

CITY COUNCIL

Richard H. Gillmor
Mayor

Jim Hill
Vice-Mayor

Andrea B. Coy
Council Member

Don Wright
Council Member

Eugene Wolff
Council Member

**CITY OF SEBASTIAN
FLORIDA**

**ANNUAL BUDGET
FISCAL YEAR 2010–2011**

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 Losardo
MIS Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Sebastian
Florida**

For the Fiscal Year Beginning

October 1, 2009

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, 2009. 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 2010-2011 ANNUAL BUDGET

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CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2010-2011 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 2010/11 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 2011-2016.

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.



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September 23, 2010

The Honorable Mayor Richard H. Gillmore and City Council
City of Sebastian
1225 Main Street, City Hall
Sebastian, Florida, USA

Re: Fiscal Year 2011 Budget Letter of Transmittal

Dear Mayor Gillmore and City Council Members:

In compliance with provisions of the City Charter and State of Florida Statutes, I am pleased to submit the Fiscal Year 2010/11 Budget. Total appropriations for all City Funds are \$22,378,954, as compared to the \$23,882,000 that was initially appropriated last year.

This year, we were once again faced with a substantial decrease in property values and no factual expectation that the economic slump had hit bottom and that values would begin moving upward. Budget relief measures we implemented last year, such as furlough days, reducing positions through attrition and offering no pay increases were continued. Position reductions through attrition this past year include a full-time General Services Technician (previously split between departments), a mechanic in the Garage, two employees in Parks and Recreation and one employee in the Cemetery Division. An added budget balancing measure this year was to require the employees to contribute toward the employee's health insurance premium.

The City Council appointed Budget Review Committee conducted a series of meetings this year. Much of their time was devoted to reviewing an initial draft of the proposed budget and discussing possible measures that might be considered to increase revenue or reduce expenditures. They identified and discussed a number of areas of interest, including the need to add funds for timely maintenance and replacement of equipment, increases in contributions to the Police Retirement Fund, the ratio of total Police Department expenditures to property tax collections, the lack of Building Department revenues and depletion of that Fund's reserves, a study on the possibility of privatizing the City garage, having employees share the costs of medical insurance, the concept of mandatory trash pickup and the need to resist taking any funds from the General Fund cash reserves.

This year, the City Council appointed Parks and Recreation Advisory Committee played a larger role in formulating the budget for the Recreation Impact Fee Fund. At an initial meeting, they were presented an initial draft of the City Manager's proposals and afterward, they provided input that was taken into account with the City Manager's final recommendations. In the future, they are expected to be actively involved in determining the projects to be funded from this source of revenue.

In preparing the budget the past two years, the primary goals were to avoid (1) ad valorem tax increases; (2) excessive reserve spending; and, (3) reductions in the City's workforce that would impact levels of service. As we proceeded through the budget preparation process, we stayed alert to actions that could improve our situation. An underlying focus throughout the entire process was to ensure that appropriations were set at levels that we can expect to be sustainable in the future. We recognize that we are now operating in an environment where the taxpayers expect services at the lowest possible costs and have little concern about how we manage the challenge of keeping a capable workforce that will perform the necessary work.

Knowing the economic downturn has also been difficult on the taxpayers, we wanted to minimize their taxes as much as possible but had to weigh this against our fiduciary responsibility to insure the City financial position remains sound. The regulations enacted by the State limiting our options for adjusting the tax millage with only a majority vote in future years was also important in our determination of this year's tax millage. With this, there is a cap on the amount the City may increase ad valorem taxes tied to the State-wide change in Personal Income Per Capita. This cap applies unless a higher increase is approved by a super majority of the City Council. Those limitations are expected to eventually place the City Council in a position of choosing between major reductions in service levels or voting for extraordinary increases in the tax rate. Enacting a low tax rate now lowers the base on which future year increases are calculated and accelerates the point at which they will have to choose between those two undesirable options. As was explained during the Budget workshop and public hearings, unless we begin seeing some stabilization in property values, we feel that continuing to keep the same millage will not be realistically possible.

The proposed millage is the same 3.3456 rate as levied last year. Proceeds are budgeted at \$3,097,353, which because of reductions in taxable values will be \$597,193 less tax revenue than budgeted last year. The rate that would generate the same tax revenue as last year was calculated to be 3.9019. According to State Statutes, this rate is referred to as the "rolled-back rate" because it was instituted at a time when it was presumed that taxable values would always increase each year and the millage could be lowered such that tax revenues would be the same. With properties declining in value, most taxpayers will see a reduction in their City taxes. The table below summarizes the change in taxable values from last year:

	Amount	Percent Change
FY2010 Taxable Value	\$1,149,168,546	
Revised Assessed Values	(\$188,264,888)	(16.38%)
New Construction and Additions	\$6,810,740	.59%
FY2011 Taxable Value	\$967,714,398	(15.79%)

Ad Valorem tax revenue comprises 31.9% of the total General Fund budgeted sources and is the largest source of revenue for the City General Fund. This percentage has dropped substantially since 2007, as shown on the following table:

<u>Fiscal Year</u>	<u>Total Revenues</u>	<u>Ad Valorem Taxes</u>	<u>% of General Fund</u>
2007	11,263,600	4,527,671	40.2%
2008	11,154,578	4,634,338	41.6%
2009	10,636,235	4,193,802	39.4%
2010	10,044,943	3,694,546	36.8%
2011	9,717,613	3,097,353	31.9%

The proposed General Fund Budget is balanced this year without projecting the use of any accumulated cash reserves. Cash reserves exceed five million dollars but we want to avoid the trap of relying on these monies to support on-going operating costs. Any amount required to be used doubles the following year and will quickly compound the problem. That said, with the tough decisions already made to get expenditures to sustainable levels, how we will deal with any further erosion of property tax revenue, maintain existing service levels and still keep a balanced budget has become more difficult.

We also examined our operations and evaluated personnel changes that could be made to reduce costs. From this, we determined that no reductions other than the positions that had been vacated during the year due to normal attrition would be desirable. Since personnel costs are over 78% of the General Fund budget, it is essential that they be held in check. Fortunately, this year we were able to reduce the premiums for workers compensation and group health insurance. We also successfully negotiated a provision to have the employees make a contribution toward the group health insurance premium. Comparing the budgeted accounts for General Fund salaries and benefits to the amounts appropriated this past year, we managed an overall reduction of \$160,855, even though contributions to the Police Chapter 185 Pension Plan had to be budgeted for an increase of \$159,804. With this, reductions to other operating expenditures and capital outlays totaling \$306,986 and some increase to electric franchise fees and utility service taxes, we managed to offset the \$582,193 drop in ad valorem tax revenues.

Built into this budget are several provisions that are of some concern. It should be realized that with the reductions in operating account budgets, there is little slack for any unexpected increases in charges. Rapidly increasing gasoline prices or unforeseen equipment repairs for instance, could require a budget adjustment. This budget continues to defer vehicle and equipment replacements, while also expecting departments to hold down expenditures for maintenance. We know this can not be done indefinitely. We also know that the minimal investment being made to training will have negative consequences over an extended time period. Over the past few years, we have critically examined staffing for each department and have eliminated a number of positions, either by layoffs, early retirement incentives or normal attrition. This has left most departments with minimal staffing available to provide the current level of services and we have reached a point that further reductions will have consequences in this regard. The twelve mandatory employee furlough days effectively reduced salaries by about 5% but also magnifies the difficulty of having sufficient personnel to accomplish the same amount of work. It is our hope that the furlough days will be an interim measure that can be cancelled once a rebound in the economy occurs.

The table below shows an example of the effect of the millage increase using a homestead property that was taxed on a value of \$200,000 last year and experienced the average decline of 16.38% in taxable value:

	FY 2010 With 3.3456 Millage	FY 2011 With 3.3456 Millage
Taxable Value	\$200,000	\$167,240
Homestead Exemption	50,000	50,000
Net Taxable Value	\$150,000	\$117,240
Millage	3.3456	3.3456
Taxes	\$502	\$392
Tax Savings		\$110

It should be noted that the way the Save-Our-Homes legislation works, those homestead properties that benefited in past years by the cap on increases in taxable value would not see all of the above savings. Although their assessed value may have decreased, they will see a small increase in taxable value because the law requires they be increased by the change in the consumer price index until their taxable value catches up with assessed value.

CITY GOALS

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

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

In order to achieve these goals, each department/division develops their own goals and objectives in an effort to achieve the City's ultimate goals. These are presented within the sections for each department.

BUDGET CHALLENGES AND HIGHLIGHTS

The Fiscal Year 2010-2011 budget is a planning document with the purpose of allocating the resources that will accomplish the City's goals and vision. Major challenging factors impacting the budget are as follows:

- Taxable values declined substantially again this year and although most taxpayers will see a tax reduction from this, the City was still pressured to lower the millage and provide even more relief due to the depressed economic environment. The difference in revenue from ad valorem taxes between the recommended 3.3456 millage levied last year and the "rolled-back" 3.9019 millage is \$515,022. Therefore by keeping the same millage, the budget for General Fund was that much out of balance before the City even considered what could be done to reduce expenses.
- The slowing down of the economy has continued to reduce activity in the local housing market and building activity has continued to be negligible.
- Limited replacements of vehicles and equipment will ultimately lead to higher maintenance costs.
- Employees are being required to do more with less, while wages are being frozen, training funds are being cut, contributions are being required toward health insurance premiums and furlough days are reducing their paychecks.

About 78.2% of the total proposed General Fund budget is personnel costs. Salary increases are governed by the Public Employees Association (PEA) and the Police Benevolent Association (PBA) union contracts, as well as management benefits package for exempt employees. Group health insurance premiums have been reduced because of claims experience, which has recently been favorable and premiums for workers compensation coverage were also slightly reduced. Staff has incorporated the following measures to facilitate a balanced budget with no change from last year's tax millage and without using cash reserves:

- The recommended budget reflects the net reduction of five General Fund full-time positions.
- Salaries for management and supervisors will not be increased.
- Wages for unionized employees will not be increased.
- All employees will have to take twelve predetermined furlough days. City facilities will be closed for business those days, except for the Police Department and Golf Course.
- Other operating expense accounts in General Fund have been reduced by another 10.42%, leaving little flexibility for unexpected events or cost increases.
- Capital outlays have been minimized.

As stated above, there is a city-wide net reduction of five full-time positions that was the result of normal attrition during this past year. A full-time General Services Technician position that was previously shared between the City Manager and Code Enforcement was not filled. Plus, a mechanic position in the Garage, two positions in Parks and Recreation and one position in the Cemetery were not filled when those employees left. The following table demonstrates the changes in staffing levels made to each department/division.

RECOMMENDED FULL-TIME AND PART-TIME POSITIONS

Department/Division	Actual FY 2007/2008		Actual FY 2008/2009		Amended FY 2009/10		Budget FY 2010/1011		Increase/ (Decrease)	
	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T
City Council	0	5	0	5	0	5	0	5	0	0
City Manager	2.5	1	2.5	0	2.5	0	2	0	(0.5)	0
City Clerk	3	0	3	0	3	0	3	0	0.0	0
City Attorney	2	0	2	0	0	0	0	0	0.0	0
Administrative Services	0	0	0	0	5	0	5	0	0.0	0
Finance	5	0	5	0	0	0	0	0	0.0	0
Mgmt Information Svcs	3	0	3	0	3	0	3	0	0.0	0
Human Resources	3	0	2	0	0	0	0	0	0.0	0
Growth Management	5	0	5	0	5	0	4.5	0	(0.5)	0
Police Administration	9	8	9	8	7	0	7	0	0.0	0
Police Operations	29	1	30	1	27	1	27	1	0.0	0
Police Detectives	6	0	6	0	10	8	10	8	0.0	0
Police Dispatch	9	1	9	1	9	1	9	1	0.0	0
Code Enforcement	2.5	1	2.5	0	2.5	0	2.5	0	0.0	0
Engineering	5	4	5	4	0	0	0	0	0.0	0
Roads & Maintenance	10	0	10	0	12	0	12	0	0.0	0
Stormwater Utility	13	0	11	0	12	0	12	0	0.0	0
Central Garage	2	1	3	1	3	1	2	1	(1.0)	0
Parks & Recreation	15	17	15	17	14	18	12	18	(2.0)	0
Cemetery	2	0	2	0	2	0	1	0	(1.0)	0
Facilities Maintenance	2	0	2	0	2	0	2	0	0.0	0
Golf Course Administration	3	5	3	5	3	2	3	2	0.0	0
Golf Course Carts	0	7	0	7	0	13	0	13	0.0	0
Airport	3	0	3	0	3	0	3	0	0.0	0
Building Department	6	0	5	0	5	0	5	0	0.0	0
SUB-TOTALS	140	51	138	49	130	49	125	49	(5)	0
TOTALS	191		187		179		174		(5)	

CAPITAL IMPROVEMENT PROGRAM

On September 22, 2010, the City Council approved a six-year capital improvement program for Fiscal Year 2011-2016. Staff has incorporated the plan into the proposed FY 2010-11 Budget, including any necessary changes to operation and maintenance of the constructed facilities. The detailed project listing is located in the Capital Improvements Program section of this document.

Local Option Gas Tax (LOGT) funds will continue to be applied to payment of the Paving Improvement Bank Note and for the costs of street lighting. \$175,000 is budgeted in FY 2010-11 to be transferred to General Fund, as a reimbursement of work accounted for in that Fund for street markings and signage. Those reimbursements are scheduled to be stepped-down over the years in order to dedicate those moneys to street repaving and sidewalk repairs.

In addition to paying for debt service on the City Hall/Police Station Bonds, we are continuing to fund police department vehicles from Discretionary Sales Tax (DST) proceeds. Other allocations from DST include an upgrade of the MUNIS financial software; MIS equipment for television broadcasting; an update to the Stormwater Master Plan; the continuation of the ¼ Round Swale Improvements Program; and an repayable advance to the Airport Fund for providing matching funds for a grant. In the later years, there are funds programmed for new lighting at the Barber Street Sports Complex; annual amounts for sidewalk/bikepath construction; improvements and landscaping to the medians in Highway #512; scheduled improvements of the Barber/Schumann Intersection; and additional advances to the Airport Fund for providing matching funds on other possible grants.

Projects to be undertaken in the Riverfront CRA Fund include monies to do renovations required by the recently executed lease on the riverfront properties that were acquired with a Working Waterfront Grant. Appropriations also include a parking study and funding for improvements that are anticipated to result from it. Annual amounts have also been scheduled to continue the façade/sign improvement program, make a transfer to General Fund for quality maintenance and to pay for one billboard.

Other highlights of the Capital Improvement Program include Stormwater funds that are allocated for the debt service on the Stormwater Bonds and for a transfer to General Fund for the costs of stormwater maintenance. Similar to what was done with Local Option Gas Tax funds, those transfers are scheduled to be stepped-down over the years in order to dedicate those moneys to stormwater improvement projects. Recreation Impact Fee balances are allocated for expansion of the football fields at the Barber Street Sports Complex; putting in a lift station and a pavilion at Riverview Park; providing additional irrigation at Riverview Park and installing fountains in the lakes at several other parks; providing additional street parking adjacent to Riverview Park; adding additional facilities for the general public at the Bark Park location; and adding several neighborhood parks. Down the road several years, is a financing via a Bank Note to raise funds for the Golf Course to construct a new clubhouse, make tee box improvements and upgrade portions of the irrigation system. Several large Airport related projects have been incorporated into the capital budget, assuming that grant opportunities will provide most of the funding.

The Proposed Fiscal Year 2010-11 Budget will not depart from the current direction of the City. The Citywide goals will continue to be achieved and accomplished by undertaking the following major programs, projects and activities within each responsible department/division:

Citywide Infrastructure Improvements

- Updating the Sebastian Stormwater Utility Master Plan Capital Improvement Program as adopted by City Council in Fiscal Year 2003;
- Complete construction of the Powerline Road North roadway that will provide a north to south route and relieve traffic on other routes;
- Continuation of the Street Resurfacing Program;
- Continuation of the sidewalk installation program;
- Continuation of the stormwater ¼ round swale rehabilitation program;

- Continuation of capital improvements at Sebastian Municipal Airport – via partnership with the Florida Department of Transportation (FDOT) Aviation Section and with the Federal Aviation Administration (FAA).

Governmental Efficiency:

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

Commitment to the Future:

- Continuing the implementation of the Sebastian Municipal Airport Business Plan;
- Continuation of the economic development marketing efforts;

Environmental Conservation:

- Continue efforts to obtain grants.

Quality of Life:

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

COMPARATIVE AND TREND ANALYSIS

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

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

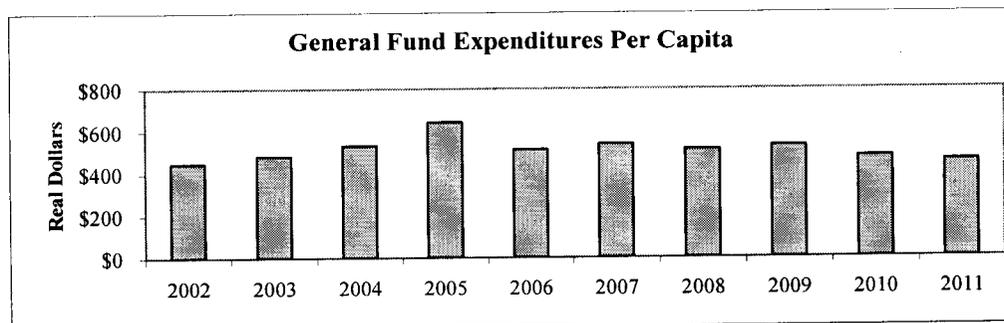
General Fund Expenditures Per Capita

<u>Fiscal Year</u>	<u>Actual 2002</u>	<u>Actual 2003</u>	<u>Actual 2004</u>	<u>Actual 2005</u>	<u>Actual 2006</u>	<u>Actual 2007</u>	<u>Actual 2008</u>	<u>Actual 2009</u>	<u>Amended Budget 2010</u>	<u>Proposed Budget 2011</u>
General Fund Expenditures (in millions)	7.71	8.88	10.34	12.91	12.82	12.08	11.78	12.03	10.92	10.45
Population (1)	17,167	18,425	19,365	20,048	21,666	22,426	22,924	22,722	22,722	22,722
Percent Change from Prior Year	N/A	7.3%	5.1%	3.5%	8.1%	3.5%	2.2%	-0.9%	0.0%	0.0%
Expenditures Per Capita (2)	\$449	\$482	\$532	\$644	\$512	\$539	\$514	\$529	\$481	\$460
Percent Change from Prior Year	N/A	7.3%	10.4%	21.0%	-20.4%	5.2%	-4.6%	3.0%	-9.2%	-4.3%

(1) Population figures for Fiscal Year 2010 and 2011 are projected the same as 2009.

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

CHART I



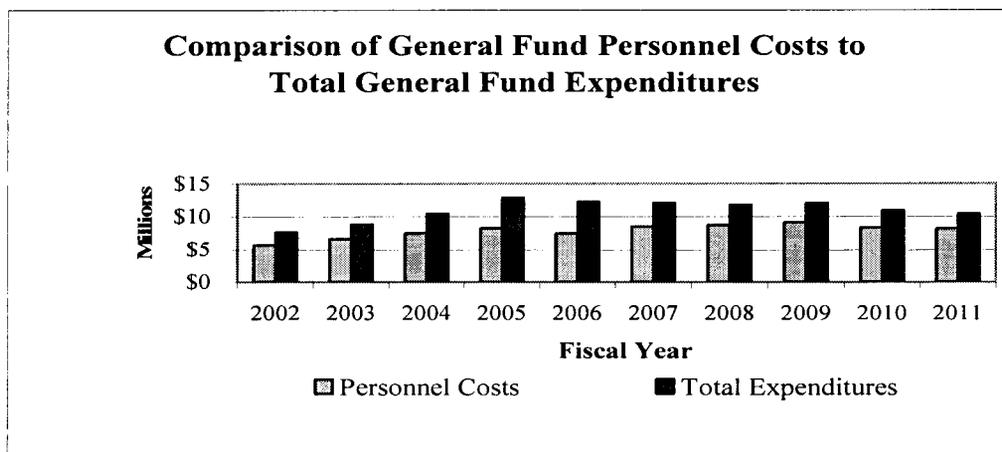
Another important consideration involves strict attention to the cost of personal services from year to year. The comparison of General Fund personnel costs to total General Fund operating expenditures for the past several years is shown in the following table and in CHART II. The percentage of General Fund personnel costs to the total General Fund operating expenditures actually shows a declining pattern from FY 2003 to FY 2006. The percentage decrease from FY 2005 to FY 2006 is mainly due to post hurricane clean up and in-house repairs. The percentage increases from FY 2007 to FY 2009 are mainly due to pay and benefits increases. Although, pay freezes and lay-offs have reduced personnel costs for FY 2010 and FY 2011, reductions to the other budgeted accounts resulted in a slight increases to the percentage for those years.

Comparison of General Fund Personnel Costs to Total General Fund Expenditures

<u>Fiscal Year</u>		<u>Personnel Costs</u>	<u>Total General Fund Expenditures</u>	<u>Percentage</u>
2002	Actual	\$5,766,002	\$7,709,304	74.79%
2003	Actual	\$6,728,449	\$8,880,822	75.76%
2004	Actual	\$7,544,709	\$10,443,026	72.25%
2005	Actual	\$8,261,416	\$12,906,248	64.01%
2006	Actual (1)	\$7,532,331	\$12,234,243	61.57%
2007	Actual	\$8,524,464	\$12,079,796	70.57%
2008	Actual	\$8,728,170	\$11,776,193	74.12%
2009	Actual	\$9,113,545	\$12,025,198	75.79%
2010	Budget	\$8,331,045	\$10,922,181	76.28%
2011	Proposed	\$8,170,190	\$10,454,340	78.15%

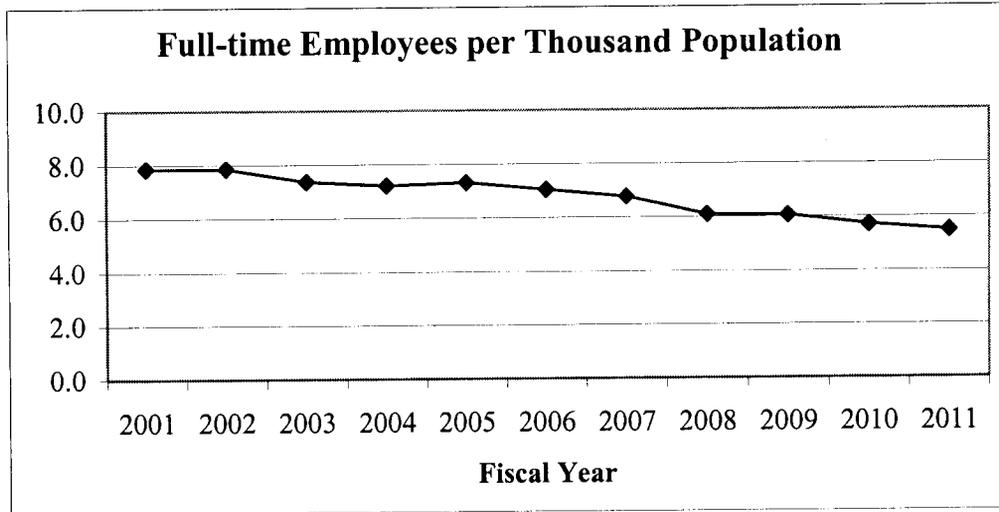
(1) The lower personnel costs is caused by the separation of Building Department from the General fund at the beginning of FY 2006.

CHART II



A significant factor continuously examined by the administration is full-time employees per thousand in population. A few years ago, the City experienced tremendous annual growth in both taxable property values and population. Under direction by the City Council, Sebastian is actually experiencing a decreasing trend on full-time employees per thousand in population. This is illustrated in Chart III.

CHART III



The comparison of General Fund actual undesignated fund balance to the General Fund total expenditures is illustrated in Chart IV and Chart V. As required by the adopted financial policies, the General Fund unreserved fund balance is required to be maintained in an amount greater or equal to 25% of the annual General Fund Expenditure Budget. The nationally recognized Government Finance Officers Association also recommends the undesignated fund balance to be no less than two months of the General Fund regular operating expenditures. The chart reflects a continued trend the administration has encouraged in maintaining a healthy General Fund undesignated fund balance. Such trends are indicators of the financial stability of a community. On October 1, 2002, the City Council adopted a resolution to designate \$1,000,000 from the General Fund undesignated fund balance to provide an advance to the airport for capital improvements, if needed. The line of credit reserve expired at the end of Fiscal Year 2007. This explains the significant General Fund undesignated fund balance decrease in Fiscal Year 2003 and increase in FY 2007.

CHART IV

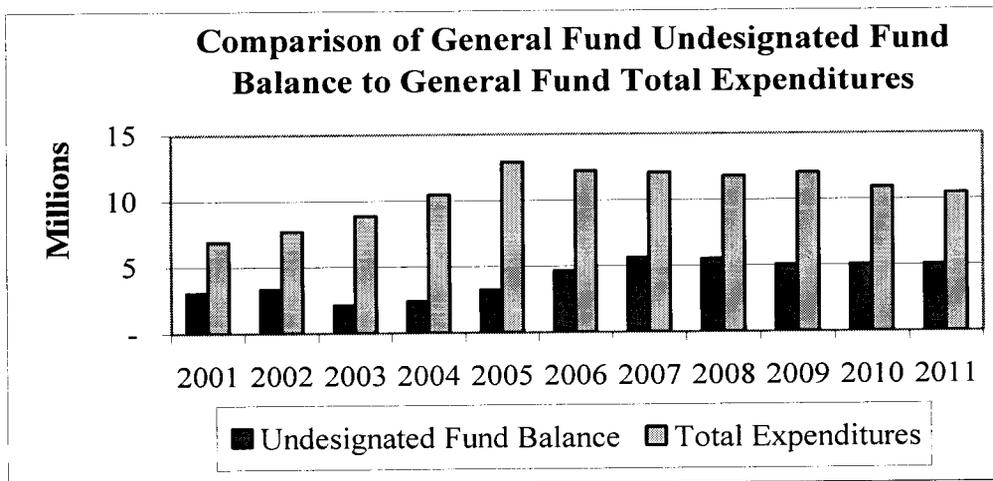
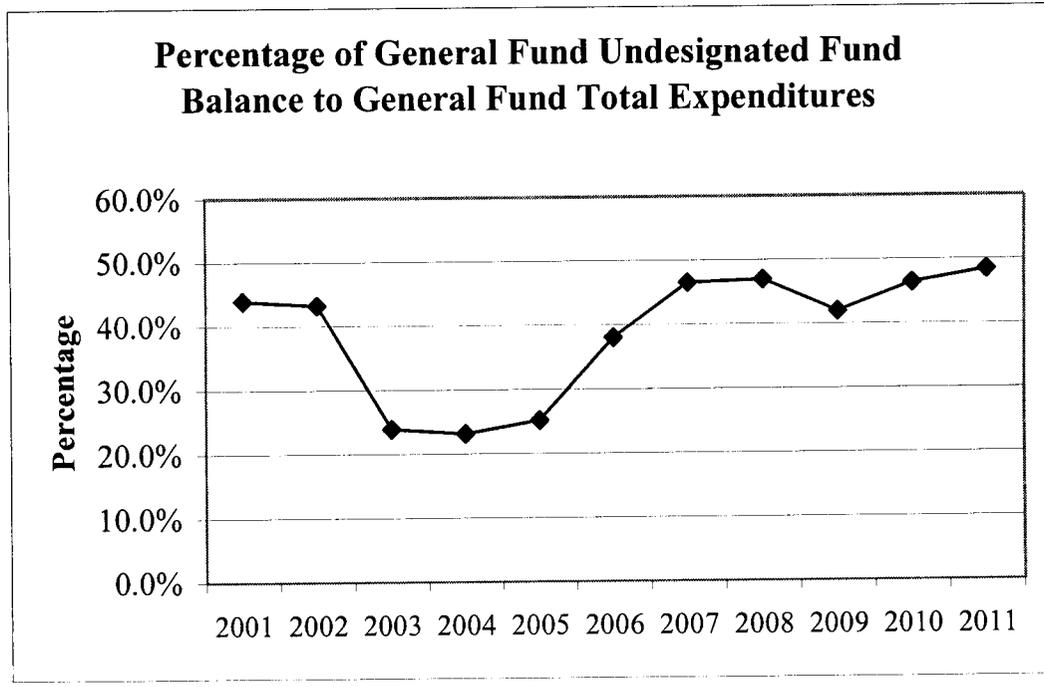


CHART V



BUDGET BY FUNCTION

Economic Environment

As reported by the University of Florida Bureau of Economic and Business Research, 2009 Estimates of Population, the City's population is 22,722. This was a .9% decrease over the prior year. Sebastian has an approximate "build-out" rate of 60%. However, residential and commercial development for the past few years has continued to be at a very slow rate. This is reflective of economic conditions on a State and Nationwide scale and is not considered a local peculiarity.

The Sebastian Community Redevelopment Agency (CRA) experienced a substantial decline in property values this year but will still continue to play an important role in Economic Development using accumulated fund balances. Recent infrastructure improvements within the CRA area have done a lot to improve the area and additional measures are being undertaken. The CRA will continue the Façade, Sign and Landscaping Grant Program which has awarded a number of grants to local businesses. It will do renovations to the recently purchased riverfront properties, as well as address parking issues through a professional study and follow through with projects to improve the parking situation. Annual amounts are also planned as transfers to the General fund for quality maintenance and to pay for one billboard. The CRA website <http://www.cityofsebastian.org/CRA/> highlights news and information within the CRA district. Also, the City provides support to several local festivals that provide direct economic benefit to the community.

The City continues to utilize the web site for businesses, www.sebastianbusiness.com. The website features information on economic incentives, relocation and business development. The City strives to provide new businesses with information on the local Chamber of Commerce and the benefits. Additionally, the City set up a website to attract retirees, <http://www.sebastianretirement.com>. Recently, the City Council voted to continue having a billboard at a location along Interstate 95, in hopes of attracting attention to the City's amenities. In addition, the City Council held a referendum and the voters approved an economic incentive plan that is focused on attracting enterprises that will create jobs.

Community Safety

The Sebastian Police Department has been working diligently to augment both operations and expectations since the agency received law enforcement accreditation from the Commission for Florida Law Enforcement Accreditation nearly eight years ago. This designation has markedly increased Sebastian Police Department's ability to prevent and control crime through more effective and efficient delivery of law enforcement services to the community. Primary reasons for seeking accreditation included: the necessity for Sebastian Police Department to establish goals and objectives with provisions for periodic updating; constant reevaluation of whether departmental resources are being employed in accordance with agency goals, objectives and mission; constant reevaluation of departmental policies and procedures as documented in the department's written directive system; to accommodate correction of internal deficiencies and inefficiencies before they become public problems; and the opportunity to reorganize without the appearance of personal attacks.

Essentially, maintaining accreditation will continue to serve as a yardstick to measure the effectiveness of Sebastian Police Department's programs and services, augmenting standards and practices agency wide. Such an arrangement is most appropriate in that growth oriented communities like Sebastian, tend to experience higher incidence of crime as populations continue to diversify and expand. Standards and performance measurements resulting from the accreditation process will continue to guide both Sebastian Police Department and city administration in alleviating such potentially adverse conditions.

The City of Sebastian is expecting final reports for 2010 to show an increases in certain crimes, such as thefts and burglaries. There were no homicides in 2009 and so far none in 2010. Statistics through the third quarter include Sebastian's clearance of 27 of the 216 cases that were assigned. Also through the third quarter, 91 adult and 15 juvenile arrest have been made compared to 105 and 16 for all of 2009.

Transportation

The City continues working on a long-term planning, modeling, study, and coordination with the MPO of Indian River County regarding prospective future capital improvements. Some long-range goals consist of examining the potential for intersection improvements at the Barber Street/Schumann intersection and making improvements to the median landscaping in Highway #512. These projects offer ways to promote and encourage better traffic flows in and around Sebastian and to improve the aesthetics of a major entranceway to the City. Early in 2011, the North Powerline Road project is expected to be under construction and this will open up another north/south access road through the City.

Public Works continues working on the sidewalk installation and asphalt paving/resurfacing of existing City streets as funding permits. The \$2,000,000 project to resurface and rebuild Barber Street between Sebastian Boulevard and Schumann Drive commenced in 2010. This is being accomplished by the Florida Department of Transportation that was awarded those funds through the American Recovery and Reinvestment Act of 2009.

Airport

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

Sebastian Municipal Airport's infrastructure is being developed to attract economic development opportunities in an effort to stimulate the business climate and create jobs in our community. Recent successes include the locating of LoPresti Aviation into a new 15,000 square foot hanger and 1,500 square feet of administrative space funded, in part, by the FDOT. LoPresti Aviation was expected to add 25 new jobs at the airport. In addition, Airport staff continues to market the Administrative Building as a business incubator. 7 jobs were anticipated to be added with an aviation insurance company located in

that facility in 2010. Another success is planned for 2011 with the building of an aircraft maintenance facility for a new tenant using a \$1,160,00 FDOT grant. These activities have shown steady incremental progress toward airport self-sustainability, along with complementing the character and progress for the City's economic development plan.

Physical Environment

In response to the need to comprehensively address and implement long-term solutions to community drainage and other stormwater related problems, City Council established a stormwater utility that levies an annual fee on a per unit/property basis throughout the community. In Fiscal Year 2004, the City secured a revenue bond dedicated specifically to large-scale comprehensive stormwater utility improvements. This yielded \$5.6 million committed to capital improvement programs that will result in better drainage flow dynamics citywide. The long-awaited Collier Creek Dredging project was completed this past year utilizing these funds.

Stormwater maintenance has long been an issue for City residents. The upkeep of the ditches and swales has always been a challenge for the Stormwater Division. In FY 2005-06, the City began outsourcing swale and ditch maintenance to enable City crews to focus on different stormwater maintenance practices. This action more consistently maintained ditches and swales and reduces swale drainage complaints. The stormwater maintenance cost is budgeted at \$1.1 million in 2011, which is funded 54% by General Fund revenues and 46% by stormwater assessments.

The City is continuing the ¼ round swale rehabilitation project and is budgeting \$450,000 from discretionary sales tax funds in 2011 toward this purpose. In addition to the contractual agreement with the contractor, the City also utilizes a crew of four stormwater employees to install ¼ round. Another \$50,000 from discretionary sales tax funds has been programmed to update the Stormwater Master Plan.

Culture and Recreation

City administration will continue to provide program funding for beautification and landscaping improvements throughout the City, as opportunities become available. We remain acutely aware that properly maintaining this infrastructure is a main priority. Facilities should not be added unless we are confident that ongoing maintenance can be sustained. Accordingly, previously scheduled neighborhood parks and playground improvements projects have been moved back several years due to concerns that the City will be unable to afford to maintain them properly. Funding has been allocated from Recreation Impact Fees in FY 2011 for expansion of the ball fields at the Barber Street Sports Complex; installation of a lift station at Riverview Park; construction of a pavilion at Riverview Park; expansion of the irrigation system at Riverview Park and fountains at several Parks; addition of street parking close to Riverview Park; and addition of other recreational amenities at the site of the Bark Park. New neighborhood parks are scheduled for FY 2012, FY 2013 and FY 2014.

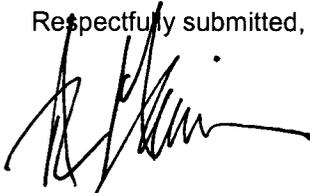
Summary

The Proposed Fiscal Year 2011 Budget continues to represent the character of a city whose unique identity distinguishes itself from other geographic areas of both Indian River County and throughout the Treasure Coast. There are a lot of numbers, indicators, projections, charts and graphs in this budget document. Rightfully so, being that this budget reflects Sebastian's vision and focus on improving the quality of life for our citizens, businesses, and visitors respectively. This budget reflects community values, goals, objectives, and ideas.

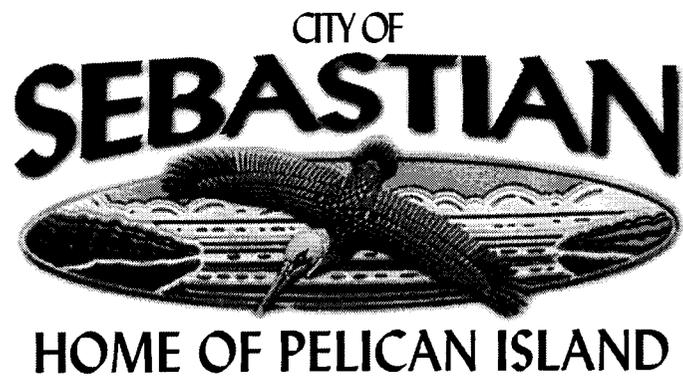
The Fiscal Year 2011 Budget year has been more challenging than ever due to the continuing slowdown in community growth and substantial decline in taxable property values. The Sebastian Management Team managed to offer a number of expenditure reductions that made it possible to bring projected spending within the amount of anticipated revenues. In summary, the Fiscal Year 2011 Budget supports the City's sound financial position; continues attention to enhancing our community's small town atmosphere; encourages conservation initiatives; and is supportive of expanding private/public partnerships and economic development.

Earlier this year, the nationally recognized Government Finance Officers Association awarded the Distinguished Budget Presentation Award to the City for its Fiscal Year 2010 budget document. This is the sixth time the City has received this honor. This award is the highest form of recognition in governmental budgeting and represents a significant achievement by our City. A special and very personal thanks goes out to the Management Team who assisted the Office of the City Manager and the Administrative Services Department in preparing this year's budget submission, including department directors who contributed invaluable in preparing the budget document. With the hard work and dedication provided by employees and the Management Team, I am confident in our ability to provide the same high quality services that the City Council demands and the citizens enjoy.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Al Mihner', with a long horizontal flourish extending to the right.

Al Mihner
City Manager



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CITY OF SEBASTIAN, FLORIDA 2010/2011 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 22,722 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 2009 unemployment rate was 14.1% and 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 2010/2011 ANNUAL BUDGET

Major employers in the County are shown below along with their approximate level of employment as of October 2009.

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

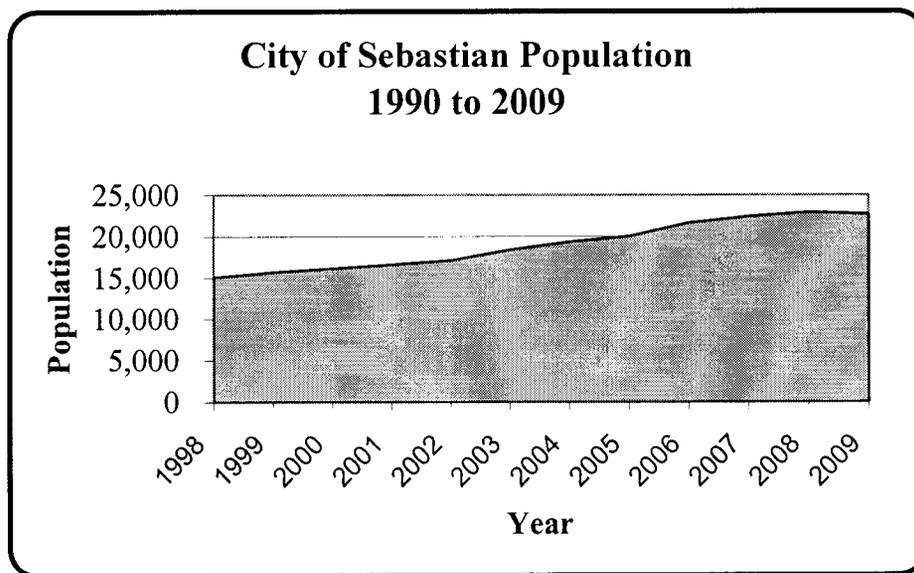
CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

Population/Growth

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

POPULATION PERCENTAGE INCREASE

<u>Year</u>	<u>Population</u>	<u>% increase from Prior Year</u>
1998	15,115	4.46%
1999	15,707	3.92%
2000	16,181	3.02%
2001	16,667	3.00%
2002	17,167	3.00%
2003	18,425	7.33%
2004	19,365	5.10%
2005	20,048	3.53%
2006	21,666	8.07%
2007	22,426	3.51%
2008	22,924	2.22%
2009	22,722	-0.88%



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

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

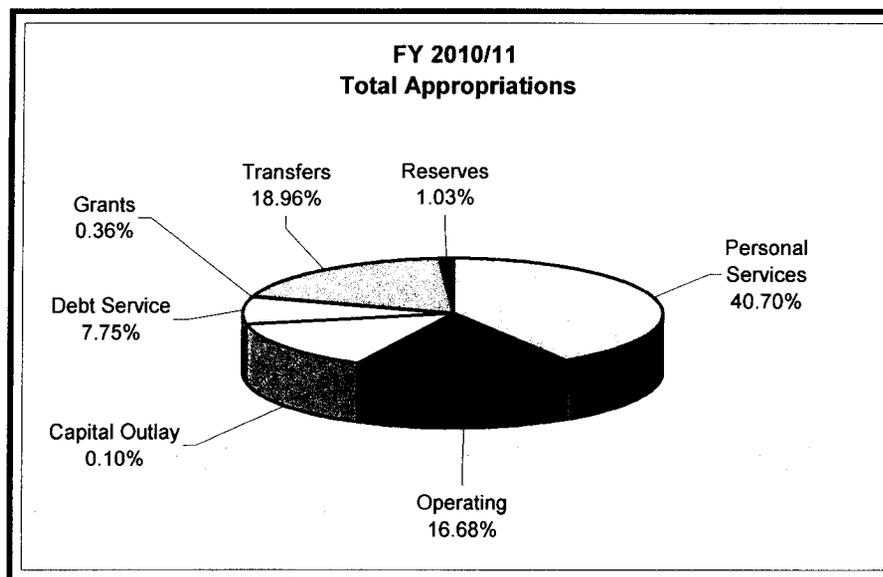
The Fiscal Year 2010/11 adopted budget continues to focus on the community services as in the previous years. In addition, the focus continues to emphasize decreasing expenditures, yet adequately funding the desired level of service. Reducing expenditures has become a real challenge for the City Manager 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 positions, as well as zero budgets for new positions and minimal purchases of 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 2010/11 is \$22,378,954. The major components include the following:

- **Personal Services:** This includes all the payroll cost for employees, including overtime, part-time, temporary and all related employee benefits. The budgeted amount for this fiscal year is \$9,108,361.
- **Operating Budget:** The operating budget finances the contractual fees, supplies, utility billings, training/travel expenditures. The budgeted amount for this fiscal year is \$3,733,470.
- **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 includes \$3,231,500 in Capital Project Funds and \$17,800 in General Fund.
- **Debt Service Budget:** The scheduled debt service payments for city's long-term debts for this fiscal year totals \$1,734,198.
- **Grants Budget:** This includes payments made to other individuals or organizations. \$80,000 is being appropriated in this fiscal year.
- **Transfers Budget:** These are made between budgeted funds and total \$4,242,934 in this fiscal year.
- **Reserves:** These balances are set-aside to cover emergency expenses or revenue shortages. Total fund balances are expected to decline by \$823,967, to \$8,740,124 in Fiscal Year 2010/11, due to spending of accumulated balances in the Special Revenue Funds and the Building Department Enterprise Fund. Amounts reflected in individual Funds as increases to fund balances total \$230,691.

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



CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

FY 2010/11 BUDGET SUMMARY FOR ALL FUNDS

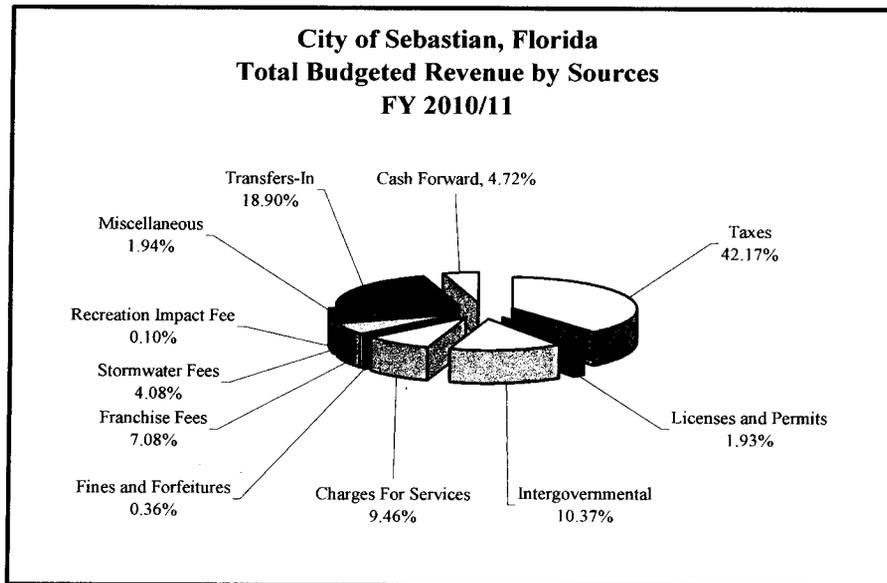
	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>CAPITAL PROJECTS FUNDS</u>	<u>ENTERPRISE FUNDS</u>	<u>ALL FUNDS</u>
ESTIMATED REVENUES:						
Taxes:						
Ad Valorem	\$ 3,097,353	\$ -	\$ -	\$ -	\$ -	\$ 3,097,353
Sales and Use Taxes	-	2,935,000	-	-	-	2,935,000
Utility Service	2,607,270	-	-	-	-	2,607,270
Licenses and Permits	44,650	-	-	-	350,350	395,000
Intergovernmental Revenue	1,836,540	298,942	-	1,160,000	-	3,295,482
Charges For Services	286,550	-	-	-	1,650,839	1,937,389
Fines and Forfeitures	65,500	8,000	-	-	-	73,500
Franchise Fees	1,450,085	-	-	-	-	1,450,085
Stormwater Assessment	-	835,000	-	-	-	835,000
Recreation Impact Fees	-	20,000	-	-	-	20,000
Miscellaneous Revenue	329,665	60,795	23,976	-	18,200	432,636
TOTAL ESTIMATED REVENUES	<u>9,717,613</u>	<u>4,157,737</u>	<u>23,976</u>	<u>1,160,000</u>	<u>2,019,389</u>	<u>17,078,715</u>
Transfers-In (1)	736,727	-	1,436,434	2,071,500	-	4,244,661
Cash Balances Brought Forward	-	916,273	-	-	139,305	1,055,578
TOTAL ESTIMATED REVENUES, BALANCES AND TRANSFERS	<u>\$ 10,454,340</u>	<u>\$ 5,074,010</u>	<u>\$ 1,460,410</u>	<u>\$ 3,231,500</u>	<u>\$ 2,158,694</u>	<u>\$ 22,378,954</u>
EXPENDITURE/EXPENSES:						
General Government	\$ 2,663,658	\$ -	300	\$ 300,000	\$ -	\$ 2,963,958
Public Safety	4,762,875	-	-	276,500	465,740	5,505,115
Physical Environment	1,092,457	120,827	-	700,000	-	1,913,284
Transportation	1,007,723	250,000	-	1,480,000	386,520	3,124,243
Culture and Recreation	927,627	-	-	475,000	1,262,979	2,665,606
Debt Service	-	264,463	1,459,190	-	8,550	1,732,203
TOTAL EXPENDITURE/EXPENSES	<u>10,454,340</u>	<u>635,290</u>	<u>1,459,490</u>	<u>3,231,500</u>	<u>2,123,789</u>	<u>17,904,409</u>
Transfers-Out (1)	-	4,242,934	-	-	-	4,242,934
Increases to Cash Reserves	-	195,786	920	-	34,905	231,611
TOTAL EXPENDITURES/EXPENSES, TRANSFERS AND RESERVES	<u>\$ 10,454,340</u>	<u>\$ 5,074,010</u>	<u>\$ 1,460,410</u>	<u>\$ 3,231,500</u>	<u>\$ 2,158,694</u>	<u>\$ 22,378,954</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 2010/11 adopted budget.

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

SUMMARY OF REVENUES

Total funding available to the city in FY 2010/11 from all sources are estimated at \$22,428,954. As illustrated in the graph below, tax revenues make up approximately 42.17% of total budgeted revenues. Tax revenues include ad valorem taxes, discretionary sales tax, and utility service tax. Intergovernmental revenues make up 10.37% of revenues. These are comprised of state shared revenues and federal grants, state grants, and local grants. Charges for services represent an additional 9.46% 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 2010/11 revenues compared to the FY 2009/10 budget. Intergovernmental Revenue has increased 30.4% due to proceeds from a grant for the Airport. Licenses and Permits have significantly decreased due to the slow down in construction activity. Franchise Fees has an increase of 21.9% based on trend analysis and Miscellaneous Revenue has a decrease of 114.9% 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 29.8% due to a reduction in transfers for capital projects. Balances Forward have decreased because lesser amounts were brought forward in the Capital Projects Funds, as a result of the completion of major long-term construction projects.

Total Budgeted Revenue

	Actual FY 2006/07	Actual FY 2007/08	Actual FY 2008/09	Budget FY 2009/10	Budget FY 2010/11	Increase (Decrease)	% Increase/ Decrease
Taxes	\$ 10,001,876	\$ 10,000,771	\$ 10,065,806	\$ 10,219,302	8,639,623	\$ (1,579,679)	-15.7%
Licenses and Permits	1,500,000	508,866	388,099	698,923	395,000	\$ (303,923)	-78.3%
Intergovernmental Revenue	2,594,077	2,799,142	3,270,854	2,299,529	3,295,482	\$ 995,953	30.4%
Charges For Services	2,058,688	2,140,741	1,750,066	2,379,319	1,937,389	\$ (441,930)	-25.3%
Fines and Forfeitures	72,513	65,246	88,938	67,600	73,500	\$ 5,900	6.6%
Franchise Fees	1,106,698	1,199,762	1,327,253	1,159,947	1,450,085	\$ 290,138	21.9%
Stormwater Assessment	834,039	810,944	807,971	820,000	835,000	\$ 15,000	1.9%
Recreation Impact Fee	124,874	32,825	13,975	100,000	20,000	\$ (80,000)	-572.5%
Miscellaneous Revenue	1,810,399	652,434	910,301	1,478,568	432,636	\$ (1,045,932)	-114.9%
Total Operating revenues	\$ 20,103,164	\$ 18,210,731	\$ 18,623,263	\$ 19,223,188	\$ 17,078,715	\$ (2,144,473)	-11.5%
Transfers-In	4,511,741	7,886,519	5,196,376	6,043,521	4,244,661	(1,798,860)	-29.8%
Balances Forward	-	1,760,667	4,370,837	1,707,926	1,055,578	(652,348)	-38.2%
Total Revenues	\$ 24,614,905	\$ 27,857,917	\$ 28,190,476	\$ 26,974,635	\$ 22,378,954	\$ (4,595,681)	-16.3%

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

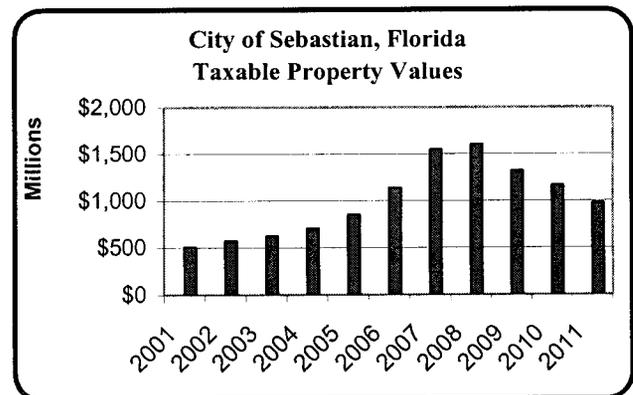
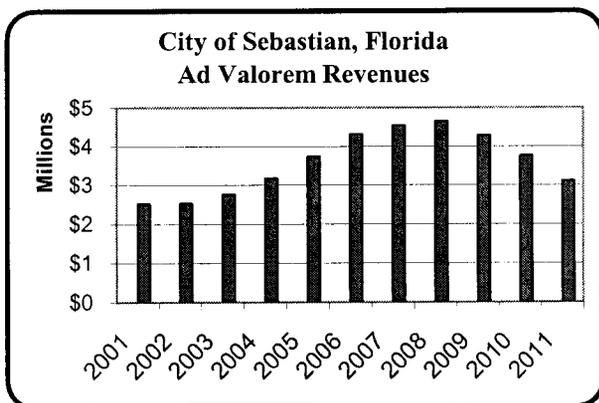
The following is an overview and analysis of all the major revenue sources for the city. The overview provides a description of the revenue and the authority to collect such revenue. The analysis provides up to ten years trend for each major revenue source.

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) requires cities to budget at least 95% of taxable value. In FY 2010/11 the City has budgeted at 95%, or \$3,097,353 for current ad valorem taxes.

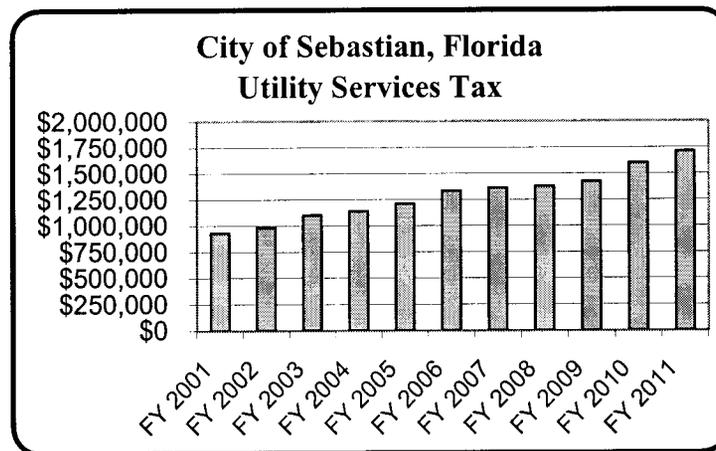
Ad valorem taxes, or property taxes, provide approximately 31.9% of the City's General Fund revenues. The graphs below illustrate a steady increase in ad valorem revenues and property value over the last several years until FY 2008/09. The FY 2009/10 property value decreased 12.0% from the previous year and the FY 2010/11 decreased 15.2% 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 3.9019 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 in order to maintain revenue at a level needed to sustain operations, the recommended FY 2010/11 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 2010/2011 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 2010/11, \$1,462,000 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 26.8% of General Fund revenues. The graph below illustrates a steady increase in Utility Services Tax, which is population driven.



Communication Service Tax

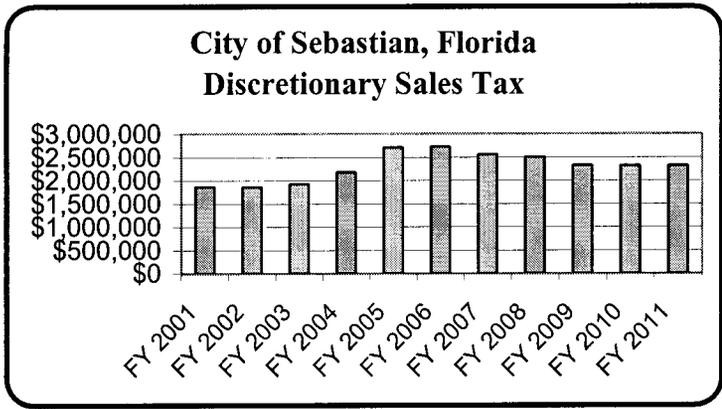
The Communication Service Tax replaced the franchise fee for dealers of communications services (including, but not limited to, phone and cable TV services). The tax in the city is 5.22% of the sales price on all taxable sales of communication services that are provided within the municipality. The revenue estimate for FY 2010/11 is \$895,700. 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 2010/11, \$2,325,000 is estimated to be received based on the trend analysis and the estimate provided by the Legislative Committee on Intergovernmental Relations (LCIR). The FY 2010/11 budget is projected slightly below amounts budgeted for FY 2009/10 in recognition of the economic slowdown. The Discretionary Sales Tax revenues are recorded in a special revenue fund.

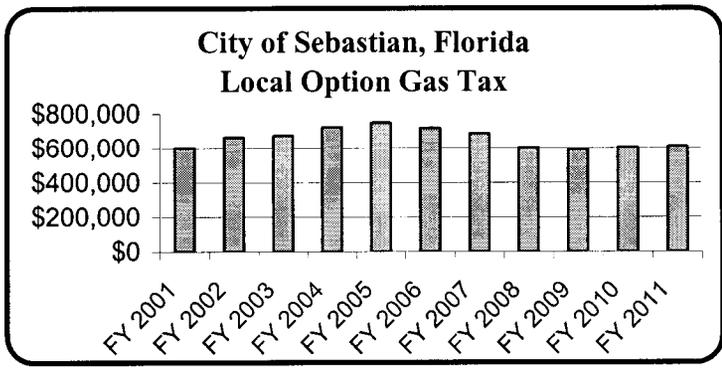
CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

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 amounts from the Optional One-Cent Sales Tax from FY 2001 through FY 2011. 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 2010/11 the revenue is projected to be \$610,000. The Local Option Gas Tax revenues are recorded in a special revenue fund. The revenue is restricted for use in transportation expenditures, thus reducing the burden of such costs on ad valorem taxes.

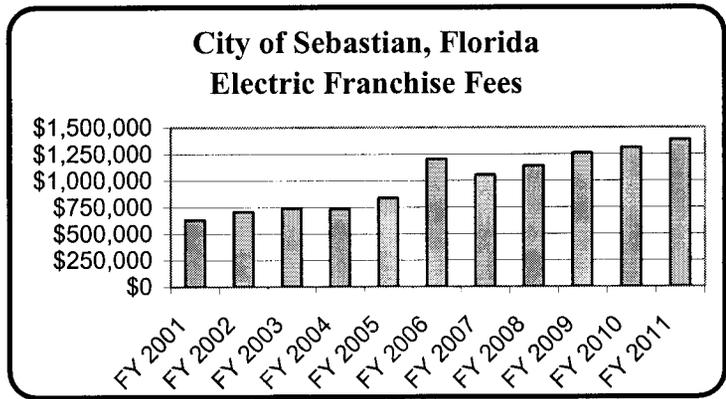


FRANCHISE FEES

Franchise fees are paid by utility providers (electricity, solid waste) for their use of city streets and property in providing their services. The franchise fee is 6% of the utility provider's gross receipts. The majority part of the city's franchise fees revenues comes from electric franchise fees. Electric franchise fees have grown along with population over the last few years. The significant increase in FY 2006 reflects the construction and housing boom carried forward from the years before. For FY 2010/11, \$1,385,000 is budgeted as electric franchise fees revenues.

CITY OF SEBASTIAN, FLORIDA 2010/2011 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.

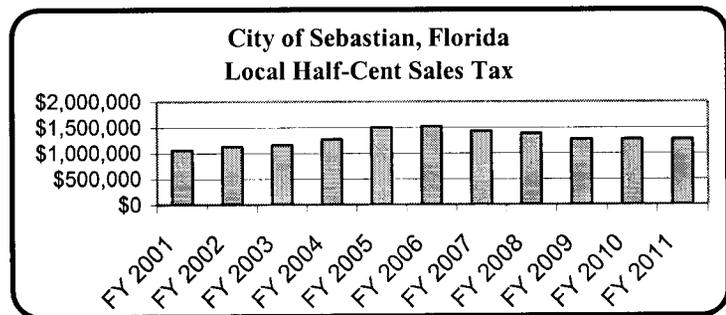


INTERGOVERNMENTAL REVENUES

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 2011 of \$1,282,840 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.

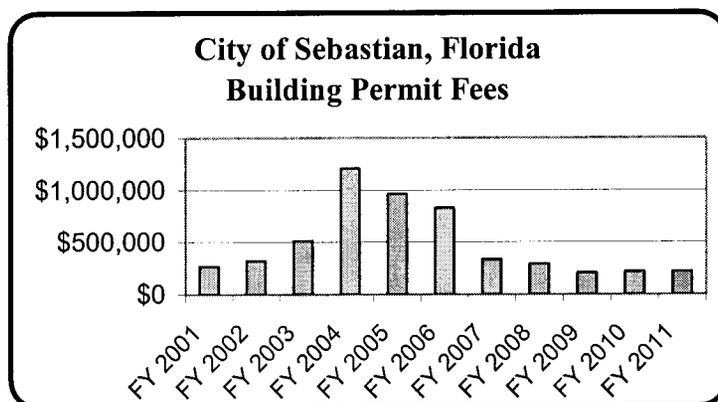


CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

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 2001 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 previous fiscal year. The decrease since FY 2006 reflects the slow down in housing market and the amount estimated for FY 2011 is expected to be at the same level as FY 2010. Building Department revenues are continuously monitored; any adjustments to reflect economic changes can be made during the budget year, if need be.



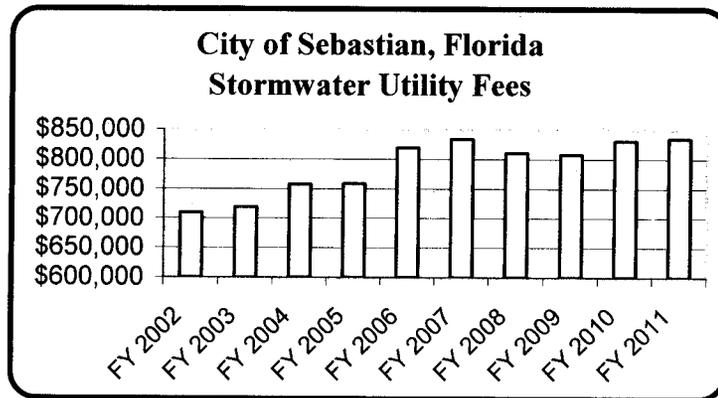
ASSESSMENT

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 2010/11, the revenue is estimated to be \$835,000. This represents the same amount as FY 2009/10, primarily due to the slow down in local home construction. The Stormwater Utility Fee revenues are recorded in the Special Revenue Fund.

CITY OF SEBASTIAN, FLORIDA 2010/2011 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 2009/10 with the expenditure budget for FY 2010/11.

- Total decrease of 2.13% for the General Fund reflects plans to continue 12 furlough days, no pay increases, plus employee reductions as a result of normal attrition over the past year. Some of the changes are a result of a position that was split between the City Manager and Code Enforcement that was exchanged for a position in Growth Management that will now be split between Growth Management and Code Enforcement. The other employee reductions include a mechanic position in the Garage; two positions in the Parks and Recreation Division and one position in the Cemetery. 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 a sustainable level.
- The total for all the Police Department Divisions was increased \$87,087 or 1.86%.
- The Stormwater Utility Division shows a decrease of \$60,724 but this does not consider \$200,000 to be spent on excavation equipment in the Capital Project Fund.
- The reduction of personnel is reflected in the budgets for City Manager, Garage, Parks and Recreation, Cemetery and Growth Management.
- Non-Departmental shows a reduction due to elimination of the City Newsletter and projected reduction in the General Fund's tax increment payment to the Riverfront CRA Fund.

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

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

Org Code	Description	FY 06/07 Actual	FY 07/08 Actual	FY 08/09 Actual	FY 09/10 Budget	FY 10/11 Adopted Budget	Increase (Decrease)	% Increase (Decrease)
010001	City Council	\$ 56,167	\$ 50,101	\$ 51,313	\$ 52,117	\$ 49,708	\$ (2,409)	-4.62%
010005	City Manager	229,643	259,187	270,318	254,480	234,642	(19,838)	-7.80%
010009	City Clerk	368,020	272,331	290,270	296,444	272,792	(23,652)	-7.98%
010010	City Attorney	200,960	215,665	184,450	125,340	125,785	445	0.36%
010020	Administrative Services	591,086	660,776	556,216	492,658	478,562	(14,096)	-2.86%
010021	Management Information Svcs	222,310	222,868	262,444	266,913	248,908	(18,005)	-6.75%
010041	Police Administration	1,092,905	978,191	1,095,779	676,408	663,341	(13,067)	-1.93%
010043	Police Operations	2,548,208	2,414,034	2,606,975	2,326,723	2,368,032	41,309	1.78%
010047	Police Detective Division	736,917	730,737	661,582	1,048,622	1,113,656	65,034	6.20%
010049	Police Dispatch Unit	419,926	472,647	495,769	486,195	480,087	(6,108)	-1.26%
010045	Code Enforcement Division	188,122	155,213	139,478	137,840	137,759	(81)	-0.06%
010051	Engineering	593,823	453,985	-	-	-	-	-
010052	Roads and Maintenance	687,631	739,238	1,241,246	888,638	876,789	(11,849)	-1.33%
010053	Stormwater Utility	1,313,395	1,275,691	1,268,576	1,153,181	1,092,457	(60,724)	-5.27%
010054	Garage	283,884	158,370	218,740	211,761	130,934	(80,827)	-38.17%
010056	Facilities Maintenance	206,085	264,322	275,126	267,197	252,565	(14,632)	-5.48%
010057	Parks and Recreation	1,022,993	1,100,415	1,148,407	1,017,020	927,627	(89,393)	-8.79%
010059	Cemetery	134,988	198,134	167,293	156,211	105,232	(50,979)	-32.63%
010080	Growth Management	379,193	382,516	380,503	437,156	358,557	(78,599)	-17.98%
010099	Non-Departmental	803,540	771,776	710,713	627,277	536,907	(90,370)	-14.41%
Total General Fund Expenditures		\$12,079,796	\$11,776,197	\$12,025,198	\$10,922,181	\$10,454,340	\$ (467,841)	-4.28%

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

Exhibit S-2 compares the revised General Fund expenditure by category budget for FY 2010/11 with the current expenditures budget for FY 2009/10.

- Salaries and benefits category reflects a reduction of 1.93% due to reductions in personnel and the costs of employee group insurance.
- Operating expenditures decreased 10.42% mainly due to reductions in operating and maintenance accounts, which reflects that departments will continue to limit spending.
- Capital outlay reflects a decrease mainly due to less being spent for replacement equipment in Public Works and a reduction in purchases in the MIS Department.
- Nothing is budgeted for Grants and Aids in General Fund.

Exhibit S-2 Appropriation Comparison by Category General Fund

By Major Category	FY 06/07 <u>Actual</u>	FY 07/08 <u>Actual</u>	FY 08/09 <u>Actual</u>	FY 09/10 <u>Budget</u>	FY 10/11 <u>Adopted Budget</u>	Increase <u>(Decrease)</u>	% Increase <u>(Decrease)</u>
Salaries and Benefits	\$ 8,524,465	\$ 8,728,170	\$ 9,113,545	\$ 8,331,045	\$ 8,170,190	\$ (160,855)	-1.93%
Operating Expenditures	2,964,066	2,824,350	2,808,158	2,530,042	2,266,350	(263,692)	-10.42%
Capital Outlays	587,265	223,676	103,494	61,094	17,800	(43,294)	-70.86%
Grants and Aids	4,000	-	-	-	-	-	N/A
Total	\$ 12,079,795	\$ 11,776,195	\$ 12,025,198	\$ 10,922,181	\$ 10,454,340	\$ (467,841)	-4.28%

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

Exhibit S-3 compares the revised total expenditure budget for FY 2010/11 with the approved expenditure budget by fund for FY 2009/10.

Exhibit S-3 Total Budget Comparison by Fund

<u>Fund name</u>	<u>FY 06/07</u> <u>Actual</u> <u>Expenditures/</u> <u>Expenses</u>	<u>FY 07/08</u> <u>Actual</u> <u>Expenditures/</u> <u>Expenses</u>	<u>FY 08/09</u> <u>Actual</u> <u>Expenditures/</u> <u>Expenses</u>	<u>FY 09/10</u> <u>Budget</u>	<u>FY 10/11</u> <u>Adopted</u> <u>Budget</u>	<u>Increase</u> <u>(Decrease)</u>	<u>%</u> <u>Increase</u> <u>(Decrease)</u>
General Fund	\$ 12,079,797	\$ 11,776,197	\$ 12,025,198	\$ 10,922,181	\$ 10,454,340	\$ (467,841)	-4.28%
Special Revenue Funds							
Local Option Gas Tax	757,946	600,737	760,251	3,056,521	689,463	(2,367,058)	-77.44%
Discretionary Sales Tax	2,744,909	3,556,652	2,779,369	3,363,847	2,164,057	(1,199,790)	-35.67%
Recreation Impact Fee (1)	77,000	357,993	177,724	200,000	475,000	275,000	137.50%
Stormwater Utility Fee	1,357,672	1,006,135	1,038,941	1,086,967	1,138,977	52,010	4.78%
Law Enforcement Forfeiture Fund (2)	17,494	85	26,209	24,500	-	(24,500)	-100.00%
Riverfront CRA	215,401	634,561	1,028,234	466,400	410,727	(55,673)	-11.94%
Debt Service Funds							
Discretionary Sales Surtax							
Revenue Bonds	1,034,881	1,041,294	1,041,294	1,034,931	1,019,579	(15,352)	-1.48%
Stormwater Utility Revenue Bonds	438,148	441,748	441,010	438,360	439,911	1,551	0.35%
Capital Project Funds (3)	10,715,737	5,392,666	6,383,101	3,614,144	3,231,500	(382,644)	-10.59%
Enterprise Funds							
Golf Course Fund (4)	1,658,110	1,694,340	2,055,219	1,595,913	1,262,979	(332,934)	-20.86%
Airport Fund (5)	620,223	724,246	434,766	384,735	395,070	10,335	2.69%
Building Department (6)	868,735	594,039	521,535	489,334	465,740	(23,594)	-4.82%
Total All Funds	\$ 32,586,053	\$ 27,820,693	\$ 28,712,850	\$ 26,677,833	\$ 22,147,343	\$(4,530,490)	-16.98%

- (1) Recreation Impact Fee Fund increased 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 final maturity of the bond issue.
- (5) Airport Fund slight increase due to increases in rental charges.
- (6) Building Department decrease reflects a reduction in administrative charges by General Fund.

CITY OF SEBASTIAN, FLORIDA 2010/2011 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 Name	Balance 9/30/2008 Actual	Balance 9/30/2009 Actual	Balance 9/30/2010 Estimated	Change in Fund Balance		Projected Balance 9/30/2011	Percentage Change from Prior Year
				Projected Sources	Projected Uses		
General Fund * (1)	5,534,856	5,051,894	5,068,245	10,454,340	(10,454,340)	5,068,245	0.0%
Special Revenue Funds							
Local Option Gas Tax (2)	226,517	82,579	115,114	623,521	(689,463)	49,172	-57.3%
Discretionary Sales Tax (3)	1,404,945	958,676	737,349	2,349,593	(2,164,057)	922,885	25.2%
Recreation Impact Fee (4)	1,033,393	1,087,353	853,307	30,791	(475,000)	409,098	-52.1%
Stormwater Utility Fee Fund (5)	1,112,003	887,481	601,040	843,200	(1,138,977)	305,263	-49.2%
Law Enforcement Forfeiture Fund	51,947	57,859	52,609	10,250	0	62,859	19.5%
Riverfront CRA (6)	16,404	984,638	676,714	300,382	(410,727)	566,369	-16.3%
Debt Service Funds							
Bonds	338,906	1,409,493	1,541,577	1,020,411	(1,019,579)	1,542,409	0.1%
Stormwater Utility Revenue Bonds	85,876	144,635	182,932	439,999	(439,911)	183,020	0.0%
Capital Project Funds							
General Capital Project	2,821	0	0	376,500	(376,500)	0	0.0%
Capital Improvements	436,506	401,402	0	705,000	(705,000)	0	0.0%
Transportation Improvements	2,797,157	567,307	0	1,450,000	(1,450,000)	0	0.0%
Stormwater Improvements	5,039,510	2,080,225	0	700,000	(700,000)	0	0.0%
Enterprise Funds							
Golf Course Fund (7)	542,988	(98,395)	(367,001)	1,297,884	(1,262,979)	(332,096)	-9.5%
Airport Fund (8)	10,346	(51,652)	(96,942)	365,855	(395,070)	(126,157)	30.1%
Building Department (9)	795,913	636,483	504,899	355,650	(465,740)	394,809	-21.8%

* Unreserved fund balance only, as defined in the Glossary within the Schedules section.

- (1) General Fund fund balance is projected to stay the same based on adopting a final millage of 3.3456, which is the same millage as the prior year.
- (2) Local Option Gas Tax projected fund balance declines because of reductions in annual revenue below the commitments to debt service and the transfer to General Fund.
- (3) Discretionary Sales Tax projected fund balance slightly increases in FY 2011 primarily due to the need to accumulate funds for future projects scheduled in the Capital Improvements program.
- (4) Recreation Impact Fee Fund projected fund balance decreases in FY 2011 due to the scheduled improvements.
- (5) Stormwater Utility Fee Fund decreases because of commitments for debt service and swale maintenance, as well as the purchase of excavation equipment.
- (6) Riverfront CRA Fund decreases because of budgeted capital projects.
- (7) Golf Course Fund shows a reduction in the negative fund balance, as a result of the final maturity of the bond issue.
- (8) Airport Fund shows an increase in the negative fund balance due to increased budgets for the cost of electricity and insurance.
- (9) Building Department Fund Balance continues to decline due to the decline in permits being issued.

CITY OF SEBASTIAN, FLORIDA 2010/2011 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 2010/11, total personnel costs are approximately 50.73% of the city's total budget. Exhibit S-5 provides a comparison of staffing levels in recent years.

Exhibit S-5

RECOMMENDED FULL-TIME AND PART-TIME POSITIONS

Department/Division	Actual FY 2007/2008		Actual FY 2008/2009		Amended FY 2009/10		Budget FY 2010/1011		Increase/ (Decrease)	
	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T
City Council	0	5	0	5	0	5	0	5	0	0
City Manager	2.5	1	2.5	0	2.5	0	2	0	(0.5)	0
City Clerk	3	0	3	0	3	0	3	0	0.0	0
City Attorney	2	0	2	0	0	0	0	0	0.0	0
Administrative Services	0	0	0	0	5	0	5	0	0.0	0
Finance	5	0	5	0	0	0	0	0	0.0	0
Mgmt Information Svcs	3	0	3	0	3	0	3	0	0.0	0
Human Resources	3	0	2	0	0	0	0	0	0.0	0
Growth Management	5	0	5	0	5	0	4.5	0	(0.5)	0
Police Administration	9	8	9	8	7	0	7	0	0.0	0
Police Operations	29	1	30	1	27	1	27	1	0.0	0
Police Detectives	6	0	6	0	10	8	10	8	0.0	0
Police Dispatch	9	1	9	1	9	1	9	1	0.0	0
Code Enforcement	2.5	1	2.5	0	2.5	0	2.5	0	0.0	0
Engineering	5	4	5	4	0	0	0	0	0.0	0
Roads & Maintenance	10	0	10	0	12	0	12	0	0.0	0
Stormwater Utility	13	0	11	0	12	0	12	0	0.0	0
Central Garage	2	1	3	1	3	1	2	1	(1.0)	0
Parks & Recreation	15	17	15	17	14	18	12	18	(2.0)	0
Cemetery	2	0	2	0	2	0	1	0	(1.0)	0
Facilities Maintenance	2	0	2	0	2	0	2	0	0.0	0
Golf Course Administration	3	5	3	5	3	2	3	2	0.0	0
Golf Course Carts	0	7	0	7	0	13	0	13	0.0	0
Airport	3	0	3	0	3	0	3	0	0.0	0
Building Department	6	0	5	0	5	0	5	0	0.0	0
SUB-TOTALS	140	51	138	49	130	49	125	49	(5)	0
TOTALS	191		187		179		174		(5)	

Summary of Changes during FY 2009/10:

- Police Department Administration - Addition of Deputy Chief position
- Police Operations - Transfer of one position to Administration
- Police Operations - Transfer of two positions to Detectives
- Police Detectives - Transfer of two position from Operations

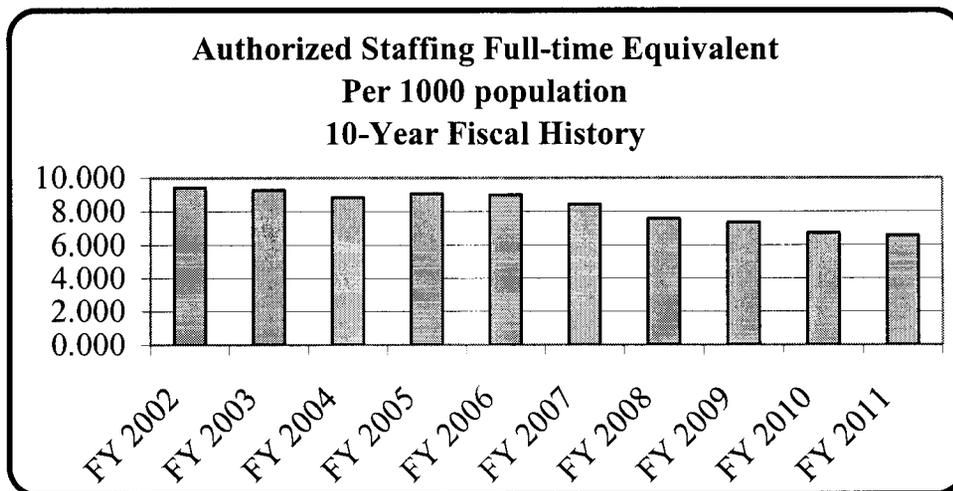
Summary of Changes for FY 2010/11

- City Manager/Code Enforcement - Retirement of one (1) Full Time Employee (1/2 time Code Enforcement, 1/2 time City Manager)
- Growth Management - Reclassification of (1) Full time employee (1/2 time Code Enforcement, 1/2 time Growth Management)
- Central Garage, Parks, Cemetery - Four (4) vacant positions not being filled

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

Primarily due to the results of declining property tax values, the FY 2010/11 budget reflects a reduction of five full-time positions and a very lean staffing level. The total authorization of 149.5 full-time equivalent (FTE) positions will serve an estimated population of 22,722. This results in a staffing ratio of 6.58 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 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
FY 2011	149.50	22,722	6.5795



CITY OF SEBASTIAN, FLORIDA 2010/2011 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

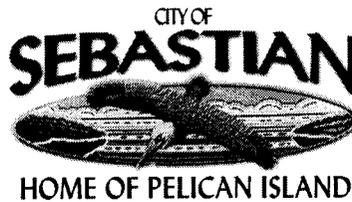
Debt Outstanding

The following table lists the city's debt obligations and commitments as of September 30, 2010. 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 9/30/2010	Interest Rate	Final Maturity	Initial Bond Rating/ Insurer	Security Pledge
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 2010	\$2,462,000	\$2,414,000	4.01%	2021	N/A	Local Option 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 begins in March and ends in September and 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 purchases, excluding the capital projects funds purchases, 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.
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 total 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 purposes only)	1.5% of the General Fund total expenditures budget, less debt service, interfund transfers and capital expenditures
Capital Contingency (for budget purposes 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 2010/2011 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 2010/2011 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.

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 2010/2011 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.

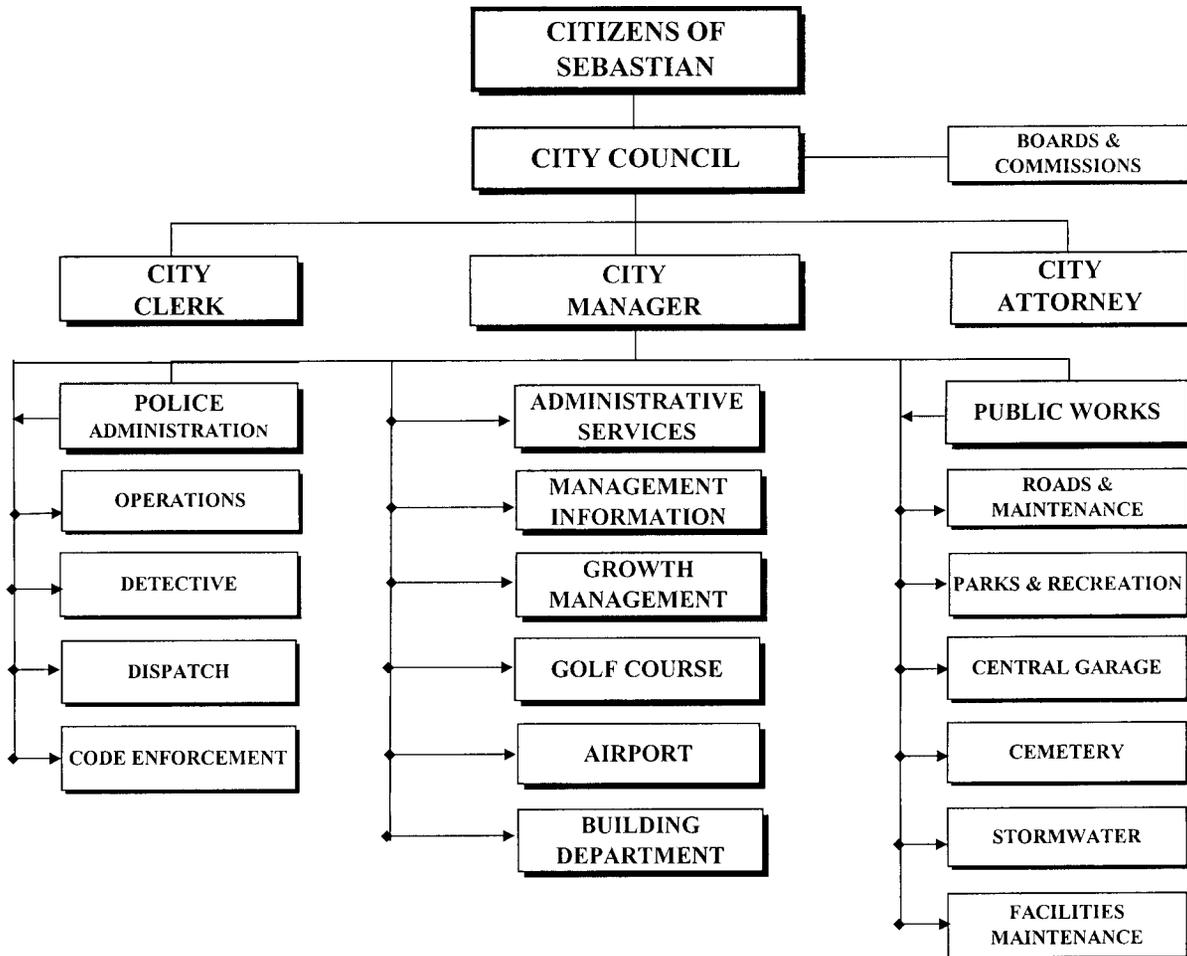
CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

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 2010-2011 BUDGET CALENDAR

<u>DATE</u>	<u>DAY</u>	<u>EVENT</u>
02/08/10	Monday	Budget Advisory Committee @6:00pm – 1 st Quarterly Report Review/Budget Calendar Review
02/24/10	Wednesday	City Council @6:30pm – 1 st Quarterly Report approval/Budget Calendar Approval
03/03/10	Wednesday	FLC Revenue Enhancement Training @4:00pm – City Council/Budget Advisory Committee
04/02/10	Friday	Departments receive instructions on Capital Improvement Program
04/12/10	Monday	Budget Instruction Packets distributed to Department Directors
04/16/10	Friday	Departments submit Capital Improvements Program Request to Finance Director
04/29/10	Thursday	Departments submit Budget Request to Finance Director
05/03/10	Monday	Budget Advisory Committee @6:00pm – 2 nd Quarterly Report Review
05/12/10	Wednesday	City Council @6:30pm – 2 nd Quarterly Report Approval
05/17/10	Monday	Budget Advisory Committee @6:00pm – Roundtable Discussion
05/19/10-05/26/10	Wednesday - Wednesday	City Manager review with Departments on Budget and Capital Improvements Program
06/01/10	Tuesday	Estimate of Property Value received from Property Appraiser
06/11/10	Friday	City Manager's Budget Projections sent to Budget Advisory Committee
06/14/10	Monday	Budget Advisory Committee @6:00pm – Review Recommended Budget/Roundtable Discussion
06/15/10	Tuesday	Parks and Recreation Board – Discussion of Recreation Impact Fee Capital Improvements
07/01/10	Thursday	Form DR-420 Certified Taxable Values received from Property Appraiser
07/09/10	Friday	City Manager's Recommended Budget submitted to City Council
07/12/10	Monday	Budget Advisory Committee @6:00pm – Final Discussion on Report to City Council
07/26/10	Monday	Parks and Recreation Board – Discussion of Recreation Impact Fee Capital Improvements
07/28/10	Wednesday	Capital Improvements Program submitted to City Council and Planning Board
07/28/10	Wednesday	City Council @6:30pm – Approval of Proposed Millage
07/29/10	Thursday	Form DR-420 Certification of Proposed Millage delivered to Property Appraiser
08/05/10	Thursday	Planning Board @7:00pm – Approval of Capital Improvements Program
08/11/10	Wednesday	City Council @6:30pm – Discussion of Capital Improvements Program
08/18/10	Wednesday	Budget Advisory Committee @6:00pm – 3 rd Quarterly Report Review
08/23/10	Monday	City Council @5:30pm – Special Meeting/Workshop on Proposed Budget
08/25/10	Wednesday	City Council @6:30pm – 3 rd Quarterly Report Approval
09/02/10	Thursday	Final Adoption of County School Board Budget @7:00pm
09/08/10	Wednesday	First Public Hearing on County Budget @5:01pm
09/13/10	Monday	City Council @5:30pm – Special Meeting for First Public Hearing on City Budget and Approval of Capital Improvements Program
09/15/10	Wednesday	Final Adoption of County Budget @5:01pm
09/18/10	Saturday	Advertising of the Final Millage Rate and City Proposed Budget
09/22/10	Wednesday	CRA Meeting @5:30pm – Special Meeting for Adoption of CRA Budget City Council @6:30pm – Regular Meeting and Final Public Hearing on City Budget
09/23/10	Thursday	Resolutions Adopting Final Millage and Budget sent to Property Appraiser and Tax Collector

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

BUDGET PROCESS

The Finance Director 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. The 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). The 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 2010/2011 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.

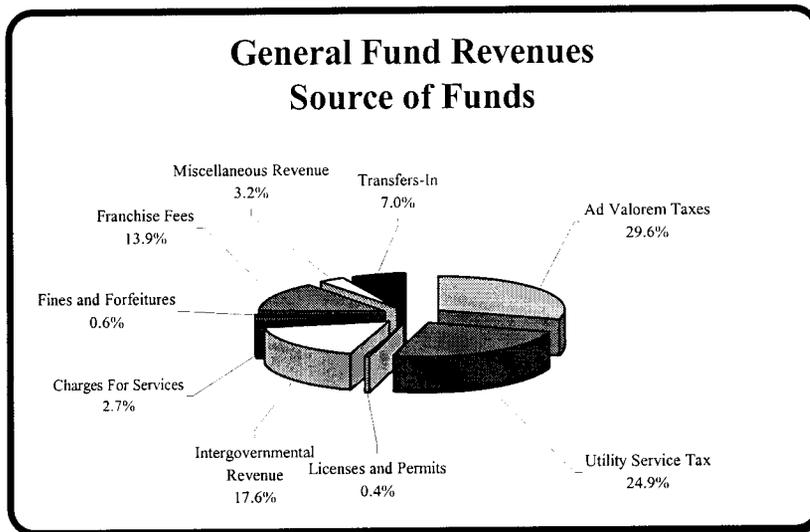
Any unexpended appropriations lapse at the close of the fiscal year.

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

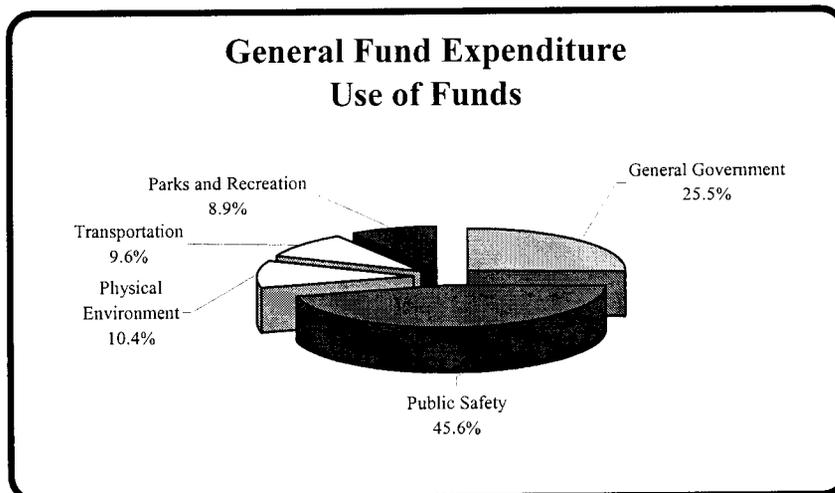
GENERAL FUND

The General Fund is the main operating fund for the City of Sebastian. The adopted budget for Fiscal Year 2010-2011 is \$10,454,340. 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 8.8% of revenues for the General Fund. Table G-1 and Table G-2 presented on the following pages compare the Fiscal Year 2010-11 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 44.7% 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 2010/2011 ANNUAL BUDGET

TABLE G-1

GENERAL FUND REVENUE

Code: 001501

The Fiscal Year 2010-2011 proposed budget for General fund Revenue and Other Sources is \$10,654,340. This is \$176,985 less than projected 2009-2010 General fund revenue of \$10,831,325.

Description	FY 06-07 <u>Actual</u>	FY 07-08 <u>Actual</u>	FY 08-09 <u>Actual</u>	Amended FY 09-10 <u>Budget</u>	Projected FY 09-10 <u>Budget</u>	FY 10-11 Projected <u>Budget</u>	<u>Difference</u>
Taxes and franchise fees	\$ 7,860,179	\$ 8,096,206	\$ 7,945,511	\$ 7,531,430	\$ 7,623,661	\$ 7,179,708	\$ (443,953)
Licenses and permits	186,875	160,947	29,151	51,400	40,650	44,650	4,000
Inter-governmental revenue	2,221,215	2,141,810	2,000,872	1,723,105	1,838,715	1,836,540	(2,175)
General government charges for service	387,058	319,123	288,881	289,147	291,447	286,550	(4,897)
Fines and forfeits	64,463	46,132	59,411	55,000	55,500	65,500	10,000
Interest earnings	340,759	202,382	194,126	220,000	79,500	89,500	10,000
Rents and royalties	95,877	99,284	80,652	95,700	66,400	80,800	14,400
Sales of assets	33,553	14,168	9,009	12,500	22,500	22,500	-
Contributions/donations	32,876	33,882	28,462	24,350	28,350	23,850	(4,500)
Other miscellaneous revenues	40,745	40,644	84,623	70,640	36,065	88,015	51,950
Total revenues	<u>\$ 11,263,600</u>	<u>\$ 11,154,578</u>	<u>\$ 10,720,698</u>	<u>\$ 10,073,272</u>	<u>\$ 10,082,788</u>	<u>\$ 9,717,613</u>	<u>\$ (365,175)</u>
Interfund transfers	727,860	536,538	821,538	764,888	764,888	736,727	(28,161)
Decrease in Fund Balance	88,337	85,079	482,962	84,021	(16,351)	-	16,351
Total revenues and other sources	<u>\$ 12,079,797</u>	<u>\$ 11,776,195</u>	<u>\$ 12,025,198</u>	<u>\$ 10,922,181</u>	<u>\$ 10,831,325</u>	<u>\$ 10,454,340</u>	<u>\$ (376,985)</u>

Fiscal Year 2010-11 Adopted Budget:

Major Current Level Changes from

FY 2009-10 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** - Slightly increased from Fy 09/10 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 slightly higher than FY 2009-10.
6. **Interest earnings** - Slight increase projected for FY 09/10.
7. **Rents and royalties** - Projection increased from FY 2010-11.
8. **Sales of assets** - Projection remains unchanged for FY 2010-11.
9. **Contributions/Donations** - Some decrease expected for FY 2010-11.
10. **Other miscellaneous revenues** - Increase due to expected rebate of property insurance premium
11. **Interfund transfers** - Decrease mainly due to reduction in transfer from Cemetery Trust Fund.

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

TABLE G-2
General Fund Revenues Detail

GENERAL FUND REVENUE DETAIL
Code: 001501

Account		FY 06/07	FY 07/08	FY 08/09	Amended FY 09/10	FY 09/10	FY 10/11
<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							
311000	Current Ad Valorem Taxes	4,527,671	4,634,338	4,225,106	3,694,546	3,735,487	3,097,353
311001	Delinquent Ad Valorem Taxes	0	2,906	41,236	2,500	15,000	15,000
311002	Penalty on Delinquent Taxes	9,429	8,419	10,458	7,500	10,000	10,000
TOTAL AD VALOREM TAXES		4,537,100	4,645,663	4,276,800	3,704,546	3,760,487	3,122,353
FRANCHISE FEES							
313100	Electric Franchise Fees	1,055,082	1,140,994	1,260,484	1,287,283	1,312,813	1,385,000
313700	Solid Waste Franchise Fees	51,616	58,768	66,769	64,933	66,161	65,085
TOTAL FRANCHISE FEES		1,106,697	1,199,762	1,327,253	1,352,216	1,378,974	1,450,085
UTILITY SERVICE TAXES							
314100	Electric Utility Service Tax	1,113,771	1,130,033	1,174,792	1,165,611	1,357,000	1,462,000
314300	Water Utility Service Tax	216,655	217,920	219,953	223,049	216,200	220,570
314800	Propane Utility Service Tax	33,903	30,408	29,606	30,000	29,000	29,000
314950	CST Revenue Sharing	852,052	872,420	917,107	1,056,008	882,000	895,700
TOTAL UTILITY SERVICE TAXES		2,216,381	2,250,781	2,341,458	2,474,668	2,484,200	2,607,270
TOTAL TAXES & FRANCHISE FEES		7,860,179	8,096,206	7,945,511	7,531,430	7,623,661	7,179,708
LICENSES AND PERMITS							
321000	Business Taxes	116,106	107,083	0	0	0	0
321100	Business Tax - Penalties/Transfers	2,683	0	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	0	0	0	0	0	0
322060	Driveway Permit Fees	11,900	7,600	5,925	7,500	7,500	7,500
322075	Reinspection Fees	220	70	0	0	0	0
322700	Accessory Structure	350	100	100	0	0	0
322900	Other Permits & Fees	1,507	1,877	2,256	1,500	1,750	1,750
329100	Zoning Fees	12,513	18,017	7,800	15,000	10,000	12,000
329200	Site Plan Review Fees	23,100	16,450	7,300	16,000	10,000	12,000
329300	Plat Review Fees	10,550	2,950	750	5,000	5,000	5,000
329400	Plan Checking Fees	6,257	5,200	3,400	5,000	5,000	5,000
329500	Alarm Permits	1,290	1,500	1,320	1,200	1,200	1,200
329600	De-Watering Permits	400	100	300	200	200	200
TOTAL LICENSES AND PERMITS		186,875	160,947	29,151	51,400	40,650	44,650

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

General Fund Revenues Detail - Continued

Account	FY 06/07	FY 07/08	FY 08/09	Amended FY 09/10	FY 09/10	FY 10/11
<u>Number</u> <u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Adopted Budget</u>
INTERGOVERNMENTAL REVENUE:						
FEDERAL GRANTS						
331200 Fed Grant-Public Safety	1,652	19,458	41,743	30,867	50,325	40,000
331204 Fed - LLEBG	3,500	0	0	10,000	4,000	5,000
331901 FEMA - Federal Grant	14,919	9,946	0	0	0	0
331902 FHWA Grant	0	0	0	0	0	0
TOTAL FEDERAL GRANTS	20,071	29,404	41,743	40,867	54,325	45,000
STATE GRANTS						
334100 FL Urban & Forestry Grant	0	0	0	0	0	0
334900 FEMA-State matching	0	0	0	0	0	0
334901 FEMA-State Grant	0	0	0	0	0	0
TOTAL STATE GRANTS	0	0	0	0	0	0
STATE SHARED REVENUES						
335120 Municipal Revenue Sharing	461,588	424,592	373,205	335,000	349,570	345,000
335122 8th Cent Motor Fuel Tax	171,313	159,488	149,968	133,000	142,220	142,000
335140 Mobile Home Licenses	11,210	9,844	9,621	10,000	10,000	11,000
335150 Alcohol Beverage Licenses	10,071	10,275	10,700	10,000	10,700	10,700
335180 Local Half-Cent Sales Tax	1,429,342	1,385,407	1,277,853	1,194,238	1,271,900	1,282,840
335200 Police Pension State Shared Revenue	117,621	122,800	137,782	0	0	0
TOTAL STATE SHARED REVENUES	2,201,144	2,112,406	1,959,129	1,682,238	1,784,390	1,791,540
TOTAL INTER-GOV'T REVENUE	2,221,215	2,141,810	2,000,872	1,723,105	1,838,715	1,836,540
CHARGES FOR SERVICES						
341910 Sales-Maps & Publications	55	157	25	50	50	50
341920 Cert. Copying, Record Search	2,576	2,467	2,171	1,800	1,800	1,800
341930 Election Fees	366	549	488	0	0	0
342100 PD Overtime Service Fees	7,453	13,184	5,025	10,000	14,000	14,000
342200 PD Fingerprinting	1,585	1,367	1,643	1,200	1,200	1,200
343805 Cemetery Fees	6,977	12,791	11,549	7,500	10,000	10,000
347550 Skate Facility Fees	14,905	8,637	6,358	10,000	6,500	6,500
347555 Tennis Facility Fees	19,063	22,407	18,910	20,000	21,000	21,000
347556 County Impact Fees Admin. Fees	7,870	11,890	2,325	5,000	3,000	5,000
347557 Community Center Rec Revenues	44,107	40,444	38,947	40,000	40,000	40,000
349140 RRD-Management Fees	36,575	12,826	13,202	13,202	13,202	13,202
349410 Golf Course-Management Fees	42,958	50,036	49,509	54,460	54,460	59,906
349450 Airport-Management Fees	42,958	50,036	52,592	47,755	47,755	42,980
349455 Maintenance Service Fees-AP	1,130	2,695	1,329	1,500	1,800	1,800
349480 Building Dept Administrative Fees	157,511	83,394	84,089	75,680	75,680	68,112
349485 Maintenance Services Fees-Bldg Dept.	969	1,031	719	1,000	1,000	1,000
349900 Project Personnel/Equipment Services	0	0	0	0	0	0
349950 Special Events Pers Svc Fees	0	5,212	0	0	0	0
TOTAL CHGS FOR SERVICE	387,058	319,123	288,881	289,147	291,447	286,550

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

General Fund Revenues Detail - Continued

Account	FY 06/07	FY 07/08	FY 08/09	Amended FY 09/10	FY 09/10	FY 10/11
Number Description	Actual	Actual	Actual	Budget	Projected	Adopted Budget
FINES AND FORFEITS						
351100 Court Fines	32,844	21,395	18,507	25,000	12,500	12,500
351115 Police Education-\$2.00 Funds	4,821	2,707	2,394	3,000	1,500	1,500
351120 Drivers Education	12,504	4,334	2,771	5,000	2,500	2,500
351130 Court Costs	0	0	0	0	0	0
351140 Parking Fines	5,780	1,990	700	1,000	1,000	1,000
354100 Code Enforcement Fines	7,039	12,602	34,402	20,000	35,000	45,000
359000 Other Fines/Forfeits	1,476	3,104	637	1,000	3,000	3,000
TOTAL FINES AND FORFEITS	64,463	46,132	59,411	55,000	55,500	65,500
MISCELLANEOUS REVENUE:						
INTEREST EARNINGS						
361100 Interest Income	180,243	151,388	183,892	200,000	76,000	86,000
361105 State Board Interest Earnings	155,860	47,670	6,030	15,000	2,500	2,500
361121 Special Assessment-Interest	0	0	3,357	0	0	0
361150 Other Interest	4,656	3,324	847	5,000	1,000	1,000
TOTAL INTEREST EARNINGS	340,759	202,382	194,126	220,000	79,500	89,500
RENT AND ROYALTIES						
362100 Rents and Royalties	2,703	3,768	3,843	3,700	4,400	4,400
362150 Nontaxable Rent	93,174	95,516	72,960	92,000	62,000	76,400
363150 Special Assessment-Riverfront	0	0	3,849	0	0	0
TOTAL RENT AND ROYALTIES	95,877	99,284	80,652	95,700	66,400	80,800
SALE OF FIXED ASSETS						
364100 Sale of Fixed Assets	31,770	4,994	3,925	10,000	16,000	16,000
365000 Sale of Surplus Material/Scrap	1,783	9,174	5,084	2,500	6,500	6,500
TOTAL SALES OF FIXED ASSETS	33,553	14,168	9,009	12,500	22,500	22,500
CONTRIBUTIONS/DONATIONS						
366000 Contributions & Donations	250	200	14,649	0	14,500	10,000
366100 Donatons - Car Seat Program	195	222	(642)	0	0	0
366150 75th Annuversary Revenues	1,568	350	250	350	350	350
366200 Contribution/Greer Trust	19,120	20,400	6,740	10,000	6,000	6,000
366604 Donations-Public Safety Employees	1,305	1,657	1,785	2,000	2,000	2,000
366605 Donations-General Empl Fund	2,462	2,583	3,030	3,500	3,000	3,000
366805 4th of July Donations	7,976	8,470	2,650	8,500	2,500	2,500
TOTAL CONTRIBUTIONS/DONATIONS	32,876	33,882	28,462	24,350	28,350	23,850
OTHER MISCELLANEOUS REVENUES						
367000 Gain/Loss on Sale of Investments	0	0	(8,218)	0	0	0
369100 Motor Fuel Tax Rebate	12,083	12,286	12,466	12,000	12,000	12,000
369200 Insurance Proceeds	5,933	10,940	3,785	5,000	2,000	3,000
369400 Reimbursements	11,826	19,422	57,078	20,000	15,000	61,000
369900 Other Miscellaneous Revenues	8,390	4,713	9,956	10,000	5,000	10,000
369955 Vend Mach Sales-Gen Empl Fund	1,898	1,453	1,323	2,000	1,500	1,500
369995 Cash Over/Short	3	14	15	15	15	15
369999 Prior Year Recoveries	612	(8,184)	0	21,625	550	500
TOTAL OTHER MISCELLANEOUS REV.	40,745	40,644	84,623	70,640	36,065	88,015
TOTAL MISCELLANEOUS REVENUE	543,810	390,360	396,872	423,190	232,815	304,665
TOTAL REVENUES	11,263,600	11,154,578	10,720,698	10,073,272	10,082,788	9,717,613

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

General Fund Revenues Detail - Continued

Account	FY 06/07	FY 07/08	FY 08/09	Amended FY 09/10	FY 09/10	FY 10/11
<u>Number</u> <u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Adopted Budget</u>
INTERFUND TRANSFERS						
381120 Transfer from 120 LOGT	0	0	215,784	175,000	175,000	175,000
381130 Transfer from 130 DST	219,738	0	0	0	0	0
381140 Transfer from 140 CRA	0	0	60,000	60,000	60,000	60,000
381163 Transfer from 163 STORMWATER	466,576	500,000	512,500	500,000	500,000	500,000
381601 Transfer from 601 CEMETERY TRUST	41,546	36,538	33,254	29,888	29,888	1,727
TOTAL INTERFUND TRANSFERS	727,860	536,538	821,538	764,888	764,888	736,727
TOTAL REVENUES AND TRANSFERS	11,991,460	11,691,116	11,542,236	10,838,160	10,847,676	10,454,340
OTHER FINANCING SOURCES						
389991 Decrease in Fund Balance	88,337	85,079	482,962	84,021	(16,351)	0
TOTAL OTHER SOURCES	88,337	85,079	482,962	84,021	(16,351)	0
TOTAL REV. AND OTHER SOURCES	12,079,797	11,776,195	12,025,198	10,922,181	10,831,325	10,454,340

CITY OF SEBASTIAN, FLORIDA 2010/2011 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 06/07 Actual	FY 07/08 Actual	FY 08/09 Actual	Amended FY 09/10 Budget	FY 09/10 Projected	FY 10/11 Adopted Budget	Change From FY 09/10 Budget	% Increase (Decrease)
010001	City Council	\$ 56,167	\$ 50,101	\$ 51,313	\$ 52,117	\$ 49,686	\$ 49,708	(2,409)	-4.8%
010005	City Manager	229,643	259,187	270,318	254,480	250,381	234,642	(19,838)	-7.9%
010009	City Clerk	368,020	272,331	290,270	296,444	292,166	272,792	(23,652)	-8.1%
010010	City Attorney	200,960	215,665	184,450	125,340	125,775	125,785	445	0.4%
010020	Administrative Services	591,086	660,776	556,216	492,658	489,502	478,562	(14,096)	-2.9%
010021	Management Information Svcs.	222,310	222,868	262,444	266,913	260,138	248,908	(18,005)	-6.9%
010041	Police Administration	1,092,905	978,191	1,095,779	676,408	663,305	663,341	(13,067)	-2.0%
010043	Police Operations	2,548,208	2,414,034	2,606,975	2,326,723	2,274,909	2,368,032	41,309	1.8%
010047	Police Detective Division	736,917	730,737	661,582	1,048,622	1,086,408	1,113,656	65,034	6.0%
010049	Police Dispatch Unit	419,926	472,647	495,769	486,195	502,765	480,087	(6,108)	-1.2%
010045	Code Enforcement Division	188,122	155,213	139,478	137,840	134,678	137,759	(81)	-0.1%
010052	Roads and Maintenance	1,281,454	1,193,224	1,241,246	888,638	918,146	876,789	(11,849)	-1.3%
010053	Stormwater Utility	1,313,395	1,275,691	1,268,576	1,153,181	1,109,726	1,092,457	(60,724)	-5.5%
010054	Garage	283,884	158,370	218,740	211,761	211,865	130,934	(80,827)	-38.2%
010056	Facilities Maintenance	206,085	264,322	275,126	267,197	257,760	252,565	(14,632)	-5.7%
010057	Parks and Recreation	1,022,993	1,100,415	1,148,407	1,017,020	1,016,873	927,627	(89,393)	-8.8%
010059	Cemetery	134,988	198,134	167,293	156,211	145,404	105,232	(50,979)	-35.1%
010080	Growth Management	379,193	382,516	380,503	437,156	423,773	358,557	(78,599)	-18.5%
010099	Non-Departmental	803,540	771,776	710,713	627,277	618,065	536,907	(90,370)	-14.6%
Total General Fund Expenditures		\$ 12,079,797	\$ 11,776,197	\$ 12,025,198	\$ 10,922,181	\$ 10,831,325	\$ 10,454,340	(467,841)	-4.3%
Total Revenues and Transfers		11,991,460	11,691,116	11,542,236	10,838,160	10,847,676	10,454,340	(393,336)	-3.6%
Change in Fund Balance		\$ (88,337)	\$ (85,081)	\$ (482,962)	\$ (84,021)	\$ 16,351	\$ (0)	84,021	

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

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

Department	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget
CITY COUNCIL						
PERSONAL SERVICES	\$ 21,892	\$ 22,779	\$ 22,753	\$ 22,742	\$ 22,763	\$ 22,761
OPERATING EXPENDITURES	34,275	27,322	28,560	29,375	26,923	26,947
CAPITAL OUTLAY					-	-
TOTAL	\$ 56,167	\$ 50,101	\$ 51,313	\$ 52,117	\$ 49,686	\$ 49,708
CITY MANAGER						
PERSONAL SERVICES	\$ 223,153	\$ 254,023	\$ 260,836	\$ 250,455	\$ 244,844	\$ 229,734
OPERATING EXPENDITURES	6,490	5,164	9,482	4,025	5,537	4,908
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 229,643	\$ 259,187	\$ 270,318	\$ 254,480	\$ 250,381	\$ 234,642
CITY CLERK						
PERSONAL SERVICES	\$ 284,317	\$ 242,901	\$ 250,520	\$ 240,794	\$ 240,794	\$ 243,373
OPERATING EXPENDITURES	83,703	29,430	39,750	55,650	51,372	29,419
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 368,020	\$ 272,331	\$ 290,270	\$ 296,444	\$ 292,166	\$ 272,792
CITY ATTORNEY						
PERSONAL SERVICES	\$ 193,365	\$ 209,562	\$ 78,310	\$ -	\$ -	\$ -
OPERATING EXPENDITURES	7,595	6,103	106,140	125,340	125,775	125,785
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 200,960	\$ 215,665	\$ 184,450	\$ 125,340	\$ 125,775	\$ 125,785
ADMINISTRATIVE SERVICES						
PERSONAL SERVICES	\$ 470,194	\$ 577,960	\$ 475,013	\$ 408,939	\$ 401,632	\$ 397,517
OPERATING EXPENDITURES	117,350	82,816	81,202	83,719	87,870	81,045
CAPITAL OUTLAY	3,542	-	-	-	-	-
TOTAL	\$ 591,087	\$ 660,776	\$ 556,216	\$ 492,658	\$ 489,502	\$ 478,562
MANAGEMENT INFORMATION SERVICES						
PERSONAL SERVICES	\$ 189,323	\$ 198,088	\$ 209,848	\$ 206,855	\$ 203,625	\$ 203,713
OPERATING EXPENDITURES	13,636	15,450	48,139	39,435	35,890	40,195
CAPITAL OUTLAY	19,351	9,329	4,457	20,623	20,623	5,000
TOTAL	\$ 222,309	\$ 222,867	\$ 262,444	\$ 266,913	\$ 260,138	\$ 248,908
GROWTH MANAGEMENT						
PERSONAL SERVICES	\$ 314,240	\$ 344,247	\$ 364,709	\$ 372,436	\$ 370,753	\$ 338,982
OPERATING EXPENDITURES	32,143	35,844	15,794	64,720	53,020	19,575
CAPITAL OUTLAY	32,810	2,425	-	-	-	-
TOTAL	\$ 379,192	\$ 382,516	\$ 380,503	\$ 437,156	\$ 423,773	\$ 358,557
POLICE DEPARTMENT - ADMINISTRATION						
PERSONAL SERVICES	\$ 993,426	\$ 864,466	\$ 965,085	\$ 545,048	\$ 543,909	\$ 545,161
OPERATING EXPENDITURES	98,073	96,942	130,694	131,360	119,396	118,180
CAPITAL OUTLAY	1,407	16,783	-	-	-	-
TOTAL	\$ 1,092,905	\$ 978,191	\$ 1,095,779	\$ 676,408	\$ 663,305	\$ 663,341
POLICE DEPARTMENT - OPERATIONS						
PERSONAL SERVICES	\$ 2,047,576	\$ 2,133,640	\$ 2,379,437	\$ 2,145,755	\$ 2,079,943	\$ 2,212,532
OPERATING EXPENDITURES	240,292	244,162	155,811	154,097	164,185	155,500
CAPITAL OUTLAY	260,340	36,232	71,727	26,871	30,781	-
TOTAL	\$ 2,548,209	\$ 2,414,034	\$ 2,606,975	\$ 2,326,723	\$ 2,274,909	\$ 2,368,032

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

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

Department	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget
POLICE DEPARTMENT - DETECTIVE						
PERSONAL SERVICES	\$ 605,435	\$ 613,450	\$ 572,907	\$ 959,403	\$ 996,424	\$ 1,022,212
OPERATING EXPENDITURES	105,502	115,587	85,903	89,219	89,984	91,444
CAPITAL OUTLAY	25,980	1,700	2,772	-	-	-
TOTAL	\$ 736,916	\$ 730,737	\$ 661,582	\$ 1,048,622	\$ 1,086,408	\$ 1,113,656
POLICE DEPARTMENT - DISPATCH						
PERSONAL SERVICES	\$ 375,306	\$ 456,751	\$ 485,844	\$ 482,826	\$ 500,115	\$ 473,697
OPERATING EXPENDITURES	24,100	14,756	3,615	3,369	2,650	6,390
CAPITAL OUTLAY	20,520	1,140	6,310	-	-	-
TOTAL	\$ 419,926	\$ 472,647	\$ 495,769	\$ 486,195	\$ 502,765	\$ 480,087
CODE ENFORCEMENT						
PERSONAL SERVICES	\$ 167,339	\$ 115,045	\$ 119,031	\$ 116,993	\$ 116,993	\$ 116,564
OPERATING EXPENDITURES	20,783	22,740	20,447	20,847	17,685	21,195
CAPITAL OUTLAY	-	17,427	-	-	-	-
TOTAL	\$ 188,121	\$ 155,212	\$ 139,478	\$ 137,840	\$ 134,678	\$ 137,759
PUBLIC WORKS - ROADS AND MAINTENANCE						
PERSONAL SERVICES	\$ 1,068,726	\$ 986,384	\$ 1,070,698	\$ 750,125	\$ 747,348	\$ 751,949
OPERATING EXPENDITURES	193,805	194,555	165,296	138,513	145,798	124,840
CAPITAL OUTLAY	18,923	12,285	5,252	-	25,000	-
TOTAL	\$ 1,281,454	\$ 1,193,224	\$ 1,241,246	\$ 888,638	\$ 918,146	\$ 876,789
PUBLIC WORKS - STORMWATER UTILITY						
PERSONAL SERVICES	\$ 392,400	\$ 540,745	\$ 525,786	\$ 606,040	\$ 603,202	\$ 596,056
OPERATING EXPENDITURES	774,253	679,136	739,766	545,541	504,952	496,401
CAPITAL OUTLAY	146,742	55,810	3,024	1,600	1,572	-
TOTAL	\$ 1,313,395	\$ 1,275,691	\$ 1,268,576	\$ 1,153,181	\$ 1,109,726	\$ 1,092,457
PUBLIC WORKS - CENTRAL GARAGE						
PERSONAL SERVICES	\$ 236,901	\$ 127,864	\$ 174,408	\$ 172,001	\$ 180,795	\$ 111,363
OPERATING EXPENDITURES	38,890	30,506	41,387	27,760	31,070	19,571
CAPITAL OUTLAY	8,093	-	2,945	12,000	-	-
TOTAL	\$ 283,884	\$ 158,370	\$ 218,740	\$ 211,761	\$ 211,865	\$ 130,934
PUBLIC WORKS - PARKS & REC						
PERSONAL SERVICES	\$ 722,825	\$ 811,308	\$ 879,834	\$ 781,774	\$ 774,801	\$ 689,547
OPERATING EXPENDITURES	252,262	268,072	268,573	235,246	239,597	225,280
CAPITAL OUTLAY	47,906	21,036	-	-	2,475	12,800
TOTAL	\$ 1,022,994	\$ 1,100,416	\$ 1,148,407	\$ 1,017,020	\$ 1,016,873	\$ 927,627
PUBLIC WORKS - CEMETERY						
PERSONAL SERVICES	\$ 115,606	\$ 125,618	\$ 138,155	\$ 136,622	\$ 124,554	\$ 87,157
OPERATING EXPENDITURES	19,382	23,006	22,131	19,589	20,850	18,075
CAPITAL OUTLAY	-	49,509	7,007	-	-	-
TOTAL	\$ 134,987	\$ 198,133	\$ 167,293	\$ 156,211	\$ 145,404	\$ 105,232

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

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

Department	2007 Actual	2008 Actual	2009 Budget	2010 Budget	2010 Projected	2011 Budget
PUBLIC WORKS - FACILITIES MAINTENANCE						
PERSONAL SERVICES	\$ 96,355	\$ 102,071	\$ 117,684	\$ 117,237	\$ 114,745	\$ 112,872
OPERATING EXPENDITURES	108,080	162,251	157,442	149,960	143,015	139,693
CAPITAL OUTLAY	1,650	-	-	-	-	-
TOTAL	\$ 206,085	\$ 264,322	\$ 275,126	\$ 267,197	\$ 257,760	\$ 252,565
BUILDING DEPARTMENT						
PERSONAL SERVICES	N/A	N/A	N/A	N/A	N/A	N/A
OPERATING EXPENDITURES	N/A	N/A	N/A	N/A	N/A	N/A
CAPITAL OUTLAY	N/A	N/A	N/A	N/A	N/A	N/A
TOTAL	N/A	N/A	N/A	N/A	N/A	N/A
NON-DEPARTMENTAL						
PERSONAL SERVICES	\$ 6,087	\$ 1,268	\$ 22,687	\$ 15,000	\$ 15,000	\$ 15,000
OPERATING EXPENDITURES	793,453	770,508	688,026	612,277	603,065	521,907
GRANTS AND AIDS	4,000	-	-	-	-	-
INTERFUND TRANSFERS OUT	-	-	-	-	-	-
CONTINGENCY	-	-	-	-	-	-
TOTAL	\$ 803,540	\$ 771,776	\$ 710,713	\$ 627,277	\$ 618,065	\$ 536,907
TOTALS						
PERSONAL SERVICES	\$ 8,524,465	\$ 8,728,170	\$ 9,113,545	\$ 8,331,045	\$ 8,282,240	\$ 8,170,190
OPERATING EXPENDITURES	2,964,066	2,824,350	2,808,158	2,530,042	2,468,634	2,266,350
CAPITAL OUTLAY	587,265	223,676	103,494	61,094	80,451	17,800
GRANTS AND AIDS	4,000	-	-	-	-	-
INTERFUND TRANSFERS OUT	-	-	-	-	-	-
CONTINGENCY	-	-	-	-	-	-
TOTAL GENERAL FUND	\$ 12,079,795	\$ 11,776,195	\$ 12,025,198	\$ 10,922,181	\$ 10,831,325	\$ 10,454,340

CITY OF SEBASTIAN, FLORIDA 2010/2011 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 2010 ACCOMPLISHMENTS

- ✓ Adopted Tax Abatement Program Ordinance to advance Economic Development
- ✓ Schumann Park Improvement
- ✓ Approved Ordinance to create Airport Buffer along Roseland Road
- ✓ Approved Airport Park & Playground
- ✓ Approved Bond for Street Paving Program
- ✓ Continued with final establishment of Working Waterfront
- ✓ As CRA Began Review of Community Redevelopment Master Plan and directed Staff to Begin US 1 Bump Outs and District Gateways

FISCAL YEAR 2011 GOALS AND OBJECTIVES

City Goal: Commitment to the Future

City Goal: Quality of Life

PERFORMANCE MEASURES

Performance Indicators	Actual 2006/2007	Actual 2007/2008	Actual 2008/2009	Projected 2009/2010	Projected 2010/2011
Number of Council Meetings Conducted	40	36	33	35	33
Number of CRA Meetings Conducted	8	6	4	7	10
Number of Board of Adjustment Meetings Conducted	4	3	6	4	4
Number of Ordinances Adopted	21	5	5	10	10
Number of Resolutions Adopted	43	24	44	25	30
Number of Board Appointments	17	22	25	20	20

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR CITY COUNCIL		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>09/10</i>	<i>10/11</i>	
40.00%	35.00%	<u>Regular and Special Meetings</u> - Preparation and attendance at meetings (24 regular City Council and other CRA, Board of Adjustment and Council workshops/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%	<u>City Functions and Events</u> - Attendance at functions. Public relations.
20.00%	25.00%	<u>Conference, Legislative, County, State, and Local Meetings</u> - Attendance at assigned County and regional meetings. City representation at all levels of government and intra-governmental affairs.
30.00%	30.00%	<u>Citizens' Problems and Complaints</u> - Assisting Citizens in referring complaints and problems to the City Manager for follow-up.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

CITY COUNCIL BUDGET SUMMARY

The Fiscal Year 2010-2011 adopted budget for City Council is \$49,708. This compares to the 2009-2010 projected expenditures of \$49,686, an increase of \$22 or .01%

	FY 06/07	FY 07/08	FY 08/09	Amended FY 09/10	Projected FY 09/10	Adopted FY 10/11	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 21,892	\$ 22,779	\$ 22,753	\$ 22,742	\$ 22,763	\$ 22,761	\$ (2)
Operating Expenditures	34,275	27,322	28,560	29,375	26,923	26,947	24
Capital Outlay	-	-	-	-	-	-	-
Total	\$ 56,167	\$ 50,101	\$ 51,313	\$ 52,117	\$ 49,686	\$ 49,708	\$ 22

Fiscal Year 2010-2011 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2009-10 Projected Expenditures:

	Difference
1. Personal Services - Decrease due to lower premium for worker's compensation.	\$ (2)
2. Operating Expenditures - Due to an increase in cell phone charges	\$ 24
3. Capital Outlay - No capital outlay requested in FY 2010-11	\$ -

PERSONAL SERVICES SCHEDULE

CITY COUNCIL

<u>POSITION</u>	<u>PAY RANGE</u>	<u>F/T/E POSITION YEARS</u>			<u>Projected Expenditure 09-10</u>	<u>Adopted Budget 10-11</u>
		<u>08-09</u>	<u>09-10</u>	<u>10-11</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 2,913	2,913
					Worker's Comp Insurance 50	48
					\$ 22,763	\$ 22,761

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

CITY COUNCIL

Code: 010001

Account <u>Number</u> <u>Description</u>	<u>FY 06/07</u> <u>Actual</u>	<u>FY 07/08</u> <u>Actual</u>	<u>FY 08/09</u> <u>Actual</u>	<u>Amended</u> <u>FY 09/10</u> <u>Budget</u>	<u>FY 09/10</u> <u>Projected</u>	<u>FY 10/11</u> <u>Adopted</u> <u>Budget</u>
PERSONAL SERVICES						
511200 Legislative Salaries	19,050	19,800	19,800	19,800	19,800	19,800
512100 FICA Taxes	2,777	2,892	2,892	2,892	2,913	2,913
512400 Worker's Comp Insurance	65	87	61	50	50	48
TOTAL PERSONAL SERVICES	21,892	22,779	22,753	22,742	22,763	22,761
OPERATING EXPENDITURES						
534000 Travel & Per Diem	18,780	20,995	22,464	22,000	22,000	22,000
534101 Telephone	187	246	90	95	116	116
534105 Cellular Telephone	420	748	956	1,100	632	656
534110 Internet Access	40	69	77	80	80	80
534630 R & M Office Equipment	1,823	0	126	500	0	0
534640 R & M Operating Equipment	595	0	0	0	0	0
534800 Promotional Activities	1,175	1,157	1,192	800	500	500
534995 Litigation Expenditures	5,037	0	0	0	0	0
535200 Departmental Supplies	1,363	1,489	560	500	500	500
535210 Computer Supplies	2,198	353	709	1,000	500	500
535410 Dues and Memberships	200	0	200	500	200	200
535420 Books and Publications	337	250	336	300	300	300
535450 Training and Education	2,120	2,015	1,850	2,500	2,095	2,095
TOTAL OPERATING EXPENDITURES	34,275	27,322	28,560	29,375	26,923	26,947
CAPITAL OUTLAY						
606400 Vehicles and Equipment	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0
TOTAL CITY COUNCIL	56,167	50,101	51,313	52,117	49,686	49,708

CITY OF SEBASTIAN, FLORIDA 2010/2011 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 2011 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 2010/2011 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR CITY MANAGER		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>09/10</i>	<i>10/11</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 2010-2011 adopted budget for City Manager is \$234,642. This compares to the 2009-2010 projected expenditures of \$250,381, an decrease of \$15,739 or 6.3%.

	FY06-07	FY 07-08	Amended FY 08-09	Amended FY 09-10	Projected FY 09-10	Adopted FY 10-11	Difference
	Actual	Actual	Budget	Budget	Expenditures	Budget	
Personal Services	\$223,153	\$254,023	\$260,836	\$250,455	\$ 244,844	\$229,734	\$(15,110)
Operating Expenditures	6,490	5,164	9,482	4,025	5,537	4,908	(629)
Capital Outlay	-	-	-	-	-	-	-
Total	\$229,643	\$259,186	\$270,318	\$254,480	\$ 250,381	\$234,642	\$(15,739)

Fiscal Year 2010-11 adopted Budget:

Major Current Level Changes from

Fiscal Year 2009-10 Projected Expenditures: Difference

1. **Personal Services** - Decrease due to retirement of part-time General Services Technician, decrease in health insurance premiums, and decrease in worker's compensation insurance. \$(15,110)
2. **Operating Expenses** - Decrease mainly due to a reduction in computer supplies \$ (629)
3. **Capital Outlay** - No capital outlay requested in FY 2010-11 \$ -

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

CITY MANAGER			F/T/E			Projected	Adopted
<u>POSITION</u>	<u>PAY</u> <u>RANGE</u>	<u>GRADE</u>	<u>POSITION YEARS</u>			<u>Expenditures</u>	<u>Budget</u>
			<u>08-09</u>	<u>09-10</u>	<u>10-11</u>	<u>09-10</u>	<u>10-11</u>
City Manager			1.00	1.00	1.00	\$ 110,076	\$ 110,076
Executive Assistant	43,861 / 79,218	64C	1.00	1.00	1.00	62,956	62,956
P/T General Services Technician	22,909 / 41,376	10	0.50	0.50	0.00	9,544	-
			2.50	2.50	2.00		
						\$ 182,576	\$ 173,032
		FICA Taxes				14,242	13,512
		Deferred Compensation				16,756	15,897
		Group Health Insurance Premium				16,164	12,906
		Dependant Health Ins Premium				10,948	10,363
		Employee Assistance Program				46	46
		Worker's Comp Insurance				492	378
		Auto Allowance				3,600	3,600
		Total Personal Services				\$ 244,824	\$ 229,734

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

CITY MANAGER

Code: 010005

Account <u>Number</u> <u>Description</u>	<u>FY06/07</u> <u>Actual</u>	<u>FY 07/08</u> <u>Actual</u>	<u>FY 08/09</u> <u>Actual</u>	<u>Amended</u> <u>FY 09/10</u> <u>Budget</u>	<u>FY 09/10</u> <u>Projected</u>	<u>FY 10/11</u> <u>Adopted</u> <u>Budget</u>
PERSONAL SERVICES						
511200 Regular Salaries	164,701	186,680	193,517	185,920	182,576	173,032
512100 FICA Taxes	12,067	13,506	13,299	14,498	14,242	13,512
512225 Deferred Compensation	14,731	16,247	17,416	17,057	16,756	15,897
512301 Group Health Insurance Premium	12,116	15,300	17,736	17,894	16,184	12,906
512305 Dependant Health Ins Premium	15,508	17,803	14,642	10,948	10,948	10,363
512309 Employee Assistance Program	46	54	46	46	46	46
512400 Worker's Comp Insurance	532	715	600	492	492	378
512601 Auto Allowance	3,452	3,718	3,580	3,600	3,600	3,600
TOTAL PERSONAL SERVICES	223,153	254,023	260,836	250,455	244,844	229,734
OPERATING EXPENDITURES						
534000 Travel and Per Diem	526	388	542	250	0	0
534101 Telephone	352	555	270	280	350	370
534105 Cellular Phone	424	374	299	370	480	558
534110 Internet Services	49	42	38	40	40	40
534120 Postage	85	64	117	100	100	100
534630 R & M - Office Equipment	1,544	806	810	585	1,365	1,365
534800 Promotional Activities	707	672	1,309	250	310	250
534920 Legal Ads	0	0	441	0	67	0
535200 Departmental Supplies	780	578	1,127	500	500	500
535210 Computer Supplies	63	30	123	100	700	100
535410 Dues and Memberships	1,228	1,321	3,746	1,200	1,275	1,275
535420 Books and Publications	82	10	10	100	100	100
535450 Training and Education	650	325	650	250	250	250
TOTAL OPERATING EXPENDITURES	6,490	5,164	9,482	4,025	5,537	4,908
CAPITAL OUTLAY						
606400 Vehicles and Equipment	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0
TOTAL CITY MANAGER	229,643	259,187	270,318	254,480	250,381	234,642

CITY OF SEBASTIAN, FLORIDA 2010/2011 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 2010 ACCOMPLISHMENTS

- ✓ Participated in several webinars regarding e-mail public records retention and elections
- ✓ In the first six months of 2010 responded to 113 public records requests, 104 e-mails submitted to City of Sebastian general e-mail (cityseb@cityofsebastian.org), scanned 350 documents into Laserfiche, destroyed 105 boxes of paper records that reached retention, were OSA or were scanned by recycling, equivalent to saving 13 trees
- ✓ Successful completion and canvassing of November election
- ✓ Conducted City street address verification for Supervisor of Elections with assistance of Growth Management Manager
- ✓ Reviewed property records and verified 173 City properties for IRC Property Appraiser for tax exempt status
- ✓ Deputy City Clerk to complete requirements for Master Municipal Clerk certification and Records Program Manager retained Records Management Certification
- ✓ Prepared goody bags for Student Government Day, Boy Scout Troop and Church School visits, participated in Natural Resources Board park cleanups and Earth Day, assisted with IRC Economic Summit, and assisted with advertising 2010 census

FISCAL YEAR 2011 GOALS AND OBJECTIVES

- ✓ Attempt to implement no cost or low cost paperless agenda process with concurrence of City Council and City Manager
- ✓ Complete City Property Book to identify all properties by legal, location and street address for use by all city staff
- ✓ Continue to provide good customer service in response to requests for records and inquiries and information on City boards
- ✓ Continue to network with other Clerks to learn other systems and technologies to increase productivity

PERFORMANCE MEASURES

Performance Indicators	Actual 2006/2007	Actual 2007/2008	Actual 2008/2009	Projected 2009/2010	Projected 2010/2011
Records Scanned	592	734	1013	1000	1000
Records Destroyed	171 Boxes	227	223	200	250
Council Meeting Packets/Minutes	48	37	33	40	30
Cemetery Lots/Niches Sold	69	58	69	60	70
Election - Candidates Qualified	8	0	9	9	9
Legal/Display Ads Published	39	51	36	20	20
Code Supplements Distributed	4	3	2	2	2
Board Appointments Administered	17	22	25	22	25
Instruments Recorded	3	2	10	4	5
Public Records Requests	458	374	399	400	400
Other Committee Meeting Minutes Recorded	38	20	22	22	22

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR CITY CLERK		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>09/10</i>	<i>10/11</i>	
20.00%	20.00%	<u>Services for City Council</u> - Prepare Council agendas, advertise hearings, post notices, take minutes of Council meetings, administer follow-up of City Council action items, prepare correspondence, prepare City Council budget, make Council travel arrangements, research services, attest & seal all documents executed by Mayor and City Manager, schedule invocations, write proclamations and resolutions as needed, prepare certificates of appreciation, prepare orientation packets and conduct Council orientation w/ City Manager and City Attorney, coordinate w/ MIS for broadcast of Council, CRA and B of A 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 Weblink.
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 and transcribe Board of Adjustment, CRA, Natural Resources Board minutes, 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 2010/2011 ANNUAL BUDGET

CITY CLERK BUDGET SUMMARY

The Fiscal Year 2010-2011 adopted budget for City Clerk is \$272,792. This compares to the 2010-2011 projected expenditures of \$292,166, a decrease of 19,374 or 6.6%.

	FY 06-07 Actual	FY 07-08 Actual	Amended FY 08/09 Budget	Amended FY 09/10 Budget	Projected FY 09-10 Expenditures	Adopted FY 10-11 Budget	Difference
Personal Services	\$ 284,317	\$ 242,901	\$ 250,520	\$ 240,794	\$ 240,794	\$ 243,373	\$ 2,579
Operating Expenses	83,703	29,430	39,750	55,650	51,372	29,419	(21,953)
Capital Outlay	-	-	-	-	-	-	-
Total	\$ 368,020	\$ 272,331	\$ 290,270	\$ 296,444	\$ 292,166	\$ 272,792	\$ (19,374)

Fiscal Year 2010-11 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2009-10 Projected Expenditures:

	Difference
1. Personal Services - Increase due to longevity increases for two employees	\$ 2,579
2. Operating Expenses - Net decrease mainly due to decrease in election costs.	\$ (21,953)
3. Capital Outlay - No capital outlay requested in FY 2010-11	\$ -

PERSONAL SERVICES SCHEDULE

<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	F/T/E <u>POSITION YEARS</u>			Projected Expenditures	Adopted Budget
			<u>08-09</u>	<u>09-10</u>	<u>10-11</u>	<u>09-10</u>	<u>10-11</u>
			City Clerk			1.00	1.00
Deputy City Clerk	39,783 / 71,853	64	1.00	1.00	1.00	55,804	57,246
Records Program Manager	35,367 / 63,877	60	1.00	1.00	1.00	44,070	44,070
			3.00	3.00	3.00	\$ 181,524	\$ 185,737
		Overtime				-	-
		FICA Taxes				13,887	14,209
		Deferred Compensation				16,337	16,716
		Group Health Insurance Premium				21,413	19,433
		Dependant Health Ins Premium				7,083	6,804
		Employee Assistance Program				69	69
		Worker's Comp Insurance				481	405
		Total Personal Services				\$ 240,794	\$ 243,373

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

CITY CLERK

Code: 010009

Account Number	Description	FY 06/07 Actual	FY 07/08 Actual	FY 08/09 Actual	Amended FY 09/10 Budget	09/10 Projected	FY 10/11 Adopted Budget
PERSONAL SERVICES							
511200	Salaries	216,251	181,006	188,706	181,524	181,524	185,737
512100	FICA Taxes	16,983	13,760	14,048	13,887	13,887	14,209
512225	Deferred Compensation	17,519	16,290	16,983	16,337	16,337	16,716
512301	Group Health Insurance Premium	23,678	20,627	21,230	21,413	21,413	19,433
512305	Dependant Health Ins Premium	9,141	10,420	8,899	7,083	7,083	6,804
512309	Employee Assistance Program	92	69	69	69	69	69
512400	Worker's Comp Insurance	652	729	585	481	481	405
TOTAL PERSONAL SERVICES		284,317	242,901	250,520	240,794	240,794	243,373
533400	Other Contractual Services	9,923	1,631	3,481	1,800	1,700	1,700
533480	Temporary Employment Services	11,050	0	0	0	0	0
533490	Codification Services	4,496	3,155	1,529	3,000	3,000	3,000
534000	Travel and Per Diem	1,368	1,887	671	900	200	1,022
534101	Telephone	695	797	539	550	610	610
534110	Internet Services	189	147	134	140	142	142
534120	Postage	598	406	573	500	400	400
534630	R & M - Office Equipment	10,237	9,432	12,658	11,085	9,550	9,550
534910	Clerk of Court Filing Fees	123	46	343	300	300	300
534920	Legal Ads	9,337	8,124	6,826	2,000	1,800	1,800
534990	Election Costs	29,796	0	8,618	32,000	31,650	8,600
535200	Departmental Supplies	1,276	1,073	1,461	800	400	400
535210	Computer Supplies	2,830	1,332	1,689	1,500	800	800
535290	Audio/Video Recording Tapes/CDs	140	0	0	0	0	0
535410	Dues and Memberships	581	395	435	425	620	560
535420	Books and Publications	195	364	414	300	100	100
535450	Training and Education	870	640	379	350	100	435
TOTAL OPERATING EXPENDITURES		83,703	29,430	39,750	55,650	51,372	29,419
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0
TOTAL CITY CLERK		368,020	272,331	290,270	296,444	292,166	272,792

CITY OF SEBASTIAN, FLORIDA 2010/2011 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>09/10</i>	<i>10/11</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 2010/2011 ANNUAL BUDGET

CITY ATTORNEY BUDGET SUMMARY

The Fiscal Year 2010-2011 adopted budget for City Attorney is \$125,785. This compares to the 2009-2010 projected expenditures of \$125,775, an increase of \$10, or .01%.

	FY 06-07	FY 07-08	FY 08-09	Amended FY 09-10	Projected FY 09-10	Adopted FY 10-11	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 193,365	\$ 209,562	\$ 78,310	\$ -	\$ -	\$ -	\$ -
Operating Expenses	7,595	6,103	106,140	125,340	125,775	125,785	10
Capital Outlay	-	-	-	-	-	-	-
Total	\$ 200,960	\$ 215,665	\$ 184,450	\$ 125,340	\$ 125,775	\$ 125,785	\$ 10

Fiscal Year 2010-11 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2009-10 Projected Expenditures:

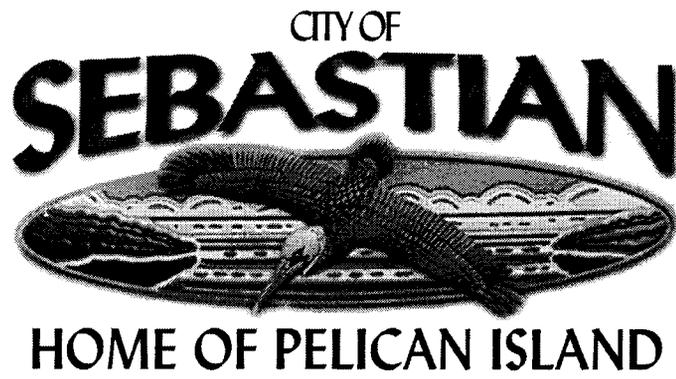
	Difference
1. Personal Services - No change	\$ -
2. Operating Expenses - Net Increase mainly due to increase in on-line services	\$ 10
3. Capital Outlay - No capital outlay requested for FY 2010-11	\$ -

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

CITY ATTORNEY

Code: 010010

Account	<u>Description</u>	<u>FY 06/07</u> <u>Actual</u>	<u>FY 07/08</u> <u>Actual</u>	<u>FY 08/09</u> <u>Actual</u>	<u>Amended</u> <u>FL 09/10</u> <u>Budget</u>	<u>FY 09/10</u> <u>Projected</u>	<u>FY 10/11</u> <u>Adopted</u> <u>Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	140,897	152,162	72,836	0	0	0
512100	FICA Taxes	10,549	11,106	1,734	0	0	0
512225	Deferred Compensation	20,658	22,239	523	0	0	0
512301	Group Health Insurance Premium	12,028	13,768	2,347	0	0	0
512305	Dependant Health Ins Premium	5,318	6,062	520	0	0	0
512309	Employee Assistance Program	46	46	8	0	0	0
512400	Worker's Comp Insurance	417	461	342	0	0	0
512601	Auto Allowance	3,452	3,718	0	0	0	0
TOTAL PERSONAL SERVICES		193,365	209,562	78,310	0	0	0
OPERATING EXPENDITURES							
533400	Other Contractual Services	0	517	103,200	121,000	121,000	121,000
534000	Travel and Per Diem	845	789	0	0	0	0
534101	Telephone	347	413	270	280	350	360
534105	Cellular Phone	379	321	23	0	0	0
534110	Internet Services	53	42	38	40	40	40
534115	On-Line Services	968	1,202	939	1,620	1,450	1,620
534120	Postage	16	16	4	50	50	50
534130	Express Mail	37	0	0	50	50	50
534630	R & M - Office Equipment	1,256	806	810	600	1,014	965
534995	Litigation Expenses	1,126	794	7	1,000	1,000	1,000
535200	Departmental Supplies	390	196	197	100	0	100
535210	Computer Supplies	983	0	0	50	0	50
535410	Dues and Memberships	425	500	283	450	450	450
535420	Books and Publications	10	10	369	100	100	100
535450	Training and Education	760	497	0	0	271	0
TOTAL OPERATING EXPENDITURES		7,595	6,103	106,140	125,340	125,775	125,785
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0
TOTAL LEGAL DEPARTMENT		200,960	215,665	184,450	125,340	125,775	125,785



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CITY OF SEBASTIAN, FLORIDA 2010/2011 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 2010 ACCOMPLISHMENTS

- ✓ 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 2003A.
- ✓ 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.
- ✓ Successfully monitored and closed a number of grants and projects, including improvements at Main Street and the installation of new seawalls along Collier Creek.
- ✓ Completed the Single Audit Section of the Fiscal Year 2009 Comprehensive Annual Financial Report.
- ✓ Published the Community Redevelopment Agency Annual Activity Report for FY 2008-2009, as required by State Statute 163.356 (3) (C).
- ✓ Eleventh time awardee of the Government Finance Officer's Association Certificate of Achievement for Excellence in Financial Reporting for the Comprehensive Annual Financial Report and sixth time awardee of the Government Finance Officer's Association Distinguished Budget Presentation Award.
- ✓ Received a clean opinion from the City's external auditors for the FY 2008-2009 financial audit.
- ✓ Maintained the American Express corporate card reward program and generated approximately \$3,500 of rewards for City sponsored employee events.

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

FISCAL YEAR 2011 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.
- 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 Public Employees Association (PEA) 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 2009-2010 Comprehensive Annual Financial Report to Government Finance Officers Association for Excellence for Financial Award.
- Submit 2010-2011 Annual Budget document to the Government Finance Officers Association for distinguished Budget Presentation Award.
- 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.

PERFORMANCE MEASURES

Performance Indicators	Actual 2005/2006	Actual 2006/2007	Actual 2007/2008	Actual 2008/2009	Projected 2009/2010	Projected 2010/2011
Total Full and Part-time Positions	209	212	193	175.0	171.0	170.0
Terminations/Resignations/Retirements	40	37	25	40	24	20
HR hours to process new employee	N/A	9	5	3	3	3
Applications processed	470	489	285	322	250	250
New Hires	53	46	20	22	10	15
Background Checks conducted - non-sworn	71	47	23	18	15	10
Reported Workers Compensation Injuries	19	10	17	13	8	10
Time frame to hire new employee - non-sworn	N/A	14 days	14 days	7 days	7 days	7 days
Time frame to hire new employee - sworn	N/A	3 months	3 months	3 months	3 months	2.5 months
Program Cost Per Capita	\$27.66	\$26.36	\$28.82	\$24.48	\$21.40	\$21.49
Journal Entries Processed	2,238	2,321	2,681	1,025	1,100	1,100
Accounts Payable Invoices Processed	4,599	4,348	4,572	5,877	4,500	5,000
Accounts Payable Checks Processed	3,181	3,189	3,374	3,184	3,300	3,000
Purchase Orders Processed	293	284	254	288	275	275
Payroll Checks Processed	5,052	5,159	4,847	4,613	5,000	4,600
Purchasing/Corporate Card Transactions Processed	2,447	2,019	1,104	1,363	2,500	1,500
Purchasing Card Users	37	37	43	45	45	45
Number of Fixed Assets Records	1,740	1,850	1,980	2,077	2,000	2,100
Comprehensive Annual Financial Statement issued	02/09/07	03/21/08	03/25/09	03/15/10	02/28/11	02/28/12
Annual Budget Document issued	10/20/05	10/20/06	10/20/07	10/25/08	10/20/09	10/20/10
Receive Excellence in Financial Reporting Award (consecutive years)	8	9	10	11	12	13
Receive Distinguished Budget Presentation Award (consecutive years)	2	3	4	5	6	7

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

PROGRAM BUDGET FOR ADMINISTRATIVE SERVICES		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>09/10</i>	<i>10/11</i>	
4.00%	7.00%	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%	11.00%	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.
2.00%	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.
10.00%	2.00%	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%	7.00%	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.
10.00%	8.00%	Grants & Special Projects -Responsible for quarterly status, reimbursement reports, close out documentation and federal and state compliance to grantors.
13.00%	7.00%	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.
14.00%	21.00%	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%	7.00%	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.
7.00%	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.
1.00%	2.00%	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%	14.00%	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.
10.00%	5.00%	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.
4.00%	0.00%	Cellular Phone Maintenance - Monitor use and coordinate repairs and replacements of City cell phones.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

The Fiscal Year 2010-2011 adopted budget for Administrative Services is \$478,562. This compares to the 2009-2010 projected expenditures of \$482,002, a decrease of \$3,440 or .7%.

	FY 06-07	FY 07-08	FY 08-09	Amended FY 09-10	Projected FY 09-10	Adopted FY 10-11	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 470,194	\$ 577,960	\$ 475,013	\$ 408,939	\$ 401,632	\$ 397,517	\$ (4,115)
Operating Expenses	117,350	82,816	81,202	83,719	87,870	81,045	(6,825)
Capital Outlay	3,542	-	-	-	-	-	-
Total	\$ 591,087	\$ 660,776	\$ 556,216	\$ 492,658	\$ 489,502	\$ 478,562	\$ (10,940)

Fiscal Year 2010-11 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2009-10 Projected Expenditures:

Difference

1. Personal Services - Net decrease due to reduction in health insurance premiums	\$ (4,115)
2. Operating Expenses - Net increase mainly due to increased travel and training	\$ (6,825)
3. Capital Outlay - No Capital Outlay requested for FY 2010-2011	\$ -

PERSONAL SERVICES SCHEDULE

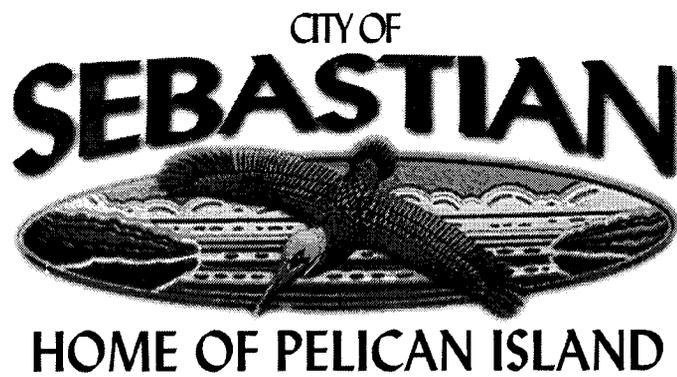
POSITION	RANGE	GRADE	F/T/E			Projected	Adopted
			08-09	09-10	10-11	09-10	10-11
Admin Services Director	79,970 / 144,435	87	0.00	1.00	1.00	\$ 88,519	\$ 88,521
Director of Finance	67,708 / 122,288	82	1.00	1.00	1.00	86,753	86,753
Human Resources Director	67,708 / 122,288	82	1.00	0.00	0.00	-	-
Junior Accountant	40,607 / 73,340	39	1.00	1.00	1.00	58,665	58,665
Human Resources Specialist	32,336 / 58,403	33	1.00	1.00	1.00	47,551	49,607
Accounting Clerk II	26,545 / 47,943	26	2.00	1.00	1.00	33,832	31,493
Accounting Clerk I	23,581 / 42,589	22	1.00	0.00	0.00	-	-
			7.00	5.00	5.00	\$ 315,320	\$ 315,039
Overtime						500	500
FICA Taxes						24,160	24,139
Deferred Compensation						28,424	28,398
Group Health Insurance Premium						31,770	28,408
Dependant Health Ins Premium						505	230
Employee Assistance Program						115	115
Worker's Comp Insurance						838	688
Total Personal Services						\$ 401,632	\$ 397,517

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

ADMINISTRATIVE SERVICES DEPARTMENT

Code: 010020

Account Number	Description	FY 06/07 Actual	FY 07/08 Actual	FY 08/09 Actual	Amended FY 09/10 Budget	FY 09/10 Projected	FY 10/11 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	356,534	444,734	360,447	315,320	315,320	315,039
511400	Overtime	732	574	337	500	500	500
512100	FICA Taxes	26,416	33,052	27,099	24,160	24,160	24,139
512225	Deferred Compensation	31,503	34,465	32,471	28,424	28,424	28,398
512301	Group Health Insurance Premium	42,820	52,821	46,557	35,763	31,770	28,408
512305	Dependent Insurance	10,802	10,609	6,775	3,819	505	230
512309	Employee Assistance Program	177	180	154	115	115	115
512400	Worker's Comp Insurance	1,210	1,525	1,173	838	838	688
TOTAL PERSONAL SERVICES		470,194	577,960	475,013	408,939	401,632	397,517
OPERATING EXPENDITURES							
533100	Professional Services	10,650	0	0	0	0	0
533120	Consultants	954	3,449	1,578	8,600	10,100	2,000
533175	Employee Background Testing	6,580	4,005	4,184	3,249	3,249	3,500
533400	Other Contractual Services	2,469	3,267	2,474	2,000	2,000	2,200
533200	Audit Fees	29,443	31,986	35,943	34,815	34,815	35,504
534000	Travel and Per Diem	4,564	2,134	1,980	750	1,424	1,756
534101	Telephone	1,158	1,587	899	550	760	800
534105	Cellular Telephone	0	369	299	370	480	558
534110	Internet Access	347	366	172	120	102	102
534120	Postage	2,084	2,050	1,856	2,500	2,000	1,800
534130	Express Mail	146	162	170	100	200	200
534630	R & M - Office Equipment	38,750	17,739	18,676	19,450	21,000	21,745
534700	Printing and Binding	2,542	2,566	2,271	2,500	2,500	2,250
534800	Promotional Activities	1,579	923	906	775	750	700
534920	Legal Ads	1,037	150	419	0	500	500
535200	Departmental Supplies	3,774	4,452	3,691	3,300	3,300	3,000
535205	Bank Charges	(52)	49	59	100	150	200
535210	Computer Supplies	3,522	1,931	1,632	1,225	1,225	750
535230	Small Tools & Equipment	127	0	0	0	0	0
535410	Dues and Memberships	2,157	1,610	1,944	1,685	1,685	1,615
535420	Books and Publications	2,162	2,366	1,259	1,130	1,130	1,115
535450	Training and Education	3,356	1,655	790	500	500	750
TOTAL OPERATING EXPENDITURES		117,350	82,816	81,202	83,719	87,870	81,045
CAPITAL OUTLAY							
606400	Vehicles and Equipment	3,542	0	0	0	0	0
TOTAL CAPITAL OUTLAY		3,542	0	0	0	0	0
TOTAL ADMINISTRATIVE SERVICES		591,086	660,776	556,216	492,658	489,502	478,562



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CITY OF SEBASTIAN, FLORIDA 2010/2011 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 2010 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 Golf Website.
- ✓ New Retirement Website.
- ✓ New Economic Development 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.
- ✓ Completed the Indian River County Fiber hook up for the Police Department.
- ✓ Assisted and consulted in new Tenants move to the Airport and needed support.
- ✓ Completed City Wide fiber Network.
- ✓ Completed a City Wide roll out of Office 2003.
- ✓ Maintained a City Wide Backup to be able to restore any information when needed.

FISCAL YEAR 2011 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.
- Continue to be in compliance with all FBI and FDLE regulations.
- New enhancements to the City of Sebastian Website.
- New enhancements to the Airport Website.
- New Community Center Website.
- New Exchange 2003 server.
- New Munis Server.
- Start to implement Windows 7 operating system for workstations.
- Create Disaster Recover site and test implementation.
- Create off site backup duplication site.

City Goal: Citywide Infrastructure Improvements:

- New Switches for faster communication.
- Disaster Recovery.

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

PERFORMANCE MEASURES

Performance Indicators	Actual 2005/2006	Actual 2006/2007	Actual 2007/2008	Actual 2008/2009	Projected 2009/2010	Projected 2010/2011
Workorders Processed	5039	14335	9470	8941	10000	9000
Server Outages Serviced	0	0	0	0	1	1
Network Outages Serviced	0	0	0	0	1	1
Phone System Outages Serviced	0	1	0	1	1	1
User Training hours performed/supported	2200	3500	3200	3000	2500	3000

PROGRAM BUDGET DESCRIPTION FOR THE MANAGEMENT INFORMATION SERVICES		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>09/10</i>	<i>10/11</i>	
15.00%	15.00%	Network Analysis, Design, and Configuration - 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%	End User Support - This includes hardware troubleshooting and repair, as well as, assisting users in the use of all data resources.
20.00%	20.00%	Network Administration - This includes the daily administration of network resources such as maintaining user accounts, e-mail accounts, data backup etc...
20.00%	20.00%	Division Administration - This includes the functions necessary to support the internal administrative needs of the MIS division's resources and personnel.
10.00%	10.00%	Technology Research and Development - This is the time necessary to research and evaluate technology related products and services for purchase and implementation.
15.00%	15.00%	Information Services Support - 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%	

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

MANAGEMENT INFORMATION SYSTEMS BUDGET SUMMARY

The Fiscal Year 2010-2011 adopted budget for Management Information Systems is \$248,908. This compares to the 2009-2010 projected expenditures of \$260,138, a decrease of \$11,230 or 4.3%.

	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	\$ 189,323	\$ 198,088	\$ 209,848	\$ 203,625	\$ 203,713	\$ 88
Operating Expenses	13,636	15,450	48,139	35,890	40,195	4,305
Capital Outlay	19,351	9,329	4,457	20,623	5,000	(15,623)
Total	\$ 222,310	\$ 222,868	\$ 262,444	\$ 260,138	\$ 248,908	\$ (11,230)

Fiscal Year 2010-11 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2009-10 Projected Expenditures:

	Difference
1. Personal Services - Increase mainly due to increase in audio visual aide hours	\$ 88
2. Operating Expenses - Net increase mainly due to an increase in computer supplies and	\$ 4,305
3. Capital Outlay -	\$ (15,623)

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>08-09</u>	<u>09-10</u>	<u>10-11</u>	<u>09-10</u>	<u>10-11</u>
Network Director	62,599 / 113,062	79	1.00	1.00	1.00	\$ 72,016	\$ 72,016
Senior System Analyst	36,782 / 66,432	61	1.00	1.00	1.00	45,785	45,785
Systems Analyst	35,367 / 63,877	60	1.00	1.00	1.00	36,268	36,268
Audio Visual Aid (Temporary)			1.00	1.00	1.00	2,000	4,000
			4.00	4.00	4.00	\$ 156,069	\$ 158,069
		Overtime				-	-
		FICA Taxes				11,939	12,092
		Deferred Compensation				13,866	13,866
		Group Health Insurance Premium				21,275	19,266
		Dependant Health Ins Premium				-	-
		Employee Assistance Program				69	69
		Worker's Comp Insurance				407	351
		Total Personal Services				\$ 203,625	\$ 203,713

CAPITAL OUTLAY SCHEDULE

MANAGEMENT INFORMATION SERVICES

<u>DESCRIPTION</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>TOTAL</u>
Servers	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000		\$ 20,000
Phone System Replacement				75,000	75,000	\$ 150,000
Disater recovery		9,300	9,300			\$ 18,600
Symantec Ghost Suite 2		5,000				\$ 5,000
Total	\$ 5,000	\$ 19,300	\$ 14,300	\$ 80,000	\$ 75,000	\$ 193,600

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

MANAGEMENT INFORMATION SYSTEMS

Code: 010021

Account Number	Description	FY 06/07 Actual	FY 07/08 Actual	FY 08/09 Actual	Amended FY 09/10 Budget	FY 09/10 Projected	FY 10/11 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	137,361	141,232	158,511	154,069	154,069	154,069
511300	Temporary Salaries	9,637	9,041	3,139	5,000	2,000	4,000
511400	Overtime	0	3,841	0	0	0	0
512100	FICA Taxes	10,983	11,609	12,328	12,169	11,939	12,092
512225	Deferred Compensation	11,726	11,662	14,266	13,866	13,866	13,866
512301	Group Health Insurance Premium	15,701	17,965	21,039	21,275	21,275	19,266
512305	Dependant Health Ins Premium	3,408	2,081	0	0	0	0
512309	Employee Assistance Program	65	63	69	69	69	69
512400	Worker's Comp Insurance	442	594	496	407	407	351
TOTAL PERSONAL SERVICES		189,323	198,088	209,848	206,855	203,625	203,713
OPERATING EXPENDITURES							
533120	Consultants	180	405	0	0	0	0
534000	Travel and Per Diem	113	137	36	0	0	0
534101	Telephone	536	484	7,515	8,780	7,480	7,480
534105	Cellular Phone	1,481	1,191	968	1,100	1,245	1,245
534110	Internet Access	1,489	2,197	3,044	2,325	2,520	2,520
534120	Postage	28	24	0	0	100	0
534130	Express Mail	30	199	191	150	150	150
534630	R & M - Office Equipment	6,164	753	3,477	255	170	0
534640	R & M-Operating Equipment	590	4,429	30,331	21,500	21,500	21,500
535200	Departmental Supplies	381	374	292	700	350	350
535210	Computer Supplies	1,482	4,593	1,604	3,000	2,000	5,400
535230	Small Tools and Equipment	135	43	191	100	100	100
535410	Dues and Memberships	262	125	303	275	275	250
535420	Books and Publications	340	0	187	250	0	0
535450	Training and Education	426	496	0	1,000	0	1,200
TOTAL OPERATING EXPENDITURES		13,636	15,450	48,139	39,435	35,890	40,195
CAPITAL OUTLAY							
606400	Vehicles and Equipment	19,351	9,329	4,457	20,623	20,623	5,000
TOTAL CAPITAL OUTLAY		19,351	9,329	4,457	20,623	20,623	5,000
TOTAL MANAGEMENT INFORMATION SYSTEMS DIVISION		222,310	222,868	262,444	266,913	260,138	248,908

CITY OF SEBASTIAN, FLORIDA 2010/2011 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 2010 ACCOMPLISHMENTS

- ✓ Received Tree City USA Recertification for 10th Year
- ✓ Community Rating System (CRS) review completed, resulting in a rating that reduced Flood Insurance costs for residents
- ✓ Received \$3.2 million in grant funding from the Florida Communities Trust for the Stan Mayfield Working Waterfronts Program grant; and completed real estate transactions on two key waterfront parcels
- ✓ Created two new committees providing staff assistance for the Working Waterfront Committee and the Façade, Sign and Landscaping Grant Review Committee
- ✓ Conducted several workshops, and initiated the Evaluation and Appraisal Report (EAR) for the Comprehensive Plan
- ✓ Processed five grants for CRA Board approval for the Façade, Sign and Landscaping Program

FISCAL YEAR 2011 GOALS AND OBJECTIVES

- Complete the EAR Report and receive a finding of compliance from DCA
- Initiate Land Development Code modifications based upon EAR recommendations
- Provide Staff assistance to various boards and committees
- Continue to review site plan applications in a timely manner

PERFORMANCE MEASURES

Performance Indicators	Actual 2006/2007	Actual 2007/2008	Actual 2008/2009	Projected 2009/2010	Projected 2010/2011
Total major & minor site plan reviews	40	17	13	25	15
Preliminary/final plat approvals	12	4	3	6	4
Application requests processed	159	100	106	120	100
Total permits (temporary) issued	31	37	32	42	35
Division of a single lot	5	2	1	6	2
Land use and zoning change requests	2	2	4	2	3
Annexation Requests	2	2	4	4	3
Flood Zone determinations	130	120	128	140	130
Site Plan inspections	47	41	75	50	60
Occupational Licenses processed and issued	1,746	1,807	N/A	N/A	N/A
Land Development Code amendments	2	4	0	4	2
Model home conditional use approvals	12	13	9	15	10
Preprocessing time for site plans (month)	6	6	3	2	2

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR THE GROWTH MANAGEMENT DEPARTMENT		
STAFFING		NATURE OF ACTIVITY
09/10	10/11	
20.00%	25.00%	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.
25.00%	25.00%	Site Plans, Variances, Plats - Work with other agencies to provide comments and public input on items review by the Planning and Zoning Commission and the City Council, as well as other committees and taskforce groups that may be required from time to time. Implement policy issues that Council has recommended or mandated.
10.00%	15.00%	Comprehensive Planning - Manage, interpret, evaluate, update, and implement the Comprehensive Plan and other land use, development and preservation plans for the City.
10.00%	15.00%	General Administrative - Research various miscellaneous topics and gather information for other agencies and/or other departments, including code enf.
15.00%	10.00%	Economic Development - Provide direction and guidance for projects that have an economic development impact, including annexations.
20.00%	10.00%	Community Redevelopment - Implementation of stated goals within the Community Redevelopment Master Plan and consistent with objectives outlined by the City Council.
100.00%	100.00%	

GROWTH MANAGEMENT DEPARTMENT BUDGET SUMMARY

The Fiscal Year 2010-2011 adopted budget for Growth Management is \$358,557. This compares to the 2009-2010 projected expenditures of \$423,773, a decrease of \$65,216 or 15.4%.

	FY 06-07	FY 07-08	FY 08-09	Amended FY 09-10	Projected FY 09-10	Adopted FY 10-11	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 314,240	\$ 344,247	\$ 364,709	\$ 372,436	\$ 370,753	\$ 338,982	\$ (31,771)
Operating Expenses	32,143	35,844	15,794	64,720	53,020	19,575	(33,445)
Capital Outlay	32,810	2,425	-	-	-	-	-
Total	\$ 379,193	\$ 382,517	\$ 380,503	\$ 437,156	\$ 423,773	\$ 358,557	\$ (65,216)

Fiscal Year 2010-11 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2009-10 Projected Expenditures:

	Difference
1. Personal Services - Decrease due to reduction in health insurance premiums and reclassification of Administrative Assistant to part-time	\$ (31,771)
2. Operating Expenses - Net decrease mainly due to the requirement of the Comp Plan E.A.R. in FY 2009-10	\$ (33,445)
3. Capital Outlay - No capital outlay requested for FY 2010-11	\$ -

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

GROWTH MANAGEMENT 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>08-09</u>	<u>09-10</u>	<u>10-11</u>	<u>09-10</u>	<u>10-11</u>
Growth Management Director	65,104 / 123,464	81	1.00	1.00	1.00	\$ 81,841	\$ 81,841
Growth Management Manager	43,030 / 89,967	67	1.00	1.00	1.00	67,922	67,922
Environmental Planner	39,783 / 79,218	64	1.00	1.00	1.00	41,494	41,494
Administrative Assistant	35,367 / 67,071	60	1.00	1.00	0.50	40,551	20,275
Zoning Technician	30,797 / 61,323	33	1.00	1.00	1.00	43,894	43,894
			5.00	5.00	4.50	\$ 275,702	\$ 255,426
						1,500	750
						21,206	19,597
						24,948	23,056
						35,524	28,981
						11,021	10,435
						115	104
						737	633
						<u>\$ 370,753</u>	<u>\$ 338,982</u>

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

GROWTH MANAGEMENT DEPARTMENT

Code: 010080

Account Number	Description	FY 06/07 Actual	FY 07/08 Actual	FY 08/09 Actual	Amended FY 09/10 Budget	FY 09/10 Projected	FY 10/11 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	236,601	255,930	274,026	277,138	275,702	255,426
511400	Overtime	2,119	1,617	721	1,500	1,500	750
512100	FICA Taxes	17,296	18,683	19,831	21,316	21,206	19,597
512225	Deferred Compensation	20,912	23,179	24,717	25,077	24,948	23,056
512301	Group Health Insurance Premium	27,006	32,937	33,455	35,532	35,524	28,981
512305	Dependant Health Ins Premium	9,522	10,923	11,021	11,021	11,021	10,435
512309	Employee Assistance Program	108	111	109	115	115	104
512400	Worker's Comp Insurance	677	867	829	737	737	633
TOTAL PERSONAL SERVICES		314,240	344,247	364,709	372,436	370,753	338,982
OPERATING EXPENDITURES							
533120	Consultants	1,022	15,000	0	50,000	38,000	5,000
533400	Other Contractual Services	2,438	2,000	0	0	0	0
533480	Temporary Employment Services	791	0	0	0	0	0
534000	Travel and Per Diem	2,375	1,073	1,177	900	900	900
534101	Telephone	1,004	807	449	460	460	460
534105	Cellular Telephone	775	748	599	690	690	690
534110	Internet Services	130	153	153	160	160	160
534120	Postage	3,458	1,946	1,226	500	500	500
534130	Express Mail	29	145	264	100	100	100
534620	R & M-Vehicles	677	390	63	200	200	200
534630	R & M-Office Equipment	4,831	3,382	2,373	2,700	2,700	2,365
534700	Printing and Binding	760	812	299	360	360	250
534920	Legal Ads	4,297	3,033	5,176	3,200	3,200	3,200
535200	Departmental Supplies	2,633	2,536	1,864	1,350	1,350	1,350
535210	Computer Supplies	3,719	1,083	618	1,800	1,800	1,800
535230	Small Tools and Equipment	199	13	0	0	0	0
535260	Gas and Oil	287	1,230	595	500	500	500
535410	Dues and Memberships	489	603	553	600	600	600
535420	Books and Publications	1,279	280	0	400	700	700
535450	Training and Education	950	610	385	800	800	800
TOTAL OPERATING EXPENDITURES		32,143	35,844	15,794	64,720	53,020	19,575
CAPITAL OUTLAY							
606400	Vehicles and Equipment	32,810	2,425	0	0	0	0
TOTAL CAPITAL OUTLAY		32,810	2,425	0	0	0	0
TOTAL GROWTH MANAGEMENT		379,193	382,516	380,503	437,156	423,773	358,557

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

POLICE DEPARTMENT

CONSOLIDATED BUDGET FOR ALL DIVISIONS AND UNITS

The Fiscal Year 2010- 2011 Adopted budget for Police Department as a whole is \$4,762,875. This compares to the 2009-2010 projected expenditures of \$4,662,065, an increase of \$100,810 or 2.2%.

	FY 06/07 Actual	FY 07/08 Actual	FY 08/09 Actual	Amended FY 09/10 Budget	Projected FY 09/10 Expenditures	Adopted FY 10/11 Budget	Difference
Personal Services	\$4,189,082	\$4,183,352	\$4,522,304	\$4,250,025	\$4,237,384	\$4,370,166	\$ 132,782
Operating Expenses	488,750	494,187	396,470	398,892	393,900	392,709	(1,191)
Capital Outlay	308,247	73,282	80,809	26,871	30,781	-	(30,781)
Total	\$4,986,078	\$4,750,821	\$4,999,583	\$4,675,788	\$4,662,065	\$4,762,875	\$ 100,810

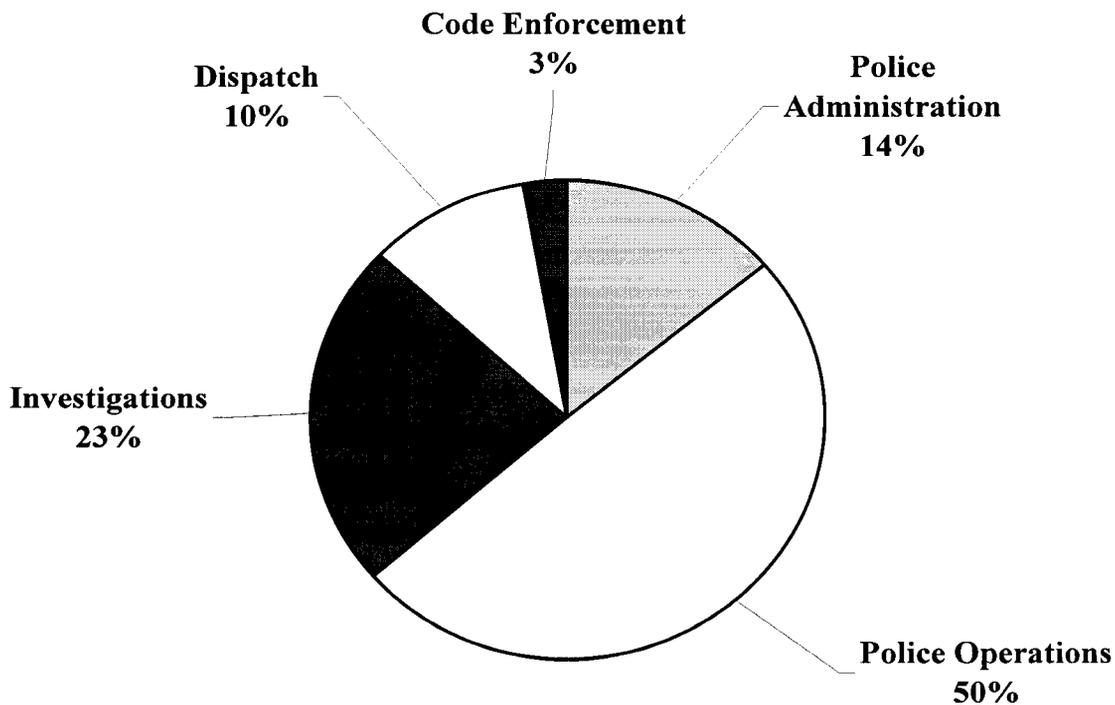
Fiscal Year 2010-11 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2009-10 Projected Expenditures:

	Difference
1. Personal Services - Net increase mainly due to an increased City contribution to the Police Retirement	\$ 132,782
2. Operating Expenses - Decrease due to overall decrease in operating expenses.	\$ (1,191)
3. Capital Outlay - No Capital Outlay Requested for FY 10/11	\$ (30,781)

Sebastian Police Department Cost Allocation



CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

CONSOLIDATED POLICE DEPARTMENT

	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Budget</u>	<u>2010 Projected</u>	<u>2011 Budget</u>
POLICE DEPARTMENT - ADMINISTRATION						
PERSONAL SERVICES	\$ 993,426	\$ 864,466	\$ 965,085	\$ 545,048	\$ 543,909	\$ 545,161
OPERATING EXPENDITURES	98,073	96,942	130,694	131,360	119,396	118,180
CAPITAL OUTLAY	1,407	16,783	-	-	-	-
TOTAL	\$ 1,092,905	\$ 978,191	\$ 1,095,779	\$ 676,408	\$ 663,305	\$ 663,341
POLICE DEPARTMENT - OPERATIONS						
PERSONAL SERVICES	\$ 2,047,576	\$ 2,133,640	\$ 2,379,437	\$ 2,145,755	\$ 2,079,943	\$ 2,212,532
OPERATING EXPENDITURES	240,292	244,162	155,811	154,097	164,185	155,500
CAPITAL OUTLAY	260,340	36,232	71,727	26,871	30,781	-
TOTAL	\$ 2,548,209	\$ 2,414,034	\$ 2,606,975	\$ 2,326,723	\$ 2,274,909	\$ 2,368,032
POLICE DEPARTMENT - DETECTIVE						
PERSONAL SERVICES	\$ 605,435	\$ 613,450	\$ 572,907	\$ 959,403	\$ 996,424	\$ 1,022,212
OPERATING EXPENDITURES	105,502	115,587	85,903	89,219	89,984	91,444
CAPITAL OUTLAY	25,980	1,700	2,772	-	-	-
TOTAL	\$ 736,916	\$ 730,737	\$ 661,582	\$ 1,048,622	\$ 1,086,408	\$ 1,113,656
POLICE DEPARTMENT - DISPATCH						
PERSONAL SERVICES	\$ 375,306	\$ 456,751	\$ 485,844	\$ 482,826	\$ 500,115	\$ 473,697
OPERATING EXPENDITURES	24,100	14,756	3,615	3,369	2,650	6,390
CAPITAL OUTLAY	20,520	1,140	6,310	-	-	-
TOTAL	\$ 419,926	\$ 472,647	\$ 495,769	\$ 486,195	\$ 502,765	\$ 480,087
POLICE DEPARTMENT - CODE ENFORCEMENT						
PERSONAL SERVICES	\$ 167,339	\$ 115,045	\$ 119,031	\$ 116,993	\$ 116,993	\$ 116,564
OPERATING EXPENDITURES	20,783	22,740	20,447	20,847	17,685	21,195
CAPITAL OUTLAY	-	17,427	-	-	-	-
TOTAL	\$ 188,121	\$ 155,212	\$ 139,478	\$ 137,840	\$ 134,678	\$ 137,759
TOTALS						
PERSONAL SERVICES	\$ 4,189,082	\$ 4,183,352	\$ 4,522,304	\$ 4,250,025	\$ 4,237,384	\$ 4,370,166
OPERATING EXPENDITURES	488,750	494,187	396,470	398,892	393,900	392,709
CAPITAL OUTLAY	308,247	73,282	80,809	26,871	30,781	-
TOTAL	\$ 4,986,078	\$ 4,750,821	\$ 4,999,583	\$ 4,675,788	\$ 4,662,065	\$ 4,762,875

CITY OF SEBASTIAN, FLORIDA 2010/2011 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 2010 ACCOMPLISHMENTS

- ✓ Completion of Citizen's Academy with 23 graduates
- ✓ Continued the accreditation process
- ✓ Developed new schedules to better utilize available personnel
- ✓ Reorganized department structure to continue current level of service with less personnel
- ✓ Provided training to enhance the capabilities of supervisors and managers
- ✓ 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
- ✓ Reevaluated asset needs to conserve expenditures

FISCAL YEAR 2011 GOALS AND OBJECTIVES

City Goal: Governmental Efficiency

- Conduct one citizens academy class
- Maintain accreditation through staff inspections and policy review
- 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
- Continue to evaluate schedules and structure to maximize level of service

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

PERFORMANCE MEASURES

Performance Indicators	Actual 2006/2007	Actual 2007/2008	Actual 2008/2009	Projected 2009/2010	Projected 2010/2011
Civic meetings attended	9	12	20	12	40
Policies reviewed	60	60	80	60	75
Unit staff meetings attended	12	14	10	12	12
Senior staff meetings attended	38	40	40	40	50
Staff inspections performed	9	5	5	12	12
Computerized statistical reviews	8	3	12	12	12
Crime Prevention Information needs	8	8	5	0	5
Youth & Bike Safety Events	9	2	2	2	2
Community Events	6	5	3	6	5
Background Investigations	25	15	10	0	6
Recruitment Functions	6	4	2	2	2
Training Assistance	6	5	4	4	4
Internal Investigations	2	2	3	3	3
Conduct 40 hrs of training for officers	43	42	41	36	40
Conduct training for civilian employees	25	15	10	10	10
Recruiting and promotional Activities	2	3	3	3	3
Number of citations processed	2784	1529	1438	3000	2500
Number of warnings processed	4416	2900	3411	4500	3500
Number of reports processed	1845	2476	2352	2000	2500
Number of parking citations processed	280	60	50	300	50
Number of trespass warnings processed	79	116	92	90	100
Fingerprints taken	304	220	262	320	300
Statistical reports completed	35	35	35	35	35

PROGRAM BUDGET DESCRIPTION FOR THE POLICE ADMINISTRATION		
STAFFING		NATURE OF ACTIVITY
09/10	10/11	
30.00%	32.00%	General Management - Direct department, develop and expand citizen involvement and public education. Meet with civic groups, media, and other public and private groups. General administrative duties managing the department.
10.00%	5.00%	Professional Standards - Oversee all internal affairs investigations and conduct two staff inspections during the year. Oversee all background investigations. Insure that accreditation standards are followed and documented.
5.00%	5.00%	Staff Inspections
20.00%	25.00%	Records Management - Processing, distributing and entering incident reports, citations, warnings, parking tickets, trespass warnings, and other related records management for the Divisions of the Police Department.
10.00%	10.00%	Citizen Requests - Respond to citizen and agency requests for incident reports, accident reports, and local checks by fax, mail or phone. Providing officers with information when requested, signing for, processing and entering subpoenas. Providing records information to citizens in person or by phone.
10.00%	8.00%	Reporting - Provide FDLE with UCR reports, update UCR, prepare and provide statistics, update pin map.
5.00%	5.00%	Fingerprinting - Fingerprint residents when requested.
10.00%	10.00%	Administrative - Mail correspondence to housewatch participants and to program donors, collect copy fees, signoff citation fees and alarm fees.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

POLICE ADMINISTRATION BUDGET SUMMARY

The Fiscal Year 2010-2011 adopted budget for Police Administration is \$663,341. This compares to the 2009-2010 projected expenditures of \$663,305, an increase of \$36.

	FY 06-07	FY 07-08	FY 08-09	Amended FY 09-10	Projected FY 09-10	Adopted FY 10-11	Difference
	Actual	actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 993,426	\$ 864,466	\$ 965,085	\$ 545,048	\$ 543,909	\$ 545,161	\$ 1,252
Operating Expenses	98,073	96,942	130,694	131,360	119,396	118,180	(1,216)
Capital Outlay	1,407	16,783	-	-	-	-	-
Total	\$ 1,092,906	\$ 978,192	\$ 1,095,779	\$ 676,408	\$ 663,305	\$ 663,341	\$ 36

Fiscal Year 2010-11 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2009-10 projected expenditures:

	Difference
1. Personal Services - Net increase mainly due to an increased City contribution to the Police Retirement	\$ 1,252
2. Operating Expenses - Net decrease mainly due to a decrease in janitorial services	\$ (1,216)
3. Capital Outlay - No approved capital outlay for FY 2010-2011	\$ -

PERSONAL SERVICES SCHEDULE

<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>POSITION YEARS</u>			<u>Expenditure</u>	<u>Budget</u>
			<u>08-09</u>	<u>09-10</u>	<u>10-11</u>	<u>09-10</u>	<u>10-11</u>
Chief of Police	75,387 / 136,157	85	1.00	1.00	1.00	\$ 95,388	\$ 95,388
Deputy Chief of Police	59,731 / 107,881	77	1.00	1.00	1.00	93,004	93,004
Lieutenant	52,089 / 103,722	74	1.00	0.00	0.00	-	-
Administrative Assistant	28,196 / 59,662	29	1.00	1.00	1.00	52,960	54,859
Records Specialist II	28,196 / 59,662	29	1.00	1.00	1.00	31,497	31,497
Community Policing Officer	37,148 / 83,494	27	1.00	0.00	0.00	-	-
Clerical Assistant I	24,252 / 54,508	23	1.00	1.00	1.00	28,623	28,623
Clerical Assistant II	24,252 / 54,508	23	2.00	2.00	2.00	77,771	77,771
Crossing Guards Temp			4.00	0.00	0.00	-	-
			13.00	7.00	7.00	\$ 379,243	\$ 381,142
						Overtime	3,000
						FICA Taxes	29,321
						Clothing Allowance	1,040
						Deferred Compensation	17,177
						Chapter 185 Pension	34,099
						Group Health Insurance Premium	56,471
						Dependant Health Ins Premium	17,708
						Employee Assistance Program	161
						Worker's Comp Insurance	5,689
						Total Personal Services	\$ 543,909
							545,161

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

POLICE ADMINISTRATION

Code: 010041

Account Number	Description	FY 06/07 Actual	FY 07/08 Actual	FY 08/09 Actual	Amended FY 09/10 Budget	FY 09/10 Projected	FY 10/11 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	522,101	494,601	569,971	380,149	379,243	381,142
511300	Temporary Salaries	43,311	43,452	41,589	0	0	0
511400	Overtime	8,539	6,114	3,395	3,000	3,000	3,000
512100	FICA Taxes	42,691	40,211	45,791	29,390	29,321	29,466
512215	Clothing Allowance	2,032	2,160	2,046	1,040	1,040	1,040
512225	Deferred Compensation	25,758	24,005	28,231	17,177	17,177	17,347
512250	Chapter 185 Retirement	259,466	158,588	184,387	34,263	34,099	46,790
512301	Group Health Insurance Premium	55,027	56,923	56,302	56,471	56,471	43,609
512305	Dependant Health Ins Premium	20,356	23,262	19,544	17,708	17,708	17,775
512309	Employee Assistance Program	223	199	201	161	161	161
512400	Worker's Comp Insurance	13,920	14,950	13,628	5,689	5,689	4,831
TOTAL PERSONAL SERVICES		993,426	864,466	965,085	545,048	543,909	545,161
OPERATING EXPENDITURES							
533100	Professional Services	0	2,212	0	0	0	2,500
533400	Other Contractual Services	9,395	750	21,624	0	0	0
533415	Janitorial Services	13,375	19,500	19,284	19,500	19,500	11,520
534000	Travel and Per Diem	2,257	5,391	2,881	0	0	0
534101	Telephone	1,093	4,501	10,919	10,700	10,880	11,080
534105	Cellular Telephone	2,166	1,940	1,257	1,030	1,160	1,350
534110	Internet Services	303	350	976	1,000	1,032	1,035
534120	Postage	1,333	1,279	1,353	1,120	900	1,000
534310	Electric	7,548	5,395	35,300	35,600	33,500	35,200
534320	Water/Sewer	447	447	2,762	2,850	2,200	2,275
534500	Insurance	0	105	4,681	8,000	131	0
534610	R & M-Buildings	0	0	0	0	264	500
534620	R & M-Vehicles	5,805	2,609	1,598	1,000	1,500	1,500
534630	R & M - Office Equipment	4,819	0	2,294	25,760	26,279	28,035
534640	R & M-Operating Equipment	0	13,742	0	200	0	0
534650	R & M-Radio	591	301	515	200	0	100
534800	Promotional Activities	2,436	1,856	815	300	300	300
534820	Designated Expenditure (Greer Donation)	12,090	618	3,243	10,000	8,000	6,000
535200	Departmental Supplies	9,710	9,102	6,324	3,500	3,500	3,585
535210	Computer Supplies	2,653	3,973	1,908	1,000	1,200	2,700
535230	Small Tools and Equipment	2,055	707	204	500	500	500
535260	Gas and Oil	10,576	10,170	7,667	7,000	6,500	7,000
535270	Uniforms and Shoes	1,684	2,177	708	600	400	400
535275	Safety Equipment	0	84	0	100	100	100
535410	Dues and Memberships	1,252	1,128	1,466	1,300	1,300	1,500
535420	Books and Publications	1,869	0	118	100	0	0
535450	Training and Education	4,615	8,605	2,797	0	250	0
TOTAL OPERATING EXPENDITURES		98,073	96,942	130,694	131,360	119,396	118,180
CAPITAL OUTLAY							
606400	Vehicles and Equipment	1,407	16,783	0	0	0	0
TOTAL CAPITAL OUTLAY		1,407	16,783	0	0	0	0
TOTAL POLICE ADMINISTRATION		1,092,905	978,191	1,095,779	676,408	663,305	663,341

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

POLICE OPERATIONS DIVISION

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

FISCAL YEAR 2010 ACCOMPLISHMENTS

- ✓ Reorganized personnel and assets to maintain current level of service
- ✓ Continued advanced and professional development training department wide
- ✓ Maintained the community policing philosophy in daily operations
- ✓ Provided directed patrol within the city to deter crime and ensure public safety
- ✓ Enforced state laws and city ordinances to promote public safety and ensure quality of life

FISCAL YEAR 2011 GOALS AND OBJECTIVES

City goal: Quality of Life

- Continue patrolling the city limits to deter crime and ensure public safety
- Continue to enforce laws and ordinances and maintain a community policing philosophy
- Continue to encourage and offer advanced training to all personnel
- Continue to evaluate schedules and structure to maximize level of service

PERFORMANCE MEASURES

Performance Indicators	Actual 2006/2007	Actual 2007/2008	Actual 2008/2009	Projected 2009/2010	Projected 2010/2011
Traffic Stops	6,705	4,335	4,636	4,551	5,000
Officer Initiated Activity	26,054	23,864	28,977	25,057	27,000
Traffic Enforcement	178	225	347	236	300
Parking Enforcement	788	330	218	346	400
Alarms	612	623	602	654	700
Written Warnings Traffic Stops	4,318	2,900	3,145	3,045	3,500
Calls for Service	37,527	35,004	42,068	36,754	40,000
Vehicle check points	5	2	1	3	2
Buckle up and DUI enforcement waves	4	3	3	3	2
K-9 usage reports	152	148	148	155	200
K-9 training days	45	52	41	52	52
Child safety seat programs	8	44	54	46	20
Boat safety inspections	25	38	7	39	40

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR THE POLICE OPERATIONS DIVISION		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>09/10</i>	<i>10/11</i>	
15.00%	25.00%	<u>Calls for Service</u> - respond to estimated 40,000 - 45,000 calls for service.
15.00%	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.
3.50%	3.50%	<u>Investigations</u> - Conduct vehicle crash investigations.
5.00%	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.
30.00%	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.
10.00%	12.50%	<u>K-9 Unit</u> - Responsible for directed patrol and request for officer assists.
10.00%	2.50%	<u>Motorcycle/Traffic Unit</u> - Criminal and non-criminal traffic law enforcement and accident investigations
10.00%	5.00%	<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 2010-2011 adopted budget for Police Operations Division is \$2,368,032. This compares to the 2009-2010 projected expenditures of \$2,274,909, an increase of \$93,123 or 4.1%.

	FY 06-07	FY 07-08	FY 08-09	Amended FY 09-10	Projected FY 09-10	Adopted FY 10-11	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 2,047,576	\$ 2,133,640	\$ 2,379,437	\$ 2,145,755	\$ 2,079,943	\$ 2,212,532	\$ 132,589
Operating Expenses	240,292	244,162	155,811	154,097	164,185	155,500	(8,685)
Capital Outlay	260,340	36,232	71,727	26,871	30,781	0	(30,781)
Total	\$ 2,548,208	\$ 2,414,033	\$ 2,606,975	\$ 2,326,723	\$ 2,274,909	\$ 2,368,032	\$ 93,123

Fiscal Year 2010-11 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2009-10 Projected Expenditures:

	Difference
1. Personal Services - Net increase mainly due to an increased City contribution to the Police Retirement	\$ 132,589
2. Operating Expenses - Net decrease mainly due to a decrease of repair and maintenance of vehicles and gas and oil	\$ (8,685)
3. Capital Outlay - No approved Capital Outlay for FY 2010-2011	\$ (30,781)

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

<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>08-09</u>	<u>09-10</u>	<u>10-11</u>	<u>09-10</u>	<u>10-11</u>
Captain	57,428 / 103,722	74	0.00	1.00	1.00	\$ 91,571	\$ 91,571
Lieutenant	57,428 / 103,722	74	1.00	0.00	0.00	-	-
Sergeants	46,980 / 105,594	30	4.00	4.00	4.00	241,647	287,204
Officers	37,148 / 83,494	27	18.00	22.00	22.00	956,902	961,540
Officer - Motorcycle Patrol	37,148 / 83,494	27	2.00	0.00	0.00	-	-
Officer - K-9	37,148 / 83,494	27	4.00	0.00	0.00	-	-
Officer - Marine Patrol	37,148 / 83,494	27	1.00	0.00	0.00	-	-
Part-time Officer			0.50	0.50	0.50	-	8,000
			30.50	27.50	27.50		
						\$ 1,198,549	\$ 1,348,315
						150,000	130,800
						111,285	114,880
						14,580	14,580
						260,662	363,365
						184,759	164,234
						26,434	31,608
						622	622
						41,481	44,128
						<u>\$ 1,988,372</u>	<u>\$ 2,212,532</u>

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

POLICE OPERATIONS

Code: 010043

Account <u>Number</u> <u>Description</u>	FY 06/07 <u>Actual</u>	FY 07/08 <u>Actual</u>	FY 08/09 <u>Actual</u>	Amended FY 09/10 <u>Budget</u>	FY 09/10 <u>Projected</u>	FY 10/11 Adopted <u>Budget</u>
PERSONAL SERVICES						
511200 Regular Salaries	1,316,426	1,388,775	1,505,975	1,358,893	1,290,120	1,340,315
511300 Temporary Salaries	35,949	2,232	5,545	0	0	8,000
511400 Overtime	143,848	146,885	166,768	130,800	150,000	130,800
512100 FICA Taxes	95,724	116,702	127,022	115,087	111,285	114,880
512215 Clothing Allowance	12,510	15,436	15,323	14,735	14,580	14,580
512250 Chapter 185 Retirement	191,580	201,057	299,147	269,987	260,662	363,365
512301 Group Health Insurance Premium	151,552	183,427	182,282	188,445	184,759	164,234
512305 Dependant Health Ins Premium	43,234	25,418	31,363	25,697	26,434	31,608
512309 Employee Assistance Program	639	657	645	630	622	622
512400 Worker's Comp Insurance	56,114	53,051	45,367	41,481	41,481	44,128
TOTAL PERSONAL SERVICES	2,047,576	2,133,640	2,379,437	2,145,755	2,079,943	2,212,532
OPERATING EXPENDITURES						
533500 Investigations	0	0	183	0	0	0
534000 Travel and Per Diem	10,470	0	0	0	0	0
534101 Telephone	1,049	4,000	0	0	0	0
534105 Cellular Telephone	1,527	2,071	2,953	2,100	1,740	1,895
534110 Internet Access	8,088	7,695	6,399	4,000	7,395	8,255
534120 Postage	0	163	0	600	150	300
534130 Express Mail Charges	0	0	536	0	100	300
534310 Electric	21,857	17,384	0	0	0	0
534320 Water/Sewer	1,325	1,439	0	0	0	0
534610 R & M-Buildings	3,227	0	0	0	0	0
534620 R & M-Vehicles	29,122	25,129	20,721	6,189	20,000	10,000
534630 R & M - Office Equipment	6,498	1,988	1,025	2,000	0	2,000
534640 R & M-Operating Equipment	19,699	22,553	7,197	12,000	8,000	8,000
534650 R & M-Radio	3,964	1,212	1,801	950	1,500	1,500
534810 K-9 Expenditures	1,287	4,040	3,095	0	2,000	2,000
534800 Promotional Activities	0	99	0	0	0	0
535200 Departmental Supplies	15,015	13,732	10,467	12,000	11,000	11,000
535210 Computer Supplies	3,175	1,948	1,629	1,500	500	500
535230 Small Tools and Equipment	5,397	2,205	499	3,858	3,800	3,500
535260 Gas and Oil	85,767	116,929	81,700	90,000	95,000	90,000
535270 Uniforms and Shoes	13,449	20,123	15,737	17,000	12,000	15,000
535275 Safety Equipment	594	363	845	750	500	750
535410 Dues and Memberships	380	674	0	0	0	0
535420 Books and Publications	1,121	415	1,024	1,150	500	500
535450 Training and Education	7,281	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	240,292	244,162	155,811	154,097	164,185	155,500
CAPITAL OUTLAY						
606400 Vehicles and Equipment	260,340	36,232	71,727	26,871	30,781	0
TOTAL CAPITAL OUTLAY	260,340	36,232	71,727	26,871	30,781	0
TOTAL POLICE OPERATIONS DIVISION	2,548,208	2,414,034	2,606,975	2,326,723	2,274,909	2,368,032

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

POLICE DETECTIVE DIVISION

The Police Detective Division is under the direction of the Support Division Captain and is supervised by a sergeant. It is staffed by five (5) sworn investigators and one civilian I.D. technician. Under this division is also the Community Policing Officer and a School Resource Officer. Three of the investigators are assigned to cases involving crimes against persons, crimes against property and general investigations, one detective works narcotic and vice investigations and one is assigned to a multi agency unit. The I.D. technician is the custodian of the evidence/property room and processes crime scenes for evidence. The Community Policing Officer serves as a Law Enforcement liaison between the neighborhood and business community, divisions within the police department and other law enforcement agencies. The SRO serves the two elementary schools and the charter junior school and teaches DARE, GREAT, and R.A.D. Kids as well as Life Skills programs.

FISCAL YEAR 2010 ACCOMPLISHMENTS

- ✓ All detectives received advanced training.
- ✓ Worked a homicide investigation with a successful arrest of the suspects.
- ✓ Maintained an efficient case management system.
- ✓ Kept victims and citizens informed of progress with their cases.
- ✓ Received intelligence information and disseminated to proper sources.
- ✓ Worked with and maintained a good relationship with other agencies.
- ✓ School Resource Officer taught DARE, GREAT and RAD-KIDS in the schools.
- ✓ Obtained 40 warrants, made 20 felony arrests and 3 misdemeanor arrests as of this reporting date.
- ✓ 190 cases have been assigned, 67 cleared and 286 reports/supplements written as of this reporting date.

FISCAL YEAR 2011 GOALS AND OBJECTIVES

City Goal: Governmental Efficiency

- Promptly return all citizens phone calls.
- Provide advanced training for employees to enhance their skills.
- Continue an efficient case management system for tracking cases.
- Investigate all case with due diligence in an effective manner.
- Provide quality service to the citizens of the city.
- Work with the community in setting up neighborhood watches to enhance safety.
- Educate the public in safety tips for their residences and personal safety.
- Hold safety fairs for children and provide bicycle helmets.
- Continue with DARE, GREAT and RAD-KIDS programs.
- 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.

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

PERFORMANCE MEASURES

Performance Indicators	Actual 2005/2006	Actual 2006/2007	Actual 2007/2008	Actual 2008/2009	Projected 2009/2010	Projected 2010/2011
Burglary Investigations	146	192	190	193	200	205
Assault Investigations	246	283	245	247	300	300
Sexual Assault Investigations	8	7	18	17	9	20
Vehicle Theft Investigation	19	15	19	16	20	25
Robbery Investigations	5	5	4	1	5	6
Larceny Investigations	385	578	678	706	700	750
Juvenile Arrests	73	48	125	58	100	125
Murder/Attempted Murder Investigations	1	0	0	0	0	1
DARE Programs	385	578	20	2	2	2
GREAT Programs	73	48	13	1	1	1
RAD-KIDS Programs	1	0	31	2	5	2

PROGRAM BUDGET DESCRIPTION FOR THE POLICE DETECTIVE DIVISION		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>09/10</i>	<i>10/11</i>	
32.00%	35.00%	Investigations - Investigate reported criminal offenses, complete reports on same, conduct interviews, review and assist in the prosecution of suspects.
10.00%	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.
10.00%	10.00%	Investigations Assistance - Assist Uniform Division and other agencies with investigations.
5.00%	5.00%	Training and Professional Development.
20.00%	12.00%	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%	3.00%	School Resource Officer Program - Provides onsite school safety and guidance to the facility, students, teachers, and parents.
8.00%	5.00%	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
5.00%	2.00%	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.
0.00%	10.00%	Community Meetings/Community Policing
0.00%	3.00%	Backgrounds
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

POLICE DETECTIVE DIVISION BUDGET SUMMARY

The Fiscal Year 2010-2011 adopted budget for Police Detectives is \$1,113,656. This compares to the 2009-2010 projected expenditures of \$1,086,408, an increase of \$27,248 or 2.5%

	FY 06-07 Actual	FY 07-08	Amended FY 08-09 Budget	Amended FY 09-10 Budget	Projected FY 09-10 Expenditures	Adopted FY 10-11 Budget	Difference
Personal Services	\$ 605,435	\$ 613,450	\$ 572,907	\$ 959,403	\$ 996,424	\$ 1,022,212	\$ 25,788
Operating Expenses	105,502	115,587	85,903	89,219	89,984	91,444	1,460
Capital Outlay	25,980	1,700	2,772	-	-	-	-
Total	\$ 736,916	\$ 730,737	\$ 661,582	\$ 1,048,622	\$ 1,086,408	\$ 1,113,656	\$ 27,248

Fiscal Year 2010-11 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2009-10 Projected Expenditures:

	Difference
1. Personal Services - Net increase mainly due to an increased City contribution to the Police Retirement	\$ 25,788
2. Operating Expenses - Net increase mainly due to an increase in internet charges and on-line services	\$ 1,460
3. Capital Outlay - No Capital Purchases for FY 2010-11	\$ -

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>08-09</u>	<u>09-10</u>	<u>10-11</u>	<u>09-10</u>	<u>10-11</u>
Captain	52,089 / 103,072	74	0.00	1.00	1.00	\$ 92,621	\$ 92,621
Sergeants	46,980 / 105,594	30C	1.00	1.00	1.00	88,142	91,115
Investigators	37,148 / 83,494	27	3.00	5.00	5.00	257,852	256,707
Evidence Technician	30,797 / 59,219	33	1.00	1.00	1.00	44,377	29,537
School Resource Officer	37,148 / 83,494	27	1.00	1.00	1.00	60,050	62,500
Community Policing Officer	37,148 / 83,494	27	0.00	1.00	1.00	60,517	63,933
Crossing Guards Temp			0.00	4.00	4.00	48,000	48,000
			6.00	14.00	14.00		
						\$ 651,559	\$ 644,413
		Overtime				40,000	52,000
		FICA Taxes				53,827	54,015
		Clothing Allowance				8,060	9,660
		Deferred Compensation				3,994	2,658
		Chapter 185 Retirement				108,452	152,862
		Group Health Insurance Premium				71,652	58,265
		Dependant Health Ins Premium				32,370	27,292
		Employee Assistance Program				230	230
		Worker's Comp Insurance				22,280	20,817
		Total Personal Services				\$ 992,424	\$ 1,022,212

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

POLICE DETECTIVE DIVISION

Code: 010047

Account <u>Number</u> <u>Description</u>	<u>FY 06/07</u> <u>Actual</u>	<u>FY 07/08</u> <u>Actual</u>	<u>FY 08/09</u> <u>Actual</u>	<u>Amended</u> <u>FY 09/10</u> <u>Budget</u>	<u>FY 09/10</u> <u>Projected</u>	<u>FY 10/11</u> <u>Adopted</u> <u>Budget</u>
PERSONAL SERVICES						
511200 Regular Salaries	392,647	404,619	368,507	585,429	607,559	596,413
511300 Temporary Salaries	0	0	0	52,000	48,000	48,000
511400 Overtime	47,288	42,732	35,559	40,000	40,000	52,000
512100 FICA Taxes	33,492	34,277	30,350	52,623	53,827	54,015
512215 Clothing Allowance	7,975	7,623	6,042	10,435	8,060	9,660
512225 Deferred Compensation	3,277	3,529	3,734	3,563	3,994	2,658
512250 Chapter 185 Retirement	52,471	53,382	65,126	106,037	108,452	152,862
512301 Group Health Insurance Premium	38,552	40,728	34,870	68,755	71,652	58,265
512305 Dependant Health Ins Premium	12,233	10,866	15,735	18,059	32,370	27,292
512309 Employee Assistance Program	186	180	144	222	230	230
512400 Worker's Comp Insurance	17,313	15,514	12,840	22,280	22,280	20,817
TOTAL PERSONAL SERVICES	605,435	613,450	572,907	959,403	996,424	1,022,212
OPERATING EXPENDITURES						
533100 Professional Services	50,784	63,505	63,505	53,428	53,428	53,428
533400 Other Contractual Services	0	11,641	0	0	0	0
533500 Investigations	504	953	759	2,900	3,100	3,000
534000 Travel and Per Diem	2,919	0	0	2,000	2,000	2,000
534101 Telephone	518	1,980	0	0	0	0
534105 Cellular Telephone	2,429	2,585	2,132	3,900	1,985	2,175
534110 Internet Access	189	104	0	0	0	1,200
534115 On-line Services	600	690	780	900	1,300	1,500
534130 Express Mail Charges	279	450	299	250	150	150
534310 Electric	6,283	4,796	0	0	0	0
534320 Water/Sewer	379	397	0	0	0	0
534400 Rent/Leases	391	391	0	391	391	391
534420 Equipment Leases	0	408	0	0	0	0
534610 R & M - Buildings	7,297	0	0	0	0	0
534620 R & M-Vehicles	2,018	2,176	2,461	4,000	3,000	4,000
534630 R & M - Office Equipment	2,903	0	0	200	200	200
534640 R & M-Operating Equipment	0	0	0	200	200	200
534650 R & M-Radio	656	150	657	800	160	200
534800 Promotional Activities	0	99	0	300	300	300
534967 G.R.E.A.T. Expenditures	1,398	390	0	0	0	0
535200 Departmental Supplies	6,467	5,219	5,645	4,500	4,500	4,500
535210 Computer Supplies	1,065	1,190	711	1,200	1,200	1,200
535230 Small Tools and Equipment	0	2,323	910	1,400	1,500	1,400
535260 Gas and Oil	12,354	13,786	7,377	8,500	10,000	10,000
535270 Uniforms and Shoes	2,686	2,147	399	3,700	3,000	3,000
535275 Safety Equipment	75	57	0	200	200	200
535410 Dues and Memberships	75	150	150	200	200	200
535420 Books and Publications	182	0	118	250	170	200
535450 Training and Education	3,050	0	0	0	3,000	2,000
TOTAL OPERATING EXPENDITURES	105,502	115,587	85,903	89,219	89,984	91,444
CAPITAL OUTLAY						
606400 Vehicles and Equipment	25,980	1,700	2,772	0	0	0
TOTAL CAPITAL OUTLAY	25,980	1,700	2,772	0	0	0
TOTAL POLICE DETECTIVE DIVISION	736,917	730,737	661,582	1,048,622	1,086,408	1,113,656

CITY OF SEBASTIAN, FLORIDA 2010/2011 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 2010 ACCOMPLISHMENTS

- ✓ Received, dispatched and handled calls for service in a timely and professional manner.
- ✓ Provided accurate and timely dispatch services for department members.
- ✓ Provided appropriate and professional training for all dispatchers.

FISCAL YEAR 2011 GOALS AND OBJECTIVES

City Goal: Governmental Efficiency

- ✓ Continue to receive and handle calls for service in a timely and professional manner.
- ✓ Continue to provide accurate and timely dispatch services for department members.
- ✓ Maintain current staffing allocation and recruit as necessary for replacement staff.
- ✓ Provide appropriate and professional training for all dispatchers

PERFORMANCE MEASURES

	Actual	Actual	Actual	Projected	Projected
Performance Indicators	2006/2007	2007/2008	2008/2009	2009/2010	2010/2011
911 Calls Received	2,201	7,942	5,541	8,339	9,000
Code Violation Calls Received	941	48	3,212	500	4,000
Total Calls Received	37,527	38,059	42,068	39,961	45,000
Calls Per Dispatcher	4,415	4,229	5,259	4,440	4,500

PROGRAM BUDGET DESCRIPTION FOR THE POLICE DISPATCH UNIT		
STAFFING		NATURE OF ACTIVITY
09/10	10/11	
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%	7.00%	Code Enforcement - Receive, document and dispatch code enforcement complaints.
5.00%	3.00%	Training and Professional Development.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

POLICE DISPATCH UNIT BUDGET SUMMARY

The Fiscal Year 2010-2011 adopted budget for Police Dispatch is \$480,087. This compares to the 2009-2010 projected expenditures of \$502,765 a decrease of \$22,678 or 4.5%.

	FY 06-07 Actual	FY 07-08 Actual	FY 08-09 Actual	Amended FY 09/10 Budget	Projected FY 09/10 Expenditures	Adopted FY 10/11 Budget	Difference
Personal Services	\$ 375,306	\$ 456,751	\$ 485,844	\$ 482,826	\$ 500,115	\$ 473,697	\$ (26,418)
Operating Expenses	24,100	14,756	3,615	\$ -	2,650	6,390	3,740
Capital Outlay	20,520	1,140	6,310	\$ -	-	-	-
Total	\$ 419,926	\$ 472,647	\$ 495,769	\$ 482,826	\$ 502,765	\$ 480,087	\$ (22,678)

Fiscal Year 2010-11 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2009-10 Projected Expenditures:

	Difference
1. Personal Services - Decrease mainly due to a reduction in health insurance premiums.	\$ (26,418)
2. Operating Expenses - Increase mainly due to an increase in internet access and training and education	\$ 3,740
3. Capital Outlay - No Capital Outlay approved for FY 2010-2011	\$ -

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>08-09</u>	<u>09-10</u>	<u>10-11</u>	<u>09-10</u>	<u>10-11</u>
Communications Supervisor	36,852 / 73,340	39	1.00	1.00	1.00	\$ 56,500	\$ 53,906
Communication Technician	28,196 / 63,373	29	8.00	8.00	8.00	286,000	247,451
Communication Technician (Part-time)			0.50	0.50	0.50	-	25,000
			9.50	9.50	9.50	\$ 342,500	\$ 326,357
Overtime						30,000	22,000
FICA Taxes						28,496	26,649
Deferred Compensation						31,275	29,102
Group Health Insurance Premium						59,239	52,330
Dependant Health Ins Premium						7,554	16,236
Employee Assistance Program						207	207
Worker's Comp Insurance						844	817
Total Personal Services						\$ 500,115	\$ 473,698

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

POLICE DISPATCH UNIT

Code: 010049

Account <u>Number</u>	<u>Description</u>	<u>FY 06/07</u> <u>Actual</u>	<u>FY 07/08</u> <u>Actual</u>	<u>FY 08/09</u> <u>Actual</u>	<u>Amended</u> <u>FY 09/10</u> <u>Budget</u>	<u>FY 09/10</u> <u>Projected</u>	<u>FY 10/11</u> <u>Adopted</u> <u>Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	240,996	296,068	316,992	309,767	342,500	326,356
511300	Temporary Salaries	1,339	6,674	0	25,000	0	0
511400	Overtime	49,847	40,441	40,775	22,000	30,000	22,000
512100	FICA Taxes	22,611	25,786	26,590	27,293	28,496	26,649
512225	Deferred Compensation	24,912	28,574	32,008	29,859	31,275	29,102
512301	Group Health Insurance Premium	32,876	50,363	57,227	57,698	59,239	52,330
512305	Dependant Health Ins Premium	1,618	7,503	11,032	10,158	7,554	16,236
512309	Employee Assistance Program	180	207	205	207	207	207
512400	Worker's Comp Insurance	927	1,135	1,015	844	844	817
TOTAL PERSONAL SERVICES		375,306	456,751	485,844	482,826	500,115	473,697
OPERATING EXPENDITURES							
534000	Travel and Per Diem	772	0	60	0	0	500
534101	Telephone	2,771	5,361	0	0	0	0
534105	Cellular Telephone	423	434	299	310	200	300
534108	800 MHZ Lines	5,032	0	0	0	0	0
534110	Internet Access	106	116	0	109	0	800
534310	Electric	6,333	5,395	0	0	0	0
534320	Sewer/Water	373	447	0	0	0	0
534630	R & M-Office Equipment	2,248	0	0	0	0	1,590
534640	R & M-Operating Equipment	252	0	44	50	100	100
534650	R & M-Radios	1,066	356	461	400	150	300
534800	Promotional Activities	0	42	0	0	0	0
535200	Departmental Supplies	1,291	1,240	1,286	1,050	1,000	1,000
535210	Computer Supplies	1,503	1,261	893	950	1,000	900
535230	Small Tools and Equipment	294	0	360	300	0	200
535275	Safety Equipment	0	16	0	0	0	0
535410	Dues and Memberships	86	88	212	200	200	200
535450	Training and Education	1,550	0	0	0	0	500
TOTAL OPERATING EXPENDITURES		24,100	14,756	3,615	3,369	2,650	6,390
CAPITAL OUTLAY							
606400	Vehicles and Equipment	20,520	1,140	6,310	0	0	0
TOTAL CAPITAL OUTLAY		20,520	1,140	6,310	0	0	0
TOTAL POLICE DISPATCH UNIT		419,926	472,647	495,769	486,195	502,765	480,087

CITY OF SEBASTIAN, FLORIDA 2010/2011 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 2010 ACCOMPLISHMENTS

- ✓ Maintained a good working relationship with all city depts.
- ✓ Continued to have a pro-active approach to code violations, striving for compliance.
- ✓ Continued to educate citizens on code issues.
- ✓ Have reached and maintained a high compliance rate.
- ✓ Worked with the citizens while maintaining good public relations.
- ✓ Attended classes and conferences on code enforcement for certifications.

FISCAL YEAR 2011 GOALS AND OBJECTIVES

City Goal: Quality of Life

- Maintain a pro-active approach to code issues.
- Continue to strive for a high compliance rate.
- Maintain certifications and obtain additional education.
- Maintain a good working relationship with city departments and the citizens.
- Continue to educate citizens on code issues.

PERFORMANCE MEASURES

Performance Indicators	Actual 2006/2007	Actual 2007/2008	Actual 2008/2009	Projected 2009/2010	Projected 2010/1011
Water Violations	389	252	57	300	50
Code Violations	2,833	3,371	2,041	3,500	3,500
Illegal Signs	2,640	3,380	299	2,500	500
Nuisance Abatement	512	495	246	700	700

PROGRAM BUDGET DESCRIPTION FOR THE CODE ENFORCEMENT DIVISION		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>09/10</i>	<i>09/11</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%	22.00%	<u>Re-inspections</u> - Follow up on notices of violations to ensure compliance.
5.00%	3.00%	<u>Code Enforcement Board</u> - Provide direct support to Code Enforcement Board for Code Enforcement hearings.
10.00%	15.00%	<u>Documentation</u> - To document complaints, as well as self-initiated actions, write reports and follow up letters and prepare documentation for Code Enforcement Board.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

CODE ENFORCEMENT DIVISION BUDGET SUMMARY

The Fiscal Year 2010-2011 adopted budget for Code Enforcement is \$137,759. This compares to the 2009-2010 projected expenditures of \$134,678, an increase of \$3,081 or 2.3%

	FY 06-07 Actual	FY 07-08 Actual	Amended FY 08-09 Budget	Amended FY 09-10 Budget	Projected FY 09-10 Expenditures	Adopted FY 10-11 Budget	Difference
Personal Services	\$ 167,339	\$ 115,045	\$ 119,031	\$ 116,993	\$ 116,993	\$ 116,564	\$ (429)
Operating Expenses	20,783	22,740	20,447	20,847	17,685	21,195	3,510
Capital Outlay	-	17,427	-	-	-	-	-
Total	\$ 188,122	\$ 155,213	\$ 139,478	\$ 137,840	\$ 134,678	\$ 137,759	\$ 3,081

Fiscal Year 2010-11 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2009-10 Projected Expenditures:

	Difference
1. Personal Services - Net decrease due to retirement of General Services Technician and addition of Administrative Assistant	\$ (429)
2. Operating Expenditures - Net increase mainly due to increased postage	\$ 3,510
3. Capital Outlay - No Capital Outlay approved in FY 10-11 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>08-09</u>	<u>09-10</u>	<u>10-11</u>	<u>09-10</u>	<u>10-11</u>
			Code Enforcement Officer	29,874 / 67,145	32	2.00	2.00
Administrative Asst			0.00	0.00	0.50	-	20,275
P/T General Services Technicia	22,909 / 41,376	21	0.50	0.50	0.00	12,888	-
			2.50	2.50	2.50	\$ 76,818	\$ 84,205
						300	300
						5,899	6,465
						6,941	7,605
						24,172	15,876
						498	452
						69	69
						2,858	1,592
						<u>\$ 117,555</u>	<u>\$ 116,564</u>

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

CODE ENFORCEMENT DIVISION

Code: 010045

Account <u>Number</u>	<u>Description</u>	FY 06/07 <u>Actual</u>	FY 07/08 <u>Actual</u>	FY 08/09 <u>Actual</u>	Amended FY 09/10 <u>Budget</u>	FY 09/10 <u>Projected</u>	FY 10/11 <u>Adopted Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	122,156	74,829	78,550	76,817	76,817	84,205
511400	Overtime	420	592	79	300	300	300
512100	FICA Taxes	9,054	5,607	5,894	5,899	5,899	6,465
512225	Deferred Compensation	8,743	6,002	7,077	6,941	6,941	7,605
512301	Group Health Insurance Premium	17,113	20,818	24,088	24,172	24,172	15,876
512305	Dependant Health Ins Premium	2,543	457	502	498	498	452
512309	Employee Assistance Program	86	69	69	69	69	69
512400	Worker's Comp Insurance	7,224	6,671	2,772	2,297	2,297	1,592
TOTAL PERSONAL SERVICES		167,339	115,045	119,031	116,993	116,993	116,564
OPERATING EXPENDITURES							
533100	Professional Services	550	0	0	0	0	0
534000	Travel and Per Diem	868	1,130	947	0	500	500
534101	Telephone	463	645	359	360	470	490
534105	Cellular Telephone	910	1,200	968	900	500	465
534110	Internet Services	106	84	77	77	80	1,300
534120	Postage	3,207	6,998	6,355	7,600	4,000	6,000
534620	R & M-Vehicles	1,431	1,190	1,268	1,200	200	500
534630	R & M - Office Equipment	2,526	1,233	663	550	510	550
534650	R & M-Radio	0	0	75	200	100	100
534910	Clerk of Court Filing Fees	600	1,800	2,158	2,000	4,200	4,000
535200	Departmental Supplies	1,801	1,440	1,550	1,100	1,000	1,000
535210	Computer Supplies	784	384	179	250	420	400
535230	Small Tools and Equipment	67	27	180	200	100	100
535260	Gas and Oil	5,778	5,256	4,409	4,700	4,500	4,700
535270	Uniforms and Shoes	559	658	363	500	360	400
535275	Safety Equipment	0	0	86	100	100	100
535410	Dues and Memberships	120	45	60	60	90	90
535420	Books and Publications	0	0	0	50	0	0
535450	Training and Education	1,014	650	750	1,000	555	500
TOTAL OPERATING EXPENDITURES		20,783	22,740	20,447	20,847	17,685	21,195
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	17,427	0	0	0	0
TOTAL CAPITAL OUTLAY		0	17,427	0	0	0	0
TOTAL CODE ENFORCEMENT DIVISION		188,122	155,213	139,478	137,840	134,678	137,759

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

PUBLIC WORKS DEPARTMENT CONSOLIDATED BUDGET FOR ALL DIVISIONS

The Fiscal Year 2010- 2011 Adopted budget for Public Works Department as a whole is \$3,385,604. This compares to the 2009-2010 projected expenditures of \$3,514,370, a decrease of \$128,766 or 3.7%.

	FY 06/07 Actual	FY 07/08 Actual	FY 08/09 Actual	Amended FY 09/10 Budget	Projected FY 09/10 Expenditures	Adopted FY 10/11 Budget	Difference
Personal Services	\$ 2,517,206	\$ 2,568,372	\$ 2,768,410	\$ 2,427,177	\$ 2,420,891	\$ 2,348,944	\$ (71,947)
Operating Expenses	\$ 1,367,290	\$ 1,334,519	\$ 1,372,464	\$ 1,097,020	\$ 1,064,432	\$ 1,023,860	(40,572)
Capital Outlay	\$ 223,316	\$ 89,131	\$ 11,221	\$ 13,600	\$ 29,047	\$ 12,800	(16,247)
Total	\$ 4,107,812	\$ 3,992,022	\$ 4,152,095	\$ 3,537,797	\$ 3,514,370	\$ 3,385,604	\$ (128,766)

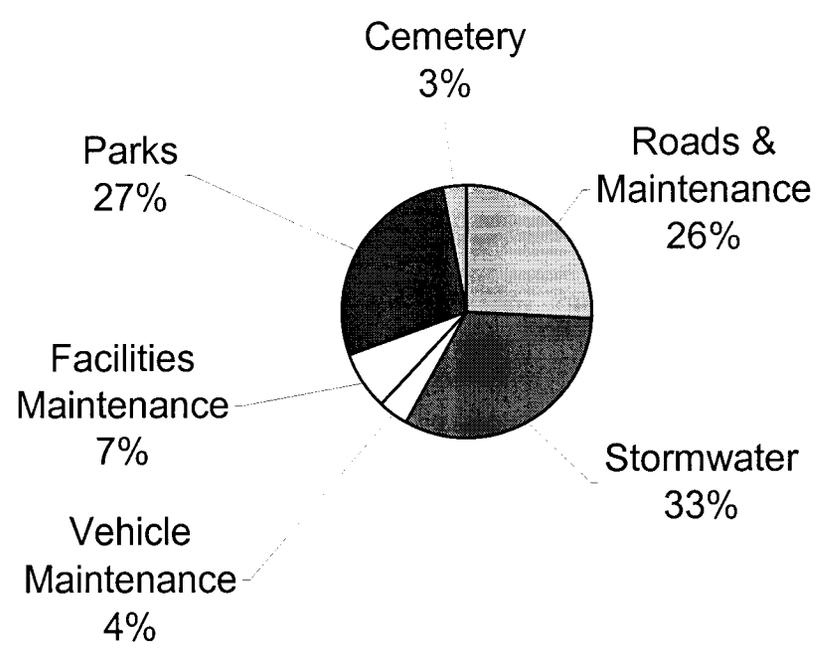
Fiscal Year 2010-11 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2009-10 Projected Expenditures:

	Difference
1. Personal Services - Net decrease mainly due to the elimination of four positions and a decrease in premiums for health insurance	\$ (71,947)
2. Operating Expenses - Decrease due to overall decrease in operating expenses.	\$ (40,572)
3. Capital Outlay - Net increase due to anticipated purchase of an excavator	\$ (16,247)

PUBLIC WORKS DEPARTMENT COST ALLOCATION



CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

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 2010 ACCOMPLISHMENTS

- ✓ Continued regular pothole maintenance and road crossing paving
- ✓ Continued regular maintenance on buildings, docks, piers and ramps
- ✓ Built and installed shade pavilion at the tennis courts
- ✓ Assisted contractor for the Collier Canal project
- ✓ Supervised construction of the skate park office and the Schumann restrooms

FISCAL YEAR 2011 GOALS AND OBJECTIVES

- Continue regular maintenance on buildings, docks, piers and ramps
- Continue regular pothole maintenance on streets
- Continue assisting contractors
- Continue assisting other Departments with requests

PERFORMANCE MEASURES

Performance Indicators	Actual 2006/2007	Actual 2007/2008	Actual 2008/2009	Projected 2009/2010	Projected 2010/1011
Miles of Paved Roads Maintained	156	156	156	156	156
Number of Parking Lots Maintained	16	16	16	16	16
Miles of Sidewalks Maintained	22	26	26	26	26

PROGRAM BUDGET DESCRIPTION FOR THE ROADS AND MAINTENANCE DIVISION		
STAFFING		NATURE OF ACTIVITY
09/10	10/11	
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%	20.00%	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%	40.00%	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%	

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

ROADS AND MAINTENANCE DIVISION BUDGET SUMMARY

The Fiscal Year 2010-2011 adopted budget for the Roads and Maintenance Division is \$876,789. This compares to the 2009-2010 projected expenditures of \$918,146, a decrease of \$41,357 or 4.5%.

	FY 06-07	FY 07-08	FY 08-09	Amended FY 09-10	Projected FY 09-10	Adopted FY 10-11	
	Actual	Actual	Actual	Budget	Expenditures	Budget	Difference
Personal Services	\$ 1,068,726	\$ 986,384	\$ 1,070,698	\$ 750,125	\$ 747,348	\$ 751,949	\$ 4,601
Operating Expenses	193,805	194,555	165,296	138,513	145,798	124,840	(20,958)
Capital Outlay	18,923	12,285	5,252	-	25,000	-	(25,000)
Total	\$ 1,281,454	\$ 1,193,224	\$ 1,241,246	\$ 888,638	\$ 918,146	\$ 876,789	\$ (41,357)

Fiscal Year 2010-11 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2009-10 Projected Expenditures

	Difference
1. Personal Services - Net increase due to reduction in health insurance premiums offset by six employees receiving longevity increases	\$ 4,601
2. Operating Expenses - Decrease due to reduction in training and education and repair & maintenance of vehicles	\$ (20,958)
3. Capital Outlay - No approved capital outlay for FY 2010-11	\$ (25,000)

PERSONAL SERVICES SCHEDULE

ROADS AND MAINTENANCE DIVISION

POSITION	PAY RANGE	GRADE	F/T/E			Projected Expenditure	Adopted Budget
			08-09	09-10	10-11	09-10	10-11
Public Works Director	67,708 / 134,822	82	1.00	1.00	1.00	\$ 78,598	\$ 78,598
Administrative Supervisor	32,699 / 73,495	35	1.00	1.00	1.00	60,094	62,955
Maintenance Supervisor	32,699 / 73,495	35	1.00	1.00	1.00	51,051	51,051
Construction Specialist	31,721 / 71,296	34	1.00	1.00	1.00	44,372	44,372
Civil Engineering Technician	30,797 / 69,218	33	1.00	1.00	1.00	45,788	46,743
Sign/Traffic Technician	26,544 / 59,662	26	1.00	1.00	1.00	43,894	44,358
Maintenance Worker III	26,544 / 59,662	26	2.00	2.00	2.00	63,449	65,400
Maintenance Worker II	25,063 / 56,331	24	2.00	2.00	2.00	91,151	94,003
Maintenance Worker I	23,580 / 53,000	22	2.00	2.00	2.00	30,052	31,496
			12.00	12.00	12.00		
						\$ 508,449	\$ 518,976
Overtime						6,000	6,000
FICA Taxes						39,447	40,252
Clothing Allowance						1,200	1,200
Deferred Compensation						46,300	47,248
Group Health Insurance Premium						91,400	82,790
Dependant Health Ins Premium						29,222	34,710
Employee Assistance Program						278	278
Worker's Comp Insurance						25,052	20,495
Total Personal Services						\$ 747,348	\$ 751,949

6 employees receiving longevity increases FY 09/10 and FY 10/11

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

**PUBLIC WORKS DEPARTMENT
ROADS AND MAINTENANCE DIVISION
Code: 010052 (010051 ENGINEERING)**

Account <u>Number</u>	<u>Description</u>	<u>FY 06/07</u> <u>Actual</u>	<u>FY 07/08</u> <u>Actual</u>	<u>FY 08/09</u> <u>Actual</u>	<u>Amended</u> <u>FY 09/10</u> <u>Budget</u>	<u>FY 09/10</u> <u>Projected</u>	<u>FY 10/11</u> <u>Adopted</u> <u>Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	726,472	652,591	755,185	513,810	508,449	518,976
511300	Temporary Salaries	31,523	22,679	10,046	0	0	0
511400	Overtime	13,389	8,429	11,558	6,000	6,000	6,000
512100	FICA Taxes	55,715	49,670	57,162	39,867	39,447	40,252
512215	Clothing Allowance	1,440	1,440	1,440	1,320	1,200	1,200
512225	Deferred Compensation	60,857	59,482	67,207	46,783	46,300	47,248
512301	Group Health Insurance Premium	94,862	110,250	102,623	91,429	91,400	82,790
512305	Dependant Health Ins Premium	38,798	38,192	26,634	25,588	29,222	34,710
512309	Employee Assistance Program	390	349	340	276	278	278
512400	Worker's Comp Insurance	45,280	43,302	38,503	25,052	25,052	20,495
TOTAL PERSONAL SERVICES		1,068,726	986,384	1,070,698	750,125	747,348	751,949
OPERATING EXPENDITURES							
533150	Engineering Services	10,334	0	228	0	0	0
533400	Other Contractual Services	31,899	6,780	4,632	1,500	0	0
533415	Janitorial Services	5,462	4,500	4,331	600	575	476
533420	Pest/Weed Control/Mowing	0	0	0	3,528	3,528	3,528
534000	Travel and Per Diem	2,609	1,352	960	1,500	1,500	500
534101	Telephone	7,918	10,185	8,471	7,050	2,400	2,500
534105	Cellular Telephone	7,427	6,038	4,781	3,790	2,425	2,784
534110	Internet Services	835	559	654	370	160	102
534120	Postage	111	224	329	50	50	50
534130	Express Mail Charges	149	0	18	0	0	0
534310	Electric	7,182	7,589	9,706	2,150	2,475	2,600
534320	Water/Sewer	1,192	836	1,061	350	215	225
534380	Trash Pickup/Hauling, Etc.	6,483	3,676	6,242	6,000	6,000	6,000
534400	Rents and Leases	4,610	4,610	0	2,000	0	0
534420	Equipment Leases	0	1,387	0	600	500	500
534620	R & M-Vehicles	4,696	18,023	22,340	16,000	29,000	20,000
534630	R & M-Office Equipment	7,300	5,935	2,741	1,000	1,700	1,500
534640	R & M-Operating Equipment	29,001	26,370	16,693	16,000	19,400	16,000
534830	Special Events	2,632	1,861	1,040	1,500	1,600	1,500
534920	Legal Ads	0	0	142	200	200	200
535200	Departmental Supplies	13,235	17,241	19,969	11,000	10,500	10,500
535210	Computer Supplies	3,349	704	874	600	1,200	600
535230	Small Tools and Equipment	4,910	7,017	4,791	3,500	3,500	3,500
535260	Gas and Oil	28,735	46,490	28,523	33,250	27,692	27,000
535270	Uniforms and Shoes	2,404	3,631	2,940	2,925	3,146	2,925
535275	Safety Equipment	374	1,031	1,447	1,000	1,200	1,000
535310	Road Materials & Supplies	6,545	11,493	15,334	12,000	19,782	15,000
535350	Cement	2,340	4,400	4,875	8,000	5,000	5,000
535410	Dues and Memberships	572	696	445	450	450	450
535420	Books and Publications	83	277	647	100	100	100
535450	Training and Education	1,417	1,650	1,082	1,500	1,500	300
TOTAL OPERATING EXPENDITURES		193,805	194,555	165,296	138,513	145,798	124,840
CAPITAL OUTLAY							
606310	IOTB - Fencing	11,625	12,285	0	0	0	0
606400	Vehicles and Equipment	7,298	0	5,252	0	25,000	0
TOTAL CAPITAL OUTLAY		18,923	12,285	5,252	0	25,000	0
TOTAL ROADS & MAINTENANCE		1,281,454	1,193,224	1,241,246	888,638	918,146	876,789

CITY OF SEBASTIAN, FLORIDA 2010/2011 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 2010 ACCOMPLISHMENTS

- ✓ Completed installation of ¼ round in various locations
- ✓ Collapsed culvert maintenance continues
- ✓ Monitored mowing contractor for complaints
- ✓ Monitored the ditch mowing contractor
- ✓ Worked with Applied Aquatic to spray canals and ditches
- ✓ Worked with mitigation contractor for collier canal project
- ✓ Completed Middle stonecrop project
- ✓ Inspected drainage complaints as received

FISCAL YEAR 2011 GOALS AND OBJECTIVES

City Goal: Citywide Infrastructure Improvements

- Continue ¼ round installation program
- Continue maintenance on collapsed road culvert pipes

City Goal: Governmental Efficiency

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

PERFORMANCE MEASURES

Performance Indicators	Actual 2006/2007	Actual 2007/2008	Actual 2008/2009	Projected 2009/2010	Projected 2010/2011
Miles of swales	280.0	280.0	280.0	280.0	280.0
Linear feet of swales reconstructed	25,000	49,333	40,000	19,300	30,000
Miles of ditches maintained	50.0	50.0	50.0	50.0	50.0
Catch basin and culverts maintained	275	300	280	40	280
Linear feet Main Ditches reconstructed	35,000	40,000	45,000	45,000	20,000
Road Crossing Pipes	30	40	40	50	50

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR THE STORMWATER UTILITY DIVISION		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>09/10</i>	<i>10/11</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%	

PUBLIC WORKS DEPARTMENT

STORMWATER DIVISION BUDGET SUMMARY

The Fiscal Year 2010-2011 adopted budget for the Stormwater Utility is \$1,092,457. This compares to the 2009-2010 projected expenditures of \$1,109,726 a decrease of \$17,269 or 1.6%.

	FY 06-07	FY 07-08	FY 08-09	Amended FY 09/10	Projected FY 09/10	Adopted FY 10/11	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 392,400	\$ 540,745	\$ 525,786	\$ 606,040	\$ 603,202	\$ 596,056	\$ (7,146)
Operating Expenses	774,253	679,136	739,766	545,541	504,952	496,401	(8,551)
Capital Outlay	146,742	55,810	3,024	1,600	1,572	0	(1,572)
Total	\$ 1,313,395	\$ 1,275,691	\$ 1,268,576	\$ 1,153,181	\$ 1,109,726	\$ 1,092,457	\$ (17,269)

Fiscal Year 2010-11 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2009-10 Projected Expenditures:

	Difference
1. Personal Services - Decrease due to a reduction in health insurance premiums	\$ (7,146)
2. Operating Expenses - Net decrease mainly due to a decrease in repair and maintenance of vehicles	\$ (8,551)
3. Capital Outlay - Purchase of excavator	\$ (1,572)

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

STORMWATER UTILITY DIVISION

<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>08-09</u>	<u>09-10</u>	<u>10-11</u>	Projected	Adopted
						Expenditure	Budget
						<u>09-10</u>	<u>10-11</u>
Stormwater Superintendent	46,541 / 97,308	70	1.00	1.00	1.00	\$ 58,672	\$ 58,672
Stormwater Supervisor	32,699 / 73,495	35	2.00	2.00	2.00	71,067	71,067
Construction Inspector	30,797 / 69,218	33	0.00	1.00	1.00	53,910	53,910
Maintenance Worker III	26,544 / 59,662	26	4.00	4.00	3.00	127,870	97,316
Maintenance Worker II	25,063 / 56,331	24	0.00	0.00	1.00	-	30,054
Maintenance Worker I	23,580 / 53,000	22	4.00	4.00	4.00	95,481	95,481
			11.00	12.00	12.00		
						\$ 407,000	\$ 406,500
						Overtime 3,000	3,000
						FICA Taxes 31,695	31,437
						Clothing Allowance 1,320	1,440
						Deferred Compensation 37,289	36,985
						Group Health Insurance Premium 83,734	72,389
						Dependant Health Ins Premium 15,396	21,550
						Employee Assistance Program 276	276
						Worker's Comp Insurance 23,492	22,479
						<u>\$ 603,202</u>	<u>\$ 596,056</u>

CAPITAL OUTLAY SCHEDULE

STORMWATER UTILITY DIVISION

<u>Description</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>TOTAL</u>
Excavator (CIP Budget)	\$200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
	-	-	-	-	-	-	-
	<u>\$200,000</u>	<u>\$ -</u>	<u>\$ 200,000</u>				

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

STORMWATER UTILITY DIVISION

Code: 010053

Account Number	Description	FY 06/07 Actual	FY 07/08 Actual	FY 08/09 Actual	Amended FY 09/10 Budget	FY 09/10 Projected	FY 10/11 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	236,814	362,442	358,837	406,427	407,000	406,500
511400	Overtime	2,444	4,925	591	6,000	3,000	3,000
512100	FICA Taxes	25,677	27,250	26,507	31,661	31,695	31,437
512215	Clothing Allowance	1,350	1,420	1,200	1,440	1,320	1,440
512225	Deferred Compensation	29,053	32,281	32,348	37,248	37,289	36,985
512301	Group Health Insurance Premium	63,633	68,758	69,618	83,734	83,734	72,389
512305	Dependant Health Ins Premium	9,343	13,484	15,415	15,762	15,396	21,550
512309	Employee Assistance Program	265	269	253	276	276	276
512400	Worker's Comp Insurance	23,822	29,916	21,017	23,492	23,492	22,479
TOTAL PERSONAL SERVICES		392,400	540,745	525,786	606,040	603,202	596,056
OPERATING EXPENDITURES							
533150	Engineering Services	14,398	15,031	324	250	250	250
533400	Other Contractual Services	13,294	3,952	4,200	1,500	0	0
533420	Pest/Weed Control/Mowing	34,220	35,770	37,969	50,000	50,000	50,000
533425	Contract Mowing Services	419,888	362,439	410,609	225,000	225,000	225,000
533427	Contract Qtr Round Maintenance	0	7,707	12,495	12,500	12,500	12,500
534000	Travel and Per Diem	0	720	679	600	0	0
534101	Telephone	62	365	90	95	95	100
534105	Cellular Telephone	3,876	4,135	3,142	3,306	1,890	2,160
534110	Internet Services	26	21	19	20	41	41
534120	Postage	9	7	1	50	50	50
534130	Express Mail	0	25	0	50	50	50
534310	Electric	1,757	1,886	1,641	1,450	1,425	1,500
534320	Water/Sewer	828	439	656	350	1,435	1,500
534380	Trash Pickup/Hauling, Etc.	9,575	6,422	14,708	9,000	9,000	8,000
534420	Equipment Leases	203	140	1,261	2,000	1,500	1,500
534620	R & M-Vehicles	2,535	17,944	15,524	10,500	24,666	15,000
534630	R & M - Office Equipment	950	581	562	1,825	1,300	1,300
534640	R & M-Operating Equipment	45,249	52,838	58,580	55,000	40,000	40,000
534920	Legal Ads	205	0	198	0	0	0
535200	Departmental Supplies	4,290	4,691	9,283	5,000	4,500	4,500
535210	Computer Supplies	0	0	0	300	300	300
535230	Small Tools and Equipment	2,309	3,537	3,510	2,000	2,000	2,000
535260	Gas and Oil	37,174	52,052	33,256	42,750	35,000	37,000
535270	Uniforms and Shoes	2,540	2,803	2,788	2,625	2,500	2,500
535275	Safety Equipment	366	821	340	600	1,300	1,000
535310	Road Materials & Supplies	18,087	18,408	28,234	28,400	20,000	20,000
535320	Sod	79,328	20,185	26,112	25,000	20,000	20,000
535350	Cement	46,037	22,087	34,963	25,000	20,000	20,000
535355	Culvert Pipe	36,320	43,631	38,297	40,000	30,000	30,000
535410	Dues and Memberships	104	122	110	150	150	150
535420	Books and Publications	0	137	0	0	0	0
535450	Training and Education	620	240	215	220	0	0
TOTAL OPERATING EXPENDITURES		774,253	679,136	739,766	545,541	504,952	496,401
CAPITAL OUTLAY							
606300	IOTB Fencing	0	0	1,850	0	0	0
606400	Vehicles and Equipment	146,742	55,810	1,174	1,600	1,572	0
TOTAL CAPITAL OUTLAY		146,742	55,810	3,024	1,600	1,572	0
TOTAL STORMWATER UTILITY DIVISION		1,313,395	1,275,691	1,268,576	1,153,181	1,109,726	1,092,457

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

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 2010 ACCOMPLISHMENTS

- ✓ Maintained a low backlog on vehicles and equipment repairs
- ✓ Monitored the inventory
- ✓ Maintained fuel facilities to EPA Standards
- ✓ Worked with other departments for their needs
- ✓ Purchased a forklift for better efficiency with deliveries

FISCAL YEAR 2011 GOALS AND OBJECTIVES

City Goal: Governmental Efficiency

- Maintain Good fleet management
- Maintain Fuel Facilities

PERFORMANCE MEASURES

Performance Indicators	Actual 2006/2007	Actual 2007/2008	Actual 2008/2009	Projected 2009/2010	Projected 2010/2011
Number of Vehicles Maintained	114	137	121	147	150
Number of Heavy Equipment Maintained	46	48	46	50	50
Number of Light Equipment Maintained	108	109	110	112	112
Preventive Maintenance Services	350	375	380	385	385
Road Service Calls	215	205	200	200	200
Completed Service Requests	1325	1410	1500	1700	1600

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

PROGRAM BUDGET FOR THE CENTRAL GARAGE DIVISION		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>09/10</i>	<i>10/11</i>	
10.00%	10.00%	<u>Administration of City Fleet Management Program</u> - Supervise and direct 3 employees in the implementation of a Fleet Management Program for over 200 pieces of equipment. Develop and direct the maintenance of a 2,800 sq. ft. maintenance facility.
45.00%	45.00%	<u>Vehicle Maintenance</u> - Schedule and perform vehicle preventive maintenance, mechanical and body repair services on all city-owned vehicles and equipment, except Golf Course equipment.
10.00%	10.00%	<u>Order and Parts Processing</u> - Order, receive and stock vehicle repair parts and material. Schedule vehicle sublet repairs.
5.00%	5.00%	<u>Employee Training</u> - Train 3 employees in new corrective repair procedures, waste disposal, and Department of Labor Safety Requirements and Standards.
10.00%	10.00%	<u>Vehicle Data Processing</u> - Data processing of work orders, issue slips, purchase orders and parts. Maintain computerized parts and tools inventory.
5.00%	5.00%	<u>General Administrative</u> - Preparation of Budget, maintenance of vehicle records and training records.
5.00%	5.00%	<u>Administration of City Fuel Facility Management Program</u> - Supervise and maintain unleaded gasoline and diesel fuel storage and dispensing facilities. Implement, monitor and maintain Fuel Management System.
5.00%	5.00%	<u>Planning and implementation of Fleet Maintenance Programs</u> - Plan, develop and implement programs to modernize facilities, equipment and tools.
5.00%	5.00%	<u>General Administrative Program</u> - Implementation of Guidelines for the acquisition and replacement of Fleet Assets.
100.00%	100.00%	

CENTRAL GARAGE DIVISION BUDGET SUMMARY

The Fiscal Year 2010-2011 adopted budget for Central Garage is \$130,934. This compares to the 2009-2010 projected expenditures of \$211,865, a decrease of \$80,931 or 38.2%.

	FY 06-07	FY 07-08	FY 08-09	Amended FY 09-10	Projected FY 09-10	Adopted FY 10-11	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 236,901	\$ 127,864	\$ 174,408	\$ 172,001	\$ 180,795	\$ 111,363	\$ (60,638)
Operating Expenses	38,890	30,506	41,387	27,760	31,070	19,571	(8,189)
Capital Outlay	8,093	0	2,945	12,000	0	0	(12,000)
Total	\$ 283,884	\$ 158,370	\$ 218,740	\$ 211,761	\$ 211,865	\$ 130,934	\$ (80,827)

Fiscal Year 2010-11 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2009-10 Projected Expenditures

Difference

- | | |
|---|-------------|
| 1. Personal Services - Decrease due to elimination of one position and decrease in health insurance premiums | \$ (60,638) |
| 2. Operating Expenses - Decrease mainly due to reduction in janitorial services | \$ (8,189) |
| 3. Capital Outlay - No capital outlay requested in FY 2010-11 | \$ (12,000) |

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

CENTRAL GARAGE DIVISION			F/T/E POSITION YEARS			Projected Expenditure	Adopted Budget
<u>POSITION</u>	<u>PAY</u> <u>RANGE</u>	<u>GRADE</u>	<u>08-09</u>	<u>09-10</u>	<u>10-11</u>	<u>09-10</u>	<u>10-11</u>
Head Mechanic	28,196 / 63,373	29	1.00	1.00	1.00	39,109	39,109
Mechanic	25,063 / 56,331	24	2.00	2.00	1.00	81,489	26,236
Clerical Assistant	11.01 / 24.75	21	0.50	0.50	0.50	12,405	12,405
			3.50	3.50	2.50	\$ 133,003	\$ 77,750
		Overtime				1,500	600
		FICA Taxes				10,317	6,012
		Clothing Allowance				360	240
		Deferred Compensation				11,021	5,957
		Group Health Insurance Premium				21,057	19,089
		Dependant Health Ins Premium				309	0
		Employee Assistance Program				81	69
		Worker's Comp Insurance				3,147	1,646
		Total Personal Services				\$ 180,795	\$ 111,363

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

CENTRAL GARAGE DIVISION

Code: 010054

Account Number	Description	FY 06/07 Actual	FY 07/08 Actual	FY 08/09 Actual	Amended FY 09/10 Budget	FY 09/10 Projected	FY 10/11 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	178,198	93,096	126,325	122,604	133,003	77,750
511400	Overtime	3,068	1,378	608	1,500	1,500	600
512100	FICA Taxes	13,320	7,134	9,362	9,522	10,317	6,012
512215	Clothing Allowance	360	240	360	360	360	240
512225	Deferred Compensation	13,267	7,425	10,263	10,085	11,021	5,957
512301	Group Health Insurance Premium	17,658	13,685	20,262	21,057	21,057	19,089
512305	Dependant Health Ins Premium	6,324	1,818	3,331	3,634	309	0
512309	Employee Assistance Program	92	69	92	92	81	69
512400	Worker's Comp Insurance	4,614	3,019	3,805	3,147	3,147	1,646
TOTAL PERSONAL SERVICES		236,901	127,864	174,408	172,001	180,795	111,363
OPERATING EXPENDITURES							
533400	Other Contractual Services	14,770	2,640	750	1,500	1,500	1,500
533410	Environmental Services	140	0	50	220	220	220
533415	Janitorial Services	3,572	3,600	3,561	3,600	3,000	476
534000	Travel and Per Diem	99	0	0	150	0	0
534101	Telephone	554	707	449	460	590	600
534105	Cellular Telephone	811	1,091	1,205	1,240	660	360
534110	Internet Access	2,072	42	38	40	40	40
534310	Electric	3,016	3,133	3,420	3,500	3,800	4,000
534320	Water/Sewer	264	280	340	350	250	275
534610	R & M - Buildings	143	543	289	200	200	200
534620	R & M-Vehicles	205	838	1,637	750	800	750
564330	R & M - Office Equipment	1,070	111	255	250	250	250
534640	R & M-Operating Equipment	2,559	2,848	11,185	3,500	6,000	3,000
535200	Departmental Supplies	3,858	6,450	6,429	3,000	5,000	2,000
535210	Computer Supplies	40	0	528	200	300	200
535230	Small Tools and Equipment	1,858	3,394	5,816	3,000	3,000	2,000
535260	Gas and Oil	2,786	3,894	3,569	4,100	3,600	3,000
535270	Uniforms and Shoes	999	935	1,636	1,200	1,000	400
535275	Safety Equipment	0	0	0	200	200	200
535420	Books and Publications	0	0	230	100	660	100
535450	Training and Education	75	0	0	200	0	0
TOTAL OPERATING EXPENDITURES		38,890	30,506	41,387	27,760	31,070	19,571
CAPITAL OUTLAY							
606400	Vehicles and Equipment	8,093	0	2,945	12,000	0	0
TOTAL CAPITAL OUTLAY		8,093	0	2,945	12,000	0	0
TOTAL CENTRAL GARAGE DIVISION		283,884	158,370	218,740	211,761	211,865	130,934

CITY OF SEBASTIAN, FLORIDA 2010/2011 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 on City properties. Responsibilities include trash removal, landscaping, turf grass maintenance, planting and removal of trees, shrubs, turf and annuals at fifteen (15) parks, grounds of four (4) City Buildings, two (2) boat ramps, Indian River Drive walkway and four (4) piers. The Parks Department provides irrigation maintenance on all city properties. Provides daily maintenance of eight (8) baseball/softball fields, four (4) football/soccer fields, ten (10) tennis courts including four (4) clay courts, two (2) basketball courts, Dog Park, Splash Pad and the medians on US 1 and Schumann Drive. Also provides exercise, dance, Tai Chi, Gymnastics, baby bees and karate programs at the Community Center. Provides recreation at the Skate Facility, along with Easter Egg Hunt and Halloween Parade. Assists with all Park and special events. Starting FY 2008-09, the maintenance of the Main Street boat ramp area has been added as part of the park maintenance program.

FISCAL YEAR 2010 ACCOMPLISHMENTS

- ✓ Installed small park at the Airport
- ✓ Installed shade canopy at the Splash Pad
- ✓ Constructed new office at the Skate Park.
- ✓ Continued quality maintenance and beautification of all Parks and City grounds.

FISCAL YEAR 2011 GOALS AND OBJECTIVES

City Goal: Quality of Life

- Expand north football field at Barber Street Sports Complex
- Construct new pavilion at Riverview Park
- Install lift station for Riverview Park restrooms
- Install new amenities at Bark Park
- Add additional irrigation at Riverview Park
- Install fountains in Garden Club, Blossom, and Historical Parks
- Improve Riverview Park Street Parking
- Continue quality maintenance and beautification of all parks and grounds.

PERFORMANCE MEASURES

Performance Indicators	Actual 2006/2007	Actual 2007/2008	Actual 2008/2009	Projected 2009/2010	Projected 2010/2011
Large Park Areas	89 Acres	89 Acres	280 Acres	280 Acres	280 Acres
Sports Complex	14 Acres	14 Acres	22 Acres	22 Acres	22 Acres
City Grounds	8 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 2010/2011 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR THE PARKS AND RECREATION DIVISION		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>09/10</i>	<i>10/11</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 2010-2011 adopted budget for Parks & Recreation is \$927,627. This compares to the 2009-2010 projected expenditures of \$1,016,873, a decrease of \$89,246 or 8.8%.

	FY 06-07	FY 07-08	FY 08-09	Amended FY 09-10	Projected FY 09-10	Adopted FY 10-11	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 722,825	\$ 811,308	\$ 879,834	\$ 781,774	\$ 774,801	\$ 689,547	\$ (85,254)
Operating Expenses	252,262	268,072	268,573	235,246	239,597	225,280	(14,317)
Capital Outlay	47,906	21,036	0	0	2,475	12,800	10,325
Total	\$ 1,022,993	\$ 1,100,415	\$ 1,148,407	\$ 1,017,020	\$ 1,016,873	\$ 927,627	\$ (89,246)

Fiscal Year 2010-2011 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2009-2010 Projected Expenditures

	Difference
1. Personal Services - Net decrease due to elimination of two positions and reduction in health insurance premiums	\$ (85,254)
2. Operating Expenses - Net decrease mainly due to reductions in janitorial services	\$ (14,317)
3. Capital Outlay - Increase due to replacement of older equipment	\$ 10,325

CITY OF SEBASTIAN, FLORIDA 2010/2011 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>08-09</u>	<u>09-10</u>	<u>10-11</u>	<u>09-10</u>	<u>10-11</u>
Parks Superintendent	46,541 / 97,308	70	1.00	1.00	1.00	\$ 66,775	\$ 66,775
Parks Supervisor	32,699 / 73,495	35	1.00	1.00	1.00	37,691	37,691
Recreation Supervisor	32,699 / 73,495	35	1.00	1.00	1.00	37,698	37,698
Foreman	28,196 / 63,373	29	2.00	1.00	1.00	29,578	29,578
Maintenance Worker II	25,063 / 56,331	24	3.00	3.00	3.00	108,275	108,775
Maintenance Worker I	23,580 / 53,000	22	7.00	7.00	5.00	179,413	135,206
Skate Park Attendants ⁽¹⁾			3.00	2.50	2.50	34,000	29,000
Gymnastic Assistant ⁽¹⁾			1.50	4.50	4.50	25,500	24,500
Tennis Courts Attendants ⁽¹⁾			4.00	2.00	2.00	21,000	16,500
			23.50	23.00	21.00		
						\$ 539,930	\$ 485,723
						8,000	8,000
Overtime						42,103	37,862
FICA Taxes						1,320	1,200
Clothing Allowance						42,288	38,243
Deferred Compensation						94,595	76,229
Group Health Insurance Premium						28,681	26,992
Dependant Health Ins Premium						323	276
Employee Assistance Program						17,561	15,022
Worker's Comp Insurance						\$ 774,801	\$ 689,547
Total Personal Services							

(1) F/T/E position years represents full time equivalent positions. For Gymnastic Assistants, 4.5 equals nine temporary part-time positions. For Skate Park Attendants, 2.5 equals five temporary part-time positions. For Tennis Courts, 2 equals four temporary part-time positions.

CAPITAL OUTLAY SCHEDULE

PARKS AND RECREATION DIVISION

<u>Description</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>TOTAL</u>
Mower	\$ 11,000	\$ 11,000	\$ -	\$ -	\$ -	\$ -	\$ 22,000
Trailer	1,800	-	-	-	-	-	1,800
Pick Up Truck	-	-	18,000	18,000	-	-	36,000
Chipper	-	-	-	6,000	-	-	6,000
	\$ 12,800	\$ 11,000	\$ 18,000	\$ 24,000	\$ -	\$ -	\$ 65,800

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

PARKS AND RECREATION DIVISION

Code: 010057

Account Number	Description	FY 06/07 Actual	FY 07/08 Actual	FY 08/09 Actual	Amended FY 09/10 Budget	FY 09/10 Projected	FY 10/11 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	432,420	483,286	536,310	469,832	459,430	415,723
511300	Temporary Salaries	62,801	68,307	80,335	68,000	80,500	70,000
511400	Overtime	16,468	11,031	10,470	9,000	8,000	8,000
512100	FICA Taxes	37,193	40,657	45,599	41,943	42,103	37,862
512215	Clothing Allowance	1,490	1,440	1,440	1,440	1,320	1,200
512225	Deferred Compensation	39,874	44,600	47,709	43,225	42,288	38,243
512301	Group Health Insurance Premium	79,395	100,774	102,920	98,057	94,595	76,229
512305	Dependant Health Ins Premium	23,222	31,433	31,787	32,393	28,681	26,992
512309	Employee Assistance Program	340	344	342	323	323	276
512400	Worker's Comp Insurance	29,622	29,436	22,922	17,561	17,561	15,022
TOTAL PERSONAL SERVICES		722,825	811,308	879,834	781,774	774,801	689,547
OPERATING EXPENDITURES							
533400	Other Contractual Services	5,766	4,938	2,650	0	0	985
533415	Janitorial Services	23,538	16,920	16,756	17,520	17,344	6,690
534000	Travel and Per Diem	1,277	593	460	0	0	810
534101	Telephone	3,718	3,206	3,005	2,840	2,362	2,500
534105	Cellular Telephone	5,860	5,528	4,282	3,900	2,025	2,680
534110	Internet Services	46	26	19	20	20	20
534120	Postage	256	145	217	100	144	150
534310	Electric	71,234	76,157	101,618	110,000	98,000	103,000
534320	Water/Sewer	12,489	6,938	9,339	7,600	8,850	9,400
534380	Trash Pickup/Hauling, Etc.	260	378	979	700	400	400
534420	Equipment Leases	168	262	280	400	200	200
534620	R & M-Vehicles	4,681	4,070	6,458	3,500	8,000	5,000
534630	R & M - Office Equipment	1,277	581	562	500	646	646
534640	R & M - Operating Equipment	14,485	23,200	26,522	14,000	14,980	14,000
534680	R & M - Irrigation Systems	4,495	7,005	5,426	3,000	5,426	4,000
534685	R & M - Grounds Maintenance	23,139	21,202	21,582	15,604	17,000	15,000
534686	R & M - Parks Facilities	16,397	28,590	15,292	11,800	17,000	15,000
534830	Special Event Expense	3,551	3,474	2,985	2,000	2,500	2,500
535200	Departmental Supplies	4,517	2,994	3,175	1,800	3,410	3,500
535210	Computer Supplies	0	401	0	0	0	0
535220	Cleaning Supplies	747	331	365	300	300	300
535221	Fertilizer/Chemical Supplies	12,674	12,706	12,995	10,738	15,000	12,000
535230	Small Tools and Equipment	11,816	9,444	4,799	2,000	2,000	2,500
535260	Gas and Oil	24,735	33,219	22,587	23,000	19,522	20,000
535270	Uniforms and Shoes	2,925	3,393	4,015	2,860	2,978	2,574
535275	Safety Equipment	665	1,351	883	600	800	600
535410	Dues and Memberships	763	435	773	464	690	385
535420	Books and Publications	225	90	90	0	0	0
535450	Training and Education	478	495	459	0	0	440
TOTAL OPERATING EXPENDITURES		252,262	268,072	268,573	235,246	239,597	225,280
CAPITAL OUTLAY							
606300	Improvements Other Than Bldgs	0	0	0	0	2,475	0
606400	Vehicles and Equipment	47,906	21,036	0	0	0	12,800
TOTAL CAPITAL OUTLAY		47,906	21,036	0	0	2,475	12,800
TOTAL PARKS AND RECREATION		1,022,993	1,100,415	1,148,407	1,017,020	1,016,873	927,627

CITY OF SEBASTIAN, FLORIDA 2010/2011 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 2010 ACCOMPLISHMENTS

- ✓ Painted information signs
- ✓ Replaced benches in cemetery (on going).

FISCAL YEAR 2011 GOALS AND OBJECTIVES

City Goal: Quality of Life

- Continue to beautifying cemetery with new benches and plants
- Redo south paved road way

City Goal: Governmental Efficiency

- Continue to Provide care and maintenance to the cemetery

PERFORMANCE MEASURES

Performance Indicators	Actual 2006/2007	Actual 2007/2008	Actual 2008/2009	Projected 2009/2010	Projected 2010/2011
Cremains, including niches	31	30	28	37	39
Burials	32	38	47	39	40
Acres of property maintained	9.34	9.34	9.34	9.34	9.34
Operating cost per acre maintained	\$8,671	\$9,548	\$10,297	\$9,340	\$6,779

PROGRAM BUDGET DESCRIPTION FOR THE CEMETERY DIVISION		
STAFFING		NATURE OF ACTIVITY
09/10	10/11	
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%	

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

CEMETERY DIVISION BUDGET SUMMARY

The Fiscal Year 2010-2011 adopted budget for the Cemetery is \$105,232. This compares to the 2009-2010 projected expenditures of \$145,404, a decrease of \$40,172 or 27.6%.

	FY 06-07 Actual	FY 07/08 Actual	FY 08/09 Actual	Amended FY 09/10 Budget	Projected FY 09/10 Expenditures	Adopted FY 10/11 Budget	Difference
Personal Services	\$ 115,606	\$ 125,618	\$ 138,155	\$ 136,622	\$ 124,554	\$ 87,157	\$ (37,397)
Operating Expenses	19,382	23,006	22,131	19,589	20,850	18,075	(2,775)
Capital Outlay	-	49,509	7,007	-	-	-	-
Total	\$ 134,988	\$ 198,134	\$ 167,293	\$ 156,211	\$ 145,404	\$ 105,232	\$ (40,172)

Fiscal Year 2010-11 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2009-10 Projected Expenditures

Difference

- | | |
|---|-------------|
| 1. Personal Services - Decrease due to elimination of one position and decrease in health insurance premiums | \$ (37,397) |
| 2. Operating Expenses - Net decrease mainly due to reduction in janitorial services | \$ (2,775) |
| 3. Capital Outlay - No Capital Outlay approved for FY 2010-11 | \$ - |

PERSONAL SERVICES SCHEDULE

CEMETERY DIVISION

<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>F/T/E POSITION YEARS</u>			<u>Projected Expenditure</u>	<u>Adopted Budget</u>
			<u>08-09</u>	<u>09-10</u>	<u>10-11</u>	<u>09-10</u>	<u>10-11</u>
			Cemetery Supervisor	32,699 / 73,495	35	1.00	1.00
Maintenance Worker I	23,580 / 53,000	22	1.00	1.00	0.00	22,914	0
			2.00	2.00	1.00	\$ 85,869	\$ 62,955
						1,000	1,000
						6,664	4,902
						240	120
						7,840	5,767
						12,369	6,485
						6,305	3,444
						46	23
						4,221	2,461
						<u>\$ 124,554</u>	<u>\$ 87,157</u>

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

CEMETERY DIVISION

Code: 010059

Account <u>Number</u>	<u>Description</u>	<u>FY 06/07</u> <u>Actual</u>	<u>FY 07/08</u> <u>Actual</u>	<u>FY 08/09</u> <u>Actual</u>	<u>Amended</u> <u>FY 09/10</u> <u>Budget</u>	<u>FY 09/10</u> <u>Projected</u>	<u>FY 10/11</u> <u>Adopted</u> <u>Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	78,923	84,720	95,284	93,956	85,869	62,955
511400	Overtime	929	957	1,095	1,000	1,000	1,000
512100	FICA Taxes	5,643	6,021	6,823	7,282	6,664	4,902
512215	Clothing Allowance	240	240	240	240	240	120
512225	Deferred Compensation	7,187	7,711	8,674	8,568	7,840	5,767
512301	Group Health Insurance Premium	11,778	13,553	13,984	14,114	12,369	6,485
512305	Dependant Health Ins Premium	6,079	6,985	7,195	7,195	6,305	3,444
512309	Employee Assistance Program	46	46	46	46	46	23
512400	Worker's Comp Insurance	4,781	5,385	4,814	4,221	4,221	2,461
TOTAL PERSONAL SERVICES		115,606	125,618	138,155	136,622	124,554	87,157
OPERATING EXPENDITURES							
533415	Janitorial Services	2,712	3,000	2,960	3,000	2,700	255
534101	Telephone	1,165	1,377	1,387	1,360	1,500	1,500
534105	Cellular Telephones	408	391	299	260	480	550
534110	Internet Access	580	575	573	574	575	575
534310	Electric	2,042	1,827	2,105	2,150	1,850	1,950
534610	R & M - Buildings	25	812	555	200	200	0
534620	R & M-Vehicles	13	480	117	300	300	250
534630	R & M - Office Equipment	361	0	0	0	0	0
534640	R & M-Operating Equipment	2,689	2,484	2,769	2,500	2,500	2,500
534685	R & M - Grounds Maintenance	3,256	3,757	3,255	3,300	5,000	5,000
535200	Departmental Supplies	2,814	3,629	3,899	3,000	3,000	3,000
535210	Computer Supplies	0	0	441	200	200	150
535220	Cleaning Supplies	215	197	258	250	250	250
535230	Small Tools and Equipment	323	947	446	200	200	100
535260	Gas and Oil	1,591	2,336	1,536	1,400	1,400	1,300
535270	Uniforms and Shoes	421	582	695	695	695	695
535275	Safety Equipment	372	217	441	200	0	0
535410	Dues and Memberships	395	395	395	0	0	0
TOTAL OPERATING EXPENDITURES		19,382	23,006	22,131	19,589	20,850	18,075
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	49,509	7,007	0	0	0
TOTAL CAPITAL OUTLAY		0	49,509	7,007	0	0	0
TOTAL CEMETERY DIVISION		134,988	198,134	167,293	156,211	145,404	105,232

CITY OF SEBASTIAN, FLORIDA 2010/2011 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 2010 ACCOMPLISHMENTS

- ✓ Remaining Proactive towards maintenance and head off problems before they happen.
- ✓ Provided service to city departments and community events
- ✓ Renegotiated A.C. Maintenance contract for a savings of about \$7,000 per year
- ✓ Renegotiated Janitorial contract for savings of roughly \$38,000 per year

FISCAL YEAR 2011 GOALS AND OBJECTIVES

City Goal: Governmental Efficiency

- Remain Proactive towards maintenance
- Search for ways to save money
- Try to maintain current standards while working with less.

PERFORMANCE MEASURES

Performance Indicators	Actual 2006/2007	Actual 2007/2008	Actual 2008/2009	Projected 2009/2010	Projected 2010/2011
Number of facility and sites maintained	44	44	44	53	53
Total square footage maintained	169,769	128,668	128,668	144,513	144,513
Total number of work orders completed	350	200	200	200	150
Cost per square foot maintained	\$1.17	\$1.26	\$1.26	\$1.04	\$1.04

PROGRAM BUDGET DESCRIPTION FOR THE FACILITIES MAINTENANCE DIVISION		
STAFFING		NATURE OF ACTIVITY
09/10	10/11	
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%	

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

FACILITIES MAINTENANCE DIVISION BUDGET SUMMARY

The Fiscal Year 2010-2011 adopted budget for the Facilities Maintenance is \$252,565. This compares to the 2009-2010 projected expenditures of \$257,760, a decrease of \$5,195 or 2.0%.

	FY 06-07	FY 07-08	FY 08-09	Amended FY 09-10	Projected FY 08-09	Adopted FY 09-10	
	Actual	Actual	Actual	Budget	Expenditures	Budget	Difference
Personal Services	\$ 96,355	\$ 102,071	\$ 117,684	\$ 117,237	\$ 114,745	\$ 112,872	\$ (1,873)
Operating Expenses	108,080	162,251	157,442	149,960	143,015	139,693	(3,322)
Capital Outlay	1,650	-	-	-	-	-	-
Total	\$ 206,085	\$ 264,322	\$ 275,126	\$ 267,197	\$ 257,760	\$ 252,565	\$ (5,195)

Fiscal Year 2010-2011 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2009-2010 Projected Expenditures	Difference
1. Personal Services - Decrease due to reduction in health insurance premiums	\$ (1,873)
2. Operating Expenses - Net decrease mainly due to reduction in janitorial services	\$ (3,322)
3. Capital Outlay - No approved capital outlay for FY 2010-11	\$ -

PERSONAL SERVICES SCHEDULE

FACILITIES MAINTENANCE

POSITION	PAY RANGE	GRADE	F/T/E POSITION YEARS			Projected Expenditure	Adopted Budget
			08-09	09-10	10-11	09-10	10-11
Facilities Maintenance Supervisor	32,699 / 73,495	35	1.00	1.00	1.00	\$ 47,697	\$ 47,697
Maintenance Worker II	25,063 / 56,331	24	1.00	1.00	1.00	26,236	26,236
			2.00	2.00	2.00	\$ 73,933	\$ 73,933
		Overtime				6,500	6,500
		FICA Taxes				6,162	6,162
		Clothing Allowance				120	120
		Deferred Compensation				7,250	7,250
		Group Health Insurance Premium				13,993	12,658
		Dependant Health Ins Premium				4,132	3,896
		Employee Assistance Program				46	46
		Worker's Comp Insurance				2,609	2,307
		Total Personal Services				\$ 114,745	\$ 112,872

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

FACILITIES MAINTENANCE DIVISION

Code: 010056

Account Number	Description	FY 06/07 Actual	FY 07/08 Actual	FY 08/09 Actual	Amended FY 09/10 Budget	FY 09/10 Projected	FY 10/11 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	61,815	63,794	75,482	73,933	73,933	73,933
511400	Overtime	5,947	8,624	7,767	9,000	6,500	6,500
512100	FICA Taxes	4,884	5,254	6,078	6,354	6,162	6,162
512215	Clothing Allowance	150	90	120	120	120	120
512225	Deferred Compensation	5,741	6,115	7,492	7,475	7,250	7,250
512301	Group Health Insurance Premium	10,254	11,162	13,865	13,993	13,993	12,658
512305	Dependant Health Ins Premium	4,202	3,586	3,707	3,707	4,132	3,896
512309	Employee Assistance Program	44	42	46	46	46	46
512400	Worker's Comp Insurance	3,318	3,404	3,127	2,609	2,609	2,307
TOTAL PERSONAL SERVICES		96,355	102,071	117,684	117,237	114,745	112,872
OPERATING EXPENDITURES							
533400	Other Contractual Services	4,340	24,220	24,749	25,000	21,000	21,000
533415	Janitorial Services	14,963	24,900	24,633	24,900	22,000	18,000
533420	Pest/Weed Control	2,750	3,218	3,233	3,800	3,800	3,800
534101	Telephone	38	323	90	95	95	130
534105	Cellular Telephone	859	748	599	840	400	468
534110	Internet Services	52	21	19	20	20	20
534420	Equipment Leases	0	0	0	200	0	0
534610	R & M - Buildings	61,865	84,197	79,563	69,175	69,175	70,000
534620	R & M-Vehicles	1,641	1,783	1,559	3,000	3,000	3,000
534630	R & M - Office Equipment	322	0	0	0	475	475
534640	R & M-Operating Equipment	315	716	409	400	400	500
534920	Legal Ads	160	0	0	0	0	0
535200	Departmental Supplies	2,126	2,416	2,795	2,050	2,050	2,100
535210	Computer Supplies	0	0	0	150	150	150
535220	Cleaning Supplies	12,103	10,695	12,215	12,000	12,000	12,000
535230	Small Tools and Equipment	1,502	2,104	1,607	2,150	2,150	1,800
535250	Building Supplies	1,996	1,917	1,984	2,000	2,000	2,000
535260	Gas and Oil	2,216	4,018	2,817	3,160	3,000	3,000
535270	Uniforms and Shoes	663	812	936	720	1,000	950
535275	Safety Equipment	167	163	234	300	300	300
TOTAL OPERATING EXPENDITURES		108,080	162,251	157,442	149,960	143,015	139,693
CAPITAL OUTLAY							
606400	Vehicles and Equipment	1,650	0	0	0	0	0
TOTAL CAPITAL OUTLAY		1,650	0	0	0	0	0
TOTAL FACILITIES MAINTENANCE		206,085	264,322	275,126	267,197	257,760	252,565

CITY OF SEBASTIAN, FLORIDA 2010/2011 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.

GENERAL FUND NON-DEPARTMENTAL BUDGET SUMMARY

The Fiscal Year 2010-2011 adopted budget for Non-departmental is \$536,907. This compares to the 2009-2010 projected expenditures of \$618,065, a decrease of \$81,158, or 13.1%.

	FY 06-07 Actual	FY 07-08 Actual	FY 08-09 Actual	Amended FY 09-10 Budget	Projected FY 09-10 Expenditures	Adopted FY 10-11 Budget	Difference
Personal Services	\$ 6,087	\$ 1,268	\$ 22,687	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
Operating Expenses	793,453	770,508	688,026	612,277	603,065	521,907	(81,158)
Grants and Aids	4,000	-	-	-	-	-	-
Non-Operating	-	-	-	-	-	-	-
Total	\$ 803,540	\$ 771,776	\$ 710,713	\$ 627,277	\$ 618,065	\$ 536,907	\$ (81,158)

Fiscal Year 2010-11 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2009-10 Projected Expenditures:

	Difference
1. Personal Services - No change from prior year.	\$ -
2. Operating Expenses - Decrease mainly due to reduction in taxes paid to CRA and the elimination of the Pelican Brief Publication.	\$ (81,158)
3. Grants and Aids - No grants and aids budgeted for FY 2010-2011	\$ -
4. Non-Operating Expenses - No change from prior year	\$ -

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

**GENERAL FUND
NON-DEPARTMENTAL
Code: 010099**

<u>Account Number</u>	<u>Description</u>	<u>FY 06/07 Actual</u>	<u>FY 07/08 Actual</u>	<u>FY 08/09 Actual</u>	<u>Amended FY 09/10 Budget</u>	<u>FY 09/10 Projected</u>	<u>FY 10/11 Adopted Budget</u>
PERSONAL SERVICES							
512500	Unemployment	6,087	1,268	22,687	15,000	15,000	15,000
TOTAL PERSONAL SERVICES		6,087	1,268	22,687	15,000	15,000	15,000
OPERATING EXPENDITURES							
533100	Professional Services	6,350	0	540	0	0	0
533120	Consultants	3,261	53,185	6,178	0	0	0
533400	Other Contractual Services	0	0	0	1,935	2,120	0
533415	Janitorial	0	6,600	6,529	6,600	6,300	5,880
533425	Contract Mowing Services	12,952	25,375	30,595	25,000	25,000	25,000
534101	Telephone	4,435	5,633	6,161	6,350	6,400	6,500
534110	Internet Services	0	4,048	5,056	5,000	5,000	5,000
534120	Postage	6,892	7,663	2,642	7,180	8,000	0
534310	Electric	75,462	44,131	45,653	45,500	42,000	44,100
534320	Water/Sewer	5,817	6,579	5,593	5,500	6,500	6,800
534500	Insurance	346,152	258,834	233,686	219,481	204,752	215,000
534501	Claims	0	45,369	19,687	7,500	17,000	15,000
534630	R&M Office equipment	1,499	1,528	917	950	0	0
534700	Printing and Binding	10,005	10,256	4,984	9,900	10,000	0
534805	4th of July	18,656	18,412	18,250	17,750	17,750	17,750
534815	Paver Bricks	558	225	0	250	250	250
534825	Advertising Expenditures	1,793	2,882	1,978	1,615	1,600	1,600
534830	Special Events Expense	2,100	900	900	900	900	900
534835	Special Employee Events	2,809	2,757	3,007	2,000	2,028	2,000
534944	Supplies-PS Empl Exp Fund	803	430	2,157	1,000	2,200	1,000
534945	Supplies-General Empl Exp Fund	2,694	3,147	2,733	1,000	3,700	1,000
534955	Refunds	0	792	0	0	677	0
534980	Payment-Riverfront CRA Fund	269,866	250,499	273,888	226,391	223,585	155,427
535200	Departmental Supplies	2,688	1,672	1,551	1,000	1,000	1,000
535410	Dues and Memberships	2,186	2,451	258	2,475	1,150	1,200
535454	PBA Tuition Reimb Plan	1,016	928	587	1,500	698	1,000
535455	CWA Tuition Reimb Plan	500	1,297	0	1,000	0	1,000
535710	Non-Ad Valorem Tax	14,958	14,915	14,496	14,500	14,455	14,500
TOTAL OPERATING EXPENSES		793,453	770,508	688,026	612,277	603,065	521,907
GRANTS AND AIDS							
708199	Grants and Aids	4,000	0	0	0	0	0
TOTAL GRANTS AND AIDS		4,000	0	0	0	0	0
909901	Contingency	0	0	0	0	0	0
TOTAL NON-OPERATING		0	0	0	0	0	0
TOTAL NON-DEPARTMENTAL		803,540	771,776	710,713	627,277	618,065	536,907

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

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)	\$ 689,463
Discretionary Sales Tax Fund (DST)	2,349,593
Recreation Impact Fee Fund	475,000
Stormwater Utility Fund	1,138,977
Law Enforcement Forfeiture Fund	10,250
Riverfront Community Redevelopment Agency	<u>410,727</u>
TOTAL	<u><u>\$ 5,074,010</u></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 2010/2011 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 2010-2011 allocation for the City of Sebastian is estimated at \$610,000. The estimate is based on trend analysis.

LOCAL OPTION GAS TAX FUND REVENUE

Code: 120010

<u>Account Number</u>	<u>Description</u>	<u>FY 06/07 Actual</u>	<u>FY 07/08 Actual</u>	<u>FY 08/09 Actual</u>	<u>Amended FY 09/10 Budget</u>	<u>FY 09/10 Projected</u>	<u>FY 10/11 Adopted Budget</u>
TAXES							
312400	Local Option Gas Tax	688,085	601,390	593,776	676,500	603,432	610,000
TOTAL TAXES		688,085	601,390	593,776	676,500	603,432	610,000
MISCELLANEOUS REVENUE							
334492	FDOT Lighting Agreement	18,018	18,559	18,559	19,523	19,023	9,353
361100	Interest Income	7,494	18,508	1,110	2,983	1,795	3,168
361105	SBA Interest Earnings	84,727	16,239	2,868	6,000	1,000	1,000
TOTAL MISCELLANEOUS REVENUE		110,239	53,306	22,537	28,506	21,818	13,521
NON-REVENUE SOURCES							
384120	Paving Note Proceeds	0	0	0	2,462,000	2,462,000	0
389991	Appropriation From PY Fund Balance	0	0	143,938	0	0	65,942
TOTAL NON-REVENUE SOURCES		0	0	143,938	2,462,000	2,462,000	65,942
TOTAL LOCAL OPTION GAS TAX		798,324	654,696	760,251	3,167,006	3,087,250	689,463

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

LOCAL OPTION GAS TAX FUND EXPENDITURES

Code: 120051

Account <u>Number</u> <u>Description</u>	<u>FY 06/07</u> <u>Actual</u>	<u>FY 07/08</u> <u>Actual</u>	<u>FY 08/09</u> <u>Actual</u>	<u>Amended</u> <u>FY 09/10</u> <u>Budget</u>	<u>FY 09/10</u> <u>Projected</u>	<u>FY 10/11</u> <u>Adopted</u> <u>Budget</u>
OPERATING EXPENDITURES						
534315 Public Lighting	178,495	184,133	186,074	185,000	185,000	185,000
534695 Railroad Crossing Maintenance	4,719	4,719	43,223	43,000	41,194	0
535380 Signalization Supplies	12,161	16,885	15,170	15,000	15,000	15,000
TOTAL OPERATING EXPENDITURES	195,375	205,737	244,467	243,000	241,194	200,000
DEBT SERVICE						
707105 Principal - Paving Loan	223,704	233,644	243,995	1,235,808	1,235,808	168,000
707205 Interest - Paving Loan	76,296	66,356	56,005	51,152	51,152	96,463
TOTAL DEBT SERVICE	300,000	300,000	300,000	1,286,960	1,286,960	264,463
GRANTS AND AIDS						
820100 GoLine Grant	0	0	0	50,000	50,000	50,000
TOTAL GRANTS AND AIDS	0	0	0	50,000	50,000	50,000
NON-OPERATING						
909101 Trfr to General Fund 001	0	0	215,784	175,000	175,000	175,000
909133 Trfr to Transp Impr Fund 330	262,571	95,000	0	1,301,561	1,301,561	0
909990 Unappropriated	40,378	53,959	0	110,485	32,535	0
TOTAL NON-OPERATING	302,949	148,959	215,784	1,587,046	1,509,096	175,000
TOTAL LOCAL OPTION GAS TAX	798,324	654,696	760,251	3,167,006	3,087,250	689,463

CITY OF SEBASTIAN, FLORIDA 2010/2011 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 2010-2011 allocation for the City of Sebastian is estimated at \$2,325,000. The estimate is based on the trend analysis.

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

DISCRETIONARY SALES TAX FUND REVENUE

Code: 130010

<u>Account Number</u>	<u>Description</u>	<u>FY 06/07 Actual</u>	<u>FY 07/08 Actual</u>	<u>FY 08/09 Actual</u>	<u>Amended FY 09/10 Budget</u>	<u>FY 09/10 Projected</u>	<u>FY 10/11 Adopted Budget</u>
TAXES							
312600	Discretionary Sales Tax	2,560,310	2,502,937	2,328,648	2,460,000	2,325,000	2,325,000
TOTAL TAXES		2,560,310	2,502,937	2,328,648	2,460,000	2,325,000	2,325,000
MISCELLANEOUS REVENUE							
361100	Interest Income	40,561	26,902	9,460	30,445	18,550	18,550
361105	SBA Interest Earnings	79,637	19,819	4,354	20,000	2,000	6,043
TOTAL MISCELLANEOUS REVENUE		120,198	46,721	13,814	50,445	20,550	24,593
NON-REVENUE SOURCES							
381310	Transfer from Fund 310	289,972	0	0	0	0	0
381320	Transfer from Fund 320	184,622	0	0	0	0	0
381360	Transfer from Fund 363	0	0	0	0	305,752	0
389991	Appropriation From PY Fund Balance	0	1,006,994	436,907	853,402	221,327	0
TOTAL NON-REVENUE SOURCES		474,594	1,006,994	436,907	853,402	527,079	0
TOTAL DISCRETIONARY SALES TAX		3,155,102	3,556,652	2,779,369	3,363,847	2,872,629	2,349,593

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

DISCRETIONARY SALES TAX FUND EXPENDITURES

Code: 130051

<u>Account Number</u>	<u>Description</u>	<u>FY 06/07 Actual</u>	<u>FY 07/08 Actual</u>	<u>FY 08/09 Actual</u>	<u>Amended FY 09/10 Budget</u>	<u>FY 09/10 Projected</u>	<u>FY 10/11 Adopted Budget</u>
NON-OPERATING							
909101	Interfund Trfr to 001 - GF	374,432	0	0	0	0	0
909123	Interfund Trfr to 230-Series 2003 DSF	1,033,206	1,164,036	2,251,783	1,146,847	1,146,847	997,557
909131	Trfr to Capital Projects Fund 310	276,951	525,709	361,786	385,000	199,534	376,500
909132	Trfr to CIP Fund 320	(596)	(32,788)	0	0	0	0
909133	Trfr to Transp Impr Fund 330	407,501	581,251	98,159	467,498	467,498	0
909136	Trfr to Stormwater Impr Fund 363	653,415	1,318,444	67,641	1,364,502	1,058,750	500,000
909145	Trfr to Fund 455 AP	0	0	0	0	0	290,000
909990	Unappropriated	410,193	0	0	0	0	185,536
TOTAL NON-OPERATING		3,155,102	3,556,652	2,779,369	3,363,847	2,872,629	2,349,593
TOTAL DISCRETIONARY SALES TAX		3,155,102	3,556,652	2,779,369	3,363,847	2,872,629	2,349,593

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

RECREATION IMPACT FEE FUND

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

RECREATION IMPACT FEE FUND REVENUE

Code: 160010

Account Number	Description	FY 06/07 Actual	FY 07/08 Actual	FY 08/09 Actual	Amended FY 09/10 Budget	FY 09/10 Projected	FY 10/11 Adopted Budget
MISCELLANEOUS REVENUE							
361100	Interest Income	23,959	20,794	30,867	33,000	10,000	9,291
361105	SBA Interest Earnings	44,040	12,677	2,547	13,247	2,500	1,500
363270	Recreation Impact Fee	56,875	32,825	13,975	10,000	20,000	20,000
TOTAL MISCELLANEOUS REVENUE		124,874	66,296	47,389	56,247	32,500	30,791
NON-REVENUE SOURCES							
389991	Appropriation From PY Fund Balance	0	291,697	130,335	143,753	234,046	444,209
TOTAL NON-REVENUE SOURCES		0	291,697	130,335	143,753	234,046	444,209
TOTAL RECREATION IMPACT FEE		124,874	357,993	177,724	200,000	266,546	475,000

RECREATION IMPACT FEE FUND EXPENDITURES

Code: 160051

Account Number	Description	FY 06/07 Actual	FY 07/08 Actual	FY 08/09 Actual	Amended FY 09/10 Budget	FY 09/10 Projected	FY 10/11 Adopted Budget
CAPITAL OUTLAY AND PROJECTS							
606300	Improvements Other Than Bldgs	0	6,897	0	0	0	0
TOTAL CAPITAL OUTLAY AND PROJECTS		0	6,897	0	0	0	0
NON-OPERATING							
909132	Transfer to CIP Fund 320	77,000	(148,904)	177,724	100,000	266,546	475,000
909133	Transfer to CIP Fund 330	0	500,000	0	100,000	0	0
909990	Unappropriated	47,874	0	0	0	0	0
TOTAL NON-OPERATING		124,874	351,096	177,724	200,000	266,546	475,000
TOTAL RECREATION IMPACT FEE		124,874	357,993	177,724	200,000	266,546	475,000

CITY OF SEBASTIAN, FLORIDA 2010/2011 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 06/07 Actual</u>	<u>FY 07/08 Actual</u>	<u>FY 08/09 Actual</u>	<u>Amended FY 09/10 Budget</u>	<u>FY 09/10 Projected</u>	<u>FY 10/11 Adopted Budget</u>
MISCELLANEOUS REVENUE							
361100	Interest Income	29,631	10,340	424	14,000	3,943	5,900
361105	SBA Interest Earnings	67,525	34,686	14,048	12,344	2,500	1,800
361150	Other Interest	987	596	149	1,000	500	500
363630	Stormwater Utility Fee	834,039	810,944	807,971	850,000	831,000	835,000
389991	Appropriation from prior year fund balance	425,490	149,569	216,349	209,523	286,442	295,777
TOTAL MISCELLANEOUS REVENUE		1,357,672	1,006,135	1,038,941	1,086,867	1,124,385	1,138,977
TOTAL STORMWATER UTILITY		1,357,672	1,006,135	1,038,941	1,086,867	1,124,385	1,138,977

STORMWATER UTILITY FUND EXPENDITURES

Code: 163051

<u>Account Number</u>	<u>Description</u>	<u>FY 06/07 Actual</u>	<u>FY 07/08 Actual</u>	<u>FY 08/09 Actual</u>	<u>Amended FY 09/10 Budget</u>	<u>FY 09/10 Projected</u>	<u>FY 10/11 Adopted Budget</u>
OPERATING EXPENDITURES							
533100	Professional Services	79	86	88	100	100	100
533411	Permit Fees	0	0	7,988	0	0	0
534955	Refunds	0	0	718	0	0	0
TOTAL OPERATING EXPENDITURES		79	86	8,794	100	100	100
NON-OPERATING							
909101	Interfund Trfr to 001 - GF	466,576	500,000	512,500	500,000	500,000	500,000
909263	Interfund Trfr to Fund 263	437,273	506,049	501,860	438,240	475,658	438,877
909131	Interfund Trfr to CIP Fund 310	0	0	0	0	0	200,000
909363	Interfund Trfr to CIP Fund 363	453,744	0	15,787	148,627	148,627	0
TOTAL NON-OPERATING		1,357,593	1,006,049	1,030,147	1,086,867	1,124,285	1,138,877
TOTAL STORMWATER UTILITY		1,357,672	1,006,135	1,038,941	1,086,967	1,124,385	1,138,977

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

<u>Account</u> <u>Number</u>	<u>Description</u>	<u>FY 06/07</u> <u>Actual</u>	<u>FY 07/08</u> <u>Actual</u>	<u>FY 08/09</u> <u>Actual</u>	<u>Amended</u> <u>FY 09/10</u> <u>Budget</u>	<u>FY 09/10</u> <u>Projected</u>	<u>FY 10/11</u> <u>Adopted</u> <u>Budget</u>
FINES AND FORFEITS							
351200	Confiscated Property	6,850	19,114	29,527	8,000	8,000	8,000
TOTAL FINES AND FORFEITS		6,850	19,114	29,527	8,000	8,000	8,000
MISCELLANEOUS REVENUE							
361100	Interest Income	1,665	122	71	1,000	250	250
361105	SBA Interest Earnings	0	624	196	0	0	0
365000	Sale of Surplus	225	5,181	871	0	0	0
366000	Contributions and Donations	321	2,785	1,456	2,000	2,000	2,000
389991	Appropriation from PY Fund Balance	8,433	0	0	13,500	5,250	0
TOTAL MISCELLANEOUS REVENUE		10,644	8,712	2,594	16,500	7,500	2,250
TOTAL LAW ENFORCEMENT FORFEITURE		17,494	27,826	32,121	24,500	15,500	10,250

CITY OF SEBASTIAN, FLORIDA 2009/2010 ANNUAL BUDGET

LAW ENFORCEMENT FORFEITURE FUND EXPENDITURES

Code: 190051

<u>Account Number</u>	<u>Description</u>	<u>FY 06/07 Actual</u>	<u>FY 07/08 Actual</u>	<u>FY 08/09 Actual</u>	<u>Amended FY 09/10 Budget</u>	<u>FY 09/10 Projected</u>	<u>FY 10/11 Adopted Budget</u>
OPERATING EXPENDITURES							
533100	Professional Services	0	0	3,841	0	0	0
534966	D.A.R.E. Expenditures	2,563	0	992	4,000	4,000	0
534967	G.R.E.A.T. Expenditures	8,941	0	339	4,000	4,000	0
535380	Departmental Supplies	5,990	85	2,763	7,500	7,500	0
535450	Training & Education	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES		17,494	85	4,094	15,500	15,500	0
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	0	22,115	9,000	0	0
TOTAL CAPITAL OUTLAY		0	0	22,115	9,000	0	0
NON-OPERATING							
909990	Unappropriated	0	27,741	5,912	0	0	10,250
TOTAL NON-OPERATING		0	27,741	5,912	0	0	10,250
TOTAL LAW ENFORCEMENT FORFEITURE		17,494	27,826	32,121	24,500	15,500	10,250

CITY OF SEBASTIAN, FLORIDA 2010/2011 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. A transfer is made to General Fund to offset the additional costs of providing enhanced maintenance of parks and medians within this area.

COMMUNITY REDEVELOPMENT AGENCY REVENUES

Code: 140010

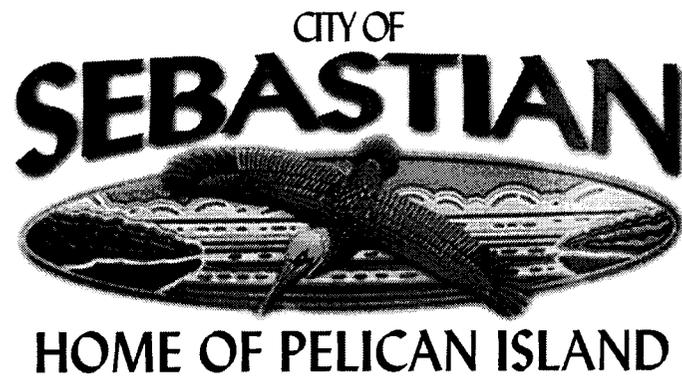
<u>Account Number</u>	<u>Description</u>	<u>FY 06/07</u> <u>Actual</u>	<u>FY 07/08</u> <u>Actual</u>	<u>FY 08/09</u> <u>Actual</u>	<u>Amended</u> <u>FY 09/10</u> <u>Budget</u>	<u>FY 09/10</u> <u>Projected</u>	<u>FY 10/11</u> <u>Adopted</u> <u>Budget</u>
TAXES							
338200	Tax Increment Revenue - Sebastian	282,546	250,499	273,888	228,326	223,426	155,427
338200	Tax Increment Revenue - Indian River Cty	270,195	252,885	251,236	209,442	206,304	143,515
TOTAL TAXES		552,741	503,384	525,124	437,768	429,730	298,942
MISCELLANEOUS REVENUE							
361100	Interest Income	33,210	5,454	288	1,767	1,767	440
361105	SBA Interest Earnings	0	5,436	1,702	1,000	1,000	1,000
369900	Other Miscellaneous Revenue	0	75	0	0	0	0
TOTAL MISCELLANEOUS REVENUE		33,210	10,965	1,990	2,767	2,767	1,440
NON-REVENUE SOURCES							
381330	Transfer from Capital Project Fund 330	0	0	668,590	0	0	0
389991	Fund Balance Carried Forward	319,551	339,562	0	706,787	307,924	110,345
TOTAL NON-REVENUE SOURCES		319,551	339,562	668,590	706,787	307,924	110,345
TOTAL RIVERFRONT REDEVELOPMENT		905,502	853,911	1,195,704	1,147,322	740,421	410,727

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

COMMUNITY REDEVELOPMENT AGENCY EXPENDITURES

Code: 140051

<u>Account Number</u>	<u>Description</u>	<u>FY 06/07</u>	<u>FY 07/08</u>	<u>FY 08/09</u>	<u>Amended</u> <u>FY 09/10</u>	<u>FY 09/10</u>	<u>FY 10/11</u>
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Adopted</u> <u>Budget</u>
OPERATING EXPENDITURES							
533100	Professional Services	5,000	18,400	9,425	5,000	7,000	7,000
533201	Admin Svcs Provided by the GF	36,575	12,826	13,202	13,202	12,584	12,584
533400	Other Contractual Services	3,000	0	63,200	40,000	40,000	15,000
534120	Postage	0	0	35	0	0	0
534315	Public Lighting	14,023	13,743	14,728	14,000	14,850	14,850
534320	Water and Sewer	0	0	297	200	0	0
534686	R&M-Park Facilities	0	0	3,849	4,000	2,400	2,500
534830	Special Events Expense	18,160	26,798	37,184	31,600	36,468	36,468
534920	Legal Ads	78	1,469	0	0	100	100
535200	Departmental Supplies	1,188	962	1,892	1,500	1,000	1,000
535410	Dues & Memberships	695	870	670	900	900	1,225
TOTAL OPERATING EXPENDITURES		78,719	75,068	144,482	110,402	115,302	90,727
CAPITAL OUTLAY AND PROJECTS							
606100	Land	394,999	0	0	535,520	535,119	0
606310	Improvements Other Than Building	1,500	0	0	5,000	0	0
606400	Equipment	99,524	0	0	0	0	0
606900	Infrastructure - Yacht Club	29,207	0	0	0	0	0
606900	Infrastructure - Indian River Drive	84,592	0	0	0	0	0
606990	Infrastructure - Engineering	0	106,249	0	0	0	0
TOTAL CAPITAL OUTLAY AND PROJECTS		609,822	106,249	0	540,520	535,119	0
GRANTS AND AIDS							
820100	Façade/Sign Improvement Program	1,560	38,033	22,988	30,000	30,000	30,000
TOTAL GRANTS AND AIDS		1,560	38,033	22,988	30,000	30,000	30,000
NON-OPERATING							
909100	Interfund Trfr to General Fund 001	0	0	60,000	60,000	60,000	60,000
909132	Interfund Trfr to CIP Fund 320	0	15,000	0	8,778	0	230,000
909133	Interfund Trfr to CIP Fund 330	215,401	619,561	0	397,622	0	0
909990	Unappropriated	0	0	968,234	0	0	0
TOTAL NON-OPERATING		215,401	634,561	1,028,234	466,400	60,000	290,000
TOTAL RIVERFRONT REDEVELOPMENT		905,502	853,911	1,195,704	1,147,322	740,421	410,727



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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 2010/2011 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 06/07 Actual	FY 07/08 Actual	FY 08/09 Actual	Amended FY 09/10 Budget	FY 09/10 Projected	FY 10/11 Adopted Budget
MISCELLANEOUS REVENUE							
361100	Interest Income	134	2,448	707	1,000	10,000	22,854
361105	SBA Interest Earnings	7,298	2,363	0	0	0	0
TOTAL MISCELLANEOUS REVENUE		7,432	4,811	707	1,000	10,000	22,854
NON-REVENUE SOURCES							
381130	Interfund Trfr from 130 DST	1,033,206	1,164,036	2,251,783	1,035,869	1,146,847	997,557
389991	Appropriation from PY Fund Balance	0	0	0	0	0	0
TOTAL NON-REVENUE SOURCES		1,033,206	1,164,036	2,251,783	1,035,869	1,146,847	997,557
TOTAL DEBT SERVICE FUND		1,040,638	1,168,847	2,252,490	1,036,869	1,156,847	1,020,411

DISCRETIONARY SALES SURTAX REVENUE BONDS DEBT SERVICE EXPENDITURES

Code: 230051

Account Number	Description	FY 06/07 Actual	FY 07/08 Actual	FY 08/09 Actual	Amended FY 09/10 Budget	FY 09/10 Projected	FY 10/11 Adopted Budget
OPERATING EXPENDITURES							
535205	Bank Charges	0	0	375	300	300	300
TOTAL OPERATING EXPENDITURES		0	0	375	300	300	300
DEBT SERVICE							
707130	Principal - DST Series 2003	680,000	700,000	720,000	745,000	745,000	765,000
707230	Interest - DST Series 2003	353,206	333,619	457,903	289,894	277,788	252,604
707300	Other Debt Service Costs	1,675	7,675	3,625	1,675	1,675	1,675
909990	Unappropriated	5,757	127,553	1,070,587	0	132,084	832
TOTAL DEBT SERVICE		1,040,638	1,168,847	2,252,115	1,036,569	1,156,547	1,020,111
TOTAL DEBT SERVICE FUND		1,040,638	1,168,847	2,252,490	1,036,869	1,156,847	1,020,411

CITY OF SEBASTIAN, FLORIDA 2010/2011 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

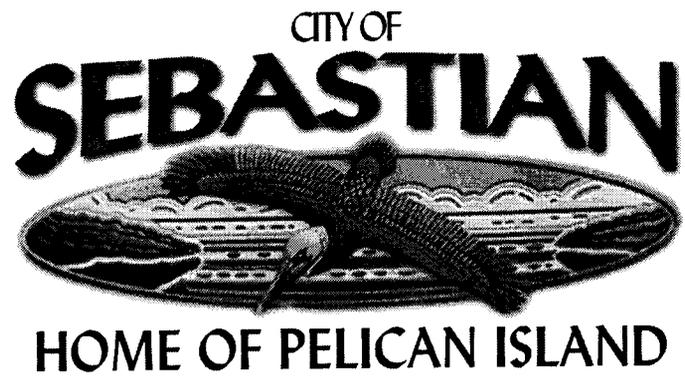
Code: 263010

Account Number	Description	FY 06/07 <u>Actual</u>	FY 07/08 <u>Actual</u>	FY 08/09 <u>Actual</u>	Amended FY 09/10 <u>Budget</u>	FY 09/10 <u>Projected</u>	FY 10/11 Adopted <u>Budget</u>
MISCELLANEOUS REVENUE							
361100	Interest Income	28	716	101	120	1,000	1,122
361150	SBA Interest Earnings	1,069	318	(17)	0	0	0
TOTAL MISCELLANEOUS REVENUE		1,097	1,034	84	120	1,000	1,122
NON-REVENUE SOURCES							
381163	Interfund Trfr from 163 SUF	437,273	506,049	501,860	438,240	475,658	438,877
389991	Appropriation from PY Fund Balance	0	0	0	0	0	0
TOTAL NON-REVENUE SOURCES		437,273	506,049	501,860	438,240	475,658	438,877
TOTAL DEBT SERVICE FUND		438,370	507,083	501,944	438,360	476,658	439,999

STORMWATER UTILITY REVENUE BONDS DEBT SERVICE FUND EXPENDITURES

Code: 263051

Account Number	Description	FY 06/07 <u>Actual</u>	FY 07/08 <u>Actual</u>	FY 08/09 <u>Actual</u>	Amended FY 09/10 <u>Budget</u>	FY 09/10 <u>Projected</u>	FY 10/11 Adopted <u>Budget</u>
DEBT SERVICE							
707163	Principal - Stormwater Series 2003	240,000	245,000	255,000	260,000	260,000	270,000
707263	Interest - Stormwater Series 2003	197,273	191,873	185,135	177,485	177,486	169,036
707300	Other Debt Service Costs	875	4,875	875	875	875	875
909990	Unappropriated	222	65,335	60,934	0	38,297	88
TOTAL DEBT SERVICE		438,370	507,083	501,944	438,360	476,658	439,999
TOTAL DEBT SERVICE FUND		438,370	507,083	501,944	438,360	476,658	439,999



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CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

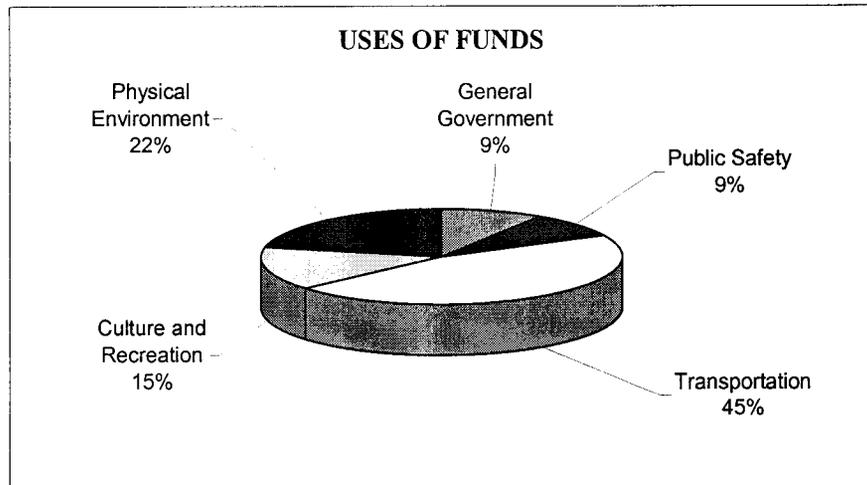
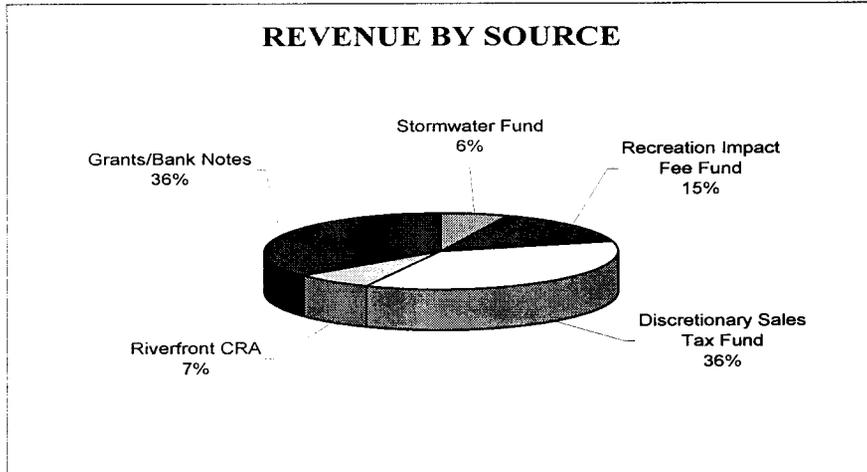
INTRODUCTION

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 2010-11.

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 2010-11 projects is provided from Discretionary Sales Tax (DST), Recreation Impact Fees, Stormwater Fees 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 2010-11 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 2010-11 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 significant savings or revenues expected to result from the Fiscal Year 2010-11 projects.

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

CAPITAL IMPROVEMENT FUND SOURCES AND USES OF FUNDS FOR FISCAL YEAR 2010 – 2011



CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

CAPITAL IMPROVEMENT FUND REVENUES BY SOURCE

Stormwater Fund	\$	200,000
Recreation Impact Fee Fund		475,000
Discretionary Sales Tax Fund		1,166,500
Riverfront CRA		230,000
Grants/Bank Notes		1,160,000
Total Capital Improvement Fund Revenues	\$	3,231,500

CAPITAL IMPROVEMENT FUND EXPENDITURES BY TYPE

General Government	\$	300,000
Public Safety		276,500
Transportation		1,480,000
Culture and Recreation		475,000
Physical Environment		700,000
Total Capital Improvement Fund Expenditures	\$	3,231,500

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

CAPITAL IMPROVEMENT PROGRAM BY PROJECT AND FUNDING SOURCE

		<u>DST</u>	<u>Recreation</u> <u>Impact</u> <u>Fees</u>	<u>Grants/</u> <u>Bank Note</u>	<u>Riverfront</u> <u>CRA</u>	<u>Stormwater</u> <u>Fund</u>	<u>Total</u>
<u>FISCAL YEAR 2010/2011</u>							
Police Department							
Police Vehicle Replacement	\$	276,500					\$ 276,500
Management Information Systems							
Munis Upgrade	\$	25,000					\$ 25,000
MIS Broadcasting Equipment	\$	75,000					\$ 75,000
Parks & Recreation							
Barber Street Field Expansion			\$ 125,000				\$ 125,000
Lift Station Riverview Park			\$ 100,000				\$ 100,000
Bark Park Amenities			\$ 75,000				\$ 75,000
Riverview Park Pavilion			\$ 50,000				\$ 50,000
Riverview Park Irrigation/Fountains			\$ 25,000				\$ 25,000
Riverview Park Street Parking			\$ 100,000				\$ 100,000
Stormwater							
Excavation Equipment						\$ 200,000	\$ 200,000
1/4 Round Swale Rehab	\$	450,000					\$ 450,000
Stormwater Master Plan	\$	50,000					\$ 50,000
Riverfront CRA							
Parking Study					\$ 30,000		\$ 30,000
Waterfront Property Renovations					\$ 200,000		\$ 200,000
Airport							
Aircraft Maintenance Facility	\$	290,000		\$ 1,160,000			\$ 1,450,000
Total FY 2010/2011	\$	1,166,500	\$ 475,000	\$ 1,160,000	\$ 230,000	\$ 200,000	\$ 3,231,500

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

Project Name:	Police Patrol Vehicles	Project Description:
Funding Source:	Discretionary Sales Tax	10/11- 7 Police Vehicles.
Justification:	10/11 Replace 7 older high mileage, high maintenance vehicles. 11/12 Replace 10 older high mileage, high maintenance vehicles. 12/13 Replace 10 older high mileage, high maintenance vehicles. 13/14 Replace 10 high mileage, high maintenance vehicles; 1 Police Boat/trailer with high hours. 14/15 Replace 10 older high mileage, high maintenance vehicles.	

Project Costs:

<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>FY 15-16</u>	<u>Project Total</u>
\$276,500	\$395,000	\$395,000	\$450,000	\$395,000	\$395,000	\$2,306,500
Operating Impact:						
\$0	\$0	\$0	\$0	\$0	\$0	\$0

Project Name:	Munis Upgrade	Project Description:
Funding Source:	Discretionary Sales Tax	10/11- Munis Operating System Upgrade.
Justification:	Additional hardware and software is required to handle a vendor mandated upgrade to the financial software used by the City.	

Project Costs:

<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>FY 15-16</u>	<u>Project Total</u>
\$25,000	\$0	\$0	\$0	\$0	\$0	\$25,000
Operating Impact:						
\$0	\$0	\$0	\$0	\$0	\$0	\$0

Project Name:	MIS Broadcasting Equipment	Project Description:
Funding Source:	Discretionary Sales Tax	10/11- Purchase of Broadcasting Equipment/Software.
Justification:	Additional hardware/software is required to enhance the broadcasting of meetings via Channel 25.	

Project Costs:

<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>FY 15-16</u>	<u>Project Total</u>
\$75,000	\$0	\$0	\$0	\$0	\$0	\$75,000
Operating Impact:						
\$0	\$0	\$0	\$0	\$0	\$0	\$0

Project Name:	Barber Street Field Expansion	Project Description:
Funding Source:	Recreation Impact Fees	Improvements to expand the north football field from 80 yards to a regulation size field and to adjust the crown to the proper levels.

Justification: This project is desirable to expand the fields at the Barber Street Sports Complex.

Project Costs:

<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>FY 15-16</u>	<u>Project Total</u>
\$125,000	\$0	\$0	\$0	\$0	\$0	\$125,000
Operating Impact:						
\$0	\$0	\$0	\$0	\$0	\$0	\$0

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

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

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

Project Costs:

<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>FY 15-16</u>	<u>Project Total</u>
\$100,000	\$0	\$0	\$0	\$0	\$0	\$100,000
Operating Impact:						
(500)	(500)	(500)	(500)	(500)	(500)	(3,000)

Project Name:	Bark Park Amenities	Project Description:
Funding Source:	Recreation Impact Fees	Trail around the lake, bridge over the ditch and restrooms.

Justification: This project will allow us to add amenities to the dog park which have been requested at several of the parks and recreation meetings.

Project Costs:

<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>FY 15-16</u>	<u>Project Total</u>
\$75,000	\$0	\$0	\$0	\$0	\$0	\$75,000
Operating Impact:						
\$500	\$500	\$500	\$500	\$500	\$500	\$3,000

Project Name:	Riverview Park Pavilion	Project Description:
Funding Source:	Recreation Impact Fees	Install a large pavilion on the east side of Indian River Drive by the twin piers.

Justification: This project will enhance the Riverfront district and allow additional rentals for weddings/parties.

Project Costs:

<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>FY 15-16</u>	<u>Project Total</u>
\$50,000	\$0	\$0	\$0	\$0	\$0	\$50,000
Operating Impact:						
\$0	\$0	\$0	\$0	\$0	\$0	\$0

Project Name:	Riverview Park Irrigation/Fountains	Project Description:
Funding Source:	Recreation Impact Fees	Addition of irrigation and landscaping in Riverview Park, plus new fountains for parks, similar to those at Easy Street.

Justification: It is desirable to add irrigation systems and more landscaping in Riverview Park. Fountains have been requested for the lakes at Blossom Drive Park, Garden Club Park and Historical Park.

Project Costs:

<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>FY 15-16</u>	<u>Project Total</u>
\$25,000	\$0	\$0	\$0	\$0	\$0	\$25,000
Operating Impact:						
\$500	\$500	\$500	\$500	\$500	\$500	\$3,000

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

Project Name:	Riverview Park Street Parking	Project Description:
Funding Source:	Recreation Impact Fees	Addition of street parking for Riverview Park.

Justification: This project will add parking on Coolidge and Cleaveland in support of improving the parking at Riverview Park.

Project Costs:

<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>FY 15-16</u>	<u>Project Total</u>
\$100,000	\$0	\$0	\$0	\$0	\$0	\$100,000
Operating Impact:						
\$0	\$0	\$0	\$0	\$0	\$0	\$0

Project Name:	Excavation Equipment	Project Description:
Funding Source:	Stormwater Revenue Fund	Purchase of Excavation Equipment

Justification: To provide a loader and hauler for use in stormwater ditch maintenance.

Project Costs:

<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>FY 15-16</u>	<u>Project Total</u>
\$200,000	\$0	\$0	\$0	\$0	\$0	\$200,000
Operating Impact:						
\$0	\$0	\$0	\$0	\$0	\$0	\$0

Project Name:	1/4 Round Swale Rehab	Project Description:
Funding Source:	Discretionary Sales Tax	Installation of 1/4 round in swales.

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

Project Costs:

<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>FY 15-16</u>	<u>Project Total</u>
\$450,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,950,000
Operating Impact:						
\$0	\$0	\$0	\$0	\$0	\$0	\$0

Project Name:	Stormwater Master Plan	Project Description:
Funding Source:	Discretionary Sales Tax	Update of the Stormwater Master Plan.

Justification: An update of the Stormwater Master Plan is needed to incorporate new projects needing consideration since the previous plan and to reflect projects completed since the original plan was developed.

Project Costs:

<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>FY 15-16</u>	<u>Project Total</u>
\$50,000	\$0	\$0	\$0	\$0	\$0	\$50,000
Operating Impact:						
\$0	\$0	\$0	\$0	\$0	\$0	\$0

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

Project Name:	Parking Study	Project Description:
Funding Source:	Riverfront CRA	A study will be made on how to best address the need for improving parking conditions.

Justification: Although parking has always been discussed and is a primary issue identified in the CRA Master Plan, it was not identified in the rankings established at the June and July of 2010 CRA meetings. The City Council has since requested that this be given attention and a parking study may better address how to make specific parking capital improvements.

Project Costs:

<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>FY 15-16</u>	<u>Project Total</u>
\$30,000	\$0	\$0	\$0	\$0	\$0	\$30,000

Operating Impact:

\$0	\$0	\$0	\$0	\$0	\$0	\$0
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Project Name:	Waterfront Property Renovations	Project Description:
Funding Source:	Riverfront CRA	This would encompass improvements to the recently acquired working waterfront properties.

Justification: The new lease on the property requires the City to make certain improvements to the properties.

Project Costs:

<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>FY 15-16</u>	<u>Project Total</u>
\$200,000	\$0	\$0	\$0	\$0	\$0	\$200,000

Operating Impact:

\$0	\$0	\$0	\$0	\$0	\$0	\$0
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Project Name:	Aircraft Maintenance Facility	Project Description:
Funding Source:	\$290,000 Advance by Discretionary Sales Tax Fund; \$1,160,000 Grant by State DOT	Matching Funds for FY 2009-10 Grant Application.

Justification: This grant has been awarded to construct an aircraft/maintenance facility.

Project Costs:

<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>FY 15-16</u>	<u>Project Total</u>
\$1,450,000	\$0	\$0	\$0	\$0	\$0	\$1,450,000

Operating Impact:

\$0	\$8,700	\$8,700	\$8,700	\$8,700	\$8,700	\$43,500
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CITY OF SEBASTIAN, FLORIDA 2010/2011 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 06/07</u> <u>Actual</u>	<u>FY 07/08</u> <u>Actual</u>	<u>FY 08/09</u> <u>Actual</u>	<u>Amended</u> <u>FY 09/10</u> <u>Budget</u>	<u>FY 09/10</u> <u>Projected</u>	<u>FY 10/11</u> <u>Adopted</u> <u>Budget</u>
Total Revenues	\$ 1,642,910	\$ 1,455,749	\$ 1,408,534	\$ 1,528,398	\$ 1,304,376	\$ 1,297,884
Total GC Administration Division	944,306	941,717	1,305,643	877,353	863,714	555,204
Total GC Greens Division	584,413	600,123	593,465	560,550	563,421	561,013
Total GC Carts Division	129,391	152,500	156,111	158,010	145,847	146,762
Total Expenses	<u>1,658,110</u>	<u>1,694,340</u>	<u>2,055,219</u>	<u>1,595,913</u>	<u>1,572,982</u>	<u>1,262,979</u>
Change in Unrestricted Reserves	<u>\$ (15,200)</u>	<u>\$ (238,591)</u>	<u>\$ (646,685)</u>	<u>\$ (67,515)</u>	<u>\$ (268,606)</u>	<u>\$ 34,905</u>

GOLF COURSE FUND REVENUE

Code: 410010

The Fiscal Year 2010-2011 adopted budget for Golf Course fund revenue is \$1,297,884. This compares to the 2009-2010 projected Golf Course fund revenue of \$1,304,376, a decrease of \$6,492 or .5%.

<u>Description</u>	<u>FY 06-07</u> <u>Actual</u>	<u>FY 07-08</u> <u>Actual</u>	<u>FY 08-09</u> <u>Actual</u>	<u>Amended</u> <u>FY 09-10</u> <u>Budget</u>	<u>Projected</u> <u>FY 09-10</u> <u>Revenue</u>	<u>Adopted</u> <u>FY 10-11</u> <u>Budget</u>	<u>Difference</u>
Charges for services	\$ 1,593,527	\$ 1,438,233	\$ 1,406,933	\$ 1,521,860	\$ 1,302,984	\$ 1,297,484	\$ (5,500)
Non-operating revenues	49,383	17,516	1,601	6,538	1,392	400	(992)
Total revenues	<u>\$ 1,642,910</u>	<u>\$ 1,455,749</u>	<u>\$ 1,408,534</u>	<u>\$ 1,528,398</u>	<u>\$ 1,304,376</u>	<u>\$ 1,297,884</u>	<u>\$ (6,492)</u>

Fiscal Year 2010-11 Adopted Budget:

Major Current Level Changes from

2009-10 Projected Revenue

	<u>Difference</u>
1. Charges for services - Decrease mainly due to a projected increase in cost of sales.	\$ (5,500)
2. Non-operating revenues - Decrease due to sale of fixed assets in FY 09-10.	\$ (992)
3. Grant revenues - No grant revenues forecasted.	\$ -

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

GOLF COURSE REVENUE

Code: 410010

Account Number	Description	FY 06/07 Actual	FY 07/08 Actual	FY 08/09 Actual	FY 09/10 Amended Budget	FY 0910 Dept Projected	FY 10/11 Adopted Budget
CHARGES FOR SERVICES							
347501	Green Fees	580,946	523,161	529,583	550,000	480,000	480,000
347502	Cart Rentals	764,459	689,668	663,201	725,000	606,000	606,000
347510	Driving Range Fees	53,185	43,944	43,571	50,000	39,000	39,000
347512	Club Storage Fees	1,115	1,364	2,123	2,000	2,000	2,000
347513	Club Rentals Fees	2,267	2,146	2,073	2,000	1,900	1,900
347520	Initiation Fees	2,500	3,200	3,800	4,000	4,500	4,500
347521	Membership Fees	72,418	65,071	62,090	65,000	61,539	61,539
347522	Handicap Fees	5,904	5,850	6,000	6,100	5,560	5,560
347523	Resident Card Fees	42,910	41,750	38,100	44,000	36,400	36,400
347530	Non-Taxable Sales	87	69	108	100	75	75
347540	Pro Shop Sales	84,228	74,577	68,201	70,000	68,000	70,000
347541	Cost of Sales-Pro Shop	(58,260)	(50,637)	(46,975)	(35,000)	(38,000)	(45,500)
362100	Rents and Royalties	30,382	29,308	31,178	32,000	30,000	30,000
369900	Other Miscellaneous Revenues	5,212	3,149	0	1,500	1,500	1,500
369941	Sales Tax Commissions	360	360	360	360	360	360
369945	Pro Lesson Fees	5,900	5,266	3,264	4,800	4,000	4,000
369995	Cash Over/Short	(83)	(13)	256	0	150	150
TOTAL CHARGES FOR SERVICES		1,593,527	1,438,233	1,406,933	1,521,860	1,302,984	1,297,484
NON-OPERATING REVENUE							
361100	Interest Earnings	1,135	3,246	144	200	300	300
361105	SBA Interest Earnings	47,748	14,270	3,093	4,000	105	100
364100	Sale of Fixed Assets	500	0	0	0	987	0
365000	Sale of Surplus Mater/Scrap	0	0	22	0	0	0
367000	Gain/Loss on Sale of Investments	0	0	(1,658)	0	0	0
369400	Reimbursements	0	0	0	2,338	0	0
TOTAL NON-OPERATING REVENUE		49,383	17,516	1,601	6,538	1,392	400
TOTAL GOLF COURSE REVENUES		1,642,910	1,455,749	1,408,534	1,528,398	1,304,376	1,297,884
USE OF UNRESTRICTED RESERVES		15,200	238,591	646,685	67,515	268,606	0
TOTAL GOLF COURSE SOURCES		1,658,110	1,694,340	2,055,219	1,595,913	1,572,982	1,297,884

CITY OF SEBASTIAN, FLORIDA 2010/2011 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 2010 ACCOMPLISHMENTS

- ✓ Over 30 "outside tournaments (charity, corporate or special tournaments, mainly on Saturday mornings.
- ✓ Great reply play due to the variety of leagues offered including Wojo's Monday League, Men's and Women's Golf Associations, Business League, etc.
- ✓ 2009 Sebastian Open (the premier tournament for SMGC) entailed 108 players, received numerous positive comments regarding golf course conditions.
- ✓ Golf Course maintenance contractor, International Golf Maintenance, Inc., officially began a five year maintenance contract with SMGC.
- ✓ Over 60,000 total rounds of golf, on track to take in revenue in excess of 1.5 million.
- ✓ Since inception of Sebastian River High School, served as home course for boys and girls golf teams. Also offered numerous junior clinics and other golfing opportunities for junior golfers, partly through an arrangement with the newly-formed Indian River Golf Foundation.
- ✓ Purchased reconditioned Toro Parkmaster fairway cutting unit, thus ensuring the quality of "cut" to fairway grass is optimum.
- ✓ Junior Player's Tour, a developmental Junior Tour which is tracked by numerous college golf coaches, played the Sebastian Classic on February 27 & 28, 2010.
- ✓ Throughout year, donated numerous rounds of golf and golf course merchandise to charitable events and fundraisers. By donating to worthy causes, SMGC provides key support to community endeavors.
- ✓ Provided over 5,000 complimentary yardage books to golf course customers. This 52-page book provided helpful information including key distances, full-color pictures and playing recommendations for each hole.
- ✓ Represented SMGC at 2010 Honda Classic (a PGA Tour event), where PGA Director of Golf, Greg Gardner, served at a Pace of Play Rules Official at the Pro-AM competition.
- ✓ Made clubhouse improvements in men's restroom & improvements to cart-wash area.
- ✓ Entered into 39 month lease with Club Car golf carts for a new fleet of 2010 DS model golf carts. Providing a quality golf cart to our customers is one objective in ensuring a quality golfing experience.

FISCAL YEAR 2011 GOALS & OBJECTIVES

- Strive for at least 65,000 rounds of golf and 1.6 million in revenue.
- Strive to instill in each golf course employee the importance of quality and unsurpassed customer service.
- Continue to work closely with International Golf Maintenance, Inc., the golf course maintenance contractor, in order to produce the highest-quality golf course conditions possible.
- Continue to offer annual memberships with goal to attain maximum number of 180 annual members.
- Continue to offer, plan and organize a variety of charity, corporate and traveling leagues and tournaments.
- Continue to offer a variety of weekly leagues which helps ensure repeat play and increase golf rounds.
- Continue to offer a competitive golf shop with quality merchandise, fulfilling the needs of our customers.
- Strive to introduce (through a variety of clinics and individual and group lessons) the game of golf to juniors, retirees and others in the community to ensure future and present growth of the game.
- Continue to offer and officially be the home course for the Sebastian River High School boys and girls golf teams.
- Strive to place 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.
- Strive to help community fundraisers and other charitable events, which will help SMGC be considered an integral part of the community.

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

PERFORMANCE MEASUREMENT

SERVICE PROGRAM	Actual 2005/2006	Actual 2006/2007	Actual 2007/2008	Actual 2008/2009	Projected 2009/2010	Projected 2010/2011
Number of Annual Fees Sold	85	106	97	95	105	105
Single Resident	42	42	41	39	45	44
Single Non-Resident	7	14	10	8	10	10
Family Resident	26	42	38	38	40	44
Family Non-Resident	10	8	8	10	10	10
Resident/Discount Cards	1,000	1,004	950	876	975	950
TOTAL ANNUAL FEES SOLD	1,085	1,110	1,047	971	1,055	1,163
NUMBER OF ROUNDS PLAYED						
Annual Fee Rounds	6,200	8,494	7,821	7,536	10,000	9,000
Daily Fee Rounds	60,000	50,898	46,163	45,668	55,000	50,000
TOTAL NUMBER OF ROUNDS PLAYED	66,200	59,382	53,114	53,204	65,000	59,000
Junior Golf Academy Attendees	112	115	100	75	100	100
Outside Tournaments	50	48	54	30	50	40
Sebastian Open Players	145	94	85	107	120	120

PROGRAM BUDGET DESCRIPTION FOR THE SEBASTIAN GOLF COURSE		
STAFFING		NATURE OF ACTIVITY
09/10	10/11	
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 2010/2011 ANNUAL BUDGET

GOLF COURSE ADMINISTRATION BUDGET SUMMARY

The Fiscal Year 2010-2011 adopted budget for Golf Course Administration is \$555,204. This compares to the 2009-2010 projected expenses of \$863,714, a decrease of \$308,510 or 35.7% primarily due to the final maturity of the bond issue.

	FY 06-07	FY 07-08	FY 08-09	Revised FY 09/10	Projected FY 09/10	Adopted FY 10/11	Difference
	Actual	Actual	Actual	Budget	Expenses	Budget	
Personal Services	\$ 287,688	\$ 286,222	\$ 271,669	\$ 265,083	\$ 261,226	\$ 258,394	\$ (2,832)
Operating Expenses	343,943	333,046	326,497	299,170	288,813	295,735	6,922
Capital Outlay	3,160	8,733	84,962	-	-	-	-
Debt Service	309,515	313,715	622,515	313,100	313,675	1,075	(312,600)
Total	\$ 944,306	\$ 941,717	\$ 1,305,643	\$ 877,353	\$ 863,714	\$ 555,204	\$ (308,510)

Fiscal Year 2010-11 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2009-10 Projected Expenses:

	Difference
1. Personal Services - Net decrease due to employee paying contributions toward group insurance premiums.	\$ (2,832)
2. Operating Expenses - Increase primarily due to an increase in charges for General Fund administrative services.	\$ 6,922
3. Capital Outlay - No approved capital outlay in FY 10-11 budget	\$ -
4. Debt Service - The final debt service will be paid in FY 09/10. Only custodial fees will be paid in FY 10-11.	\$ (312,600)

PERSONAL SERVICES SCHEDULE

GOLF COURSE ADMINISTRATION

<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>F/T/E POSITION YEARS</u>			<u>Projected Expense</u>	<u>Adopted Budget</u>
			<u>08-09</u>	<u>09-10</u>	<u>10-11</u>	<u>09-10</u>	<u>10-11</u>
Golf Course Director	46,541 / 97,308	78	1.00	1.00	1.00	\$ 77,269	\$ 77,269
Head Golf Professional	36,782 / 69,754	61	1.00	1.00	1.00	45,785	45,785
Head Cashier	26,545 / 69,662	26	1.00	1.00	1.00	41,979	41,956
Administrative Secretary (P/T)	12.76 / 28.68	26	0.50	0.00	0.00	-	-
Assistant Cashier (P/T)	9.23 / 20.76	15	1.00	1.00	1.00	23,500	24,000
Assistant Cashier (TEMP)			1.00	0.00	0.00	-	-
			5.50	4.00	4.00	\$ 188,533	\$ 189,010
Overtime						1,500	1,500
Lesson Bonus						4,000	5,000
FICA Taxes						14,844	14,957
Deferred Compensation						15,348	15,436
Group Health Insurance Premium						21,461	18,848
Dependant Health Ins Premium						11,021	10,435
Employee Assistance Program						115	115
Worker's Comp Insurance						3,404	3,093
Unemployment Insurance						1,000	-
Total Personal Services						\$ 261,226	\$ 258,394

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

GOLF COURSE ADMINISTRATION DIVISION

Code: 410110

Account Number	Description	FY 06/07 Actual	FY 07/08 Actual	FY 08/09 Actual	Amended FY 09/10 Budget	FY 09/10 Projected	FY 10/11 Adopted Budget
PERSONAL SERVICES:							
511200	Regular Salaries	210,326	208,266	200,716	191,033	188,533	189,010
511300	Temporary Salaries	6,811	2,878	0	0	0	0
511400	Overtime	920	831	1,267	1,500	1,500	1,500
511500	Lesson Bonus	4,628	3,046	2,219	5,000	4,000	5,000
512100	FICA Taxes	15,634	14,748	14,757	15,111	14,844	14,957
512225	Deferred Compensation	13,473	14,498	15,282	15,438	15,348	15,436
512301	Group Health Insurance Premium	17,777	20,469	21,128	21,461	21,461	18,848
512305	Dependant Health Ins Premium	12,506	14,347	10,717	11,021	11,021	10,435
512309	Employee Assistance Program	219	125	121	115	115	115
512400	Worker's Comp Insurance	5,395	6,249	4,666	3,404	3,404	3,093
512500	Unemployment Insurance	0	0	0	1,000	1,000	0
512600	OPED Accrued Expense	0	765	796	0	0	0
TOTAL PERSONAL SERVICES		287,688	286,222	271,669	265,083	261,226	258,394
OPERATING EXPENSES:							
533100	Professional Services	1,075	1,075	2,911	1,075	1,614	2,200
533200	Audit Fees	1,579	1,938	2,450	3,274	2,844	2,947
533201	Admin Services provided by GF	42,958	50,036	49,509	54,460	54,456	59,906
533410	Environmental Services	14	0	0	0	0	0
533415	Janitorial Services	0	5,100	5,045	5,110	3,330	911
533420	Pest/Weed Control	4,030	634	648	650	250	250
533440	Electronic Security Services	824	426	422	500	425	444
534000	Travel and Per Diem	0	116	0	0	0	0
534101	Telephone	632	2,210	3,445	2,450	2,286	2,400
534105	Cellular Telephone	1,894	374	349	390	485	560
534110	Internet Access	400	405	488	500	548	494
534120	Postage	121	127	94	100	100	100
534310	Electric	141	35,315	27,580	28,000	24,450	25,700
534320	Water/Sewer	41,013	10,758	13,483	15,500	14,675	15,000
534380	Trash Pickup/Hauling, Etc.	10,421	0	0	0	0	0
534445	Airport Property Lease	162,000	173,000	164,000	135,000	135,000	135,000
534500	Insurance	24,463	6,895	4,875	5,361	5,361	5,361
534610	R & M - Buildings	6,330	1,556	5,832	2,500	1,500	1,750
534630	R & M - Office Equipment	3,545	4,337	3,870	3,000	3,000	4,235
534845	Golf Course Promotions	327	252	203	250	250	250
534846	Golf Course Advertising	7,234	6,857	7,703	5,000	5,000	5,000
535200	Departmental Supplies	4,284	2,269	3,165	3,000	3,000	2,500
535205	Bank Charges	22,737	22,390	22,627	25,000	24,462	24,500
535210	Computer Supplies	2,467	1,054	895	750	500	750
535220	Cleaning Supplies	2,870	2,872	3,520	3,500	2,000	2,000
535250	Building Supplies	0	0	623	750	300	500
535270	Uniforms and Shoes	0	312	0	250	200	200
535410	Dues and Memberships	462	507	507	500	500	500
535710	Non-Ad Valorem Tax	2,121	2,231	2,253	2,300	2,277	2,277
TOTAL OPERATING EXPENSES		343,943	333,046	326,497	299,170	288,813	295,735
CAPITAL OUTLAY:							
606400	Vehicles and Equipment	3,160	8,733	84,962	0	0	0
TOTAL CAPITAL OUTLAY		3,160	8,733	84,962	0	0	0
DEBT SERVICE:							
707145	Principal - Golf Course	255,000	270,000	590,000	290,000	300,000	0
707245	Interest - Golf Course	54,015	43,215	32,015	22,600	12,600	0
707300	Other Debt Service Costs	500	500	500	500	1,075	1,075
TOTAL DEBT SERVICE		309,515	313,715	622,515	313,100	313,675	1,075
909901	Contingency	0	0	0	0	0	34,905
TOTAL NON-OPERATING EXPENSES		0	0	0	0	0	34,905
TOTAL GOLF COURSE ADMINISTRATION		944,306	941,717	1,305,643	877,353	863,714	590,109

CITY OF SEBASTIAN, FLORIDA 2010/2011 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 2010 ACCOMPLISHMENTS

- ✓ Entered into new contract with International Golf Maintenance, Inc. for maintenance of all golf course grounds.
- ✓ Monitored all golf course grounds, with special emphasis on putting greens.
- ✓ Monitored maintenance and preventative maintenance techniques to all city-owned golf course equipment.
- ✓ Ensured irrigation system working at best possible condition.
- ✓ Purchased reconditioned Toro Parkmaster fairway cutting unit, thus ensuring fairways are maintained at best possible cut.

FISCAL YEAR 2011 GOALS AND OBJECTIVES

City Goal: Governmental Efficiency

- Continue to monitor entire golf course, grounds and surrounding areas.
- Strive for all grounds to be visually and aesthetically pleasing.
- Strive to ensure putting greens are in best possible shape and conditions, including "green-speed" issues.
- Continue to maintain irrigation system and make repairs as needed.
- Strive to track and monitor all repairs to city-owned golf course equipment.
- Continue to meet with the Head Golf Course superintendent daily, express any issues or concerns and always keep lines of communication extremely open.
- Explore innovative methods regarding equipment replacement, leases, etc..

PERFORMANCE MEASURES

Performance Indicators	Actual 2005/2006	Actual FY 06/07	Actual FY 07/08	Actual 2008/2009	Projected 2009/2010	Projected 2010/2011
Greens (Acres)	4	4	4	4	4	4
Tees (Acres)	5	5	5	5	5	5
Fairways (Acres)	35	35	35	35	35	35
Rough (Acres)	60	60	60	60	60	60
Sand Bunkers (Acres)	5	5	5	5	5	5
Lakes and Ponds (Linear Feet)	10,000	10,000	10,000	10,000	10,000	10,000
Non-Play Area (Acres)	18	18	18	18	18	18
Holes Maintained	18	18	18	18	18	18
Practice areas (acres total)	4	4	4	4	4	4

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR THE GOLF COURSE GREENS DIVISION		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
09/10	10/11	
75.00%	75.00%	<u>Golf Course Maintenance</u> - Provide administrative oversight of independent golf course maintenance contract which provides daily turf care resulting in the quality appearance and playability of the golf course. Keeping the golf course in the best possible condition throughout the year adds to the enjoyment of the customers and insures return play.
25.00%	25.00%	<u>Equipment Maintenance</u> - Continue tracking equipment use and repair to insure proper maintenance and availability of equipment.
100.00%	100.00%	

GOLF COURSE GREENS DIVISION BUDGET SUMMARY

The Fiscal Year 2010-2011 adopted budget for Golf Course Greens Division is \$561,013. This compares to the 2009-2010 projected expenses of \$563,421, a decrease of \$2,408 or .4%.

	FY 06-07	FY 07-08	FY 08-09	Amended FY 09-10	Projected FY 09-10	Adopted FY 10-11	Difference
	Actual	Actual	Actual	Budget	Expenses	Budget	
Operating Expenses	\$ 569,463	\$ 579,511	\$ 591,975	\$ 545,050	\$ 539,921	\$ 561,013	\$ 21,092
Capital Outlay	14,950	20,612	1,490	23,500	23,500	-	(23,500)
Total	\$ 584,413	\$ 600,123	\$ 593,465	\$ 568,550	\$ 563,421	\$ 561,013	\$ (2,408)

Fiscal Year 2010-11 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2009-10 Projected Expenses:

	Difference
1. Operating Expenses - Net increase mainly due to an increase in groundskeeping services	\$ 21,092
2. Capital Outlay - No Capital Outlay approved for FY 10-11 Budget	\$ (23,500)

CAPITAL OUTLAY SCHEDULE

GOLF COURSE GREENS DIVISION							
<u>Description</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>TOTAL</u>
Greens Mower	\$ -	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ 24,000
Sand pro	-	-	10,000	-	-	-	10,000
Tractor	-	-	10,000	-	-	-	10,000
Total	\$ -	\$ 24,000	\$ 20,000	\$ -	\$ -	\$ -	\$ 44,000

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

GOLF COURSE GREENS DIVISION

Code: 410120

<u>Account Number</u>	<u>Description</u>	<u>FY 06/07 Actual</u>	<u>FY 07/08 Actual</u>	<u>FY 08/09 Actual</u>	<u>Amended FY 09/10 Budget</u>	<u>FY 09/10 Projected</u>	<u>FY 10/11 Adopted Budget</u>
OPERATING EXPENSES							
533440	Electronic Security Services	443	612	493	550	521	549
533445	Groundskeeping Service	511,862	522,099	537,762	494,000	492,700	504,264
534310	Electric	18,822	18,884	22,221	19,700	17,500	21,000
534610	R & M - Buildings	571	1,083	2,365	2,500	2,000	2,000
534640	R & M-Operating Equipment	14,728	10,575	13,117	13,000	13,000	15,000
534680	R & M - Irrigation Systems	18,729	19,210	12,542	13,000	13,000	15,000
534685	R & M - Grounds Maintenance	1,411	4,636	797	500	500	2,000
535200	Departmental Supplies	2,685	2,209	2,496	1,600	500	1,000
535220	Cleaning Supplies	60	0	182	100	100	100
535230	Small Tools and Equipment	111	203	0	0	0	0
535250	Building Supplies	40	0	0	100	100	100
TOTAL OPERATING EXPENSES		569,463	579,511	591,975	545,050	539,921	561,013
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	20,612	1,490	23,500	23,500	0
TOTAL CAPITAL OUTLAY		14,950	20,612	1,490	23,500	23,500	0
TOTAL GREENS DIVISION		584,413	600,123	593,465	568,550	563,421	561,013

CITY OF SEBASTIAN, FLORIDA 2010/2011 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 2010 ACCOMPLISHMENTS

- ✓ Maintained fleet of 86 electric Club Car golf carts, 1 beverage cart, 1 ranger cart and 1 range cart.
- ✓ Maintained cart barn and all surrounding areas including starter's station, water station, cart wash & staging areas and driving range.
- ✓ Through an agreement with an underwater diving company, provide a quality and clean range ball to our customers.
- ✓ Offered excellent customer service, always willing to go the extra step to please and make our customers happy and willing to return.
- ✓ Entered into new Club Car lease agreement.
- ✓ Improved fence area around cart wash area and also improved stripping and directional markers in and around parking lot.

FISCAL YEAR 2011 GOALS AND OBJECTIVES

City Goal: Governmental Efficiency

- Continue to offer quality, unsurpassed customer service.
- Continue to maintain entire golf fleet, with emphasis on battery and tire maintenance and overall cleanliness of golf cart.
- Continue to maintain and service beverage, range and ranger carts.
- Continue to maintain driving range and offer a clean, quality range practice ball for our customers.
- Continue to maintain cart barn, water station, starter's station and cart wash and cart staging areas, so these areas are clean and presentable to the public.

PERFORMANCE MEASURES

Performance Indicators	Actual 2005/2006	Actual 2006/2007	Actual 2007/2008	Actual 2008/2009	Projected 2009/2010	Projected 2010/2011
Club Car Electric Golf Carts	84	84	86	86	86	86
Tires Maintained	348	348	352	352	352	356
Grease Fittings Maintained	504	504	508	508	508	534
Range Carts	1	1	1	1	1	1
Ranger Carts	1	1	1	1	1	1
Batteries Maintained	512	348	348	348	348	519
Beverage Carts	1	1	1	1	1	1

PROGRAM BUDGET DESCRIPTION FOR THE GOLF CART DIVISION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>09/10</i>	<i>10/11</i>	
33.00%	30.00%	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%	30.00%	Golf Course Facilities - Maintenance and care of Cart Barn, Driving Range, Water Station, and general area around Golf Shop and starter area.
34.00%	40.00%	Customer Service - Provide unsurpassed customer service to our members.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

GOLF COURSE CARTS DIVISION BUDGET SUMMARY

The Fiscal Year 2010-2011 adopted budget for Golf Course Carts Division is \$146,762. This compares to the 2009-2010 projected expenses of \$145,847, a increase of \$915 or .6%.

	FY 06-07	FY 07-08	FY 08-09	Amended FY 09-10	Projected FY 09-10	Adopted FY 10-11	Difference
	Actual	Actual	Actual	Budget	Expenses	Budget	
Personal Services	\$ 50,231	\$ 81,595	\$ 78,805	\$ 80,440	\$ 76,027	\$ 81,876	\$ 5,849
Operating Expenses	64,210	66,292	72,693	69,570	69,820	64,886	(4,934)
Capital Outlay	14,950	4,613	4,613	-	-	-	-
Total	\$ 129,391	\$ 152,500	\$ 156,111	\$ 150,010	\$ 145,847	\$ 146,762	\$ 915

Fiscal Year 2010-11 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2009-10 Projected Expenses:

	Difference
1. Personal Services - Net increase associated with part-time and temporary help.	\$ 5,849
2. Operating Expenses - Decrease as a result of reduction in rental costs of carts.	\$ (4,934)
3. Capital Outlay - No Capital Outlay approved in the FY 10-11 Budget	\$ -

PERSONAL SERVICES SCHEDULE

GOLF COURSE CART DIVISION

<u>POSITION</u>	<u>PAY</u> RANGE	<u>GRADE</u>	<u>F/T/E</u> <u>POSITION</u>			<u>Projected</u> <u>Expense</u>	<u>Adopted</u> <u>Budget</u>
			<u>08-09</u>	<u>09-10</u>	<u>10/11</u>	<u>09-10</u>	<u>10/11</u>
			Golf Course Attendant (1 P/T)	9.23 / 20.76	15	0.50	0.00
Cart Attendants (P/T)	7.25 / 13.09	9	3.00	3.00	3.00	41,400	42,000
Cart Attendants (TEMP)			3.50	3.50	3.50	26,100	32,000
			7.00	6.50	6.50	\$ 67,500	\$ 74,000
Overtime						1,200	800
FICA Taxes						5,600	5,722
Employee Assistance Program						138	138
Worker's Compensation						1,589	1,216
Total Personal Services						\$ 76,027	\$ 81,876

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

GOLF COURSE CARTS DIVISION

Code: 410130

Account <u>Number</u>	<u>Description</u>	<u>FY 06/07</u> <u>Actual</u>	<u>FY 07/08</u> <u>Actual</u>	<u>FY 08/09</u> <u>Actual</u>	<u>Amended</u> <u>FY 09/10</u> <u>Budget</u>	<u>FY 09/10</u> <u>Projected</u>	<u>FY10/11</u> <u>Adopted</u> <u>Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	27,629	46,094	38,725	42,000	41,400	42,000
511300	Temporary Salaries	16,251	26,084	30,443	30,500	26,100	32,000
511400	Overtime	1,740	1,206	1,780	300	1,200	800
512100	FICA Taxes	3,490	5,471	5,604	5,913	5,600	5,722
512309	Employee Assistance Program	94	161	138	138	138	138
512400	Worker's Comp Insurance	1,027	2,579	2,115	1,589	1,589	1,216
TOTAL PERSONAL SERVICES		50,231	81,595	78,805	80,440	76,027	81,876
OPERATING EXPENSES							
534420	Equipment Leases	62,035	65,835	71,820	68,320	68,320	63,286
534610	R & M - Buildings	0	0	0	500	500	500
534640	R & M-Operating Equipment	1,775	222	683	250	500	500
535200	Departmental Supplies	360	58	190	300	300	300
535220	Cleaning Supplies	0	177	0	200	200	200
535230	Small Tools and Equipment	40	0	0	0	0	100
TOTAL OPERATING EXPENSES		64,210	66,292	72,693	69,570	69,820	64,886
CAPITAL OUTLAY							
606400	Vehicles and Equipment	14,950	4,613	4,613	0	0	0
TOTAL CAPITAL OUTLAY		14,950	4,613	4,613	0	0	0
TOTAL CARTS DIVISION		129,391	152,500	156,111	150,010	145,847	146,762

CITY OF SEBASTIAN, FLORIDA 2010/2011 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 06/07</u>	<u>FY 07/08</u>	<u>FY 08/09</u>	<u>Amended</u>	<u>FY 09/10</u>	<u>FY 10/11</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>FY 09/10</u>	<u>Projected</u>	<u>Adopted</u>
				<u>Budget</u>		<u>Budget</u>
Total Revenues	\$ 360,321	\$ 390,077	\$ 372,768	\$ 388,219	\$ 363,062	\$ 365,855
Total Airport Administration	620,223	724,246	434,766	384,735	408,352	395,070
Change in Unrestricted Reserves	\$ (259,903)	\$ (334,169)	\$ (61,998)	\$ 3,484	\$ (45,290)	\$ (29,215)

AIRPORT FUND REVENUE

Code: 450010

The Fiscal Year 2010-2011 adopted budget for Airport fund revenue is \$365,855. This compares to the 2009-2010 projected Airport fund revenue of \$363,062, an increase of \$2,793 or .8%.

<u>Description</u>	<u>FY 06-07</u>	<u>FY 07-08</u>	<u>FY 08-09</u>	<u>Projected</u>	<u>Adopted</u>	<u>Difference</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	
				<u>Revenue</u>	<u>Budget</u>	
Operating revenue	\$ 335,907	\$ 383,385	\$ 365,229	\$ 353,355	\$ 353,355	\$ -
Intergovernmental	-	-	-	-	-	-
Non-operating revenues	24,413	6,692	7,539	9,707	12,500	2,793
Total revenues and other sources	\$ 360,321	\$ 390,077	\$ 372,768	\$ 363,062	\$ 365,855	\$ 2,793

Fiscal Year 2010-11 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2009-10 Projected Revenue:

	<u>Difference</u>
1. Operating revenue - No change in projected revenues	\$ -
2. Intergovernmental - Intergovernmental Grant revenue is recorded in Airport Construction Fund 455.	\$ -
3. Non-operating revenues - Increase due to anticipated contributions and interest earnings	\$ 2,793

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

AIRPORT REVENUE

Code: 450010

<u>Account Number</u>	<u>Description</u>	<u>FY 06/07 Actual</u>	<u>FY 07/08 Actual</u>	<u>FY 08/09 Actual</u>	<u>Amended FY 09/10 Budget</u>	<u>FY 09/10 Projected</u>	<u>FY 10/11 Adopted Budget</u>
OPERATING REVENUE							
344100	Fuel Sales	0	158,833	94,611	102,000	80,000	80,000
347541	Cost of Sales	0	(136,680)	(71,523)	(85,000)	(60,000)	(60,000)
362150	Nontaxable Rents	5,001	5,376	2,000	2,000	391	391
362100	Rents and Royalties	266,893	288,835	275,004	291,709	268,701	268,701
369900	Other Miscellaneous Revenues	63,854	66,840	64,933	64,000	64,000	64,000
369941	Sales Tax Commission	159	181	204	250	263	263
TOTAL OPERATING REVENUE		335,907	383,385	365,229	374,959	353,355	353,355
OTHER NON-OPERATING REVENUE:							
361100	Interest Earnings	2,916	678	806	2,000	0	500
361105	SBA Interest Earnings	15,160	2,089	0	1,000	0	0
364100	Sale of Fixed Assets	(3,663)	3,925	0	0	207	0
366000	Contributions & Donations	10,000	0	5,000	5,000	0	2,000
369400	Reimbursements	0	0	1,733	5,260	9,500	10,000
TOTAL OTHER NON-OPERATING REVENUE		24,413	6,692	7,539	13,260	9,707	12,500
TOTAL AIRPORT REVENUES		360,321	390,077	372,768	388,219	363,062	365,855
USE OF UNRESTRICTED RESERVES		259,903	334,169	61,998	0	45,290	29,215
TOTAL AIRPORT SOURCES		620,224	724,246	434,766	388,219	408,352	395,070

CITY OF SEBASTIAN, FLORIDA 2010/2011 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 2010 ACCOMPLISHMENTS

- ✓ Completed construction of Airport Access Road East
- ✓ Completed rehab and lighting improvements for Runway 4/22
- ✓ Secured lease with NationAir Insurance to occupy office space at the Airport administration building
- ✓ East Basin Stormwater Master Plan Revised.

FISCAL YEAR 2011 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.
- Begin planning and construction FDOT financed hangar project.

PERFORMANCE MEASURES

Performance Indicators	Actual 2006/2007	Actual 2007/2008	Actual 2008/2009	Projected 2009/2010	Projected 2010/2011
Acres Available for Development	218	218		108	
Airport Leasehold Revenues	\$266,893	\$288,835	\$275,005	\$291,709	\$268,701

PROGRAM BUDGET DESCRIPTION FOR THE AIRPORT

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>09/10</i>	<i>10/11</i>	
25.00%	25.00%	Compliance - Conduct operations at the Airport in accordance with FAA and FDOT compliance.
25.00%	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.
10.00%	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 2010/2011 ANNUAL BUDGET

AIRPORT ADMINISTRATION BUDGET SUMMARY

The Fiscal Year 2010-2011 adopted budget for the Municipal Airport is \$395,070. This compares to the 2009-2010 projected expenses of \$408,785, a decrease of \$13,715 or 3.4%.

	FY 06-07 Actual	FY 07-08 Actual	FY 08-09 Actual	Revised FY 09-10 Budget	Projected FY 09-10 Expenses	Adopted FY 10-11 Budget	Difference
Personal Services	\$ 217,064	\$ 234,405	\$ 245,949	\$ 231,369	\$ 233,981	\$ 230,275	\$ (3,706)
Operating Expenses	365,878	171,137	151,992	134,717	163,361	156,245	(7,116)
Capital Outlay	-	-	8,105	-	2,460	-	(2,460)
Non-Operating	37,281	318,705	28,720	18,649	8,550	8,550	-
Total	\$ 620,223	\$ 724,246	\$ 434,766	\$ 384,735	\$ 408,352	\$ 395,070	\$ (13,282)

Fiscal Year 2010-11 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2009-10 Projected Expenses:

	Difference
1. Personal Services - Decrease due to a reduction in health insurance premiums	\$ (3,706)
2. Operating Expenses - Reductions primarily in lower charges for administrative services from General Fund and in a large reduction in telephone charges.	\$ (7,116)
3. Capital Outlay - No approved Capital Outlay for FY 2010-11	\$ (2,460)
4. Non-Operating - Includes \$8,550 of interest on the advance from the DST Fund.	\$ -

PERSONAL SERVICES SCHEDULE

AIRPORT ADMINISTRATION

<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>F/T/E POSITION YEARS</u>			<u>Projected Expense</u>	<u>Adopted Budget</u>
			<u>08-09</u>	<u>09-10</u>	<u>10-11</u>	<u>09-10</u>	<u>10-11</u>
Airport Director	60,192 / 114,149	78	1.00	1.00	1.00	\$ 73,446	\$ 73,446
Airport Operations Specialist III	26,545 / 59,662	26	1.00	1.00	1.00	47,223	47,223
Maintenance Worker I	23,581 / 53,000	22	1.00	1.00	1.00	45,790	46,760
			3.00	3.00	3.00		
						\$ 166,459	\$ 167,429
		Overtime				500	500
		FICA Taxes				12,791	12,865
		Clothing Allowance				240	240
		Deferred Compensation				15,048	15,135
		Group Health Insurance Premium				21,258	18,723
		Dependant Health Ins Premium				13,185	10,662
		Employee Assistance Program				69	69
		Worker's Comp Insurance				4,431	4,652
		Total Personal Services				\$ 233,981	\$ 230,275

* Maintenance 1 longevity increase

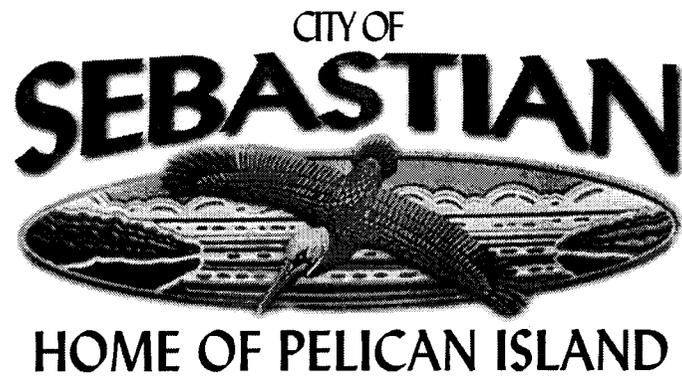
* Change in dependant insurance

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

AIRPORT ADMINISTRATION

Code: 450110

Account <u>Number</u> <u>Description</u>	FY 06/07 <u>Actual</u>	FY 07/08 <u>Actual</u>	FY 08/09 <u>Actual</u>	Amended FY 09/10 <u>Budget</u>	FY 09/10 <u>Projected</u>	FY 10/11 Adopted <u>Budget</u>
PERSONAL SERVICES						
511200 Regular Salaries	163,076	175,698	174,863	166,459	166,459	167,429
511400 Overtime	868	377	186	500	500	500
512100 FICA Taxes	11,996	11,930	11,980	12,791	12,791	12,865
512215 Clothing Allowance	240	240	240	240	240	240
512225 Deferred Compensation	13,253	14,600	15,483	15,048	15,048	15,135
512301 Group Health Insurance Premium	13,928	16,140	21,149	16,984	21,258	18,723
512305 Dependant Health Ins Premium	6,788	7,744	14,847	14,847	13,185	10,662
512309 Employee Assistance Program	92	69	69	69	69	69
512400 Worker's Comp Insurance	6,823	5,916	5,374	4,431	4,431	4,652
512600 OPEB Accrued Expense	0	1,690	1,758	0	0	0
TOTAL PERSONAL SERVICES	217,064	234,405	245,949	231,369	233,981	230,275
OPERATING EXPENSES						
533100 Professional Services	2,169	1,119	0	0	0	0
533200 Audit Fees	7,040	6,580	4,692	2,517	2,517	2,265
533201 Admin Services provided by GF	42,958	50,036	52,592	47,755	47,755	42,980
533400 Other Contractual Services	10,812	566	5,450	5,360	2,015	1,570
533415 Janitorial Services	4,895	4,500	4,308	0	5,000	4,600
533420 Pest/Weed Control/Mowing	1,245	2,598	800	800	600	1,200
534000 Travel and Per Diem	1,367	1,439	0	500	0	0
534101 Telephone	9,563	12,607	14,342	3,500	18,370	6,600
534105 Cellular Phone	1,130	1,191	968	1,100	885	1,020
534110 Internet Access	66	105	109	595	1,255	1,200
534120 Postage	278	285	239	200	275	360
534310 Electric	10,787	14,771	15,816	18,500	24,200	25,500
534312 Water/Sewer	776	1,309	944	950	1,200	1,250
534500 Insurance	33,142	18,368	13,129	13,715	17,200	25,000
534610 R & M Buildings	1,368	1,564	1,077	2,000	5,000	2,500
534620 R & M-Vehicles	1,099	2,117	2,840	2,000	2,000	2,000
534630 R & M-Office Equipment	1,400	1,076	584	1,000	20	1,000
534640 R & M-Operating Equipment	6,084	14,614	7,094	5,000	5,000	5,000
534681 R & M-Fencing	1,183	1,164	219	1,000	2,000	2,000
534685 R & M-Grounds Maintenance	1,329	1,646	1,323	1,200	1,500	1,500
534700 Printing and Binding	0	0	439	0	0	500
534825 Advertising Expenditures	2,792	1,804	1,874	3,500	3,500	3,500
534920 Legal Ads	0	103	0	0	0	0
534995 Litigation Expenses	200,804	0	0	0	0	0
535200 Departmental Supplies	2,337	2,427	1,269	1,000	1,000	1,000
535205 Bank Charges	235	4,488	2,610	2,500	2,000	2,000
535210 Computer Supplies	65	80	476	200	100	800
535230 Small Tools and Equipment	1,870	801	505	1,000	1,000	1,000
535260 Gas and Oil	6,407	11,506	6,864	6,500	7,750	8,000
535270 Uniforms & Shoes	413	532	790	650	610	600
535275 Safety Equipment	0	100	161	100	0	300
535410 Dues and Memberships	1,325	775	525	800	494	500
535420 Books and Publications	84	0	0	100	0	0
535450 Training and Education	515	110	75	500	150	0
535710 Non-Ad Valorem Tax	10,339	10,756	9,878	10,175	9,965	10,500
TOTAL OPERATING EXPENSES:	365,878	171,137	151,992	134,717	163,361	156,245
CAPITAL OUTLAY:						
606400 Vehicles and Equipment	0	0	8,105	0	2,460	0
TOTAL CAPITAL OUTLAY:	0	0	8,105	0	2,460	0
NON-OPERATING EXPENSES						
707246 Interest - DST Fund Advance	0	0	8,550	8,550	8,550	8,550
909545 Intrafund Trfr to AP Capital	37,281	318,705	20,170	10,099	0	0
909901 Contingency	0	0	0	3,484	0	0
TOTAL NON-OPERATING EXPENSES	37,281	318,705	28,720	22,133	8,550	8,550
TOTAL AIRPORT ADMINISTRATION	620,223	724,246	434,766	388,219	408,352	395,070



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CITY OF SEBASTIAN, FLORIDA 2010/2011 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.

<u>Description</u>	<u>FY 06/07</u> <u>Actual</u>	<u>FY 07/08</u> <u>Actual</u>	<u>FY 08/09</u> <u>Actual</u>	<u>Amended</u> <u>FY 09/10</u> <u>Budget</u>	<u>FY 09/10</u> <u>Projected</u>	<u>FY 10/11</u> <u>Adopted</u> <u>Budget</u>
Total Revenues and Transfers	\$ 479,123	\$ 381,143	\$ 362,105	\$ 372,250	\$ 355,460	\$ 355,650
Total Expenses	868,735	594,039	521,535	489,334	487,044	465,740
Change in Unrestricted Reserves	\$ (389,612)	\$ (212,896)	\$ (159,430)	\$(117,084)	\$(131,584)	\$ (110,090)

BUILDING DEPARTMENT REVENUE

Code: 480010

The Fiscal Year 2010-2011 adopted budget for the Building Department fund revenue is \$355,350. This compares to the 2009-2010 projected Building Department fund revenue of \$355,460, a slight increase of \$190.

<u>Description</u>	<u>FY 06/07</u> <u>Actual</u>	<u>FY 07/08</u> <u>Actual</u>	<u>FY 08/09</u> <u>Actual</u>	<u>Amended</u> <u>FY 09/10</u> <u>Budget</u>	<u>Projected</u> <u>FY 09/10</u> <u>Revenue</u>	<u>Adopted</u> <u>FY 10/11</u> <u>Budget</u>	<u>Difference</u>
Operating revenue	\$ 408,875	\$ 347,919	\$ 347,395	\$ 356,550	\$ 350,350	\$ 350,350	\$ -
Non-operating revenues	70,248	33,224	14,710	15,700	5,110	5,300	190
Total revenues and other sources	\$ 479,123	\$ 381,143	\$ 362,105	\$ 372,250	\$ 355,460	\$ 355,650	\$ 190

Fiscal Year 2010-11 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2009-10 Projected Revenue:

	<u>Difference</u>
1. Operating revenue - No change is anticipated for FY 2010-2011	\$ -
2. Non-operating revenues - Anticipating minor difference in investment income.	\$ 190

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

BUILDING DEPARTMENT REVENUE

Code: 480010

Account Number	Description	FY 06/07 Actual	FY 07/08 Actual	FY 08/09 Actual	Amended FY 09/10 Budget	FY 09/10 Projected	FY 10/11 Adopted Budget
OPERATING REVENUE							
321000	Business Taxes	0	3,247	102,448	110,000	100,000	100,000
321100	Business Taxes - Penalties/Transfers	0	604	3,535	3,500	3,500	3,500
321050	Contractor License	28,271	19,150	17,214	18,000	17,000	17,000
321150	Contractor License - Penalties	1,116	2,147	5,525	1,000	2,000	2,000
322050	Building Permits	241,350	199,091	133,196	118,450	120,000	88,900
322055	Roofing Permits	0	0	0	12,000	13,000	13,000
322060	Driveway Permits	0	100	0	0	400	0
322065	Alumimum Structure	0	0	0	0	0	9,500
322070	Shed Permits	0	0	0	0	0	5,500
322075	Reinspection Fees	16,808	8,755	5,232	5,000	7,000	7,000
322100	Land Clearing Permits	5,040	3,090	2,655	3,000	2,600	5,100
322150	Tree Removal Permits	2,225	3,415	2,650	2,800	2,500	0
322200	Electrical Permits	19,080	15,533	10,285	12,000	10,300	10,300
322225	Plumbing Permits	12,588	10,904	6,958	8,000	10,000	10,250
322230	Pool Permits	0	0	0	0	0	11,000
322240	Solar Permits	0	0	0	0	0	5,500
322250	Mechanical Permits	22,571	24,315	17,876	18,000	20,000	20,000
322300	Fencing Permits	9,297	11,442	8,825	9,000	9,000	9,000
322400	Irrigation Permits	0	1,350	525	0	250	0
322500	Sign Permits	4,170	4,315	3,615	5,000	2,800	2,800
322600	Expired Permit Fee	2,175	11,800	6,089	7,500	6,500	6,500
329400	Plan Checking Fees	34,901	16,310	9,209	11,000	16,000	16,000
341920	Cert. Copying/Record Research	393	411	349	300	500	500
347556	Capital Facility Admin Fee	7,691	11,890	2,324	5,000	3,000	3,000
359000	Other Fines and Forfeitures	1,200	50	8,885	7,000	4,000	4,000
TOTAL OPERATING REVENUE		408,875	347,919	347,395	356,550	350,350	350,350
OTHER NON-OPERATING REVENUE:							
361100	Interest Income	37,000	21,599	23,381	13,000	9,075	4,200
361105	SBA Interest Earnings	33,248	12,354	1,739	2,400	800	800
367000	Gain/Loss on Investment	0	0	-21,961	0	-4,910	0
369400	Reimbursements	0	0	1,542	0	0	0
369900	Other Miscellaneous Revenue	0	760	10,009	300	145	300
369998	Prior Year Refunds	0	-1,489	0	0	0	0
TOTAL OTHER NON-OPERATING REVENUE		70,248	33,224	14,710	15,700	5,110	5,300
TOTAL BUILDING DEPARTMENT REVENUES		479,123	381,143	362,105	372,250	355,460	355,650
USE OF UNRESTRICTED RESERVES		389,612	212,896	159,430	117,084	131,584	110,090
TOTAL BUILDING DEPARTMENT SOURCES		868,735	594,039	521,535	489,334	487,044	465,740

CITY OF SEBASTIAN, FLORIDA 2010/2011 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 2010 ACCOMPLISHMENTS

- ✓ Maintained timeliness and delivery of permitting services to 10 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 meet minimum state licensing requirements.
- ✓ Currently gathering information to enhance the Building Department's website to provide easier access and more useful information on current topics and add a section for F.A.Q.
- ✓ Continued to increase enforcement of state laws and ordinances regarding unlicensed contractor activities. Also continued to notify permit holders with expired permits of their responsibility to complete such work and/or remove unsafe structures.
- ✓ Continued to scan completed permits, property information and contractor licensing documents into laserfiche for permanent record keeping.

FISCAL YEAR 2011 GOALS AND OBJECTIVES

- Continue to 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 satisfy minimum state licensing requirements.
- Review Chapter 26 of the City Code of Ordinances and bring forth modifications to certain code sections that would bring them up to current standards.
- Continue to enforce state laws and city ordinances related to construction and unlicensed contractor activities.
- Continue to send out expired permit notifications to permit holders to bring about closure to those permits and facilitate the removal of any unsafe structures.
- Continue to scan permitting and licensing documents into laserfiche for permanent record keeping.

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

PERFORMANCE MEASURES

Performance Indicators	Actual 2006/2007	Actual 2007/2008	Actual 2008/2009	Projected 2009/2010	Projected 2010/2011
Residential permits issued	104	58	38	50	55
Commercial permits issued	25	39	36	34	38
Other permits issued	2,309	1,864	1,575	1,600	1,800
Total number of inspections	10,476	6,458	5,020	4,500	5,000
Total number of reinspections	1,342	704	652	575	600
Number of contractor licensing requests	900	0	0	0	0
Number of tests given	85	0	0	0	0
Number of Professional licenses processed	850	600	462	500	550
Expired permits processed	200	175	88	110	100
Business Tax Receipts processed and issued	N/A	1450	1358	1300	1300
Building permits turn around time (working days)	12	12	10	10	10

PROGRAM BUDGET DESCRIPTION FOR THE BUILDING DEPARTMENT		
STAFFING		NATURE OF ACTIVITY
09/10	10/11	
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 residential building applications. Answers code questions for builders and general public related to plan review.
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 2010/2011 ANNUAL BUDGET

BUILDING DEPARTMENT BUDGET SUMMARY

The Fiscal Year 2010-2011 adopted budget for the Building Department is \$465,740. This compares to the projected FY 2009-2010 expenses of \$487,044, an decrease of \$21,304 or 4.4%.

	FY 06/07	FY 07/08	FY 08/09	Amended FY 09/10	Projected FY 09/10	Adopted FY 10/11	
	Actual	Actual	Actual	Budget	Expenditures	Budget	Difference
Personal Services	\$618,800	\$436,604	\$403,746	\$379,674	\$380,469	\$367,626	\$ (12,843)
Operating Expenses	237,461	157,435	117,789	109,660	106,575	98,114	(8,461)
Capital Outlay	12,474	-	-	-	-	-	-
Total	\$868,735	\$594,039	\$521,535	\$489,334	\$487,044	\$465,740	\$ (21,304)

Fiscal Year 2010-11 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2009-10 Projected Expenses

Difference

- | | |
|--|-------------|
| 1. Personal Services - Net decrease due to employees contributing toward health insurance premiums. | \$ (12,843) |
| 2. Operating Expenses - Reduction in Administrative Services Provided by General Fund. | \$ (8,461) |
| 3. Capital Outlay - There is no capital outlay requested for FY 2010-11 | \$ - |

PERSONAL SERVICES SCHEDULE

BUILDING DEPARTMENT

<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>F/T/E POSITION YEARS</u>			<u>Projected Expense</u>	<u>Adopted Budget</u>
			<u>08-09</u>	<u>09-10</u>	<u>10-11</u>	<u>09-10</u>	<u>10-11</u>
			Building Official	60,192 / 114,149	78	1.00	1.00
Chief Inspector	43,030 / 85,683	44	1.00	1.00	1.00	51,048	51,048
Plans Examiner	43,030 / 85,683	44	1.00	1.00	1.00	64,871	64,871
Administrative Supervisor	32,699 / 73,495	35	1.00	1.00	1.00	36,725	36,725
Local Business Tax Specialist	26,545 / 59,662	26	1.00	1.00	1.00	45,327	46,262
			5.00	5.00	5.00		
			TOTAL SALARIES			\$ 279,812	\$ 280,747
			Overtime			-	-
			FICA Taxes			21,242	21,496
			Clothing Allowance			240	240
			Deferred Compensation			25,205	25,289
			Group Health Insurance Premium			37,191	28,303
			Dependant Health Ins Premium			6,752	6,393
			Employee Assistance Program			115	115
			Worker's Comp Insurance			7,162	5,043
			Unemployment Insurance			2,750	-
			Total Personal Services			\$ 380,469	\$ 367,626

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

BUILDING DEPARTMENT

Code: 480110

Account <u>Number</u>	<u>Description</u>	FY 06/07 <u>Actual</u>	FY 07/08 <u>Actual</u>	FY 08/09 <u>Actual</u>	Amended FY 09/10 <u>Budget</u>	FY 09/10 <u>Projected</u>	FY 10/11 <u>Adopted Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	443,867	307,698	303,035	277,428	279,812	280,747
511400	Overtime	3,202	2,256	47	0	0	0
512100	FICA Taxes	34,213	22,716	21,619	21,242	21,242	21,496
512215	Clothing Allowance	480	360	240	240	240	240
512225	Deferred Compensation	37,585	27,508	25,891	24,990	25,205	25,289
512301	Group Health Insurance Premium	51,107	31,404	29,851	41,745	37,191	28,303
512305	Dependant Health Ins Premium	9,610	9,978	6,752	6,752	6,752	6,393
512309	Employee Assistance Program	205	134	115	115	115	115
512400	Worker's Comp Insurance	21,753	14,267	8,688	7,162	7,162	5,043
512500	Unemployment Compensation	5,555	18,425	6,325	0	2,750	0
512600	OPEd Accrued Expense	11,223	1,137	1,183	0	0	0
512602	Termination Health Benefits	0	721	0	0	0	0
TOTAL PERSONAL SERVICES		618,800	436,604	403,746	379,674	380,469	367,626
OPERATING EXPENSES							
533200	Audit Fees	1,888	1,307	815	1,099	960	989
533201	Administrative Services Provided by GF	157,511	83,394	84,089	75,680	75,680	68,112
533400	Other Contractual Services	390	15,977	0	0	0	0
534000	Travel and Per Diem	347	1,186	380	700	656	465
534101	Telephone	1,506	1,841	1,688	1,720	1,520	1,600
534105	Cellular Telephone	2,227	1,803	1,337	815	1,000	1,000
534110	Internet Services	286	674	728	735	820	743
534120	Postage	1,678	1,481	1,917	2,800	2,000	2,000
534130	Express Mail	40	0	0	0	0	0
534310	Electric	7,134	3,841	3,892	3,900	3,700	3,700
534320	Water / Sewer	255	270	265	275	170	170
534400	Rents and Leases	37,500	18,750	0	0	0	0
534500	Insurance	1,910	10,543	9,650	8,686	6,500	5,000
534620	R & M-Vehicles	1,388	2,016	1,171	1,400	1,350	1,200
534630	R & M - Office Equipment	7,229	3,486	3,848	4,000	4,500	4,835
534910	Clerk of Court Filing Fees	10	0	0	0	0	0
534920	Legal Ads	111	0	0	0	0	0
535200	Departmental Supplies	3,874	2,929	1,708	1,000	1,200	1,400
535210	Computer Supplies	3,043	68	382	1,000	500	800
535230	Small Tools and Equipment	74	42	232	200	150	150
535260	Gas and Oil	5,204	4,568	4,032	3,500	4,000	4,000
535270	Uniforms and Shoes	758	427	0	250	239	250
535275	Safety Equipment	100	0	0	100	50	100
535410	Dues and Memberships	275	435	345	400	480	400
535420	Books and Publications	792	1,094	420	500	300	400
535450	Training and Education	1,930	1,302	890	900	800	800
TOTAL OPERATING EXPENSES		237,461	157,435	117,789	109,660	106,575	98,114
CAPITAL OUTLAY							
606400	Vehicles and Equipment	12,474	0	0	0	0	0
TOTAL CAPITAL OUTLAY		12,474	0	0	0	0	0
TOTAL BUILDING DEPARTMENT		868,735	594,039	521,535	489,334	487,044	465,740

**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2011-16**

CAPITAL IMPROVEMENT PROGRAM

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

What are Capital Improvements?

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

Policies Used in Developing the Capital Improvement Program

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

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

Following is a six-year Capital Improvement Program (CIP) Project Schedule for each requesting department/division. In addition to the Airport Fund (AP), the CIP also includes projects funded by the Local Option Gas Tax (LOGT), Discretionary Sales Tax (DST), Recreation Impact Fee (RIF), developer contribution, debt financing, as well as State and Federal Grants. Also included is the Riverfront CRA. The CIP is intended to be a complete listing of projects needed for replacement or improvement of the City's major equipment, facilities, roadways, and structures. Although, potential funding has been identified, changes may be made in conjunction with alternative sources as they become available or adjustments become necessary due to reductions in projected revenues. The timing of projects identified may also be altered from year to year to meet changing circumstances.

**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2011-16**

SUMMARY

<u>List of Projects</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>FY 2015-16</u>	<u>Total</u>
General Government							
Munis Upgrade	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
MIS Broadcasting Equipment	75,000	-	-	-	-	-	75,000
Police Department							
Police Vehicle Replacement	276,500	275,000	300,000	300,000	300,000	300,000	1,751,500
Parking Lot Expansion	-	50,000	-	-	-	-	50,000
Roads and Special Projects							
Street Repaving	-	-	50,000	100,000	150,000	200,000	500,000
Schumann & Barber Intersection	-	-	-	-	-	1,500,000	1,500,000
Sidewalk/Bikepath Construction	-	150,000	150,000	150,000	150,000	150,000	750,000
512 Median Landscaping	-	-	-	500,000	-	-	500,000
Parks & Recreation							
Barber Street Field Lighting	-	275,000	-	-	-	-	275,000
Barber Street Field Expansion	125,000	-	-	-	-	-	125,000
Riverview Park Pavilion	50,000	-	-	-	-	-	50,000
Bark Park Amenities	75,000	-	-	-	-	-	75,000
Lift Station - Riverview Park	100,000	-	-	-	-	-	100,000
New Park Facilities	-	50,000	50,000	50,000	-	-	150,000
Riverview Park Irrigation/Fountains	25,000	-	-	-	-	-	25,000
Riverview Park Street Parking	100,000	-	-	-	-	-	100,000
Stormwater							
Excavation Equipment	200,000	-	-	-	-	-	200,000
1/4 Round Swale Rehab	450,000	500,000	500,000	500,000	500,000	500,000	2,950,000
Stormwater Master Plan	50,000	-	-	-	-	-	50,000
Riverfront Community Redevelopment							
Parking Study	30,000	-	-	-	-	-	30,000
Waterfront Property Renovations	200,000	-	-	-	-	-	200,000
Parking Improvement Project	-	650,000	-	275,000	-	-	925,000
Golf Course							
New Clubhouse/Tee Box Improvements	-	-	-	-	-	2,500,000	2,500,000
Airport							
Aircraft Maintenance Facility	1,450,000	-	-	-	-	-	1,450,000
Master Plan Update	-	300,000	-	-	-	-	300,000
Main Street Access Road	-	-	1,200,000	-	-	-	1,200,000
Taxiway Construction & Lights	-	-	-	3,200,000	-	-	3,200,000
Construct Hangers	-	-	-	-	2,500,000	-	2,500,000
Construct Access Road	-	-	-	-	-	800,000	800,000
Total	\$ 3,231,500	\$ 2,250,000	\$ 2,250,000	\$ 5,075,000	\$ 3,600,000	\$ 5,950,000	\$ 22,356,500

**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2011-16**

SUMMARY

	<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>FY 2015-16</u>	<u>Total</u>
<u>Grouped by Department</u>							
Management Information	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Police Department	276,500	325,000	300,000	300,000	300,000	300,000	1,801,500
Public Works Department							
Roads and Special Projects	-	150,000	200,000	750,000	300,000	1,850,000	3,250,000
Parks & Recreation	475,000	325,000	50,000	50,000	-	-	900,000
Stormwater	700,000	500,000	500,000	500,000	500,000	500,000	3,200,000
Riverfront CRA	230,000	650,000	-	275,000	-	-	1,155,000
Golf Course	-	-	-	-	-	2,500,000	2,500,000
Airport	1,450,000	300,000	1,200,000	3,200,000	2,500,000	800,000	9,450,000
Total by Departments	\$ 3,231,500	\$ 2,250,000	\$ 2,250,000	\$ 5,075,000	\$ 3,600,000	\$ 5,950,000	\$22,356,500
<u>Grouped by Function</u>							
General Government	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Public Safety	276,500	325,000	300,000	300,000	300,000	300,000	1,801,500
Transportation	1,480,000	1,100,000	1,400,000	4,225,000	2,800,000	2,650,000	13,655,000
Parks & Recreation	475,000	325,000	50,000	50,000	-	2,500,000	3,400,000
Physical Environment	700,000	500,000	500,000	500,000	500,000	500,000	3,200,000
Total by Functions	\$ 3,231,500	\$ 2,250,000	\$ 2,250,000	\$ 5,075,000	\$ 3,600,000	\$ 5,950,000	\$22,356,500
<u>Grouped by Funding Source</u>							
DST	\$ 1,166,500	\$ 1,250,000	\$ 1,190,000	\$ 1,450,000	\$ 1,450,000	\$ 2,610,000	\$ 9,116,500
LOGT	-	-	50,000	100,000	150,000	200,000	500,000
Recreation Impact Fees	475,000	50,000	50,000	50,000	-	-	625,000
Airport Operating Revenues	-	7,500	-	80,000	-	-	87,500
Grants/Bank Notes	1,160,000	292,500	960,000	3,120,000	2,000,000	3,140,000	10,672,500
Riverfront CRA	230,000	650,000	-	275,000	-	-	1,155,000
Stormwater Fund	200,000	-	-	-	-	-	200,000
Total Funding Sources	\$ 3,231,500	\$ 2,250,000	\$ 2,250,000	\$ 5,075,000	\$ 3,600,000	\$ 5,950,000	\$22,356,500

**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2011-16**

	<u>Local Option Gas Tax</u>	<u>DST</u>	<u>Recreation Impact Fees</u>	<u>Airport</u>	<u>Grants/ Bank Note</u>	<u>Riverfront CRA</u>	<u>Stormwater Fund</u>	<u>Total</u>
<u>FISCAL YEAR 2010/2011</u>								
Police Department								
Police Vehicle Replacement	\$	276,500					\$	276,500
Management Information Systems								
Munis Upgrade	\$	25,000					\$	25,000
MIS Broadcasting Equipment	\$	75,000					\$	75,000
Parks & Recreation								
Barber Street Field Expansion			\$ 125,000				\$	125,000
Lift Station Riverview Park			\$ 100,000				\$	100,000
Bark Park Amenities			\$ 75,000				\$	75,000
Riverview Park Pavilion			\$ 50,000				\$	50,000
Riverview Park Irrigation/Fountains			\$ 25,000				\$	25,000
Riverview Park Street Parking			\$ 100,000				\$	100,000
Stormwater								
Excavation Equipment							\$ 200,000	\$ 200,000
1/4 Round Swale Rehab	\$	450,000					\$	450,000
Stormwater Master Plan	\$	50,000					\$	50,000
Riverfront CRA								
Parking Study						\$ 30,000	\$	30,000
Waterfront Property Renovations						\$ 200,000	\$	200,000
Airport								
Aircraft Maintenance Facility	\$	290,000			\$ 1,160,000		\$	1,450,000
Total FY 2010/2011	\$	1,166,500	\$ 475,000	\$	1,160,000	\$ 230,000	\$ 200,000	\$ 3,231,500

**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2011-16**

	<u>Local Option Gas Tax</u>	<u>DST</u>	<u>Recreation Impact Fees</u>	<u>Airport</u>	<u>Grants/ Bank Note</u>	<u>Riverfront CRA</u>	<u>Stormwater Fund</u>	<u>Total</u>								
<u>FISCAL YEAR 2011/2012</u>																
Police Department																
Police Vehicle Replacement	\$	275,000					\$	275,000								
Parking Lot Expansion	\$	50,000					\$	50,000								
Roads and Special Projects																
Sidewalk/Bikepaths Construction	\$	150,000					\$	150,000								
Parks & Recreation																
Barber Street Field Lighting	\$	275,000					\$	275,000								
New Park Facilities			\$	50,000			\$	50,000								
Stormwater																
1/4 Round Swale Rehab	\$	500,000					\$	500,000								
Riverfront CRA																
Parking Improvement Project						\$	650,000	\$	650,000							
Airport																
Master Plan Update				\$	7,500	\$	292,500	\$	300,000							
Total FY 2011/2012	\$	-	\$	1,250,000	\$	50,000	\$	7,500	\$	292,500	\$	650,000	\$	-	\$	2,250,000

**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2011-16**

	<u>Local Option Gas Tax</u>	<u>DST</u>	<u>Recreation Impact Fees</u>	<u>Airport</u>	<u>Grants/ Bank Note</u>	<u>Riverfront CRA</u>	<u>Stormwater Fund</u>	<u>Total</u>
<u>FISCAL YEAR 2012/2013</u>								
Police Department								
Police Vehicle Replacement		\$ 300,000					\$ 300,000	\$ 300,000
Roads and Special Projects								
Street Repaving	\$ 50,000						\$ 50,000	\$ 50,000
Sidewalk/Bikepaths Construction		\$ 150,000					\$ 150,000	\$ 150,000
Parks & Recreation								
New Park Facilities			\$ 50,000				\$ 50,000	\$ 50,000
Stormwater								
1/4 Round Swale Rehab	\$ 500,000						\$ 500,000	\$ 500,000
Airport								
Main Street Access Road	\$ 240,000				\$ 960,000		\$ 1,200,000	\$ 1,200,000
Total FY 2012/2013	\$ 50,000	\$ 1,190,000	\$ 50,000	\$ -	\$ 960,000	\$ -	\$ -	\$ 2,250,000

**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2011-16**

	<u>Local Option Gas Tax</u>	<u>DST</u>	<u>Recreation Impact Fees</u>	<u>Airport</u>	<u>Grants/ Bank Note</u>	<u>Riverfront CRA</u>	<u>Stormwater Fund</u>	<u>Total</u>
<u>FISCAL YEAR 2013/2014</u>								
Police Department								
Police Vehicle Replacement		\$ 300,000						\$ 300,000
Roads and Special Projects								
Street Repaving	\$ 100,000							\$ 100,000
Sidewalk/Bikepaths Construction		\$ 150,000						\$ 150,000
512 Median Landscaping		\$ 500,000						\$ 500,000
Parks & Recreation								
New Park Facilities			\$ 50,000					\$ 50,000
Stormwater								
1/4 Round Swale Rehab		\$ 500,000						\$ 500,000
Riverfront CRA								
Parking Improvement Project						\$ 275,000		\$ 275,000
Airport								
Taxiway Construction & Lights				\$ 80,000	\$ 3,120,000			\$ 3,200,000
Total FY 2013/2014	\$ 100,000	\$ 1,450,000	\$ 50,000	\$ 80,000	\$ 3,120,000	\$ 275,000	\$ -	\$ 5,075,000

**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2011-16**

	<u>Local Option Gas Tax</u>	<u>DST</u>	<u>Recreation Impact Fees</u>	<u>Airport</u>	<u>Grants/ Bank Note</u>	<u>Riverfront CRA</u>	<u>Stormwater Fund</u>	<u>Total</u>
<u>FISCAL YEAR 2014/2015</u>								
Police Department								
Police Vehicle Replacement		\$ 300,000						\$ 300,000
Roads and Special Projects								
Street Repaving	\$ 150,000							\$ 150,000
Sidewalk/Bikepaths Construction		\$ 150,000						\$ 150,000
Stormwater								
1/4 Round Swale Rehab		\$ 500,000						\$ 500,000
Airport								
Construct Hangers		\$ 500,000			\$ 2,000,000			\$ 2,500,000
Total FY 2014/2015	\$ 150,000	\$ 1,450,000	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -	\$ 3,600,000

**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2011-16**

	<u>Local Option Gas Tax</u>	<u>DST</u>	<u>Recreation Impact Fees</u>	<u>Airport</u>	<u>Grants/ Bank Note</u>	<u>Riverfront CRA</u>	<u>Stormwater Fund</u>	<u>Total</u>
<u>FISCAL YEAR 2015/2016</u>								
Police Department								
Police Vehicle Replacement		\$ 300,000						\$ 300,000
Roads and Special Projects								
Street Repaving	\$ 200,000							\$ 200,000
Schumann & Barber Intersection		\$ 1,500,000						\$ 1,500,000
Sidewalk/Bikepaths Construction		\$ 150,000						\$ 150,000
Stormwater								
1/4 Round Swale Rehab		\$ 500,000						\$ 500,000
Golf Course								
New Clubhouse/Tee Box Improvements					\$ 2,500,000			\$ 2,500,000
Airport								
Construct Access Road		\$ 160,000			\$ 640,000			\$ 800,000
Total FY 2015/2016	\$ 200,000	\$ 2,610,000	\$ -	\$ -	\$ 3,140,000	\$ -	\$ -	\$ 5,950,000
Grand Total	\$ 500,000	\$ 9,116,500	\$ 625,000	\$ 87,500	\$ 10,672,500	\$ 1,155,000	\$ 200,000	\$ 22,356,500

**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2011-16**

CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM

POLICE DEPARTMENT

Project Name:	Police Patrol Vehicles	Project Description:
Funding Source:	Discretionary Sales Tax	10/11- 7 Police Vehicles.
Justification:	10/11 Replace 7 older high mileage, high maintenance vehicles. 11/12 Replace highest millage and maintenance cost vehicles. 12/13 Replace highest millage and maintenance cost vehicles. 13/14 Replace highest millage and maintenance cost vehicles and Police Boat/trailer. 14/15 Replace highest millage and maintenance cost vehicles.	

Project Costs:

<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>FY 15-16</u>	<u>Project Total</u>
\$276,500	\$275,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,751,500

Operating Impact:

\$0	\$0	\$0	\$0	\$0	\$0	\$0
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Project Name:	Police Parking Lot Expansion	Project Description:
Funding Source:	Discretionary Sales Tax	11/12- Police Parking Lot Expansion.

Justification: Expand parking lot to make room for secured employee parking.

Project Costs:

<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>FY 15-16</u>	<u>Project Total</u>
\$0	\$50,000	\$0	\$0	\$0	\$0	\$50,000

Operating Impact:

\$0	\$0	\$0	\$0	\$0	\$0	\$0
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MANAGEMENT INFORMATION SYSTEMS DEPARTMENT

Project Name:	Munis Upgrade	Project Description:
Funding Source:	Discretionary Sales Tax	10/11- Munis Operating System Upgrade.

Justification: Additional hardware and software is required to handle a vendor mandated upgrade to the financial software used by the City.

Project Costs:

<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>FY 15-16</u>	<u>Project Total</u>
\$25,000	\$0	\$0	\$0	\$0	\$0	\$25,000

Operating Impact:

\$0	\$0	\$0	\$0	\$0	\$0	\$0
-----	-----	-----	-----	-----	-----	-----

Project Name:	MIS Broadcasting Equipment	Project Description:
Funding Source:	Discretionary Sales Tax	10/11- Purchase of Broadcasting Equipment/Software.

Justification: Additional hardware/software is required to enhance the broadcasting of meetings via Channel 25.

Project Costs:

<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>FY 15-16</u>	<u>Project Total</u>
\$75,000	\$0	\$0	\$0	\$0	\$0	\$75,000

Operating Impact:

\$0	\$0	\$0	\$0	\$0	\$0	\$0
-----	-----	-----	-----	-----	-----	-----

**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2011-16**

CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM

PUBLIC WORKS DEPARTMENT

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. Most of these are expected to be funded by the Paving Loan proceeds that were received in FY 09/10. To provide funding in future years, the Local Option Gas Tax annual transfer to General Fund will be stepped-down from \$175,000 to \$50,000.

Project Costs:

<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>FY 15-16</u>	<u>Project Total</u>
\$0	\$0	\$50,000	\$100,000	\$150,000	\$200,000	\$500,000

Operating Impact:

\$0	\$0	\$0	\$0	\$0	\$0	\$0
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Project Name:	Schumann & Barber Intersection	Project Description:
Funding Source:	Discretionary Sales Tax	Improvements to Intersection

Justification: The Schumann/Barber intersection is a primary focal point for increasing traffic and congestion on the south side of the City and will continue to be a "choke-point" with increased population and growth. This project was included in the FY 2008-09 Budget but the funds were later reallocated to other purposes.

Project Costs:

<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>FY 15-16</u>	<u>Project Total</u>
\$0	\$0	\$0	\$0	\$0	\$1,500,000	\$1,500,000

Operating Impact:

\$0	\$0	\$0	\$0	\$0	\$0	\$0
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Project Name:	Sidewalk/Bikepath Construction	Project Description:
Funding Source:	Discretionary Sales Tax	Installation of new sidewalks throughout the City

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

Project Costs:

<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>FY 15-16</u>	<u>Project Total</u>
\$0	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000

Operating Impact:

\$0	\$0	\$0	\$0	\$0	\$0	\$0
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**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2011-16**

CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM

PUBLIC WORKS DEPARTMENT

Project Name:	512 Median Landscaping	Project Description:
Funding Source:	Discretionary Sales Tax	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:

<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>FY 15-16</u>	<u>Project Total</u>
\$0	\$0	\$0	\$500,000	\$0	\$0	\$500,000
Operating Impact:						
\$0	\$0	\$0	\$0	\$0	\$0	\$0

Project Name:	Barber Street Field Lighting	Project Description:
Funding Source:	Discretionary Sales Tax	Remove and Replace out lights with new ones.

Justification: These are the oldest lights in the city and need to be replaced with new energy efficient lighting.

Project Costs:

<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>FY 15-16</u>	<u>Project Total</u>
\$0	\$275,000	\$0	\$0	\$0	\$0	\$275,000
Operating Impact:						
\$0	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$7,500

Project Name:	Barber Street Field Expansion	Project Description:
Funding Source:	Recreation Impact Fees	Improvements to expand the north football field from 80 yards to a regulation size field and to adjust the crown to the proper levels.

Justification: This project is desirable to expand the fields at the Barber Street Sports Complex.

Project Costs:

<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>FY 15-16</u>	<u>Project Total</u>
\$125,000	\$0	\$0	\$0	\$0	\$0	\$125,000
Operating Impact:						
\$0	\$0	\$0	\$0	\$0	\$0	\$0

Project Name:	Riverview Park Pavilion	Project Description:
Funding Source:	Recreation Impact Fees	Install a large pavilion on the east side of Indian River Drive by the twin piers.

Justification: This project will enhance the Riverfront district and allow additional rentals for weddings/parties.

Project Costs:

<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>FY 15-16</u>	<u>Project Total</u>
\$50,000	\$0	\$0	\$0	\$0	\$0	\$50,000
Operating Impact:						
\$0	\$0	\$0	\$0	\$0	\$0	\$0

**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2011-16**

PUBLIC WORKS DEPARTMENT

Project Name:	Bark Park Amenities	Project Description:
Funding Source:	Recreation Impact Fees	Trail around the lake, bridge over the ditch and restrooms.
Justification:	This project will allow us to add amenities to the dog park which have been requested at several of the parks and recreation meetings.	

Project Costs:

	<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>FY 15-16</u>	Project <u>Total</u>
	\$75,000	\$0	\$0	\$0	\$0	\$0	\$75,000
Operating Impact:	\$500	\$500	\$500	\$500	\$500	\$500	\$3,000

Project Name:	Lift Station Riverview Park	Project Description:
Funding Source:	Recreation Impact Fees	Eliminate the septic tank by installing a lift station for the bathrooms at Riverview Park.
Justification:	To upgrade the system and eliminate the need to pump the septic every time there is an event.	

Project Costs:

	<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>FY 15-16</u>	Project <u>Total</u>
	\$100,000	\$0	\$0	\$0	\$0	\$0	\$100,000
Operating Impact:	(500)	(500)	(500)	(500)	(500)	(500)	(3,000)

Project Name:	New Park Facilities	Project Description:
Funding Source:	Recreation Impact Fees	Installation of new neighborhood parks: Azine Terrace Zone B, Barber /Acorn Zone D, Celtic/Crown Zone B.
Justification:	This project continues allowing neighborhood parks throughout the City. Azine proposed for 11-12, Barber/Acorn for 12-13 and Celtic/Crown for 13-14.	

Project Costs:

	<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>FY 15-16</u>	Project <u>Total</u>
	\$0	\$50,000	\$50,000	\$50,000	\$0	\$0	\$150,000
Operating Impact:	\$0	\$1,500	\$3,000	\$4,500	\$4,500	\$4,500	\$18,000

Project Name:	Riverview Park Irrigation/Fountains	Project Description:
Funding Source:	Recreation Impact Fees	Addition of irrigation and landscaping in Riverview Park, plus new fountains for parks, similar to those at Easy Street.
Justification:	It is desirable to add irrigation systems and more landscaping in Riverview Park. Fountains have been requested for the lakes at Blossom Drive Park, Garden Club Park and Historical Park.	

Project Costs:

	<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>FY 15-16</u>	Project <u>Total</u>
	\$25,000	\$0	\$0	\$0	\$0	\$0	\$25,000
Operating Impact:	\$500	\$500	\$500	\$500	\$500	\$500	\$3,000

**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2011-16
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

PUBLIC WORKS DEPARTMENT

Project Name:	Riverview Park Street Parking	Project Description:
Funding Source:	Recreation Impact Fees	Addition of street parking for Riverview Park.

Justification: This project will add parking on Coolidge and Cleaveland in support of improving the parking at Riverview Park.

Project Costs:

<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>FY 15-16</u>	<u>Project Total</u>
\$100,000	\$0	\$0	\$0	\$0	\$0	\$100,000
Operating Impact:						
\$0	\$0	\$0	\$0	\$0	\$0	\$0

Project Name:	Excavation Equipment	Project Description:
Funding Source:	Stormwater Revenue Fund	Purchase of Excavation Equipment

Justification: To provide a loader and hauler for use in stormwater ditch maintenance.

Project Costs:

<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>FY 15-16</u>	<u>Project Total</u>
\$200,000	\$0	\$0	\$0	\$0	\$0	\$200,000
Operating Impact:						
\$0	\$0	\$0	\$0	\$0	\$0	\$0

Project Name:	1/4 Round Swale Rehab	Project Description:
Funding Source:	Discretionary Sales Tax	Installation of 1/4 round in swales.

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

Project Costs:

<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>FY 15-16</u>	<u>Project Total</u>
\$450,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,950,000
Operating Impact:						
\$0	\$0	\$0	\$0	\$0	\$0	\$0

Project Name:	Stormwater Master Plan	Project Description:
Funding Source:	Discretionary Sales Tax	Update of the Stormwater Master Plan.

Justification: An update of the Stormwater Master Plan is needed to incorporate new projects needing consideration since the previous plan and to reflect projects completed since the original plan was developed.

Project Costs:

<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>FY 15-16</u>	<u>Project Total</u>
\$50,000	\$0	\$0	\$0	\$0	\$0	\$50,000
Operating Impact:						
\$0	\$0	\$0	\$0	\$0	\$0	\$0

**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2011-16
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

RIVERFRONT COMMUNITY REDEVELOPMENT FUND

Project Name:	Parking Study	Project Description:
Funding Source:	Riverfront CRA	A study will be made on how to best address the need for improving parking conditions.

Justification: Although parking has always been discussed and is a primary issue identified in the CRA Master Plan, it was not identified in the rankings established at the June and July of 2010 CRA meetings. The City Council has since requested that this be given attention and a parking study may better address how to make specific parking capital improvements.

Project Costs:

<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>FY 15-16</u>	<u>Project Total</u>
\$30,000	\$0	\$0	\$0	\$0	\$0	\$30,000
Operating Impact:						
\$0	\$0	\$0	\$0	\$0	\$0	\$0

Project Name:	Parking Improvement Project	Project Description:
Funding Source:	Riverfront CRA	This would encompass improvements to the CavCorp property or other parking improvements identified in the parking study.

Justification: Parking is a primary issue identified in the CRA Master Plan. The City Council has requested that this be given attention. However, work will not be initiated until completion of a parking study that is scheduled for FY 10-11.

Project Costs:

<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>FY 15-16</u>	<u>Project Total</u>
\$0	\$650,000	\$0	\$275,000	\$0	\$0	\$925,000
Operating Impact:						
\$0	\$0	\$0	\$0	\$0	\$0	\$0

Project Name:	Waterfront Property Renovations	Project Description:
Funding Source:	Riverfront CRA	This would encompass improvements to the recently acquired working waterfront properties.

Justification: The new lease on the property requires the City to make certain improvements to the properties.

Project Costs:

<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>FY 15-16</u>	<u>Project Total</u>
\$200,000	\$0	\$0	\$0	\$0	\$0	\$200,000
Operating Impact:						
\$0	\$0	\$0	\$0	\$0	\$0	\$0

**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2011-16**

CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM

AIRPORT FUND

Project Name:	Aircraft Maintenance Facility	Project Description:
Funding Source:	\$290,000 Advance by Discretionary Sales Tax Fund; \$1,160,000 Grant by State DOT	Matching Funds for FY 2009-10 Grant Application.

Justification: This grant has been awarded to construct an aircraft/maintenance facility.

Project Costs:

<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>FY 15-16</u>	<u>Project Total</u>
\$1,450,000	\$0	\$0	\$0	\$0	\$0	\$1,450,000

Operating Impact:

\$0	\$8,700	\$8,700	\$8,700	\$8,700	\$8,700	\$43,500
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Project Name:	Master Plan Update	Project Description:
Funding Source:	FAA 95%; FDOT 2.5%; Airport 2.5%	Current Plan was drafted in March 2002. The ALP was updated in December 2007.

Justification: Economic development and infrastructure requirements need future planning for funding justification.

Project Costs:

<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>FY 15-16</u>	<u>Project Total</u>
\$0	\$300,000	\$0	\$0	\$0	\$0	\$300,000

Operating Impact:

\$0	\$7,500	\$0	\$0	\$0	\$0	\$7,500
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Project Name:	Main Street Access Road	Project Description:
Funding Source:	FDOT 80%; Airport 20% Will finance Airport's share by an advance from DST Funds.	Re-construct Airport Drive East from Main Street to airport east Economic Zone.

Justification: Current Airport Drive East is marginally unsafe. The road is not lighted, has drainage issues, and is mis-aligned at the Main Street intersection. In addition, the road is crowned excessively with minimal clearance between passing vehicles.

Project Costs:

<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>FY 15-16</u>	<u>Project Total</u>
\$0	\$0	\$1,200,000	\$0	\$0	\$0	\$1,200,000

Operating Impact:

\$0	\$0	\$0	\$10,650	\$10,650	\$10,650	\$31,950
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Project Name:	Taxiway Construction & Lights	Project Description:
Funding Source:	FAA 95%; State 2.5%; AP 2.5%	Plan, engineer, and construct Taxiways C,D, and E. Add Taxiway lighting and REILs.

Justification: X26 is a non-towered airport. To eliminate runway incursions, addition of taxiways will enhance safety. Airport has no taxiway lighting or REIL identification. Those additions will enhance safety.

Project Costs:

<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>FY 15-16</u>	<u>Project Total</u>
\$0	\$0	\$0	\$3,200,000	\$0	\$0	\$3,200,000

Operating Impact:

\$0	\$0	\$0	\$80,000	\$0	\$0	\$80,000
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**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2011-16**

CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM

AIRPORT FUND

Project Name:	Construct Hangers	Project Description:
Funding Source:	State 80%; AP 20% Will finance Airport's share by developer contributions or an advance from DST Funds to cover this requirement and matching on the FY 15-16 Project.	Hanger(s) construction for T-Hanger development or commercial manufacturing development.
Justification:	Anticipated growth dictates additions to hangers.	

Project Costs:

<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>FY 15-16</u>	<u>Project Total</u>
\$0	\$0	\$0	\$0	\$2,500,000	\$0	\$2,500,000
Operating Impact:						
\$0	\$0	\$0	\$0	\$0	\$19,800	\$19,800

Project Name:	Construct Access Road	Project Description:
Funding Source:	State 80%; AP 20% Will be necessary to finance Airport's share by a 3rd Loan from DST Funds.	Construct access road to develop Corporate Park West.

Justification: Infrastructure improvements necessary on west side of AP to continue economic development.

Project Costs:

<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>FY 15-16</u>	<u>Project Total</u>
\$0	\$0	\$0	\$0	\$0	\$800,000	\$800,000
Operating Impact:						
\$0	\$0	\$0	\$0	\$0	\$160,000	\$160,000

**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2011-16**

CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM

GOLF COURSE FUND

Project Name:	Clubhouse and Improvements	Project Description:
Funding Source:	Financed with 12 Year Note at an anticipated rate of 4.5%. First payment scheduled to begin in FY 15-16 for \$270,000.	New Clubhouse, tee box improvements and irrigation (downstream of irrigation station) upgrade.

Justification: Moved project back to 2015-16 in order to accumulate additional savings during years following the final bond payment in fiscal 2010-11 and in order to better track the state of the economy in general. Added irrigation improvements, as all irrigation hardware, downstream of the irrigation station are (mostly) original parts from the beginning of golf course construction in 1981. These irrigation parts include all PVC pipes, hydraulic tubing, irrigation heads and control boxes.

Project Costs:

<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>FY 15-16</u>	<u>Project Total</u>
\$0	\$0	\$0	\$0	\$0	\$2,500,000	\$2,500,000
Operating Impact:						
\$0	\$0	\$0	\$0	\$0	\$0	\$0

CITY OF SEBASTIAN, FLORIDA 2010/2011 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	\$4,645,663	
2009	3.3456	\$4,276,800	
2010	3.3456	\$3,760,487	Estimated
2011	3.3456	\$3,122,353	Estimated

CITY OF SEBASTIAN, FLORIDA 2010/2011 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 2010-11 Total Debt Service</u>
Revenue Bonded Debts				
\$9,500,000 Infrastructure Sales Surtax Revenue Bonds, Series 2003	4/2003	\$620,000	\$214,356	\$834,356
\$5,630,000 Stormwater Utility Revenue Bonds, Series 2003	11/2003	\$270,000	\$169,035	\$439,035
\$2,125,000 Infrastructure Sales Surtax Revenue Bonds, Series 2003A	12/2003	\$145,000	\$51,325	\$196,325
Notes Payable				
\$2,462,000 Paving Improvements Promissory Notes	2/2010	<u>\$168,000</u>	<u>\$96,463</u>	<u>\$264,463</u>
Total Debt Service Payments		<u>\$1,549,839</u>	<u>\$531,085</u>	<u>\$2,080,924</u>

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

SCHEDULE THREE

DEBT SERVICE PAYMENT SCHEDULE

\$9,500,000 Infrastructure Sales Surtax Revenue Bonds, Series 2003

Date	Principal	Interest	Total	Fiscal Year Total
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	
04/01/2012	\$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	\$5,655,000	\$1,034,622.58	\$6,689,622.58	\$6,689,622.58

CITY OF SEBASTIAN, FLORIDA 2010/2011 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
11/01/2010	\$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	\$4,055,000	\$1,216,922.50	\$5,271,922.50	\$5,271,922.50

CITY OF SEBASTIAN, FLORIDA 2010/2011 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
10/01/2010	\$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	
04/01/2012	\$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	\$1,325,000	\$245,987.50	\$1,570,987.50	\$1,570,987.50

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

SCHEDULE THREE

DEBT SERVICE PAYMENT SCHEDULE – CONTINUED

\$2,462,000 Paving Improvements Promissory Notes

Date	Principal	Interest	Total	Fiscal Year Total
12/01/2010	\$83,000.00	\$49,207.38	\$132,207.38	
06/01/2011	\$85,000.00	\$47,255.85	\$132,255.85	\$264,463.23
12/01/2011	\$87,000.00	\$45,782.84	\$132,782.84	
06/01/2012	\$89,000.00	\$44,009.42	\$133,009.42	\$265,792.26
12/01/2012	\$90,000.00	\$42,195.23	\$132,195.23	
06/01/2013	\$92,000.00	\$40,140.10	\$132,140.10	\$264,335.33
12/01/2013	\$94,000.00	\$38,485.31	\$132,485.31	
06/01/2014	\$96,000.00	\$36,369.37	\$132,369.37	\$264,854.68
12/01/2014	\$98,000.00	\$34,612.32	\$132,612.32	
06/01/2015	\$100,000.00	\$32,436.45	\$132,436.45	\$265,048.77
12/01/2015	\$102,000.00	\$30,576.26	\$132,576.26	
06/01/2016	\$104,000.00	\$28,497.07	\$132,497.07	\$265,073.33
12/01/2016	\$106,000.00	\$26,377.12	\$132,377.12	
06/01/2017	\$108,000.00	\$24,084.06	\$132,084.06	\$264,461.18
12/01/2017	\$111,000.00	\$22,014.90	\$133,014.90	
06/01/2018	\$113,000.00	\$19,644.32	\$132,644.32	\$265,659.22
12/01/2018	\$115,000.00	\$17,448.85	\$132,448.85	
06/01/2019	\$117,000.00	\$15,022.13	\$132,022.13	\$264,470.98
12/01/2019	\$120,000.00	\$12,719.72	\$132,719.72	
06/01/2020	\$122,000.00	\$10,273.62	\$132,273.62	\$264,993.34
12/01/2020	\$125,000.00	\$7,786.75	\$132,786.75	
06/01/2021	\$127,000.00	\$5,210.10	\$132,210.10	\$264,996.85
02/01/2021	\$130,000.00	\$2,649.94	\$132,649.94	\$132,649.94
Total	\$2,414,000.00	\$632,799.11	\$3,046,799.11	\$3,046,799.11

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

SCHEDULE FOUR

LEASE PAYMENTS SCHEDULE

Lease Description	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
Business-type Activities:					
Golf Carts Operating Lease	\$62,934.60	\$62,934.60	\$62,934.60	\$0.00	\$0.00
Airport Land Lease	<u>\$135,000.00</u>	<u>\$135,000.00</u>	<u>\$135,000.00</u>	<u>\$135,000.00</u>	<u>\$135,000.00</u>
Total Business-type Activities					
Annual Lease Payments	\$197,934.92	\$197,934.92	\$197,934.92	\$135,000.00	\$135,000.00

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

SCHEDULE FIVE

SIX YEAR CAPITAL OUTLAY SCHEDULE SUMMARY

	<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>FY 2015-16</u>	<u>Total</u>
Grouped by Department							
Management Information	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Police Department	276,500	325,000	300,000	300,000	300,000	300,000	1,801,500
Public Works Department							
Roads and Special Projects	-	150,000	200,000	750,000	300,000	1,850,000	3,250,000
Parks & Recreation	475,000	325,000	50,000	50,000	-	-	900,000
Stormwater	700,000	500,000	500,000	500,000	500,000	500,000	3,200,000
Riverfront CRA	230,000	650,000	-	275,000	-	-	1,155,000
Golf Course	-	-	-	-	-	2,500,000	2,500,000
Airport	1,450,000	300,000	1,200,000	3,200,000	2,500,000	800,000	9,450,000
Total by Departments	\$ 3,231,500	\$ 2,250,000	\$ 2,250,000	\$ 5,075,000	\$ 3,600,000	\$ 5,950,000	\$22,356,500

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

SCHEDULE SIX

SIX YEAR SCHEDULE OF CAPITAL OUTLAY REQUESTS

<u>List of Projects</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>FY 2015-16</u>	<u>Total</u>
General Government							
Munis Upgrade	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
MIS Broadcasting Equipment	75,000	-	-	-	-	-	75,000
Police Department							
Police Vehicle Replacement	276,500	275,000	300,000	300,000	300,000	300,000	1,751,500
Parking Lot Expansion	-	50,000	-	-	-	-	50,000
Roads and Special Projects							
Street Repaving	-	-	50,000	100,000	150,000	200,000	500,000
Schumann & Barber Intersection	-	-	-	-	-	1,500,000	1,500,000
Sidewalk/Bikepath Construction	-	150,000	150,000	150,000	150,000	150,000	750,000
512 Median Landscaping	-	-	-	500,000	-	-	500,000
Parks & Recreation							
Barber Street Field Lighting	-	275,000	-	-	-	-	275,000
Barber Street Field Expansion	125,000	-	-	-	-	-	125,000
Riverview Park Pavilion	50,000	-	-	-	-	-	50,000
Bark Park Amenities	75,000	-	-	-	-	-	75,000
Lift Station - Riverview Park	100,000	-	-	-	-	-	100,000
New Park Facilities	-	50,000	50,000	50,000	-	-	150,000
Riverview Park Irrigation/Fountains	25,000	-	-	-	-	-	25,000
Riverview Park Street Parking	100,000	-	-	-	-	-	100,000
Stormwater							
Excavation Equipment	200,000	-	-	-	-	-	200,000
1/4 Round Swale Rehab	450,000	500,000	500,000	500,000	500,000	500,000	2,950,000
Stormwater Master Plan	50,000	-	-	-	-	-	50,000
Riverfront Community Redevelopment							
Parking Study	30,000	-	-	-	-	-	30,000
Waterfront Property Renovations	200,000	-	-	-	-	-	200,000
Parking Improvement Project	-	650,000	-	275,000	-	-	925,000
Golf Course							
New Clubhouse/Tee Box Improvements	-	-	-	-	-	2,500,000	2,500,000
Airport							
Aircraft Maintenance Facility	1,450,000	-	-	-	-	-	1,450,000
Master Plan Update	-	300,000	-	-	-	-	300,000
Main Street Access Road	-	-	1,200,000	-	-	-	1,200,000
Taxiway Construction & Lights	-	-	-	3,200,000	-	-	3,200,000
Construct Hangers	-	-	-	-	2,500,000	-	2,500,000
Construct Access Road	-	-	-	-	-	800,000	800,000
Total	\$ 3,231,500	\$ 2,250,000	\$ 2,250,000	\$ 5,075,000	\$ 3,600,000	\$ 5,950,000	\$ 22,356,500

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

SCHEDULE SEVEN

IMPACTS OF CAPITAL OUTLAYS ON OPERATING COSTS

Munis Upgrade – FY2010-11 – This will allow the City to continue using the financial system software and avoid a significant new investment in replacement software. It also avoids the potential disruption to normal staff duties, which can not be quantified but would be very detrimental to operations.

MIS Broadcasting Equipment – FY2010-11 – This will permit the City to expand the types of television broadcast it can make available to the public. No expected impact on recurring operating costs is anticipated.

Police Vehicle Replacement – Annual Purchases – Regular replacement of older, high mileage and high maintenance cost vehicles is expected to allow the city to mitigate the cost of maintaining the vehicle fleet.

Parking Lot Expansion – FY2011-12 – This project would expand the Police Department parking lot in order to provide secured employee parking. No impact on operating costs is anticipated.

Street Repaving – Annual Allocations – These funds are allocated to the extent possible to repave City roadways. Repaving is expected to reduce complaints, as well as insurance claims for damages and liability. The extent of savings is an unknown quantity.

Schumann & Barber Intersection – FY2015-16 – This improvement project will be designed to improve traffic flow and reduce congestion on the south side of the City. No direct impact on operating costs is anticipated.

Sidewalk/Bikepath Construction – Annual Allocations – These funds are allocated to the extent possible to improve safety for pedestrians and bikers along the City's roadways. The improvements are expected to reduce complaints, as well as insurance claims for damages and liability. The extent of savings is an unknown quantity.

512 Median Landscaping – FY2013-14 – The purpose of these improvements would be to improve the appearance of this major entranceway to the City. It is expected that irrigation and landscaping will be designed to minimize maintenance costs and that those improvements will have an insignificant impact in relation to the City's overall costs.

Barber Street Field Lighting – FY2011-12 – The existing lights are the oldest lights in the City and replacement is expected to save as much as \$1,500 per year in electric costs, as well as savings in staff time.

Barber Street Field Expansion – FY2010-11 – This project includes adjusting the existing drainage system on the field but no significant savings to operating costs are anticipated.

Riverview Park Pavilion – FY2010-11 – This will add a large pavilion and allow for additional rentals. Any added operational costs are expected to be covered by the rental fees.

Bark Park Amenities – FY2010-11 – The exact type of the amenities are yet to be determined. While operating costs of the suggested pedestrian trail and bridge will have little, if any, affect on operating costs, restrooms will have some small costs for supplies and staff time which is estimated at \$500 per year.

Lift Station – Riverview Park – FY2010-11 – A lift station would avoid the necessity of routinely pumping out the septic tank every time there is an event. Savings in pumping out charges are estimated at \$500 per year.

New Park Facilities – FY2011-12 Thru 13-14 – These small neighborhood parks are not expected to include high maintenance features but are expected to add \$1,500 per year in operating costs for each park.

Riverview Park Irrigation/Fountains – FY2010-11 – These improvements are expected to add some small costs for supplies and staff time which is estimated at \$500 per year.

Riverview Park Street Parking – FY2010-11 – This is not expected to impact operating costs to any significant extent.

Excavation Equipment – FY2010-11 – These purchases will allow other equipment to be retired but with the high use received by this equipment, the affect on operating costs will not be significant.

¼ Round Swale Rehab – Annual Allocations – This program is designed to improve drainage but the affect on operating costs is not significant.

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

Stormwater Master Plan – FY2010-11 – This update to the Master Plan will not impact operating costs, other than the expense of doing the Plan.

Parking Study – FY2010-11 – This work will not impact operating costs, other than the expense of the Study.

Waterfront Property Renovations – FY2010-11 – These funds will be spent to renovate the recently purchased Hurricane Harbor structure in accordance with leasing the facility to an organization that will then be responsible for the ongoing operating expenses.

Parking Improvement Project – FY2011-12 and 13-14 – This project is not yet defined and impacts on operating costs can not be forecasted.

New Clubhouse/Tee Box Improvements – FY2015-16 – These golf course improvements will likely be designed such as to reduce operating costs but the amount can not yet be determined.

Aircraft Maintenance Facility – FY2010-11 – This facility is being built in conjunction with securing a tenant that will be responsible for the operating costs. However, repayment of the matching portion of the construction costs to the Discretionary Sales Tax Fund will affect the operating budget of the Airport by the estimated annual payment of \$8,700 toward the interest and principal amount of the advance.

Master Plan Update – FY2011-12 – This will not impact operating costs, other than the matching costs that will be required to be paid from the Airport operating budget.

Main Street Access Road – FY2012-13 – This road reconstruction will have minimal impact on operating costs but repayment of the matching portion of the project to the Discretionary Sales Tax Fund will affect the operating budget of the Airport by the estimated annual payment of \$10,650 toward the interest and principal amount of the advance.

Taxiway Construction & Lights – FY2013-14 – This will have some undetermined affect on operating costs for maintenance of the equipment that will be installed. The Airport operating budget will also be impacted by the matching costs that will be required in order to receive the grant portion of the project.

Construct Hangers – FY2014-15 – This facility may be built in conjunction with securing a tenant that would be responsible for the operating costs. However, repayment of the matching portion of the construction costs to the Discretionary Sales Tax Fund will affect the operating budget of the Airport by the estimated annual payment of \$19,800 toward the interest and principal amount of the advance.

Construct Access Road – FY2015-16 – This road would not be expected to significantly affect operating costs. However, the Airport operating budget will be impacted by the matching costs that will be required in order to receive the grant portion of the project.

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

SCHEDULE EIGHT

LOCAL OPTION GAS TAX FUND PROJECTED BALANCES FISCAL YEARS 2011-2016

	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16
Local Option Gas Taxes	\$ 593,776	\$ 603,432	\$ 610,000	\$ 628,300	\$ 647,149	\$ 666,563	\$ 686,560	\$ 707,157
FDOT Lighting Agreement	18,559	19,023	9,353	9,587	9,826	10,072	10,324	10,582
Paving Loan Proceeds	0	2,462,000	0	0	0	0	0	0
Investment Income	3,703	2,795	4,168	3,542	3,890	4,199	4,456	4,669
Local Option Gas Tax Fund Revenues	\$ 616,038	\$ 3,087,250	\$ 623,521	\$ 641,429	\$ 660,865	\$ 680,835	\$ 701,340	\$ 722,408
Debt Payment	300,000							
Operating Costs (Street Lights, etc.)	201,244							
Barber Street R/R Crossing	43,223							
Transfer to General Fund	215,784							
TOTAL	760,251							
Debt Payment		1,286,960						
Operating Costs (Street Lights, etc.)		200,000						
R/R Crossing Maintenance		41,194						
Transfer to General Fund		175,000						
Go-Line Grant Match		50,000						
Street Repaving (Paving Loan)		1,251,561						
Street Repaving		50,000						
TOTAL		3,054,715						
Debt Payment			264,463					
Operating Costs (Street Lights, etc.)			200,000					
Transfer to General Fund			175,000					
Street Repaving (May reduce Gen.Fd.Transfers)			0					
Go-Line Grant Match			50,000					
TOTAL			689,463					
Debt Payment				265,792				
Operating Costs (Street Lights, etc.)				200,000				
Transfer to General Fund				150,000				
Street Repaving (May reduce Gen.Fd.Transfers)				0				
TOTAL				615,792				
Debt Payment					264,335			
Operating Costs (Street Lights, etc.)					200,000			
Transfer to General Fund					125,000			
Street Repaving					50,000			
TOTAL					639,335			
Debt Payment						264,855		
Operating Costs (Street Lights)						200,000		
Transfer to General Fund						100,000		
Street Repaving						100,000		
TOTAL						664,855		
Debt Payment							265,049	
Operating Costs (Street Lights)							200,000	
Transfer to General Fund							75,000	
Street Repaving							150,000	
TOTAL							690,049	
Debt Payment								265,073
Operating Costs (Street Lights)								200,000
Transfer to General Fund								50,000
Street Repaving								200,000
TOTAL								715,073
BEGINNING FUND BALANCE	\$ 226,792	\$ 82,579	\$ 115,114	\$ 49,172	\$ 74,808	\$ 96,339	\$ 112,318	\$ 123,610
BUDGET REQUIREMENT - 15% OF EXPENSES	69,038	69,929	63,750	52,500	56,250	60,000	63,750	67,500
UNRESTRICTED RESERVE BALANCE	\$ 157,754	\$ 12,650	\$ 51,364	\$ (3,328)	\$ 18,558	\$ 36,339	\$ 48,568	\$ 56,110
TOTAL REVENUES	616,038	3,087,250	623,521	641,429	660,865	680,835	701,340	722,408
TOTAL EXPENDITURES+DEBT+TRANSFERS	760,251	3,054,715	689,463	615,792	639,335	664,855	690,049	715,073
ENDING FUND BALANCE	\$ 13,541	\$ 45,185	\$ (14,578)	\$ 22,308	\$ 40,089	\$ 52,318	\$ 59,860	\$ 63,445

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

SCHEDULE EIGHT

DISCRETIONARY SALES TAX FUND (DST) PROJECTED BALANCES FISCAL YEARS 2011-2016

	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16
DST Revenue	\$ 2,328,648	\$ 2,325,000	\$ 2,325,000	\$ 2,406,375	\$ 2,490,598	\$ 2,577,769	\$ 2,667,991	\$ 2,761,371
Principal from \$285,000 Airport Advance	0	0	0	0	0	600	624	624
Interest from \$285,000 Airport Advance	8,550	8,550	8,550	8,550	8,550	11,400	11,376	11,376
Interest from \$290,000 Airport Advance	0	0	0	8,700	8,700	8,700	8,700	8,700
Interest from \$240,000 Airport Advance	0	0	0	0	0	7,200	7,200	7,200
Interest from \$660,000 Airport Advance	0	0	0	0	0	0	0	19,800
Investment Income	(4,098)	12,000	16,044	17,919	20,321	24,189	26,545	28,173
DST PROJECT REVENUE	\$ 2,333,100	\$ 2,345,550	\$ 2,349,594	\$ 2,441,544	\$ 2,528,169	\$ 2,629,858	\$ 2,722,436	\$ 2,837,244
City Hall Debt (Retires 2018)	2,251,783							
Police Cars	361,786							
Potomac Road Crossing	21,650							
Easy Street	98,159							
1/4 Round Swale Improvement	45,991							
TOTAL FY 09	2,779,369							
Return on Blossom Ditch		(305,752)						
Potomac Road Crossing		103,350						
George Street		82,213						
City Hall Debt (Retires 2018)		1,146,847						
Police Cars		199,534						
Gateway Project		250,000						
Powerline Road		217,498						
1/4 Round Swale Improvement		1,178,939						
TOTAL FY 10		2,872,629						
City Hall Debt (Retires 2018)			997,557					
Police Cars			276,500					
MUNIS Upgrade			25,000					
MIS Equipment for Broadcasting			75,000					
Stormwater Master Plan			50,000					
1/4 Round Swale Improvement			450,000					
Airport Advance for Grant Matching			290,000					
TOTAL FY 11			2,164,057					
City Hall Debt (Retires 2018)				997,394				
Police Cars				275,000				
Police Parking Lot Expansion				50,000				
Barber Street Field Lighting				275,000				
Sidewalk/Bikepath Construction				150,000				
1/4 Round Swale Improvement				500,000				
TOTAL FY 12				2,247,394				
City Hall Debt (Retires 2018)					994,621			
Police Cars					300,000			
Sidewalk/Bikepath Construction					150,000			
1/4 Round Swale Improvement					500,000			
Airport Advance for Grant Matching					240,000			
TOTAL FY 13					2,184,621			
City Hall Debt (Retires 2018)						995,116		
Police Cars/Boat						300,000		
512 Median Landscaping						500,000		
Sidewalk/Bikepath Construction						150,000		
1/4 Round Swale Improvement						500,000		
TOTAL FY 14						2,445,116		
City Hall Debt (Retires 2018)							995,944	
Police Cars							300,000	
Sidewalk/Bikepath Construction							150,000	
1/4 Round Swale Improvement							500,000	
Airport Advance for Grant Matching							660,000	
TOTAL FY 15							2,605,944	
City Hall Debt (Retires 2018)								1,013,962
Police Cars								300,000
Sidewalk/Bikepath Construction								150,000
Schumann & Barber Intersection								1,500,000
1/4 Round Swale Improvement								500,000
TOTAL FY 16								3,463,962
BEGINNING FUND BALANCE	\$ 1,404,945	\$ 958,676	\$ 431,597	\$ 617,133	\$ 811,284	\$ 1,154,832	\$ 1,339,574	\$ 1,456,066
BUDGET RESERVE - 10% OF EXPENSES	277,937	287,263	216,406	224,739	218,462	244,512	260,594	346,396
RESERVE FOR ADVANCE TO AIRPORT	285,000	285,000	285,000	276,300	276,300	276,300	267,600	267,600
UNRESTRICTED RESERVE BALANCE	\$ 842,008	\$ 386,413	\$ (69,809)	\$ 116,094	\$ 316,522	\$ 634,020	\$ 811,380	\$ 842,070
TOTAL REVENUES	2,333,100	2,345,550	2,349,594	2,441,544	2,528,169	2,629,858	2,722,436	2,837,244
EXPENDITURES+DEBT+TRANSFERS	2,779,369	2,872,629	2,164,057	2,247,394	2,184,621	2,445,116	2,605,944	3,463,962
ENDING FUND BALANCE	\$ 395,739	\$ (140,666)	\$ 115,728	\$ 310,245	\$ 660,070	\$ 818,762	\$ 927,872	\$ 215,351

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

SCHEDULE EIGHT

RECREATION IMPACT FEE FUNDS PROJECTED BALANCES FISCAL YEARS 2011-2016

	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16
Recreation Impact Fees	\$ 13,975	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Return from Main Street Project Trans	217,508	-	-	-	-	-	-	-
Investment Income	201	12,500	12,041	6,504	6,211	5,913	5,612	5,932
PROJECTED REVENUE	\$ 231,684	\$ 32,500	\$ 32,041	\$ 26,504	\$ 26,211	\$ 25,913	\$ 25,612	\$ 25,932
Dog Park (Additional)	37,969							
Englar Stormwater Park	9,451							
Schumann Park	130,304							
TOTAL FY 09	177,724							
Schumann Park		66,546						
Skate Park Office		50,000						
Riverview Park Splash Park Canopy		50,000						
TOTAL FY 10		166,546						
Barber Street Field Expansion			125,000					
Lift Station Riverview Park			100,000					
Riverview Park Pavillion			50,000					
Riverview Park Irrigation and Fountains			25,000					
Riverview Park Street Parking			100,000					
Bark Park Amenities			75,000					
TOTAL FY 11			475,000					
Azine Terrace Park				50,000				
TOTAL FY 12				50,000				
Barber/Acorn Park					50,000			
TOTAL FY 13					50,000			
Celtic/Crown Park						50,000		
TOTAL FY 14						50,000		
TOTAL FY 15							0	
TOTAL FY 16								0
BEGINNING FUND BALANCE	\$ 1,033,393	\$ 1,087,353	\$ 953,307	\$ 510,348	\$ 486,853	\$ 463,063	\$ 438,977	\$ 464,589
TOTAL REVENUES	231,684	32,500	32,041	26,504	26,211	25,913	25,612	25,932
EXPENDITURES+DEBT+TRANSFE	177,724	166,546	475,000	50,000	50,000	50,000	0	0
ENDING FUND BALANCE	\$ 1,087,353	\$ 953,307	\$ 510,348	\$ 486,853	\$ 463,063	\$ 438,977	\$ 464,589	\$ 490,521

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

SCHEDULE EIGHT

RIVERFRONT CRA FUND PROJECTED BALANCES FISCAL YEARS 2011-2016

	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16
Tax Increment from City	\$ 273,888	\$ 223,426	\$ 155,427	\$ 155,427	\$ 160,867	\$ 166,497	\$ 172,325	\$ 178,356
Tax Increment from County	251,236	206,304	143,515	\$ 143,515	148,538	153,737	159,118	164,687
Return from Main Street Project Transfer	668,590	-	-	-	-	-	-	-
Investment Income	1,990	2,767	1,439	2,776	3,142	3,536	3,959	4,000
SW PROJECTED REVENUE	1,195,704	432,497	300,381	301,718	312,547	323,770	335,401	347,043
Operating Expenditures	44,098							
Façade/Sign Improvement Program	22,988							
Bill Board Advertising	46,200							
Special Events	34,184							
Contribution toward Video Production	20,000							
Transfer to General Fund for Quality Maintenance	60,000							
TOTAL RIVERFRONT CRA FY09	227,470							
Operating Expenditures		38,834						
Façade/Sign Improvement Program		30,000						
Bill Boards or Uniform Signage		15,000						
Special Events		36,468						
US#1 Improvements		25,000						
Transfer to General Fund for Quality Maintenance		60,000						
Match on Waterfront Grant		535,119						
TOTAL RIVERFRONT CRA FY10		740,421						
Operating Expenditures			39,259					
Façade/Sign Improvement Program			30,000					
Special Events			36,468					
Transfer to General Fund for Quality Maintenance			60,000					
Bill Boards			15,000					
Parking Study			30,000					
Waterfront Renovations			200,000					
TOTAL RIVERFRONT CRA FY11			410,727					
Operating Expenditures				39,259				
Façade/Sign Improvement Program				30,000				
Special Events				36,468				
Transfer to General Fund for Quality Maintenance				60,000				
Bill Boards				15,000				
Parking Improvements				650,000				
TOTAL RIVERFRONT CRA FY12				830,727				
Operating Expenditures					39,259			
Façade/Sign Improvement Program					30,000			
Special Events					36,468			
Transfer to General Fund for Quality Maintenance					60,000			
Bill Boards					15,000			
TOTAL RIVERFRONT CRA FY13					180,727			
Operating Expenditures						39,259		
Façade/Sign Improvement Program						30,000		
Special Events						36,468		
Transfer to General Fund for Quality Maintenance						60,000		
Bill Boards						15,000		
TOTAL RIVERFRONT CRA FY14						455,727		
Operating Expenditures							39,259	
Façade/Sign Improvement Program							30,000	
Special Events							36,468	
Transfer to General Fund for Quality Maintenance							15,000	
Bill Boards							60,000	
TOTAL RIVERFRONT CRA FY15							180,727	
Operating Expenditures								39,259
Façade/Sign Improvement Program								30,000
Special Events								36,468
Bill Boards								15,000
Transfer to General Fund for Quality Maintenance								60,000
TOTAL RIVERFRONT CRA FY15								180,727
BEGINNING FUND BALANCE	\$ 16,404	\$ 984,638	\$ 676,714	\$ 566,368	\$ 37,359	\$ 169,179	\$ 37,222	\$ 191,896
ANNUAL REVENUES	1,195,704	432,497	300,381	301,718	312,547	323,770	335,401	347,043
ANNUAL EXPENDITURES	227,470	740,421	410,727	830,727	180,727	455,727	180,727	180,727
ENDING FUND BALANCE	\$ 984,638	\$ 676,714	\$ 566,368	\$ 37,359	\$ 169,179	\$ 37,222	\$ 191,896	\$ 358,212

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

SCHEDULE EIGHT

STORMWATER UTILITY FUND PROJECTED BALANCES FISCAL YEARS 2011-2016

	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16
Stormwater Fees	\$ 807,253	\$ 831,000	\$ 835,000	\$ 851,700	\$ 868,734	\$ 886,109	\$ 903,831	\$ 921,907
Investment Income	6,448	6,943	8,200	14,537	13,739	13,603	14,055	15,495
SW PROJECTED REVENUE	<u>813,701</u>	<u>837,943</u>	<u>843,200</u>	<u>866,237</u>	<u>882,473</u>	<u>899,712</u>	<u>917,886</u>	<u>937,403</u>
Professional Services	89							
NPDES 5 Year Permit		7,988						
Series 2003 Issue (Retires 2022)		501,860						
Transfer to General Fund for Swale Maintenance		512,500						
Transfer to Fund363 - George Street Project		15,786						
TOTAL STORMWATER FY09		<u>1,038,223</u>						
Professional Services			100					
Series 2003 Issue (Retires 2022)			475,658					
Transfer for Collier Creek and George Street			148,627					
Transfer to General Fund for Swale Maintenance			500,000					
TOTAL STORMWATER FY10			<u>1,124,385</u>					
Professional Services				100				
Series 2003 Issue (Retires 2022)				438,877				
Transfer to General Fund for Swale Maintenance				500,000				
Excavation Equipment				200,000				
TOTAL STORMWATER FY11				<u>1,138,977</u>				
Professional Services					100			
Series 2003 Issue (Retires 2022)					438,561			
Transfer to General Fund for Swale Maintenance					479,000			
TOTAL STORMWATER FY12					<u>917,661</u>			
Professional Services						100		
Series 2003 Issue (Retires 2022)					439,284			
Transfer to General Fund for Swale Maintenance					458,000			
TOTAL STORMWATER FY13					<u>897,384</u>			
Professional Services							100	
NPDES 5 Year Permit							7,988	
Series 2003 Issue (Retires 2022)							440,652	
Transfer to General Fund for Swale Maintenance							437,000	
TOTAL STORMWATER FY14							<u>885,740</u>	
Professional Services								100
Series 2003 Issue (Retires 2022)								438,866
Transfer to General Fund for Swale Maintenance								416,000
TOTAL STORMWATER FY15								<u>854,966</u>
Professional Services								100
Series 2003 Issue (Retires 2022)								438,377
Transfer to General Fund for Swale Maintenance								395,000
TOTAL STORMWATER FY16								<u>833,477</u>
BEGINNING FUND BALANCE	\$ 1,112,003	\$ 887,481	\$ 601,040	\$ 305,263	\$ 253,838	\$ 238,928	\$ 252,900	\$ 315,820
BUDGET RESERVE - 15% OF EXPENSES	155,733	168,658	170,847	137,649	134,608	132,861	128,245	125,022
UNRESTRICTED RESERVE BALANCE	956,270	718,823	430,193	167,613	119,231	106,067	124,655	190,799
ANNUAL REVENUES	813,701	837,943	843,200	866,237	882,473	899,712	917,886	937,403
ANNUAL EXPENDITURES	1,038,223	1,124,385	1,138,977	917,661	897,384	885,740	854,966	833,477
ENDING FUND BALANCE	\$ 731,748	\$ 432,382	\$ 134,416	\$ 116,189	\$ 104,321	\$ 120,039	\$ 187,575	\$ 294,724

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

SCHEDULE EIGHT

GOLF COURSE FUND PROJECTED BALANCES FISCAL YEARS 2011-2016

	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16
Charges for Services	\$ 1,371,875	\$ 1,269,461	\$ 1,262,974	1,281,919	1,301,147	1,320,665	1,340,475	1,360,582
Rents	31,178	30,000	30,000	30,750	31,519	32,307	33,114	33,942
Other Revenue	3,902	4,510	4,510	4,510	4,510	4,510	4,510	4,510
Note Proceeds	-	-	-	-	-	-	-	2,500,000
Investment Income	1,579	405	400	(7)	84	235	487	2,354
PROJECTED REVENUE	\$ 1,408,534	\$ 1,304,376	\$ 1,297,884	\$ 1,317,172	\$ 1,337,260	\$ 1,357,716	\$ 1,378,586	\$ 3,901,388
Operating Costs	1,324,002							
Debt Service	652,375							
Increase in Inventory	3,252							
Increase in Prepaid Items	3,841							
Decrease (Increase) in Payables	(23,128)							
Capital	89,575							
TOTAL FY 09	2,049,917							
Operating Costs		1,249,307						
Debt Service		313,675						
Capital		10,000						
TOTAL FY 10		1,572,982						
Operating Costs			1,261,904					
Debt Service			1,075					
Capital			-					
TOTAL FY 11			1,262,979					
Operating Costs				1,261,904				
Capital				24,000				
TOTAL FY 12				1,285,904				
Operating Costs					1,261,904			
Capital					20,000			
TOTAL FY 13					1,281,904			
Operating Costs						1,261,904		
Capital						-		
TOTAL FY 14						1,261,904		
Operating Costs							1,261,904	
Capital							0	
TOTAL FY 15							1,261,904	
Operating Costs								1,261,904
Debt Service								0
Clubhouse and Improvements								2,500,000
Capital								0
TOTAL FY 16								3,761,904
BEGINNING FUND BALANCE	\$ 542,988	\$ (98,395)	\$ (367,001)	\$ (332,096)	\$ (300,828)	\$ (245,473)	\$ (149,661)	\$ (32,978)
TOTAL REVENUES	1,408,534	1,304,376	1,297,884	1,317,172	1,337,260	1,357,716	1,378,586	3,901,388
EXPENDITURES+DEBT+TRFS	2,049,917	1,572,982	1,262,979	1,285,904	1,281,904	1,261,904	1,261,904	3,761,904
ENDING FUND BALANCE	\$ (98,395)	\$ (367,001)	\$ (332,096)	\$ (300,828)	\$ (245,473)	\$ (149,661)	\$ (32,978)	\$ 106,506

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

SCHEDULE EIGHT

AIRPORT FUND PROJECTED BALANCES FISCAL YEARS 2010-2015

	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16
Net Fuel Sales	\$ 23,088	\$ 20,000	\$ 20,000	\$ 20,800	\$ 21,632	\$ 22,497	\$ 22,497	\$ 23,397
Non-taxable Rents	2,000	391	391	391	391	391	391	391
Golf Course Rents	175,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000
Taxable Rents	100,004	133,701	133,701	139,049	144,611	150,395	150,395	156,411
Other Revenue	71,870	73,970	76,263	76,263	76,263	76,263	76,263	76,263
DST Grant Matching Advances	-	-	290,000	-	240,000	-	660,000	-
Investment Income	806	-	500	1,479	3,602	128	8,378	(2,529)
PROJECTED REVENUE	\$ 372,768	\$ 363,062	\$ 655,855	\$ 372,982	\$ 621,499	\$ 384,675	\$ 1,052,925	\$ 388,933
Operating Costs	397,941							
Repayment of DST Fund Advance	8,550							
Capital	8,105							
Transfer to Construction Fund	20,170							
TOTAL FY 09	434,766							
Operating Costs		397,775						
Repayment of DST Fund Advance		8,550						
Capital		2,460						
TOTAL FY 10		408,785						
Operating Costs			386,520					
Repayment of DST Fund Advance			8,550					
Transfer to Construction Fund			290,000					
TOTAL FY 11			685,070					
Operating Costs				386,520				
Repayment of DST Fund Advance				17,250				
Transfer to Construction Fund				7,500				
TOTAL FY 12				411,270				
Operating Costs					386,520			
Repayment of DST Fund Advance					17,250			
Transfer to Construction Fund					240,000			
TOTAL FY 13					643,770			
Operating Costs						386,520		
Repayment of DST Fund Advance						27,900		
Transfer to Construction Fund						80,000		
TOTAL FY 14						494,420		
Operating Costs							386,520	
Repayment of DST Fund Advance							27,900	
Transfer to Construction Fund							500,000	
TOTAL FY 15							914,420	
Operating Costs								386,520
Repayment of DST Fund Advance								47,700
Transfer to Construction Fund								160,000
TOTAL FY 16								594,220
BEGINNING FUND BALANCE	\$ 10,346	\$ (51,652)	\$ (97,375)	\$ (126,590)	\$ (164,878)	\$ (187,149)	\$ (296,894)	\$ (158,390)
TOTAL REVENUES	372,768	363,062	655,855	372,982	621,499	384,675	1,052,925	388,933
EXPENDITURES+DEBT+TRANSFERS	434,766	408,785	685,070	411,270	643,770	494,420	914,420	594,220
ENDING FUND BALANCE	\$ (51,652)	\$ (97,375)	\$ (126,590)	\$ (164,878)	\$ (187,149)	\$ (296,894)	\$ (158,390)	\$ (363,676)

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

SCHEDULE EIGHT

BUILDING FUND PROJECTED BALANCES FISCAL YEARS 2010-2015

	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16
Operating Revenue	\$ 347,395	\$ 350,350	\$ 350,350	\$ 357,357	\$ 364,504	\$ 371,794	\$ 371,794	\$ 379,230
Other Revenue	11,551	145	300	300	300	300	300	300
Investment Income	3,159	4,965	5,000	4,780	3,949	3,171	2,417	1,688
PROJECTED REVENUE	\$ 362,105	\$ 355,460	\$ 355,650	\$ 362,437	\$ 368,753	\$ 375,266	\$ 374,512	\$ 381,218
Operating Costs	521,535							
TOTAL FY 09	521,535							
Operating Costs		487,044						
TOTAL FY 10		487,044						
Operating Costs			465,740					
TOTAL FY 11			465,740					
Operating Costs				465,740				
TOTAL FY 12				465,740				
Operating Costs					465,740			
TOTAL FY 13					465,740			
Operating Costs						465,740		
TOTAL FY 14						465,740		
Operating Costs							465,740	
TOTAL FY 15							465,740	
Operating Costs								465,740
TOTAL FY 16								465,740
 BEGINNING FUND BALANCE	 \$ 795,913	 \$ 636,483	 \$ 504,899	 \$ 394,809	 \$ 291,506	 \$ 194,520	 \$ 104,045	 \$ 12,817
TOTAL REVENUES	362,105	355,460	355,650	362,437	368,753	375,266	374,512	381,218
EXPENDITURES+DEBT+TRANSFERS	521,535	487,044	465,740	465,740	465,740	465,740	465,740	465,740
ENDING FUND BALANCE	\$ 636,483	\$ 504,899	\$ 394,809	\$ 291,506	\$ 194,520	\$ 104,045	\$ 12,817	\$ (71,705)

CITY OF SEBASTIAN, FLORIDA 2010/2011 ANNUAL BUDGET

SCHEDULE NINE

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 2010/2011 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 2010/2011 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.