	141,614	141,512	137,840

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

ENGINEERING DEPARTMENT

In the past, the stated function/mission of the Engineering Department was 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. As a cost reduction measure, the City eliminated the City Engineer position and reorganized other departments to handle these functions.

FISCAL YEAR 2009 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.

PERFORMANCE MEASURES

Performance Indicators	Actual 2004/2005	Actual 2005/2006	Actual 2006/2007	Actual 2007/2008	Projected 2008/2009	Projected 2009/2010
Citizen/Homeowner Inquires & Complaints	300	500	350	325	300	n/a
Drainage/Easement Permits & Work Orders	100	150	75	90	100	n/a
Signage	3000	1500	2500	2500	3000	n/a
Site Plan Review	50	100	60	50	150	n/a
Project Management of Specific Capital Projects	3	20	10	10	15	n/a
Program Development	10	18	16	15	18	n/a
Driveway & Drainage Permits & Inspections	2500	3000	1500	1500	2000	n/a
Ongoing Liaison, Communication & Permitting	5	6	7	7	6	n/a
Internal Department Matters	2	6	5	6	6	n/a
Pool Permits	75	150	50	50	50	n/a
Driveway & Drainage Inspections	2500	3000	1500	1500	2000	n/a

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR ENGINEERING DEPARTMENT		
STAFFING		NATURE OF ACTIVITY
08/09	09/10	
8.00%	0.00%	Departmental - Direct planning, correspondence, citizen contact, purchasing, budgeting, payroll, management and supervision, records management and maintenance.
10.00%	0.00%	Service Requests - Administration, Inspection and Work Order Preparation, Tracking.
25.00%	0.00%	Capital Projects - Planning , Design, Specifications Consultant Coordination Bidding and Contracts Construction Management inspections.
10.00%	0.00%	Building Construction Activities - Drainage Plan Reviews and Driveway Permitting, Reviews and inspections.
10.00%	0.00%	Inspection - Track Inspections, Drainage & Driveways.
15.00%	0.00%	Site Plans and Plat Reviews - Subdivision, Site Plan Reviews and Final Plat Reviews.
5.00%	0.00%	Grant Administration - Administer various grants supporting the City's capital projects.
5.00%	0.00%	Intergovernmental Coordination - Coordinate Interlocal agreements between the County on joint projects and coordinate Joint Participation Agreements with State and federal agencies.
12.00%	0.00%	Stormwater Utility - Plan, organize and implementation of Master Stormwater Management Plan.
100.00%	0.00%	

ENGINEERING DEPARTMENT BUDGET SUMMARY

The Fiscal Year 2009-2010 adopted budget for Engineering is \$0. This compares to the 2008-09 projected expenditures of \$446,645, a decrease of \$446,645 or 100%.

	FY 05-06	FY 06-07	FY 07-08	Amended FY 08-09	Projected FY 08-09	Adopted FY 09-10	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 436,306	\$ 551,776	\$ 410,148	\$ 429,543	\$ 415,358	\$ -	\$ (415,358)
Operating Expenses	34,635	42,047	31,551	28,925	26,035	-	(26,035)
Capital Outlay	7,294	-	12,285	6,500	5,252	-	(5,252)
Total	\$ 478,235	\$ 593,823	\$ 453,985	\$ 464,968	\$ 446,645	\$ -	\$ (446,645)

Fiscal Year 2009-10 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2008-09 Projected Expenditures:

	Difference
1. Personal Services - Net decrease due to elimination of engineering department	\$ (415,358)
2. Operating Expenses - Net decrease due to elimination of engineering department	\$ (26,035)
3. Capital Outlay - Net decrease due to elimination of engineering department	\$ (5,252)

CITY OF SEBASTIAN, FLORIDA 2009/2010 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>07-08</u>	<u>08-09</u>	<u>09-10</u>	<u>08-09</u>	<u>09-10</u>
City Engineer	66,380 / 119,890	82	1.00	1.00	0.00	\$ 97,500	\$ -
Engineering Technician	30,193 / 57,258	33	1.00	1.00	0.00	45,750	-
Construction Inspector	30,193 / 57,258	33	1.00	1.00	0.00	54,750	-
Traffic Technician	26,024 / 51,821	26	1.00	1.00	0.00	45,250	-
Sign Technician	24,572 / 49,906	24	1.00	1.00	0.00	48,750	-
			5.00	5.00	0.00		
						\$ 292,000	\$ -
		Temporary				20,000	-
		Overtime				1,000	-
		FICA Taxes				23,981	-
		Clothing Allowance				480	-
		Deferred Compensation				26,413	-
		Group Health Insurance Premium				32,900	-
		Dependant Health Ins Premium				3,861	-
		Employee Assistance Program				115	-
		Worker's Comp Insurance				14,608	-
		Total Personal Services				\$ 415,358	\$ -

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

ENGINEERING DEPARTMENT

Code: 010051

Account <u>Number</u>	<u>Description</u>	<u>FY 05/06</u> <u>Actual</u>	<u>FY 06/07</u> <u>Actual</u>	<u>FY 07/08</u> <u>Actual</u>	<u>Amended</u> <u>FY 08/09</u> <u>Budget</u>	<u>FY 08/09</u> <u>Projected</u>	<u>FY 09/10</u> <u>City Mgr.</u> <u>Proposed</u> <u>Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	280,924	377,966	271,993	294,700	292,000	0
511300	Temporary Salaries	38,076	31,523	22,679	20,000	20,000	0
511400	Overtime	2,646	1,603	470	1,000	1,000	0
512100	FICA Taxes	22,835	29,960	22,395	24,188	23,981	0
512215	Clothing Allowance	400	600	480	480	480	0
512225	Deferred Compensation	25,421	30,561	24,512	26,656	26,413	0
512301	Group Health Insurance Premium	31,714	41,099	41,883	43,901	32,900	0
512305	Dependant Health Ins Premium	13,504	15,347	6,536	3,895	3,861	0
512309	Employee Assistance Program	144	161	115	115	115	0
512400	Worker's Comp Insurance	20,643	22,956	19,085	14,608	14,608	0
TOTAL PERSONAL SERVICES		436,306	551,776	410,148	429,543	415,358	0
OPERATING EXPENDITURES							
533150	Engineering Services	0	10,334	0	250	250	0
533415	Janitorial Services	2,400	367	0	0	0	0
533480	Temporary Employment Service	1,643	0	0	0	0	0
534000	Travel and Per Diem	0	86	0	500	0	0
534101	Telephone	1,804	1,690	2,080	1,675	1,540	0
534105	Cellular Telephone	3,438	3,505	2,481	2,450	2,900	0
534110	Internet Services	140	730	480	475	580	0
534120	Postage	62	54	187	300	200	0
534130	Express Mail	42	149	0	100	100	0
534310	Electric	1,233	1,212	328	525	115	0
534320	Water/Sewer	0	0	0	0	0	0
534380	Trash Pickup/Hauling	199	74	0	0	0	0
534620	R & M-Vehicles	2,276	983	2,525	3,500	3,000	0
534630	R & M - Office Equipment	811	5,551	5,353	1,000	2,000	0
534640	R & M-Operating Equipment	1,233	556	657	750	750	0
535200	Departmental Supplies	4,580	4,590	4,478	4,000	4,000	0
535210	Computer Supplies	2,179	2,053	134	500	250	0
535230	Small Tools and Equipment	2,261	527	2,200	2,400	1,500	0
535260	Gas and Oil	8,325	7,995	8,244	8,500	6,750	0
535270	Uniforms and Shoes	70	782	1,399	500	500	0
535275	Safety Equipment	0	0	15	0	100	0
535380	Signalization Supplies	1,731	0	0	0	0	0
535410	Dues and Memberships	161	230	345	500	500	0
535420	Books and Publications	0	83	277	500	500	0
535450	Training and Education	46	497	369	500	500	0
TOTAL OPERATING EXPENDITURES		34,635	42,047	31,551	28,925	26,035	0
CAPITAL OUTLAY							
606400	Vehicles and Equipment	7,294	0	12,285	6,500	5,252	0
TOTAL CAPITAL OUTLAY		7,294	0	12,285	6,500	5,252	0
TOTAL ENGINEERING		478,235	593,823	453,985	464,968	446,645	0

CITY OF SEBASTIAN, FLORIDA 2009/2010 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 2009 ACCOMPLISHMENTS

- ✓ Built and installed pavilions around the city at various locations
- ✓ Continued supervision of sidewalk contractor
- ✓ Continued regular pothole maintenance and road crossing repaving
- ✓ Continue regular maintenance on buildings, docks, piers, and ramps
- ✓ Continued supervision of the Main Street/Indian River Drive Contractor
- ✓ Installed lights at Garden Club Park
- ✓ Replaced the walking bridges at Riverview park
- ✓ Installed fences in Parks
- ✓ Completed the Dog Park

FISCAL YEAR 2010 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	Actual 2007/2008	Projected 2008/2009	Projected 2009/2010
Miles of Paved Roads Maintained	156	156	156	156	156	156
Number of Parking Lots Maintained	16	16	16	16	21	16
Miles of Sidewalks Maintained	22	22	22	26	26	26

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR THE ROADS AND MAINTENANCE DIVISION

STAFFING		NATURE OF ACTIVITY
08/09	09/10	
30.00%	30.00%	Streets and Alleyways - 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%	General Maintenance - Buildings, docks, piers, sidewalks, etc.
10.00%	10.00%	General Administration - 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%	Assisting other City Departments - 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 2009-2010 adopted budget for the Roads and Maintenance Division is \$888,638. This compares to the 2008-2009 projected expenditures of \$781,590, an increase of \$107,048 or 13.7%.

	FY 05-06	FY 06-07	FY 07-08	Amended FY 08-09	Projected FY 08-09	Adopted FY 09-10	
	Actual	Actual	Actual	Budget	Expenditures	Budget	Difference
Personal Services	\$ 617,967	\$ 516,949	\$ 576,236	\$ 639,787	\$ 630,977	\$ 750,125	\$ 119,148
Operating Expenses	172,985	151,759	163,002	150,250	150,613	138,513	(12,100)
Capital Outlay	123,452	18,923	-	-	-	-	-
Total	\$ 914,404	\$ 687,631	\$ 739,238	\$ 790,037	\$ 781,590	\$ 888,638	\$ 107,048

Fiscal Year 2009-10 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2008-09 Projected Expenditures

Difference

- | | |
|---|-------------|
| 1. Personal Services - Net increase reflects the Engineering Technician and Traffic Technician positions transferred from the Engineering Department. (Sign Technician position has been deleted.) | \$ 119,148 |
| 2. Operating Expenses - Decrease due to reduction in Utilities and repair & maintenance of operating equipment. | \$ (12,100) |
| 3. Capital Outlay - No approved capital outlay for FY 2009-10 | \$ - |

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

ROADS AND MAINTENANCE DIVISION							
POSITION	PAY RANGE	GRADE	F/T/E			Projected Expenditure	Adopted Budget
			07-08	08-09	09-10	08-09	09-10
Public Works Director	67,708 / 134,822	82	1.00	1.00	1.00	\$ 80,650	\$ 84,435
Administrative Supervisor	32,699 / 73,495	35	1.00	1.00	1.00	59,000	59,618
Maintenance Supervisor	32,699 / 73,495	35	1.00	1.00	1.00	51,700	51,051
Construction Specialist	31,721 / 71,296	34	0.00	1.00	1.00	46,250	44,372
Engineering Technician	30,797 / 69,218	33	0.00	0.00	1.00	-	45,788
Traffic Technician	26,544 / 59,662	26	0.00	0.00	1.00	-	43,894
Maintenance Worker III	26,544 / 59,662	26	2.00	2.00	2.00	65,000	63,449
Maintenance Worker II	25,063 / 56,331	24	2.00	2.00	2.00	65,500	63,913
Maintenance Worker I	23,580 / 53,000	22	3.00	2.00	2.00	58,500	57,290
			10.00	10.00	12.00		
						\$ 426,600	\$ 513,810
		Overtime				12,000	6,000
		FICA Taxes				33,636	39,867
		Clothing Allowance				1,080	1,320
		Deferred Compensation				39,474	46,783
		Group Health Insurance Premium				70,191	91,429
		Dependant Health Ins Premium				22,775	25,588
		Employee Assistance Program				230	276
		Worker's Comp Insurance				24,991	25,052
		Total Personal Services				\$ 630,977	\$ 750,125

CAPITAL OUTLAY SCHEDULE

ROADS AND MAINTENANCE DIVISION							
Description	EXPENDITURES PER FISCAL YEAR						TOTAL
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	
Pick Up Truck	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ 100,000
	-	-	-	-	-	-	-
	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ 100,000

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

PUBLIC WORKS DEPARTMENT ROADS AND MAINTENANCE DIVISION

Code: 010052

Account Number	Description	FY 05/06 Actual	FY 06/07 Actual	FY 07/08 Actual	Amended FY 08/09 Budget	FY 08/09 Projected	FY 09/10 City Mgr. Proposed Budget
PERSONAL SERVICES							
511200	Regular Salaries	429,013	348,506	380,598	427,950	426,600	513,810
511400	Overtime	16,287	11,787	7,959	12,000	12,000	6,000
512100	FICA Taxes	32,147	25,756	27,275	33,739	33,636	39,867
512215	Clothing Allowance	817	840	960	1,080	1,080	1,320
512225	Deferred Compensation	38,403	30,296	34,970	39,596	39,474	46,783
512301	Group Health Insurance Premium	52,802	53,763	68,366	70,196	70,191	91,429
512305	Dependant Health Ins Premium	24,176	23,451	31,657	29,970	22,775	25,588
512309	Employee Assistance Program	267	228	234	230	230	276
512400	Worker's Comp Insurance	24,056	22,323	24,217	25,026	24,991	25,052
TOTAL PERSONAL SERVICES		617,967	516,949	576,236	639,787	630,977	750,125
OPERATING EXPENDITURES							
533400	Other Contractual Services	6,205	31,899	6,780	6,000	4,000	1,500
533410	Environmental Services	15,726	0	0	0	0	0
533415	Janitorial Services	2,400	5,095	4,500	5,000	4,015	600
533420	Pest/Weed Control/Mowing	0	0	0	0	3,528	3,528
534000	Travel and Per Diem	2,475	2,523	1,352	1,500	1,500	1,500
534101	Telephone	1,864	6,228	8,105	6,840	6,840	7,050
534105	Cellular Telephone	3,772	3,921	3,557	4,010	2,900	3,790
534110	Internet Services	60	106	79	80	80	370
534120	Postage	155	58	37	100	50	50
534310	Electric	1,899	5,970	7,261	7,200	10,400	2,150
534320	Water/Sewer	308	1,192	836	850	1,200	350
534380	Trash Pickup/Hauling, Etc.	18,753	6,410	3,676	6,000	6,000	6,000
534400	Rents and Leases	990	4,610	4,610	2,000	2,000	2,000
534420	Equipment Leases	307	0	1,387	600	600	600
534620	R & M-Vehicles	5,796	3,713	15,498	12,500	14,000	16,000
534630	R & M-Office Equipment	654	1,749	581	800	800	1,000
534640	R & M-Operating Equipment	31,894	28,445	25,713	26,000	25,000	16,000
534830	Special Events	2,511	2,632	1,861	1,000	1,500	1,500
534920	Legal Ads	175	0	0	200	200	200
535200	Departmental Supplies	16,089	8,645	12,763	10,000	9,000	11,000
535210	Computer Supplies	569	1,296	571	600	600	600
535230	Small Tools and Equipment	5,288	4,383	4,816	4,150	3,500	3,500
535260	Gas and Oil	28,087	20,740	38,246	38,200	27,600	33,250
535270	Uniforms and Shoes	2,580	1,622	2,232	1,620	2,250	2,925
535275	Safety Equipment	1,448	374	1,016	1,000	1,000	1,000
535310	Road Materials & Supplies	16,469	6,545	11,493	9,000	12,000	12,000
535315	Shoreline Restoration	829	0	0	0	0	0
535320	Sod	459	0	0	0	0	0
535350	Cement	3,828	2,340	4,400	4,000	8,000	8,000
535410	Dues and Memberships	348	342	351	400	450	450
535420	Books and Publications	0	0	0	100	100	100
535450	Training and Education	1,045	920	1,281	500	1,500	1,500
TOTAL OPERATING EXPENDITURES		172,985	151,759	163,002	150,250	150,613	138,513
CAPITAL OUTLAY							
606310	IOTB - Fencing	0	11,625	0	0	0	0
606400	Vehicles and Equipment	123,452	7,298	0	0	0	0
TOTAL CAPITAL OUTLAY		123,452	18,923	0	0	0	0
TOTAL ROADS & MAINTENANCE		914,404	687,631	739,238	790,037	781,590	888,638

CITY OF SEBASTIAN, FLORIDA 2009/2010 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 2009 ACCOMPLISHMENTS

- ✓ Completed installation of 1/4 round in various locations.
- ✓ The maintenance program for collapsed culverts is 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 Easy Street Road Project
- ✓ Completed the Rosebush Road crossing
- ✓ Completed drainage work on various Streets

FISCAL YEAR 2010 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	Actual 2007/2008	Projected 2008/2009	Projected 2009/2010
Miles of swales	280.0	280.0	280.0	280.0	280.0	280.0
Linear feet of swales reconstructed	15,000	22,000	25,000	49,333	40,000	19,300
Miles of ditches maintained	50.0	50.0	50.0	50.0	50.0	50.0
Catch basin and culverts maintained	275	275	275	300	280	40
Linear feet Main Ditches reconstructed	10,000	36,640	35,000	40,000	45,000	45,000
Road Crossing Pipes	25	30	30	40	40	50

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR THE STORMWATER UTILITY DIVISION		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>08/09</i>	<i>09/10</i>	
50.00%	50.00%	Drainage Maintenance - 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%	Catch basins, Manholes and Culverts - Hand clean and mow small drainage ditches. Maintain 150 catch basins and large/small culverts.
10.00%	10.00%	General Administration - 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%	Building Dept Related Reviews: Site Plan Review, Pool Drainage Plan Review, Fence Permits, Driveway Permits, and meeting with engineers, contractors, and public as necessary.
10.00%	10.00%	Capital Projects - Planning, Design, Specifications Consultant Coordination Bidding and Contracts, Construction Management inspections.
100.00%	100.00%	

STORMWATER DIVISION BUDGET SUMMARY

The Fiscal Year 2009-2010 adopted budget for the Stormwater Utility is \$1,153,181. This compares to the 2008-2009 projected expenditures of \$1,280,018 a decrease of \$126,837 or 9.9%.

	FY 05-06	FY 06-07	FY 07-08	Amended FY 08-09	Projected FY 08-09	Adopted FY 09-10	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 506,922	\$ 392,400	\$ 540,745	\$ 547,823	\$ 551,131	\$ 606,040	\$ 54,909
Operating Expenses	1,187,382	774,253	679,136	750,005	728,887	547,141	(181,746)
Capital Outlay	77,603	146,742	55,810	1,200	0	0	0
Total	\$ 1,771,907	\$ 1,313,395	\$ 1,275,691	\$ 1,299,028	\$ 1,280,018	\$ 1,153,181	\$ (126,837)

Fiscal Year 2009-10 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2008-09 Projected Expenditures:

	Difference
1. Personal Services - Net increase due to the transfer of a Construction Inspector position from the Engineering Department	\$ 54,909
2. Operating Expenses - Net decrease mainly due to a decrease in contract mowing services	\$ (181,746)
3. Capital Outlay - No approved capital outlay for FY 09-10	\$ -

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

STORMWATER UTILITY DIVISION

<u>POSITION</u>	<u>PAY</u>		<u>GRADE</u>	<u>07-08</u>	<u>08-09</u>	<u>09-10</u>	<u>Projected</u>	<u>Adopted</u>
	<u>RANGE</u>						<u>Expenditure</u>	<u>Budget</u>
Stormwater Superintendent	46,541 / 97,308	70	1.00	1.00	1.00	\$ 60,000	\$ 58,672	
Stormwater Supervisor	32,699 / 73,495	35	2.00	2.00	2.00	74,000	71,067	
Construction Inspector	30,797 / 69,218	33	0.00	0.00	1.00	-	53,910	
Maintenance Worker III	26,544 / 59,662	26	6.00	4.00	4.00	130,000	127,830	
Maintenance Worker II	25,063 / 56,331	24	2.00	2.00	2.00	50,000	48,190	
Maintenance Worker I	23,580 / 53,000	22	2.00	2.00	2.00	49,000	46,758	
			13.00	11.00	12.00			
						\$ 363,000	\$ 406,427	
Overtime						6,000	6,000	
FICA Taxes						28,348	31,661	
Clothing Allowance						1,440	1,440	
Deferred Compensation						33,350	37,248	
Group Health Insurance Premium						76,599	83,734	
Dependant Health Ins Premium						15,320	15,762	
Employee Assistance Program						253	276	
Worker's Comp Insurance						26,821	23,492	
Total Personal Services						\$ 551,131	\$ 606,040	

CAPITAL OUTLAY SCHEDULE

STORMWATER UTILITY DIVISION

<u>Description</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>TOTAL</u>
Crew Cab Truck Replacemen	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
Excavator	-	150,000	-	-	-	-	150,000
	\$ -	\$ 185,000	\$ -	\$ -	\$ -	\$ -	\$ 185,000

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

STORMWATER UTILITY DIVISION

Code: 010053

Account Number	Description	FY 05/06 Actual	FY 06/07 Actual	FY 07/08 Actual	Amended FY 08/09 Budget	FY 08/09 Projected	FY 09/10 City Mgr. Proposed Budget
PERSONAL SERVICES							
511200	Regular Salaries	350,620	236,814	362,442	364,500	363,000	406,427
511400	Overtime	6,648	2,444	4,925	6,000	6,000	6,000
512100	FICA Taxes	26,674	25,677	27,250	28,463	28,348	31,661
512215	Clothing Allowance	1,092	1,350	1,420	1,560	1,440	1,440
512225	Deferred Compensation	31,196	29,053	32,281	33,485	33,350	37,248
512301	Group Health Insurance Premium	53,239	63,633	68,758	76,608	76,599	83,734
512305	Dependant Health Ins Premium	10,459	9,343	13,484	15,320	15,320	15,762
512309	Employee Assistance Program	259	265	269	253	253	276
512400	Worker's Comp Insurance	26,735	23,822	29,916	21,634	26,821	23,492
TOTAL PERSONAL SERVICES		506,922	392,400	540,745	547,823	551,131	606,040
OPERATING EXPENDITURES							
533150	Engineering Services	3,476	14,398	15,031	0	216	250
533400	Other Contractual Services	8,366	13,294	3,952	8,050	8,050	1,500
533420	Pest/Weed Control/Mowing	29,660	34,220	35,770	40,750	40,750	50,000
533425	Contract Mowing Services	848,480	419,888	362,439	410,000	410,000	225,000
533427	Contract Qtr Round Maintenance	0	0	7,707	12,500	12,500	12,500
534000	Travel and Per Diem	0	0	720	300	600	600
534101	Telephone	191	62	365	100	90	95
534105	Cellular Telephone	3,939	3,876	4,135	4,230	3,226	3,306
534110	Internet Services	20	26	21	20	20	20
534120	Postage	4	9	7	50	50	50
534130	Express Mail	16	0	25	100	50	50
534310	Electric	2,382	1,757	1,886	1,800	1,500	1,450
534320	Water/Sewer	308	828	439	275	625	350
534380	Trash Pickup/Hauling, Etc.	4,158	9,575	6,422	9,000	9,000	9,000
534400	Rents and Leases	990	0	0	0	0	0
534420	Equipment Leases	80	203	140	2,000	2,000	2,000
534620	R & M-Vehicles	1,938	2,535	17,944	10,000	10,000	10,500
534630	R & M - Office Equipment	654	950	581	600	600	1,825
534640	R & M-Operating Equipment	49,577	45,249	52,838	55,000	55,000	55,000
534920	Legal Ads	200	205	0	0	0	0
535200	Departmental Supplies	7,586	4,290	4,691	4,000	8,000	5,000
535210	Computer Supplies	240	0	0	300	300	300
535230	Small Tools and Equipment	2,977	2,309	3,537	2,000	2,000	2,000
535260	Gas and Oil	37,765	37,174	52,052	55,000	40,770	42,750
535270	Uniforms and Shoes	3,654	2,540	2,803	2,080	2,375	2,625
535275	Safety Equipment	1,045	366	821	1,000	800	600
535310	Road Materials & Supplies	7,033	18,087	18,408	24,950	30,000	30,000
535320	Sod	81,761	79,328	20,185	26,550	25,000	25,000
535350	Cement	51,840	46,037	22,087	38,800	25,000	25,000
535355	Culvert Pipe	38,479	36,320	43,631	40,000	40,000	40,000
535410	Dues and Memberships	101	104	122	150	150	150
535420	Books and Publications	145	0	137	150	0	0
535450	Training and Education	317	620	240	250	215	220
TOTAL OPERATING EXPENDITURES		1,187,382	774,253	679,136	750,005	728,887	547,141
CAPITAL OUTLAY							
606400	Vehicles and Equipment	77,603	146,742	55,810	1,200	0	0
TOTAL CAPITAL OUTLAY		77,603	146,742	55,810	1,200	0	0
TOTAL STORMWATER UTILITY DIVISION		1,771,907	1,313,395	1,275,691	1,299,028	1,280,018	1,153,181

CITY OF SEBASTIAN, FLORIDA 2009/2010 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 2009 ACCOMPLISHMENTS

- ✓ Continued with employee education when available
- ✓ Maintaining a low backlog on vehicle and equipment repairs.
- ✓ Monitoring our inventory.
- ✓ Continued to maintain unleaded and diesel fuel facilities in accordance with E.P.A. requirements
- ✓ Improved the rate of backlog repairs.
- ✓ Worked with other departments and their needs

FISCAL YEAR 2010 GOALS AND OBJECTIVES

City Goal: Governmental Efficiency

- Continue with Employee Education and training program.
- Continue to develop, increase and maintain good fleet management to assure the City stays fully operational.
- Continue the shop equipment modernization program.
- Continue to maintain unleaded and diesel fuel facilities in accordance with E.P.A. requirements.
- Obtain a forklift to better handle deliveries

PERFORMANCE MEASURES

Performance Indicators	Actual 2005/2006	Actual 2006/2007	Actual 2007/2008	Projected 2008/2009	Projected 2009/2010
Number of Vehicles Maintained	112	114	137	121	147
Number of Heavy Equipment Maintained	46	46	48	46	50
Number of Light Equipment Maintained	105	108	109	110	112
Preventive Maintenance Services	330	350	375	380	385
Road Service Calls	240	215	205	200	200
Completed Service Requests	1200	1325	1410	1600	1700

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

PROGRAM BUDGET FOR THE CENTRAL GARAGE DIVISION		
STAFFING		NATURE OF ACTIVITY
08/09	09/10	
10.00%	10.00%	Administration of City Fleet Management Program - 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%	Vehicle Maintenance - 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%	Order and Parts Processing - Order, receive and stock vehicle repair parts and material. Schedule vehicle sublet repairs.
5.00%	5.00%	Employee Training - Train 3 employees in new corrective repair procedures, waste disposal, and Department of Labor Safety Requirements and Standards.
10.00%	10.00%	Vehicle Data Processing - Data processing of work orders, issue slips, purchase orders and parts. Maintain computerized parts and tools inventory.
5.00%	5.00%	General Administrative - Preparation of Budget, maintenance of vehicle records and training records.
5.00%	5.00%	Administration of City Fuel Facility Management Program - Supervise and maintain unleaded gasoline and diesel fuel storage and dispensing facilities. Implement, monitor and maintain Fuel Management System.
5.00%	5.00%	Planning and implementation of Fleet Maintenance Programs - Plan, develop and implement programs to modernize facilities, equipment and tools.
5.00%	5.00%	General Administrative Program - Implementation of Guidelines for the acquisition and replacement of Fleet Assets.
100.00%	100.00%	

CENTRAL GARAGE DIVISION BUDGET SUMMARY

The Fiscal Year 2009-2010 adopted budget for Central Garage is \$211,761. This compares to the 2008-2009 projected expenditures of \$211,293, an increase of \$468 or .2%.

	FY 05-06	FY 06-07	FY 07-08	Amended FY 08-09	Projected FY 08-09	Adopted FY 09-10	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 171,762	\$ 236,901	\$ 127,864	\$ 177,021	\$ 177,160	\$ 172,001	\$ (5,020)
Operating Expenses	28,391	38,890	30,506	29,590	31,133	27,760	(1,830)
Capital Outlay	5,407	8,093	0	3,500	3,000	12,000	8,500
Total	\$ 205,560	\$ 283,884	\$ 158,370	\$ 210,111	\$ 211,293	\$ 211,761	\$ 1,650

Fiscal Year 2009-10 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2008-09 Projected Expenditures

	Difference
1. Personal Services - Decrease due to anticipated furlough days	\$ (5,020)
2. Operating Expenses - Decrease mainly due to reduction in small tools and departmental supplies	\$ (1,830)
3. Capital Outlay - Increase due to purchase of a refurbished forklift	\$ 8,500

CITY OF SEBASTIAN, FLORIDA 2009/2010 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>07-08</u>	<u>08-09</u>	<u>09-10</u>	<u>08-09</u>	<u>09-10</u>
Head Mechanic	28,196 / 63,373	29	1.00	1.00	1.00	40,600	39,109
Mechanic	25,063 / 56,331	24	1.00	2.00	2.00	73,000	71,090
Clerical Assistant	11.01 / 24.75	21	0.50	0.50	0.50	12,800	12,405
			2.50	3.50	3.50		
						\$ 126,400	\$ 122,604
		Overtime				1,500	1,500
		FICA Taxes				9,812	9,522
		Clothing Allowance				360	360
		Deferred Compensation				10,391	10,085
		Group Health Insurance Premium				21,046	21,057
		Dependant Health Ins Premium				3,642	3,634
		Employee Assistance Program				92	92
		Worker's Comp Insurance				3,917	3,147
		Total Personal Services				\$ 177,160	\$ 172,001

CAPITAL OUTLAY SCHEDULE

CENTRAL GARAGE	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>TOTAL</u>
Refurbished Fork Lift	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000
Car Lift	-	-	10,000	-	-	-	10,000
Truck Lift	-	-	-	20,000	-	-	20,000
	\$ 12,000	\$ -	\$ 10,000	\$ 20,000	\$ -	\$ -	\$ 42,000

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

CENTRAL GARAGE DIVISION

Code: 010054

Account Number	Description	FY 05/06 Actual	FY 06/07 Actual	FY 07/08 Actual	Amended FY 08/09 Budget	FY 08/09 Projected	FY 09/10 City Mgr. Proposed Budget
PERSONAL SERVICES							
511200	Regular Salaries	123,583	178,198	93,096	126,400	126,400	122,604
511400	Overtime	3,042	3,068	1,378	1,500	1,500	1,500
512100	FICA Taxes	9,224	13,320	7,134	9,803	9,812	9,522
512215	Clothing Allowance	300	360	240	240	360	360
512225	Deferred Compensation	10,478	13,267	7,425	10,381	10,391	10,085
512301	Group Health Insurance Premium	15,130	17,658	13,685	21,046	21,046	21,057
512305	Dependant Health Ins Premium	5,338	6,324	1,818	3,642	3,642	3,634
512309	Employee Assistance Program	90	92	69	92	92	92
512400	Worker's Comp Insurance	4,577	4,614	3,019	3,917	3,917	3,147
TOTAL PERSONAL SERVICES		171,762	236,901	127,864	177,021	177,160	172,001
OPERATING EXPENDITURES							
533400	Other Contractual Services	5,520	14,770	2,640	2,500	2,000	1,500
533410	Environmental Services	141	140	0	220	220	220
533415	Janitorial Services	3,600	3,572	3,600	3,740	3,600	3,600
534000	Travel and Per Diem	475	99	0	250	100	150
534101	Telephone	690	554	707	455	450	460
534105	Cellular Telephone	912	811	1,091	1,110	1,200	1,240
534110	Internet Access	40	2,072	42	40	40	40
534310	Electric	3,147	3,016	3,133	3,500	3,530	3,500
534320	Water/Sewer	308	264	280	275	345	350
534610	R & M - Buildings	30	143	543	100	300	200
534620	R & M-Vehicles	1,131	205	838	750	750	750
564330	R & M - Office Equipment	158	1,070	111	250	300	250
534640	R & M-Operating Equipment	2,113	2,559	2,848	2,500	4,000	3,500
535200	Departmental Supplies	4,207	3,858	6,450	4,000	4,000	3,000
535210	Computer Supplies	0	40	0	200	150	200
535230	Small Tools and Equipment	1,955	1,858	3,394	4,200	4,200	3,000
535250	Building Supplies	0	0	0	0	0	0
535260	Gas and Oil	2,448	2,786	3,894	4,050	4,060	4,100
535270	Uniforms and Shoes	1,447	999	935	1,100	1,588	1,200
535275	Safety Equipment	0	0	0	0	0	200
535410	Membership & Professional Dues	35	0	0	0	0	0
535420	Books and Publications	0	0	0	100	100	100
535450	Training and Education	35	75	0	250	200	200
TOTAL OPERATING EXPENDITURES		28,391	38,890	30,506	29,590	31,133	27,760
CAPITAL OUTLAY							
606400	Vehicles and Equipment	5,407	8,093	0	3,500	3,000	12,000
TOTAL CAPITAL OUTLAY		5,407	8,093	0	3,500	3,000	12,000
TOTAL CENTRAL GARAGE DIVISION		205,560	283,884	158,370	210,111	211,293	211,761

CITY OF SEBASTIAN, FLORIDA 2009/2010 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 fifteen (15) 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, six (6) 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 2009-10, the maintenance of the Dog Park and Periwinkle Park has been added as part of the park maintenance program.

FISCAL YEAR 2009 ACCOMPLISHMENTS

- ✓ Installed new fountain, irrigation and landscaping in Riverview Park
- ✓ Added new dances and new exercise programs at the Community Center
- ✓ Developed and opened a new Dog Park.
- ✓ Built two new basketball courts and resurfaced six existing tennis courts at Schumann Park.
- ✓ Refurbished trails at Garden Club Park and Filbert Street Park
- ✓ Continued quality maintenance and beautification of all Parks and City grounds.

FISCAL YEAR 2010 GOALS AND OBJECTIVES

City Goal: Quality of Life

- > Install a canopy at the Splash Park.
- Continue quality maintenance and beautification of all parks and grounds.

PERFORMANCE MEASURES

Performance Indicators	Actual 2005/2006	Actual 2006/2007	Actual 2007/2008	Projected 2008/2009	Projected 2009/2010
Large Park Areas	89 Acres	89 Acres	89 Acres	256 Acres	266 Acres
Sports Complex	14 Acres	14 Acres	14 Acres	14 Acres	14 Acres
City Grounds	7 Acres	8 Acres	8 Acres	8 Acres	8 Acres
Medians and Walkways	5 miles	5 miles	5 miles	5 miles	5 miles

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR THE PARKS AND RECREATION DIVISION		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>08/09</i>	<i>09/10</i>	
75.00%	75.00%	Parks - 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%	Active Recreation - Provide fitness gymnastic, yoga and tae kwon do programs at the Community Center.
2.50%	2.50%	Playgrounds - Repair and maintain equipment at 3 playground areas.
11.00%	11.00%	Ballfields - 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%	Landscaping - Trimming, removal and replacement of trees, plants and sod on all City properties.
1.50%	1.50%	Structural Repairs and Irrigation - Maintain, repair and/or replace buildings, structures and irrigation systems.
100.00%	100.00%	

PARKS AND RECREATION DIVISION BUDGET SUMMARY

The Fiscal Year 2009-2010 adopted budget for Parks & Recreation is \$1,016,195. This compares to the 2008-2009 projected expenditures of \$1,128,459, an decrease of \$112,264 or 9.9%.

	FY 05-06	FY 06-07	FY 07-08	Amended FY 08-09	Projected FY 08-09	Adopted FY 09-10	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 670,650	\$ 722,825	\$ 811,308	\$ 861,650	\$ 888,164	\$ 781,774	\$ (106,390)
Operating Expenses	256,196	252,262	268,072	250,745	240,295	234,421	(5,874)
Capital Outlay	47,048	47,906	21,036	0	0	0	0
Total	\$ 973,894	\$ 1,022,993	\$ 1,100,415	\$ 1,112,395	\$ 1,128,459	\$ 1,016,195	\$ (112,264)

Fiscal Year 2009-10 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2008-09 Projected Expenditures

	Difference
1. Personal Services - Net decrease mainly due to early retirement of one Parks Foreman and anticipated furlough days	\$ (106,390)
2. Operating Expenses - Net decrease mainly due to reductions in small tools and repair & maintenance expenses.	\$ (5,874)
3. Capital Outlay - No approved Capital Outlay for FY 09-10	\$ -

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

PARKS AND RECREATION 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>07-08</u>	<u>08-09</u>	<u>09-10</u>	<u>08-09</u>	<u>09-10</u>
Parks Superintendent	46,541 / 97,308	70	1.00	1.00	1.00	\$ 69,200	\$ 66,775
Parks Supervisor	32,699 / 73,495	35	1.00	1.00	1.00	38,000	37,691
Recreation Supervisor	32,699 / 73,495	35	1.00	1.00	1.00	38,700	37,698
Foreman	28,196 / 63,373	29	2.00	2.00	1.00	100,000	29,578
Maintenance Worker II	25,063 / 56,331	24	3.00	3.00	3.00	110,000	108,275
Maintenance Worker I	23,580 / 53,000	22	7.00	7.00	7.00	193,000	189,815
Skate Park Attendants ⁽¹⁾			3.00	3.00	3.00	28,000	28,000
Recreation Aids ⁽¹⁾			1.50	1.50	1.50	15,000	15,000
Tennis Courts Attendants ⁽¹⁾			4.00	4.00	4.00	25,000	25,000
			23.50	23.50	22.50		
						\$ 616,900	\$ 537,832
						Overtime 9,000	9,000
						FICA Taxes 48,001	41,943
						Clothing Allowance 1,560	1,440
						Deferred Compensation 50,351	43,225
						Group Health Insurance Premium 105,159	98,057
						Dependant Health Ins Premium 32,392	32,393
						Employee Assistance Program 346	323
						Worker's Comp Insurance 24,455	17,561
						<u>Total Personal Services \$ 888,164</u>	<u>\$ 781,774</u>

(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.

CAPITAL OUTLAY SCHEDULE

PARKS AND RECREATION DIVISION

<u>Description</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>TOTAL</u>
Mowers (3)	\$ -	\$ 18,000	\$ -	\$ 9,000	\$ -	\$ -	\$ 27,000
Pick Up Truck	-	-	17,000	-	17,000	-	34,000
Chipper	-	-	-	-	5,000	-	5,000
	<u>\$ -</u>	<u>\$ 18,000</u>	<u>\$ 17,000</u>	<u>\$ 9,000</u>	<u>\$ 22,000</u>	<u>\$ -</u>	<u>\$ 66,000</u>

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

PARKS AND RECREATION DIVISION

Code: 010057

Account Number	Description	FY 05/06 Actual	FY 06/07 Actual	FY 07/08 Actual	Amended FY 08/09 Budget	FY 08/09 Projected	FY 09/10 City Mgr. Proposed Budget
PERSONAL SERVICES							
511200	Regular Salaries	410,303	432,420	483,286	527,000	548,900	469,832
511300	Temporary Salaries	65,014	62,801	68,307	68,000	68,000	68,000
511400	Overtime	7,491	16,468	11,031	9,000	9,000	9,000
512100	FICA Taxes	35,508	37,193	40,657	46,325	48,001	41,943
512215	Clothing Allowance	1,242	1,490	1,440	1,560	1,560	1,440
512225	Deferred Compensation	36,206	39,874	44,600	48,380	50,351	43,225
512301	Group Health Insurance Premium	65,287	79,395	100,774	105,033	105,159	98,057
512305	Dependant Health Ins Premium	18,656	23,222	31,433	32,411	32,392	32,393
512309	Employee Assistance Program	330	340	344	346	346	323
512400	Worker's Comp Insurance	30,614	29,622	29,436	23,595	24,455	17,561
TOTAL PERSONAL SERVICES		670,650	722,825	811,308	861,650	888,164	781,774
OPERATING EXPENDITURES							
533400	Other Contractual Services	43,178	5,766	4,938	2,000	2,000	0
533415	Janitorial Services	16,849	23,538	16,920	27,000	17,000	17,520
533430	Port-O-Let Services	1,243	0	0	0	0	0
534000	Travel and Per Diem	1,154	1,277	593	460	460	0
534101	Telephone	6,127	3,718	3,206	2,650	2,755	2,840
534105	Cellular Telephone	1,529	5,860	5,528	5,350	4,770	3,900
534110	Internet Services	40	46	26	25	20	20
534120	Postage	201	256	145	100	100	100
534310	Electric	57,883	71,234	76,157	88,500	90,515	110,000
534320	Water/Sewer	9,640	12,489	6,938	7,825	7,530	7,600
534380	Trash Pickup/Hauling, Etc.	2,263	260	378	500	700	700
534420	Equipment Leases	727	168	262	400	400	400
534620	R & M-Vehicles	2,594	4,681	4,070	3,500	3,500	3,500
534630	R & M - Office Equipment	500	1,277	581	700	600	500
534640	R & M - Operating Equipment	11,830	14,485	23,200	15,000	20,000	14,000
534680	R & M - Irrigation Systems	2,914	4,495	7,005	4,500	4,500	3,000
534681	R & M - Fencing	228	0	0	0	0	0
534685	R & M - Grounds Maintenance	19,863	23,139	21,202	20,000	20,000	14,779
534686	R & M - Parks Facilities	24,925	16,397	28,590	15,000	15,000	11,800
534700	Printing and Binding	261	82	0	0	0	0
534830	Special Event Expense	2,911	3,551	3,474	2,000	2,500	2,000
534920	Legal Ads	240	0	0	0	0	0
535200	Departmental Supplies	3,993	4,517	2,994	3,000	3,000	1,800
535210	Computer Supplies	0	0	401	0	0	0
535220	Cleaning Supplies	0	747	331	300	300	300
535221	Fertilizer/Chemical Supplies	7,954	12,674	12,706	11,000	11,000	10,738
535230	Small Tools and Equipment	8,743	11,816	9,444	5,000	5,000	2,000
535260	Gas and Oil	21,936	24,735	33,219	31,400	23,380	23,000
535270	Uniforms and Shoes	4,186	2,925	3,393	2,860	3,372	2,860
535275	Safety Equipment	787	665	1,351	600	864	600
535410	Dues and Memberships	726	763	435	500	464	464
535420	Books and Publications	0	225	90	100	90	0
535450	Training and Education	774	478	495	475	475	0
TOTAL OPERATING EXPENDITURES		256,196	252,262	268,072	250,745	240,295	234,421
CAPITAL OUTLAY							
606400	Vehicles and Equipment	47,048	47,906	21,036	0	0	0
TOTAL CAPITAL OUTLAY		47,048	47,906	21,036	0	0	0
TOTAL PARKS AND RECREATION		973,894	1,022,993	1,100,415	1,112,395	1,128,459	1,016,195

CITY OF SEBASTIAN, FLORIDA 2009/2010 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 2009 ACCOMPLISHMENTS

- ✓ Provided professional care and maintenance of cemetery
- ✓ Repainted office building, gazebo and pump house
- ✓ Installed new office garage door
- ✓ Repaired North property fence line
- ✓ Purchased scissor lift trailer
- ✓ Installed new information signs

FISCAL YEAR 2010 GOALS AND OBJECTIVES

City Goal: Quality of Life

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

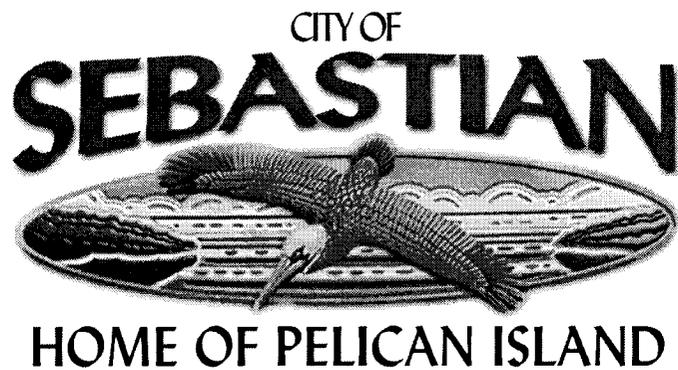
City Goal: Governmental Efficiency

- Continue to provide professional care and maintenance of cemetery.
- Get storage building done for Cemetery scissor lift. (Using funds from the Cemetery Trust Fund).

PERFORMANCE MEASURES

Performance Indicators	Actual 2004/2005	Actual 2005/2006	Actual 2006/2007	Actual 2007/2008	Projected 2008/2009	Projected 2009/2010
Cremaains, including niches	35	30	31	30	30	37
Burials	41	46	32	38	42	39
Acres of property maintained	9.34	9.34	9.34	9.34	9.34	9.34
Operating cost per acre maintained	\$9,352	\$10,099	\$8,671	\$9,530	\$10,763	\$10,107

PROGRAM BUDGET DESCRIPTION FOR THE CEMETERY DIVISION		
STAFFING		NATURE OF ACTIVITY
08/09	09/10	
60.00%	60.00%	Cemetery Ground Maintenance - Maintain 9.34 acres of grounds through improved scheduling of mowing, trimming, and general cleanup. Assist with sales and locations of burial spaces and assist citizens and visitors in locating burial spaces of family members and friends. Removal and trimming of unsightly trees to enhance appearance and increase safety. Continue to apply chemicals and fertilizer to improve the overall appearance of the Cemetery. Perform beautification projects such as planting trees and bushes to enhance appearance.
10.00%	10.00%	Public Relations - Assist with sales and locations of burial spaces and assist citizens and visitors in locating burial spaces of family members and friends.
20.00%	20.00%	Administration - Assist in record keeping, bill processing, sales and products.
10.00%	10.00%	Burials - Markings for gravediggers, policing area for ants, checking flowers and parking cars.
100.00%	100.00%	



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CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

CEMETERY DIVISION BUDGET SUMMARY

The Fiscal Year 2009-2010 adopted budget for the Cemetery is \$156,211. This compares to the 2008-2009 projected expenditures of \$167,541, a decrease of \$11,330 or 6.8%.

	FY 05-06	FY 06-07	FY 07/08	Amended FY 08/09	Projected FY 08/09	Adopted FY 09/10	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 119,850	\$ 115,606	\$ 125,618	\$ 133,995	\$ 139,765	\$ 136,622	\$ (3,143)
Operating Expenses	29,723	19,382	23,006	21,392	20,769	19,589	(1,180)
Capital Outlay	7,626	-	49,509	10,800	7,007	-	(7,007)
Total	\$ 157,199	\$ 134,988	\$ 198,134	\$ 166,187	\$ 167,541	\$ 156,211	\$ (11,330)

Fiscal Year 2009-10 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2008-09 Projected Expenditures

Difference

1. Personal Services - Net decrease due to anticipated furlough days	\$ (3,143)
2. Operating Expenses - Net decrease mainly due to reduction in repairs and maintenance and small tools	\$ (1,180)
3. Capital Outlay - No Capital Outlay approved for FY 2009-10	\$ (7,007)

PERSONAL SERVICES SCHEDULE

CEMETERY DIVISION

POSITION	PAY RANGE	GRADE	F/T/E POSITION YEARS			Projected Expenditure	Adopted Budget
			07-08	08-09	09-10	08-09	09-10
Cemetery Supervisor	32,699 / 73,495	35	1.00	1.00	1.00	\$ 64,500	\$ 62,955
Maintenance Worker I	23,580 / 53,000	22	1.00	1.00	1.00	31,300	31,001
			2.00	2.00	2.00	\$ 95,800	\$ 93,956
		Overtime				1,000	1,000
		FICA Taxes				7,424	7,282
		Clothing Allowance				240	240
		Deferred Compensation				8,734	8,568
		Group Health Insurance Premium				14,097	14,114
		Dependant Health Ins Premium				7,195	7,195
		Employee Assistance Program				46	46
		Worker's Comp Insurance				5,229	4,221
		Total Personal Services				\$ 139,765	\$ 136,622

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

CEMETERY DIVISION

Code: 010059

Account <u>Number</u> <u>Description</u>	FY 05/06 <u>Actual</u>	FY 06/07 <u>Actual</u>	FY 07/08 <u>Actual</u>	Amended FY 08/09 <u>Budget</u>	FY 08/09 <u>Projected</u>	FY 09/10 City Mgr. <u>Proposed Budget</u>
PERSONAL SERVICES						
511200 Regular Salaries	86,107	78,923	84,720	91,100	95,800	93,956
511400 Overtime	837	929	957	1,000	1,000	1,000
512100 FICA Taxes	6,353	5,643	6,021	7,064	7,424	7,282
512215 Clothing Allowance	242	240	240	240	240	240
512225 Deferred Compensation	7,825	7,187	7,711	8,311	8,734	8,568
512301 Group Health Insurance Premium	9,676	11,778	13,553	14,071	14,097	14,114
512305 Dependant Health Ins Premium	3,738	6,079	6,985	7,208	7,195	7,195
512309 Employee Assistance Program	44	46	46	46	46	46
512400 Worker's Comp Insurance	5,029	4,781	5,385	4,955	5,229	4,221
TOTAL PERSONAL SERVICES	119,850	115,606	125,618	133,995	139,765	136,622
OPERATING EXPENDITURES						
533415 Janitorial Services	1,810	2,712	3,000	3,000	3,000	3,000
533480 Temporary Employment Services	3,149	0	0	0	0	0
534101 Telephone	1,165	1,165	1,377	1,325	1,360	1,360
534105 Cellular Telephones	0	408	391	375	310	260
534110 Internet Access	528	580	575	575	574	574
534310 Electric	1,885	2,042	1,827	2,050	2,000	2,150
534610 R & M - Buildings	584	25	812	800	800	200
534620 R & M-Vehicles	140	13	480	500	500	300
534630 R & M - Office Equipment	125	361	0	100	100	0
534640 R & M-Operating Equipment	2,874	2,689	2,484	2,500	2,500	2,500
534685 R & M - Grounds Maintenance	10,577	3,256	3,757	3,301	3,301	3,300
535200 Departmental Supplies	2,860	2,814	3,629	2,701	2,701	3,000
535210 Computer Supplies	0	0	0	309	309	200
535220 Cleaning Supplies	130	215	197	250	250	250
535230 Small Tools and Equipment	633	323	947	477	446	200
535260 Gas and Oil	2,146	1,591	2,336	1,880	1,340	1,400
535270 Uniforms and Shoes	710	421	582	442	442	695
535275 Safety Equipment	117	372	217	442	441	200
535410 Dues and Memberships	291	395	395	395	395	0
TOTAL OPERATING EXPENDITURES	29,723	19,382	23,006	21,392	20,769	19,589
CAPITAL OUTLAY						
606400 Vehicles and Equipment	7,626	0	49,509	10,800	7,007	0
TOTAL CAPITAL OUTLAY	7,626	0	49,509	10,800	7,007	0
TOTAL CEMETERY DIVISION	157,199	134,988	198,134	166,187	167,541	156,211

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

PUBLIC WORKS DEPARTMENT FACILITIES MAINTENANCE

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 2009 ACCOMPLISHMENTS

- ✓ Energy Saving measures to reduce electric bills at certain facilities.
- ✓ Repainted Interior of City hall
- ✓ Remaining proactive toward maintenance in the City.
- ✓ Assisted and provided courteous service to all city departments and community events.
- ✓ Maintained all city facilities.

FISCAL YEAR 2010 GOALS AND OBJECTIVES

City Goal: Governmental Efficiency

- Continue to remain proactive towards maintenance and head off potential problems before they occur.
- Try to maintain current standards through this economic crisis and budget cutting times.
- Continue to maintain all City facilities
- 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	Actual 2007/2008	Projected 2008/2009	Projected 2009/2010
Number of facility and sites maintained	43	43	44	44	51	53
Total square footage maintained	160,328	160,328	169,769	128,668	128,668	144,513
Total number of work orders completed	600	600	350	200	200	200
Cost per square foot maintained *	\$2.93	\$1.20	\$1.17	\$1.26	\$1.44	\$1.04

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

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR THE FACILITIES MAINTENANCE DIVISION		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>08/09</i>	<i>09/10</i>	
65.00%	65.00%	Property Maintenance - 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%	General Administration - 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%	Janitorial Services - 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 2009-2010 adopted budget for the Facilities Maintenance is \$268,022. This compares to the 2008-2009 projected expenditures of \$275,217, a decrease of \$7,195 or 2.6%.

	FY 05-06	FY 06-07	FY 07-08	Amended FY 08-09	Projected FY 08-09	Adopted FY 09-10	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 82,598	\$ 96,355	\$ 102,071	\$ 120,257	\$ 120,247	\$ 117,237	\$ (3,010)
Operating Expenses	109,619	108,080	162,251	157,007	154,970	150,785	(4,185)
Capital Outlay	-	1,650	-	-	-	-	-
Total	\$ 192,217	\$ 206,085	\$ 264,322	\$ 277,264	\$ 275,217	\$ 268,022	\$ (7,195)

Fiscal Year 2009-10 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2008-09 Projected Expenditures

Difference

- | | |
|--|------------|
| 1. Personal Services - Net decrease due to anticipated furlough days | \$ (3,010) |
| 2. Operating Expenses - Net decrease mainly due to reduction in repairs and maintenance of buildings. | \$ (4,185) |
| 3. Capital Outlay - No approved capital outlay for FY 2009-10 | \$ - |

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

FACILITIES MAINTENANCE			F/T/E POSITION YEARS			Projected Expenditure	Adopted Budget
<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>07-08</u>	<u>08-09</u>	<u>09-10</u>	<u>08-09</u>	<u>09-10</u>
Facilities Maintenance Supervisor	32,699 / 73,495	35	1.00	1.00	1.00	\$ 49,500	\$ 47,697
Maintenance Worker II	25,063 / 56,331	24	1.00	1.00	1.00	26,500	26,236
			2.00	2.00	2.00	\$ 76,000	\$ 73,933
		Overtime				9,000	9,000
		FICA Taxes				6,512	6,354
		Clothing Allowance				120	120
		Deferred Compensation				7,661	7,475
		Group Health Insurance Premium				13,982	13,993
		Dependant Health Ins Premium				3,707	3,707
		Employee Assistance Program				46	46
		Worker's Comp Insurance				3,219	2,609
		Total Personal Services				<u>\$ 120,247</u>	<u>\$ 117,237</u>

CAPITAL OUTLAY SCHEDULE

FACILITIES MAINTENANCE							
<u>Description</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>TOTAL</u>
Work Truck	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ 50,000
	-	-	-	-	-	-	-
	<u>\$ -</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,000</u>

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

FACILITIES MAINTENANCE DIVISION

Code: 010056

Account <u>Number</u>	<u>Description</u>	<u>FY 05/06</u> <u>Actual</u>	<u>FY 06/07</u> <u>Actual</u>	<u>FY 07/08</u> <u>Actual</u>	<u>Amended</u> <u>FY 08/09</u> <u>Budget</u>	<u>FY 08/09</u> <u>Projected</u>	<u>FY 09/10</u> <u>City Mgr.</u> <u>Proposed</u> <u>Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	50,830	61,815	63,794	76,000	76,000	73,933
511400	Overtime	8,394	5,947	8,624	9,000	9,000	9,000
512100	FICA Taxes	4,314	4,884	5,254	6,512	6,512	6,354
512215	Clothing Allowance	200	150	90	120	120	120
512225	Deferred Compensation	5,330	5,741	6,115	7,661	7,661	7,475
512301	Group Health Insurance Premium	7,931	10,254	11,162	13,982	13,982	13,993
512305	Dependant Health Ins Premium	2,336	4,202	3,586	3,717	3,707	3,707
512309	Employee Assistance Program	38	44	42	46	46	46
512400	Worker's Comp Insurance	3,224	3,318	3,404	3,219	3,219	2,609
TOTAL PERSONAL SERVICES		82,598	96,355	102,071	120,257	120,247	117,237
OPERATING EXPENDITURES							
533400	Other Contractual Services	4,782	4,340	24,220	24,426	24,400	25,000
533415	Janitorial Services	12,000	14,963	24,900	24,900	24,900	24,900
533420	Pest/Weed Control	2,625	2,750	3,218	4,200	3,800	3,800
534000	Travel and Per Diem	0	0	0	250	0	0
534101	Telephone	180	38	323	100	90	95
534105	Cellular Telephone	724	859	748	750	630	840
534110	Internet Services	31	52	21	20	20	20
534420	Equipment Leases	0	0	0	400	200	200
534610	R & M - Buildings	66,515	61,865	84,197	75,191	75,000	70,000
534620	R & M-Vehicles	1,310	1,641	1,783	3,000	3,000	3,000
534630	R & M - Office Equipment	0	322	0	0	0	0
534640	R & M-Operating Equipment	1,085	315	716	400	400	400
534920	Legal Ads	117	160	0	0	0	0
535200	Departmental Supplies	3,659	2,126	2,416	2,400	2,400	2,400
535210	Computer Supplies	0	0	0	150	150	150
535220	Cleaning Supplies	12,425	12,103	10,695	12,000	12,000	12,000
535230	Small Tools and Equipment	1,695	1,502	2,104	2,000	1,800	1,800
535250	Building Supplies	1,115	1,996	1,917	2,000	2,000	2,000
535260	Gas and Oil	491	2,216	4,018	3,800	3,160	3,160
535270	Uniforms and Shoes	711	663	812	720	720	720
535275	Safety Equipment	155	167	163	300	300	300
TOTAL OPERATING EXPENDITURES		109,619	108,080	162,251	157,007	154,970	150,785
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	1,650	0	0	0	0
TOTAL CAPITAL OUTLAY		0	1,650	0	0	0	0
TOTAL FACILITIES MAINTENANCE		192,216	206,085	264,322	277,264	275,217	268,022

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

GENERAL FUND – NON-DEPARTMENTAL

This section of the budget includes costs not related to specific departmental service objectives or programs. The largest category of expenditures in this budget is for payments for general property and casualty liability insurance premiums, payment to the Riverfront Community Redevelopment Agency for tax increment revenue and general government utilities.

NON-DEPARTMENTAL BUDGET SUMMARY

The Fiscal Year 2009-2010 adopted budget for Non-departmental is \$627,277. This compares to the 2008-09 projected expenditures of \$693,988, a decrease of \$66,711, or 9.6%.

	FY 05-06 Actual	FY 06-07 Actual	FY 07-08 Actual	Amended FY 08-09 Budget	Projected FY 08-09 Expenditures	Adopted FY 09-10 Budget	Difference
Personal Services	\$ 19,172	\$ 6,087	\$ -	\$ 5,000	\$ 15,000	\$ 15,000	\$ -
Operating Expenses	529,653	793,453	-	674,131	678,988	612,277	(66,711)
Grants and Aids	2,215	4,000	-	-	-	-	-
Non-Operating	1,139,289	-	-	-	-	-	-
Total	\$ 1,690,329	\$ 803,540	\$ -	\$ 679,131	\$ 693,988	\$ 627,277	\$ (66,711)

Fiscal Year 2008-09 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2007-08 Projected Expenditures:

	Difference
1. Personal Services - No change from prior year.	\$ -
2. Operating Expenses - Decrease mainly due to reduction in insurance and taxes paid to CRA	\$ (66,711)
3. Grants and Aids - No grants and aids budgeted for FY 2008-09 or FY 2009-10.	\$ -
4. Non-Operating Expenses - No change from prior year	\$ -

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

NON-DEPARTMENTAL

Code: 010099

Account Number	Description	FY 05/06 Actual	FY 06/07 Actual	FY 07/08 Actual	Amended FY 08/09 Budget	FY 08/09 Projected	FY 09/10 City Mgr. Proposed Budget
PERSONAL SERVICES							
512500	Unemployment	19,172	6,087	1,268	5,000	15,000	15,000
TOTAL PERSONAL SERVICES		19,172	6,087	1,268	5,000	15,000	15,000
OPERATING EXPENDITURES							
533100	Professional Services	4,680	6,350	0	0	0	0
533120	Consultants	17,213	3,261	53,185	6,180	6,178	0
533400	Other Contractual Services	845	0	0	0	0	0
533415	Janitorial	0	0	6,600	6,600	6,600	6,600
533425	Contract Mowing Services	7,885	12,952	25,375	15,000	25,000	25,000
534101	Telephone	3,984	4,435	5,633	4,200	6,162	6,350
534110	Internet Services	0	0	4,048	4,800	4,755	5,000
534120	Postage	6,591	6,892	7,663	7,000	7,000	7,180
534310	Electric	77,454	75,462	44,131	48,600	45,800	45,500
534320	Water/Sewer	4,879	5,817	6,579	7,200	5,300	5,500
534500	Insurance	163,181	346,152	258,834	233,345	233,345	219,481
534501	Claims	0	0	45,369	10,000	7,500	7,500
534610	R&M Building	420	0	0	0	0	0
534620	R&M Vehicles	60	0	0	0	0	0
534630	R&M Office equipment	0	1,499	1,528	925	917	950
534700	Printing and Binding	6,756	10,005	10,256	10,080	9,925	9,900
534805	4th of July	18,501	18,656	18,412	19,000	17,750	17,750
534815	Brick Paving	735	558	225	700	250	250
534825	Advertising Expenditures	3,084	1,793	2,882	0	1,615	1,615
534830	Special Events Expense	3,593	2,100	900	900	900	900
534835	Special Employee Events	2,988	2,809	2,757	2,000	2,632	2,000
534944	Supplies-PS Empl Exp Fund	1,491	803	430	500	1,500	1,000
534945	Supplies-General Empl Exp Fund	3,066	2,694	3,147	1,000	2,750	1,000
534955	Refunds	0	0	792	0	0	0
534980	Payment-Riverfront CRA Fund	178,786	269,866	250,499	275,436	273,888	228,326
534999	General Fund Inventory	1,935	0	0	0	0	0
535200	Departmental Supplies	2,717	2,688	1,672	750	750	1,000
535210	Computer Supplies	170	0	0	0	0	0
535260	Gas and Oil	64	0	0	0	0	0
535410	Dues and Memberships	2,026	2,186	2,451	2,500	2,475	2,475
535420	Books and Publications	78	0	0	0	0	0
535454	PBA Tuition Reimb Plan	1,874	1,016	928	1,500	1,000	1,500
535455	CWA Tuition Reimb Plan	0	500	1,297	1,000	500	1,000
535710	Non-Ad Valorem Tax	14,600	14,958	14,915	14,915	14,496	14,500
TOTAL OPERATING EXPENSES		529,653	793,453	770,508	674,131	678,988	612,277
GRANTS AND AIDS							
708199	Grants and Aids	2,215	4,000	0	0	0	0
TOTAL GRANTS AND AIDS		2,215	4,000	0	0	0	0
909480	Trfr to Fund 480 Building	1,139,289	0	0	0	0	0
909901	Contingency	0	0	0	0	0	0
TOTAL NON-OPERATING		1,139,289	0	0	0	0	0
TOTAL NON-DEPARTMENTAL		1,690,329	803,540	771,776	679,131	693,988	627,277

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)	\$ 818,000
Discretionary Sales Tax Fund (DST)	2,863,367
Recreation Impact Fee Fund	200,000
Stormwater Utility Fund	938,340
Law Enforcement Forfeiture Fund	10,200
Riverfront Community Redevelopment Agency	<u>605,402</u>
TOTAL	<u>\$ 5,435,309</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 2009/2010 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 2009-2010 allocation for the City of Sebastian is estimated at \$676,500. The estimate is based on trend analysis.

LOCAL OPTION GAS TAX FUND REVENUE

Code: 120010

<u>Account Number</u>	<u>Description</u>	<u>FY 05/06 Actual</u>	<u>FY 06/07 Actual</u>	<u>FY 07/08 Actual</u>	<u>Amended FY 08/09 Budget</u>	<u>FY 08/09 Projected</u>	<u>FY 09/10 Adopted Budget</u>
TAXES							
312400	Local Option Gas Tax	716,495	688,085	601,390	650,000	660,000	676,500
TOTAL TAXES		716,495	688,085	601,390	650,000	660,000	676,500
MISCELLANEOUS REVENUE							
331900	Federal Grant - FEMA	0	0	0	0	0	0
331902	Federal Grant - FHWA	0	0	0	0	0	0
334100	State Grant - DCA	0	0	0	0	0	0
334492	FDOT Lighting Agreement	16,998	18,018	18,559	19,047	19,047	19,523
361100	Interest Income	9,478	7,494	18,508	21,000	2,000	2,983
361105	SBA Interest Earnings	38,667	84,727	16,239	30,000	5,000	6,000
TOTAL MISCELLANEOUS REVENUE		65,143	110,239	53,306	70,047	26,047	28,506
NON-REVENUE SOURCES							
389991	Appropriation From PY Fund Balance	0	0	0	34,753	71,387	112,994
TOTAL NON-REVENUE SOURCES		0	0	0	34,753	71,387	112,994
TOTAL LOCAL OPTION GAS TAX		781,638	798,324	654,696	754,800	757,434	818,000

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

LOCAL OPTION GAS TAX FUND EXPENDITURES

Code: 120051

Account Number	Description	FY 05/06 Actual	FY 06/07 Actual	FY 07/08 Actual	Amended FY 08/09 Budget	FY 08/09 Projected	FY 09/10 Adopted Budget
OPERATING EXPENDITURES							
533452	Maintenance	13,500	0	0	0	0	0
534315	Public Lighting	171,318	178,495	184,133	185,000	185,000	185,000
534505	Railroad Crossing Insurance	0	0	0	0	0	0
534695	Railroad Crossing Maintenance	4,230	4,719	4,719	39,016	41,650	43,000
535310	Road Materials and Supplies	0	0	0	0	0	0
535380	Signalization Supplies	21,888	12,161	16,885	15,000	15,000	15,000
TOTAL OPERATING EXPENDITURES		210,936	195,375	205,737	239,016	241,650	243,000
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0
DEBT SERVICE							
707105	Principal - Paving Loan	214,174	223,704	233,644	243,986	243,986	254,839
707205	Interest - Paving Loan	85,826	76,296	66,356	56,014	56,014	45,161
TOTAL DEBT SERVICE		300,000	300,000	300,000	300,000	300,000	300,000
GRANTS AND AIDS							
820100	GoLine Grant	0	0	0	0	0	50,000
TOTAL GRANTS AND AIDS		0	0	0	0	0	50,000
NON-OPERATING							
909101	Trfr to General Fund 001	0	0	0	215,784	215,784	175,000
909133	Trfr to Transp Impr Fund 330	489,438	262,571	95,000	0	0	50,000
909990	Unappropriated	0	0	0	0	0	0
TOTAL NON-OPERATING		489,438	262,571	95,000	215,784	215,784	225,000
TOTAL LOCAL OPTION GAS TAX		1,000,374	757,946	600,737	754,800	757,434	818,000

CITY OF SEBASTIAN, FLORIDA 2009/2010 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

Account Number	Description	FY 05/06 Actual	FY 06/07 Actual	FY 07/08 Actual	Amended FY 08/09 Budget	FY 08/09 Projected	FY 09/10 Adopted Budget
TAXES							
312600	Discretionary Sales Tax	2,724,742	2,560,310	2,502,937	2,400,000	2,400,000	2,460,000
TOTAL TAXES		2,724,742	2,560,310	2,502,937	2,400,000	2,400,000	2,460,000
MISCELLANEOUS REVENUE							
361100	Interest Income	39,773	40,561	26,902	40,000	22,550	30,445
361105	SBA Interest Earnings	68,192	79,637	19,819	38,000	20,000	20,000
TOTAL MISCELLANEOUS REVENUE		107,965	120,198	46,721	78,000	42,550	50,445
NON-REVENUE SOURCES							
	Transfer from Fund 310	0	289,972	0	0	0	0
	Transfer from Fund 320	0	184,622	0	0	0	0
381360	Transfer from Fund 363	6,960	0	0	0	0	0
389991	Appropriation From PY Fund Balance	0	0	0	914,957	950,407	352,922
TOTAL NON-REVENUE SOURCES		6,960	0	0	914,957	950,407	352,922
TOTAL DISCRETIONARY SALES TAX		2,839,667	2,680,508	2,549,658	3,392,957	3,392,957	2,863,367

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

DISCRETIONARY SALES TAX FUND EXPENDITURES

Code: 130051

Account Number	Description	FY 05/06 Actual	FY 06/07 Actual	FY 07/08 Actual	Amended FY 08/09 Budget	FY 08/09 Projected	FY 09/10 Adopted Budget
NON-OPERATING							
909101	Interfund Trfr to 001 - GF	203,904	374,432	0	0	0	0
909123	Interfund Trfr to 230-Series 2003 DSF	1,025,525	1,033,206	1,164,036	1,032,957	1,032,957	1,035,869
909131	Trfr to Capital Projects Fund 310	454,693	276,951	525,709	385,000	385,000	385,000
909132	Trfr to CIP Fund 320	0	(596)	(32,788)	0	0	0
909133	Trfr to Transp Impr Fund 330	355,558	407,501	581,251	1,500,000	1,500,000	467,498
909136	Trfr to Stormwater Impr Fund 363	0	653,415	1,318,444	475,000	475,000	975,000
909145	Trfr to Fund 455 AP	274,916	0	0	0	0	0
TOTAL NON-OPERATING		2,314,596	2,744,909	3,556,652	3,392,957	3,392,957	2,863,367
TOTAL DISCRETIONARY SALES TAX		2,314,596	2,744,909	3,556,652	3,392,957	3,392,957	2,863,367

CITY OF SEBASTIAN, FLORIDA 2009/2010 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

<u>Account Number</u>	<u>Description</u>	<u>FY 05/06 Actual</u>	<u>FY 06/07 Actual</u>	<u>FY 07/08 Actual</u>	<u>Amended FY 08/09 Budget</u>	<u>FY 08/09 Projected</u>	<u>FY 09/10 Adopted Budget</u>
MISCELLANEOUS REVENUE							
361100	Interest Income	24,035	23,959	20,794	20,000	25,000	13,247
361105	SBA Interest Earnings	22,275	44,040	12,677	15,000	13,000	10,000
363270	Recreation Impact Fee	337,675	56,875	32,825	100,000	33,000	33,000
TOTAL MISCELLANEOUS REVENUE		383,985	124,874	66,296	135,000	71,000	56,247
NON-REVENUE SOURCES							
381320	Transfer from Fund 320	17,654	0	0	0	0	0
389991	Appropriation From PY Fund Balance	0	0	0	40,000	120,000	143,753
TOTAL NON-REVENUE SOURCES		0	0	0	40,000	120,000	143,753
TOTAL RECREATION IMPACT FEE		383,985	124,874	66,296	175,000	191,000	200,000

RECREATION IMPACT FEE FUND EXPENDITURES

Code: 160051

<u>Account Number</u>	<u>Description</u>	<u>FY 05/06 Actual</u>	<u>FY 06/07 Actual</u>	<u>FY 07/08 Actual</u>	<u>Amended FY 08/09 Budget</u>	<u>FY 08/09 Projected</u>	<u>FY 09/10 Adopted Budget</u>
CAPITAL OUTLAY AND PROJECTS							
606300	Improvements Other Than Bldgs	0	0	6,897	0	0	0
TOTAL CAPITAL OUTLAY AND PROJECTS		0	0	6,897	0	0	0
NON-OPERATING							
909132	Transfer to CIP Fund 320	95,000	77,000	(148,904)	175,000	191,000	100,000
909133	Transfer to CIP Fund 330	0	0	500,000	0	0	100,000
909990	Unappropriated	0	0	0	0	0	0
TOTAL NON-OPERATING		95,000	77,000	351,096	175,000	191,000	200,000
TOTAL RECREATION IMPACT FEE		95,000	77,000	357,993	175,000	191,000	200,000

CITY OF SEBASTIAN, FLORIDA 2009/2010 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 05/06 Actual</u>	<u>FY 06/07 Actual</u>	<u>FY 07/08 Actual</u>	<u>Amended FY 08/09 Budget</u>	<u>FY 08/09 Projected</u>	<u>FY 09/10 Adopted Budget</u>
MISCELLANEOUS REVENUE							
361100	Interest Income	31,706	29,631	10,340	26,000	13,000	14,000
361105	SBA Interest Earnings	56,226	67,525	34,686	20,000	11,000	12,344
361150	Other Interest	1,356	987	596	1,200	1,000	1,000
363630	Stormwater Utility Fee	819,287	834,039	810,944	850,000	850,000	850,000
381360	Transfer from Fund 363	3,619	0	0	0	0	0
389991	Appropriation from prior year fund balance	0	0	0	648,935	675,733	60,996
TOTAL MISCELLANEOUS REVENUE		912,194	932,182	856,566	1,546,135	1,550,733	938,340
TOTAL STORMWATER UTILITY		912,194	932,182	856,566	1,546,135	1,550,733	938,340

STORMWATER UTILITY FUND EXPENDITURES

Code: 163051

<u>Account Number</u>	<u>Description</u>	<u>FY 05/06 Actual</u>	<u>FY 06/07 Actual</u>	<u>FY 07/08 Actual</u>	<u>Amended FY 08/09 Budget</u>	<u>FY 08/09 Projected</u>	<u>FY 09/10 Adopted Budget</u>
OPERATING EXPENDITURES							
533100	Professional Services	6,765	79	86	3,500	8,098	100
TOTAL OPERATING EXPENDITURES		6,765	79	86	3,500	8,098	100
NON-OPERATING							
909101	Interfund Trfr to 001 - GF	639,031	466,576	500,000	512,500	512,500	500,000
909263	Interfund Trfr to Fund 263	436,973	437,273	506,049	440,135	440,135	438,240
909363	Interfund Trfr to SIF Fund 363	0	453,744	0	590,000	590,000	0
TOTAL NON-OPERATING		1,076,004	1,357,593	1,006,049	1,542,635	1,542,635	938,240
TOTAL STORMWATER UTILITY		1,082,769	1,357,672	1,006,135	1,546,135	1,550,733	938,340

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

LAW ENFORCEMENT FORFEITURE FUND

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

LAW ENFORCEMENT FORFEITURE FUND REVENUE

Code: 190010

Account <u>Number</u>	<u>Description</u>	<u>FY 05/06</u> <u>Actual</u>	<u>FY 06/07</u> <u>Actual</u>	<u>FY 07/08</u> <u>Actual</u>	<u>Amended</u> <u>FY 08/09</u> <u>Budget</u>	<u>FY 08/09</u> <u>Projected</u>	<u>FY 09/10</u> <u>Adopted</u> <u>Budget</u>
FINES AND FORFEITS							
351200	Confiscated Property	15,129	6,850	19,114	8,000	8,000	8,000
TOTAL FINES AND FORFEITS		15,129	6,850	19,114	8,000	8,000	8,000
MISCELLANEOUS REVENUE							
361100	Interest Income	1,454	1,665	122	1,000	200	200
361105	SBA Interest Earnings	0	0	624	0	0	0
365000	Sale of Surplus	972	225	5,181	0	0	0
366000	Contributions and Donations	1,740	321	2,785	2,000	2,000	2,000
389991	Appropriation from PY Fund Balance	0	0	0	13,500	5,300	0
TOTAL MISCELLANEOUS REVENUE		4,166	2,211	8,712	16,500	7,500	2,200
TOTAL LAW ENFORCEMENT FORFEITURE		19,295	9,061	27,826	24,500	15,500	10,200

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

LAW ENFORCEMENT FORFEITURE FUND EXPENDITURES

Code: 190051

<u>Account Number</u>	<u>Description</u>	<u>FY 05/06 Actual</u>	<u>FY 06/07 Actual</u>	<u>FY 07/08 Actual</u>	<u>Amended FY 08/09 Budget</u>	<u>FY 08/09 Projected</u>	<u>FY 09/10 Adopted Budget</u>
OPERATING EXPENDITURES							
534966	D.A.R.E. Expenditures	1,530	2,563	0	4,000	4,000	0
534967	G.R.E.A.T. Expenditures	0	8,941	0	4,000	4,000	0
535380	Departmental Supplies	1,730	5,990	85	7,500	7,500	0
535450	Training & Education	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES		3,260	17,494	85	15,500	15,500	0
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	0	0	9,000	0	0
TOTAL CAPITAL OUTLAY		0	0	0	9,000	0	0
NON-OPERATING							
708199	Other Grants & Aids	0	0	0	0	0	0
909990	Unappropriated	0	0	0	0	0	10,200
TOTAL NON-OPERATING		0	0	0	0	0	10,200
TOTAL LAW ENFORCEMENT FORFEITURE		3,260	17,494	85	24,500	15,500	10,200

CITY OF SEBASTIAN, FLORIDA 2009/2010 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

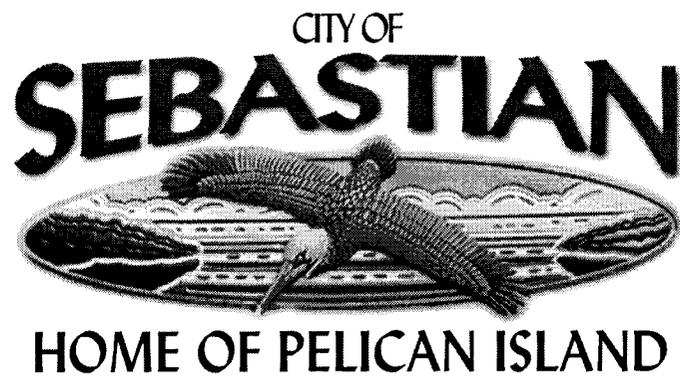
Account		FY 05/06	FY 06/07	FY 07/08	Amended FY 08/09	FY 08/09	FY 09/10
<u>Number</u>	<u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Adopted Budget</u>
TAXES							
338200	Tax Increment Revenue - Sebastian	178,786	282,546	250,499	275,436	273,888	228,326
338200	Tax Increment Revenue - Indian River Cty	160,051	270,195	252,885	252,656	251,236	209,442
TOTAL TAXES		338,837	552,741	503,384	528,092	525,124	437,768
MISCELLANEOUS REVENUE							
361100	Interest Income	28,500	33,210	5,454	26,000	2,200	2,767
361105	SBA Interest Earnings	0	0	5,436	0	0	0
369900	Other Miscellaneous Revenue	0	0	75	0	0	0
TOTAL MISCELLANEOUS REVENUE		28,500	33,210	10,965	26,000	2,200	2,767
NON-REVENUE SOURCES							
381320	Transfer from Capital Project Fund	0	0	0	0	0	0
381330	Transfer from Capital Project Fund 330	0	0	0	45,000	670,435	0
389991	Fund Balance Carried Forward	0	0	0	0	0	164,867
TOTAL NON-REVENUE SOURCES		0	0	0	45,000	670,435	164,867
TOTAL RIVERFRONT REDEVELOPMENT		367,337	585,951	514,349	599,092	1,197,759	605,402

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

COMMUNITY REDEVELOPMENT AGENCY EXPENDITURES

Code: 140051

Account <u>Number</u>	<u>Description</u>	<u>FY 05/06</u> <u>Actual</u>	<u>FY 06/07</u> <u>Actual</u>	<u>FY 07/08</u> <u>Actual</u>	<u>Amended</u> <u>FY 08/09</u> <u>Budget</u>	<u>FY 08/09</u> <u>Projected</u>	<u>FY 09/10</u> <u>Adopted</u> <u>Budget</u>
OPERATING EXPENDITURES							
533100	Professional Services	14,492	5,000	18,400	7,600	9,425	10,000
533201	Admin Svcs Provided by the GF	9,086	36,575	12,826	12,584	12,584	13,202
533400	Other Contractual Services	0	3,000	0	20,000	20,000	0
534120	Postage	0	0	0	0	0	0
534315	Public Lighting	13,053	14,023	13,743	14,850	14,000	14,000
534320	Water and Sewer	0	0	0	0	200	200
534686	R&M-Park Facilities	0	0	0	2,400	3,850	4,000
534830	Special Events Expense	31,505	18,160	26,798	78,666	71,600	71,600
534920	Legal Ads	71	78	1,469	100	0	0
535200	Departmental Supplies	0	1,188	962	1,000	1,892	1,500
535410	Dues & Memberships	395	695	870	900	870	900
TOTAL OPERATING EXPENDITURES		68,602	78,719	75,068	138,100	134,421	115,402
CAPITAL OUTLAY AND PROJECTS							
606100	Land	0	394,999	0	0	351,500	0
606310	Improvements Other Than Building	0	1,500	0	0	0	0
606400	Equipment	0	99,524	0	0	0	0
606900	Infrastructure - Yacht Club	0	29,207	0	0	0	0
606900	Infrastructure - Indian River Drive	0	84,592	0	0	0	0
606990	Infrastructure - Engineering	0	0	106,249	0	0	0
TOTAL CAPITAL OUTLAY AND PROJECTS		0	609,822	106,249	0	351,500	0
GRANTS AND AIDS							
820100	Façade/Sign Improvement Program	0	1,560	38,033	30,000	30,000	30,000
TOTAL GRANTS AND AIDS		0	1,560	38,033	30,000	30,000	30,000
NON-OPERATING							
909100	Interfund Trfr to General Fund 001	0	0	0	60,000	60,000	60,000
909132	Interfund Trfr to CIP Fund 320	0	0	15,000	0	0	0
909133	Interfund Trfr to CIP Fund 330	0	215,401	619,561	0	0	400,000
909990	Unappropriated	0	0	0	370,992	621,838	0
TOTAL NON-OPERATING		0	215,401	634,561	430,992	681,838	460,000
TOTAL RIVERFRONT REDEVELOPMENT		68,602	905,502	853,911	599,092	1,197,759	605,402



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DEBT SERVICE FUNDS

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 additional debt in the coming fiscal year. Detailed debt service payment schedules are located in the schedules section of this document.

CITY OF SEBASTIAN, FLORIDA 2009/2010 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 \$7,725,000 as of September 30, 2009. 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 05/06 Actual	FY 06/07 Actual	FY 07/08 Actual	Amended FY 08/09 Budget	FY 08/09 Projected	FY 09/10 City Mgr. Proposed Budget
MISCELLANEOUS REVENUE						
361100 Interest Income	3	134	2,448	1,974	1,000	1,000
361105 SBA Interest Earnings	1,399	7,298	2,363	0	0	0
TOTAL MISCELLANEOUS REVENUE	1,402	7,432	4,811	1,974	1,000	1,000
NON-REVENUE SOURCES						
381130 Interfund Trfr from 130 DST	1,025,525	1,033,206	1,164,036	1,032,957	1,033,931	1,035,869
384090 Debt Proceeds-Pub Fac Debt	0	0	0	0	0	0
TOTAL NON-REVENUE SOURCES	1,025,525	1,033,206	1,164,036	1,032,957	1,033,931	1,035,869
TOTAL DEBT SERVICE FUND	1,026,927	1,040,638	1,168,847	1,034,931	1,034,931	1,036,869

DISCRETIONARY SALES SURTAX REVENUE BONDS DEBT SERVICE EXPENDITURES

Code: 230051

Account Number Description	FY 05/06 Actual	FY 06/07 Actual	FY 07/08 Actual	Amended FY 08/09 Budget	FY 08/09 Projected	FY 09/10 City Mgr. Proposed Budget
OPERATING EXPENDITURES						
535205 Bank Charges	0	0	0	300	300	300
TOTAL OPERATING EXPENDITURES	0	0	0	300	300	300
DEBT SERVICE						
707130 Principal - DST Series 2003	665,000	680,000	700,000	720,000	720,000	745,000
707230 Interest - DST Series 2003	367,844	353,206	333,619	312,956	312,956	289,894
707300 Other Debt Service Costs	1,675	1,675	7,675	1,675	1,675	1,675
TOTAL DEBT SERVICE	1,034,519	1,034,881	1,041,294	1,034,631	1,034,631	1,036,569
TOTAL DEBT SERVICE FUND	1,034,519	1,034,881	1,041,294	1,034,931	1,034,931	1,036,869

CITY OF SEBASTIAN, FLORIDA 2009/2010 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 \$4,315,000 as of September 30, 2009. 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

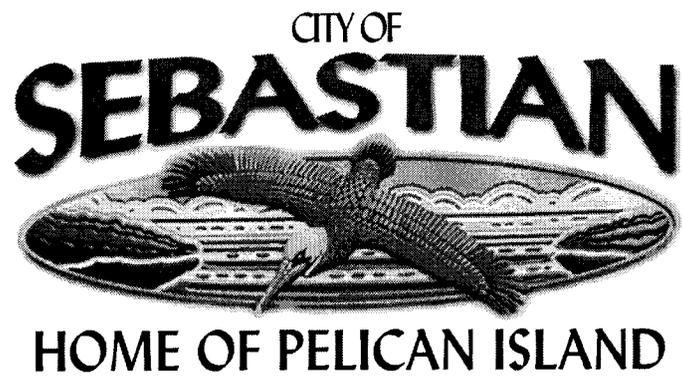
Code: 263010

Account Number	Description	FY 05/06 Actual	FY 06/07 Actual	FY 07/08 Actual	Amended FY 08/09 Budget	FY 08/09 Projected	FY 09/10 City Mgr. Proposed Budget
MISCELLANEOUS REVENUE							
361100	Interest Income	1	28	716	875	120	120
361150	SBA Interest Earnings	971	1,069	318	0	0	0
TOTAL MISCELLANEOUS REVENUE		972	1,097	1,034	875	120	120
NON-REVENUE SOURCES							
381163	Interfund Trfr from 163 SUF	436,973	437,273	506,049	440,135	440,890	438,240
384263	Debt Proceeds - Stormwater Series 2003	0	0	0	0	0	0
TOTAL NON-REVENUE SOURCES		436,973	437,273	506,049	440,135	440,890	438,240
TOTAL DEBT SERVICE FUND		437,945	438,370	507,083	441,010	441,010	438,360

STORMWATER UTILITY REVENUE BONDS DEBT SERVICE FUND EXPENDITURES

Code: 263051

Account Number	Description	FY 05/06 Actual	FY 06/07 Actual	FY 07/08 Actual	Amended FY 08/09 Budget	FY 08/09 Projected	FY 09/10 City Mgr. Proposed Budget
DEBT SERVICE							
707163	Principal - Stormwater Series 2003	235,000	240,000	245,000	255,000	255,000	260,000
707263	Interest - Stormwater Series 2003	201,973	197,273	191,873	185,135	185,135	177,485
707300	Other Debt Service Costs	875	875	4,875	875	875	875
TOTAL DEBT SERVICE		437,848	438,148	441,748	441,010	441,010	438,360
TOTAL DEBT SERVICE FUND		437,848	438,148	441,748	441,010	441,010	438,360



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CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

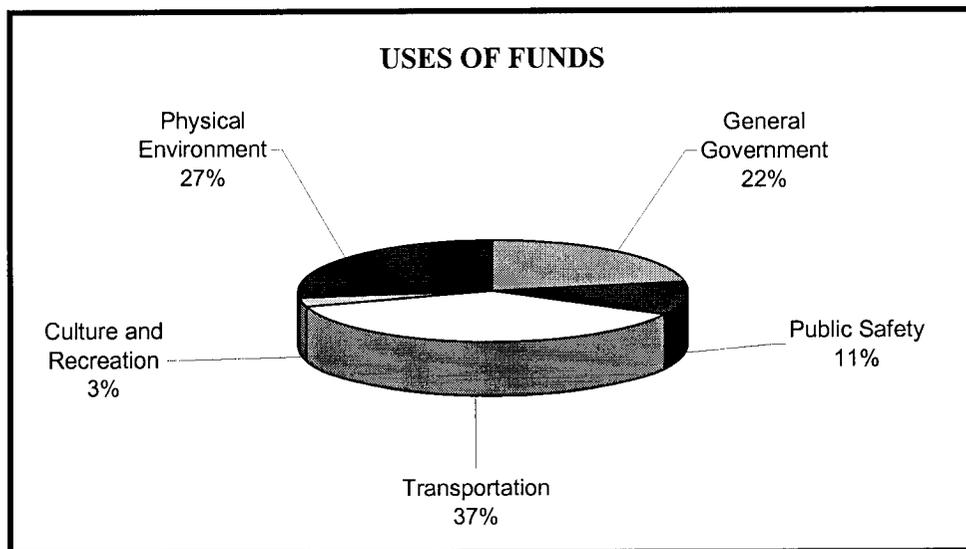
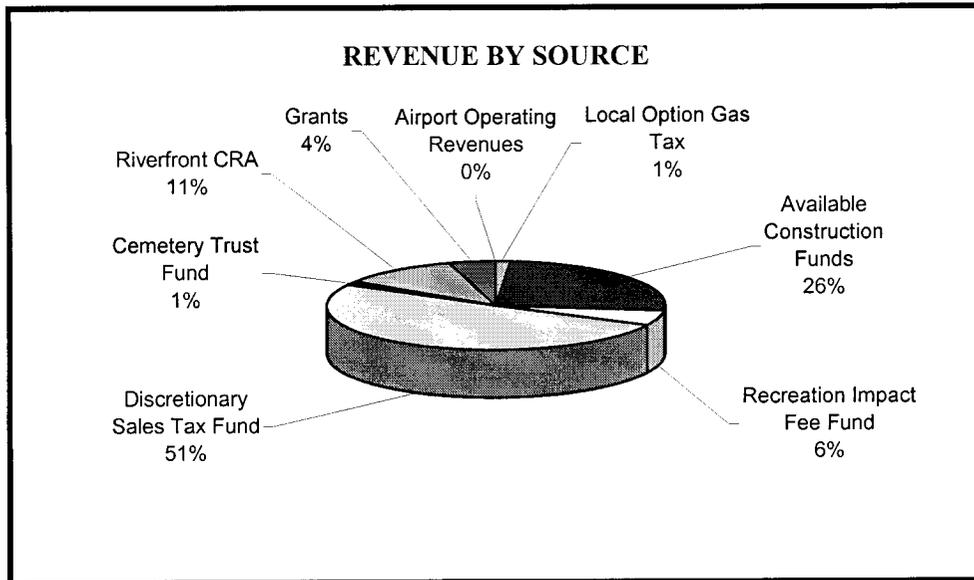
INTRODUCTION

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 2009-10.

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 2009-10 projects is provided from Discretionary Sales Tax (DST), Local Option Gas Tax (LOGT), Recreation Impact Fees, Available Construction Funds, Airport Operating Revenues, State and Federal grants, Riverfront CRA, and the Cemetery Trust Fund. 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 2009-10 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 2009-10 projects are either for replacement purposes or for infrastructure improvements, which do not require an increase in operational costs and may reduce maintenance expenditures. There are no anticipated savings or revenues expected to result from the Fiscal Year 2009-10 projects.

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

CAPITAL IMPROVEMENT FUND SOURCES AND USES OF FUNDS FOR FISCAL YEAR 2009 - 2010



CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

CAPITAL IMPROVEMENT FUND REVENUES BY SOURCE

Local Option Gas Tax	\$	50,000
Available Construction Funds		928,752
Recreation Impact Fee Fund		200,000
Discretionary Sales Tax Fund		1,827,498
Cemetery Trust Fund		50,000
Riverfront CRA		400,000
Grants		153,948
Airport Operating Revenues		3,946
Total Capital Improvement Fund Revenues	\$	3,614,144

CAPITAL IMPROVEMENT FUND EXPENDITURES BY TYPE

General Government	\$	800,000
Public Safety		385,000
Transportation		1,354,144
Culture and Recreation		100,000
Physical Environment		975,000
Total Capital Improvement Fund Expenditures	\$	3,614,144

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

	<u>Local Option Gas Tax</u>	<u>DST</u>	<u>Recreation Impact Fees</u>	<u>Available Construction Funds</u>	<u>Airport</u>	<u>Grants</u>	<u>Riverfront CRA</u>	<u>Cemetery Trust Fund</u>	<u>Bank Notes</u>	<u>Total</u>
Police Department										
Police Vehicle Replacement		\$ 385,000								\$ 385,000
Roads and Special Projects										
Street Repaving	\$ 50,000									\$ 50,000
Powerline Road North		\$ 217,498		\$ 928,752						\$ 1,146,250
Parks & Recreation										
Splash Park Canopy			\$ 50,000							\$ 50,000
Skate Park Office			\$ 50,000							\$ 50,000
Stormwater										
1/4 Round Swale Rehab		\$ 975,000								\$ 975,000
Cemetery										
Sissor Lift Building								\$ 50,000		\$ 50,000
Airport										
Rehabilitate R/W 4/22					\$ 3,946	\$ 153,948				\$ 157,894
Riverfront CRA										
Cavcor Parking Area		\$ 250,000	\$ 100,000				\$ 400,000			\$ 750,000
Total FY 2009/2010	\$ 50,000	\$ 1,827,498	\$ 200,000	\$ 928,752	\$ 3,946	\$ 153,948	\$ 400,000	\$ 50,000	\$ -	\$ 3,614,144

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

Project Name:	Police Patrol Vehicles	Project Description:
Funding Source:	Discretionary Sales Taxes	5 year vehicle replacement plan and additional new vehicles for added positions.

Justification:

09/10 replace 10 high mileage, high maintenance vehicles from 2005.
 10/11 replace 10 high mileage, high maintenance vehicles from 2006.
 11/12 replace 10 high mileage, high maintenance vehicles from 2007 & 2008.
 12/13 replace 10 high mileage, high maintenance vehicles from 2008 & 2009.
 13/14 replace 10 high mileage, high maintenance vehicles from 2009 & 2010.
 14/15 replace 10 high mileage, high maintenance vehicles from 2010 & 2011.

Project Costs:							Project Total
	<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>FY 14-15</u>	<u>Total</u>
	\$385,000	\$385,000	\$385,000	\$385,000	\$385,000	\$385,000	\$2,310,000

Operating Impact:							
	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Project Name:	Street Repaving	Project Description:
Funding Source:	Local Option Gas Tax	Rehabilitation and repaving of failing road base and roads

Justification:

This project is necessary to keep the streets in good condition and safe to the residents. There are several which should be done right away due to failing road base, ie: Periwinkle Drive, Laconia Street, Main Street, also all the side streets between Indian River Drive and US #1 should be taken care of as soon as possible.

Project Costs:							Project Total
	<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>FY 14-15</u>	<u>Total</u>
	\$50,000	\$25,000	\$50,000	\$50,000	\$150,000	\$150,000	\$475,000

Operating Impact:							
	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Project Name:	Powerline Road North	Project Description:
Funding Source:	\$166,014 Developer Escrow \$330,022 CIP Fund 320 \$432,716 CIP Fund 330 \$217,498 Discretionary Sales	Design and construction of the extension of Powerline Road from Main Street to Sebastian Blvd.

Justification:

This will allow another north/south access road through the city.

Project Costs:							Project Total
	<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>FY 14-15</u>	<u>Total</u>
	\$1,146,250	\$0	\$0	\$0	\$0	\$0	\$1,146,250

Operating Impact:							
	\$0	\$0	\$0	\$0	\$0	\$0	\$0

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

Project Name:	Splash Park Canopy	Project Description:
Funding Source:	Recreation Impact Fees	Install a canopy at the Splash Park.

Justification: This covering will provide shade for the customers.

Project Costs:							Project
	<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>FY 14-15</u>	<u>Total</u>
	\$50,000	\$0	\$0	\$0	\$0	\$0	\$50,000
Operating Impact:							
	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Project Name:	Skate Park Office	Project Description:
Funding Source:	Recreation Impact Fees	Construct on office facility at the Skate Park.

Justification: This will improve operations at this facility and provide better working conditions.

Project Costs:							Project
	<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>FY 14-15</u>	<u>Total</u>
	\$50,000	\$0	\$0	\$0	\$0	\$0	\$50,000
Operating Impact:							
	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Project Name:	1/4 Round	Project Description:
Funding Source:	Discretionary Sales Taxes	Installation of 1/4 Round throughout the City.

Justification: To continue the program of updating the drainage throughout the City.

Project Costs:							Project
	<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>FY 14-15</u>	<u>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

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

Project Name:	Scissor Lift Building	Project Description:
Funding Source:	Cemetery Trust Fund	This will provide a building to store the scissor lift unit.

Justification: This is necessary to protect and store the scissor lift and keep its electrical components dry and out of the weather.

Project Costs:							Project
	<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>FY 14-15</u>	<u>Total</u>
	\$50,000	\$0	\$0	\$0	\$0	\$0	\$50,000

Operating Impact:							
	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Project Name:	R/W 4/22 Improvements	Project Description:
Funding Source:	FDOT \$3,947	Runway 4/22 rehabilitation of lights and markings.

Justification: Runway 4/22 has non-standard lighting and markings.

Project Costs:							Project
	<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>FY 14-15</u>	<u>Total</u>
	\$157,894	\$0	\$0	\$0	\$0	\$0	\$157,894

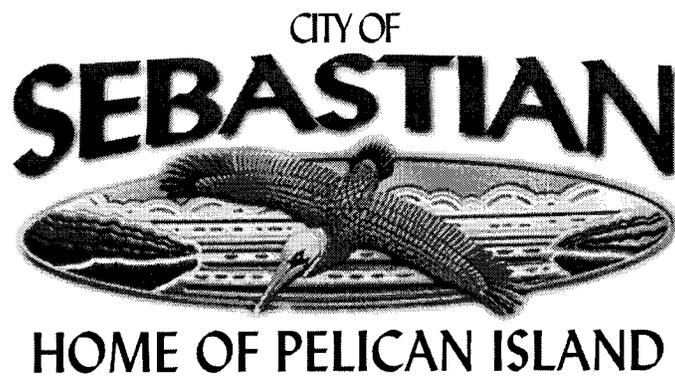
Operating Impact:							
	\$3,946	\$0	\$0	\$0	\$0	\$0	\$3,946

Project Name:	Cav Corp Parking renovation	Project Description:
Funding Source:	CRA Funds \$400,000 Discretionary Sales Tax \$250,000 Recreation Impact Fees \$100,000	Surface the parking lot (i.e. asphalt or permeable surface), landscaping, more defined drive aisles and ingress/egress, etc.

Justification: Public parking is identified in the CRA Master Plan as part of critical infrastructure improvements within the Riverfront district. This project would encompass a complete renovation of the parking area known as Cav Corp, just east of the Hess gas station. This lot is currently underutilized by haphazard boat/trailer parking and could be better utilized. By surfacing the lot, defining parking spaces, adding landscaping, this lot would become an amenity to Riverfront visitors as well as local businesses.

Project Costs:							Project
	<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>FY 14-15</u>	<u>Total</u>
	\$750,000	\$0	\$0	\$0	\$0	\$0	\$750,000

Operating Impact:							
	\$0	\$0	\$0	\$0	\$0	\$0	\$0



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CITY OF SEBASTIAN, FLORIDA 2009/2010 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>FY 07/08</u> <u>Actual</u>	<u>Amended</u> <u>FY 08/09</u> <u>Budget</u>	<u>FY 08/09</u> <u>Projected</u>	<u>FY 09/10</u> <u>Adopted</u> <u>Budget</u>
Total Revenues	\$ 1,585,670	\$ 1,642,910	\$ 1,455,749	\$ 1,683,033	\$ 1,464,993	\$ 1,528,398
Total GC Administration Division	1,002,613	944,306	941,717	1,035,834	996,040	877,353
Total GC Greens Division	555,071	584,413	584,413	586,100	593,473	550,550
Total GC Carts Division	90,617	129,391	129,391	163,743	161,629	158,010
Total Expenses	<u>1,648,302</u>	<u>1,658,110</u>	<u>1,655,520</u>	<u>1,785,677</u>	<u>1,751,142</u>	<u>1,585,913</u>
Change in Unrestricted Reserves	<u>\$ (62,632)</u>	<u>\$ (15,200)</u>	<u>\$ (199,771)</u>	<u>\$ (102,644)</u>	<u>\$ (286,149)</u>	<u>\$ (57,515)</u>

GOLF COURSE FUND REVENUE

Code: 410010

The Fiscal Year 2009-2010 adopted budget for Golf Course fund revenue is \$1,528,398. This compares to the 2008-2009 projected Golf Course fund revenue of \$1,464,993, an increase of \$63,405 or 4.3%.

<u>Description</u>	<u>FY 05-06</u> <u>Actual</u>	<u>FY 06-07</u> <u>Actual</u>	<u>FY 07-08</u> <u>Actual</u>	<u>Amended</u> <u>FY 08-09</u> <u>Budget</u>	<u>Projected</u> <u>FY 08-09</u> <u>Revenue</u>	<u>Adopted</u> <u>FY 09-10</u> <u>Budget</u>	<u>Difference</u>
Charges for services	\$1,538,323	\$1,593,527	\$1,438,233	\$1,649,610	\$1,459,750	\$1,521,860	\$ 62,110
Non-operating revenues	40,349	49,383	17,516	33,423	5,243	6,538	1,295
Grant revenues	6,998	-	-	-	-	-	-
Total revenues	<u>\$1,585,670</u>	<u>\$1,642,910</u>	<u>\$1,455,749</u>	<u>\$1,683,033</u>	<u>\$1,464,993</u>	<u>\$1,528,398</u>	<u>\$ 63,405</u>

Fiscal Year 2009-10 Adopted Budget:

Major Current Level Changes from
2008-09 Projected Revenue

1. Charges for services - Increase mainly due to a projected increase in green fees and cart rentals	\$ 62,110
2. Non-operating revenues - Increase due to reimbursements on prior year property insurance premium.	\$ 1,295
3. Grant revenues - No grant revenues forecasted.	\$ -

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

GOLF COURSE REVENUE

Code: 410010

Account Number	Description	FY 05/06 Actual	FY 06/07 Actual	FY 07/08 Actual	FY 08/09 Amended Budget	FY 08/09 Dept Projected	FY 09/10 City Mgr. Proposed Budget
CHARGES FOR SERVICES							
347501	Green Fees	522,009	580,946	523,161	600,000	525,000	550,000
347502	Cart Rentals	751,330	764,459	689,668	800,000	700,000	725,000
347510	Driving Range Fees	46,516	53,185	43,944	50,000	46,000	50,000
347512	Club Storage Fees	224	1,115	1,364	1,250	1,983	2,000
347513	Club Rentals Fees	1,916	2,267	2,146	2,000	2,000	2,000
347520	Initiation Fees	16,000	2,500	3,200	5,000	3,500	4,000
347521	Membership Fees	76,985	72,418	65,071	75,000	61,527	65,000
347522	Handicap Fees	6,264	5,904	5,850	5,700	6,100	6,100
347523	Resident Card Fees	39,456	42,910	41,750	42,000	38,080	44,000
347530	Non-Taxable Sales	88	87	69	100	100	100
347540	Pro Shop Sales	71,398	84,228	74,577	72,000	68,000	70,000
347541	Cost of Sales-Pro Shop	(42,086)	(58,260)	(50,637)	(40,000)	(30,000)	(35,000)
362100	Rents and Royalties	31,253	30,382	29,308	31,000	31,500	32,000
366000	Contributions & Donations	2,898	0	0	0	0	0
369900	Other Miscellaneous Revenues	7,260	5,212	3,149	1,000	1,400	1,500
369941	Sales Tax Commissions	360	360	360	360	360	360
369945	Pro Lesson Fees	6,385	5,900	5,266	4,200	4,200	4,800
369995	Cash Over/Short	69	(83)	(13)	0	0	0
TOTAL CHARGES FOR SERVICES		1,538,323	1,593,527	1,438,233	1,649,610	1,459,750	1,521,860
NON-OPERATING REVENUE							
361100	Interest Earnings	7,792	1,135	3,246	21,423	200	200
361105	SBA Interest Earnings	32,818	47,748	14,270	12,000	4,000	4,000
364100	Sale of Fixed Assets	(260)	500	0	0	0	0
365000	Sale of Surplus Mater/Scrap	0	0	0	0	22	0
369400	Reimbursements	0	0	0	0	1,021	2,338
TOTAL NON-OPERATING REVENUE		40,349	49,383	17,516	33,423	5,243	6,538
GRANTS							
331901	FEMA - Federal Grant	5,998	0	0	0	0	0
334901	FEMA - State Grant	1,000	0	0	0	0	0
TOTAL GRANT REVENUE		6,998	0	0	0	0	0
TOTAL GOLF COURSE REVENUES		1,585,670	1,642,910	1,455,749	1,683,033	1,464,993	1,528,398
USE OF UNRESTRICTED RESERVES		62,632	15,200	199,771	102,644	286,149	57,515
TOTAL GOLF COURSE SOURCES		1,648,302	1,658,110	1,655,520	1,785,677	1,751,142	1,585,913

CITY OF SEBASTIAN, FLORIDA 2009/2010 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 2009 ACCOMPLISHMENTS

- ✓ On track to entertain 60,000 rounds.
- ✓ Strong numbers regarding outside tournaments and league play.
- ✓ Despite sagging economy, complete with numerous golf course closings or foreclosures throughout the country, had good numbers regarding rounds and revenue during the peak winter season.
- ✓ Landscape improvements throughout the golf course, including numerous plantings and fencing around overflow parking lot and east and west side of clubhouse.
- ✓ Received new irrigation station, on an emergency basis, from Hoover Irrigation Systems.
- ✓ The 2008 Sebastian Open, the premiere golf tournament for SMGC, had 108 players compete.
- ✓ For the 5th consecutive year, hosted the Junior Player's Tour "Sebastian Classic". The Junior Player' Tour is one of Florida's top developmental junior tours and is also tracked by numerous college golf coaches.
- ✓ Represented SMGC at the Men's Health Fair at Sebastian River Medical Center and also represented SMGC at the Honda Classic, a PGA Tour event, as a rules official for the Pro-Am. Also represented SMGC at various luncheons, speaking engagements and other functions.
- ✓ Since 1994, served at the home course for the boy's and girls golf teams at Sebastian River High School. Worked extensively with both teams during the fall golf season.
- ✓ Went out to bid and secured a new 5-year contract (with an option for another 5 years) with a private contractor for golf course maintenance.

FISCAL YEAR 2010 GOALS & OBJECTIVES

- Strive for 65,000 rounds of golf for 2010.
- 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.
- Continue to offer and officially be the home course for the Sebastian River High School boys and girls golf teams.
- Constant attention to all facilities and grounds, which will help ensure that all areas are well-kept and presentable to the public.
- Continue to represent SMGC through volunteer opportunities, speaking engagements and other public-relation venues.

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

<u>SERVICE PROGRAM</u>	Actual 2004/2005	Actual 2005/2006	Actual 2006/2007	Actual 2007/2008	Projected 2008/2009	Projected 2009/2010
Number of Annual Fees Sold	91	85	106	97	111	105
Single Resident	44	42	42	41	51	45
Single Non-Resident	26	7	14	10	12	10
Family Resident	9	26	42	38	40	40
Family Non-Resident	12	10	8	8	8	10
Resident/Discount Cards	933	1,000	1,004	950	1,000	975
TOTAL ANNUAL FEES SOLD	1,024	1,085	1,110	1,047	1,111	1,055
NUMBER OF ROUNDS PLAYED						
Annual Fee Rounds	6,933	6,200	8,494	7,821	10,000	10,000
Daily Fee Rounds	46,465	60,000	50,898	46,163	55,000	55,000
TOTAL NUMBER OF ROUNDS PLAYED	53,398	66,200	59,382	53,114	65,000	65,000
Junior Golf Academy Attendees	120	112	115	100	120	100
Outside Tournaments	40	50	48	54	48	50
Sebastian Open Players	145	145	94	85	125	120

PROGRAM BUDGET DESCRIPTION FOR THE SEBASTIAN GOLF COURSE		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>08/09</i>	<i>09/10</i>	
20.00%	20.00%	General Supervision - 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%	Pro Shop - 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%	Control of Course Play - 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%	Golf Course Administration - Supervise all Golf Course operations, preparation of budget, supervision of capital improvement programs.
20.00%	20.00%	Promote the Game of Golf - 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%	

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

GOLF COURSE ADMINISTRATION BUDGET SUMMARY

The Fiscal Year 2009-2010 adopted budget for Golf Course Administration is \$877,353. This compares to the 2008-2009 projected expenses of \$996,040, a decrease of \$118,687 or 11.9%.

	FY 05-06	FY 06-07	FY 07-08	Amended FY 08-09	Projected FY 08-09	Adopted FY 09-10	
	Actual	Actual	Actual	Budget	Expenses	Budget	Difference
Personal Services	\$ 277,598	\$ 287,688	\$ 286,222	\$ 302,903	\$ 271,122	\$ 265,083	\$ (6,039)
Operating Expenses	409,035	343,943	333,046	347,947	334,965	299,170	(35,795)
Capital Outlay	1,265	1,265	3,160	79,994	84,963	-	(84,963)
Debt Service	314,715	309,515	313,715	304,990	304,990	313,100	8,110
Total	\$ 1,002,613	\$ 942,411	\$ 936,144	\$ 1,035,834	\$ 996,040	\$ 877,353	\$ (118,687)

Fiscal Year 2009-10 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2008-09 Projected Expenses:

	Difference
1. Personal Services - Net decrease due to the elimination of part-time Administrative Secretary Position and anticipated furlough days	\$ (6,039)
2. Operating Expenses - Decrease due to reduction of Airport Property annual Lease payment to \$135,000.	\$ (35,795)
3. Capital Outlay - No approved capital outlay in FY 09-10 budget	\$ (84,963)
4. Debt Service - In accordance with debt service schedule.	\$ 8,110

PERSONAL SERVICES SCHEDULE

GOLF COURSE ADMINISTRATION

POSITION	PAY RANGE	GRADE	F/T/E POSITION YEARS			Projected Expense	Adopted Budget
			07-08	08-09	09-10	08-09	09-10
			Golf Course Director	46,541 / 97,308	78	1.00	1.00
Head Golf Professional	36,782 / 69,754	61	1.00	1.00	1.00	47,000	45,785
Head Cashier	26,545 / 69,662	26	1.00	1.00	1.00	41,500	41,979
Administrative Secretary (P/T)	12.76 / 28.68	26	0.50	0.50	0.00	5,907	-
Assistant Cashier (P/T)	9.23 / 20.76	15	1.00	1.00	1.00	22,400	26,000
Assistant Cashier (TEMP)			1.00	1.00	0.00	-	-
			5.50	5.50	4.00	\$ 196,207	\$ 191,033
Overtime						1,500	1,500
Lesson Bonus						5,000	5,000
FICA Taxes						15,507	15,111
Deferred Compensation						15,696	15,438
Group Health Insurance Premium						21,586	21,461
Dependant Health Ins Premium						10,720	11,021
Employee Assistance Program						121	115
Worker's Comp Insurance						4,785	3,404
Unemployment Insurance						0	1,000
Total Personal Services						\$ 271,122	\$ 265,083

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

GOLF COURSE ADMINISTRATION DIVISION

Code: 410110

Account Number	Description	FY 05/06 Actual	FY 06/07 Actual	FY 07/08 Actual	Amended FY 08/09 Budget	FY 08/09 Projected	FY 09/10 City Mgr. Proposed Budget
PERSONAL SERVICES:							
511200	Regular Salaries	199,210	210,326	208,266	215,900	196,207	191,033
511300	Temporary Salaries	13,289	6,811	2,878	5,000	0	0
511400	Overtime	805	920	831	1,500	1,500	1,500
511500	Lesson Bonus	4,815	4,628	3,046	5,000	5,000	5,000
512100	FICA Taxes	15,214	15,634	14,748	17,396	15,507	15,111
512225	Deferred Compensation	12,595	13,473	14,498	15,768	15,696	15,438
512301	Group Health Insurance Premium	15,230	17,777	20,469	21,591	21,586	21,461
512305	Dependant Health Ins Premium	10,605	12,506	14,347	14,807	10,720	11,021
512309	Employee Assistance Program	230	219	125	138	121	115
512400	Worker's Comp Insurance	5,604	5,395	6,249	4,803	4,785	3,404
512500	Unemployment Insurance	0	0	0	1,000	0	1,000
512600	OPEd Accrued Expense	0	0	765	0	0	0
TOTAL PERSONAL SERVICES		277,598	287,688	286,222	302,903	271,122	265,083
OPERATING EXPENSES:							
533100	Professional Services	5,947	1,075	1,075	1,075	1,075	1,075
533200	Audit Fees	1,327	1,579	1,938	2,450	2,450	3,274
533201	Admin Services provided by GF	42,225	42,958	50,036	55,464	49,510	54,460
533400	Other Contractual Services	0	0	0	14	0	0
533410	Environmental Services	0	14	0	250	0	0
533415	Janitorial Services	3,600	0	5,100	5,100	5,110	5,110
533420	Pest/Weed Control	168	4,030	634	650	650	650
533440	Electronic Security Services	369	824	426	500	500	500
534000	Travel and Per Diem	0	0	116	100	0	0
534101	Telephone	3,102	632	2,210	2,578	2,400	2,450
534105	Cellular Telephone	505	1,894	374	360	310	390
534110	Internet Access	140	400	405	350	485	500
534120	Postage	114	121	127	100	100	100
534310	Electric	38,336	141	35,315	43,550	30,000	28,000
534320	Water/Sewer	13,540	41,013	10,758	10,600	16,155	15,500
534380	Trash Pickup/Hauling, Etc.	0	10,421	0	0	0	0
534445	Airport Property Lease	201,000	162,000	173,000	175,000	175,000	135,000
534500	Insurance	2,376	24,463	6,895	4,875	4,875	5,361
534610	R & M - Buildings	55,228	6,330	1,556	2,000	2,000	2,500
534630	R & M - Office Equipment	2,393	3,545	4,337	6,200	3,792	3,000
534845	Golf Course Promotions	5,155	327	252	750	500	250
534846	Golf Course Advertising	6,557	7,234	6,857	7,000	5,000	5,000
535200	Departmental Supplies	3,021	4,284	2,269	3,200	3,000	3,000
535205	Bank Charges	18,146	22,737	22,390	19,000	24,000	25,000
535210	Computer Supplies	267	2,467	1,054	1,000	1,000	750
535220	Cleaning Supplies	2,995	2,870	2,872	2,500	3,000	3,500
535250	Building Supplies	56	0	0	250	1,000	750
535270	Uniforms and Shoes	0	0	312	300	300	250
535410	Dues and Memberships	417	462	507	500	500	500
535710	Non-Ad Valorem Tax	2,051	2,121	2,231	2,231	2,253	2,300
TOTAL OPERATING EXPENSES		409,035	343,943	333,046	347,947	334,965	299,170
CAPITAL OUTLAY:							
606400	Vehicles and Equipment	1,265	3,160	8,733	79,994	84,963	0
TOTAL CAPITAL OUTLAY		1,265	3,160	8,733	79,994	84,963	0
DEBT SERVICE:							
707145	Principal - Golf Course	250,000	255,000	270,000	280,000	280,000	290,000
707245	Interest - Golf Course	64,215	54,015	43,215	24,490	24,490	22,600
707300	Other Debt Service Costs	500	500	500	500	500	500
TOTAL DEBT SERVICE		314,715	309,515	313,715	304,990	304,990	313,100
TOTAL GOLF COURSE ADMINISTRATION		1,002,613	944,306	941,717	1,035,834	996,040	877,353

CITY OF SEBASTIAN, FLORIDA 2009/2010 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 2009 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.
- ✓ Several new plantings, landscaping, fencing and trees added to grounds.
- ✓ Purchased new irrigation station.
- ✓ Secured new golf course maintenance contract with private contractor.

FISCAL YEAR 2010 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 2005/2006	Actual FY 06/07	Actual FY 07/08	Projected 2008/2009	Projected 2009/2010
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	1,000	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

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR THE GOLF COURSE GREENS DIVISION		
STAFFING		NATURE OF ACTIVITY
08/09	09/10	
75.00%	75.00%	Golf Course Maintenance - 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%	Equipment Maintenance - Continue tracking equipment use and repair to insure proper maintenance and useability of equipment.
100.00%	100.00%	

GOLF COURSE GREENS DIVISION BUDGET SUMMARY

The Fiscal Year 2009-2010 adopted budget for Golf Course Greens Division is \$550,550. This compares to the 2008-2009 projected expenses of \$593,473, a decrease of \$42,923 or 7.2%.

	FY 05-06	FY 06-07	FY 07-08	Amended FY 08-09	Projected FY 08-09	Adopted FY 09-10	Difference
	Actual	Actual	Actual	Budget	Expenses	Budget	
Operating Expenses	\$ 555,071	\$ 569,463	\$ 579,511	\$ 574,350	\$ 591,983	\$ 550,550	\$ (41,433)
Capital Outlay	-	14,950	20,612	11,750	1,490	-	(1,490)
Total	\$ 555,071	\$ 584,413	\$ 600,123	\$ 586,100	\$ 593,473	\$ 550,550	\$ (42,923)

Fiscal Year 2009-10 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2008-09 Projected Expenses:

	Difference
1. Operating Expenses - Net decrease mainly due to a decrease in groundskeeping services	\$ (41,433)
2. Capital Outlay - No Capital Outlay approved for FY 09-10 Budget	\$ (1,490)

CAPITAL OUTLAY SCHEDULE

GOLF COURSE GREENS DIVISION							
Description	2009-10	2010-11	2011-12	2012-13	2013-14	2013-14	TOTAL
Rotary Mower	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Greens Mower (2)	-	-	48,000	-	-	-	48,000
Sand Pro (2)	-	-	-	20,000	-	-	20,000
Tractors (2)	-	-	-	20,000	-	-	20,000
	\$ -	\$ 20,000	\$ 48,000	\$ 40,000	\$ -	\$ -	\$ 108,000

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

GOLF COURSE GREENS DIVISION

Code: 410120

<u>Account Number</u>	<u>Description</u>	<u>FY 05/06</u> <u>Actual</u>	<u>FY 06/07</u> <u>Actual</u>	<u>FY 07/08</u> <u>Actual</u>	<u>Amended</u> <u>FY 08/09</u> <u>Budget</u>	<u>FY 08/09</u> <u>Projected</u>	<u>FY 09/10</u> <u>City Mgr.</u> <u>Proposed</u> <u>Budget</u>
OPERATING EXPENSES							
533440	Electronic Security Services	387	443	612	550	550	550
533445	Groundskeeping Service	497,310	511,862	522,099	522,100	537,763	495,000
534310	Electric	18,123	18,822	18,884	18,550	20,955	22,200
534610	R & M - Buildings	282	571	1,083	2,500	2,365	2,500
534640	R & M-Operating Equipment	10,659	14,728	10,575	13,000	13,000	13,000
534680	R & M - Irrigation Systems	22,878	18,729	19,210	13,000	13,000	13,000
534685	R & M - Grounds Maintenance	3,033	1,411	4,636	2,000	2,000	2,000
535200	Departmental Supplies	2,299	2,685	2,209	2,200	1,900	2,100
535220	Cleaning Supplies	100	60	0	100	100	100
535230	Small Tools and Equipment	0	111	203	250	250	0
535250	Building Supplies	0	40	0	100	100	100
TOTAL OPERATING EXPENSES		555,071	569,463	579,511	574,350	591,983	550,550
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	0	20,612	11,750	1,490	0
TOTAL CAPITAL OUTLAY		0	14,950	20,612	11,750	1,490	0
TOTAL GREENS DIVISION		555,071	584,413	600,123	586,100	593,473	550,550

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

GOLF COURSE CARTS DIVISION

The Golf Course Carts Division many times provides the first and last contact with customers. The golf course carts division maintains 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 2009 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 2010 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 2005/2006	Actual 2006/2007	Actual 2007/2008	Projected 2008/2009	Projected 2009/2010
Club Car Electric Golf Carts	84	84	86	86	86
Tires Maintained	348	348	352	352	352
Grease Fittings Maintained	504	504	508	508	508
Range Carts	1	1	1	1	1
Ranger Carts	1	1	1	1	1
Batteries Maintained	512	348	348	348	348
Beverage Carts	1	1	1	1	1

PROGRAM BUDGET DESCRIPTION FOR THE GOLF CART DIVISION

STAFFING		NATURE OF ACTIVITY
08/09	09/10	
33.00%	33.00%	General Maintenance and Care of Golf Carts - Clean and maintain golf carts in operational condition for guests use and maintain operational cart barn.
33.00%	33.00%	Golf Course Facilities - Maintenance and care of Cart Barn, Driving Range, Water Station, and general area around Golf Shop and starter area.
34.00%	34.00%	Customer Service - Provide unsurpassed customer service to our members.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

GOLF COURSE CARTS DIVISION BUDGET SUMMARY

The Fiscal Year 2009-2010 adopted budget for Golf Course Carts Division is \$158,010. This compares to the 2008-2009 projected expenses of \$161,629, a decrease of \$3,619 or 2.2%.

	FY 05-06	FY 06-07	FY 07-08	Amended FY 08-09	Projected FY 08-09	Adopted FY 09-10	Difference
	Actual	Actual	Actual	Budget	Expenses	Budget	
Personal Services	\$ 35,707	\$ 50,231	\$ 81,595	\$ 83,398	\$ 84,667	\$ 84,940	\$ 273
Operating Expenses	54,911	64,210	66,292	73,345	72,745	73,070	325
Capital Outlay	-	14,950	14,951	7,000	4,217	-	(4,217)
Total	\$ 90,617	\$ 129,391	\$ 162,838	\$ 163,743	\$ 161,629	\$ 158,010	\$ (3,619)

Fiscal Year 2009-10 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2008-09 Projected Expenses:

	Difference
1. Personal Services - Net increase in projected but less than budgeted for FY 2008-2009	\$ 273
2. Operating Expenses - Increase mainly to due to increase in departmental supplies and repair and maintenance of buildings	\$ 325
3. Capital Outlay - No Capital Outlay approved in the FY 09-10 Budget	\$ (4,217)

PERSONAL SERVICES SCHEDULE

GOLF COURSE CART DIVISION

POSITION	PAY RANGE	GRADE	F/T/E POSITION			Projected Expense	Adopted Budget
			07-08	08-09	09-10	08-09	09-10
Golf Course Attendant (1 P/T)	9.23 / 20.76	15	0.50	0.50	0.00	\$ -	\$ -
Cart Attendants (P/T)	7.25 / 13.09	9	3.00	3.00	3.00	40,000	42,000
Cart Attendants (TEMP)			3.50	3.50	3.50	35,000	35,000
			7.00	7.00	6.50		
						\$ 75,000	\$ 77,000
Overtime						1,500	300
FICA Taxes						5,852	5,913
Employee Assistance Program						138	138
Worker's Compensation						2,177	1,589
Total Personal Services						\$ 84,667	\$ 84,940

CAPITAL OUTLAY SCHEDULE

GOLF COURSE CART DIVISION

Description	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	TOTAL
3 Gang Range Picker	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ 2,500
	-	-	-	-	-	-	-
	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ 2,500

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

GOLF COURSE CARTS DIVISION

Code: 410130

Account Number	Description	FY 05/06 Actual	FY 06/07 Actual	FY 07/08 Actual	Amended FY 08/09 Budget	FY 08/09 Projected	FY 09/10 City Mgr. Proposed Budget
PERSONAL SERVICES							
511200	Regular Salaries	20,049	27,629	46,094	50,000	40,000	42,000
511300	Temporary Salaries	10,191	16,251	26,084	25,000	35,000	35,000
511400	Overtime	1,875	1,740	1,206	300	1,500	300
512100	FICA Taxes	2,460	3,490	5,471	5,760	5,852	5,913
512309	Employee Assistance Program	75	94	161	161	138	138
512400	Worker's Comp Insurance	1,057	1,027	2,579	2,177	2,177	1,589
TOTAL PERSONAL SERVICES		35,707	50,231	81,595	83,398	84,667	84,940
OPERATING EXPENSES							
534420	Equipment Leases	52,250	62,035	65,835	71,820	71,820	71,820
534610	R & M - Buildings	312	0	0	500	300	500
534640	R & M-Operating Equipment	1,841	1,775	222	250	250	250
535200	Departmental Supplies	274	360	58	500	200	300
535220	Cleaning Supplies	4	0	177	175	175	200
535230	Small Tools and Equipment	228	40	0	100	0	0
TOTAL OPERATING EXPENSES		54,911	64,210	66,292	73,345	72,745	73,070
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	14,950	4,613	7,000	4,217	0
TOTAL CAPITAL OUTLAY		0	14,950	4,613	7,000	4,217	0
TOTAL CARTS DIVISION		90,617	129,391	152,500	163,743	161,629	158,010

CITY OF SEBASTIAN, FLORIDA 2009/2010 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>FY 07/08</u> <u>Actual</u>	<u>Amended</u> <u>FY 08/09</u> <u>Budget</u>	<u>FY 08/09</u> <u>Projected</u>	<u>FY 09/10</u> <u>Adopted</u> <u>Budget</u>
Total Revenues	\$ 405,832	\$ 360,321	\$ 390,077	\$ 408,560	\$ 385,540	\$ 388,219
Total Airport Administration	384,852	620,223	724,246	408,560	410,565	388,219
Change in Unrestricted Reserves	\$ 20,980	\$ (259,903)	\$ (334,169)	\$ -	\$ (25,025)	\$ -

AIRPORT FUND REVENUE

Code: 450010

The Fiscal Year 2009-2010 adopted budget for Airport fund revenue is \$388,219. This compares to the 2008-2009 projected Airport fund revenue of \$385,540, an increase of \$2,679 or .7%.

<u>Description</u>	<u>FY 05-06</u> <u>Actual</u>	<u>FY 06-07</u> <u>Actual</u>	<u>FY 07-08</u> <u>Actual</u>	<u>Amended</u> <u>FY 08-09</u> <u>Budget</u>	<u>Projected</u> <u>FY 08-09</u> <u>Revenue</u>	<u>Adopted</u> <u>FY 09-10</u> <u>Budget</u>	<u>Difference</u>
Operating revenue	\$ 375,769	\$ 335,907	\$ 383,385	\$ 404,465	\$ 374,875	\$ 374,959	\$ 84
Intergovernmental	-	-	-	-	-	-	-
Non-operating revenues	30,062	24,413	6,692	4,095	10,665	13,260	2,595
Total revenues and other sources	\$ 405,832	\$ 360,321	\$ 390,077	\$ 408,560	\$ 385,540	\$ 388,219	\$ 2,679

Fiscal Year 2009-10 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2008-09 Projected Revenue:

	<u>Difference</u>
1. Operating revenue - Increase in anticipated rent from LoPresti offset by reduction in Golf Course Rent to	\$ 84
2. Intergovernmental - Intergovernmental Grant revenue is recorded in Airport Construction Fund 455.	\$ -
3. Non-operating revenues - Increase due to reimbursement on prior year property insurance premium.	\$ 2,595

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

AIRPORT REVENUE

Code: 450010

<u>Account Number</u>	<u>Description</u>	<u>FY 05/06 Actual</u>	<u>FY 06/07 Actual</u>	<u>FY 07/08 Actual</u>	<u>Amended FY 08/09 Budget</u>	<u>FY 08/09 Projected</u>	<u>FY 09/10 City Mgr. Proposed Budget</u>
OPERATING REVENUE							
344100	Fuel Sales	0	0	158,833	230,000	85,000	102,000
347541	Cost of Sales	0	0	(136,680)	(200,000)	(67,180)	(85,000)
362150	Nontaxable Rents	0	5,001	5,376	5,000	2,000	2,000
362100	Rents and Royalties	313,564	266,893	288,835	319,365	290,855	291,709
369900	Other Miscellaneous Revenues	62,031	63,854	66,840	50,000	64,000	64,000
369941	Sales Tax Commission	175	159	181	100	200	250
TOTAL OPERATING REVENUE		375,769	335,907	383,385	404,465	374,875	374,959
NON-OPERATING REVENUE:							
INTERGOVERNMENTAL SOURCES							
334451	Airport - FDOT JPA Revenue	0	0	0	0	0	0
TOTAL INTERGOV'T SOURCES		0	0	0	0	0	0
OTHER NON-OPERATING REVENUE:							
361100	Interest Earnings	12,633	2,916	678	2,000	2,000	2,000
361105	SBA Interest Earnings	17,429	15,160	2,089	2,095	0	1,000
364100	Sale of Fixed Assets	0	(3,663)	3,925	0	0	0
366000	Contributions & Donations	0	10,000	0	0	7,500	5,000
369400	Reimbursements	0	0	0	0	1,165	5,260
TOTAL OTHER NON-OPERATING REVENUE		30,062	24,413	6,692	4,095	10,665	13,260
TOTAL AIRPORT REVENUES		405,832	360,321	390,077	408,560	385,540	388,219
USE OF UNRESTRICTED RESERVES		(20,980)	259,903	334,169	0	25,025	0
TOTAL AIRPORT SOURCES		384,852	620,224	724,246	408,560	410,565	388,219

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

AIRPORT ADMINISTRATION

The Airport Director is responsible for Airport Operations to include maintenance of the entire property, FDOT compliance issues, Capital Improvement Programs, Economic Development, tenant relations, and project management.

FISCAL YEAR 2009 ACCOMPLISHMENTS

- ✓ Completed Airport Layout Plan Update.
- ✓ Constructed 15,000 square foot Hangar for LoPresti Aviation.
- ✓ Acquired Grader, Dump Truck and Bush Hog Mowers.
- ✓ Completed security brush/vegetation removal project.
- ✓ Completed planning of the east side access road project.
- ✓ Completed first successful year of fuel facility.
- ✓ ADS-B ITT/FAA 'NextGen' Tower Installation.

FISCAL YEAR 2010 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.
- Begin planning and construction FDOT financed hangar project.

PERFORMANCE MEASURES

Performance Indicators	Actual 2005/2006	Actual 2006/2007	Actual 2007/2008	Projected 2008/2009	Projected 2009/2010
Acres Available for Development	218	218	218	218	108
Airport Leasehold Revenues	\$313,564	\$266,893	\$288,835	\$290,855	\$291,709

PROGRAM BUDGET DESCRIPTION FOR THE AIRPORT		
STAFFING		NATURE OF ACTIVITY
08/09	09/10	
10.00%	25.00%	Compliance - Conduct operations at the Airport in accordance with FAA and FDOT compliance.
35.00%	25.00%	Capital Improvement Project Execution and Monitoring - 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%	Tenant and Public Relations - Monitor and execute Tenant Lease agreements. Provide dispute resolution regarding airport regulations. Maintain contact with Airport users and citizens, respond to questions and complaints and provide information to all parties about rules, regulations and airport information.
40.00%	40.00%	Airport Maintenance - 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 2009/2010 ANNUAL BUDGET

AIRPORT ADMINISTRATION BUDGET SUMMARY

The Fiscal Year 2009-2010 adopted budget for the Municipal Airport is \$388,219. This compares to the 2008-2009 projected expenses of \$410,565, an increase of \$22,346 or 5.4%. However, the proposed budget includes a contingency account of \$9,637.

	FY 05-06	FY 06-07	FY 07-08	Amended FY 08-09	Projected FY 08-09	Adopted FY 09-10	Difference
	Actual	Actual	Actual	Budget	Expenses	Budget	
Personal Services	\$ 168,896	\$ 217,064	\$ 234,405	\$ 232,065	\$ 238,099	\$ 231,369	\$ (6,730)
Operating Expenses	141,761	365,878	171,137	156,495	152,466	134,717	(17,749)
Capital Outlay	-	-	-	-	-	-	-
Non-Operating	74,195	37,281	318,705	20,000	20,000	22,133	2,133
Total	\$ 384,852	\$ 620,223	\$ 724,246	\$ 408,560	\$ 410,565	\$ 388,219	\$ (22,346)

Fiscal Year 2009-10 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2008-09 Projected Expenses:

	Difference
1. Personal Services - Wage freezes and anticipated furlough days.	\$ (6,730)
2. Operating Expenses - Reductions primarily in lower charges for administrative services from General Fund and in a large reduction in telephone charges.	\$ (17,749)
3. Capital Outlay - No approved Capital Outlay for FY 09-10 but \$3,946 is allocated for grant matching funds.	\$ -
4. Non-Operating - Includes a contingency account of \$9,637, expected to be applied as grant matching funds. Also includes \$8,550 of interest on the advance from the DST Fund.	\$ 2,133

PERSONAL SERVICES SCHEDULE

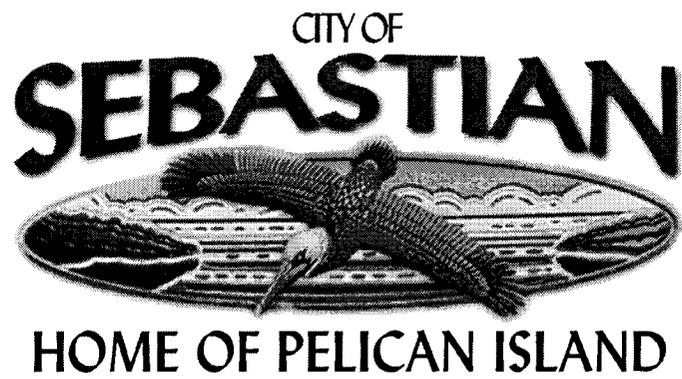
AIRPORT ADMINISTRATION

<u>POSITION</u>	<u>PAY</u> RANGE	<u>GRADE</u>	<u>F/T/E</u> <u>POSITION YEARS</u>			<u>Projected</u> Expense	<u>Adopted</u> Budget
			<u>07-08</u>	<u>08-09</u>	<u>09-10</u>	<u>08-09</u>	<u>09-10</u>
			Airport Director	60,192 / 114,149	78	1.00	1.00
Airport Operations Specialist III	26,545 / 59,662	26	1.00	1.00	1.00	48,800	47,223
Airport Operations Specialist I	23,581 / 53,000	22	1.00	1.00	1.00	47,500	45,790
Clerical Assistant I	11.01 / 19.89	21	0.00	0.00	0.00	-	-
			3.00	3.00	3.00	\$ 171,300	\$ 166,459
		Overtime				500	500
		FICA Taxes				13,161	12,791
		Clothing Allowance				240	240
		Deferred Compensation				15,484	15,048
		Group Health Insurance Premium				16,966	16,984
		Dependant Health Ins Premium				14,847	14,847
		Employee Assistance Program				69	69
		Worker's Comp Insurance				5,532	4,431
		Total Personal Services				\$ 238,099	\$ 231,369

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

AIRPORT ADMINISTRATION
Code: 450110

Account				Amended		FY 09/10	
Number	Description	FY 05/06	FY 06/07	FY 07/08	FY 08/09	City Mgr.	
		Actual	Actual	Actual	Budget	Proposed	
					Projected	Budget	
PERSONAL SERVICES							
511200	Regular Salaries	110,921	163,076	175,698	172,000	171,300	166,459
511400	Overtime	9,443	868	377	500	500	500
512100	FICA Taxes	12,080	11,996	11,930	13,215	13,161	12,791
512215	Clothing Allowance	200	240	240	240	240	240
512225	Deferred Compensation	11,706	13,253	14,600	15,547	15,484	15,048
512301	Group Health Insurance Premium	11,960	13,928	16,140	16,970	16,966	16,984
512305	Dependant Health Ins Premium	5,775	6,788	7,744	7,992	14,847	14,847
512309	Employee Assistance Program	83	92	69	69	69	69
512400	Worker's Comp Insurance	6,728	6,823	5,916	5,532	5,532	4,431
512600	OPEB Accrued Expense	0	0	1,690	0	0	0
TOTAL PERSONAL SERVICES		168,896	217,064	234,405	232,065	238,099	231,369
OPERATING EXPENSES							
533100	Professional Services	6,865	2,169	1,119	0	0	0
533200	Audit Fees	6,337	7,040	6,580	4,692	4,692	2,517
533201	Admin Services provided by GF	72,225	42,958	50,036	55,464	52,595	47,755
533400	Other Contractual Services	362	10,812	566	300	5,360	5,360
533415	Janitorial Services	85	4,895	4,500	4,500	4,015	0
533420	Pest/Weed Control/Mowing	1,110	1,245	2,598	2,500	800	800
534000	Travel and Per Diem	2,982	1,367	1,439	1,000	500	500
534101	Telephone	299	9,563	12,607	13,000	12,900	3,500
534105	Cellular Phone	1,344	1,130	1,191	1,100	1,060	1,100
534110	Internet Access	40	66	105	100	112	595
534120	Postage	514	278	285	200	200	200
534310	Electric	10,616	10,787	14,771	15,095	16,400	18,500
534312	Water/Sewer	137	776	1,309	1,615	925	950
534500	Insurance	4,685	33,142	18,368	13,129	13,129	13,715
534610	R & M Buildings	0	1,368	1,564	1,300	2,000	2,000
534620	R & M-Vehicles	1,708	1,099	2,117	2,000	2,000	2,000
534630	R & M-Office Equipment	1,473	1,400	1,076	800	750	1,000
534640	R & M-Operating Equipment	3,212	6,084	14,614	4,500	9,000	5,000
534681	R & M-Fencing	660	1,183	1,164	1,000	200	1,000
534685	R & M-Grounds Maintenance	1,328	1,329	1,646	1,200	1,200	1,200
534825	Advertising Expenditures	3,000	2,792	1,804	2,000	1,000	3,500
534920	Legal Ads	0	0	103	0	0	0
534995	Litigation Expenses	0	200,804	0	0	0	0
535200	Departmental Supplies	1,145	2,337	2,427	1,200	1,000	1,000
535205	Bank Charges	0	235	4,488	3,400	2,500	2,500
535210	Computer Supplies	321	65	80	300	200	200
535230	Small Tools and Equipment	2,286	1,870	801	1,400	1,000	1,000
535260	Gas and Oil	6,233	6,407	11,506	11,880	7,000	6,500
535270	Uniforms & Shoes	822	413	532	520	600	650
535275	Safety Equipment	0	0	100	0	0	100
535410	Dues and Memberships	780	1,325	775	800	800	800
535420	Books and Publications	0	84	0	100	150	100
535450	Training and Education	820	515	110	400	500	500
535710	Non-Ad Valorem Tax	11,168	10,339	10,756	11,000	9,878	10,175
TOTAL OPERATING EXPENSES:		141,761	365,878	171,137	156,495	152,466	134,717
NON-OPERATING EXPENSES							
820100	Aids to Private Organizations	11,258	0	0	0	0	0
707245	Interest - DST Fund Advance	0	0	0	0	0	8,550
909545	Intrafund Trfr to AP Capital	62,937	37,281	318,705	20,000	20,000	3,946
909901	Contingency	0	0	0	0	0	9,637
TOTAL NON-OPERATING EXPENSES		74,195	37,281	318,705	20,000	20,000	22,133
TOTAL AIRPORT ADMINISTRATION		384,852	620,223	724,246	408,560	410,565	388,219



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CITY OF SEBASTIAN, FLORIDA 2009/2010 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>FY 07/08</u> <u>Actual</u>	<u>Amended</u> <u>FY 08/09</u> <u>Budget</u>	<u>FY 08/09</u> <u>Projected</u>	<u>FY 09/10</u> <u>Adopted</u> <u>Budget</u>
Total Revenues and Transfers	\$ 2,414,939	\$ 479,123	\$ 381,143	\$ 514,800	\$ 341,592	\$ 372,250
Total Expenses	931,522	868,735	594,039	536,207	508,711	489,334
Change in Unrestricted Reserves	\$ 1,483,417	\$ (389,612)	\$ (212,896)	\$ (21,407)	\$ (167,119)	\$ (117,084)

BUILDING DEPARTMENT REVENUE

Code: 480010

The Fiscal Year 2009-2010 adopted budget for the Building Department fund revenue is \$372,250. This compares to the 2008-2009 projected Building Department fund revenue of \$341,592, An increase of \$30,658 or 9.0%

<u>Description</u>	<u>FY 05-06</u> <u>Actual</u>	<u>FY 06/07</u> <u>Actual</u>	<u>FY 07/08</u> <u>Actual</u>	<u>Amended</u> <u>FY 08/09</u> <u>Budget</u>	<u>Projected</u> <u>FY 08/09</u> <u>Revenue</u>	<u>Adopted</u> <u>FY 09/10</u> <u>Budget</u>	<u>Difference</u>
Operating revenue	\$1,220,823	\$ 408,875	\$ 347,919	\$ 481,800	\$ 324,350	\$ 356,550	\$ 32,200
Non-operating revenues	1,194,116	70,248	33,224	33,000	17,242	15,700	(1,542)
Total revenues and other sources	\$2,414,939	\$ 479,123	\$ 381,143	\$ 514,800	\$ 341,592	\$ 372,250	\$ 30,658

Fiscal Year 2009-10 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2008-09 Projected Revenue:

1. Operating revenue - Permits are less than the FY 08/09 Budget but an increase over FY 08/09 Projected.	\$ 32,200
2. Non-operating revenues - Anticipating less interest income due to lower cash reserves.	\$ (1,542)

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

BUILDING DEPARTMENT REVENUE

Code: 480010

<u>Account Number</u>	<u>Description</u>	<u>FY 05/06 Actual</u>	<u>FY 06/07 Actual</u>	<u>FY 07/08 Actual</u>	<u>Amended FY 08/09 Budget</u>	<u>FY 08/09 Projected</u>	<u>FY 09/10 City Mgr. Proposed Budget</u>
OPERATING REVENUE							
321000	Business Taxes	0	0	3,247	120,000	100,000	110,000
321100	Business Taxes - Penalties/Transfers	0	0	604	2,800	3,500	3,500
321050	Contractor License	26,203	28,271	19,150	17,500	18,000	18,000
321150	Contractor License - Penalties	2,644	1,116	2,147	750	1,000	1,000
322050	Building Permits	829,258	241,350	199,091	210,000	120,000	118,450
322055	Roofing Permits	0	0	0	0	0	12,000
322060	Driveway Permits	0	0	100	0	0	0
322075	Reinspection Fees	32,918	16,808	8,755	12,000	4,500	5,000
322100	Land Clearing Permits	17,185	5,040	3,090	3,000	3,000	3,000
322150	Tree Removal Permits	2,030	2,225	3,415	2,800	2,600	2,800
322200	Electrical Permits	50,462	19,080	15,533	18,000	10,000	12,000
322225	Plumbing Permits	40,704	12,588	10,904	13,000	6,200	8,000
322250	Mechanical Permits	52,736	22,571	24,315	18,500	17,000	18,000
322300	Fencing Permits	8,711	9,297	11,442	8,000	8,400	9,000
322400	Irrigation Permits	0	0	1,350	500	350	0
322500	Sign Permits	2,625	4,170	4,315	4,000	5,000	5,000
322600	Expired Permit Fee	0	2,175	11,800	15,000	5,000	7,500
329400	Plan Checking Fees	127,124	34,901	16,310	20,000	9,000	11,000
341920	Cert. Copying/Record Research	9	393	411	150	300	300
347556	Capital Facility Admin Fee	28,214	7,691	11,890	14,000	3,500	5,000
359000	Other Fines and Forfeitures	0	1,200	50	1,800	7,000	7,000
TOTAL OPERATING REVENUE		1,220,823	408,875	347,919	481,800	324,350	356,550
OTHER NON-OPERATING REVENUE:							
361100	Interest Income	18,338	37,000	21,599	18,000	13,000	13,000
361105	SBA Interest Earnings	36,489	33,248	12,354	15,000	2,400	2,400
369400	Reimbursements	0	0	0	0	1,542	0
369900	Other Miscellaneous Revenue	0	0	760	0	300	300
369998	Prior Year Refunds	0	0	-1,489	0	0	0
381001	Transfer from General Fund	1,139,289	0	0	0	0	0
TOTAL OTHER NON-OPERATING REVENUE		1,194,116	70,248	33,224	33,000	17,242	15,700
TOTAL BUILDING DEPARTMENT REVENUES		2,414,939	479,123	381,143	514,800	341,592	372,250
USE OF UNRESTRICTED RESERVES		(1,483,417)	389,612	212,896	21,407	167,119	117,084
TOTAL BUILDING DEPARTMENT SOURCES		931,522	868,735	594,039	536,207	508,711	489,334

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

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 who work in the City of Sebastian. Licensees are sent annual renewal notices. Returned renewal notices are processed and licensees are sent new registrations.

Business tax receipts, checks and administers business tax receipt requests for those who conduct business in the City of Sebastian. Business owners are sent annual renewal notices. Returned renewal notices are processed and new Business Tax Receipts are sent to business owners.

FISCAL YEAR 2009 ACCOMPLISHMENTS

- ✓ Continued to maintain timeliness and delivery permit services to 12 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.
- ✓ Currently gathering information to amend Chapter 26 of the City Code of Ordinances for certain sections that relate to contractor licensing, unlicensed contractor activity and local adoption of administrative code provisions as allowed by the Department of Community Affairs.
- ✓ Continued to increase enforcement of state and local laws regarding construction contracting.
- ✓ Continued to scan building permit plans, documents, and licensing documents into laser fiche for permanent record keeping. Completed the transfer of old hand written permit records into the current computer system.
- ✓ Continued to notify permit holders of expired permits and collection of outstanding fees. Expired permits are being renewed, inspected and closed out.

FISCAL YEAR 2010 GOALS AND OBJECTIVES

- Maintain timeliness and delivery of permitting services with a turn around time of 10 days or less.
- Provide on going customer service training and continuing education to meet minimum state licensing requirements.
- Continue to enhance the Building Department website to provide easier access and more useful information to the public on current topics and frequently asked questions.
- 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.

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

PERFORMANCE MEASURES

Performance Indicators	Actual 2005/2006	Actual 2006/2007	Actual 2007/2008	Projected 2008/2009	Projected 2009/2010
Residential permits issued	1,200	104	58	40	35
Commercial permits issued	23	25	39	60	50
Other permits issued	8,000	2,309	1,864	1,350	1,100
Total number of inspections	25,500	10,476	6,458	4,800	4,000
Total number of reinspections	3,800	1,342	704	600	550
Number of contractor licensing requests	1,000	900	0	0	0
Number of tests given	70	85	0	0	0
Number of Professional licenses processed	600	850	600	575	550
Expired permits processed	250	200	175	125	115
Business Tax Receipts processed and issued	N/A	N/A	1450	1350	1300
Building permits turn around time (working days)	15	12	12	12	10

PROGRAM BUDGET DESCRIPTION FOR THE BUILDING DEPARTMENT

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>08/09</i>	<i>09/10</i>	
8.00%	8.00%	Administration - The Director supervises the enforcement of all Florida Building Codes, including Sebastian City and Land Development Codes related to construction. Courtesy inspections are performed as needed. Reviews commercial plan review and projects that include Mechanical, Electrical or Plumbing details. Approval of all department expenditures and prepares the annual budget.
25.00%	25.00%	Permitting - Accepts permit applications, calculates fees, issuance of permits, scheduling of inspections, closing out permits when completed, prepares certificates of occupancy for signature, and answers questions concerning building permits.
15.00%	15.00%	Plan Review - Performs plan review of all permit applications and building plans for code approval, including structural, electrical, plumbing and mechanical. Also includes the review of all zoning on
40.00%	40.00%	Building and Alteration Inspection - On-site inspections for commercial and residential, including structural, electrical, plumbing, and mechanical. Post inspections into computer database daily. Answer code questions for builders and general public related to inspections.
3.00%	3.00%	Contractor Licensing - Accepts contractor license application for registration and calculates fees. Review applicants for applicable insurance and workman's comp. coverages. Review letters of reciprocity. Process annual re-newal notices and issues new registrations. Check permit applications for properly licensed and insured contractors.
5.00%	5.00%	Business Tax Receipts - Accepts applications for Business Tax Receipt from business owners. Reviews applications for acceptance. Verify professional licenses and fictitious/corporation names. Process annual re-newal notices and issues new Business Tax Receipts.
2.00%	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%	

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

BUILDING DEPARTMENT BUDGET SUMMARY

The Fiscal Year 2009-2010 adopted budget for the Building Department is \$489,334. This compares to the 2008-2009 projected expenses of \$508,711, an decrease of \$19,377 or 3.8%.

	FY 05-06	FY 06/07	FY 07/08	Amended FY 08/09	Projected FY 08/09	Adopted FY 09/10	
	Actual	Actual	Actual	Budget	Expenditures	Budget	Difference
Personal Services	\$ 639,191	\$618,800	\$ 436,604	\$398,841	\$ 391,679	\$379,674	\$ (12,005)
Operating Expenses	292,331	237,461	157,435	137,366	117,032	109,660	(7,372)
Capital Outlay	-	12,474	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total	\$ 931,522	\$868,735	\$ 594,039	\$536,207	\$ 508,711	\$489,334	\$ (19,377)

Fiscal Year 2009-10 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2008-09 Projected Expenses

	Difference
1. Personal Services - Wage freezes and anticipated furlough days.	\$ (12,005)
2. Operating Expenses - Reduction in Administrative Services Provided by General Fund.	\$ (7,372)
3. Capital Outlay - There is no capital outlay requested for FY 2009-10	\$ -
4. Contingency - There is no contingency set aside for FY 2009-10 budget.	\$ -

PERSONAL SERVICES SCHEDULE

BUILDING DEPARTMENT

POSITION	PAY RANGE	GRADE	F/T/E			Projected	Adopted	
			POSITION YEARS			Expense	Budget	
			07-08	08-09	09-10	08-09	09-10	
Building Official	60,192 / 114,149	78	1.00	1.00	1.00	\$ 83,300	\$ 79,457	
Chief Inspector	43,030 / 85,683	44	1.00	1.00	1.00	52,000	51,048	
Plans Examiner	43,030 / 85,683	44	1.00	1.00	1.00	65,250	64,871	
Building Inspector I	32,699 / 73,495	35	1.00	0.00	0.00	-	-	
Administrative Supervisor	32,699 / 73,495	35	1.00	1.00	1.00	38,000	36,725	
Local Business Tax Specialist	26,545 / 59,662	26	0.00	1.00	1.00	45,500	45,327	
Permitting Technicians	26,545 / 59,662	26	1.00	0.00	0.00	-	-	
			6.00	5.00	5.00			
			TOTAL SALARIES			\$ 284,050	\$ 277,428	
						Overtime	100	-
						FICA Taxes	21,756	21,242
						Clothing Allowance	240	240
						Deferred Compensation	25,595	24,990
						Group Health Insurance Premium	44,120	41,745
						Dependant Health Ins Premium	6,760	6,752
						Employee Assistance Program	115	115
						Worker's Comp Insurance	8,943	7,162
						Total Personal Services	\$ 391,679	\$ 379,674

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

BUILDING DEPARTMENT

Code: 480110

Account Number	Description	FY 05/06 Actual	FY 06/07 Actual	FY 07/08 Actual	Amended FY 08/09 Budget	FY 08/09 Projected	FY 09/10 City Mgr. Proposed Budget
PERSONAL SERVICES							
511200	Regular Salaries	484,781	443,867	307,698	285,350	284,050	277,428
511300	Temporary Salaries	0	0	0	0	0	0
511400	Overtime	7,702	3,202	2,256	0	100	0
512100	FICA Taxes	31,451	34,213	22,716	21,848	21,756	21,242
512215	Clothing Allowance	192	480	360	240	240	240
512225	Deferred Compensation	37,105	37,585	27,508	25,703	25,595	24,990
512301	Group Health Insurance Premium	43,885	51,107	31,404	47,852	44,120	41,745
512305	Dependant Health Ins Premium	14,355	9,610	9,978	5,790	6,760	6,752
512309	Employee Assistance Program	225	205	134	115	115	115
512400	Worker's Comp Insurance	19,495	21,753	14,267	8,943	8,943	7,162
512500	Unemployment Compensation	0	5,555	18,425	3,000	0	0
512600	OPED Accrued Expense	0	11,223	1,137	0	0	0
512602	Termination Health Benefits	0	0	721	0	0	0
TOTAL PERSONAL SERVICES		639,191	618,800	436,604	398,841	391,679	379,674
OPERATING EXPENSES							
533200	Audit Fees	472	1,888	1,307	815	815	1,099
533201	Administrative Services Provided by GF	196,470	157,511	83,394	92,439	84,089	75,680
533400	Other Contractual Services	0	390	15,977	0	0	0
534000	Travel and Per Diem	842	347	1,186	1,000	400	700
534101	Telephone	2,358	1,506	1,841	2,500	1,700	1,720
534105	Cellular Telephone	3,015	2,227	1,803	1,440	800	815
534110	Internet Services	180	286	674	700	725	735
534120	Postage	4,547	1,678	1,481	2,800	2,700	2,800
534130	Express Mail	411	40	0	50	0	0
534310	Electric	7,645	7,134	3,841	4,275	3,880	3,900
534320	Water / Sewer	204	255	270	280	265	275
534400	Rents and Leases	37,500	37,500	18,750	0	0	0
534500	Insurance	10,120	1,910	10,543	9,650	10,543	8,686
534620	R & M-Vehicles	(2,605)	1,388	2,016	1,600	900	1,400
534630	R & M - Office Equipment	4,919	7,229	3,486	5,127	3,400	4,000
534910	Clerk of Court Filing Fees	0	10	0	50	0	0
534920	Legal Ads	0	111	0	0	0	0
535200	Departmental Supplies	9,443	3,874	2,929	4,650	800	1,000
535210	Computer Supplies	5,806	3,043	68	2,500	600	1,000
535230	Small Tools and Equipment	1,008	74	42	200	150	200
535260	Gas and Oil	6,595	5,204	4,568	4,300	3,490	3,500
535270	Uniforms and Shoes	585	758	427	450	50	250
535275	Safety Equipment	70	100	0	100	25	100
535410	Dues and Memberships	465	275	435	450	350	400
535420	Books and Publications	428	792	1,094	800	450	500
535450	Training and Education	1,855	1,930	1,302	1,190	900	900
TOTAL OPERATING EXPENSES		292,331	237,461	157,435	137,366	117,032	109,660
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	12,474	0	0	0	0
TOTAL CAPITAL OUTLAY		0	12,474	0	0	0	0
NON-OPERATING EXPENSES							
909901	Contingency	0	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES		0	0	0	0	0	0
TOTAL BUILDING DEPARTMENT		931,522	868,735	594,039	536,207	508,711	489,334

**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2010-15**

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 projects funded by various revenue sources such as the Local Option Gas Tax, Discretionary Sales Tax, Recreation Impact Fees and Airport Fund, projects to be funded by anticipated grants or through bank notes are also shown. 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
FISCAL YEAR 2010-2015
SUMMARY OF CAPITAL IMPROVEMENT PROJECTS**

SUMMARY

List of Projects	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	Total
Police Department							
Police Vehicle Replacement	\$ 385,000	\$ 385,000	\$ 385,000	\$ 385,000	\$ 385,000	\$ 385,000	\$ 2,310,000
Police Boat and Trailer	-	-	-	-	55,000	-	55,000
Parking Lot Expansion	-	45,000	-	-	-	-	45,000
Roads and Special Projects							
Street Repaving	50,000	25,000	50,000	50,000	150,000	150,000	475,000
Powerline Road North	1,146,250	-	-	-	-	-	1,146,250
Schumann & Barber Intersection	-	-	-	-	1,500,000	-	1,500,000
Sidewalk/Bike Paths Construction	-	-	150,000	150,000	150,000	150,000	600,000
Sidewalk Repairs	-	-	-	-	50,000	50,000	100,000
512 Median Landscaping	-	500,000	-	-	-	-	500,000
Public Works Garage Relocation	-	-	1,150,000	-	-	-	1,150,000
Parks & Recreation							
Barber Street Field Lighting	-	275,000	-	-	-	-	275,000
Splash Park Canopy	50,000	-	-	-	-	-	50,000
Skate Park Office	50,000	-	-	-	-	-	50,000
New Park - Barber/Acorn Terrace	-	-	50,000	-	-	-	50,000
New Park - Celtic & Crown	-	-	-	50,000	-	-	50,000
Lift Station - Riverview Park	-	100,000	-	-	-	-	100,000
Stormwater							
1/4 Round Swale Rehab	975,000	350,000	350,000	350,000	350,000	350,000	2,725,000
Road Crossings/Side Yard Pipes	-	-	-	250,000	250,000	250,000	750,000
Dredging Bulkhead Renovations	-	-	-	-	100,000	100,000	200,000
Cemetery							
Sissor Lift Building	50,000	-	-	-	-	-	50,000
Relocate South Paved Roadway	-	50,000	-	-	-	-	50,000
Golf Course							
New Clubhouse/Tee Box Improvements	-	-	2,195,000	-	-	-	2,195,000
Airport							
Medium-size "Box Hangers"	-	-	-	-	-	1,875,000	1,875,000
Master Plan Update	-	-	300,000	-	-	-	300,000
Prof.Services R/W 4/22	157,894	-	-	-	-	-	157,894
Prof.Services Taxiway C	-	-	-	157,894	-	-	157,894
Construct Taxiway C	-	-	-	2,325,000	-	-	2,325,000
Install Runway Lighting	-	-	-	-	937,500	-	937,500
Rehabilitate Apron	-	-	-	-	-	500,000	500,000
Riverfront CRA							
Cavcor Project	750,000	-	-	-	-	-	750,000
Underground Utilities	-	-	-	-	-	3,500,000	3,500,000
Total	\$ 3,614,144	\$ 1,730,000	\$ 4,630,000	\$ 3,717,894	\$ 3,927,500	\$ 7,310,000	\$ 24,929,538

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2010-2015
SUMMARY OF CAPITAL IMPROVEMENT PROJECTS**

SUMMARY

	<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>FY 2014-15</u>	<u>Total</u>
<u>Grouped by Department</u>							
Police Department	\$ 385,000	\$ 430,000	\$ 385,000	\$ 385,000	\$ 440,000	\$ 385,000	\$ 2,410,000
Public Works Department							
Roads and Special Projects	1,196,250	525,000	1,350,000	200,000	1,850,000	350,000	5,471,250
Parks & Recreation	100,000	375,000	50,000	50,000	-	-	575,000
Stormwater	975,000	350,000	350,000	600,000	700,000	700,000	3,675,000
Cemetery	50,000	50,000	-	-	-	-	100,000
Golf Course	-	-	2,195,000	-	-	-	2,195,000
Riverfront CRA	750,000	-	-	-	-	3,500,000	4,250,000
Airport	157,894	-	300,000	2,482,894	937,500	2,375,000	6,253,288
Total by Departments	\$ 3,614,144	\$ 1,730,000	\$ 4,630,000	\$ 3,717,894	\$ 3,927,500	\$ 7,310,000	\$24,929,538
<u>Grouped by Function</u>							
General Government	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ 3,500,000	\$ 4,250,000
Public Safety	385,000	430,000	385,000	385,000	440,000	385,000	2,410,000
Transportation	1,354,144	525,000	1,650,000	2,682,894	2,787,500	2,725,000	11,724,538
Parks & Recreation	100,000	375,000	2,245,000	50,000	-	-	2,770,000
Physical Environment	1,025,000	400,000	350,000	600,000	700,000	700,000	3,775,000
Total by Functions	\$ 3,614,144	\$ 1,730,000	\$ 4,630,000	\$ 3,717,894	\$ 3,927,500	\$ 7,310,000	\$24,929,538
<u>Grouped by Funding Source</u>							
DST	\$ 1,827,498	\$ 1,555,000	\$ 2,035,000	\$ 1,135,000	\$ 2,790,000	\$ 1,235,000	\$ 10,577,498
LOGT	50,000	25,000	50,000	50,000	200,000	200,000	575,000
Recreation Impact Fees	200,000	100,000	50,000	50,000	-	-	400,000
Available Construction Funds	928,752	-	-	-	-	-	928,752
Airport Operating Revenues	3,946	-	60,000	62,072	23,437	387,500	536,955
Grants	153,948	-	240,000	2,420,822	914,063	1,987,500	5,716,333
Riverfront CRA	400,000	-	-	-	-	-	400,000
Cemetery	50,000	50,000	-	-	-	-	100,000
Bank Notes	-	-	2,195,000	-	-	3,500,000	5,695,000
Total Funding Sources	\$ 3,614,144	\$ 1,730,000	\$ 4,630,000	\$ 3,717,894	\$ 3,927,500	\$ 7,310,000	\$24,929,538

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

	<u>Local Option Gas Tax</u>	<u>DST</u>	<u>Recreation Impact Fees</u>	<u>Available Construction Funds</u>	<u>Airport</u>	<u>Grants</u>	<u>Riverfront CRA</u>	<u>Cemetery Trust Fund</u>	<u>Bank Notes</u>	<u>Total</u>
<u>FISCAL YEAR 2009/2010</u>										
Police Department										
Police Vehicle Replacement		\$ 385,000								\$ 385,000
Roads and Special Projects										
Street Repaving	\$ 50,000									\$ 50,000
Powerline Road North		\$ 217,498		\$ 928,752						\$ 1,146,250
Parks & Recreation										
Splash Park Canopy			\$ 50,000							\$ 50,000
Skate Park Office			\$ 50,000							\$ 50,000
Stormwater										
1/4 Round Swale Rehab		\$ 975,000								\$ 975,000
Cemetery										
Sissor Lift Building								\$ 50,000		\$ 50,000
Airport										
Rehabilitate R/W 4/22					\$ 3,946	\$ 153,948				\$ 157,894
Riverfront CRA										
Cavcor Parking Area		\$ 250,000	\$ 100,000				\$ 400,000			\$ 750,000
Total FY 2009/2010	\$ 50,000	\$ 1,827,498	\$ 200,000	\$ 928,752	\$ 3,946	\$ 153,948	\$ 400,000	\$ 50,000	\$ -	\$ 3,614,144

**CAPITAL IMPROVEMENT PROGRAM
BY FUNDING SOURCE**

	<u>Local Option Gas Tax</u>	<u>DST</u>	<u>Recreation Impact Fees</u>	<u>Available Construction Funds</u>	<u>Airport</u>	<u>Grants</u>	<u>Riverfront CRA</u>	<u>Cemetery Trust Fund</u>	<u>Bank Notes</u>	<u>Total</u>
<u>FISCAL YEAR 2010/2011</u>										
Police Department										
Police Vehicle Replacement		\$ 385,000								\$ 385,000
Parking Lot Expansion		\$ 45,000								\$ 45,000
Roads and Special Projects										
Street Repaving	\$ 25,000									\$ 25,000
512 Median Improvements		\$ 500,000								\$ 500,000
Parks & Recreation										
Barber Street Field Lighting		\$ 275,000								\$ 275,000
Lift Station - Riverview Park			\$ 100,000							\$ 100,000
Stormwater										
1/4 Round Swale Rehab		\$ 350,000								\$ 350,000
Cemetery										
Relocate South Paved Roadway								\$ 50,000		\$ 50,000
Total FY 2010/2011	\$ 25,000	\$ 1,555,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 1,730,000

**CAPITAL IMPROVEMENT PROGRAM
BY FUNDING SOURCE**

	<u>Local Option Gas Tax</u>	<u>DST</u>	<u>Recreation Impact Fees</u>	<u>Available Construction Funds</u>	<u>Airport</u>	<u>Grants</u>	<u>Riverfront CRA</u>	<u>Cemetery Trust Fund</u>	<u>Bank Notes</u>	<u>Total</u>
<u>FISCAL YEAR 2011/2012</u>										
Police Department										
Part Police Vehicle Replacement		\$ 385,000								\$ 385,000
Roads and Special Projects										
Street Repaving	\$ 50,000									\$ 50,000
Sidewalk Construction		\$ 150,000								\$ 150,000
Public Works Facility		\$ 1,150,000								\$ 1,150,000
Parks & Recreation										
Barber/Acorn Terrace			\$ 50,000							\$ 50,000
Stormwater										
1/4 Round Swale Rehab		\$ 350,000								\$ 350,000
Airport										
Master Plan Update					\$ 60,000	\$ 240,000				\$ 300,000
Golf Course										
Clubhouse/Irrigation/Tee Boxes									\$ 2,195,000	\$ 2,195,000
Total FY 2011/2012	\$ 50,000	\$ 2,035,000	\$ 50,000	\$ -	\$ 60,000	\$ 240,000	\$ -	\$ -	\$ 2,195,000	\$ 4,630,000

**CAPITAL IMPROVEMENT PROGRAM
BY FUNDING SOURCE**

	<u>Local Option Gas Tax</u>	<u>DST</u>	<u>Recreation Impact Fees</u>	<u>Available Construction Funds</u>	<u>Airport</u>	<u>Grants</u>	<u>Riverfront CRA</u>	<u>Cemetery Trust Fund</u>	<u>Bank Notes</u>	<u>Total</u>										
<u>FISCAL YEAR 2012/2013</u>																				
Police Department																				
Police Vehicle Replacement	\$	385,000								\$ 385,000										
Roads and Special Projects																				
Street Repaving	\$	50,000								\$ 50,000										
Sidewalk Construction	\$	150,000								\$ 150,000										
Parks & Recreation																				
Celtic & Crown			\$	50,000						\$ 50,000										
Stormwater																				
1/4 Round Swale Rehab	\$	350,000								\$ 350,000										
Road Crossing/Side Yard Piping	\$	250,000								\$ 250,000										
Airport																				
Professional Services T/W C					\$	3,947	\$	153,947		\$ 157,894										
Construct Taxiway C					\$	58,125	\$	2,266,875		\$ 2,325,000										
Total FY 2012/2013	\$	50,000	\$	1,135,000	\$	50,000	\$	-	\$	62,072	\$	2,420,822	\$	-	\$	-	\$	-	\$	3,717,894

**CAPITAL IMPROVEMENT PROGRAM
BY FUNDING SOURCE**

	<u>Local Option Gas Tax</u>	<u>DST</u>	<u>Recreation Impact Fees</u>	<u>Available Construction Funds</u>	<u>Airport</u>	<u>Grants</u>	<u>Riverfront CRA</u>	<u>Cemetery Trust Fund</u>	<u>Bank Notes</u>	<u>Total</u>
<u>FISCAL YEAR 2013/2014</u>										
Police Department										
Part Police Vehicle Replacement		\$ 385,000								\$ 385,000
Police Boat/Trailer		\$ 55,000								\$ 55,000
Roads and Special Projects										
Street Repaving	\$ 150,000									\$ 150,000
Schumann & barber Intersection		\$ 1,500,000								\$ 1,500,000
Sidewalk Construction		\$ 150,000								\$ 150,000
Sidewalk Repairs	\$ 50,000									\$ 50,000
Stormwater										
1/4 Round Swale Rehab		\$ 350,000								\$ 350,000
Road Crossing/Side Yard Piping		\$ 250,000								\$ 250,000
Dredging/Bulkhead Renovation		\$ 100,000								\$ 100,000
Airport										
Install Runway Lighting					\$ 23,437	\$ 914,063				\$ 937,500
Total FY 2013/2014	\$ 200,000	\$ 2,790,000	\$ -	\$ -	\$ 23,437	\$ 914,063	\$ -	\$ -	\$ -	\$ 3,927,500

**CAPITAL IMPROVEMENT PROGRAM
BY FUNDING SOURCE**

	<u>Local Option Gas Tax</u>	<u>DST</u>	<u>Recreation Impact Fees</u>	<u>Available Construction Funds</u>	<u>Airport</u>	<u>Grants</u>	<u>Riverfront CRA</u>	<u>Cemetery Trust Fund</u>	<u>Bank Notes</u>	<u>Total</u>
<u>FISCAL YEAR 2014/2015</u>										
Police Department										
Police Vehicle Replacement		\$ 385,000								\$ 385,000
Roads and Special Projects										
Street Repaving	\$ 150,000									\$ 150,000
Sidewalk Construction		\$ 150,000								\$ 150,000
Sidewalk Repairs	\$ 50,000									\$ 50,000
Stormwater										
1/4 Round Swale Rehab		\$ 350,000								\$ 350,000
Road Crossing/Side Yard Piping		\$ 250,000								\$ 250,000
Dredging/Bulkhead Renovation		\$ 100,000								\$ 100,000
Airport										
Medium-size "Box Hangers"					\$ 375,000	\$ 1,500,000				\$ 1,875,000
Rehabilitate Apron					\$ 12,500	\$ 487,500				\$ 500,000
Riverfront CRA										
Underground Utilities									\$ 3,500,000	\$ 3,500,000
Total FY 2014/2015	\$ 200,000	\$ 1,235,000	\$ -	\$ -	\$ 387,500	\$ 1,987,500	\$ -	\$ -	\$ 3,500,000	\$ 7,310,000
Grand Total	\$ 575,000	\$ 10,577,498	\$ 400,000	\$ 928,752	\$ 536,955	\$ 5,716,333	\$ 400,000	\$ 100,000	\$ 5,695,000	\$ 24,929,538

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2010-2015
SUMMARY OF CAPITAL IMPROVEMENT PROJECTS**

POLICE DEPARTMENT

<u>Project Name</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>FY 2014-15</u>	<u>Total</u>
Police Vehicle Replacement	\$ 385,000	\$ 385,000	\$ 385,000	\$ 385,000	\$ 385,000	\$ 385,000	\$2,310,000
Police Boat and Trailer	-	-	-	-	55,000	-	55,000
Parking Lot Expansion	-	45,000	-	-	-	-	45,000
Department Total	\$ 385,000	\$ 430,000	\$ 385,000	\$ 385,000	\$ 440,000	\$ 385,000	\$2,410,000

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2010-2015
CAPITAL IMPROVEMENT PROJECT DETAIL**

POLICE DEPARTMENT

Project Name:	Police Patrol Vehicles	Project Description:
Funding Source:	Discretionary Sales Taxes	5 year vehicle replacement plan and additional new vehicles for added positions.

Justification:	09/10 replace 10 high mileage, high maintenance vehicles from 2005. 10/11 replace 10 high mileage, high maintenance vehicles from 2006. 11/12 replace 10 high mileage, high maintenance vehicles from 2007 & 2008. 12/13 replace 10 high mileage, high maintenance vehicles from 2008 & 2009. 13/14 replace 10 high mileage, high maintenance vehicles from 2009 & 2010. 14/15 replace 10 high mileage, high maintenance vehicles from 2010 & 2011.
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Project Costs:							Project Total
<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>FY 14-15</u>		<u>Total</u>
\$385,000	\$385,000	\$385,000	\$385,000	\$385,000	\$385,000		\$2,310,000
Operating Impact:							
\$0	\$0	\$0	\$0	\$0	\$0		\$0

Project Name:	Police Boat and Trailer	Project Description:
Funding Source:	Discretionary Sales Taxes	Police boat and trailer replacement

Justification:	FY 13/14 - replace 10 year old police patrol boat, high hours and high maintenance from 2003.
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Project Costs:							Project Total
<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>FY 14-15</u>		<u>Total</u>
\$0	\$0	\$0	\$0	\$55,000	\$0		\$55,000
Operating Impact:							
\$0	\$0	\$0	\$0	-\$5,000	\$0		-\$5,000

Project Name:	Parking Lot Expansion	Project Description:
Funding Source:	Discretionary Sales Taxes	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.
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Project Costs:							Project Total
<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>FY 14-15</u>		<u>Total</u>
\$0	\$45,000	\$0	\$0	\$0	\$0		\$45,000
Operating Impact:							
\$0	\$0	\$0	\$0	\$0	\$0		\$0

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2010-2015
SUMMARY OF CAPITAL IMPROVEMENT PROJECTS**

PUBLIC WORKS DEPARTMENT

<u>Project Name</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>FY 2014-15</u>	<u>Total</u>
Roads and Special Projects							
Street Repaving	\$ 50,000	\$ 25,000	\$ 50,000	\$ 50,000	\$ 150,000	\$ 150,000	\$ 475,000
Powerline Road North	1,146,250	-	-	-	-	-	1,146,250
Schumann & Barber Intersection					1,500,000		1,500,000
Sidewalk/Bike Paths Construction	-	-	150,000	150,000	150,000	150,000	600,000
Sidewalk Repairs	-	-	-	-	50,000	50,000	100,000
512 Median Landscaping	-	500,000					500,000
Public Works Garage Relocation	-	-	1,150,000	-	-	-	1,150,000
Division Total	\$ 1,196,250	\$ 525,000	\$ 1,350,000	\$ 200,000	\$ 1,850,000	\$ 350,000	\$ 5,471,250
Parks & Recreation Division:							
Barber Street Field Lighting	\$ -	\$ 275,000	\$ -	\$ -	\$ -	\$ -	\$ 275,000
Splash Park Canopy	50,000	-	-	-	-	-	50,000
Skate Park Office	50,000	-	-	-	-	-	50,000
New Park - Barber/Acorn Terrace	-	-	50,000	-	-	-	50,000
New Park - Celtic & Crown	-	-	-	50,000	-	-	50,000
Lift Station - Riverview Park	-	100,000	-	-	-	-	100,000
Division Total	\$ 100,000	\$ 375,000	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ 575,000
Stormwater							
1/4 Round Swale Rehab	\$ 975,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 2,725,000
Road Crossings/Side Yard Pipes	-	-	-	250,000	250,000	250,000	750,000
Dredging Bulkhead Renovations	-	-	-	-	100,000	100,000	200,000
Division Total	\$ 975,000	\$ 350,000	\$ 350,000	\$ 600,000	\$ 700,000	\$ 700,000	\$ 3,675,000
Cemetery							
Scissor Lift Building	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Relocate South Paved Roadway	-	50,000	-	-	-	-	50,000
Division Total	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2010-2015
CAPITAL IMPROVEMENT PROJECT DETAIL**

PUBLIC WORKS DEPARTMENT

Project Name:	Street Repaving	Project Description:	Rehabilitation and repaving of failing road base and roads
Funding Source:	Local Option Gas Tax		

Justification: This project is necessary to keep the streets in good condition and safe to the residents. There are several which should be done right away due to failing road base, ie: Periwinkle Drive, Laconia Street, Main Street, also all the side streets between Indian River Drive and US #1 should be taken care of as soon as possible.

Project Costs:							Project
	<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>FY 14-15</u>	<u>Total</u>
	\$50,000	\$25,000	\$50,000	\$50,000	\$150,000	\$150,000	\$475,000
Operating Impact:	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Project Name:	Powerline Road North	Project Description:	Design and construction of the extension of Powerline Road from Main Street to Sebastian Blvd.
Funding Source:	\$166,014 Developer Escrow \$330,022 CIP Fund 320 \$432,716 CIP Fund 330 \$217,498 Discretionary Sales		

Justification: This will allow another north/south access road through the city.

Project Costs:							Project
	<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>FY 14-15</u>	<u>Total</u>
	\$1,146,250	\$0	\$0	\$0	\$0	\$0	\$1,146,250
Operating Impact:	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Project Name:	Schumann & Barber Intersection	Project Description:	Improvements to Intersection.
Funding Source:	Discretionary Sales Taxes		

Justification: These funds were budgeted in FY 08-09 but are being reallocated to FY 13-14.

Project Costs:							Project
	<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>FY 14-15</u>	<u>Total</u>
	\$0	\$0	\$0	\$0	\$1,500,000	\$0	\$1,500,000
Operating Impact:	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Project Name:	Sidewalk/bikepaths construction	Project Description:	Installation of new sidewalks throughout the city
Funding Source:	Discretionary Sales Taxes		

Justification: This project focuses on allowing residents to walk off road to avoid accidents.

Project Costs:							Project
	<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>FY 14-15</u>	<u>Total</u>
	\$0	\$0	\$150,000	\$150,000	\$150,000	\$150,000	\$600,000
Operating Impact:	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2010-2015
CAPITAL IMPROVEMENT PROJECT DETAIL**

PUBLIC WORKS DEPARTMENT

Project Name:	Sidewalk Repairs	Project Description:
Funding Source:	Normally LOGT, these repairs will need to be charged to the Public Works Operating Budget, until the Paving Note is paid off.	Removal/repair of broken or cracked sidewalks throughout City.

Justification: This project is necessary for the safety and well being of the residents to avoid trips and falls on broken

Project Costs:							Project
	<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>FY 14-15</u>	<u>Total</u>
	\$0	\$0	\$0	\$0	\$50,000	\$50,000	\$100,000
Operating Impact:	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Project Name:	512 Median Landscaping	Project Description:
Funding Source:	Discretionary Sales Taxes	Improvements to improve the appearance of this major entryway to the City. Irrigation and landscaping will be added.

Justification: This project is desirable to enhance the view of those entering the City.

Project Costs:							Project
	<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>FY 14-15</u>	<u>Total</u>
	\$0	\$0	\$500,000	\$0	\$0	\$0	\$500,000
Operating Impact:	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Project Name:	Public Works Facility	Project Description:
Funding Source:	Discretionary Sales Taxes	Relocate the Public Works garage and vehicle storage area.

Justification: This is necessary in order to enhance the view of those entering the City.

Project Costs:							Project
	<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>FY 14-15</u>	<u>Total</u>
	\$0	\$0	\$1,150,000	\$0	\$0	\$0	\$1,150,000
Operating Impact:	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Project Name:	Barber Street Field Lighting	Project Description:
Funding Source:	Discretionary Sales Taxes	Remove and replace out lights with new

Justification: These are the oldest lights in the city and need to be replaced with new to alliviate some of the maintenance costs.

Project Costs:							Project
	<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>FY 14-15</u>	<u>Total</u>
	\$0	\$275,000	\$0	\$0	\$0	\$0	\$275,000
Operating Impact:	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2010-2015
CAPITAL IMPROVEMENT PROJECT DETAIL**

PUBLIC WORKS DEPARTMENT

Project Name:	Splash Park Canopy	Project Description:
Funding Source:	Recreation Impact Fees	Install a canopy at the Splash Park.

Justification: This covering will provide shade for the customers.

Project Costs:							Project Total
<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>FY 14-15</u>		<u>Total</u>
\$50,000	\$0	\$0	\$0	\$0	\$0		\$50,000
Operating Impact:							
\$0	\$0	\$0	\$0	\$0	\$0		\$0

Project Name:	Skate Park Office	Project Description:
Funding Source:	Recreation Impact Fees	Construct on office facility at the Skate Park.

Justification: This will improve operations at this facility and provide better working conditions.

Project Costs:							Project Total
<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>FY 14-15</u>		<u>Total</u>
\$50,000	\$0	\$0	\$0	\$0	\$0		\$50,000
Operating Impact:							
\$0	\$0	\$0	\$0	\$0	\$0		\$0

Project Name:	New Parks	Project Description:
Funding Source:	Recreation Impact Fees	Installation of new neighborhood parks: Barber/Acorn, Zone D and Celtic/Crown, Zone D.

Justification: This project continues allowing neighborhood parks in areas throughout the City. 11-12 Barber/Acorn is proposed, 12-13 - Celtic and Crown is proposed

Project Costs:							Project Total
<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>FY 14-15</u>		<u>Total</u>
\$0	\$0	\$50,000	\$50,000	\$0	\$0		\$100,000
Operating Impact:							
\$0	\$0	\$0	\$0	\$0	\$0		\$0

Project Name:	Lift Station Riverview Park	Project Description:
Funding Source:		Eliminate the septic tank by installing a lift station for the bathrooms

Justification: To upgrade the system and eliminate the need to pump the septic every time there is an event.

Project Costs:							Project Total
<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>FY 14-15</u>		<u>Total</u>
\$0	\$100,000	\$0	\$0	\$0	\$0		\$100,000
Operating Impact:							
\$0	\$0	\$0	\$0	\$0	\$0		\$0

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2010-2015
CAPITAL IMPROVEMENT PROJECT DETAIL**

PUBLIC WORKS DEPARTMENT

Project Name:	1/4 Round	Project Description:	
Funding Source:	Discretionary Sales Taxes		Installation of 1/4 Round throughout the City.

Justification: To continue the program of updating the drainage throughout the City.

Project Costs:							Project Total
	<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>FY 14-15</u>	
	\$975,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$2,725,000

Operating Impact:							
	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Project Name:	Road Crossings/Side Yard Pipes	Project Description:	
Funding Source:	Discretionary Sales Taxes		Installing new pipes in side yard ditches as quarter round is installed and replacing failing road crossing pipes all through the City.

Justification: This project will help major flooding throughout the City by replacing failing pipes under the roads and also save on maintenance by the mowing contractor by eliminating the side ditches to be maintained.

Project Costs:							Project Total
	<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>FY 14-15</u>	
	\$0	\$0	\$0	\$250,000	\$250,000	\$250,000	\$750,000

Operating Impact:							
	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Project Name:	Dredging/Bulkhead Renovation	Project Description:	
Funding Source:	Discretionary Sales Taxes		This is for necessary dredging and bulkhead renovations to approximately 8 miles of canals that are located south of County Road 512.

Justification: This work will need to be done sometime in the future.

Project Costs:							Project Total
	<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>FY 14-15</u>	
	\$0	\$0	\$0	\$0	\$100,000	\$100,000	\$200,000

Operating Impact:							
	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2010-2015
CAPITAL IMPROVEMENT PROJECT DETAIL**

PUBLIC WORKS DEPARTMENT

Project Name:	Scissor Lift Building	Project Description:
Funding Source:	Cemetery Trust Fund	This will provide a building to store the scissor lift unit.

Justification: This is necessary to protect and store the scissor lift and keep its electrical components dry and out of the weather.

Project Costs:							Project Total
	<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>FY 14-15</u>	
	\$50,000	\$0	\$0	\$0	\$0	\$0	\$50,000
Operating Impact:							
	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Project Name:	Redo South Paved Roadway	Project Description:
Funding Source:	Cemetery Trust Fund	The roadway will be relocated.

Justification: This is necessary because the existing roadway goes over grave spaces.

Project Costs:							Project Total
	<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>FY 14-15</u>	
	\$0	\$50,000	\$0	\$0	\$0	\$0	\$50,000
Operating Impact:							
	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2010-2015
SUMMARY OF CAPITAL IMPROVEMENT PROJECTS**

GOLF COURSE

<u>Project Name</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>FY 2014-15</u>	<u>Total</u>
New Clubhouse	\$ -	\$ -	\$ 2,195,000	\$ -	\$ -	\$ -	\$ 2,195,000
Department Total	\$ -	\$ -	\$ 2,195,000	\$ -	\$ -	\$ -	\$ 2,195,000

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2010-2015
CAPITAL IMPROVEMENT PROJECT DETAIL**

GOLF COURSE

Project Name:	New Club House	Project Description:
Funding Source:	This will be funded with a 12 year debt issue at an expected rate of 3.5%.	The estimated amount of \$2,195,000 includes engineering plans, removal of existing building, the temporary facility, and all aspects of new construction. Construction estimate includes \$470,000 for irrigation improvements and \$200,000 for work on tee boxes. \$100,000 will be used to relocate Green #9 and #18. \$175,000 for design is also included in the total estimated project costs.

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.

Project Costs:

<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>FY 14-15</u>	<u>Project Total</u>
\$0	\$0	\$2,195,000	\$0	\$0	\$0	\$2,195,000

Operating Impact:

\$0	\$0	\$0	\$0	\$0	\$0	\$0
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**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2010-2015
SUMMARY OF CAPITAL IMPROVEMENT PROJECTS**

AIRPORT

<u>Project Name</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>FY 2014-15</u>	<u>Total</u>
Medium-size "Box Hangers"	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,875,000	\$1,875,000
Master Plan Update	-	-	300,000	-	-	-	300,000
Prof.Services R/W 4/22	157,894	-	-	-	-	-	157,894
Prof.Services Taxiway C	-	-	-	157,894	-	-	157,894
Construct Taxiway C	-	-	-	2,325,000	-	-	2,325,000
Install Runway Lighting	-	-	-	-	937,500	-	937,500
Rehabilitate Apron	-	-	-	-	-	500,000	500,000
Department Total	\$ 157,894	\$ -	\$ 300,000	\$2,482,894	\$ 937,500	\$2,375,000	\$6,253,288

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2010-2015
CAPITAL IMPROVEMENT PROJECT DETAIL**

AIRPORT

Project Name:	Box Hangers	Project Description:
Funding Source:	FDOT \$1,500,000 City \$375,000	Build ""box"" hangers

Justification: Medium-size ""Box"" needed for anticipated growth

Project Costs:							Project
	<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>FY 14-15</u>	<u>Total</u>
	\$0	\$0	\$0	\$0	\$0	\$1,875,000	\$1,875,000

Operating Impact:	\$0	\$0	\$0	\$0	\$0	\$375,000	\$375,000
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Project Name:	Master Plan Update	Project Description:
Funding Source:	FDOT \$240,000 City \$60,000	Conduct Airport Master Plan Study

Justification: Numerous economic development and infrastructure requirements need future planning for justification

Project Costs:							Project
	<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>FY 14-15</u>	<u>Total</u>
	\$0	\$0	\$300,000	\$0	\$0	\$0	\$300,000

Operating Impact:	\$0	\$0	\$60,000	\$0	\$0	\$0	\$60,000
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Project Name:	R/W 4/22 Improvements	Project Description:
Funding Source:	FDOT \$3,947 City \$3,946 FAA \$150,000	Runway 4/22 rehabilitation of lights and markings.

Justification: Runway 4/22 has non-standard lighting and markings.

Project Costs:							Project
	<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>FY 14-15</u>	<u>Total</u>
	\$157,894	\$0	\$0	\$0	\$0	\$0	\$157,894

Operating Impact:	\$3,946	\$0	\$0	\$0	\$0	\$0	\$3,946
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**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2010-2015
CAPITAL IMPROVEMENT PROJECT DETAIL**

AIRPORT

Project Name:	Taxiway C Design	Project Description:
Funding Source:	FDOT \$3,947 City \$3,947 FAA \$150,000	Perform feasibility, design, and engineering services for the construction of Taxiway C.

Justification: At present, there is no parallel taxiway to Primary Runway 4-22. Aircraft taxing to the Terminal and fuel facility currently have to cross the intersection of RWYS 8-26 and 4-22, then cross the threshold of 8 again, in order to taxi to Primary Runway 4. Not only is this the Primary Runway, it also has the most favored winds at over 97%. The act of crossing 3 active runways just to get to the primary can be a significant safety hazard, promoting unnecessary runway incursions. The addition of a full-length parallel taxiway to Primary Runway 4-22 will eliminate this safety concern and improve airport operations.

Project Costs:							Project
	<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>FY 14-15</u>	<u>Total</u>
	\$0	\$0	\$0	\$157,894	\$0	\$0	\$157,894
Operating Impact:	\$0	\$0	\$0	\$3,947	\$0	\$0	\$3,946

Project Name:	Taxiway C Construction	Project Description:
Funding Source:	FDOT \$58,125	Construct parallel Taxiway C to primary RWY 4-22

Justification: Primary Runway 4-22 needs to have a full-length parallel taxiway in order to eliminate the need to ""back taxi"" on any portion of the runway. Additionally, Taxiway C will aid in obtaining an instrument approach procedure for Runway 4-22.

Project Costs:							Project
	<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>FY 14-15</u>	<u>Total</u>
	\$0	\$0	\$0	\$2,325,000	\$0	\$0	\$2,235,000
Operating Impact:	\$0	\$0	\$0	\$58,125	\$0	\$0	\$58,125

Project Name:	Install Runway Lighting [not	Project Description:
Funding Source:	FDOT \$23,438	Install updated runway lighting and REIL for RW 4/22. Install

Justification: REILs installation will bring the runway into compliance and enhance safety. REIL installation on RW 8/26 will enhance safety during marginal visibility conditions. Taxiway/taxilane lighting is necessary for safety improvement.

Project Costs:							Project
	<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>FY 14-15</u>	<u>Total</u>
	\$0	\$0	\$0	\$0	\$937,500	\$0	\$937,500
Operating Impact:	\$0	\$0	\$0	\$0	\$23,437	\$0	\$23,437

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2010-2015
CAPITAL IMPROVEMENT PROJECT DETAIL**

AIRPORT

Project Name:	Rehabilitate Apron	Project Description:
Funding Source:	FDOT \$12,500 City \$12,500 FAA \$475,000	Apron F rehabilitation

Justification: Apron F is the former southeast section of closed runway 13/31. Its surface is the original 1943 asphalt when the airport was constructed. Its surface is loose, thin, uneven, and unsafe to aircraft.

Project Costs:

<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>FY 14-15</u>	<u>Project Total</u>
\$0	\$0	\$0	\$0	\$0	\$500,000	\$500,000

Operating Impact:

\$0	\$0	\$0	\$0	\$0	\$12,500	\$12,500
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**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2010-2015
SUMMARY OF CAPITAL IMPROVEMENT PROJECTS**

RIVERFRONT COMMUNITY REDEVELOPMENT AGENCY

<u>Project Name</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>FY 2014-15</u>	<u>Total</u>
Cavcor Project	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,000
Underground Utilities	-	-	-	-	-	3,500,000	3,500,000
Department Total	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ 3,500,000	\$ 4,250,000

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2010-2015
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

RIVERFRONT COMMUNITY REDEVELOPMENT AGENCY

Project Name:	Cav Corp Parking renovation	Project Description:
Funding Source:	CRA Funds \$400,000 Discretionary Sales Tax \$250,000 Recreation Impact Fees \$100,000	Surface the parking lot (i.e. asphalt or permeable surface), landscaping, more defined drive aisles and ingress/egress, etc.

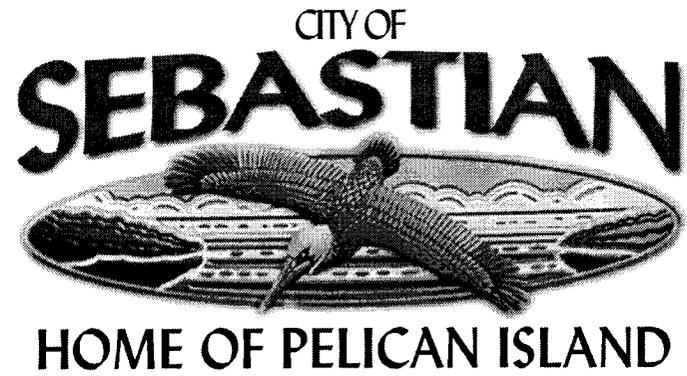
Justification: Public parking is identified in the CRA Master Plan as part of critical infrastructure improvements within the Riverfront district. This project would encompass a complete renovation of the parking area known as Cav Corp, just east of the Hess gas station. This lot is currently underutilized by haphazard boat/trailer parking and could be better utilized. By surfacing the lot, defining parking spaces, adding landscaping, this lot would become an amenity to Riverfront visitors as well as local businesses.

Project Costs:							Project Total
<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>FY 14-15</u>		
\$750,000	\$0	\$0	\$0	\$0	\$0		\$750,000
Operating Impact:							
\$0	\$0	\$0	\$0	\$0	\$0		\$0

Project Name:	Underground Utilities	Project Description:
Funding Source:	This project will be funded with a bank note. The bank note is anticipated to be issued for 15 years at a rate of about 3.9%.	Within the Riverfront District, bury utilities (electric, phone, cable) underground.

Justification: In the CRA Master Plan, urban design recommendations for the Riverfront district include placing all utilities underground. This would greatly increase the aesthetics of the Riverfront district and would be the first phase of a streetscaping program. Once the utilities are underground, the City can place hardscape amenities including benches and landscaping (i.e. street trees, planters, etc).

Project Costs:							Project Total
<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>FY 14-15</u>		
\$0	\$0	\$0	\$0	\$0	\$3,500,000		\$3,500,000
Operating Impact:							
\$0	\$0	\$0	\$0	\$0	\$0		\$0



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CITY OF SEBASTIAN, FLORIDA 2009/2010 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	
2009	3.3456	\$4,193,802	Estimated
2010	3.3456	\$3,694,546	Estimated

CITY OF SEBASTIAN, FLORIDA 2009/2010 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 2009-10 Total Debt Service</u>
Revenue Bonded Debts				
\$2,435,000 Recreational Facilities Improvement and Refunding Revenue Bonds, Series 2001	3/2001	\$290,000	\$18,545	\$308,545
\$9,500,000 Infrastructure Sales Surtax Revenue Bonds, Series 2003	4/2003	\$600,000	\$233,856	\$833,856
\$5,630,000 Stormwater Utility Revenue Bonds, Series 2003	11/2003	\$260,000	\$177,485	\$437,485
\$2,125,000 Infrastructure Sales Surtax Revenue Bonds, Series 2003A	12/2003	\$145,000	\$56,038	\$201,038
Notes Payable				
\$3,268,890 Paving Improvements Promissory Notes	8/1998	<u>\$254,839</u>	<u>\$45,161</u>	<u>\$300,000</u>
Total Debt Service Payments		<u>\$1,549,839</u>	<u>\$531,085</u>	<u>\$2,080,924</u>

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

SCHEDULE THREE

DEBT SERVICE PAYMENT SCHEDULE

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

Date	Principal	Interest	Total	Fiscal Year Total
10/01/2009	\$290,000	\$12,245	\$302,245	
04/01/2010	\$0	\$6,300	\$6,300	\$308,545
10/01/2010	\$300,000	\$6,300	\$306,300	\$306,300
Total	870,000	\$54,935	\$924,935	\$924,935

CITY OF SEBASTIAN, FLORIDA 2009/2010 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
10/01/2009	\$0	\$116,928.13	\$116,928.13	
04/01/2010	\$600,000	\$116,928.13	\$716,928.13	\$833,856.26
10/01/2010	\$0	\$107,178.13	\$107,178.13	
04/01/2011	\$620,000	\$107,178.13	\$727,178.13	\$834,356.26
10/01/2011	\$0	\$96,638.13	\$96,638.13	
01/01/2012	\$645,000	\$96,638.13	\$741,638.13	\$838,276.26
10/01/2012	\$0	\$85,189.38	\$85,189.38	
04/01/2013	\$665,000	\$85,189.38	\$750,189.38	\$835,378.76
10/01/2013	\$0	\$73,053.13	\$73,053.13	
04/01/2014	\$690,000	\$73,053.13	\$763,053.13	\$836,106.26
10/01/2014	\$0	\$60,115.63	\$60,115.63	
04/01/2015	\$715,000	\$60,115.63	\$775,115.63	\$835,231.26
10/01/2015	\$0	\$46,530.63	\$46,530.63	
04/01/2016	\$745,000	\$46,530.63	\$791,530.63	\$838,061.26
10/01/2016	\$0	\$32,003.13	\$32,003.13	
04/01/2017	\$770,000	\$32,003.13	\$802,003.13	\$834,006.26
10/01/2017	\$0	\$16,603.13	\$16,603.13	
04/01/2018	\$805,000	\$16,603.13	\$821,603.13	\$838,206.26
Total	\$6,840,000	\$1,521,347.60	\$8,361,347.60	\$8,361,347.60

CITY OF SEBASTIAN, FLORIDA 2009/2010 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
11/01/2009	\$0	\$88,742.50	\$88,742.50	
05/01/2010	\$260,000	\$88,742.50	\$348,742.50	\$437,485.00
11/01/2010	\$0	\$84,517.50	\$84,517.50	
05/01/2011	\$270,000	\$84,517.50	\$354,517.50	\$439,035.00
11/01/2011	\$0	\$79,623.75	\$79,623.75	
05/01/2012	\$280,000	\$79,623.75	\$359,623.75	\$439,247.50
11/01/2012	\$0	\$74,023.75	\$74,023.75	
05/01/2013	\$290,000	\$74,023.75	\$364,023.75	\$438,047.50
11/01/2013	\$0	\$68,223.75	\$68,223.75	
05/01/2014	\$305,000	\$68,223.75	\$373,223.75	\$441,447.50
11/01/2014	\$0	\$62,505.00	\$62,505.00	
05/01/2015	\$315,000	\$62,505.00	\$377,505.00	\$440,010.00
11/01/2015	\$0	\$56,362.50	\$56,362.50	
05/01/2016	\$325,000	\$56,362.50	\$381,362.50	\$437,725.00
11/01/2016	\$0	\$49,862.50	\$49,862.50	
05/01/2017	\$340,000	\$49,862.50	\$389,862.50	\$439,725.00
11/01/2017	\$0	\$42,892.50	\$42,892.50	
05/01/2018	\$355,000	\$42,892.50	\$397,892.50	\$440,785.00
11/01/2018	\$0	\$35,437.50	\$35,437.50	
05/01/2019	\$370,000	\$35,437.50	\$405,437.50	\$440,875.00
11/01/2019	\$0	\$27,112.50	\$27,112.50	
05/01/2020	\$385,000	\$27,112.50	\$412,112.50	\$439,225.00
11/01/2020	\$0	\$18,450.00	\$18,450.00	
05/01/2021	\$400,000	\$18,450.00	\$418,450.00	\$436,900.00
11/01/2021	\$0	\$9,450.00	\$9,450.00	
05/01/2022	\$420,000	\$9,450.00	\$429,450.00	\$438,900.00
Total	\$4,315,000	\$1,394,407.50	\$5,709,407.50	\$5,709,407.50

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

SCHEDULE THREE

DEBT SERVICE PAYMENT SCHEDULE – CONTINUED

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

Date	Principal	Interest	Total	Fiscal Year Total
10/01/2009	\$0	\$28,018.75	\$28,018.75	
04/01/2010	\$145,000	\$28,018.75	\$173,018.75	\$201,037.50
10/01/2010	\$0	\$25,662.50	\$25,662.50	
04/01/2011	\$145,000	\$25,662.50	\$170,662.50	\$196,325.00
10/01/2011	\$0	\$23,125.00	\$23,125.00	
01/01/2012	\$150,000	\$23,125.00	\$173,125.00	\$196,250.00
10/01/2012	\$0	\$20,406.25	\$20,406.25	
04/01/2013	\$155,000	\$20,406.25	\$175,406.25	\$195,812.50
10/01/2013	\$0	\$17,500.00	\$17,500.00	
04/01/2014	\$160,000	\$17,500.00	\$177,500.00	\$195,000.00
10/01/2014	\$0	\$14,300.00	\$14,300.00	
04/01/2015	\$170,000	\$14,300.00	\$184,300.00	\$198,600.00
10/01/2015	\$0	\$10,900.00	\$10,900.00	
04/01/2016	\$175,000	\$10,900.00	\$185,900.00	\$196,800.00
10/01/2016	\$0	\$7,400.00	\$7,400.00	
04/01/2017	\$185,000	\$7,400.00	\$192,400.00	\$199,800.00
10/01/2017	\$0	\$3,700.00	\$3,700.00	
04/01/2018	\$185,000	\$3,700.00	\$188,700.00	\$192,400.00
Total	\$1,470,000	\$302,025.00	\$1,772,025.00	\$1,772,025.00

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

SCHEDULE THREE

DEBT SERVICE PAYMENT SCHEDULE – CONTINUED

\$3,268,890 Paving Improvements Promissory Notes

Date	Principal	Interest	Total	Fiscal Year Total
02/27/2010	\$126,033.29	\$23,966.71	\$150,000.00	
08/27/2010	\$128,806.02	\$21,193.98	\$150,000.00	\$300,000.00
02/27/2011	\$131,639.75	\$18,360.25	\$150,000.00	
08/27/2011	\$134,535.83	\$15,464.17	\$150,000.00	\$300,000.00
02/27/2012	\$137,495.25	\$12,504.75	\$150,000.00	
08/27/2012	\$140,520.51	\$9,479.49	\$150,000.00	\$300,000.00
02/27/2013	\$143,611.96	\$6,388.04	\$150,000.00	
08/27/2013	\$146,771.42	\$3,228.58	\$150,000.00	\$300,000.00
Total	\$1,089,414.03	\$110,585.97	\$1,200,000.00	\$1,200,000.00

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

SCHEDULE FOUR

LEASE PAYMENTS SCHEDULE

Lease Description	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
Business-type Activities:					
Golf Carts Operating Lease	\$132,074.92	\$0.00	\$0.00	\$0.00	\$0.00
Airport Land Lease	<u>\$120,000.00</u>	<u>\$120,000.00</u>	<u>\$120,000.00</u>	<u>\$120,000.00</u>	<u>\$120,000.00</u>
Total Business-type Activities					
Annual Lease Payments	\$252,074.92	\$120,000.00	\$120,000.00	\$120,000.00	\$120,000.00

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

SCHEDULE FIVE

SIX YEAR CAPITAL OUTLAY SCHEDULE SUMMARY

<u>DEPARTMENT</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>TOTAL</u>
GENERAL FUND							
010020 ADMINISTRATIVE SERVICES	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
010021 MANAGEMENT INFO SERVICES	31,323	68,273	40,857	11,557	85,000	10,000	247,010
010052 ROADS AND MAINTENANCE	-	25,000	25,000	25,000	25,000	-	100,000
010053 STORMWATER UTILITY DIVISION	-	185,000	-	-	-	-	185,000
010054 CENTRAL GARAGE	12,000	-	10,000	20,000	-	-	42,000
010057 PARKS AND RECREATION	-	18,000	17,000	9,000	22,000	-	66,000
010056 FACILITIES MAINTENANCE	-	25,000	25,000	-	-	-	50,000
TOTAL GENERAL FUND	\$ 43,323	\$ 326,273	\$ 117,857	\$ 65,557	\$ 132,000	\$ 10,000	\$ 695,010
GOLF COURSE FUND							
410120 GOLF COURSE GREENS	\$ -	\$ 20,000	\$ 48,000	\$ 40,000	\$ -	\$ -	\$ 108,000
410130 GOLF COURSE CARTS	-	2,500	-	-	-	-	2,500
TOTAL GOLF COURSE FUND	\$ -	\$ 22,500	\$ 48,000	\$ 40,000	\$ -	\$ -	\$ 110,500
TOTAL ALL FUNDS	\$ 43,323	\$ 348,773	\$ 165,857	\$ 105,557	\$ 132,000	\$ 10,000	\$ 805,510

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

SCHEDULE SIX

SIX YEAR SCHEDULE OF CAPITAL OUTLAY REQUESTS

DEPARTMENT	EXPENDITURES PER FISCAL YEAR						TOTAL
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	
010020 ADMINISTRATIVE SERVICES							
Server & Operating System for MUNIS	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
010021 MIS							
Exchange Connector 2003	\$ 1,850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,850
HP Procurve Switch	8,716	-	-	-	-	-	8,716
Exchange Server Upgrade Cost	7,910	-	-	-	-	-	7,910
Exchange Software Upgrade Cost	12,847	-	-	-	-	-	12,847
Enterprise Server Imaging	-	1,557	1,557	1,557	-	-	4,671
OpenScape Xpressions V6	-	12,416	-	-	-	-	12,416
Servers	-	10,000	10,000	10,000	10,000	10,000	50,000
Phone System Replacement	-	-	-	-	75,000	-	75,000
Disaster Recovery	-	9,300	9,300	-	-	-	18,600
Symantec Ghost Suite 2	-	5,000	-	-	-	-	5,000
Automation for CH25 Broadcast	-	30,000	20,000	-	-	-	50,000
	\$ 31,323	\$ 68,273	\$ 40,857	\$ 11,557	\$ 85,000	\$ 10,000	\$ 247,010
010052 ROADS AND MAINTENANCE							
Pick Up Truck	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ 100,000
	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ 100,000
010053 STORMWATER UTILITY DIVISION							
Crew Cab Truck Replacement	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
Excavator	-	150,000	-	-	-	-	150,000
	\$ -	\$ 185,000	\$ -	\$ -	\$ -	\$ -	\$ 185,000
010054 CENTRAL GARAGE							
Refurbished Fork Lift	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000
Car Lift	-	-	10,000	-	-	-	10,000
Truck Lift	-	-	-	20,000	-	-	20,000
	\$ 12,000	\$ -	\$ 10,000	\$ 20,000	\$ -	\$ -	\$ 42,000
010057 PARKS AND RECREATION							
Mowers (3)	\$ -	\$ 18,000	\$ -	\$ 9,000	\$ -	\$ -	\$ 27,000
Pick Up Truck	-	-	17,000	-	17,000	-	34,000
Chipper	-	-	-	-	5,000	-	5,000
	\$ -	\$ 18,000	\$ 17,000	\$ 9,000	\$ 22,000	\$ -	\$ 66,000
010056 FACILITIES MAINTENANCE							
Work Truck	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ 50,000
	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ 50,000
TOTAL GENERAL FUND	\$ 43,323	\$ 326,273	\$ 117,857	\$ 65,557	\$ 132,000	\$ 10,000	\$ 695,010

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

SCHEDULE SIX

SIX YEAR SCHEDULE OF CAPITAL OUTLAY REQUESTS - CONTINUED

MUNICIPAL GOLF COURSE	EXPENDITURES PER FISCAL YEAR						TOTAL
410120 GC GREENS	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	
Rotary Mower	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	20,000
Greens Mower (2)	-	-	48,000	-	-	-	48,000
Sand Pro (2)	-	-	-	20,000	-	-	20,000
Tractors (2)	-	-	-	20,000	-	-	20,000
	\$ -	\$ 20,000	\$ 48,000	\$ 40,000	\$ -	\$ -	\$ 108,000
410130 GC GOLF CARTS							
3 Gang Range Picker	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ -	2,500
	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ 2,500
TOTAL GOLF COURSE FUND	\$ -	\$ 22,500	\$ 48,000	\$ 40,000	\$ -	\$ -	\$ 110,500
TOTAL ALL FUNDS	\$ 43,323	\$ 348,773	\$ 165,857	\$ 105,557	\$ 132,000	\$ 10,000	\$ 805,510

CITY OF SEBASTIAN, FLORIDA 2009/2010 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 year. Cash carried forward is used to supplement revenues required to pay all expenses.

Budget – A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. 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.

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.

Capital Project – A project to acquire or improve an asset with costs more than \$50,000 and last more than five years. 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 2009/2010 ANNUAL BUDGET

Fund – A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations of that fund.

Fund Balance – A term used to express the equity (assets minus liabilities) of governmental funds and trust funds.

GAAP-Generally Accepted Accounting Principals – Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompasses the conventions, and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general applications, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. The primary authoritative statement on the application of GAAP to state and local governments are National Committee on Governmental Accounting (NCGA) pronouncements. Every government should prepare and publish financial statements in conformity with GAAP. The objective of government GAAP financial reports are different from, and much broader than, the objectives of business GAAP financial reports.

General Fund – The main operating fund for the city, which is used to account for all financial resources, except those required to be accounted for in another fund. All city's departments/divisions except the enterprise fund departments/divisions are funded by the general fund. Ad valorem taxes make up the largest percentage of the general fund revenues.

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

Interfund Transfer – Budgeted amounts transferred from one governmental accounting fund to another for work or services provided.

Mill – The property tax rate, which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

Millage Rate – A rate expressed in thousands. As used with ad valorem (property) taxes, the rate expresses the dollar of tax per one thousand dollars of taxable valuation.

Over Budget – Over budget in revenue means there is more income than expected. Over budget in expenses means actual costs exceed the budget and funds must be transferred to provide for the additional expenses by a budget adjustment.

Permanent Fund – Permanent Funds are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the reporting government's programs.

Projected Deficit – A projection that, based on the current rate of spending, expenses will be greater than anticipated revenue. A projected deficit during a budget year usually necessitates an adjustment in the spending pattern—delaying purchases or eliminating planned expenses—to stay within the budgeted figures.

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 2009/2010 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.

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

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.