

CITY COUNCIL

Bob McPartlan
Mayor

Jim Hill
Vice-Mayor

Andrea B. Coy
Council Member

Jerome Adams
Council Member

Richard Gillmor
Council Member

**CITY OF SEBASTIAN
FLORIDA**

**ANNUAL BUDGET
FISCAL YEAR 2014–2015**

CITY MANAGEMENT

Joseph Griffin
City Manager

Sally A. Maio, MMC
City Clerk

Robert Ginsburg
City Attorney

DEPARTMENT HEADS

Kenneth W. Killgore
Administrative Services
Director

Michelle Morris
Police Chief

Jerry Converse
Public Works Director

Frank Watanabe
Community Development
Director

Greg Gardner
Golf Operations Director

Wayne Eseltine
Building Official



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Sebastian
Florida**

For the Fiscal Year Beginning

October 1, 2013

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, 2013. 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 2014-2015 ANNUAL BUDGET

TABLE OF CONTENTS

	<u>Page</u>		<u>Page</u>
HOW TO READ THE BUDGET	i	Special Revenue Funds	
BUDGET MESSAGE		Special Revenue Funds Summary	131
City Manager’s Letter of Transmittal.....	CML-1	Local Option Gas Tax (LOGT).....	132
BUDGET OVERVIEW		Discretionary Sales Tax (DST).....	134
Community Profile	1	Community Redevelopment Agency.....	136
Total Budget Summary	4	Parking In-Lieu-Of Fund.....	138
Summary of Revenues.....	6	Recreation Impact Fee Fund	139
Summary of Appropriations	12	Stormwater Utility Fund.....	141
General Fund Appropriation Comparison by		Law Enforcement Forfeiture Fund.....	142
Department/Division.....	13	Debt Service Funds	
General Fund Appropriation Comparison by Category	14	Discretionary Sales Tax Surtax Revenue Bonds.....	146
Total Budget Comparison by Fund	15	Stormwater Utility Revenue Bonds	147
Fund Balance Comparison and Projected Changes ...	16	Capital Project Funds	
Personnel Summary by Department/Division	17	Capital Improvement Fund Introduction.....	149
Debt Obligations	19	Capital Improvement Fund Revenues by Source and	
		Use of Funds.....	150
POLICIES		Capital Improvements by Project & Funding Source ...	152
Mission Statement	21	Capital Improvement Project Detail	153
Financial Policies	22	Enterprise Funds	
Financial Accounting Structure.....	30	Golf Course Fund	161
Department/Division and Function Relationship.....	33	Administration Division	163
Organizational Chart.....	34	Greens Division	169
Budget Calendar	35	Carts Division	172
Budget Process	36	Airport Fund.....	177
BUDGET DETAIL		Building Department	184
General Fund	39	CAPITAL IMPROVEMENT PROGRAM	191
General Fund Department Budgets:		SCHEDULES	
City Council	49	Schedule One – Summary of Millage Rates and Tax	
City Manager	52	Collections	225
City Clerk.....	56	Schedule Two – Long-term Debt Service Detail.....	226
City Attorney	62	Schedule Three – Debt Service Payment Schedule	227
Administrative Services	65	Schedule Four – Lease/Loan Payment Schedule.....	228
Management Information Systems	71	Schedule Five – Selected Funds Projected Balances	229
Police Department:		Schedule Six – Glossary.....	237
Consolidated Budget	75		
Administration	77		
Operations	81		
Detective	85		
Dispatch	89		
Code Enforcement	93		
Public Works:			
Consolidated Budget.....	96		
Roads and Maintenance.....	98		
Stormwater Utility	102		
Fleet Management	107		
Parks and Recreation	111		
Cemetery	116		
Facilities Maintenance.....	120		
Community Development	124		
Non-departmental.....	128		

CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2014-2015 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.

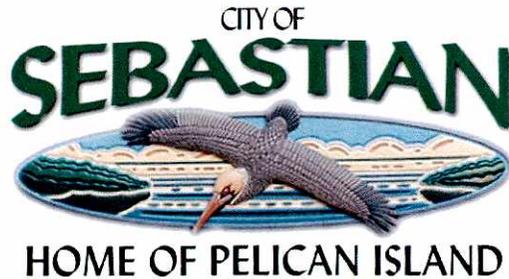
Policies – This section presents the City's policies that guide the preparation of the budget.

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 2014/15 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 2015-2020.

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, including narratives on the impacts of those capital outlays on operating costs. Summary projections are also included for the special revenue and enterprise funds. A Glossary helps translate some of the budget language into plain English.



October 1, 2014

The Honorable Mayor Bob McPartlan and City Council
City of Sebastian
1225 Main Street, City Hall
Sebastian, Florida, USA

Re: Fiscal Year 2015 Budget Letter of Transmittal

Dear Mayor McPartlan and City Council Members:

In compliance with provisions of the City Charter and Florida Statutes, I am pleased to submit the Fiscal Year 2014/15 Budget. Total appropriations for all City Funds are \$24,081,842, as compared to the \$21,800,524 that was initially appropriated last year. The difference is primarily attributable to budgeting for employee pay increases and due to increases to budgeted capital projects.

This year, we had a 7.3% overall increase in taxable values. This included a 4.9% overall increase in taxable values of properties on last year's tax roll, with the difference being improvements and additions that occurred by December 31, 2013. Total revenues and transfers for General Fund are \$10,865,269 this year, which is an \$805,125 increase over the 2013/14 amended budget. With General Fund expenditures also at \$10,865,269, the result is no expected change to fund balance.

With regard to personnel, the Budget does not reflect any additional positions. However, several changes are being considered within General Fund departments in an effort to focus on areas needing attention, while conserving organizational resources and minimize staffing. First, the resignation of the Administrative Services Director required some temporary realignment of duties and a review of past policies and procedures. We are focusing on updating City-wide written policies and determining which areas will be made a priority. These results will then be considered in deciding on long-term job assignments and the proper staffing. Second, we have recognized the need to more actively manage capital projects and have reorganized and placed a licensed engineer as Public Works Director. We also will be bringing on board a person with current CAD and GIS skills that can develop layouts and drawings needed on capital projects, which is financially possible due to the resignation of a Maintenance Supervisor. In concert with this change, we intend to be more responsive to stormwater drainage issues by establishing a special phone line for reporting and tracking problems to insure they are addressed in a timely manner. Although these changes occurred following the budget setting process, we will be accomplishing them within the funding that was allocated to the aforementioned vacancies.

The City Council appointed Citizen's Budget Review Advisory Committee conducted several meetings to review and discuss an initial draft of the proposed budget prior to making their financial recommendations. The Committee was advised that the additional revenues from the increase in ad valorem taxes and projected increases from utility related charges and State revenue transfers allowed Staff to balance the budget but that several areas could not be funded using the rolled-back millage of 3.5446. These were identified as:

- Reinstating a number of Public Works maintenance-type positions cut over several years.
- Possible need for matching funds on grants to help address pollution of the Indian River Lagoon.
- Possible need for matching funds for a COPS grant to enable hiring of another police officer.
- Possible need for matching funds on grants and legal or consulting work in order to mitigate the impact to the community expected from All Aboard Florida's planned passenger rail service.
- Funding for street resurfacing paving work that needs to be addressed before some of those streets will have to be totally rebuilt.

Staff suggested that keeping the same 3.7166 millage as last year would add \$145,000 in revenue that could at least be allocated to street resurfacing. In preparing the budget the past six difficult years, the primary goals have been to avoid: (1) ad valorem tax increases; (2) spending of reserves; and, (3) reductions in the City's workforce that would impact service levels. As the organization proceeded through the budget preparation process this year, we needed to allocate funds for negotiated pay increases and also knew that the City had fallen behind on street resurfacing. Several road reconstruction projects were budgeted from discretionary sales surtax revenues but normal maintenance like street resurfacing is not permitted from those funds. Local option gas tax revenues should be the primary source of funds for this but those revenues are not sufficient. Thus, the need to consider supplementing monies from General Fund sources of revenue.

The Committee determined that most of the concerns could be addressed with a millage of 3.8556 and proposed the following allocation of the added revenues:

- \$15,000 for matching funds for a possible COPS grant.
- \$50,000 for All Aboard Florida expenditures regarding passenger rail service.
- \$100,000 for addressing improvements related to the Indian River Lagoon.
- \$100,000 for street resurfacing work.

As a result of successful negotiations on the contracts for employee health insurance, an additional \$57,000 became available for appropriation. There was agreement that these funds would be added to amounts being budgeted for street resurfacing.

The City Council appointed Parks and Recreation Advisory Committee also played a role in formulating the budget for the Recreation Impact Fee Fund. At a series of meetings, the Committee worked with staff to develop a priority project list which was recommended to City Council and memorialized in the Capital Improvement Program (CIP). Also, the Planning and Zoning Commission reviewed and recommended to City Council that the FY 2015-20 CIP be adopted.

In the end, the City Council decided to follow the Citizen's Budget Review Advisory Committee's recommendations to increase the millage to 3.8556 and added the \$15,000 for the COPS grant matching, the \$50,000 for All Aboard Florida expenditures, the \$100,000 for the Indian River Lagoon improvements and the \$157,000 for street resurfacing.

AD VALOREM TAXES

The table below is an example of the effect of the approved 3.8556 millage using a homestead property taxed on a value of \$100,000 last year. The taxable value may only be increased by the change in the consumer price index of 1.5%:

	<u>FY 2013-14 With 3.7166 Millage</u>	<u>FY 2014-15 With 3.8556 Millage</u>
Taxable Value	\$100,000	\$ 101,500
Homestead Exemption	<u>50,000</u>	<u>50,000</u>
Net Taxable Value	\$ 50,000	\$ 51,500
Millage	<u>3.7166</u>	<u>3.8556</u>
Taxes for Year	\$185.83	\$198.56
Tax Increase		\$12.73

The table below shows the effect of the approved 3.8556 millage using an example of a property without the homestead exemption and a value of \$100,000 last year, assuming it increased at the average rate of reassessment, with was 4.9%:

	<u>FY 2013-14 With 3.7166 Millage</u>	<u>FY 2014-15 With 3.8556 Millage</u>
Taxable Value	\$100,000	\$ 104,900
Millage	<u>3.7166</u>	<u>3.8556</u>
Taxes for Year	\$371.66	\$404.45
Tax Increase		\$32.79

The table below summarizes the city-wide change in taxable values from last year:

	<u>Amount</u>	<u>Percent Change</u>
FY2014 Final Taxable Value	\$ 827,296,184	
Revised Assessed Values	\$ 867,811,219	4.9%
New Construction and Additions	<u>\$ 19,914,805</u>	<u>2.4%</u>
FY2015 Taxable Value	\$ 887,726,024	7.3%

Ad Valorem tax revenue comprises 32.8% of the total General Fund budgeted sources (excluding interfund transfers) and is the largest source of revenue for the General Fund. This percentage has dropped substantially since 2008, as shown on the following table:

<u>Fiscal Year</u>	<u>Total Revenues</u>	<u>Ad Valorem Taxes</u>	<u>% of General Fund</u>
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%
2012	9,225,038	2,757,335	29.9%
2013	9,109,714	2,904,754	31.9%
2014	9,429,396	2,913,240	30.9%
2014	10,024,963	3,285,808	32.8%

Dating back to FY 2005-06, through the leadership of the City Council, the organization has made a concerted effort to provide quality municipal services to the citizens of Sebastian, while minimizing the tax burden. This process was then exasperated by the economic crisis that began in 2008, which eroded the tax base and caused a number of other major revenue sources to decline. To deal with this, a number of steps were taken. Employees had several years without pay increases and had to take mandatory unpaid

furlough days, vehicles and equipment were replaced only when absolutely required and routine maintenance was deferred on facilities and other infrastructure. Now that the City is showing some signs of a gradual recovery, the challenges will be to provide for reasonable wage increases and to reinstitute and adequate fund routine maintenance activities.

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 adopted FY 2014-15 budget attempts to keep that focus and forward momentum established by the community, consistent with the following Council goals:

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

In order to achieve these directives, each department/division develops subordinate goals and objectives. These are presented within the sections for each department.

BUDGET CHALLENGES AND HIGHLIGHTS

The Fiscal Year 2014-2015 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:

- **Assessed Values** - Taxable values increased 7.3% this year, which is a positive sign that we have begun a recovery from the economic drop-off. However, this is inadequate to immediately fund the full amount that is desired to restore the proper level of on-going maintenance.
- **Major Revenue Source Increases** – In another indication that we have begun a recovery, our projections for utility service taxes and state-shared revenues are showing an increase from the previous year. These projections are still slightly less than projections offered by the State, which is consistent with our conservative budget approach.
- **Business Tax Revenues** – When the Building Department was separated from the General Fund in FY 2005-06, the City recorded a \$1,139,289 transfer to establish a beginning cash balance. As the economy dropped-off and permitting revenue declined below amounts required to the department's operations, the accounting for business taxes was changed in FY 2009, so those revenues would be recorded in the Building Department. With adjustments to staffing and revenues from permitting on an upward trend, it can now operate without the business tax revenues and repay General Fund for amounts it received over those five years. A repayment schedule is being used that will complete the repayment by next year.
- **Economic Signs** – There are signs of renewed activity in the local housing market and with overall building activity. Year-over-year median residential home sales prices are showing an increase for our zip code. We feel that forecasting a general growth rate of 3% in ad valorem revenues is reasonably conservative and may be sufficient to sustain the current level of service.
- **Operational Costs** – Budgets for operating expense accounts in the General Fund have for the most part remained static or decreased, leaving little flexibility for unexpected events or cost increases. This budget strategy allowed the City Council to hold down tax rates but limits the available options for covering unexpected spending or desirable innovations.

- **Capital Outlays and Equipment Replacement** – Throughout the economic crisis, capital outlays for new equipment and infrastructure was generally possible using grant funds and dedicated special revenues. What has been difficult was having the monies to repair or replace items and to cover routine maintenance cost, which ultimately results in even greater cost.
- **Personnel Expenditures** – Personnel expenditures are a challenge in that approximately 76% of the total proposed General Fund budget for operations is allocated to personnel costs. Salaries and benefits are governed by the Public Employees Association (PEA) and the Police Benevolent Association (PBA) collective bargaining agreements. Management employees have benefits memorialized in the “Management Benefits Package”. While many personnel modifications have been made to reduce costs, several long term challenges still exist, which include:
 - Pay rates for employees were not increased for four years, until last year when 3% increases were given. Through collective bargaining, 3% was granted again this year. The current labor agreements stipulate that pay increases will be negotiated next year. Although expectations may be for greater amounts, the City may not be able to provide any higher amounts.
 - Health care benefits are another concern. This year, the City was able to continue essentially the same benefits with lower premiums by switching to a new insurer. However, there is still uncertainty on how the City will be affected in the future, with continued escalation of healthcare costs and with changes from the Affordable Health Care Act.
 - No positions are added to the budget this year. However, some personnel changes will be made within funding that will be available as the result of budgeted slots being vacated at the end of last year. This will allow the City to address some needs that have been deferred in the past. Replacements due to attrition or retirement will continue to receive intense scrutiny and only be replaced when considered absolutely essential. While a sound policy, the organization has reached “critical mass” and will not likely be able to avoid replacements. The following table demonstrates the changes in staffing levels made to each department/division:

RECOMMENDED FULL-TIME AND PART-TIME POSITIONS

Department/Division	Amended FY 2010/1011		Amended FY 2011/2012		Amended FY 2012/2013		Budget FY 2013/2014		Budget FY 2014/2015	
	F.T	P.T	F.T	P.T	F.T	P.T	F.T	P.T	F.T	P.T
City Council	0	5	0	5	0	5	0	5	0	5
City Manager	2	0	2	0	2	0	2	0	2	0
City Clerk	3	0	3	0	3	0	3	4	3	4
City Attorney	0	0	0	0	0	0	0	0	0	0
Administrative Services	5	0	5	0	5	0	5	1	5	1
Mgmt Information Svcs	3	2	2	2	2	2	2	0	2	0
Community Development	4	0	3	0	4	0	4	0	4	0
Police Administration	7	0	7	0	7	0	8	0	8	0
Police Operations	27	1	27	1	27	1	27	0	27	0
Police Detectives	10	8	7	8	7	10	7	10	7	10
Police Dispatch	9	1	9	1	9	1	10	0	10	0
Code Enforcement	3	0	3	0	3	0	3	0	3	0
Roads & Maintenance	12	0	10	0	10	0	10	0	10	0
Stormwater Utility	12	0	9	0	9	0	9	0	9	0
Fleet Management	2	1	3	1	3	1	3	1	3	1
Parks & Recreation	12	18	11	18	11	18	11	18	11	18
Cemetery	1	0	1	0	1	0	2	0	2	0
Facilities Maintenance	2	0	3	0	3	4	3	4	3	4
GENERAL FUND TOTALS	114	36	105	36	106	42	109	43	109	43
Golf Course Administration	3	2	2	3	2	3	2	5	2	5
Golf Course Carts	0	13	0	13	0	13	0	11	0	11
GOLF COURSE TOTAL	3	15	2	16	2	16	2	16	2	16
Airport	3	0	3	0	1	0	1	0	1	0
Building Department	5	0	4	0	4	0	5	0	5	0
SUB-TOTALS	125	51	114	52	113	58	117	59	117	59
TOTAL POSITIONS	176		166		171		176		176	
FULL-TIME EQUIVALENTS	150.50		140.00		142.00		146.50		146.50	

CAPITAL IMPROVEMENT PROGRAM

On September 24, 2014, the City Council approved a six-year capital improvement program for Fiscal Year 2015-2020. Staff has incorporated the first year of that plan into the proposed FY 2014-15 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 primarily to the payment on the Paving Improvement Bank Note and for the operating costs of street lighting. There is also \$50,000 per year for sidewalk repairs, \$90,000 over three years for sign replacements and \$5,103 for normal rail-road crossing maintenance. Starting in FY 2015-16, \$10,000 per year is programmed for road striping and \$5,000 per year for work on light poles. Funds are being transferred in FY 2014-15 from General Fund to cover \$50,000 for All Aboard Florida and \$157,000 for street repaving.

In addition to paying debt service on the City Hall/Police Station Bank Note, Discretionary Sales Tax (DST) proceeds will continue to finance the purchase of police department vehicles. Other allocations from DST include \$50,000 per year for computer system upgrades \$500,000 for the ¼ round swale improvements program. For FY 2014-15, allocations include \$25,000 for fuel tank software, \$15,000 for a fuel tank at the Golf Course, \$75,000 for City Hall and Police Station roof repairs, \$50,000 for Police public parking, \$60,000 to repair the pier at the Yacht Club, \$40,000 for the Barber Street pedestrian bridge, \$200,000 for reconstruction on Tulip Drive, \$200,000 for work on Fleming Street, \$460,037 for work on Coolidge Drive and \$130,000 for an Airport hangar. Starting in FY 2015-16, allocations include \$50,000 per year for sidewalk construction and \$50,000 per year for road crossings/sideyard pipes. \$5,000 is allocated every other year for updating a computer firewall. Projects in later years include \$50,000 for painting City Hall, \$50,000 for the City Hall parking lot, \$50,000 for the Police Station air conditioning, \$300,000 for baseball field lighting, \$50,000 for Riverview Park playground improvements, \$500,000 for Barber Street bridge repairs, \$40,000 for the Periwinkle Drive bridge, \$50,000 for the Tulip Drive road crossing, \$200,000 for work on the Potomac Ditch, \$140,000 for a tandem dump truck, \$100,000 for pipe sliplining, \$750,000 for piping Bevan Ditch, \$340,000 for a Vac truck, \$500,000 for a stormwater pond, \$160,00 to match a grant for the west access road, \$150,000 for a dump truck and \$125,000 for a transport truck.

The Riverfront CRA Fund balances are allocated in FY 2014-15 for \$100,000 to replace Riverview Park sidewalks, plus \$10,000 for picnic tables and benches. \$4,000 is also allocated for trees, shrubs and mulch for the medians in U.S. #1. The following year in FY 2015-16, \$50,000 is allocated to match a grant for additional landscaping on U.S. #1. Annual amounts are also scheduled from the operating budget to continue the façade/sign improvement program, cover expenditures on the waterfront properties; assist with funding of special events; and to transfer funds to General Fund for quality maintenance.

In FY 2014-15, \$50,000 is allocated from the Recreation Impact Fee Fund for paving, drainage and lighting at the Community Center and \$135,000 for rebuilding the ramps at the Skate Park. Then in FY 2015-16, \$100,000 will be used for bleacher shields at the Barber Street Sports Complex and \$100,000 to construct an equipment building for use by the Parks and Recreation Division.

Stormwater Utility Fund collections include allocations for the debt service on the Stormwater Bank Note, equipment replacements, Stormwater Park maintenance and for a transfer to General Fund for the costs of stormwater maintenance. Strategies are still under consideration for a means to apply more funding to the increasing cost of maintaining the ¼ round improvements that are being made using DST funds.

In the Golf Course, the Capital Fund created by the last fee increase was allocated for replacing a tractor and fairway mower but an agreement reached at the end of last year with the Golf Course maintenance contractor to provide all of the necessary equipment will free up those funds. \$165,000 was shown to be expended from that source for rebuilding the greens in FY 2017-18. \$333,450 was also scheduled from Golf Course operating revenues for golf cart purchases in FY 2017-18. Although funds are not allocated, a major issue that remains is the replacement of the antiquated irrigation system.

A project to match a grant for the west access road was incorporated into the capital budget using DST funds. Airport Funds are appropriated to repay advances with interest to the DST Fund used for constructing hangars and to repay an interest free advance of \$200,000 over the next four years that was made a number of years ago.

After many years of deferring vehicle replacements, the Building Fund is now able to schedule \$18,500 in FY 2015-16 for a pickup truck, \$19,500 in FY 2016-17 for a pickup truck and \$24,000 in FY 2016-17 for a utility vehicle. It has also planned for full repayment of local business taxes advanced in previous years from General Fund by FY 2015-16.

The Fiscal Year 2015-2020 Capital 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 the listed goals:

Citywide Infrastructure Improvements

- 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:

- Collection of solid waste services will continue with Waste Management, Inc. This successful partnership was renewed for five years, following a competitive selection process in May of 2013. As a result, taxpayers were provided garbage carts and rates were reduced;
- 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:

- Designate funds for improvements that will help to preserve the Indian River Lagoon;
- Continue efforts to obtain grants;

Quality of Life:

- Providing ample parks and recreation facilities for the community;
- Designate resources to minimize the impact on the community of the planned passenger rail service by All Aboard Florida;
- Partnering with Sebastian Community Redevelopment Agency to initiate additional projects and programs to benefit the Community Redevelopment District.

COMPARATIVE AND TREND ANALYSIS

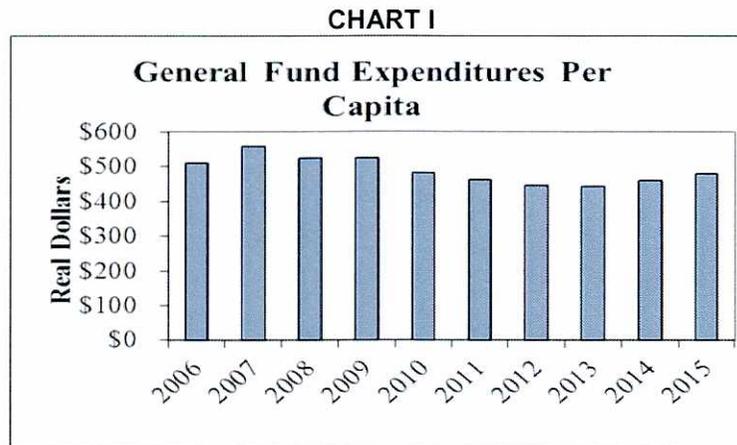
Through various cost efficiency initiatives (e.g. procurement of grants, restructuring departmental staffing and outsourcing), we have continued programs and funded projects while limiting increases in property taxes. These initiatives are still imperative to assuring that the cost of government remains reasonable.

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. Sebastian has succeeded in this endeavor. In FY 2013-14 there was an increase due to the elimination of the twelve mandatory furlough days for the employees. The increase for FY 2014-15 is because of allocating the additional funds made possible by the millage increase to 3.8556. The trend information is shown in the table below and in CHART I that follows.

General Fund Expenditures Per Capita

Fiscal Year	Actual	Amended	Adopted							
	2006	2007	2008	2009	2010	2011	2012	2013	Budget	Budget
General Fund Expenditures (in millions)	12.82	12.08	11.78	12.03	10.99	10.59	9.79	9.75	10.18	10.87
Population (1)	20,048	21,666	22,426	22,924	22,722	22,922	21,929	21,995	22,188	22,622
Percent Change from Prior Year	3.5%	8.1%	3.5%	2.2%	-0.9%	0.0%	-4.3%	0.3%	0.9%	2.0%
Expenditures Per Capita	\$512	\$558	\$525	\$525	\$484	\$462	\$446	\$443	\$459	\$481
Percent Change from Prior Year	-20.4%	8.9%	-5.8%	-0.1%	-7.8%	-12.0%	-3.4%	-0.7%	3.5%	4.7%

(1) Expenditures are matched to Population figures from the prior year for a better comparison.

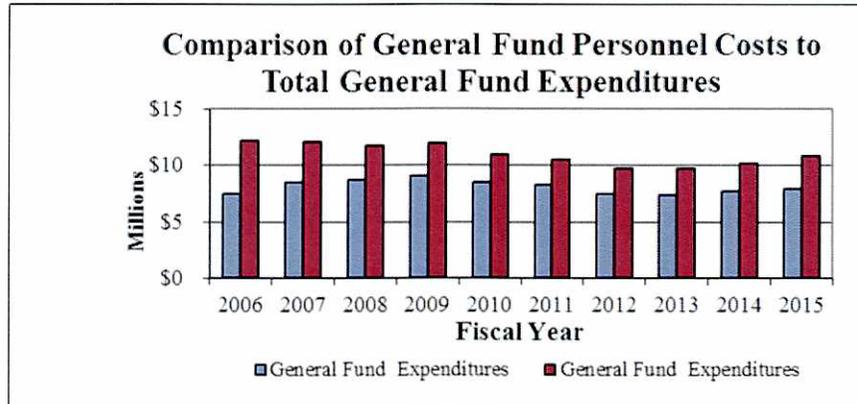


Another important consideration involves strict attention to personnel costs from year to year. The comparison of General Fund personnel costs to total General Fund expenditures for the past several years is shown in the following table and in CHART II. The percentage of General Fund personnel costs to the total General Fund expenditures actually shows a declining pattern until FY 2006. This was mainly due to post hurricane clean up and in-house repairs. The percentage increases from FY 2007 to FY 2010 are mainly due to pay and benefits increases. Although furlough days, pay freezes and lay-offs reduced personnel costs for FY 2011 through FY 2013, reductions to the other budgeted accounts resulted in only slight decreases to the percentage for those years. Then increases to other budgeted accounts experienced in FY 2014 and FY 2015 served to reduce the percentage.

Comparison of General Fund Personnel Costs to Total General Fund Expenditures

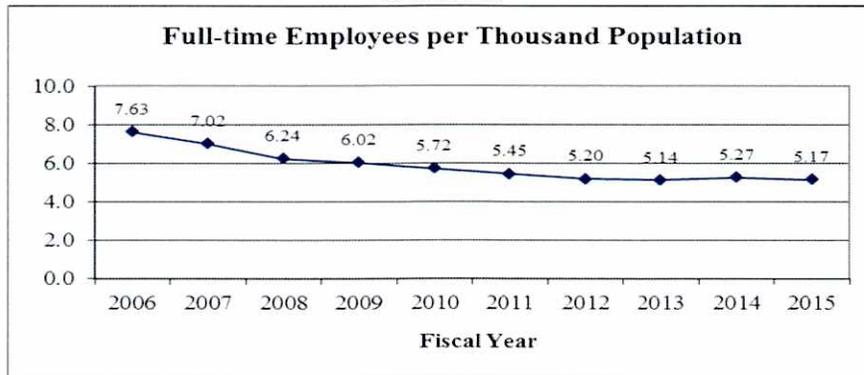
Fiscal Year		Personnel Costs	Total General Fund Expenditures	Percentage
2006	Actual (1)	\$7,532,331	\$12,234,243	61.57%
2007	Actual	\$8,524,464	\$12,079,796	70.57%
2008	Actual	\$8,728,170	\$11,776,193	74.12%
2009	Actual	\$9,113,545	\$12,025,198	75.79%
2010	Actual	\$8,534,921	\$10,991,875	77.65%
2011	Actual	\$8,244,295	\$10,589,848	77.85%
2012	Actual	\$7,530,386	\$9,785,294	76.96%
2013	Actual	\$7,421,903	\$9,750,950	76.11%
2014	Budget	\$7,716,897	\$10,183,510	75.78%
2015	Proposed	\$7,978,239	\$10,865,269	73.43%

CHART II



A significant factor continuously examined by the administration is full-time employees per thousand in population. Sebastian experienced a decreasing trend in full-time employees per thousand in population to FY 2013, with a very small increase for FY 2014, then decline in FY 2015. This is illustrated in Chart III.

CHART III



The comparison of General Fund actual unrestricted 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 unrestricted fund balance is required to be maintained in an amount greater or equal to 30% of the annual General Fund Expenditure Budget. The nationally recognized Government Finance Officers Association also recommends the unrestricted fund balance be no less than two months of the General Fund regular operating expenditures. The charts reflect a continued trend the administration has encouraged in maintaining a healthy General Fund unrestricted fund balance. Such trends are indicators of the financial stability of a community.

CHART IV

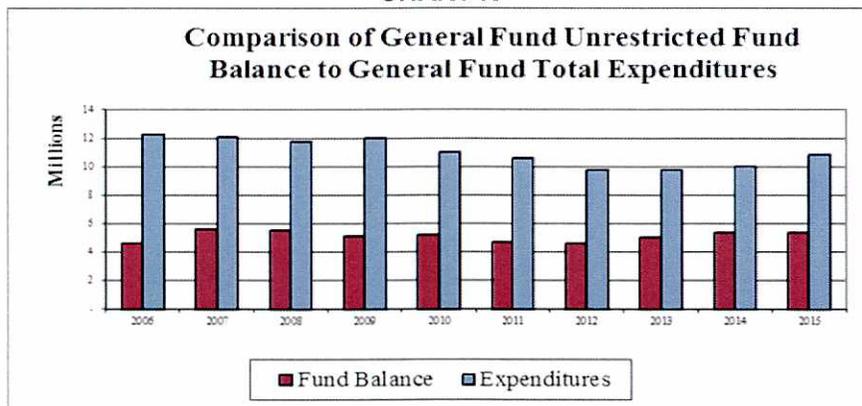
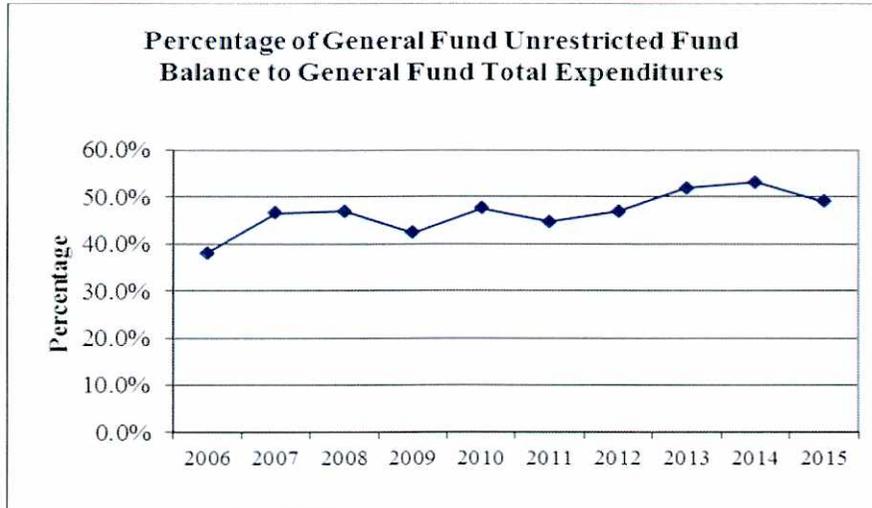


CHART V



BUDGET BY FUNCTION

Economic Environment

As reported by the University of Florida Bureau of Economic and Business Research, 2013 Estimates of Population, the City's population is 22,622. This was a 1.96% increase over the prior year. Sebastian has an approximate "build-out" rate of 75%. However, although residential and commercial development for the past several years was at a very slow rate, there are now signs of growth. This has been reflective of economic conditions on a State and Nationwide scale and is not considered a local peculiarity.

The Sebastian Community Redevelopment Agency (CRA) experienced an increase in property values this year and continues to play an important role in Economic Development. 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 to award grants to local businesses and improve the overall ambience of the district. It also has instituted a program to encourage sewer hook-ups within the CRA area and is following a stormwater plan for this specific area. It continues to maintain the properties acquired at the waterfront. Annual amounts are also planned as transfers to the General Fund for quality maintenance. The City provides support to several local festivals that provide direct economic benefit to the community. The CRA website <http://www.cityofsebastian.org/CRA/> highlights news and information within the CRA district.

The City continues to utilize the web site for businesses, www.sebastianbusiness.com and to attract retirees <http://www.sebastianretirement.com>. The website features information on economic incentives, relocation and business development. The City strives to provide new businesses with information about the community and promotes the local Chamber of Commerce. In addition, an economic development division within the Airport Fund provides funding for advertising expenditures 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 twelve 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.

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 also assist with determining the effects of personnel changes over the past several years. Standards and performance measurements resulting from the accreditation process will continue to guide both Sebastian Police Department and city administration in alleviating potentially adverse conditions.

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 future City funded projects consist of sidewalk construction and bridge repairs. Due to a State mandate, the City will begin a three year program in FY 2015 to replace City signs to comply with those meeting the State's specifications.

Public Works continues working on asphalt paving/resurfacing of existing City streets as funding permits. Recognizing the lack of resources allocated for maintaining the roadways, the City is applying a portion of the revenues that will be received by the millage increase in FY 2015 to street resurfacing. In addition to that funding, several projects are funded by Discretionary Sales Taxes in FY 2015 to rebuild streets that have not been adequately maintained and now need to be rebuilt. These include \$200,000 for Fleming Street, \$460,037 for Coolidge Street and \$200,000 for Tulip Drive.

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 airport's economic viability and self-sustaining capability. The aforementioned improvement projects were the result of grants by the Florida Department of Transportation (FDOT) and Federal Aviation Administration (FAA) combined with City matching 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. Airport funds continue to be used to market the Administrative Building and recently added hangar and aircraft maintenance buildings as business incubators. These activities have shown steady incremental progress toward airport self-sustainability, along with complementing the City's economic development plan. Monies have been budgeted for additional outreach activities, such as travel and advertising expenditures that will further economic development efforts.

Physical Environment

In response to the need to comprehensively address and implement long-term solutions to community drainage and other stormwater related problems, The City Council established a stormwater utility that levies an annual fee on a per unit/property basis throughout the community. In Fiscal Year 2003-04, 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 resulted in better drainage flow dynamics citywide. The long-awaited Collier Creek Dredging project was completed utilizing these funds. In FY 2013-14, the revenue bond was refinanced with a lower interest bank note.

Stormwater maintenance has long been an important issue for City residents and a challenge for the Stormwater Division. In FY 2005-06, the City began outsourcing swale and ditch maintenance work to enable City crews to focus on different stormwater maintenance practices and this action helped and initially reduced drainage complaints. However this past year, the number of complaints increased and it was realized that additional measures were needed. First, a program was initiated to have the contractor do a city wide cleanout of the ditches on a quarterly cycle. Then the City concluded that equipment used by City crews to clean storm drains needed replacement, as well as other key equipment that is used to resolve other drainage issues. Lastly, it was believed the City needed to improve the tracking of complaints and subsequent follow-up to be sure problems were promptly addressed. The stormwater operation and maintenance cost is budgeted in General Fund at \$1,069,616 in 2014-15. Almost half of this is covered via a transfer of \$500,000 from the Stormwater Revenue Fund. Staff is exploring ways to reallocate existing resources in order to better address these problems.

Culture and Recreation

City administration will continue to provide program funding for beautification and landscaping improvements throughout the City, as opportunities become available. The organization remains acutely aware that properly maintaining this infrastructure is a main priority. Funding has been allocated from Recreation Impact Fees in FY 2014-15 for work at the Community Center and Skate Park. In FY 2015-16, those monies will be used for bleacher shields and to construct an equipment building. Other recreational projects are scheduled in the DST Fund to replace lighting at the baseball fields and for improvements to the playground at Riverview Park.

SUMMARY

The Proposed Fiscal Year 2014-15 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.

Although major revenue sources declined over the past several few years, the City is now seeing some increases. Because of good long-term forecasting, the City has maintained spending within the amount of anticipated revenues, while experiencing no outward signs of lowering levels of service. The Fiscal Year 2014-15 Budget supports the City's sound financial position; continues to enhance 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 2013-14 budget document. This is the tenth consecutive 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.

In closing, we wish to acknowledge the steadfast efforts and dedication of the employees of the City of Sebastian. Throughout the tough economic times of the past several years, the organization's employees have stepped up to take on additional work and perform at high levels, making Sebastian a gem along the Treasure Coast region. Sebastian has grown into a marquee community due in large part to these efforts and the leadership of City Council. The community should be proud of its public servants. Special recognition 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. Department directors contributed invaluable in preparing the budget document. With the hard work and dedication provided by all the employees and the Management Team, we are confident in our ability to provide the same high quality services that the City Council demands and the citizens enjoy over the years to come.

Respectfully submitted,



Kenneth W. Killgore
Administrative Services Director



Joe Griffin
City Manager

CITY OF SEBASTIAN, FLORIDA 2014/2015 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 an estimated population of 22,622 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

Sebastian is in the Indian River County School District, which is among the highest ranking systems in the State of Florida. The City hosts five public schools: Pelican Island Elementary (PK through Grade 5); Sebastian Elementary (PK through Grade 5); Sebastian Junior High Charter School (Grade 6 through 8); Sebastian River Middle School (Grade 6 through 8); and Sebastian River Senior High School (Grade 9 through 12).

Higher education is also available in the Sebastian area. Indian River State College is the area's main four year college. The main campus is located in Ft. Pierce, with a local campus in Vero Beach. There is also a satellite campus in Sebastian. For those requiring more technical schooling, Florida Institute of Technology (Florida Tech) is located in Palm Bay, some 20 miles north of Sebastian. 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 May, 2013 unemployment rate was 7.4%, which is better than the 9.1%, 10.8% and 12.6% in 2013, 2012 and 2011. According to the U.S. Census Bureau (2010), 86.4% of the population age 25 or older are high school graduates and 26.5% 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 2012 was 50.1 years and median household income for 2012 was \$38,821 per the U.S. Census Bureau.

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

Major employers in the County are shown below along with their approximate level of employment as of September 2013.

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	2,027
Indian River County	Government	1,445
Indian River Medical Center	Health Care	1,373
Publix Supermarkets	Food/Beverage	931
Piper Aircraft	Manufacturer	688
Wal-Mart	Retail	540
City of Vero Beach	Government	607
Sebastian River Medical Center	Health Care	500
John's Island	Residential/Resort	500
Visiting Nurse Association	Health Care	332

Source: Indian River County Chamber of Commerce

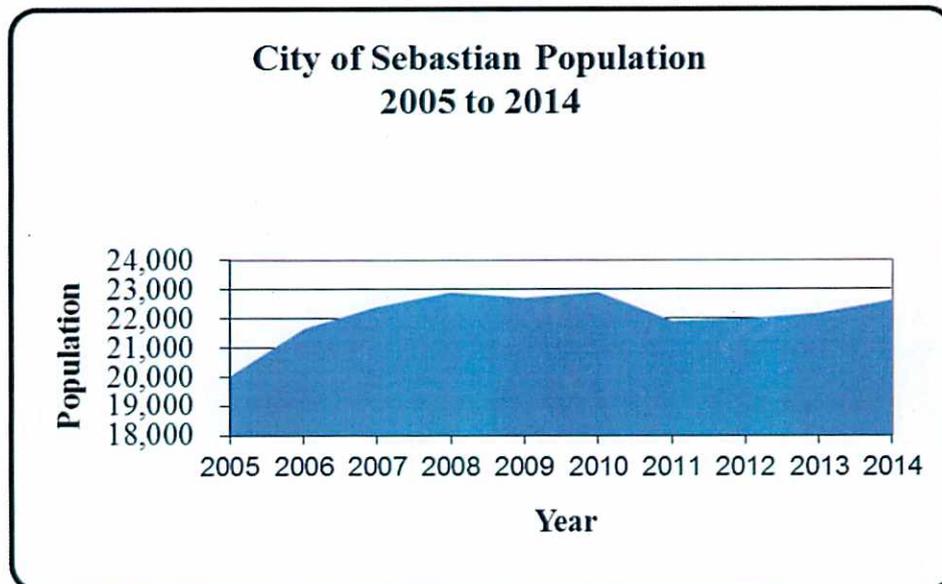
CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

Population/Growth

The City of Sebastian underwent significant growth through 2006 but the annual percentage increases have declined in the past couple of years. At this point in its development evolution, the City has an approximate “build-out” rate of 60%. Consequently, the City continues to face challenges relative to growth management, as there is a large potential for it to grow and develop, both in residential and commercially zoned areas of the community. With such dynamics, it can be anticipated that proposals for new commercial and industrial facilities will likely be received in response to population growth. 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>% Change from Prior Year</u>
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%
2010	22,922	0.88%
2011	21,929	-4.33%
2012	21,995	0.30%
2013	22,188	0.88%
2014	22,622	1.96%



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

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

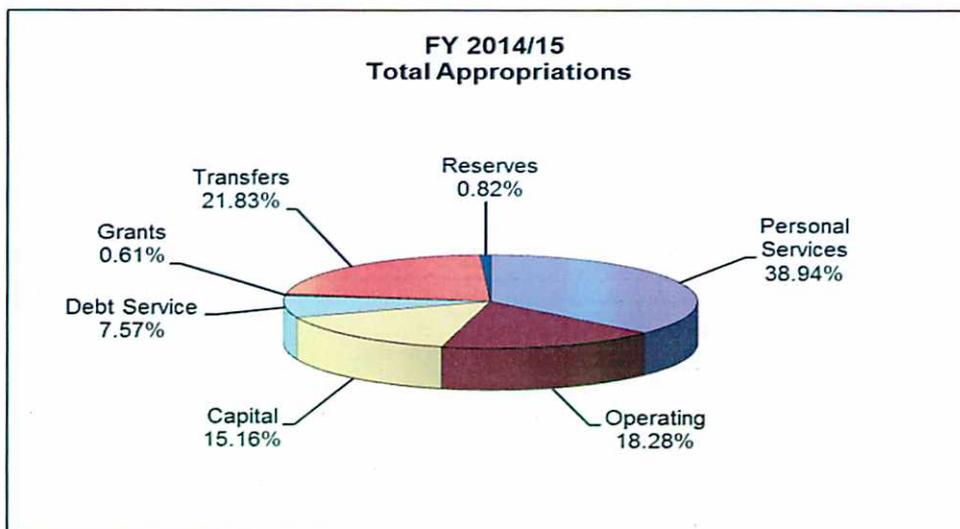
The Fiscal Year 2014/15 adopted budget continues to emphasize minimizing expenditures, yet adequately funding the desired level of service. Reducing expenditures has become a real challenge, as each year becomes more difficult as the budgets have already been brought down to a minimum. Despite the State 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 for a number of years included the implementation of Employee Early Retirement Incentive Program, the elimination of positions, furlough days, as well as zero budgets for new positions and minimal purchases of capital items. With finally seeing increases in taxable property values, the City is now faced with catching up on deferred capital items and the effects of having limited staffing for such a long period.

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 2014/15 is \$24,081,842. The major components include the following:

- **Personal Services:** This includes all the payroll cost for employees of the City, including overtime, part-time, temporary and all the related employee benefits. The budgeted amount for this fiscal year is \$8,832,543.
- **Operating Budget:** The operating budget finances the contractual fees, supplies, utility billings, training/travel expenditures. The budgeted amount for this fiscal year is \$4,115,509.
- **Capital Budget:** The Capital budget includes purchases of equipment, facilities and land, plus the construction of city facilities, such as roads, drainage, and parks projects. The budgeted amount for this fiscal year is \$3,710,737.
- **Debt Service Budget:** The debt service budget funds scheduled debt service payments for city's long-term debts. The budgeted amount for this fiscal year is \$1,822,790.
- **Grants Budget:** This includes payments to other individuals or organizations. \$146,140 is appropriated in this fiscal year.
- **Transfers Budget:** These are made between budgeted funds and total \$5,256,343 in this fiscal year.
- **Contingency/Reserve:** The contingency/reserve appropriations are made up of unappropriated fund balances being increased this year and are available to cover emergency expenses or revenue shortages. These appropriations total \$197,780 this fiscal year.

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



CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

FY 2014/15 BUDGET SUMMARY FOR ALL FUNDS

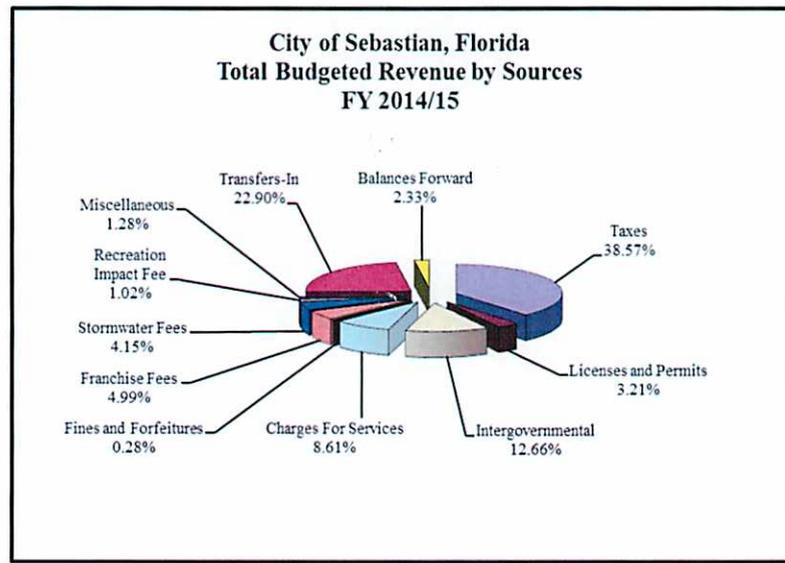
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	ENTERPRISE FUNDS	ALL FUNDS
REVENUES:						
Taxes:						
Ad Valorem	\$ 3,295,350	\$ -	\$ -	\$ -	\$ -	\$ 3,295,350
Sales and Use Taxes	-	3,319,984	-	-	-	3,319,984
Utility Service	2,673,000	-	-	-	-	2,673,000
Licenses and Permits	143,800	-	-	-	628,150	771,950
Intergovernmental Revenue	2,240,709	287,844	-	520,000	-	3,048,553
Charges For Services	325,929	-	-	-	1,747,810	2,073,739
Fines and Forfeitures	67,100	1,000	-	-	-	68,100
Franchise Fees	1,201,400	-	-	-	-	1,201,400
Stormwater Assessment	-	1,000,000	-	-	-	1,000,000
Recreation Impact Fees	-	246,250	-	-	-	246,250
Miscellaneous Revenue	199,675	93,752	2,251	-	11,250	306,928
TOTAL REVENUES	10,146,963	4,948,830	2,251	520,000	2,387,210	18,005,254
Transfers-In (1)	718,306	307,000	1,428,023	3,047,037	15,000	5,515,366
Cash Balances Brought Forward	-	558,601	2,621	-	-	561,222
TOTAL REVENUES, BALANCES AND TRANSFERS	\$ 10,865,269	\$ 5,814,431	\$ 1,432,895	\$ 3,567,037	\$ 2,402,210	\$ 24,081,842
EXPENDITURE/EXPENSES:						
General Government	\$ 3,015,095	\$ -	\$ -	\$ 132,000	\$ -	\$ 3,147,095
Public Safety	4,559,991	-	-	418,000	525,356	5,503,347
Physical Environment	1,069,616	310,735	-	702,000	-	2,082,351
Transportation	961,812	320,103	-	2,040,037	291,508	3,613,460
Economic Environment	-	-	-	-	20,000	20,000
Culture and Recreation	951,755	-	-	275,000	1,332,920	2,559,675
Debt Service	-	242,783	1,432,895	-	20,025	1,695,703
TOTAL EXPENDITURE/EXPENSES	10,558,269	873,621	1,432,895	3,567,037	2,189,809	18,621,631
Transfers-Out (1)	307,000	4,800,060	-	-	155,294	5,262,354
Increases to Cash Reserves	-	140,750	-	-	57,107	197,857
TOTAL EXPENDITURES/EXPENSES, TRANSFERS AND RESERVES	\$ 10,865,269	\$ 5,814,431	\$ 1,432,895	\$ 3,567,037	\$ 2,402,210	\$ 24,081,842

(1) The difference between the transfers-in and the transfers-out represents transfers-in of \$3,012 from the Cemetery Trust Fund, which is not a budgeted Fund and therefore not included in the adopted budget. In addition, transfers-in for the Capital Improvement Funds are different from totals in the Capital Improvement Program due to certain items that are charged directly to Operating Funds.

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

SUMMARY OF REVENUES

Funding available to the city in FY 2014/15 from all sources is estimated at \$24,081,842. As illustrated in the graph below, tax revenues make up approximately 38.57% of total budgeted revenues. Tax revenues include ad valorem taxes, discretionary sales tax, and utility service tax. Intergovernmental revenues make up 12.66% of revenues. These are comprised of state shared revenues and federal grants, state grants, and local grants. Charges for services represent an additional 8.61% of revenues, and are generated mainly by the enterprise activities of the city.



The table presented below summarizes changes in FY 2014/15 revenues compared to the FY 2013/14 budget. Taxes increased 8.3% due to an increase in taxable values and an increase in the millage. Intergovernmental Revenue shows a decrease due to grants received last year. Licenses and Permits have an increase of 9.5% due to increased activity. Franchise Fees is increased 5.1% due to growth in those receipts and Miscellaneous Revenue is decreased 51.2% due to proceeds the prior year from a bank loan for the golf cart fleet. Recreation Impact Fee projections were substantially increased based on recent collection levels. Transfers-In increased because of increased funding for capital projects that is transferred to Capital Project Funds. The Balances Forward increase is due to increased revenue expected in Special Revenue Funds.

Total Budgeted Revenue

	Budget FY 2010/11	Budget FY 2011/12	Budget FY 2012/13	Budget FY 2013/14	Budget FY 2014/15	Increase (Decrease)	% Increase/ Decrease
Taxes	\$ 8,639,623	\$ 8,249,235	\$ 8,275,108	\$ 8,575,565	\$ 9,288,334	\$ 712,769	8.3%
Licenses and Permits	395,000	422,300	446,900	704,800	771,950	\$ 67,150	9.5%
Intergovernmental Revenue	3,295,482	2,316,966	6,427,509	3,309,766	3,048,553	\$ (261,213)	-7.9%
Charges For Services	1,937,389	2,006,047	2,196,301	2,151,075	2,073,739	\$ (77,336)	-3.6%
Fines and Forfeitures	73,500	82,000	78,500	73,400	68,100	\$ (5,300)	-7.2%
Franchise Fees	1,450,085	1,352,200	1,141,500	1,143,000	1,201,400	\$ 58,400	5.1%
Stormwater Assessment	835,000	815,000	1,001,000	977,788	1,000,000	\$ 22,212	2.3%
Recreation Impact Fee	20,000	20,000	38,350	35,000	246,250	\$ 211,250	603.6%
Miscellaneous Revenue	432,636	390,054	379,244	628,336	306,928	\$ (321,408)	-51.2%
Total Operating revenues	\$ 17,078,715	\$ 15,653,802	\$ 19,984,412	\$ 17,598,730	\$ 18,005,254	\$ 406,524	2.3%
Transfers-In	4,244,661	3,823,414	4,513,316	3,980,961	5,515,366	1,534,405	38.5%
Balances Forward	1,055,578	398,837	871,857	220,833	561,222	340,389	154.1%
Total Revenues	\$ 22,378,954	\$ 19,876,053	\$ 25,369,585	\$ 21,800,524	\$ 24,081,842	\$ 2,281,318	10.5%

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

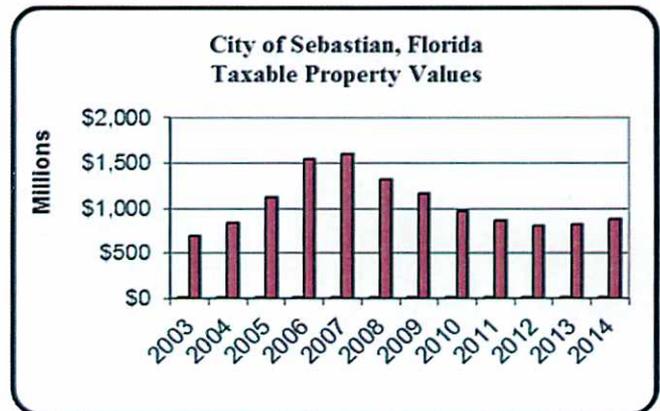
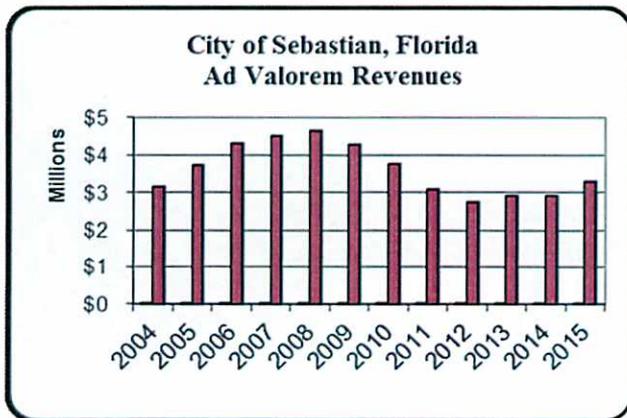
The following is an overview and analysis of all the major revenue sources for the city. The overview provides a description of the revenue and the authority to collect such revenue. The analysis provides up to ten years trend for each major revenue source.

Taxes

Ad Valorem Taxes

Florida Statutes provide the authority for municipal governments to adjust their property tax rates. Article 7 of the Florida Constitution allows municipalities to levy property taxes (section 9), creates the homestead exemption (section 6) and exempts motor vehicles (automobiles, boats, and mobile homes) from property taxation (section 1). The value of property is determined by the County Property Appraiser (Florida Statute 192.042). The Property Appraiser assesses each property within the County for that property's value in its highest and best use. Any applicable exemptions are deducted from this total to arrive at the taxable value. Millage rates are charged against the taxable value to arrive at the total tax on each parcel. One mill equals a \$1 tax for each \$1,000 of taxable value. Due to discounts, non-payments and possible Value Adjustment Board changes, it is prudent to budget at less than 100% of assessed property tax revenue. Florida Statute 200.065(2)(a)1 requires cities to budget at least 95% of the certified tax proceeds. In FY 2014/15 the City has budgeted at 96% or \$3,285,808 for current ad valorem taxes.

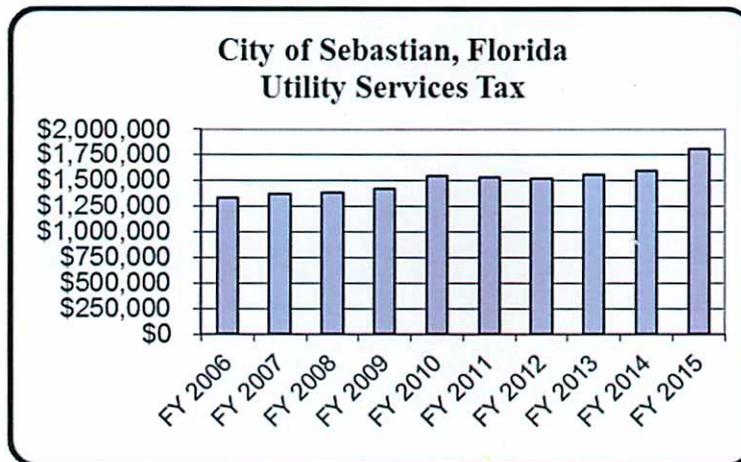
Ad valorem taxes, or property taxes, provide approximately 30.3% of the City's General Fund revenues. The graphs below illustrate a significant increase in ad valorem revenues and property value until FY 2008/09. The FY 2014/15 property value shows an increase from the previous year final levy primarily due to changes and reductions in assessed values and also a millage increase. A summary of the City's millage rates since 1986 is located in the schedule section of this document.



CITY OF SEBASTIAN, FLORIDA 2014/2015 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 2014/15, \$1,515,200 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 18.1% of General Fund revenues. The graph below illustrates historical collections in Utility Services Tax, which is consumption driven.



Communication Service Tax

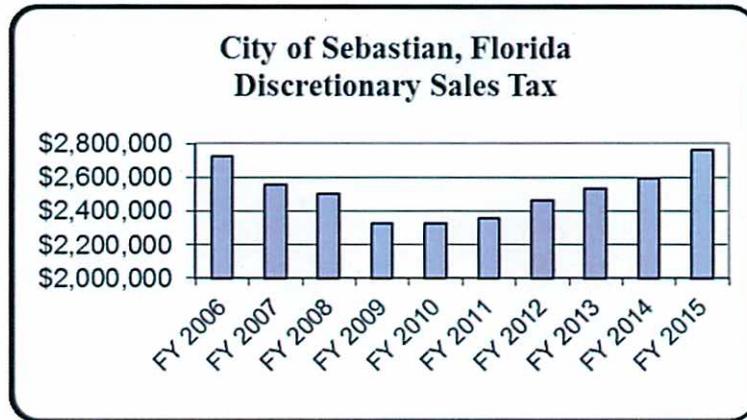
The Communication Service Tax replaced the franchise fee for dealers of communications services (including, but not limited to, phone and cable TV services). The tax in the city is 5.22% of the sales price on all taxable sales of communication services provided within the municipality. The revenue estimated for the FY 2014/15 is \$860,000. The revenue estimate is based on trend analysis and the estimate provided by the Legislative Committee on Intergovernmental Relations (LCIR). The Communication Service Tax is recorded in the city's general fund.

Discretionary Sales Tax

The discretionary sales tax is the seventh-cent or an additional one-cent sales tax levied by Indian River County. Indian River County voters passed the Optional One-cent Sales Tax in March 1989 to be used for infrastructure needs of the County. The tax is effective for a fifteen-year period. In November of 2002, an extension was approved by voter referendum to extend the Optional One-Cent Sales Tax another fifteen years until December 31, 2019. The tax funds are distributed to participating cities within the County on a percentage basis determined by the city's population. The City receives the monthly distribution approximately two months after the retail sales take place. For FY 2014/15, \$2,766,832 is estimated to be received based on the trend analysis and the estimate provided by the Legislative Committee on Intergovernmental Relations (LCIR). The Discretionary Sales Tax revenues are recorded in a special revenue fund.

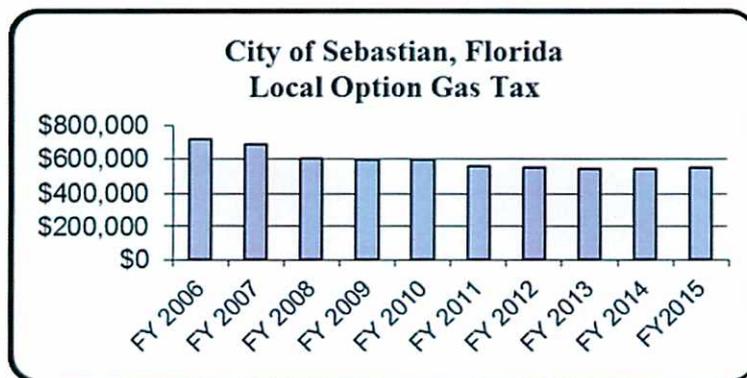
CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

The Discretionary Sales Tax funds can only be used to finance, plan, and construct infrastructure, land acquisition for recreation or preservation, and land improvement. Therefore, it serves to reduce the burden of such costs on ad valorem and other taxes. The graph below illustrates a steady increase in Optional One-Cent Sales Tax from FY 2010 and now reaching previous levels.



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 2014/15 the revenue is projected to be \$553,152. 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.

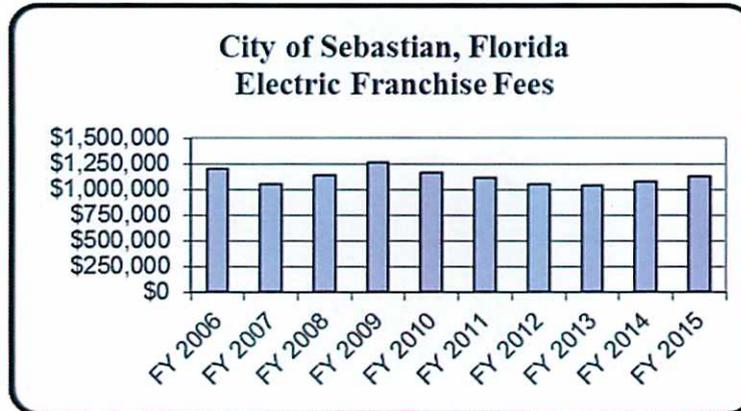


FRANCHISE FEES

Franchise fees are paid by utility providers (electricity, solid waste) for their use of city streets and property in providing their services. The solid waste franchise fee is 6.0% of gross revenue collected. The electric franchise fee is 5.9% of the utility provider's gross receipts. The majority of the city's franchise fee revenues is 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 2014/15, \$1,125,000 is budgeted as electric franchise fees revenues.

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

The franchise fee revenues are recorded in the General Fund. The graph below illustrates a steady increase in electric franchise fees to FY 2009 and then a decline, attributed to lower electric rates resulting from declining fuel prices.

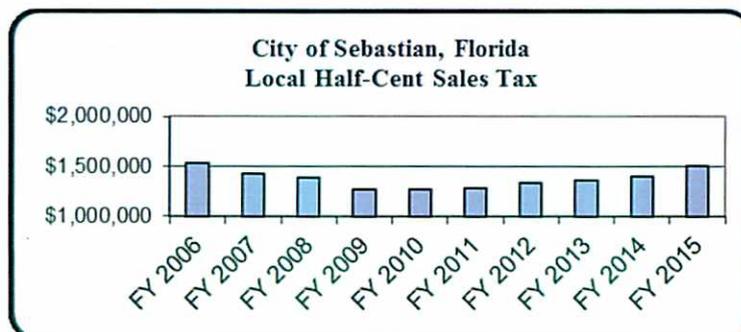


INTERGOVERNMENTAL REVENUES

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 how collections have declined since 2006. The anticipated revenue for FY 2015 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.

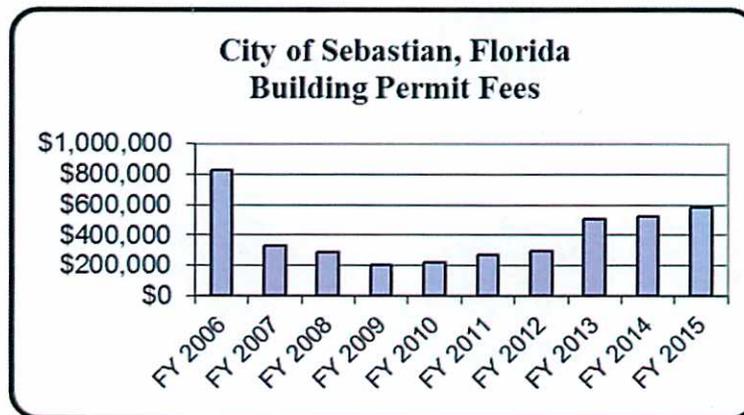


CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

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 experienced a slowdown the past few years. The graph below illustrates this significant decrease in the building permit fees from FY 2006. The decrease since FY 2006 reflects the slow down in the housing market. Building Department revenues are continuously monitored; any adjustments to reflect economic changes can be made during the budget year, if need be.



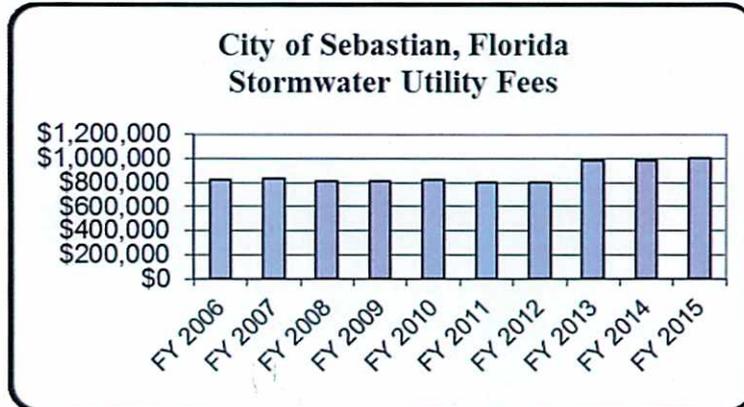
ASSESSMENT

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 was 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. The revenue estimate is based on actual residential ERU as of August 31st each year. The City increased the fee from \$4.00 to \$5.00 per month per ERU for FY 12/13 and estimated the revenue would increase to \$1,001,000. For FY 2014/15, the revenue is estimated to be \$1,000,000, primarily due to credits given to users that provide facilities that handle stormwater drainage on their property. The Stormwater Utility Fee revenues are recorded in the Special Revenue Fund.

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

The graph below illustrates past and anticipated collections of Stormwater Utility Fees.



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 2014/15 with the expenditure budget for FY 2013/14.

- Total increase of 6.70% for the General Fund reflects 3% pay increases for all employees, plus additional funding for Street Sweeping, ¼ Round Maintenance and for a twice a year newsletter. An increase in millage to 3.8556 also added \$265,000 of revenue that could be allocated for \$15,000 in matching funds on a COPS Program Grant, \$50,000 for funds to deal with the All Aboard Florida railroad crossing issues, \$100,000 to address improvements that may help protect the Indian River Lagoon, and \$100,000 toward street resurfacing. Another \$57,000 made possible by reductions in the cost of employee health insurance was also programmed for street resurfacing. No additional personnel were added. Notable changes in departmental appropriations are:
- City Clerk increased 9.65% as the result of moving the Electronic Records and Audio Visual personnel and associated operating costs from the Management Information Services budget.
- Administrative Services increased by 7.49%, largely due to a part-time position that was added during the previous fiscal year.
- Management Information Services increase of 7.70% was due to capital outlays, plus additions for computer supplies and repair and maintenance cost.
- Police Administration increased 15.83% the full cost of adding a Commander position during the previous fiscal year and increases in equipment maintenance due to the new Capers System.
- Police Code Enforcement increased 5.45% due to added cost for postage and gas and oil supplies.
- Road and Maintenance decreased by 5.83% due primarily to employee turnover.
- Stormwater Utility increased by 10.26% due to additions to street sweeping and ¼ round maintenance services.
- Facilities Maintenance decreased by 9.30% due to the reduction in the amount of capital outlays.
- Community Development increased by 46.30% due to the reallocation of salaries charged to the Airport to reflect a more realistic sharing of the employee's time.
- Non-Departmental increased 38.61% due to adding transfers to the Local Option Gas Tax Fund of \$50,000 for All Aboard Florida issues and \$157,000 for street resurfacing, plus a \$100,000 transfer to the Stormwater Fund for improvements related to the Indian River Lagoon.

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

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

<u>Org Code</u>	<u>Description</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>FY 13/14 Budget</u>	<u>FY 14/15 Adopted Budget</u>	<u>Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
010001	City Council	\$ 47,060	\$ 49,225	\$ 49,609	\$ 53,724	\$ 53,724	\$ -	0.00%
010005	City Manager	232,468	223,899	228,375	238,389	245,460	7,071	2.97%
010009	City Clerk	272,887	301,394	269,991	318,594	349,323	30,729	9.65%
010010	City Attorney	98,714	94,719	95,775	102,270	102,282	12	0.01%
010020	Administrative Services	481,049	478,043	485,361	503,521	541,211	37,690	7.49%
010021	Management Information Services	274,798	161,526	161,617	193,347	208,239	14,892	7.70%
010041	Police Administration	771,089	770,531	732,520	634,481	734,922	100,441	15.83%
010043	Police Operations	2,651,986	2,406,696	2,417,234	2,361,717	2,377,158	15,441	0.65%
010047	Police Detective Division	1,004,904	700,007	649,979	700,568	721,329	20,761	2.96%
010049	Police Dispatch Unit	485,879	473,149	472,719	546,579	548,591	2,012	0.37%
010045	Code Enforcement Division	159,324	165,366	162,810	168,792	177,991	9,199	5.45%
010052	Roads and Maintenance	789,371	737,117	767,752	794,114	747,791	(46,323)	-5.83%
010053	Stormwater Utility	1,025,307	923,303	804,434	970,063	1,069,616	99,553	10.26%
010054	Fleet Management	142,816	194,773	203,063	215,996	214,021	(1,975)	-0.91%
010056	Facilities Maintenance	224,170	248,674	253,974	339,983	308,371	(31,612)	-9.30%
010057	Parks and Recreation	915,276	888,633	864,540	914,080	951,755	37,675	4.12%
010059	Cemetery	104,314	119,707	144,486	186,122	192,375	6,253	3.36%
010080	Community Development	349,387	237,574	235,651	220,288	322,286	101,998	46.30%
010099	Non-Departmental	559,049	610,958	751,060	720,882	999,206	278,324	38.61%
Total General Fund Expenditures		\$ 10,589,848	\$ 9,785,294	\$ 9,750,950	\$ 10,183,510	\$ 10,865,651	\$ 682,141	6.70%

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

Exhibit S-2 compares the revised General Fund expenditure by category budget for FY 2014/15 with the expenditures budget for FY 2013/14.

- Salaries and benefits category reflects an increase of 3.39% primarily because of pay increases scheduled for all employees.
- Operating expenditures increased 5.73% mainly from providing funds to increase street sweeping work, ¼ round maintenance and matching funds for a COPS grant.
- Capital outlay reflects a reduction in items paid for by General Fund.
- Transfers to Other Funds were not budgeted in FY 2013/14. FY 2014/15 includes transfers of \$50,000 for All Aboard Florida expenditures, \$157,000 for street resurfacing and \$100,000 for improvements to help the Indian River Lagoon.

Exhibit S-2 Appropriation Comparison by Category General Fund

By Major Category	FY 10/11 <u>Actual</u>	FY 11/12 <u>Actual</u>	FY 12/13 <u>Actual</u>	FY 13/14 <u>Budget</u>	FY 14/15 <u>Budget</u>	Increase (Decrease)	% Increase (Decrease)
Salaries and Benefits	\$ 8,244,295	\$ 7,530,386	\$ 7,421,903	\$ 7,716,897	\$ 7,978,239	\$ 261,342	3.39%
Operating Expenditures	2,288,006	2,219,922	2,165,857	2,336,010	2,469,830	133,820	5.73%
Capital Outlays	57,547	34,986	99,629	130,603	110,200	(20,403)	-15.62%
Transfers to Other Funds	-	-	63,561	-	307,000	307,000	n/a
Total	\$ 10,589,848	\$ 9,785,294	\$ 9,750,950	\$ 10,183,510	\$ 10,865,269	\$ 681,759	6.69%

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

Exhibit S-3 compares the total expenditure budget for FY 2014/15 with the amended expenditure budget by fund for FY 2013/14. It shows expenditures only and does not include increases to reserves.

Exhibit S-3 Total Budget Comparison by Fund

<u>Fund name</u>	<u>FY 10/11 Actual Expenditures/ Expenses</u>	<u>FY 11/12 Actual Expenditures/ Expenses</u>	<u>FY 12/13 Actual Expenditures/ Expenses</u>	<u>FY 13/14 Budgeted Expenditures/ Expenses</u>	<u>FY 14/15 Budgeted Expenditures/ Expenses</u>	<u>Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
General Fund (1)	\$ 10,589,848	\$ 9,785,294	\$ 9,750,950	\$ 10,183,510	\$ 10,865,269	\$ 681,759	6.69%
Special Revenue Funds							
Local Option Gas Tax (2)	1,910,999	2,729,405	728,635	565,741	719,886	154,145	27.25%
Discretionary Sales Tax (3)	2,119,705	2,099,275	1,921,865	2,595,493	3,203,924	608,431	23.44%
Riverfront CRA (4)	580,192	245,426	197,793	347,495	430,635	83,140	23.93%
Parking In-Lieu-Of	-	-	-	-	-	n/a	n/a
Recreation Impact Fee (5)	307,596	217,854	314,164	90,000	175,000	85,000	94.44%
Stormwater Utility Fee (6)	955,100	1,099,098	1,080,355	1,059,820	1,144,236	84,416	7.97%
Law Enforcement Forfeiture Fund	7,481	12,239	1,719	-	-	n/a	n/a
Debt Service Funds							
Discretionary Sales Surtax	1,019,612	1,022,367	1,018,157	1,016,944	1,029,307	12,363	1.22%
Stormwater Utility Revenue Bonds	440,077	440,290	439,090	442,490	403,588	(38,902)	-8.79%
Capital Project Funds (7)	3,231,500	1,738,876	6,756,888	2,892,000	3,567,037	(3,864,888)	-57.20%
Enterprise Funds							
Golf Course Fund (8)	1,216,666	1,325,416	1,496,481	1,676,110	1,332,920	(343,190)	-20.48%
Airport Fund	404,983	424,385	422,070	443,236	381,533	(61,703)	-13.92%
Building Department (9)	463,719	399,271	423,097	529,977	630,650	100,673	19.00%
Total All Funds	\$ 23,247,478	\$ 21,539,196	\$ 24,551,264	\$ 21,842,816	\$ 23,883,985	\$ (2,498,756)	-11.44%

- (1) General Fund reflects added street sweeping, ¼ round maintenance, COPS grant matching and transfers for All Aboard Florida, street resurfacing and Indian River Lagoon expenditures.
- (2) Local Option Gas Tax also increased because of the added funding for All Aboard Florida and for the street resurfacing.
- (3) Discretionary Sales Tax increased due to more being appropriated from prior year fund balance for capital projects, particularly for reconstructing Fleming Street, Coolidge Street and Tulip Drive.
- (4) Riverfront CRA increased as well due to funds appropriated from prior year fund balance, mainly to replace the sidewalks at Riverview Park.
- (5) Recreation Impact Fee increased to fund work at the Community Center and rebuild the Skate Park.
- (6) Stormwater Utility Fee increased because of the added funding for improvements that will help the Indian River Lagoon.
- (7) Capital Project Funds declined due to lesser amounts allocated for planned projects, including those from grant funding for the Airport.
- (8) Golf Course Fund declined primarily due to replacing the golf cart fleet in the prior year.
- (9) Airport Fund declined because less is being allocated for a share of General Fund employee cost charged for work done on behalf of the Airport.
- (10) Building Department increased due to vehicle replacements and shortening of the repayment period for Business Taxes revenues over several years being transferred back to General Fund.

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

FUND BALANCE COMPARISON AND PROJECTED CHANGES

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

Exhibit S-4

FUND BALANCE COMPARISON AND PROJECTED CHANGES

Fund Name	Balance	Balance	Balance	Change in Fund Balance		Projected Balance 9/30/2015	Percentage Change from Prior Year
	9/30/2012 Actual	9/30/2013 Actual	9/30/2014 Estimated	Projected Sources	Projected Uses		
General Fund (1)	4,596,013	5,063,302	5,328,796	10,865,269	(10,865,269)	5,328,796	0.0%
Special Revenue Funds							
Local Option Gas Tax (2)	190,274	36,899	40,241	770,308	(719,886)	90,663	125.3%
Discretionary Sales Tax (3)	2,015,570	2,707,721	1,397,924	2,792,927	(3,203,924)	986,927	-29.4%
Riverfront CRA (4)	478,895	554,937	307,865	324,562	(430,635)	201,792	-34.5%
Parking In-Lieu-Of Fund (5)	26,465	40,437	29,390	13,905	-	43,295	47.3%
Recreation Impact Fee (6)	693,221	548,926	494,714	250,273	(175,000)	569,987	15.2%
Stormwater Utility Fee Fund (7)	167,554	94,420	42,118	1,102,705	(1,144,236)	587	-98.6%
Law Enforcement Forfeiture Fund	68,905	67,679	68,829	1,150	-	69,979	1.7%
Debt Service Funds							
Discretionary Sales Tax Bonds	1,555,411	1,554,867	516,739	1,027,973	(1,029,307)	515,405	-0.3%
Stormwater Utility Revenue Bonds	182,578	183,936	201,002	402,301	(403,588)	199,715	-0.6%
Capital Project Funds (8)							
General Capital Project	-	-	-	780,000	(780,000)	-	n/a
Capital Improvements	2,643	-	-	425,000	(425,000)	-	n/a
Transportation Improvements	17,354	-	-	1,057,037	(1,057,037)	-	n/a
Stormwater Improvements	-	-	-	600,000	(600,000)	-	n/a
Golf Course Improvements	26,537	86,605	85,369	44,373	(55,000)	74,742	-12.4%
Airport Improvements	-	-	-	650,000	(650,000)	-	n/a
Enterprise Funds							
Golf Course Revenue Fund (9)	(180,048)	(355,397)	29,972	1,332,920	(1,332,920)	29,972	0.0%
Airport Fund (10)	(50,913)	(45,764)	3,534	438,640	(381,533)	60,641	1615.9%
Building Department (11)	487,393	781,159	902,445	630,650	(630,650)	902,445	0.0%
Total All Funds	10,277,852	11,319,728	9,448,939	23,509,993	(23,883,985)	9,074,947	-4.0%

- (1) General Fund projected fund balance is unchanged from FY 2014. Ad valorem taxes are based on 96% of certified tax roll proceeds using an increase from last year's millage of 3.7166 to a millage of 3.8556.
- (2) The Local Option Gas Tax Fund allocates funds to All Aboard Florida issues, road signs, sidewalk repairs and street paving.
- (3) Discretionary Sales Tax projected fund balance decreases in FY 2015, due to allocating funds for major roadwork.
- (4) Riverfront CRA balances are expected to decrease somewhat, with the costs of replacing sidewalks at Riverview Park.
- (5) The Parking In-Lieu-Of Fee was initiated in FY 2011 and no disbursements are projected for FY 2015 at this time.
- (6) Recreation Impact Fee anticipated revenues are expected to be greater than anticipated expenditures.
- (7) Stormwater Utility Fee Fund expenditures are greater than projected revenues and will use almost all the available funds.
- (8) Capital Project Funds equal amounts for FY 2015 in the Capital Improvements Program, except for items that will be charged directly to the operating funds.
- (9) Golf Course Fund shows anticipated revenues equal to expenses for FY 2015.
- (10) Airport Fund's projected balance will increase in FY 2015, due to a lower allocation of personnel cost by General Fund.
- (11) Building Department Fund anticipated revenues will fund FY 2015 expenses and cover a faster repayment to General Fund for Business Tax Receipts received during the Balance is increasing, as a result of improved economic conditions.

CITY OF SEBASTIAN, FLORIDA 2014/2015 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 2014/15, total personnel costs are approximately 67.45% of the city's budgeted operating expenses. Exhibit S-5 provides a comparison of staffing levels in recent years.

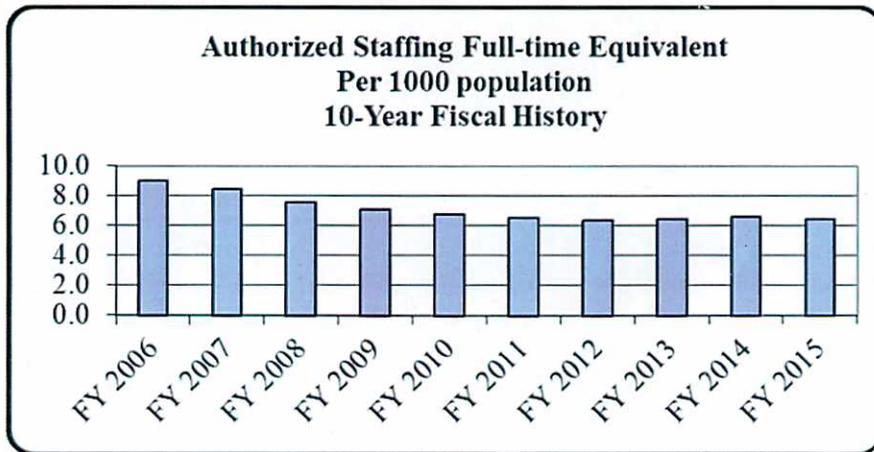
Exhibit S-5 RECOMMENDED FULL-TIME AND PART-TIME POSITIONS

Department/Division	Amended FY 2010/1011		Amended FY 2011/2012		Amended FY 2012/2013		Budget FY 2013/2014		Budget FY 2014/2015	
	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T
City Council	0	5	0	5	0	5	0	5	0	5
City Manager	2	0	2	0	2	0	2	0	2	0
City Clerk	3	0	3	0	3	0	3	4	3	4
City Attorney	0	0	0	0	0	0	0	0	0	0
Administrative Services	5	0	5	0	5	0	5	1	5	1
Mgmt Information Svcs	3	2	2	2	2	2	2	0	2	0
Community Development	4	0	3	0	4	0	4	0	4	0
Police Administration	7	0	7	0	7	0	8	0	8	0
Police Operations	27	1	27	1	27	1	27	0	27	0
Police Detectives	10	8	7	8	7	10	7	10	7	10
Police Dispatch	9	1	9	1	9	1	10	0	10	0
Code Enforcement	3	0	3	0	3	0	3	0	3	0
Roads & Maintenance	12	0	10	0	10	0	10	0	10	0
Stormwater Utility	12	0	9	0	9	0	9	0	9	0
Fleet Management	2	1	3	1	3	1	3	1	3	1
Parks & Recreation	12	18	11	18	11	18	11	18	11	18
Cemetery	1	0	1	0	1	0	2	0	2	0
Facilities Maintenance	2	0	3	0	3	4	3	4	3	4
GENERAL FUND TOTALS	114	36	105	36	106	42	109	43	109	43
Golf Course Administration	3	2	2	3	2	3	2	5	2	5
Golf Course Carts	0	13	0	13	0	13	0	11	0	11
GOLF COURSE TOTAL	3	15	2	16	2	16	2	16	2	16
Airport	3	0	3	0	1	0	1	0	1	0
Building Department	5	0	4	0	4	0	5	0	5	0
SUB-TOTALS	125	51	114	52	113	58	117	59	117	59
TOTAL POSITIONS	176		166		171		176		176	
FULL-TIME EQUIVALENTS	150.50		140.00		142.00		146.50		146.50	

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

The FY 2014/15 budget reflects no changes to personnel. The total authorization of 146.5 full-time equivalent (FTE) positions will serve an estimated population of 22,622. This results in a staffing ratio of 6.4760 FTE's per 1,000 population. From the chart and graph below, the trend for the past few years is illustrated. It is projected that this generally downward trend will continue in future years due to expectations that any economic growth will be modest and the City will have to limit spending to absolutely essential services.

<u>Year</u>	<u>FTE</u>	<u>Population</u>	Number of FTE
			<u>Per Thousand</u>
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	162.50	22,924	7.0886
FY 2010	154.50	22,722	6.7996
FY 2011	150.50	22,922	6.5657
FY 2012	140.00	21,929	6.3842
FY 2013	142.00	21,995	6.4560
FY 2014	146.50	22,188	6.6027
FY 2015	146.50	22,622	6.4760



CITY OF SEBASTIAN, FLORIDA 2014/2015 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 9/30/14</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

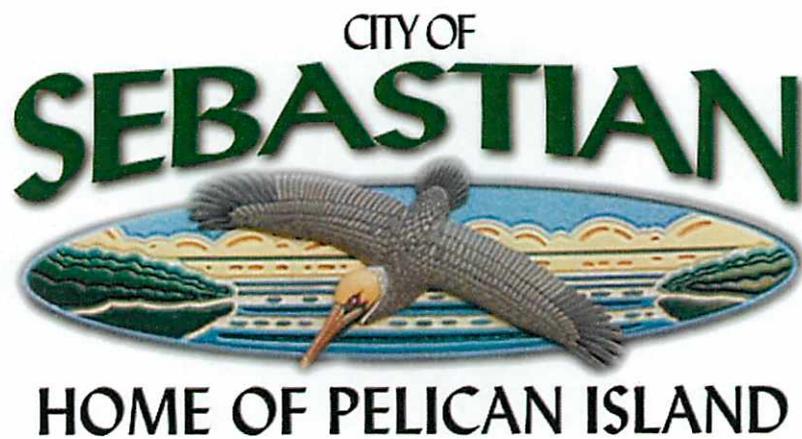
Debt Outstanding

The following table lists the city's debt obligations and commitments as of September 30, 2014. 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. The Infrastructure Sales Surtax and Stormwater bond issues were initially issued with an insured rating of AAA. During FY 2014, the bonds were refunded using Bank Notes.

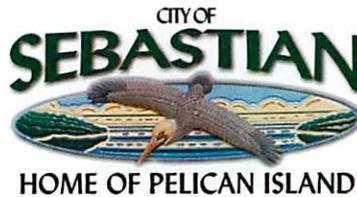
Debt Description	Initial Principal Amount	Principal Remaining 9/30/2014	Interest Rate	Final Maturity	Initial Bond Rating/ Insurer	Security Pledge
Infrastructure Sales Surtax Bank Notes	\$11,625,000	\$2,730,000	0.86%	2017	AAA/MBIA	Infrastructure Sales Surtax revenues
Stormwater Utility Bank Notes	\$5,630,000	\$2,982,000	1.73%	2022	AAA/MBIA	Stormwater utility fees
Paving Improvements Promissory Notes 2012	\$2,296,000	\$1,896,000	1.94%	2022	N/A	Local Option Gas Tax

Effects on Current Operations

The revenues pledged on the Infrastructure Sales Surtax Revenue Bonds are legally restricted to capital purchases and may not be used for operating expenditures. However, stormwater utility fees and local option gas tax revenues may be used for capital or operations, provided they pertain to the stormwater or transportation systems, respectively. Thus, with the priority that must be given to debt service payments, the amount of debt service may limit the net revenues available for capital purchases and/or operating expenditures of those systems.



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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 and were formally adopted by the City Council at a public meeting on September 24, 2014. 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 City Administrative Services Department, with support and general direction from 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, Community Development 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 96 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. Retirement programs will be funded at 100% of the obligations calculated annually. The defined benefit pension plan will be funded in accordance with the required annual contribution calculated by an independent actuary.
10. 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.
11. 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 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. 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 Administrative Services Department will monitor each fund and make timely budgetary recommendations and adjustments to be sure no 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 focus 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 and uses of contingency appropriations are approved by the City Council.
2. 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.
3. 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's Chief Financial Officer 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 City's Chief Financial Officer shall provide recommended changes to the City Manager for any changes to the Fund Balance Policies and Use of Surplus Policies based on needs identified in this analysis.

General Fund committed fund balances will be maintained at greater than or equal to thirty percent (30%) of the annual General Fund total expenditures budget, less debt service, interfund transfers and capital expenditure. This approximates three months of working capital and will be used for unforeseen or emergency events, such as natural disasters or major changes in weather patterns, as well as a cushion for revenue shortfalls or unanticipated expenditure overages.

In addition, the City shall assign any General Fund operating surplus (revenues in excess of expenditures) to a Capital Renewal and Replacement Reserve for the purpose of allowing the City Manager to immediately proceed with repairing or replacing essential General Fund equipment or facilities in instances where those items have not been budgeted. Such expenditures shall be governed by the purchasing thresholds set by City Code Section 2-10 and shall be reported to the City Council within the next Quarterly Financial Report.

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 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, excess reserves may be budgeted to implement capital replacement programs (e.g., vehicle and equipment replacement and facility maintenance).
- Cash Payments for Capital Improvement Program Projects. Using cash to purchase capital items that may otherwise be purchased with the proceeds from debt will reduce the future debt burden of the City. This strategy may be beneficial but a financial analysis should be performed 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 in that area.

Special Revenue Fund Surpluses

Local Option Gas Tax Revenue Fund – To the extent possible, 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 of collected revenue.

Discretionary Sales Surtax Revenue Fund – To the extent possible, 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 of collected revenue 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 stormwater improvements, then;
4. fund other pay-as-you go eligible capital improvements.

Stormwater Utility Revenue Fund – To the extent possible, 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 of collected revenue.

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 must be linked to the departmental goals and objectives 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 Chief Financial Officer for publishing in the City 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 maintenance and replacement schedule 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 acquisitions of equipment. Projects in the Capital Improvement Program generally cost more than \$50,000 and last at least five years. For accounting purposes, lesser cost capital items as well as operational and maintenance expenditures are also included, including those charged directly to Other Funds.

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

Capital projects submitted for approval must be justified in terms of how the project supports the achievement of the City's Strategic Priorities. The originating department of the capital improvement project will identify the estimated costs and impacts on revenue and operating costs for each capital project proposal. 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 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.

Capital Replacement Programs – The City shall forecast capital replacement and maintenance needs for at least five-year periods and update this projection each year. From this, a maintenance and replacement schedule shall be developed and implemented. Funding for capital replacement may be obtained through excess year-end surpluses as identified in the Use of Surplus Policies. Maintenance programs shall be paid for on a pay-as-you-go basis. The City will determine and use the most prudent financial methods for acquisition of capital equipment, based upon market conditions at the time of acquisition.

Maintenance

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

Physical Inventory

An annual physical inventory 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. Further detail on capital purchases and dispositions is detailed in a separately published policy.

City of Sebastian, Florida Financial Policies

Debt Management Policies

Market Review

The City's Chief Financial Officer, in conjunction with the 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 useful life longer than the loan repayment time.

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 City's Chief Financial Officer, 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 or purchases by issuing debt, it shall amortize the debt over a term not to exceed the average useful life of the project(s) financed. Consideration of bank notes will be given for financing over shorter periods. Except in the most unusual instances, the City will seek competitive bids to assure it selects the financial institution with the most advantageous terms.

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 and Full Disclosure

The City recognizes the importance of favorable bond ratings by the various rating agencies. The City's Chief Financial Officer, along with the Financial Consultant, shall periodically review possible actions to maintain or improve its bond ratings and shall maintain good communications with bond rating agencies and its bond insurers about its financial condition. The City's Chief Financial Officer shall coordinate all communications to ensure a professional and factual response to any inquiries.

The City shall follow a policy of "full disclosure" in its Comprehensive Annual Financial Report and bond prospectuses. The City's Chief Financial Officer shall assure that all legally required filings are made in regard to outstanding financings.

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 at a level that fully supports the total direct and indirect costs of operation, including debt service and 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* – Planning tool prepared and used by the Administrative Services Department to forecast and project various funds (General, Local Option Gas Tax, Discretionary Sales Tax, Recreation Impact Fees, Riverfront CRA, Stormwater Utility, Golf Course, Building, and Airport);
- *Financial Trend Monitoring System* – Set of financial trends and ratios used as leading indicators and as a measurement of relative performance.
- *Revenue Manual* – Guide to the major revenue sources that indicates the source, calculation, legal requirements, historical trends and accounting guidelines. Updated annually and included in the annual budget document.
- *Reserve Analysis* – The City's Chief Financial Officer 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 City 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. When permitted by law, the City shall pool cash from each respective fund for investment purposes. The City's Chief Financial Officer shall manage all City investments with the assistance from a third-party administrator to achieve safety, liquidity and optimal return on the City's investments. Further detail on allowed investments is contained in a separately published policy.

Investment Analysis

The City's Chief Financial Officer 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's Chief Financial Officer shall prepare quarterly investment portfolio reports containing information on the securities being held and the overall performance of the fund.

CITY OF SEBASTIAN, FLORIDA 2014/2015 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 allocated by the City Council for any legal public purposes.
- **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 2014/2015 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 the local option one-cent sales tax. Monies are used for infrastructure improvements and equipment purchases.

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 statements 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.

Parking In-Lieu-Of Fund (150) – This fund is used to account for revenues generated by the parking in-lieu-of fee. Monies are to be used to expand public parking in the CRA area.

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.

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 2014/2015 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 major capital equipment purchases and general capital construction projects. Governmental resources or State and Federal 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 parks and recreational facilities.

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. Governmental resources 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 and 415) – This fund is used to account for the activities of the municipal golf course. 5% of the additional revenues from the FY2012-13 rate increase are transferred to Fund 415 to insure funds are set aside for equipment replacements and capital improvements.

Airport Fund (450 and 455) – These two funds are used to account for the activities of the municipality's general aviation airport. Airport Operations and Economic Development are accounted for in Fund 450 and capital projects are accounted for in Fund 455. Capital projects are normally funded with airport revenues leveraged with proceeds from State and Federal grants.

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. The principal on the non-expendable principal portion of the trust may not be spent but the interest on it can be used to make capital improvement and maintain the community cemetery. The principal and interest on the expendable portion may both be used for capital incidental to providing additional interment sites for future sale.

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.

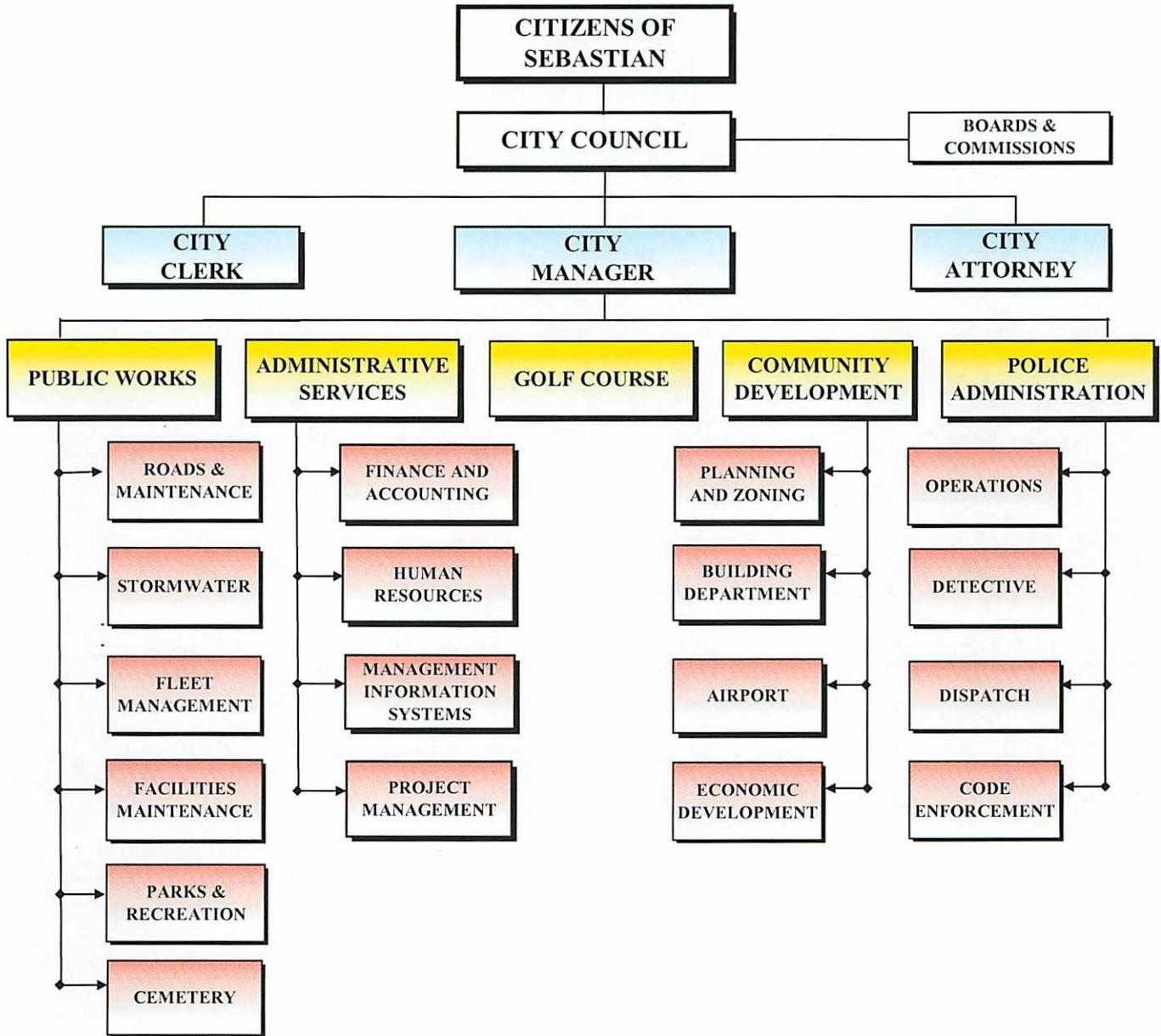
CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

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	
Community Development	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	
Fleet Management	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
Economic Development (Airport)	Economic Development		X
Building	Public Safety		X

CITY OF SEBASTIAN, FLORIDA ORGANIZATIONAL CHART



**CITY OF SEBASTIAN
FISCAL YEAR 2014-2015 BUDGET CALENDAR**

<u>DATE</u>	<u>DAY</u>	<u>EVENT</u>
01/22/14	Wednesday	City Council @6:30pm – Budget Calendar Approval
02/03/14	Monday	Budget Review Advisory Board – Review 4 th Quarter Budget Report
02/14/14	Friday	Departments Receive Instructions for Capital Improvement Program
03/03/14	Monday	Budget Review Advisory Board @6:00pm – Review 1 st Quarter Budget Report
03/07/14	Friday	Departments Submit Capital Improvement Program Request to Finance Director
03/12/14	Wednesday	City Council @6:30pm – Approve 1 st Quarter Budget Report
04/16/14	Friday	Departments Receive Instructions on Operating Budget Preparation
05/09/14	Friday	Departments Submit Operating Budget Request to Finance Director
05/16/14	Friday	Start City Manager Review of Capital Improvement Program and Operating Budget
05/19/14	Monday	Budget Review Advisory Board – Review 2 nd Quarter Budget Report
05/27/14	Tuesday	Finish City Manager Review of Capital Improvement Program and Operating Budget
05/28/14	Wednesday	City Council @6:30pm – Approve 2 nd Quarter Budget Report
06/02/14	Monday	Estimate of Property Values Received from Property Appraiser
06/16/14	Wednesday	DR-420 Certified Property Values Received from Property Appraiser
06/20/14	Friday	City Council and Budget Review Advisory Board Receive Recommended Capital Improvement Program and Operating Budget
06/23/14	Monday	Parks and Recreation Board @6:00pm - City Manager Review of Capital Improvement Program
06/30/14	Monday	Budget Review Advisory Board @6:00pm – Discussion and Final Comments on Capital Improvement Program and Operating Budget
07/09/14	Wednesday	City Council @6:30pm – Receive Preliminary Budget Review Advisory Board Report and Approve Proposed Millage
07/16/14	Wednesday	Planning and Zoning Board Receives Capital Improvement Program
07/24/14	Wednesday	Deadline to send DR-420 Proposed Millage Form to Property Appraiser
08/04/14	Monday	Budget Review Advisory Board @6:00pm – Approve Chairpersons Report to City Council on Capital Improvement Program and Operating Budget
08/07/14	Thursday	Planning and Zoning Board @7:00pm – Approval of Capital Improvement Program
08/11/14	Monday	City Council @6:00pm – Special Meeting/Workshop on Budget Recommendations
08/26/14	Tuesday	Budget Review Advisory Board @6:00pm – Review 3 rd Quarter Budget Report
08/27/14	Wednesday	City Council @6:30pm – Approve 3 rd Quarter Budget Report
09/08/14	Monday	Final Adoption of School Board Budget (Unconfirmed)
09/10/14	Wednesday	First Public Hearing on County Budget (Unconfirmed)
09/15/14	Monday	City Council @6:00pm – Special Meeting for First Public Hearing on Millage and Budget/Approval of Capital Improvement Program/Financial Policies
09/17/14	Wednesday	Final Adoption of County Budget
09/20/14	Saturday	Advertise the Tentative Millage and Proposed Budget
09/24/14	Wednesday	CRA Meeting @6:00pm – Approve Community Redevelopment Agency Budget City Council @6:30pm – Final Public Hearing on Millage and Budget
09/25/14	Thursday	Send Resolution Adopting Final Millage to Property Appraiser

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

BUDGET PROCESS

The Administrative Services 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 City Administrative Services Department works closely with department/divisions to formulate performance measures for the upcoming fiscal year and assist with proposed personnel changes.

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 City Administrative Services Department analyze proposed personnel changes, operating and capital budget requests; review service levels and compile revenue estimates. Budget recommendations regarding proposed personnel changes and capital request 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 proposed personnel changes are reviewed with department directors.

In early June, a briefing on the general status and relevant issues regarding the current year's budget is provided to the Budget Advisory Committee. At the end of 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 City Manager's presentation and Budget Advisory Committee's comments and recommendations to the City Council in August at a special budget workshop. The workshop provides council members an opportunity to review the budget submission and capital improvement program to ensure that the requests meet the best interests of the City of Sebastian and its citizens.

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

The final step before budget adoption is to hold two formal 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 discusses the proposed millage and tentative budget and announces the percent difference the proposed millage is from the rolled-back rate.

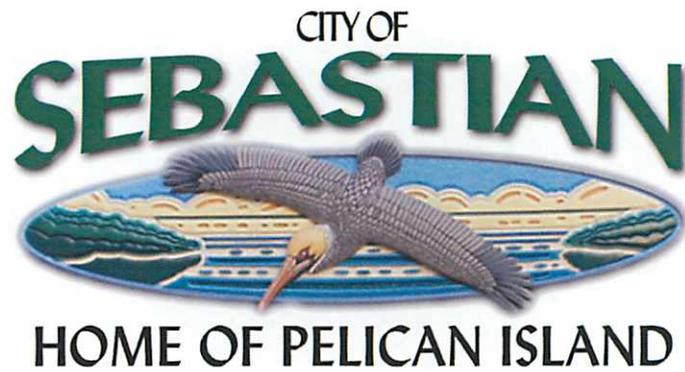
Within 15 days of the first hearing, the City must advertise its intent to adopt a final millage rate and budget. Finally, the millage rate and budget are adopted by separate resolutions of the City Council at the second hearing which must be held not less than two days or more than five days after the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

1. Total fund appropriations changes must be approved by the City Council.
2. Uses of contingency appropriations must be 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 reviewed by the Budget Advisory Committee and then 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.



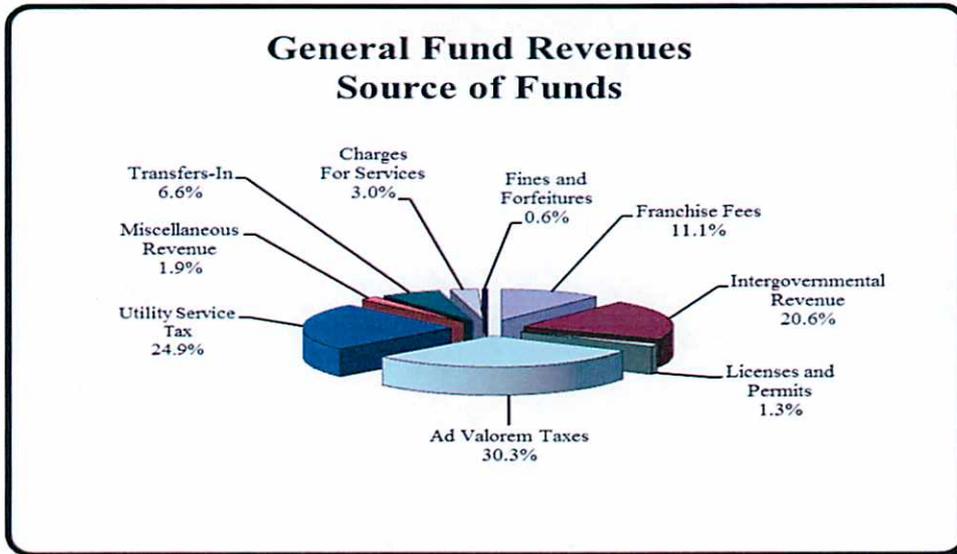
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CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

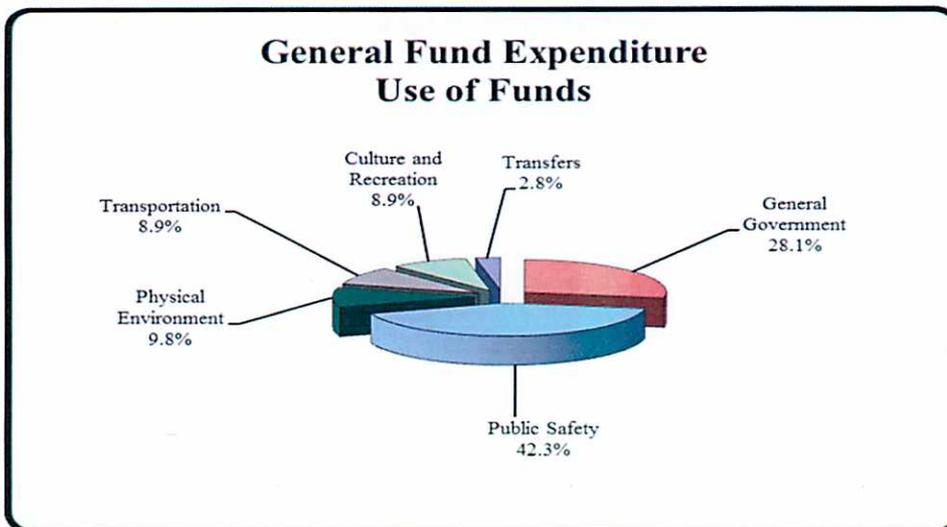
GENERAL FUND

The General Fund is the main operating fund for the City of Sebastian. The budget for Fiscal Year 2014-2015 is \$10,865,269. 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 Ad Valorem Taxes, Utility Services Taxes, Franchise Fees and Intergovernmental Revenues. The majority of the Intergovernmental Revenues comes from state shared revenues, such as the Local Half-Cent Sales Tax and Municipal Revenue Sharing. Transfers-In from other funds represents 6.6% of revenues for the General Fund.



City services are provided mainly through the General Fund revenues. The graph presented below shows that 42.3% 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, culture & recreation, and physical environment.



CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

TABLE G-1

GENERAL FUND REVENUE

Code: 001501

The Fiscal Year 2014-2015 proposed budget for General Fund Revenue and Interfund Transfers is \$10,865,269. This is \$836,738 more than projected actual 2013-2014 General Fund Revenue and Other Sources of \$10,028,531.

Description	FY 10-11	FY 11-12	FY 12-13	Amended FY 13/14	Projected FY 13/14	FY 14/15	Difference
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	
Taxes and franchise fees	\$ 6,733,189	\$ 6,320,547	\$ 6,608,301	\$ 6,578,240	\$ 6,676,140	\$ 7,169,750	\$ 493,610
Licenses and permits	23,646	22,431	45,500	149,050	129,800	143,800	14,000
Inter-governmental revenue	2,002,032	2,078,685	2,215,445	2,048,300	2,148,500	2,240,709	92,209
Charges for service	260,838	290,950	370,905	373,556	385,456	325,929	(59,527)
Fines and forfeits	80,654	52,307	27,621	65,400	67,100	67,100	-
Interest earnings	23,835	22,744	27,621	35,500	23,000	25,500	2,500
Rents and royalties	89,122	94,661	97,656	90,000	97,000	97,000	-
Sales of assets	23,688	32,084	102,156	35,000	48,000	26,000	(22,000)
Contributions/donations	47,409	34,031	22,406	18,600	24,500	12,500	(12,000)
Other miscellaneous revenues	58,767	43,858	102,660	35,750	63,781	38,675	(25,106)
Total revenues	\$ 9,343,180	\$ 8,992,298	\$ 9,620,271	\$ 9,429,396	\$ 9,663,277	\$ 10,146,963	\$ 483,686
Interfund transfers	736,727	692,716	565,399	630,748	630,748	718,306	87,558
Total revenues and interfund transfers	10,079,907	9,685,014	10,185,670	10,060,144	10,294,025	10,865,269	571,244
Change in Fund Balance	509,941	100,280	(467,289)	123,366	(265,494)	-	265,494
Total revenues and other sources	\$ 10,589,848	\$ 9,785,294	\$ 9,718,381	\$ 10,183,510	\$ 10,028,531	\$ 10,865,269	\$ 836,738

Fiscal Year 2014-15 Adopted Budget:

Major Current Level Changes from

FY 2013-14 Projected Revenues:

1. **Taxes and franchise fees** - Increase results from increasing to 3.8556 millage, plus an expected 4% increase in electric franchise and utility fees.
2. **Licenses and permits** - An increase in construction activities is anticipated.
3. **Intergovernmental** - Expecting 4% increase over current year projections, offset by not budgeting the State's Police Pension funding.
4. **Charges for service** - Decreased due to reduction in maintenance charges to the Airport Fund.
5. **Fines and forfeits** - Projecting about the same amounts as FY 13-14.
6. **Interest earnings** - Slight increase in earnings expected from an increase in rates.
7. **Rents and royalties** - Projected at the same amounts as FY 13-14.
8. **Sales of assets** - A larger than normal number of surplus items were auctioned in FY 13-14.
9. **Contributions/Donations** - Some decrease expected for FY 14-15.
10. **Other miscellaneous revenues** - A reduction is anticipated from FY 13/14 in reimbursements for damages to City property.
11. **Interfund transfers** - Increase in transfers from speeding up the repayment from Building Department of the net Local Business Tax revenues and beginning the repayment of an advance to the Airport.

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

GENERAL FUND REVENUE DETAIL

Code: 001501

Account	FY 10/11	FY 11/12	FY 12/13	Amended FY 13/14	FY 13/14	FY 14/15
Number Description	Actual	Actual	Actual	Budget	Projected	Adopted Budget
TAXES						
311000 Current Ad Valorem Taxes	3,144,864	2,799,146	2,947,248	2,913,240	2,913,240	3,285,808
311001 Delinquent Ad Valorem Taxes	5,830	9,266	6,846	10,000	5,000	8,542
311002 Penalty on Delinquent Taxes	5,464	14	887	5,000	2,500	1,000
TOTAL AD VALOREM TAXES	3,156,158	2,808,426	2,954,981	2,928,240	2,920,740	3,295,350
FRANCHISE FEES						
313100 Electric Franchise Fees	1,117,525	1,052,299	1,040,067	1,074,000	1,078,300	1,125,000
313700 Solid Waste Franchise Fees	67,161	72,269	78,819	69,000	73,200	76,400
TOTAL FRANCHISE FEES	1,184,686	1,124,568	1,118,886	1,143,000	1,151,500	1,201,400
UTILITY SERVICE TAXES						
314100 Electric Utility Service Tax	1,276,549	1,263,888	1,366,798	1,341,000	1,452,500	1,515,200
314300 Water Utility Service Tax	232,007	233,749	240,270	238,000	249,000	259,800
314800 Propane Utility Service Tax	19,884	23,155	30,024	22,000	42,400	38,000
314950 CST Revenue Sharing	863,905	866,761	897,342	906,000	860,000	860,000
TOTAL UTILITY SERVICE TAXES	2,392,345	2,387,553	2,534,434	2,507,000	2,603,900	2,673,000
TOTAL TAXES & FRANCHISE FEES	6,733,189	6,320,547	6,608,301	6,578,240	6,676,140	7,169,750
LICENSES AND PERMITS						
321000 Business Taxes	0	0	0	100,000	80,000	85,000
321100 Business Tax - Penalties/Transfers	0	0	0	3,800	3,800	3,800
322060 Driveway Permit Fees	10,600	12,100	23,900	17,500	23,000	21,000
322700 Accessory Structure	1,150	900	0	500	0	0
322900 Other Permits & Fees	1,794	2,105	2,279	3,000	2,500	3,000
329100 Zoning Fees	4,100	5,066	6,716	8,500	6,000	7,000
329200 Site Plan Review Fees	3,900	600	4,650	8,500	6,000	8,000
329300 Plat Review Fees	622	0	4,000	2,250	2,000	2,000
329400 Plan Checking Fees	0	0	825	2,500	1,000	1,000
329450 Engineer Review Fees	0	0	0	0	2,500	10,000
329500 Alarm Permits	1,480	1,660	3,130	2,500	3,000	3,000
329600 De-Watering Permits	0	0	0	0	0	0
TOTAL LICENSES AND PERMITS	23,646	22,431	45,500	149,050	129,800	143,800

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

General Fund Revenues Detail - Continued

Account	FY 10/11	FY 11/12	FY 12/13	Amended FY 13/14	FY 13/14	FY 14/15
<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	0	0	3,199	0	0	0
331204 Fed - LLEBG	0	4,689	2,835	3,000	0	0
TOTAL FEDERAL GRANTS	0	4,689	6,034	3,000	0	0
STATE SHARED REVENUES						
335120 Municipal Revenue Sharing	399,717	421,581	469,842	456,300	498,000	519,600
335122 8th Cent Motor Fuel Tax	160,859	160,650	167,804	169,200	191,200	199,500
335140 Mobile Home Licenses	9,040	9,325	9,266	9,300	9,300	9,300
335150 Alcohol Beverage Licenses	9,315	10,632	11,899	10,500	11,000	11,000
335180 Local Half-Cent Sales Tax	1,289,624	1,332,545	1,404,639	1,400,000	1,439,000	1,501,309
335200 Police Pension State Shared Revenue	133,477	139,263	145,961	0	0	0
TOTAL STATE SHARED REVENUES	2,002,032	2,073,996	2,209,411	2,045,300	2,148,500	2,240,709
TOTAL INTER-GOV'T REVENUE	2,002,032	2,078,685	2,215,445	2,048,300	2,148,500	2,240,709
CHARGES FOR SERVICES						
341920 Cert. Copying, Record Search	1,140	1,185	1,041	1,200	1,500	1,500
341930 Election Fees	391	409	305	0	0	0
342100 PD Overtime Service Fees	9,446	8,174	7,107	10,000	12,000	12,000
342200 PD Fingerprinting	1,370	725	0	0	0	0
343805 Cemetery Fees	6,930	9,838	10,956	10,000	18,000	16,000
347550 Skate Facility Fees	8,280	8,251	6,245	8,000	8,000	8,000
347555 Tennis Facility Fees	19,562	20,128	19,938	20,000	22,000	22,000
347556 County Impact Fees Admin. Fees	4,093	4,870	12,552	12,000	12,000	12,000
347557 Community Center Rec Revenues	29,418	33,705	32,247	35,000	35,000	35,000
349140 RRD-Management Fees	7,440	13,202	13,202	13,202	13,202	13,202
349410 Golf Course-Management Fees	59,906	65,897	82,638	90,902	90,902	94,539
349450 Airport-Management Fees	42,980	44,203	52,772	47,495	47,495	49,180
349455 Maintenance Service Fees-AP	1,441	18,122	68,757	68,500	68,500	0
349480 Building Dept Management Fees	68,112	61,301	62,785	56,507	56,507	62,158
349485 Maintenance Services Fees-Bldg De	329	595	360	750	350	350
349900 Project Personnel/Equipment Service	0	345	0	0	0	0
TOTAL CHGS FOR SERVICE	260,838	290,950	370,905	373,556	385,456	325,929

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

General Fund Revenues Detail - Continued

Account Number Description	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	Amended FY 13/14 Budget	FY 13/14 Projected	FY 14/15 Adopted Budget
FINES AND FORFEITS						
351100 Court Fines	15,910	10,782	12,846	11,000	16,000	16,000
351115 Police Education-\$2.00 Funds	1,957	1,104	1,262	1,200	1,600	1,600
351120 Drivers Education	2,953	1,029	339	1,000	0	0
351140 Parking Fines	2,390	650	1,610	1,200	1,000	1,000
354100 Code Enforcement Fines	53,360	38,393	43,118	50,000	48,000	48,000
359000 Other Fines/Forfeits	4,084	349	1,015	1,000	500	500
TOTAL FINES AND FORFEITS	80,654	52,307	60,190	65,400	67,100	67,100
MISCELLANEOUS REVENUE:						
INTEREST EARNINGS						
361100 Interest Income	17,459	13,559	17,865	30,000	15,000	17,000
361105 State Board Interest Earnings	6,152	5,518	3,846	5,000	3,000	3,500
361150 Other Interest	224	3,667	5,910	500	5,000	5,000
TOTAL INTEREST EARNINGS	23,835	22,744	27,621	35,500	23,000	25,500
RENT AND ROYALTIES						
362100 Rents and Royalties	8,554	10,743	12,851	10,000	12,000	12,000
362150 Nontaxable Rent	80,568	83,918	84,805	80,000	85,000	85,000
TOTAL RENT AND ROYALTIES	89,122	94,661	97,656	90,000	97,000	97,000
SALE OF FIXED ASSETS						
364100 Sale of Fixed Assets	16,501	25,203	96,520	30,000	42,000	20,000
365000 Sale of Surplus Material/Scrap	7,187	6,881	5,636	5,000	6,000	6,000
TOTAL SALES OF FIXED ASSETS	23,688	32,084	102,156	35,000	48,000	26,000
CONTRIBUTIONS/DONATIONS						
366000 Contributions & Donations	29,768	3,975	500	2,500	2,000	2,000
366050 Donations - SRA	0	4,536	280	0	0	0
366150 75th Anniversary Revenues	790	600	150	100	500	500
366200 Contribution/Greer Trust	6,000	15,800	12,000	6,000	12,000	0
366604 Donations-Public Safety Employees	2,610	2,166	2,017	2,000	3,000	2,000
366605 Donations-General Empl Fund	2,186	1,654	2,019	3,000	2,000	3,000
366805 4th of July Donations	6,055	5,300	5,440	5,000	5,000	5,000
TOTAL CONTRIBUTIONS/DONATIONS	47,409	34,031	22,406	18,600	24,500	12,500
OTHER MISCELLANEOUS REVENUES						
367000 Gain/Loss on Sale of Investments	29,350	5,319	8,777	0	0	0
369100 Motor Fuel Tax Rebate	11,472	11,261	11,382	11,000	11,000	11,000
369200 Insurance Proceeds	2,741	9,897	45,884	5,000	2,000	5,000
369400 Reimbursements	17,743	11,215	30,993	15,000	23,000	15,000
369900 Other Miscellaneous Revenues	(2,737)	3,794	4,824	4,000	2,500	6,875
369955 Vend Mach Sales-Gen Empl Fund	198	786	800	750	800	800
369999 Prior Year Recoveries	0	1,586	0	0	24,481	0
TOTAL OTHER MISCELLANEOUS REV	58,767	43,858	102,660	35,750	63,781	38,675
TOTAL MISCELLANEOUS REVENUE	242,821	227,378	352,499	214,850	256,281	199,675
TOTAL REVENUES	9,343,180	8,992,298	9,652,840	9,429,396	9,663,277	10,024,963

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

General Fund Revenues Detail - Continued

Account	FY 10/11	FY 11/12	FY 12/13	Amended FY 13/14	FY 13/14	FY 14/15
<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	175,000	125,000	0	0	0	0
381130 Transfer from 130 DST	0	2,069	0	0	0	0
381140 Transfer from 140 CRA	60,000	60,000	60,000	60,000	60,000	60,000
381148 Transfer from 480 BUILDING	0	0	0	65,110	65,110	105,294
381163 Transfer from 163 STORMWATER	500,000	500,000	500,000	500,000	500,000	500,000
381450 Transfer from 450 AIRPORT	0	0	0	0	0	50,000
381601 Transfer from 601 CEMETERY TR	1,727	5,647	5,399	5,638	5,638	3,012
TOTAL INTERFUND TRANSFERS	736,727	692,716	565,399	630,748	630,748	718,306
TOTAL REVENUES AND TRANSFERS	10,079,907	9,685,014	10,218,239	10,060,144	10,294,025	10,865,269
OTHER FINANCING SOURCES						
389991 Change in Fund Balance	509,941	100,280	(467,289)	123,366	(265,494)	0
TOTAL OTHER SOURCES	509,941	100,280	(467,289)	123,366	(265,494)	0
TOTAL REV. AND OTHER SOURCES	10,589,848	9,785,294	9,750,950	10,183,510	10,028,531	10,865,269

CITY OF SEBASTIAN, FLORIDA 2014/2015 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 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	Amended FY 13/14 Budget	FY 13/14 Projected	FY 14/15 Adopted Budget	Change From FY 13/14 Budget
010001	City Council	\$ 47,060	\$ 49,225	\$ 49,609	\$ 53,724	\$ 53,435	\$ 53,342	\$ (382)
010005	City Manager	232,468	223,899	228,375	238,389	287,354	245,460	7,071
010009	City Clerk	272,887	301,394	269,991	318,594	297,901	349,323	30,729
010010	City Attorney	98,714	94,719	95,775	102,270	102,299	102,282	12
010020	Administrative Services	481,049	478,043	485,361	503,521	515,328	541,211	37,690
010021	Management Information Svs.	274,798	161,526	161,617	193,347	157,823	208,239	14,892
010041	Police Administration	771,089	770,531	732,520	634,481	675,502	734,922	100,441
010043	Police Operations	2,651,986	2,406,696	2,417,234	2,361,717	2,324,518	2,377,158	15,441
010047	Police Detective Division	1,004,904	700,007	649,979	700,568	721,000	721,329	20,761
010049	Police Dispatch Unit	485,879	473,149	472,719	546,579	545,000	548,591	2,012
010045	Code Enforcement Division	159,324	165,366	162,810	168,792	173,111	177,991	9,199
010052	Roads and Maintenance	789,371	737,117	767,752	794,114	728,914	747,791	(46,323)
010053	Stormwater Utility	1,025,307	923,303	804,434	970,063	921,471	1,069,616	99,553
010054	Fleet Management	142,816	194,773	203,063	215,996	195,156	214,021	(1,975)
010056	Facilities Maintenance	224,170	248,674	253,974	339,983	304,040	308,371	(31,612)
010057	Parks and Recreation	915,276	888,633	864,540	914,080	914,249	951,755	37,675
010059	Cemetery	104,314	119,707	144,486	186,122	185,851	192,375	6,253
010080	Community Development	349,387	237,574	235,651	220,288	242,410	322,286	101,998
010099	Non-Departmental	559,049	610,958	751,060	720,882	683,169	999,206	278,324
Total General Fund Expenditures		\$ 10,589,848	\$ 9,785,294	\$ 9,750,950	\$ 10,183,510	\$ 10,028,531	\$ 10,865,269	\$ 681,759
Total Revenues and Transfers		10,079,907	9,685,014	10,218,239	10,060,144	10,294,025	10,865,269	805,125
Change in Fund Balance		\$ (509,941)	\$ (100,280)	\$ 467,289	\$ (123,366)	\$ 265,494	\$ -	\$ 123,366

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

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

Department	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
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CITY COUNCIL

PERSONAL SERVICES	\$ 22,747	\$ 22,746	\$ 22,724	\$ 22,745	\$ 22,745	\$ 22,767
OPERATING EXPENDITURES	24,313	26,479	26,885	30,979	30,690	30,575
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 47,060	\$ 49,225	\$ 49,609	\$ 53,724	\$ 53,435	\$ 53,342

CITY MANAGER

PERSONAL SERVICES	\$ 229,006	\$ 220,243	\$ 224,307	\$ 233,969	\$ 279,616	\$ 238,632
OPERATING EXPENDITURES	3,462	3,656	4,068	2,320	5,660	6,828
CAPITAL OUTLAY	-	-	-	2,100	2,078	-
TOTAL	\$ 232,468	\$ 223,899	\$ 228,375	\$ 238,389	\$ 287,354	\$ 245,460

CITY CLERK

PERSONAL SERVICES	\$ 242,478	\$ 247,928	\$ 229,173	\$ 260,393	\$ 239,286	\$ 300,445
OPERATING EXPENDITURES	30,409	53,466	36,815	55,231	55,645	41,878
CAPITAL OUTLAY	-	-	4,003	2,970	2,970	7,000
TOTAL	\$ 272,887	\$ 301,394	\$ 269,991	\$ 318,594	\$ 297,901	\$ 349,323

CITY ATTORNEY

PERSONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPERATING EXPENDITURES	98,714	94,719	95,775	102,270	102,299	102,282
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 98,714	\$ 94,719	\$ 95,775	\$ 102,270	\$ 102,299	\$ 102,282

ADMINISTRATIVE SERVICES

PERSONAL SERVICES	\$ 398,534	\$ 399,963	\$ 400,429	\$ 413,607	\$ 425,263	\$ 454,152
OPERATING EXPENDITURES	82,515	78,080	84,932	88,314	88,545	87,059
CAPITAL OUTLAY	-	-	-	1,600	1,520	-
TOTAL	\$ 481,049	\$ 478,043	\$ 485,361	\$ 503,521	\$ 515,328	\$ 541,211

MANAGEMENT INFORMATION SERVICES

PERSONAL SERVICES	\$ 231,289	\$ 117,621	\$ 114,082	\$ 167,519	\$ 131,995	\$ 140,334
OPERATING EXPENDITURES	43,144	38,642	47,535	25,828	25,828	32,905
CAPITAL OUTLAY	365	5,263	-	-	-	35,000
TOTAL	\$ 274,798	\$ 161,526	\$ 161,617	\$ 193,347	\$ 157,823	\$ 208,239

COMMUNITY DEVELOPMENT

PERSONAL SERVICES	\$ 311,678	\$ 223,308	\$ 200,068	\$ 200,977	\$ 218,250	\$ 305,538
OPERATING EXPENDITURES	37,709	14,266	35,583	19,311	22,865	16,748
CAPITAL OUTLAY	-	-	-	-	1,295	-
TOTAL	\$ 349,387	\$ 237,574	\$ 235,651	\$ 220,288	\$ 242,410	\$ 322,286

POLICE DEPARTMENT - ADMINISTRATION

PERSONAL SERVICES	\$ 649,180	\$ 669,551	\$ 635,685	\$ 528,736	\$ 566,614	\$ 627,929
OPERATING EXPENDITURES	112,909	100,980	89,335	96,622	96,388	106,993
CAPITAL OUTLAY	9,000	-	7,500	9,123	12,500	-
TOTAL	\$ 771,089	\$ 770,531	\$ 732,520	\$ 634,481	\$ 675,502	\$ 734,922

POLICE DEPARTMENT - OPERATIONS

PERSONAL SERVICES	\$ 2,395,856	\$ 2,185,021	\$ 2,183,234	\$ 2,154,917	\$ 2,104,765	\$ 2,140,844
OPERATING EXPENDITURES	224,205	220,863	229,517	198,800	214,815	218,114
CAPITAL OUTLAY	31,925	812	4,483	8,000	4,938	18,200
TOTAL	\$ 2,651,986	\$ 2,406,696	\$ 2,417,234	\$ 2,361,717	\$ 2,324,518	\$ 2,377,158

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

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

Department	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
POLICE DEPARTMENT - DETECTIVE						
PERSONAL SERVICES	\$ 912,574	\$ 598,853	\$ 549,229	\$ 601,452	\$ 615,134	\$ 608,514
OPERATING EXPENDITURES	89,177	99,773	100,750	99,116	105,866	111,815
CAPITAL OUTLAY	3,153	1,381	-	-	-	1,000
TOTAL	\$ 1,004,904	\$ 700,007	\$ 649,979	\$ 700,568	\$ 721,000	\$ 721,329
POLICE DEPARTMENT - DISPATCH						
PERSONAL SERVICES	\$ 479,980	\$ 464,406	\$ 464,848	\$ 535,092	\$ 530,479	\$ 536,329
OPERATING EXPENDITURES	5,899	6,747	7,871	11,487	14,521	12,262
CAPITAL OUTLAY	-	1,996	-	-	-	-
TOTAL	\$ 485,879	\$ 473,149	\$ 472,719	\$ 546,579	\$ 545,000	\$ 548,591
CODE ENFORCEMENT						
PERSONAL SERVICES	\$ 139,837	\$ 142,210	\$ 139,892	\$ 148,287	\$ 148,287	\$ 154,406
OPERATING EXPENDITURES	19,487	23,156	22,918	20,505	24,824	23,585
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 159,324	\$ 165,366	\$ 162,810	\$ 168,792	\$ 173,111	\$ 177,991
PUBLIC WORKS - ROADS AND MAINTENANCE						
PERSONAL SERVICES	\$ 673,724	\$ 623,760	\$ 617,721	\$ 654,507	\$ 589,188	\$ 622,011
OPERATING EXPENDITURES	113,982	113,357	111,452	108,297	108,443	115,780
CAPITAL OUTLAY	1,665	-	38,579	31,310	31,283	10,000
TOTAL	\$ 789,371	\$ 737,117	\$ 767,752	\$ 794,114	\$ 728,914	\$ 747,791
PUBLIC WORKS - STORMWATER UTILITY						
PERSONAL SERVICES	\$ 536,240	\$ 456,842	\$ 469,592	\$ 452,063	\$ 441,360	\$ 485,870
OPERATING EXPENDITURES	489,067	465,276	331,059	518,000	480,111	583,746
CAPITAL OUTLAY	-	1,185	3,783	-	-	-
TOTAL	\$ 1,025,307	\$ 923,303	\$ 804,434	\$ 970,063	\$ 921,471	\$ 1,069,616
PUBLIC WORKS - FLEET MANAGEMENT						
PERSONAL SERVICES	\$ 116,266	\$ 174,212	\$ 181,491	\$ 189,907	\$ 168,859	\$ 187,451
OPERATING EXPENDITURES	26,550	19,555	17,643	24,089	24,297	23,570
CAPITAL OUTLAY	-	1,006	3,929	2,000	2,000	3,000
TOTAL	\$ 142,816	\$ 194,773	\$ 203,063	\$ 215,996	\$ 195,156	\$ 214,021
PUBLIC WORKS - PARKS & REC						
PERSONAL SERVICES	\$ 677,068	\$ 650,016	\$ 617,929	\$ 669,432	\$ 671,585	\$ 703,930
OPERATING EXPENDITURES	226,769	226,488	227,421	228,148	226,551	213,825
CAPITAL OUTLAY	11,439	12,129	19,190	16,500	16,113	34,000
TOTAL	\$ 915,276	\$ 888,633	\$ 864,540	\$ 914,080	\$ 914,249	\$ 951,755
PUBLIC WORKS - CEMETERY						
PERSONAL SERVICES	\$ 85,698	\$ 87,375	\$ 107,070	\$ 146,812	\$ 146,812	\$ 155,468
OPERATING EXPENDITURES	18,616	23,532	37,416	39,310	38,049	36,907
CAPITAL OUTLAY	-	8,800	-	-	990	-
TOTAL	\$ 104,314	\$ 119,707	\$ 144,486	\$ 186,122	\$ 185,851	\$ 192,375

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

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

Department	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
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PUBLIC WORKS - FACILITIES MAINTENANCE

PERSONAL SERVICES	\$ 110,977	\$ 140,721	\$ 129,977	\$ 160,058	\$ 141,830	\$ 169,729
OPERATING EXPENDITURES	113,193	105,539	105,835	122,925	105,210	136,642
CAPITAL OUTLAY	-	2,414	18,162	57,000	57,000	2,000
TOTAL	\$ 224,170	\$ 248,674	\$ 253,974	\$ 339,983	\$ 304,040	\$ 308,371

NON-DEPARTMENTAL

PERSONAL SERVICES	\$ 31,163	\$ 105,610	\$ 134,452	\$ 176,424	\$ 127,910	\$ 123,890
OPERATING EXPENDITURES	527,886	505,348	552,329	544,458	555,259	568,316
GRANTS AND AIDS	-	-	718	-	-	-
INTERFUND TRANSFERS OUT	-	-	63,561	-	-	307,000
CONTINGENCY	-	-	-	-	-	-
TOTAL	\$ 559,049	\$ 610,958	\$ 751,060	\$ 720,882	\$ 683,169	\$ 999,206

TOTALS

PERSONAL SERVICES	\$ 8,244,295	\$ 7,530,386	\$ 7,421,903	\$ 7,716,897	\$ 7,569,978	\$ 7,978,239
OPERATING EXPENDITURES	2,288,006	2,219,922	2,165,139	2,336,010	2,325,866	2,469,830
CAPITAL OUTLAY	57,547	34,986	99,629	130,603	132,687	110,200
GRANTS AND AIDS	-	-	718	-	-	-
INTERFUND TRANSFERS OUT	-	-	63,561	-	-	307,000
CONTINGENCY	-	-	-	-	-	-
TOTAL GENERAL FUND	\$ 10,589,848	\$ 9,785,294	\$ 9,750,950	\$ 10,183,510	\$ 10,028,531	\$ 10,865,269

CITY OF SEBASTIAN, FLORIDA 2014/2015 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 2014 ACCOMPLISHMENTS

- √ Adopted ordinances to provide for stricter regulation of e-cigarettes to protect youth and use of fertilizers to protect the IR Lagoon
- √ Conducted workshop with invited ORCA and Harbor Branch scientists on the issue of the Indian River Lagoon
- √ Hired a new City Manager and approved funding to bring back an Environmental Planner
- √ Approved engineering and planning services for Working Waterfront Fish House
- √ Finalized Working Waterfront lease between City and CrabE Bill for fish market and eatery under newly revised Management Plan
- √ Approved contracts for Airport Main Street realignment and Presidential Streets Project
- √ Approved funding for Citywide computer and network upgrade

FISCAL YEAR 2015 GOALS AND OBJECTIVES

City Goal: Direct Overall Municipal Service Delivery with specific focus on:

- > Rehabilitation of the Indian River Lagoon
- > Ensuring safety of Sebastian residents and visitors and historical districts in light of the planned FECI All Aboard Florida high speed rail
- > Completion of Working Waterfront Fish House and museum
- > Completion of Current City Capital Projects
- > Promoting Economic Development

PERFORMANCE MEASURES

Performance Indicators	Actual 2010/2011	Actual 2011/2012	Actual 2012/2013	Projected 2013/2014	Projected 2014/2015
Number of Council Meetings Conducted	28	25	26	25	26
Number of CRA Meetings Conducted	4	3	4	4	4
Number of Board of Adjustment Meetings Conducted	2	2	2	2	2
Number of Ordinances Adopted	16	11	12	10	10
Number of Resolutions Adopted	33	38	35	35	35
Number of Board Appointments	46	16	17	16	17

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR CITY COUNCIL		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>13/14</i>	<i>14/15</i>	
35.00%	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.
25.00%	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 COUNCIL BUDGET SUMMARY

The Fiscal Year 2014-2015 adopted budget for City Council is \$53,342. This compares to the 2013-2014 projected expenditures of \$53,435, an decrease of \$93 or.2%

	FY 10-11	FY 11-12	FY 12-13	Amended FY 13-14	Projected FY 13-14	Adopted FY 14-15	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 22,747	\$ 22,746	\$ 22,724	\$ 22,745	\$ 22,745	\$ 22,767	\$ 22
Operating Expenditures	24,313	26,479	26,885	30,979	30,690	30,575	(115)
Capital Outlay	-	-	-	-	-	-	-
Total	\$ 47,060	\$ 49,225	\$ 49,609	\$ 53,724	\$ 53,435	\$ 53,342	\$ (93)

Fiscal Year 2014-2015 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2013-2014 Projected Expenditures:

	<u>Difference</u>
1. Personal Services - Increase due to increased worker's compensation insurance	\$ 22
2. Operating Expenditures - Net decrease mainly due to training and education.	\$ (115)
3. Capital Outlay - No capital outlay requested.	\$ -

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

CITY COUNCIL						Projected	Adopted
	PAY		FULL TIME EQUIVALENTS			Expenditure	Budget
<u>POSITION</u>	<u>RANGE</u>	<u>GRADE</u>	<u>12-13</u>	<u>13-14</u>	<u>14-15</u>	<u>13-14</u>	<u>14-15</u>
Mayor	5,400	N/A	1.00	1.00	1.00	\$ 5,400	\$ 5,400
Vice-Mayor	3,600	N/A	1.00	1.00	1.00	3,600	3,600
Council Member	3,600	N/A	3.00	3.00	3.00	10,800	10,800
			5.00	5.00	5.00		
TOTAL SALARIES						\$ 19,800	\$ 19,800
FICA Taxes FICA Taxes						2,913	2,913
Worker's Co Worker's Compensation Insurance						34	54
Total Personal Services						\$ 22,747	\$ 22,767

CITY COUNCIL

Code: 010001

Account <u>Number</u> <u>Description</u>	FY 10/11 <u>Actual</u>	FY 11/12 <u>Actual</u>	FY 12/13 <u>Actual</u>	Amended FY 13/14 <u>Budget</u>	FY 13/14 <u>Projected</u>	FY 14/15 Adopted <u>Budget</u>
PERSONAL SERVICES						
511200 Legislative Salaries	19,800	19,800	19,800	19,800	19,800	19,800
512100 FICA Taxes	2,913	2,913	2,892	2,913	2,913	2,913
512400 Worker's Comp Insurance	34	33	32	32	32	54
TOTAL PERSONAL SERVICES	22,747	22,746	22,724	22,745	22,745	22,767
OPERATING EXPENDITURES						
534000 Travel & Per Diem	20,068	21,382	21,038	24,000	24,000	24,000
534101 Telephone	115	104	112	114	105	120
534105 Cellular Telephone	883	1,114	869	1,200	1,000	1,020
534110 Internet Access	81	54	0	0	0	0
534630 R & M Office Equipment	500	500	500	200	200	200
534800 Promotional Activities	90	294	500	860	860	860
535200 Departmental Supplies	540	452	538	550	550	550
535210 Computer Supplies	316	528	957	500	500	500
535410 Dues and Memberships	200	200	200	200	200	200
535420 Books and Publications	300	188	96	180	100	100
535450 Training and Education	1,220	1,663	2,075	3,175	3,175	3,025
TOTAL OPERATING EXPENDITURES	24,313	26,479	26,885	30,979	30,690	30,575
CAPITAL OUTLAY						
606400 Vehicles and Equipment	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0
TOTAL CITY COUNCIL	47,060	49,225	49,609	53,724	53,435	53,342

CITY OF SEBASTIAN, FLORIDA 2014/2015 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 2014 ACCOMPLISHMENTS

- √ Initiated meetings of the Management Team to coordinate actions and improve communication on significant events.
- √ Directed staff to focus on completing priority projects and worked to minimize the number of active projects.
- √ Initiated formal presentations to the City Council on the status of capital projects.
- √ Conveyed the expectation that facilities are to be maintained in an attractive and orderly manner.
- √ Acted to replace aging equipment.
- √ Acted to fill key positions (Community Development Director, Environmental Specialist/Grant Writer and Police Commander) with qualified and capable individuals.

FISCAL YEAR 2014 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.
- Insure effective communications between managers and employees.

Quality Service to Citizens

- Promote quality customer service from City employees.
- Maintain facilities in an attractive and orderly manner.
- 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 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 2014/2015 ANNUAL BUDGET

PERFORMANCE MEASURES

Performance Indicators	Actual 2010/2011	Actual 2011/2012	Actual 2012/2013	Projected 2013/2014	Projected 2014/2015
Per Capita Level of Service Cost	\$ 462	\$ 446	\$ 448	\$ 453	\$ 445
Per Capita Number of Full-time Employees	5.45	5.20	5.14	5.09	5.09
General Fund Unrestricted Funds vs. Expenditur	44.70%	46.97%	47.49%	45.69%	47.49%

PROGRAM BUDGET DESCRIPTION FOR CITY MANAGER

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>13/14</i>	<i>14/15</i>	
40.00%	40.00%	Management and Supervision of City Programs and Projects - Plan, organize, direct, coordinate, and report on City Projects. Improve and expand efforts for quality public services.
20.00%	20.00%	Preparation of City Council Agenda - 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%	Intergovernmental Affairs - 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%	Purchasing and Contract Administration - 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 2014-2015 adopted budget for City Manager is \$245,460. This compares to the 2013-2014 projected expenditures of \$287,354, a decrease of \$41,894 or 14.6%.

	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Actual	Amended FY 13-14 Budget	Projected FY 13-14 Expenditures	Adopted FY 14-15 Budget	Difference
Personal Services	\$ 229,006	\$ 220,243	\$ 224,307	\$ 233,969	\$ 279,616	\$ 238,632	\$ (40,984)
Operating Expenditures	3,462	3,656	4,068	2,320	5,660	6,828	1,168
Capital Outlay	-	-	-	-	2,078	-	(2,078)
Total	\$ 232,468	\$ 223,899	\$ 228,375	\$ 236,289	\$ 287,354	\$ 245,460	\$ (41,894)

Fiscal Year 2014-15 adopted Budget:

Major Current Level Changes from

Fiscal Year 2013-14 Projected Expenditures:

	<u>Difference</u>
1. Personal Services - Decrease due to leave paid to City Manager FY 13/14	\$ (40,984)
2. Operating Expenses - Net increase mainly due to vehicle maintenance costs.	\$ 1,168
3. Capital Outlay - No capital outlay requested in FY 2014-15.	\$ (2,078)

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

CITY MANAGER						Projected	Adopted
<u>POSITION</u>	<u>PAY</u>	<u>GRADE</u>	<u>FULL TIME EQUIVALENTS</u>			<u>Expenditures</u>	<u>Budget</u>
	<u>RANGE</u>		<u>12-13</u>	<u>13-14</u>	<u>14-15</u>	<u>13-14</u>	<u>14-15</u>
City Manager			1.00	1.00	1.00	\$ 159,500	\$ 118,500
Executive Assistant	40,977 / 81,595	64	1.00	1.00	1.00	66,000	68,000
			2.00	2.00	2.00		
						\$ 225,500	\$ 186,500
						FICA Taxes 17,143	14,267
						Deferred Compensation 20,369	16,785
						Group Health Insurance Premium 11,172	12,735
						Dependant Health Ins Premium 4,300	7,808
						Employee Assistance Program 46	51
						Worker's Comp Insurance 260	486
						Auto Allowance 826	0
						Total Personal Services	
						\$ 279,616	\$ 238,632

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

CITY MANAGER

Code: 010005

<u>Account Number</u>	<u>Description</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Amended FY 12/13 Budget</u>	<u>FY 13/14 Projected</u>	<u>FY 14/15 Adopted Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	173,622	172,925	173,623	181,400	225,500	186,500
512100	FICA Taxes	12,762	13,034	12,951	13,662	17,143	14,267
512225	Deferred Compensation	15,250	15,563	15,626	16,650	20,369	16,785
512301	Group Health Insurance Premium	13,113	9,149	12,138	12,734	11,172	12,735
512305	Dependant Health Ins Premium	10,363	5,686	6,067	6,417	4,300	7,808
512309	Employee Assistance Program	46	46	46	46	46	51
512400	Worker's Comp Insurance	270	260	276	260	260	486
512601	Auto Allowance	3,580	3,580	3,580	2,800	826	0
TOTAL PERSONAL SERVICES		229,006	220,243	224,307	233,969	279,616	238,632
OPERATING EXPENDITURES							
534000	Travel and Per Diem	318	298	0	350	750	750
534101	Telephone	344	278	195	195	195	210
534105	Cellular Phone	186	0	0	0	430	516
534110	Internet Services	41	29	0	0	0	72
534120	Postage	30	64	57	50	50	50
534620	R & M - Vehicles	0	0	0	0	0	500
534630	R & M - Office Equipment	300	255	240	250	240	240
534800	Promotional Activities	214	525	876	500	2,000	1,500
534920	Legal Ads	0	120	0	0	0	0
535200	Departmental Supplies	394	456	814	500	400	400
535210	Computer Supplies	26	112	7	50	50	50
535230	Small Tools & Equipment	0	0	0	0	0	400
535260	Gas and Oil	0	0	0	0	845	1,440
535410	Dues and Memberships	1,159	1,274	1,309	275	350	350
535420	Books and Publications	0	0	0	0	0	0
535450	Training and Education	450	245	570	150	350	350
TOTAL OPERATING EXPENDITURES		3,462	3,656	4,068	2,320	5,660	6,828
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	0	0	2,100	2,078	0
TOTAL CAPITAL OUTLAY		0	0	0	2,100	2,078	0
TOTAL CITY MANAGER		232,468	223,899	228,375	238,389	287,354	245,460

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

CITY CLERK

The City Clerk is a Charter Officer who is appointed by and serves under the direction of the City Council. The office maintains the City seal, attests all documents, provides legislative support, maintains permanent records of the City, scans and provides availability of scanned documents to City staff and the public through website in Laserfiche. The City Clerk is the City Elections Official, Canvassing Board chair and Records Management Liaison officer for all City department records except Law Enforcement. The department is responsible for the City's records management program, cemetery sales and records, administration of City board and committee appointments, financial disclosure, orientation, ordinance codification, and provides recording services to City Council, CRA, Board of Adjustment, Charter Review Committee, Natural Resources Board, Citizen Budget Review Advisory Board, and Veterans Board. The City Clerk also manages the Audio-Visual Division of the City, including COS-TV daily programming, City board meeting broadcasts and City website administration.

FISCAL YEAR 2014 ACCOMPLISHMENTS

- √ Clerk staff reduced to two positions in 2013 and then added Audio/Visual and Website oversight with former MIS staff member in 2014
- √ Reviewed all City policies with a goal of updating and placing all on City shared drive for access by all staff
- √ Upgraded Laserfiche Imaging System to version 9.2 and added 11 additional viewer and 2 additional user licenses
- √ Upgraded and migrated all City websites to new host
- √ Finalized separation of IT and AV via equipment, server and license upgrades
- √ Installed TV monitors in Council Chambers for audience viewing

FISCAL YEAR 2015 GOALS AND OBJECTIVES

- > Begin project to scan all Capital Projects and Bid files into Laserfiche
- > Continue to improve records management practices and work with other departments to encourage proper and timely disposition of records
- > Maintain dissemination of information and provide records to Council, staff, City Boards and the public via calendar and cityseb and Laserfiche
- > Completed Social Media Policy
- > Continue daily scanning of all permanent and long term records to Laserfiche for security and search by city staff and public
- > Upgrade Audio-Visual presentation equipment and provide better A/V and website management training to A/V technicians
- > Update to 24 hour UStream COS-TV broadcast via internet

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

The Fiscal Year 2014-2015 adopted budget for City Clerk is \$349,323. This compares to the 2013-2014 projected expenditures of \$297,901, an increase of \$51,422 or 17.26%.

	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	Amended FY 13/14 Budget	Projected FY 13/14 Expenditures	Adopted FY 14/15 Budget	Difference
Personal Services	\$ 242,478	\$ 247,928	\$ 229,173	\$ 260,393	\$ 239,286	\$ 300,445	\$ 61,159
Operating Expenses	30,409	53,466	36,815	55,231	55,645	41,878	(13,767)
Capital Outlay	2,970	2,970	4,003	2,970	2,970	7,000	4,030
Total	\$ 275,857	\$ 304,364	\$ 269,991	\$ 318,594	\$ 297,901	\$ 349,323	\$ 51,422

Fiscal Year 2014-2015 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2013-2014 Projected Expenditures:

	Difference
1. Personal Services - Net increase due to salary increases of all employees and additional A/V staff added to budget	\$ 61,159
2. Operating Expenses - Net decrease mainly due to election costs.	\$ (13,767)
3. Capital Outlay - Additional Capital requests in FY 14/15	\$ 4,030

PERSONAL SERVICES SCHEDULE

CITY CLERK

<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>FULL TIME EQUIVALENTS</u>			<u>Projected Expenditures</u>	<u>Adopted Budget</u>
			<u>12-13</u>	<u>13-14</u>	<u>14-15</u>	<u>13-14</u>	<u>14-15</u>
City Clerk			1.00	1.00	1.00	\$ 90,000	\$ 92,600
Deputy City Clerk	40,977 / 81,595	64	1.00	1.00	1.00	61,400	64,000
Records Program Manager	36,428 / 69,083	60	1.00	0.00	0.00	-	-
Electronic Records and Information Manager	37,886 / 71,847	61	0.00	0.50	1.00	21,500	52,000
Audio Visual Specialist			0.00	0.00	0.50	-	20,000
Audio Visual Technician (Temporary)			0.00	0.50	1.50	2,455	6,000
			3.00	3.00	5.00		
						\$ 175,355	\$ 234,600
		Overtime				-	-
		FICA Taxes				13,415	17,947
		Deferred Compensation				13,626	18,774
		Group Health Insurance Premium				15,224	18,389
		Dependant Health Ins Premium				10,357	10,115
		Employee Assistance Program				56	76
		Worker's Comp Insurance				237	544
		Total Personal Services				\$ 228,270	\$ 300,445

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

CAPITAL OUTLAY SCHEDULE

CITY CLERK DEPARTMENT - TO BE FUNDED BY GENERAL FUND

<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>					<u>TOTAL</u>
	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	
Macintosh Computer	\$ 6,000	\$ -	\$ -	\$ -	\$ -	6,000
Spare Camera for Council Chambers	1,000	-	-	-	-	1,000
ATT U-Verse Connection for COS-TV	-	4,994	-	-	-	4,994
Replace Cameras in Council Chambers	-	40,000	-	-	-	40,000
HD Graphic Equipment for Chambers	-	4,600	-	-	-	4,600
Acoustical Treatment for Chambers	-	7,500	-	-	-	7,500
HD SDI Production Switcher	-	-	10,434	-	-	10,434
SDI Router Switcher/DA	-	-	19,186	-	-	19,186
Convert D-Co to HD	-	-	1,400	-	-	1,400
	<u>\$ 7,000</u>	<u>\$ 57,094</u>	<u>\$ 31,020</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 95,114</u>

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR CITY CLERK		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>13/14</i>	<i>14/15</i>	
20.00%	10.00%	<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, prepare proclamations, resolutions, certificates of appreciation, prepare for and conduct Council orientation w/ CM and CA, coordinate w/ MIS for broadcast of Council, CRA, Board of Adjustment meetings.
10.00%	5.00%	<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%	10.00%	<u>Services for Boards/Committees</u> - Board liaison, advertise vacancies, administer financial disclosure forms, update Commission on Ethics website annually, record and provide services to Board of Adjustment, CRA, Budget Advisory Board and Veterans Committee, maintain and update Board Handbook, and conduct board member orientation and prepare outgoing certificates.
30.00%	20.00%	<u>Records Management</u> - Scan all permanent and long term records for staff and public into Laserfiche, administer public records requests, 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 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. Scans and distributes agenda packets for all City boards and Council.
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 staff meetings, codify ordinances, record final plats and easements, record vacations of easement, keep log of all City vehicles, attest and seal City documents, provide notary services for City documents, respond to Cityseb emails.
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.
0.00%	30.00%	<u>Electronic Information Services Support</u> - This includes Audio-Visual and Website services
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

PERFORMANCE MEASURES

Performance Indicators	Actual 2010/2011	Actual 2011/2012	Actual 2012/2013	Projected 2013/2014	Projected 2014/2015
Records Scanned	763	937	705	800	800
Records Destroyed	124	153	157	125	160
Council Meeting Packets/Minutes	28	25	26	25	26
Cemetery Lots/Niches Sold	53	58	71	55	75
Election - Candidates Qualified	7	4	6	6	6
Legal/Display Ads Published	29	15	15	15	15
Code Supplements Distributed	5	4	3	3	3
Board Appointments Administered	46	16	17	20	20
Instruments Recorded	4	3	3	4	4
Public Records Requests	478	305	121	200	120
Other Committee Meeting Minutes Recorded	40	40	29	23	25
Technical Workorders Processed	n/a	n/a	n/a	1100	800
Web/COS-TV Workorders Processed	n/a	n/a	n/a	650	450
User Training hours performed/supported	n/a	n/a	n/a	20	40
Programs Aired Live on COS-TV	n/a	n/a	n/a	100	100
Programs /Printed Pieces Created	n/a	n/a	n/a	8	15

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

CITY CLERK

Code: 010009

Account <u>Number</u>	<u>Description</u>	FY 10/11 <u>Actual</u>	FY 11/12 <u>Actual</u>	FY 12/13 <u>Actual</u>	Amended FY 13/14 <u>Budget</u>	FY 13/14 <u>Projected</u>	FY 14/15 <u>Adopted Budget</u>
PERSONAL SERVICES							
511200	Salaries	185,793	189,896	178,964	200,189	180,189	228,600
511300	Temporary Salaries	0	0	0	2,455	5,000	6,000
512100	FICA Taxes	13,556	13,761	13,017	15,502	14,167	17,947
512225	Deferred Compensation	16,721	17,092	16,107	17,656	15,632	18,774
512301	Group Health Insurance Premium	19,353	20,130	14,530	17,822	13,648	18,389
512305	Dependant Health Ins Premium	6,696	6,694	6,195	6,435	10,357	10,115
512309	Employee Assistance Program	69	69	56	79	56	76
512400	Worker's Comp Insurance	290	286	304	255	237	544
TOTAL PERSONAL SERVICES		242,478	247,928	229,173	260,393	239,286	300,445
533400	Other Contractual Services	1,266	1,022	1,432	1,400	1,400	3,100
533490	Codification Services	3,738	4,690	4,446	4,800	4,800	4,800
534000	Travel and Per Diem	1,242	898	964	750	750	750
534101	Telephone	688	517	154	156	155	155
534105	Cellular Phone	0	0	0	0	0	180
534110	Internet Services	142	84	0	0	0	2,323
534120	Postage	374	299	309	310	310	310
534630	R & M - Office Equipment	9,293	9,277	15,068	11,050	11,500	11,700
534640	R & M Operating Equipment	0	0	0	0	0	1,870
534910	Clerk of Court Filing Fees	38	56	264	150	150	150
534920	Legal Ads	3,231	2,030	1,145	1,500	1,500	1,500
534990	Election Costs	7,992	31,815	7,919	32,000	32,660	8,750
535200	Departmental Supplies	315	291	289	300	550	550
535210	Computer Supplies	677	654	1,100	1,545	800	1,500
535230	Small Tools	0	385	2,525	0	0	1,470
535410	Dues and Memberships	875	825	650	720	720	1,320
535420	Books and Publications	89	23	0	100	100	100
535450	Training and Education	449	600	550	450	250	1,350
TOTAL OPERATING EXPENDITURES		30,409	53,466	36,815	55,231	55,645	41,878
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	0	4,003	2,970	2,970	7,000
TOTAL CAPITAL OUTLAY		0	0	4,003	2,970	2,970	7,000
TOTAL CITY CLERK		272,887	301,394	269,991	318,594	297,901	349,323

CITY OF SEBASTIAN, FLORIDA 2014/2015 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.

FISCAL YEAR 2014 ACCOMPLISHMENTS

- √ Attended City Council, Planning and Zoning and Board of Adjustment meetings.
- √ Provided regular updates to the City Council on pending suits and legal cases.

FISCAL YEAR 2015 GOALS AND OBJECTIVES

- > Attend City Council, Planning and Zoning and Board of Adjustment meetings.
- > Provide quality legal services to the City Council, various Boards and the City Administration.
- > Continue to provide regular updates to the City Council on pending suits and legal cases.
- > Coordinate and monitor the use of any outside legal council services.
- > Draft and/or review ordinances and resolutions, as needed.

PERFORMANCE MEASURES

Performance Indicators	Actual 2010/2011	Actual 2011/2012	Actual 2012/2013	Projected 2013/2014	Projected 2014/2015
Number of Resolutions	33	38	35	35	35
Number of Ordinances	16	11	12	10	10
Number of Meetings	48	30	33	48	48

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR CITY ATTORNEY		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>13/14</i>	<i>14/15</i>	
25.00%	25.00%	Counsel to City Council and Other City Bodies - 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%	Function as City's Solicitor - Prepare and review ordinances, resolutions, contracts, property instruments and other legal documents on behalf of the City.
40.00%	40.00%	City Legal Advisor - 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
10.00%	10.00%	Legal Representative - 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 ATTORNEY BUDGET SUMMARY

The Fiscal Year 2014-15 budget for the City Attorney is \$102,282. This compares to the 2013-14 projected expenditures of \$102,299, as an decrease of \$17 or .02%.

	FY 10-11	FY 11-12	FY 12-13	Amended FY 13-14 Budget	Projected FY 13-14 Expenditure:	Adopted FY 14-15 Budget	Difference
	Actual	Actual	Actual				
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	98,714	94,719	95,775	102,270	102,299	102,282	(17)
Capital Outlay	-	-	-	-	-	-	-
Total	\$ 98,714	\$ 94,719	\$ 95,775	\$ 102,270	\$ 102,299	\$ 102,282	\$ (17)

Fiscal Year 2014-15 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2013-14 Projected Expenditures:

1. Personal Services - No change	\$ -
2. Operating Expenses - Net decrease in Computer Supplies	\$ (17)
3. Capital Outlay - No capital outlay requested for FY 2014-15	\$ -

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

CITY ATTORNEY

Code: 010010

Account	<u>Description</u>	<u>FY 10/11</u> <u>Actual</u>	<u>FY 11/12</u> <u>Actual</u>	<u>FY 12/13</u> <u>Actual</u>	<u>Amended</u> <u>FY 13/14</u> <u>Budget</u>	<u>FY 13/14</u> <u>Projected</u>	<u>FY 14/15</u> <u>Adopted</u> <u>Budget</u>
OPERATING EXPENDITURES							
533400	Other Contractual Services	95,770	92,100	93,450	100,000	100,000	100,000
534000	Travel and Per Diem	0	0	0	0	0	0
534101	Telephone	344	253	75	80	77	80
534105	Cellular Phone	0	0	0	0	0	0
534110	Internet Services	41	144	0	0	0	0
534115	On-Line Services	1,547	1,309	1,428	1,430	1,428	1,428
534120	Postage	10	7	14	10	50	50
534630	R & M - Office Equipment	149	149	149	150	149	149
534995	Litigation Expenses	0	10	0	0	0	0
535200	Departmental Supplies	62	0	0	0	0	0
535210	Computer Supplies	49	0	0	0	20	0
535410	Dues and Memberships	365	0	225	150	125	125
535420	Books and Publications	377	747	435	450	450	450
535450	Training and Education	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES		98,714	94,719	95,775	102,270	102,299	102,282
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0
TOTAL LEGAL DEPARTMENT		98,714	94,719	95,775	102,270	102,299	102,282

CITY OF SEBASTIAN, FLORIDA 2014/2015 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 2014 ACCOMPLISHMENTS

- ✓ Refinanced bonded debt secured by discretionary sales taxes and stormwater fees by issuing bank notes.
- ✓ Issued bank notes to finance the purchase of carts instead of having them leased and issued bank notes for mowing equipment that was necessary to replace.
- ✓ Undertook a more active role in budget development and presentation than previously required, as a result of the leadership style of the new City Manager.
- ✓ Prepared and presented a detailed analysis of General Fund's cash reserve requirements that might be needed to adequately handle an emergency.
- ✓ 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 a number of grants and projects.
- ✓ Published the Community Redevelopment Agency Annual Activity Report for FY 2012-2013, as required by State Statute 163.356 (3) (C).
- ✓ Fifteenth time awardee of the Government Finance Officer's Association Certificate of Achievement for Excellence in Financial Reporting for the Comprehensive Annual Financial Report and tenth 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 2012-2013 financial audit.
- ✓ Maintained the American Express corporate card reward program and Bank of America purchasing card program.
- ✓ Served as risk manager regarding property and liability insurance policies and claims.
- ✓ Prepared and evaluated request for proposals on insurance coverage for the next fiscal year.

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

FISCAL YEAR 2015 GOALS AND OBJECTIVES

- Generate cost saving ideas through internal audits/staff involvement. Complete revisions to the Standard Operating Procedures Manual. Update Human Resource Policies and put them on City 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.
- 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 2013-2014 Comprehensive Annual Financial Report to Government Finance Officers Association for Excellence for Financial Award and 2014-2015 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.
- Provide additional financial and budgetary leadership to the Management Team, Budget Review Advisory Committee and City Council.

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

PERFORMANCE MEASURES

Performance Indicators	Actual 2010/2011	Actual 2011/2012	Actual 2012/2013	Projected 2013/2014	Projected 2014/2015
Total Full and Part-time Positions	176	166	171	175	176
Terminations/Resignations/Retirements	25	16	35	25	30
HR hours to process new employee	3	3	3	3	3
Applications processed	236	133	159	160	120
New Hires	13	16	13	38	25
Background Checks conducted - non-sworn	8	10	11	25	20
Reported Workers Compensation Claims	15	8	10	10	7
Time frame to hire new employee - non-sworn	14 days	14 days	21 days	21 days	14 days
Time frame to hire new employee - sworn	2 months	2 months	1.5 Months	1.5 Months	1.5 Months
Program Cost Per Capita	\$20.99	\$21.80	\$22.11	\$23.23	\$24.42
Journal Entries Processed	921	906	891	900	900
Accounts Payable Invoices Processed	6,065	5,920	5,480	5,400	5,600
Accounts Payable Checks Processed	2,796	2,643	2,493	2,450	2,400
Purchase Orders Processed	228	201	233	225	230
Payroll Checks Processed	4,300	3,979	4,082	4,100	4,200
Purchasing/Corporate Card Transactions Processed	1,502	1,522	1,054	1,250	1,250
Purchasing Card Users	39	39	39	39	39
Garage Sale Permits Issued	871	855	873	900	900
Number of Fixed Assets Records	2,220	2,207	2,220	2,200	2,200
Comprehensive Annual Financial Statement issued	03/19/12	03/19/13	03/06/14	02/28/15	02/15/16
Annual Budget Document issued	11/04/11	10/31/12	10/22/13	10/30/14	10/30/15
Excellence in Financial Reporting Award (consecutive years)	13	14	15	16	17
Distinguished Budget Presentation Award (consecutive years)	7	8	9	10	11

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

PROGRAM BUDGET FOR ADMINISTRATIVE SERVICES		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>13/14</i>	<i>14/15</i>	
7.00%	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.
11.00%	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.
2.00%	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.
7.00%	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.
8.00%	8.00%	Grants & Special Projects - Responsible for quarterly status, reimbursement reports, close out documentation and federal and state compliance to grantors.
10.00%	10.00%	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.
15.00%	15.00%	Accounts Payable - Review all requests for payment and prepare checks. Process and pay purchasing card transactions. Ensure appropriate discounts are taken and invoices are paid prior to due date, audit travel expense reports and prepare year end 1099's.
9.00%	9.00%	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.
2.00%	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.
15.00%	15.00%	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.
5.00%	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, as warranted.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

ADMINISTRATIVE SERVICES BUDGET SUMMARY

The Fiscal Year 2014-2015 budget for Administrative Services is \$541,211. This compares to the 2013-2014 projected expenditures of \$515,328, an increase of \$25,883 or 5.0%.

	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Actual	Amended FY 13-14 Budget	Projected FY 13-14 Expenditure	Adopted FY 14-15 Budget	Difference
Personal Services	\$ 398,534	\$ 399,963	\$ 400,429	\$ 413,607	\$ 425,263	\$ 454,152	\$ 28,889
Operating Expenses	82,515	78,080	84,932	88,314	88,545	87,059	(1,486)
Capital Outlay	-	-	-	1,600	1,520	-	(1,520)
Total	\$ 481,049	\$ 478,043	\$ 485,361	\$ 503,521	\$ 515,328	\$ 541,211	\$ 25,883

Fiscal Year 2014-2015 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2013-2014 Projected Expenditures:

	Difference
1. Personal Services - Increase due to salary increases for all employees and addition of a part-time employee	\$ 28,889
2. Operating Expenses - Decrease mainly due to Audit Fees, Advertising and Travel	\$ (1,486)
3. Capital Outlay -No Capital Outlay requested for FY 2014-2015	\$ (1,520)

PERSONAL SERVICES SCHEDULE

ADMINISTRATIVE SERVICES DEPARTMENT

POSITION	PAY RANGE	GRADE	FULL TIME EQUIVALENTS			Projected Expenditure	Adopted Budget
			12-13	13-14	14-15	13-14	14-15
Admin Services Director	68,371 / 136,144	82	1.00	1.00	1.00	\$ 92,800	\$ 100,300
Director of Finance	68,371 / 136,144	82	1.00	1.00	1.00	90,950	93,700
Junior Accountant	37,936 / 75,540	39	1.00	1.00	1.00	64,500	66,500
Human Resources Specialist	31,720 / 63,163	33	1.00	1.00	1.00	52,000	56,000
Accounting Clerk III	29,041 / 52,452	29	0.00	1.00	1.00	30,250	32,500
Accounting Clerk II	27,341 / 49,381	26	1.00	0.00	0.00	-	-
Accounting Clerk I	11.68 / 20.49	22	0.00	0.50	0.50	7,850	17,400
			5.00	5.50	5.50	\$ 338,350	\$ 366,400
		Overtime				500	500
		FICA Taxes				25,922	28,068
		Deferred Compensation				29,790	31,455
		Group Health Insurance Premium				27,788	22,795
		Dependant Health Ins Premium				2,313	3,872
		Employee Assistance Program				126	153
		Worker's Comp Insurance				474	909
		Total Personal Services				\$ 425,263	\$ 454,152

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

ADMINISTRATIVE SERVICES DEPARTMENT

Code: 010020

Account Number	Description	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	Amended FY 13/14 Budget	FY 13/14 Projected	FY 14/15 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	315,985	314,778	319,054	329,750	338,350	366,400
511400	Overtime	448	330	68	500	500	500
512100	FICA Taxes	24,165	23,884	24,218	25,264	25,922	28,068
512225	Deferred Compensation	28,479	28,360	28,409	29,723	29,790	31,455
512301	Group Health Insurance Premium	28,399	29,432	25,935	27,756	27,788	22,795
512305	Dependent Insurance	451	2,590	2,130	25	2,313	3,872
512309	Employee Assistance Program	115	115	111	115	126	153
512400	Worker's Comp Insurance	492	474	504	474	474	909
TOTAL PERSONAL SERVICES		398,534	399,963	400,429	413,607	425,263	454,152
OPERATING EXPENDITURES							
533120	Consultants	975	444	1,659	7,400	7,400	7,400
533175	Employee Background Testing	5,633	4,096	7,665	4,500	4,000	4,000
533200	Audit Fees	35,504	33,854	34,380	34,325	34,325	33,742
533400	Other Contractual Services	1,691	770	2,205	1,200	1,000	1,000
534000	Travel and Per Diem	1,872	1,536	1,930	2,000	2,727	2,200
534101	Telephone	688	551	609	384	360	360
534105	Cellular Telephone	559	563	517	560	660	600
534110	Internet Access	258	543	480	480	480	432
534120	Postage	1,847	1,396	2,171	1,950	1,850	1,900
534130	Express Mail	0	57	13	100	0	100
534630	R & M - Office Equipment	21,499	22,223	23,464	23,915	25,400	26,000
534700	Printing and Binding	2,298	1,706	2,526	2,150	1,750	1,650
534800	Promotional Activities	355	243	170	475	450	450
534825	Advertising	0	0	0	0	594	0
534920	Legal Ads	938	781	496	700	454	400
535200	Departmental Supplies	3,147	4,495	2,527	3,000	3,000	3,000
535205	Bank Charges	790	169	160	115	110	90
535210	Computer Supplies	654	910	560	950	1,100	750
535410	Dues and Memberships	1,737	1,644	1,184	1,625	1,185	1,185
535420	Books and Publications	1,296	1,394	1,452	1,485	1,000	1,000
535450	Training and Education	774	705	764	1,000	700	800
TOTAL OPERATING EXPENDITURES		82,515	78,080	84,932	88,314	88,545	87,059
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	0	0	1,600	1,520	0
TOTAL CAPITAL OUTLAY		0	0	0	1,600	1,520	0
TOTAL ADMINISTRATIVE SERVICES		481,049	478,043	485,361	503,521	515,328	541,211

CITY OF SEBASTIAN, FLORIDA 2014/2015 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 2014 ACCOMPLISHMENTS

- ✓ Completed citywide computer replacement.
- ✓ Upgraded internet connect from T1 to 20Mbps (increased bandwidth).
- ✓ Provided citywide training on Microsoft Windows 7 and Microsoft Office 2010.
- ✓ Established track-it server to organize all work orders related to hardware, network, security, software, telecomm, training, purchasing, web/broadcast, photography and publications.
- ✓ Continued VMware server virtualization expansion.
- ✓ Continued server replacement / upgrade program.
- ✓ Replaced City internet firewall
- ✓ Replace City voice and data network switch infrastructure.

FISCAL YEAR 2015 GOALS AND OBJECTIVES

- Continue to implement citywide network upgrades to include:
 - Replacement of Uninterrupted Power Supply (UPS) units.
 - Continue server replacement / upgrade program
 - Continue VMware server virtualization expansion
 - Upgrade network wiring
- Continue to assess City's current data, software and hardware needs.
- Implement two factor authentication required.

PERFORMANCE MEASURES

Performance Indicators	Actual 2010/2011	Actual 2011/2012	Actual 2012/2013	Projected 2013/2014	Projected 2014/2015
Workorders Processed	3571	2146	2336	2500	2330
Server Outages Serviced	5	4	10	12	5
Network Outages Serviced	2	2	2	2	2
Phone System Outages Serviced	1	2	2	2	2
User Training hours performed/supported	150	50	100	100	100

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

MANAGEMENT INFORMATION SYSTEMS BUDGET SUMMARY

The Fiscal Year 2014-2015 adopted budget for Management Information Systems is \$208,239. This compares to the 2013-2014 projected expenditures of \$157,823, an increase of \$50,416 or 31.9%.

	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Actual	Amended FY 13-14 Budget	Projected FY 13-14 Expenditures	Adopted FY 14-15 Budget	Difference
Personal Services	\$ 231,289	\$ 117,621	\$ 114,082	\$ 167,519	\$ 131,995	\$ 140,334	\$ 8,339
Operating Expenses	43,144	38,642	47,535	25,828	25,828	32,905	7,077
Capital Outlay	365	5,263	-	-	-	35,000	35,000
Total	\$ 274,798	\$ 161,526	\$ 161,617	\$ 193,347	\$ 157,823	\$ 208,239	\$ 50,416

Fiscal Year 2014-2015 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2013-2014 Projected Expenditures:

	Difference
1. Personal Services - Increase due to salary increases for all employees.	\$ 8,339
2. Operating Expenses - Net increase due to computer supplies and repair and maintenance of equipment.	\$ 7,077
3. Capital Outlay - No Capital Expenditures for FY 13/14	\$ 35,000

PROGRAM BUDGET DESCRIPTION FOR THE MANAGEMENT INFORMATION SERVICES

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>13/14</i>	<i>14/15</i>	
25.00%	40.00%	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.
30.00%	25.00%	End User Support - This includes hardware troubleshooting and repair, as well as, assisting users in the use of all data resources.
25.00%	20.00%	Network Administration - This includes the daily administration of network resources such as maintaining user accounts, e-mail accounts, data backup etc...
3.00%	5.00%	Division Administration - This includes the functions necessary to support the internal administrative needs of the MIS division's resources and personnel.
1.00%	10.00%	Technology Research and Development - This is the time necessary to research and evaluate technology related products and services for purchase and implementation.
16.00%	N/A	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 2014/2015 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

MANAGEMENT INFORMATION SERVICES						Projected	Adopted
<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>FULL TIME EQUIVALENTS</u>			<u>Expenditure</u>	<u>Budget</u>
			<u>12-13</u>	<u>13-14</u>	<u>14-15</u>	<u>13-14</u>	<u>14-15</u>
Network Manager	47,937 / 86,580	70	0.00	1.00	1.00	\$ 59,000	\$ 60,800
Systems Engineer	39,022 / 70,478	62	1.00	0.00	0.00	-	-
Senior System Analyst	37,885 / 71,847	61	1.00	1.00	0.00	29,100	-
Systems Analyst	36,428 / 69,083	60	0.00	1.00	1.00	12,500	48,800
Audio Visual Aid (Temporary)			1.00	1.00	0.00	3,545	-
			3.00	4.00	2.00	\$ 104,145	\$ 109,600
		Overtime				-	-
		FICA Taxes				7,967	8,384
		Deferred Compensation				9,054	9,864
		Group Health Insurance Premium				10,556	12,150
		Dependant Health Ins Premium				-	-
		Employee Assistance Program				46	51
		Worker's Comp Insurance				227	285
		Total Personal Services				\$ 131,995	\$ 140,334

CAPITAL OUTLAY SCHEDULE

MANAGEMENT INFORMATION SERVICES - TO BE FUNDED BY GENERAL FUND						
<u>DESCRIPTION</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-2019</u>	<u>TOTAL</u>
Backup Server Upgrades	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Physical Servers	15,000	15,000	15,000	15,000	15,000	75,000
Total	\$ 35,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 95,000

CAPITAL OUTLAY SCHEDULE

MANAGEMENT INFORMATION SERVICES - TO BE FUNDED BY DISCRETIONARY SALES TAX						
<u>DESCRIPTION</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-2019</u>	<u>TOTAL</u>
						\$ -
FDLE Computer Firewall	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 15,000
Citywide Computer Upgrades	50,000	50,000	50,000	50,000	50,000	250,000
Citywide Computer Replacements	-	-	-	-	165,000	165,000
Total	\$ 55,000	\$ 50,000	\$ 55,000	\$ 50,000	\$ 220,000	\$ 430,000

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

MANAGEMENT INFORMATION SYSTEMS

Code: 010021

Account Number	Description	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	Amended FY 13/14 Budget	FY 13/14 Projected	FY 14/15 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	177,558	83,050	85,410	122,711	100,600	109,600
511300	Temporary Salaries	6,419	6,762	2,288	3,545	3,545	0
512100	FICA Taxes	13,997	6,824	6,664	9,659	7,967	8,384
512225	Deferred Compensation	15,980	7,475	7,687	11,044	9,054	9,864
512301	Group Health Insurance Premium	17,023	13,197	11,835	15,052	10,556	12,150
512305	Dependant Health Ins Premium	0	0	0	5,222	0	0
512309	Employee Assistance Program	61	46	46	59	46	51
512400	Worker's Comp Insurance	251	267	152	227	227	285
TOTAL PERSONAL SERVICES		231,289	117,621	114,082	167,519	131,995	140,334
OPERATING EXPENDITURES							
533120	Consultants	0	0	2,000	0	0	0
534000	Travel and Per Diem	0	0	44	200	200	200
534101	Telephone	8,739	2,355	236	240	240	240
534105	Cellular Phone	892	938	746	775	775	775
534110	Internet Access	2,364	1,907	1,517	1,600	1,600	865
534120	Postage	66	93	33	0	0	0
534130	Express Mail	464	120	15	50	50	50
534630	R & M - Office Equipment	45	0	0	50	50	0
534640	R & M-Operating Equipment	20,575	25,853	20,884	15,202	15,202	23,300
535200	Departmental Supplies	381	808	139	100	100	100
535210	Computer Supplies	8,231	6,089	13,486	2,093	2,093	4,000
535230	Small Tools and Equipment	275	178	0	300	300	1,000
535280	Broadcast Supplies	0	0	7,781	2,198	2,198	0
535410	Dues and Memberships	100	179	359	700	700	375
535420	Books and Publications	112	122	0	76	76	0
535450	Training and Education	900	0	295	2,244	2,244	2,000
TOTAL OPERATING EXPENDITURES		43,144	38,642	47,535	25,828	25,828	32,905
CAPITAL OUTLAY							
606400	Vehicles and Equipment	365	5,263	0	0	0	35,000
TOTAL CAPITAL OUTLAY		365	5,263	0	0	0	35,000
TOTAL MANAGEMENT INFORMATION SYSTEMS DIVISION		274,798	161,526	161,617	193,347	157,823	208,239

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

POLICE DEPARTMENT CONSOLIDATED BUDGET FOR ALL DIVISIONS AND UNITS

The Fiscal Year 2014-2015 Adopted budget for the Police Department as a whole is \$4,551,343. This compares to the 2013-2014 projected expenditures of \$4,439,131, an increase of \$112,212 or 2.5%.

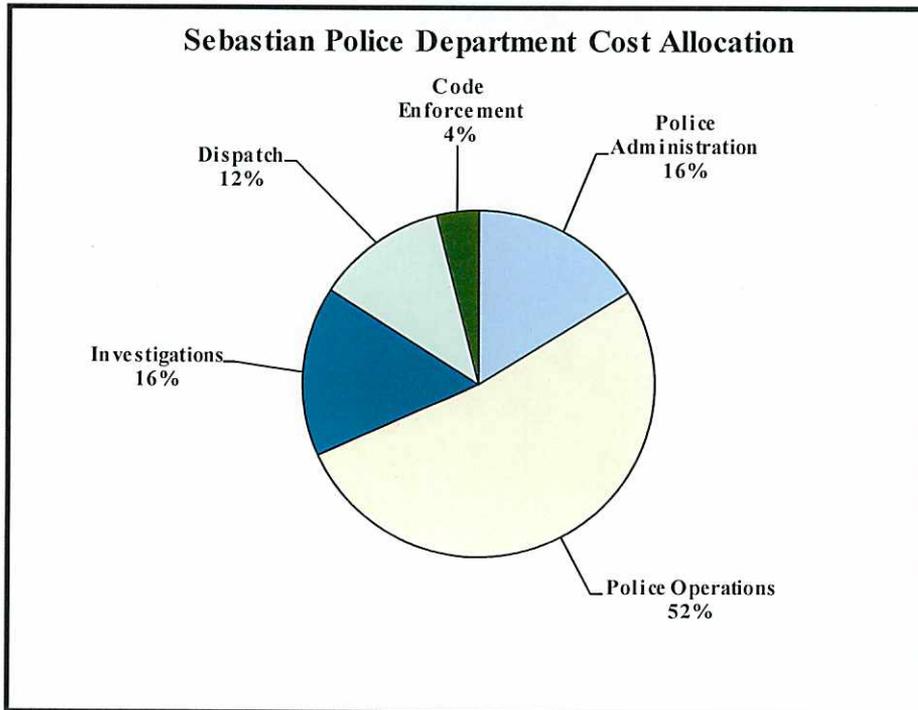
	FY 10/11	FY 11/12	FY 12/13	Amended FY 13/14	Projected FY 13/14	Adopted FY 14/15	
	Actual	Actual	Actual	Budget	Expenditures	Budget	Difference
Personal Services	\$4,577,427	\$4,060,041	\$3,972,888	\$3,968,484	\$3,965,279	\$4,068,022	\$ 102,743
Operating Expenses	451,677	451,519	450,391	426,530	456,414	472,769	16,355
Capital Outlay	44,078	4,189	11,983	17,123	17,438	19,200	1,762
Total	\$5,073,182	\$4,515,749	\$4,435,262	\$4,412,137	\$4,439,131	\$4,559,991	\$ 120,860

Fiscal Year 2014-15 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2013-14 Projected Expenditures:

	Difference
1. Personal Services - Increase due to estimated salary increases and additional staffing	\$ 102,743
2. Operating Expenses - mainly due to additional software support and internet charges for aircards	\$ 16,355
3. Capital Outlay - Net increase in capital outlay items.	\$ 1,762



CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

CONSOLIDATED POLICE DEPARTMENT

	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Projected</u>	<u>2015 Budget</u>
POLICE ADMINISTRATION						
PERSONAL SERVICES	\$ 649,180	\$ 669,551	\$ 635,685	\$ 528,736	\$ 566,614	\$ 627,929
OPERATING EXPENDITURES	112,909	100,980	89,335	96,622	96,388	106,993
CAPITAL OUTLAY	9,000	-	7,500	9,123	12,500	-
TOTAL	\$ 771,089	\$ 770,531	\$ 732,520	\$ 634,481	\$ 675,502	\$ 734,922
POLICE OPERATIONS						
PERSONAL SERVICES	\$ 2,395,856	\$ 2,185,021	\$ 2,183,234	\$ 2,154,917	\$ 2,104,765	\$ 2,140,844
OPERATING EXPENDITURES	224,205	220,863	229,517	198,800	214,815	218,114
CAPITAL OUTLAY	31,925	812	4,483	8,000	4,938	18,200
TOTAL	\$ 2,651,986	\$ 2,406,696	\$ 2,417,234	\$ 2,361,717	\$ 2,324,518	\$ 2,377,158
POLICE DETECTIVE						
PERSONAL SERVICES	\$ 912,574	\$ 598,853	\$ 549,229	\$ 601,452	\$ 615,134	\$ 608,514
OPERATING EXPENDITURES	89,177	99,773	100,750	99,116	105,866	111,815
CAPITAL OUTLAY	3,153	1,381	-	-	-	1,000
TOTAL	\$ 1,004,904	\$ 700,007	\$ 649,979	\$ 700,568	\$ 721,000	\$ 721,329
POLICE DISPATCH						
PERSONAL SERVICES	\$ 479,980	\$ 464,406	\$ 464,848	\$ 535,092	\$ 530,479	\$ 536,329
OPERATING EXPENDITURES	5,899	6,747	7,871	11,487	14,521	12,262
CAPITAL OUTLAY	-	1,996	-	-	-	-
TOTAL	\$ 485,879	\$ 473,149	\$ 472,719	\$ 546,579	\$ 545,000	\$ 548,591
POLICE CODE ENFORCEMENT						
PERSONAL SERVICES	\$ 139,837	\$ 142,210	\$ 139,892	\$ 148,287	\$ 148,287	\$ 154,406
OPERATING EXPENDITURES	19,487	23,156	22,918	20,505	24,824	23,585
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 159,324	\$ 165,366	\$ 162,810	\$ 168,792	\$ 173,111	\$ 177,991
TOTALS						
PERSONAL SERVICES	\$ 4,577,427	\$ 4,060,041	\$ 3,972,888	\$ 3,968,484	\$ 3,965,279	\$ 4,068,022
OPERATING EXPENDITURES	451,677	451,519	\$ 450,391	426,530	456,414	472,769
CAPITAL OUTLAY	44,078	4,189	\$ 11,983	17,123	17,438	19,200
TOTAL	\$ 5,073,182	\$ 4,515,749	\$ 4,435,262	\$ 4,412,137	\$ 4,439,131	\$ 4,559,991

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

POLICE ADMINISTRATION

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

FISCAL YEAR 2014 ACCOMPLISHMENTS

- ✓ Completed 1 citizens academy with 24 graduates
- ✓ Continued the accreditation process by completing inspections and policy review
- ✓ Continued record maintenance and management of all police department records including public requests
- ✓ Added an Operations Commander to focus on: quality of essential services to the public (Patrol and Communications), evaluate processes for efficiency and develop future leadership.

FISCAL YEAR 2015 GOALS AND OBJECTIVES

- Provide Annual FDLE/UCR reports as required
- Be successfully reaccredited through the Commission for Florida Law Enforcement Accreditation
- Provide vital services to the public through inquiries and public records requests

PERFORMANCE MEASURES

Performance Indicators	Actual 2009/2010	Actual 2010/2011	Actual 2011/2012	Actual 2012/2013	Projected 2013/2014	Projected 2014/2015
Civic meetings attended	50	58	62	75	62	70
Policies reviewed	41	50	35	82	70	70
Unit staff meetings attended	15	15	11	12	15	12
Senior staff meetings attended	40	50	35	15	35	24
Staff inspections performed	6	4	4	4	4	4
Computerized statistical reviews	12	12	12	12	12	12
Crime Prevention Information needs	54	82	84	92	90	90
Youth & Bike Safety Events	12	16	24	28	30	30
Community Events	50	60	64	65	63	60
Background Investigations	22	17	13	10	15	10
Training Assistance	23	24	15	20	20	24
Internal Investigations	1	3	4	2	4	2
Conduct 40 hrs of training for officers	40	36	36	36	36	36
Conduct training for civilian employees	23	19	15	19	15	19
Recruiting and promotional Activities	38	53	60	55	60	60
Number of citations processed	864	1127	738	520	900	600
Number of warnings processed	3233	2925	3592	3796	3300	3500
Number of reports processed	2202	1995	2154	1982	2200	2000
Number of parking citations processed	87	215	53	50	50	50
Number of trespass warnings processed	62	215	172	215	130	200
Fingerprints taken	213	196	0	0	0	0
Statistical reports completed	35	35	35	35	35	35

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR POLICE ADMINISTRATION		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>13/14</i>	<i>14/15</i>	
37.00%	35.00%	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.
3.00%	3.00%	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.
0.00%	1.00%	Staff Inspections
35.00%	35.00%	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.
17.00%	21.00%	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.
5.00%	3.00%	Reporting - Provide FDLE with UCR reports, update UCR, prepare and provide statistics, update pin map.
3.00%	2.00%	Administrative - Mail correspondence to housewatch participants and to program donors, collect copy fees, signoff citation fees and alarm fees.
100.00%	100.00%	

POLICE ADMINISTRATION BUDGET SUMMARY

The Fiscal Year 2014-2015 adopted budget for Police Administration is \$734,922. This compares to the 2013-2014 projected expenditures of \$675,502 (excluding State Pension funds), as an increase of \$59,420 or 8.8%.

	FY 10-11	FY 11-12	FY 12-13	Amended FY 13-14	Projected FY 13-14	Adopted FY 14-15	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 649,180	\$ 669,551	\$ 635,685	\$ 528,736	\$ 566,614	\$ 627,929	\$ 61,315
Operating Expenses	112,909	100,980	89,335	96,622	96,388	106,993	10,605
Capital Outlay	9,000	-	7,500	9,123	12,500	-	(12,500)
Total	\$ 771,089	\$ 770,531	\$ 732,520	\$ 634,481	\$ 675,502	\$ 734,922	\$ 59,420

Fiscal Year 2014-15 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2013-2014 projected expenditures:

	Difference
1. Personal Services - Increase due employee salary increases and additional personnel	\$ 61,315
2. Operating Expenses - Net increase mainly due to R & M Office Equipment for CAPERS support	\$ 10,605
3. Capital Outlay - No capital items are budgeted for FY 14/15	\$ (12,500)

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>FULL TIME EQUIVALENTS</u>			<u>Projected Expenditure</u>	<u>Adopted Budget</u>
			<u>12-13</u>	<u>13-14</u>	<u>14-15</u>	<u>12-13</u>	<u>14-15</u>
Chief of Police	73,951 / 140,241	85	1.00	1.00	1.00	\$ 99,950	\$ 110,500
Deputy Chief of Police	58,594 / 116,673	77	1.00	1.00	1.00	104,690	107,700
Commander	57,937 / 85,454	70	0.00	1.00	1.00	21,600	52,000
Administrative Assistant	29,041 / 65,274	29	1.00	1.00	1.00	57,500	60,000
Records Specialist II	29,041 / 65,274	29	1.00	1.00	1.00	27,500	34,000
Clerical Assistant II	24,979 / 56,154	23	3.00	3.00	3.00	110,000	108,750
			7.00	8.00	8.00	\$ 421,240	\$ 472,950
		Overtime				500	500
		FICA Taxes				31,813	36,343
		Clothing Allowance				1,305	1,620
		Deferred Compensation				19,494	18,248
		Chapter 185 Pension				35,975	38,598
		Group Health Insurance Premium				38,007	34,012
		Dependant Health Ins Premium				13,122	12,961
		Employee Assistance Program				161	204
		Worker's Comp Insurance				4,997	12,493
		Total Personal Services				\$ 566,614	\$ 627,929

CAPITAL OUTLAY SCHEDULE

POLICE ADMINISTRATION DIVISION - TO BE FUNDED BY DISCRETIONARY SALES TAX

<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>						<u>TOTAL</u>
	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	
Public Parking	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
	-	-	-	-	-	-	\$ -
	\$ 50,000	\$ -	\$ 50,000				

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

POLICE ADMINISTRATION

Code: 010041

Account <u>Number</u>	<u>Description</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Amended FY 13/14 Budget</u>	<u>FY 13/14 Projected</u>	<u>FY 14/15 Adopted Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	361,524	372,939	362,903	392,450	421,240	472,950
511300	Temporary Salaries	0	0	0	0	0	0
511400	Overtime	1,456	632	140	500	500	500
512100	FICA Taxes	26,567	27,168	26,843	30,143	31,813	36,343
512215	Clothing Allowance	1,080	1,080	1,080	1,080	1,305	1,620
512225	Deferred Compensation	15,071	16,247	15,196	17,550	19,494	18,248
512250	Chapter 185 Retirement	45,895	51,866	37,014	35,934	35,975	38,598
512251	Chapter 185 State Shared Revenue	133,477	139,263	145,961	0	0	0
512301	Group Health Insurance Premium	42,045	40,822	29,582	32,799	38,007	34,012
512305	Dependant Health Ins Premium	18,478	15,880	12,477	13,122	13,122	12,961
512309	Employee Assistance Program	131	154	152	161	161	204
512400	Worker's Comp Insurance	3,456	3,500	4,337	4,997	4,997	12,493
TOTAL PERSONAL SERVICES		649,180	669,551	635,685	528,736	566,614	627,929
OPERATING EXPENDITURES							
533100	Professional Services	2,676	1,545	808	1,500	2,000	300
533415	Janitorial Services	11,420	11,520	960	0	0	0
533500	Investigations	0	0	0	500	500	500
534101	Telephone	11,605	7,776	6,974	7,020	7,800	8,100
534105	Cellular Telephone	1,354	1,377	1,251	1,380	1,320	1,830
534110	Internet Services	1,034	813	165	170	170	1,728
534120	Postage	1,204	1,070	1,338	1,000	1,200	1,200
534310	Electric	30,237	30,649	29,613	30,700	28,000	30,000
534320	Water/Sewer	2,895	2,875	2,898	2,875	3,000	2,900
534500	Insurance	5,467	131	131	5,500	5,740	135
534620	R & M-Vehicles	654	1,269	737	1,200	1,200	1,200
534630	R & M - Office Equipment	26,398	28,708	29,222	26,377	22,000	45,000
534640	R & M-Operating Equipment	128	440	440	1,500	1,500	1,500
534650	R & M-Radio	0	44	123	350	400	400
534800	Promotional Activities	586	440	596	1,000	1,000	900
534820	Designated Expenditure (Greer Donation)	2,916	1,777	3,184	6,000	10,000	0
535200	Departmental Supplies	3,963	3,399	4,157	3,350	4,000	4,000
535210	Computer Supplies	2,129	1,324	2,018	1,000	1,000	1,000
535230	Small Tools and Equipment	163	0	0	0	0	500
535260	Gas and Oil	6,573	4,340	3,241	3,200	3,558	3,600
535270	Uniforms and Shoes	287	88	709	500	500	700
535410	Dues and Memberships	1,220	1,395	770	1,500	1,500	1,500
TOTAL OPERATING EXPENDITURES		112,909	100,980	89,335	96,622	96,388	106,993
CAPITAL OUTLAY							
606400	Vehicles and Equipment	9,000	0	7,500	9,123	9,500	0
606405	Vehicles and Equipment (Designated Fund)	0	0	0	0	3,000	0
TOTAL CAPITAL OUTLAY		9,000	0	7,500	9,123	12,500	0
TOTAL POLICE ADMINISTRATION		771,089	770,531	732,520	634,481	675,502	734,922

CITY OF SEBASTIAN, FLORIDA 2014/2015 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 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 2014 ACCOMPLISHMENTS

- ✓ Completed directed patrols to deter crime and ensure public safety.
- ✓ Enforced laws and ordinances while maintaining a community policing philosophy.
- ✓ Used in-house training and grant funding to augment limited staffing resources.
- ✓ Evaluated personnel assignments and made task adjustments to maximize personnel directed to essential public safety services.
- ✓ Participation in Florida Buckle Up and DUI Enforcement Waves.

FISCAL YEAR 2015 GOALS AND OBJECTIVES

- Focus patrol force on specific quality of life crimes that impact the community.
- Enhance efforts to prevent bulk crime activity (thefts, burglaries, auto thefts) by employing field officer engagement in crime prevention initiatives.
- Assess and adjust routine procedures (reporting, processing and training) to more effectively respond to and solve crime.
- Evaluate and assess current staff, identify potential and provide leadership training for internal supervisory and management development for future command staff roles.
- Review investigative responsibilities for follow-up of specified crimes; modify procedures as appropriate to improve efficiency of available budgeted personnel.
- Commit to public outreach and increase public contact in non-call/non-enforcement environments, e.g.- community presentations at least three each month.

PERFORMANCE MEASURES

Performance Indicators	Actual 2009/2010	Actual 2010/2011	Actual 2011/2012	Actual 2012/2013	Projected 2013/2014	Projected 2014/2015
Traffic Stops	3,988	5,783	4,243	4,604	4,626	4,800
Officer Initiated Activity	35,199	45,039	39,754	32,519	42,000	45,000
Traffic Enforcement	3,485	5,111	2,539	2,136	2,700	2,500
Parking Enforcement	285	68	162	10	100	100
Alarms	522	517	725	689	600	600
Written Warnings Traffic Stops	3,233	4,558	5,273	3,705	4,000	4,500
Calls for Service	48,159	58,612	54,541	53,091	60,000	60,000
Buckle up and DUI enforcement waves	4	4	4	4	4	4
K-9 usage reports	175	84	106	94	100	100
K-9 training days	52	52	52	52	52	52
Child safety seat programs	7	14	15	7	12	0
Boat safety inspections	3	23	34	45	30	36

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR POLICE OPERATIONS DIVISION		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>13/14</i>	<i>14/15</i>	
38.00%	38.00%	<u>Calls for Service</u> - respond to calls for service.
12.00%	10.00%	<u>Traffic Stops and Citations</u> - Conduct traffic stops and issue citations and warnings.
5.00%	11.00%	<u>Investigations</u> - Conduct vehicle crash investigations.
5.00%	3.00%	<u>Criminal Transportation</u> - Transport arrested adults and juveniles to respective detention facilities.
2.00%	2.00%	<u>Training and Professional Development</u> - Provide a minimum of 40 hours of training to all members of the division.
20.00%	22.00%	<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.
13.00%	10.00%	<u>K-9 Unit</u> - Responsible for directed patrol and request for officer assists.
3.00%	3.00%	<u>Motorcycle/Traffic Unit</u> - Criminal and non-criminal traffic law enforcement and accident investigations
2.00%	1.00%	<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 2014-2015 adopted budget for Police Operations Division is \$2,362,158. This compares to the 2013-2014 projected expenditures of \$2,324,518, an increase of \$37,640 or 1.6%.

	FY 10-11	FY 11-12	FY 12-13	Amended FY 13-14	Projected FY 13-14	Adopted FY 14-15	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 2,395,856	\$ 2,185,021	\$ 2,183,234	\$ 2,154,917	\$ 2,104,765	\$ 2,140,844	\$ 36,079
Operating Expenses	224,205	220,863	229,517	198,800	214,815	218,114	3,299
Capital Outlay	31,925	812	4,483	8,000	4,938	18,200	13,262
Total	\$ 2,651,986	\$ 2,406,696	\$ 2,417,234	\$ 2,361,717	\$ 2,324,518	\$ 2,377,158	\$ 52,640

Fiscal Year 2014-15 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2013-14 Projected Expenditures:

	Difference
1. Personal Services - Increase due to estimated salary increases for all employees	\$ 36,079
2. Operating Expenses - Net increase mainly due to additional internet access and K-9 expenses.	\$ 3,299
3. Capital Outlay - Net increase for purchase of capital items.	\$ 13,262

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

POLICE OPERATIONS DIVISION							Projected	Adopted
<u>POSITION</u>	<u>PAY</u>	<u>GRADE</u>	<u>FULL TIME EQUIVALENTS</u>			<u>Expenditure</u>	<u>Budget</u>	
	<u>RANGE</u>		<u>12-13</u>	<u>13-14</u>	<u>14-15</u>	<u>13-14</u>	<u>14-15</u>	
Sergeants	46,980 / 105,594	30	4.00	4.00	4.00	294,000	308,000	
Officers	37,148 / 83,494	27	23.00	23.00	23.00	1,001,600	1,091,000	
Part-time Officer			0.50	0.50	0.00	26,665	-	
			27.50	27.50	27.00			
						\$ 1,322,265	\$ 1,399,000	
						Overtime 170,000	150,000	
						FICA Taxes 112,750	118,425	
						Clothing Allowance 13,995	14,040	
						Chapter 185 Retirement 265,274	217,828	
						Group Health Insurance Premium 149,489	144,956	
						Dependant Health Ins Premium 32,404	30,351	
						Employee Assistance Program 622	664	
						Worker's Comp Insurance 37,966	65,580	
						Total Personal Services \$ 2,104,765	\$ 2,140,844	

CAPITAL OUTLAY SCHEDULE

POLICE OPERATIONS DIVISION - TO BE FUNDED BY GENERAL FUND						
<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>					
	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>TOTAL</u>
Night Vision Equipment	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ 8,000
Tactical Vests (7)	13,000	13,000	13,000	13,000	13,000	65,000
Bullet Proof Vest Grant	(6,500)	(6,500)	(6,500)	(6,500)	(6,500)	(32,500)
Ballistic Shield	1,500	1,500	1,500	1,500	1,500	7,500
Bullet Proof Vests (4)	2,200	2,200	2,200	2,200	2,200	11,000
	\$ 18,200	\$ 10,200	\$ 10,200	\$ 10,200	\$ 10,200	\$ 59,000

CAPITAL OUTLAY SCHEDULE

POLICE OPERATIONS DIVISION - TO BE FUNDED BY DISCRETIONARY SALES TAX						
<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>					
	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>TOTAL</u>
Replacement Vehicles (7)	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000
Boat Motor	18,000	-	-	-	-	18,000
Replacement Vehicles (6)	-	300,000	300,000	300,000	300,000	1,200,000
Light Tower	-	15,000	-	-	-	15,000
Speed Trailer	-	15,000	-	-	-	15,000
2 Trailers	-	-	-	16,000	-	16,000
200kw Generator	-	-	-	-	170,000	170,000
	\$ 368,000	\$ 330,000	\$ 300,000	\$ 316,000	\$ 470,000	\$ 1,784,000

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

POLICE OPERATIONS

Code: 010043

Account <u>Number</u>	<u>Description</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Amended FY 13/14 Budget</u>	<u>FY 13/14 Projected</u>	<u>FY 14/15 Adopted Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	1,468,186	1,313,178	1,347,359	1,350,000	1,295,600	1,399,000
511300	Temporary Salaries	28,067	30,321	29,799	30,000	26,665	0
511400	Overtime	136,706	168,716	173,282	150,000	170,000	150,000
512100	FICA Taxes	123,087	113,878	116,930	118,160	112,750	118,425
512215	Clothing Allowance	14,558	13,748	14,742	14,580	13,995	14,040
512250	Chapter 185 Retirement	394,613	325,308	296,926	271,500	265,274	217,828
512301	Group Health Insurance Premium	153,185	145,587	140,010	149,685	149,489	144,956
512305	Dependant Health Ins Premium	32,803	30,390	30,190	32,404	32,404	30,351
512309	Employee Assistance Program	620	582	622	622	622	664
512400	Worker's Comp Insurance	44,031	43,313	33,374	37,966	37,966	65,580
TOTAL PERSONAL SERVICES		2,395,856	2,185,021	2,183,234	2,154,917	2,104,765	2,140,844
OPERATING EXPENDITURES							
534105	Cellular Telephone	1,906	2,225	1,916	2,000	2,290	2,400
534110	Internet Access	7,558	7,195	7,203	7,200	7,200	11,664
534120	Postage	219	30	61	100	50	100
534130	Express Mail Charges	49	0	0	0	0	0
534620	R & M-Vehicles	39,052	53,453	56,534	30,000	42,000	40,000
534630	R & M - Office Equipment	597	500	448	500	500	500
534640	R & M-Operating Equipment	7,020	6,851	5,472	6,000	6,800	6,500
534650	R & M-Radio	1,648	860	1,442	1,600	1,600	1,600
534800	Promotional Activities	0	0	121	0	0	0
534810	K-9 Expenditures	6,807	2,412	2,684	2,500	3,200	5,000
535200	Departmental Supplies	9,198	4,628	5,651	6,000	8,000	6,000
535210	Computer Supplies	1,255	611	345	600	600	750
535230	Small Tools and Equipment	416	0	596	1,300	800	1,200
535260	Gas and Oil	131,221	129,199	133,814	125,500	125,175	125,500
535270	Uniforms and Shoes	16,263	12,234	12,612	15,000	16,000	15,800
535275	Safety Equipment	616	640	618	500	600	500
535410	Dues and Memberships	0	25	0	0	0	400
535420	Books and Publications	380	0	0	0	0	200
TOTAL OPERATING EXPENDITURES		224,205	220,863	229,517	198,800	214,815	218,114
CAPITAL OUTLAY							
606400	Vehicles and Equipment	31,925	812	4,483	8,000	4,938	18,200
TOTAL CAPITAL OUTLAY		31,925	812	4,483	8,000	4,938	18,200
TOTAL POLICE OPERATIONS DIVISION		2,651,986	2,406,696	2,417,234	2,361,717	2,324,518	2,377,158

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

POLICE DETECTIVE DIVISION

The Investigators assigned to this division work on cases involving crimes against persons, crimes against property and general investigations, including narcotic and vice investigations. The I.D. Technician is the custodian of the evidence/property room and processes crime scenes for evidence. The Community Policing Officer and Crossing Guards are also accounted for within this Division. A primary focus of this Division is to nurture cooperation with other law enforcement agencies and to foster community involvement and promote awareness events

FISCAL YEAR 2014 ACCOMPLISHMENTS

- ✓ Provided and participated in various community events to enhance public safety and perception
- ✓ Provided DARE, GREAT and various other safety programs at our local schools
- ✓ Clearance rate increased and still is greater than the national and state averages
- ✓ Continued training for all members to increase knowledge and public service

FISCAL YEAR 2015 GOALS AND OBJECTIVES

- Continue to provide quality training to agency members
- Continue to host and be part of various community events to heighten awareness and security in our community
- Maintain a clearance rate greater than the national and state average
- Continue to provide professional and diligent investigation of crime
- Provide crime analysis and trend data to better benefit the agency and community

PERFORMANCE MEASURES

Performance Indicators	Actual 2010/2011	Actual 2011/2012	Actual 2012/2013	Projected 2013/2014	Projected 2014/2015
Burglary Investigations	277	336	96	300	200
Assault Investigations	275	259	186	250	150
Sexual Assault Investigations	11	8	10	10	10
Vehicle Theft Investigation	26	15	10	12	10
Robbery Investigations	2	5	5	5	5
Larceny Investigations	802	491	412	600	450
Juvenile Arrests	58	47	38	40	40
Murder/Attempted Murder Investigations	0	0	0	1	0

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR THE POLICE DETECTIVE DIVISION		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>13/14</i>	<i>14/15</i>	
47.00%	47.00%	<u>Investigations</u> - Investigate reported criminal offenses, complete reports on same, conduct interviews, review and assist in the prosecution of suspects.
13.00%	12.00%	<u>On Scene Investigations</u> - Perform on-scene investigations and process crime scenes.
10.00%	10.00%	<u>Court Assistance</u> - Obtaining warrants, State Attorney's Office depositions and appear in court.
8.00%	8.00%	<u>Investigations Assistance</u> - Assist Uniform Division and other agencies with investigations.
3.00%	4.00%	<u>Training and Professional Development.</u>
16.00%	17.00%	<u>Community Meetings/Community Policing</u>
3.00%	2.00%	<u>Backgrounds</u>
100.00%	100.00%	

POLICE DETECTIVE DIVISION BUDGET SUMMARY

The Fiscal Year 2014-2015 adopted budget for Police Detectives is \$721,329. This compares to the 2013-2014 projected expenditures of \$721,000, a decrease of \$329 or .05%.

	FY 10-11	FY 11-12	FY 12-13	Amended FY 13-14	Projected FY 13-14	Adopted FY 14-15	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 912,574	\$ 598,853	\$ 549,229	\$ 601,452	\$ 615,134	\$ 608,514	\$ (6,620)
Operating Expenses	89,177	99,773	100,750	99,116	105,866	111,815	5,949
Capital Outlay	3,153	1,381	-	-	-	1,000	1,000
Total	\$ 1,004,904	\$ 700,007	\$ 649,979	\$ 700,568	\$ 721,000	\$ 721,329	\$ 329

Fiscal Year 2014-15 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2013-14 Projected Expenditures:

	Difference
1. Personal Services - Net decrease due to pension changes and decrease in overtime	\$ (6,620)
2. Operating Expenses - Net increase mainly due to increased Crime Lab charges and internet fees.	\$ 5,949
3. Capital Outlay - Increase due to purchases of capital items.	\$ 1,000

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

POLICE DETECTIVE DIVISION

<u>POSITION</u>	PAY	<u>GRADE</u>	<u>FULL TIME EQUIVALENTS</u>			Projected	Adopted
	<u>RANGE</u>		<u>12-13</u>	<u>13-14</u>	<u>14-15</u>	Expenditure	Budget
			<u>12-13</u>	<u>13-14</u>	<u>14-15</u>	<u>12-13</u>	<u>14-15</u>
Investigators	37,148 / 83,494	27	5.00	5.00	5.00	261,000	268,500
Evidence Technician	31,720 / 57,290	33	1.00	1.00	1.00	32,500	33,500
Community Policing Officer	37,148 / 83,494	27	1.00	1.00	1.00	67,000	69,000
Crossing Guards Temp			5.00	5.00	5.00	43,200	43,200
			12.00	12.00	12.00		
						\$ 403,700	\$ 414,200
	Overtime					35,000	25,000
	FICA Taxes					34,156	34,194
	Clothing Allowance					7,780	7,780
	Deferred Compensation					2,925	3,015
	Chapter 185 Retirement					65,703	51,475
	Group Health Insurance Premium					43,750	42,633
	Dependant Health Ins Premium					11,231	11,135
	Employee Assistance Program					161	178
	Worker's Comp Insurance					10,728	18,904
	Total Personal Services					\$ 615,134	\$ 608,514

CAPITAL OUTLAY SCHEDULE

POLICE DETECTIVE DIVISION - FUNDED BY GENERAL FUND

<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>						<u>TOTAL</u>
	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>	
Evidence Drying Cabinet	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
	-	-	-	-	-	-	-
	\$ 1,000	\$ -	\$ 1,000				

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

POLICE DETECTIVE DIVISION

Code: 010047

Account <u>Number</u>	<u>Description</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Amended FY 13/14 Budget</u>	<u>FY 13/14 Projected</u>	<u>FY 14/15 Adopted Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	544,394	347,086	323,378	360,500	360,500	371,000
511300	Temporary Salaries	42,549	46,274	41,990	43,200	43,200	43,200
511400	Overtime	36,641	20,338	25,150	24,000	35,000	25,000
512100	FICA Taxes	46,045	31,346	29,875	33,314	34,156	34,194
512215	Clothing Allowance	7,295	7,240	6,721	7,780	7,780	7,780
512225	Deferred Compensation	2,933	2,997	3,004	2,925	2,925	3,015
512250	Chapter 185 Retirement	135,034	73,481	61,040	63,712	65,703	51,475
512301	Group Health Insurance Premium	51,722	46,549	39,478	43,750	43,750	42,633
512305	Dependant Health Ins Premium	24,962	7,088	9,063	11,382	11,231	11,135
512309	Employee Assistance Program	180	159	148	161	161	178
512400	Worker's Comp Insurance	20,819	16,295	9,382	10,728	10,728	18,904
TOTAL PERSONAL SERVICES		912,574	598,853	549,229	601,452	615,134	608,514
OPERATING EXPENDITURES							
533100	Professional Services	53,428	55,490	56,495	56,495	56,495	58,000
533500	Investigations	616	5,488	204	1,000	700	700
534000	Travel and Per Diem	2,070	2,723	6,126	6,000	8,000	8,000
534101	Telephone	0	105	0	0	0	0
534105	Cellular Telephone	1,975	1,374	1,304	1,430	2,080	2,000
534110	Internet Access	0	0	0	0	0	3,024
534115	On-line Services	900	875	1,401	1,000	1,200	1,200
534120	Postage	0	0	0	12	100	100
534130	Express Mail Charges	230	81	267	188	200	200
534400	Rent/Leases	391	391	391	391	391	391
534620	R & M-Vehicles	1,434	3,887	1,520	2,000	3,500	3,500
534640	R & M-Operating Equipment	23	0	0	0	0	0
534650	R & M-Radio	0	0	0	0	0	200
534800	Promotional Activities	1,716	0	431	600	600	400
535200	Departmental Supplies	5,513	3,895	2,744	3,750	4,000	3,500
535210	Computer Supplies	828	393	614	750	1,000	1,000
535230	Small Tools and Equipment	1,235	605	0	438	400	400
535260	Gas and Oil	11,185	16,979	20,351	16,500	17,000	19,000
535270	Uniforms and Shoes	2,472	1,128	919	1,500	1,500	1,500
535275	Safety Equipment	113	140	323	262	400	400
535410	Dues and Memberships	400	0	100	300	300	300
535450	Training and Education	4,648	6,219	7,560	6,500	8,000	8,000
TOTAL OPERATING EXPENDITURES		89,177	99,773	100,750	99,116	105,866	111,815
CAPITAL OUTLAY							
606400	Vehicles and Equipment	3,153	1,381	0	0	0	1,000
TOTAL CAPITAL OUTLAY		3,153	1,381	0	0	0	1,000
TOTAL POLICE DETECTIVE DIVISION		1,004,904	700,007	649,979	700,568	721,000	721,329

CITY OF SEBASTIAN, FLORIDA 2014/2015 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 2014 ACCOMPLISHMENTS

- ✓ Received and addressed calls for service and provided accurate, professional and timely dispatch services to the public and department members.
- ✓ Provided appropriate and professional training to telecommunicator staff and hosted the FDLE Regional CJIS training meeting at Sebastian PD.
- ✓ Maintained compliance with state-mandated training for telecommunicator certification as required by law.

FISCAL YEAR 2015 GOALS AND OBJECTIVES

- ✓ Continue to received and address calls for service and provided accurate, professional and timely dispatch services to the public and department members.
- ✓ Obtain appropriate and cost-effective training to all telecommunicators, including grant-funded, on-line and host-local opportunities.
- ✓ Maintain current staffing allocation by enhancing/enriching job function and work environment to reduce turnover and retain existing trained staff.
- ✓ Reduce unexpected leave time and attendance to improve staffing levels and overtime usage.
- ✓ Evaluate alternative call-handling techniques to compliment patrol services and provide more convenient alternatives for citizen requests for services.
- ✓ Consider alternative schedules to maximize service.

PERFORMANCE MEASURES

	Actual	Actual	Actual	Actual	Projected	Projected
Performance Indicators	2009/2010	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015
911 Calls Received	6,924	8,021	8,990	9,028	8,500	9,000
Code Violation Calls Received	6,524	6,488	7,871	6,903	6,500	6,500
Total Calls Received	49,006	58,612	55,136	55,309	58,000	60,000
Calls Per Dispatcher	4,900	6,512	6,892	6,636	6,000	10,000

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR POLICE DISPATCH UNIT		
STAFFING		NATURE OF ACTIVITY
13/14	14/15	
55.00%	53.00%	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
28.00%	29.00%	Calls - Receive complaint calls from public and emergency 911 calls
13.00%	14.00%	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.
1.00%	1.00%	Code Enforcement - Receive, document and dispatch code enforcement complaints.
3.00%	3.00%	Training and Professional Development.
100.00%	100.00%	

POLICE DISPATCH UNIT BUDGET SUMMARY

The Fiscal Year 2014-2015 adopted budget for Police Dispatch is \$549,633 This compares to the 2013-2014 projected expenditures of \$545,000 an increase of \$4,633 or .9%.

	FY 10/11	FY 11/12	FY 12/13	Amended FY 13/14	Projected FY 13/14	Adopted FY 14/15	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 479,980	\$ 464,406	\$ 464,848	\$ 535,092	\$ 530,479	\$ 536,329	\$ 5,850
Operating Expenses	5,899	6,747	7,871	11,487	14,521	12,262	(2,259)
Capital Outlay	-	1,996	-	-	-	-	-
Total	\$ 485,879	\$ 473,149	\$ 472,719	\$ 546,579	\$ 545,000	\$ 548,591	\$ 3,591

Fiscal Year 2014-15 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2013-14 Projected Expenditures:

	Difference
1. Personal Services - Increase due to salary increases for all employees	\$ 5,850
2. Operating Expenses - Net decrease mainly due to computer supplies	\$ (2,259)
3. Capital Outlay - No purchases of capital items.	\$ -

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

POLICE DISPATCH UNIT						Projected	Adopted
<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>FULL TIME EQUIVALENTS</u>			<u>Expenditure</u>	<u>Budget</u>
			<u>12-13</u>	<u>13-14</u>	<u>14-15</u>	<u>13-14</u>	<u>14-15</u>
Communications Supervisor	37,937 / 85,266	39	1.00	1.00	1.00	\$ 60,000	\$ 63,000
Communication Technician	29,041 / 65,274	29	8.00	9.00	9.00	299,000	303,000
Communication Technician (Part-time)			0.50	0.00	0.00	-	-
			9.50	10.00	10.00		
						\$ 359,000	\$ 366,000
						48,000	40,000
						30,675	30,637
						36,630	36,540
						49,270	56,352
						6,017	5,523
						230	254
						657	1,023
						<u>\$ 530,479</u>	<u>\$ 536,329</u>

CAPITAL OUTLAY SCHEDULE

POLICE DISPATCH UNIT - FUNDED BY GENERAL FUND						
<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>					<u>TOTAL</u>
	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	
Zetron Instant Replay	\$ -	\$ 13,000	\$ -	\$ -	\$ -	\$ 13,000
	-	-	-	-	-	-
	<u>\$ -</u>	<u>\$ 13,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,000</u>

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

POLICE DISPATCH UNIT

Code: 010049

Account Number	Description	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	Amended FY 13/14 Budget	FY 13/14 Projected	FY 14/15 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	306,487	307,318	294,494	363,500	359,000	366,000
511400	Overtime	58,259	43,677	73,427	40,000	48,000	40,000
512100	FICA Taxes	26,835	25,682	27,604	30,405	30,675	30,637
512225	Deferred Compensation	31,016	29,914	29,633	36,315	36,630	36,540
512301	Group Health Insurance Premium	46,031	47,307	33,370	57,937	49,270	56,352
512305	Dependant Health Ins Premium	10,570	9,726	5,614	6,048	6,017	5,523
512309	Employee Assistance Program	198	204	165	230	230	254
512400	Worker's Comp Insurance	584	578	541	657	657	1,023
TOTAL PERSONAL SERVICES		479,980	464,406	464,848	535,092	530,479	536,329
OPERATING EXPENDITURES							
534000	Travel and Per Diem	600	62	572	1,000	1,500	1,500
534101	Telephone	0	153	0	0	0	0
534105	Cellular Telephone	233	250	214	235	130	130
534110	Internet Access	157	480	494	480	494	432
534630	R & M-Office Equipment	2,305	2,981	2,309	2,800	1,500	2,800
534640	R & M-Operating Equipment	149	0	0	100	100	100
534650	R & M-Radios	212	10	0	300	300	200
534800	Promotional Activities	81	56	100	200	150	200
535200	Departmental Supplies	954	1,220	1,166	750	750	750
535210	Computer Supplies	566	1,058	125	900	3,629	900
535270	Uniforms	0	0	0	1,000	2,000	1,800
535275	Safety Equipment	0	0	0	0	0	200
535410	Dues and Memberships	222	177	222	222	468	500
535420	Books and Publications	0	0	0	0	0	250
535450	Training and Education	420	300	2,669	3,500	3,500	2,500
TOTAL OPERATING EXPENDITURES		5,899	6,747	7,871	11,487	14,521	12,262
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	1,996	0	0	0	0
TOTAL CAPITAL OUTLAY		0	1,996	0	0	0	0
TOTAL POLICE DISPATCH UNIT		485,879	473,149	472,719	546,579	545,000	548,591

CITY OF SEBASTIAN, FLORIDA 2014/2015 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 2014 ACCOMPLISHMENTS

- ✓ Provided training and education to members of the community for city ordinances
- ✓ Continued a proactive approach to violations
- ✓ Responded to code complaints in the most efficient manner

FISCAL YEAR 2015 GOALS AND OBJECTIVES

- Continue to be proactive in addressing violations of city ordinances
- Provide training and awareness programs for the community
- Maintain false alarm program in an efficient and effective manner

PERFORMANCE MEASURES

Performance Indicators	Actual 2010/2011	Actual 2011/2012	Actual 2012/2013	Projected 2013/2014	Projected 2014/2015
Water Violations	N/A	3	5	5	5
Code Violations	1,517	1,732	1,509	1,200	1,500
Illegal Signs	523	520	560	515	550
Nuisance Abatement	283	327	309	315	315
Re-inspections	2,155	2,710	2,513	2,000	2,500
Property Inspections	249	280	327	310	310

PROGRAM BUDGET DESCRIPTION FOR THE CODE ENFORCEMENT DIVISION		
STAFFING		NATURE OF ACTIVITY
13/14	14/15	
52.00%	50.00%	Citizen Complaints - Respond to complaints of city ordinance violations and self-initiate code compliance and enforcement.
30.00%	32.00%	Re-inspections - Follow up on notices of violations to ensure compliance.
1.00%	1.00%	Code Enforcement Board - Provide direct support to Code Enforcement Board for Code Enforcement hearings.
17.00%	17.00%	Documentation - 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 2014/2015 ANNUAL BUDGET

CODE ENFORCEMENT DIVISION BUDGET SUMMARY

The Fiscal Year 2014-2015 adopted budget for Code Enforcement is \$177,991. This compares to the 2013-2014 projected expenditures of \$173,111, an increase of \$4,880 or 2.8%.

	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Actual	Amended FY 13-14 Budget	Projected FY 13-14 Expenditures	Adopted FY 14-15 Budget	Difference
Personal Services	\$ 139,837	\$ 142,210	\$ 139,892	\$ 148,287	\$ 148,287	\$ 154,406	\$ 6,119
Operating Expenses	19,487	23,156	22,918	20,505	24,824	23,585	(1,239)
Capital Outlay	-	-	-	-	-	-	-
Total	\$ 159,324	\$ 165,366	\$ 162,810	\$ 168,792	\$ 173,111	\$ 177,991	\$ 4,880

Fiscal Year 2014-15 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2013-14 Projected Expenditures:

	Difference
1. Personal Services - Employees receiving a 3% salary increase	\$ 6,119
2. Operating Expenditures - Net decrease due to court filing fees and gas and oil charges.	\$ (1,239)
3. Capital Outlay - No purchases of capital items.	\$ -

PERSONAL SERVICES SCHEDULE

CODE ENFORCEMENT DIVISION

<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>FULL TIME EQUIVALENTS</u>			<u>Projected Expenditure</u>	<u>Adopted Budget</u>
			<u>12-13</u>	<u>13-14</u>	<u>14-15</u>	<u>12-13</u>	<u>14-15</u>
Code Enforcement Officer	30,770 / 69,159	32	2.00	2.00	2.00	\$ 67,000	\$ 70,500
Administrative Assistant	36,428 / 69,083	60	1.00	1.00	1.00	44,400	45,700
			3.00	3.00	3.00	\$ 111,400	\$ 116,200
		Overtime				100	100
		FICA Taxes				8,631	8,998
		Clothing Allowance				1,320	1,320
		Deferred Compensation				10,035	10,467
		Group Health Insurance Premium				14,884	14,369
		Dependant Health Ins Premium				662	704
		Employee Assistance Program				69	69
		Worker's Comp Insurance				1,186	2,179
		Total Personal Services				\$ 148,287	\$ 154,406

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

CODE ENFORCEMENT DIVISION

Code: 010045

<u>Account Number</u>	<u>Description</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Amended FY 13/14 Budget</u>	<u>FY 13/14 Projected</u>	<u>FY 14/15 Adopted Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	103,898	104,109	106,172	111,400	111,400	116,200
511400	Overtime	457	0	0	100	100	100
512100	FICA Taxes	7,903	7,817	8,099	8,631	8,631	8,998
512215	Clothing Allowance	240	240	240	1,320	1,320	1,320
512225	Deferred Compensation	9,392	9,370	9,555	10,035	10,035	10,467
512301	Group Health Insurance Premium	16,294	18,993	14,056	14,884	14,884	14,369
512305	Dependant Health Ins Premium	452	430	493	662	662	704
512309	Employee Assistance Program	63	69	69	69	69	69
512400	Worker's Comp Insurance	1,138	1,182	1,208	1,186	1,186	2,179
TOTAL PERSONAL SERVICES		139,837	142,210	139,892	148,287	148,287	154,406
OPERATING EXPENDITURES							
534000	Travel and Per Diem	0	315	297	400	400	400
534101	Telephone	458	340	0	0	0	0
534105	Cellular Telephone	469	491	434	470	600	600
534110	Internet Services	1,001	1,012	1,010	965	960	865
534120	Postage	5,284	5,509	5,537	4,000	5,000	5,000
534620	R & M-Vehicles	1,410	1,723	1,425	1,650	1,400	1,400
534910	Clerk of Court Filing Fees	3,259	3,177	3,210	3,000	4,000	3,200
535200	Departmental Supplies	556	753	554	700	700	700
535210	Computer Supplies	147	297	131	250	250	250
535230	Small Tools and Equipment	90	0	0	100	100	100
535260	Gas and Oil	6,302	8,824	9,571	8,000	10,344	10,000
535270	Uniforms and Shoes	451	232	429	500	500	500
535275	Safety Equipment	0	0	0	0	100	100
535410	Dues and Memberships	60	70	70	70	70	70
535450	Training and Education	0	413	250	400	400	400
TOTAL OPERATING EXPENDITURES		19,487	23,156	22,918	20,505	24,824	23,585
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0
TOTAL CODE ENFORCEMENT DIVISION		159,324	165,366	162,810	168,792	173,111	177,991

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

PUBLIC WORKS DEPARTMENT CONSOLIDATED BUDGET FOR ALL DIVISIONS

The Fiscal Year 2014-2015 Adopted budget for Public Works Department as a whole is \$3,483,929. This compares to the 2013-2014 projected expenditures of \$3,248,691, an increase of \$235,238 or 7.2%.

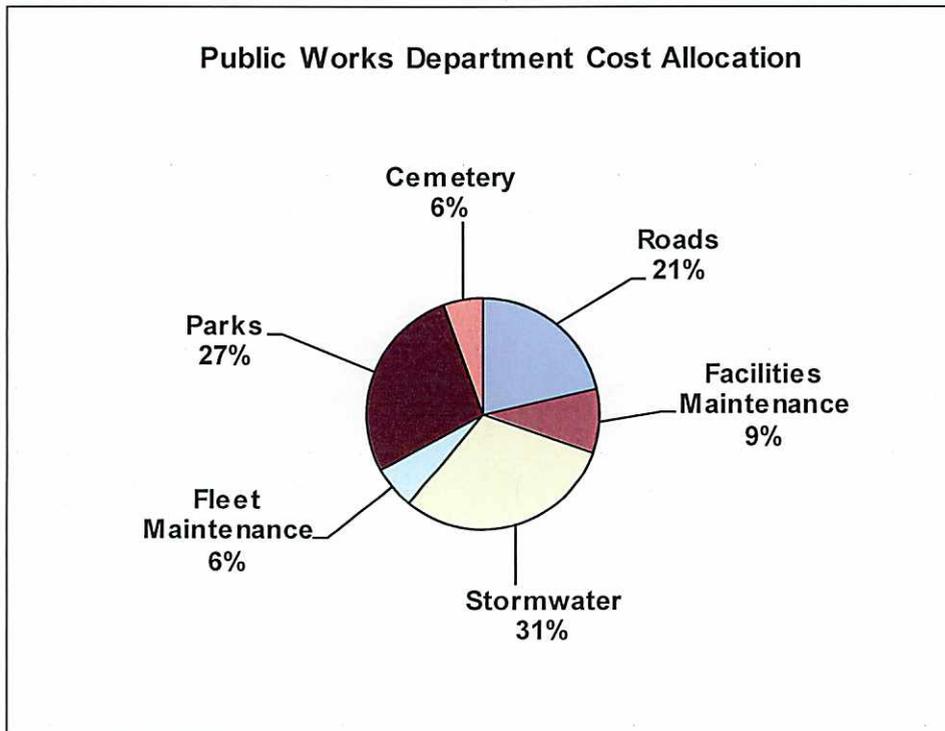
	FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Actual	Projected FY 12/13 Expenditures	Adopted FY 13/14 Budget	Difference
Personal Services	\$ 2,503,832	\$ 2,199,973	\$ 2,132,926	\$ 2,159,634	\$ 2,324,459	\$ 164,825
Operating Expenses	988,217	988,177	953,747	982,661	1,110,470	127,809
Capital Outlay	49,700	13,104	16,734	106,396	49,000	(57,396)
Total	\$ 3,541,749	\$ 3,201,254	\$ 3,103,407	\$ 3,248,691	\$ 3,483,929	\$ 235,238

Fiscal Year 2014-15 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2013-2014 Projected Expenditures:

	Difference
1. Personal Services - Net increase due to salary increases for all employees	\$ 164,825
2. Operating Expenses - Increase mainly due to increase in quarter round cleaning.	\$ 127,809
3. Capital Outlay - Decrease due to less spending for capital items.	\$ (57,396)



CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Projected</u>	<u>2015 Budget</u>
ROADS & MAINTENANCE						
PERSONAL SERVICES	\$ 673,724	\$ 623,760	\$ 617,721	\$ 654,507	\$ 589,188	\$ 622,011
OPERATING EXPENDITURES	113,982	113,357	111,452	108,297	108,443	115,780
CAPITAL OUTLAY	1,665	-	38,579	31,310	31,283	10,000
TOTAL	\$ 789,371	\$ 737,117	\$ 767,752	\$ 794,114	\$ 728,914	\$ 747,791
STORMWATER UTILITY						
PERSONAL SERVICES	\$ 536,240	\$ 456,842	\$ 469,592	\$ 452,063	\$ 441,360	\$ 485,870
OPERATING EXPENDITURES	489,067	465,276	331,059	518,000	480,111	583,746
CAPITAL OUTLAY	-	1,185	3,783	-	-	-
TOTAL	\$ 1,025,307	\$ 923,303	\$ 804,434	\$ 970,063	\$ 921,471	\$ 1,069,616
FLEET MANAGEMENT						
PERSONAL SERVICES	\$ 116,266	\$ 174,212	\$ 181,491	\$ 189,907	\$ 168,859	\$ 187,451
OPERATING EXPENDITURES	26,550	19,555	17,643	24,089	24,297	23,570
CAPITAL OUTLAY	-	1,006	3,929	2,000	2,000	3,000
TOTAL	\$ 142,816	\$ 194,773	\$ 203,063	\$ 215,996	\$ 195,156	\$ 214,021
FACILITIES MAINTENANCE						
PERSONAL SERVICES	\$ 110,977	\$ 140,721	\$ 129,977	\$ 160,058	\$ 141,830	\$ 169,729
OPERATING EXPENDITURES	113,193	105,539	105,835	122,925	105,210	136,642
CAPITAL OUTLAY	-	2,414	18,162	57,000	57,000	2,000
TOTAL	\$ 224,170	\$ 248,674	\$ 253,974	\$ 339,983	\$ 304,040	\$ 308,371
PARKS & RECREATION						
PERSONAL SERVICES	\$ 677,068	\$ 650,016	\$ 617,929	\$ 669,432	\$ 671,585	\$ 703,930
OPERATING EXPENDITURES	226,769	226,488	227,421	228,148	226,551	213,825
CAPITAL OUTLAY	11,439	12,129	19,190	16,500	16,113	34,000
TOTAL	\$ 915,276	\$ 888,633	\$ 864,540	\$ 914,080	\$ 914,249	\$ 951,755
CEMETERY						
PERSONAL SERVICES	\$ 85,698	\$ 87,375	\$ 107,070	\$ 146,812	\$ 146,812	\$ 155,468
OPERATING EXPENDITURES	18,616	23,532	37,416	39,310	38,049	36,907
CAPITAL OUTLAY	-	8,800	-	-	990	-
TOTAL	\$ 104,314	\$ 119,707	\$ 144,486	\$ 186,122	\$ 185,851	\$ 192,375
TOTALS						
PERSONAL SERVICES	\$ 2,199,973	\$ 2,132,926	\$ 2,123,780	\$ 2,272,779	\$ 2,159,634	\$ 2,324,459
OPERATING EXPENDITURES	988,177	953,747	830,826	1,040,769	982,661	1,110,470
CAPITAL OUTLAY	13,104	16,734	83,643	106,810	106,396	49,000
TOTAL	\$ 3,201,254	\$ 3,103,407	\$ 3,038,249	\$ 3,420,358	\$ 3,248,691	\$ 3,483,929

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

PUBLIC WORKS ROADS & 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 2014 ACCOMPLISHMENTS

- ✓ Completed Dog Park Restroom
- ✓ Completed Barber Street Bridge repairs
- ✓ Completed Football field restroom
- ✓ Completed bridge repairs on Fleming Street

FISCAL YEAR 2015 GOALS AND OBJECTIVES

- Continue maintenance on docks
- Continue pothole repairs
- Continue assisting other departments
- Continue assisting contractors
- Complete bridge repairs on Barber, Englar, Periwinkle and Hardee
- Complete paving of the Barber Street bridge
- Complete Blueway Signage

PERFORMANCE MEASURES

Performance Indicators	Actual 2010/2011	Actual 2011/2012	Actual 2012/2013	Projected 2013/2014	Projected 2014/2015
Miles of Paved Roads Maintained	156	157	157	157	157
Number of Parking Lots Maintained	16	16	16	16	16
Miles of Sidewalks Maintained	26	26	26	26	26

PROGRAM BUDGET DESCRIPTION FOR ROADS & MAINTENANCE DIVISION

STAFFING		NATURE OF ACTIVITY
13/14	14/15	
30.00%	30.00%	Streets and Alleyways - Maintain 157 miles of paved streets. Maintain sixteen (16) municipally owned parking areas. Perform repairs to streets and roadways that are damaged due to deterioration.
20.00%	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.
40.00%	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 2014/2015 ANNUAL BUDGET

ROADS & MAINTENANCE DIVISION BUDGET SUMMARY

The Fiscal Year 2014-2015 adopted budget for the Roads and Maintenance Division is \$747,791. This compares to the 2013-2014 projected expenditures of \$728,914, an increase of \$18,877 or 2.6%.

	FY 10/11	FY 11/12	FY 12/13	Amended FY 13/14	Projected FY 13/14	Adopted FY 14/15	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 673,724	\$ 623,760	\$ 617,721	\$ 654,507	\$ 589,188	\$ 622,011	\$ 32,823
Operating Expenses	113,982	113,357	111,452	108,297	108,443	115,780	7,337
Capital Outlay	1,665	-	38,579	31,310	31,283	10,000	(21,283)
Total	\$ 789,371	\$ 737,117	\$ 767,752	\$ 794,114	\$ 728,914	\$ 747,791	\$ 18,877

Fiscal Year 2014-15 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2013-14 Projected Expenditures

	Difference
1. Personal Services - Net increase due to salary increases for all employees and vacancies in FY 13/14.	\$ 32,823
2. Operating Expenses - Increase mainly due to bridge repairs budget under road materials & supplies	\$ 7,337
3. Capital Outlay - Budgeted capital outlay are less than the prior year.	\$ (21,283)

PERSONAL SERVICES SCHEDULE

ROADS & MAINTENANCE DIVISION

POSITION	PAY RANGE	GRADE	FULL TIME EQUIVALENTS			Projected	Adopted
			12-13	13-14	14-15	Expenditure	Budget
						13-14	14-15
Public Works Director	68,372 / 136,144	82	1.00	1.00	1.00	\$ 82,400	\$ 91,200
Administrative Supervisor	33,680 / 75,700	35	1.00	1.00	1.00	66,000	68,000
Maintenance Supervisor	33,680 / 75,700	35	1.00	1.00	1.00	56,000	57,500
Construction Specialist	32,572 / 73,435	34	1.00	1.00	0.00	22,500	-
Sign/Traffic Technician	37,241 / 61,453	26	1.00	1.00	1.00	48,000	49,500
Maintenance Worker III	37,241 / 61,453	26	1.00	1.00	1.00	28,500	29,500
Maintenance Worker II	25,815 / 58,022	24	3.00	3.00	3.00	98,100	100,000
Maintenance Worker I	23,596 / 54,590	22	1.00	1.00	2.00	22,000	49,000
			10.00	10.00	10.00		
						\$ 423,500	\$ 444,700
		Overtime				7,000	6,000
		FICA Taxes				32,456	33,974
		Clothing Allowance				1,320	960
		Deferred Compensation				36,765	40,563
		Group Health Insurance Premium				61,879	60,274
		Dependant Health Ins Premium				7,558	6,484
		Employee Assistance Program				230	254
		Worker's Comp Insurance				18,480	28,802
		Total Personal Services				\$ 589,188	\$ 622,011

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

CAPITAL OUTLAY SCHEDULE

ROADS AND MAINTENANCE DIVISION - TO BE FUNDED BY GENERAL FUND

EXPENDITURES PER FISCAL YEAR

<u>Description</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>TOTAL</u>
Enclosed Trailer PW-325	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Bob Cat Skid Steer PW-76	-	70,000	-	-	-	70,000
Pickup PW-301	-	-	25,000	-	-	25,000
Backhoe PW-29	-	-	85,000	-	-	85,000
Trailer PW-76	-	-	12,000	-	-	12,000
Open Trailer PW-358	-	-	5,000	-	-	5,000
Open Trailer PW-360	-	-	5,000	-	-	5,000
Pick Up PW-05	-	-	-	25,000	-	25,000
Pick Up PW-300	-	-	-	25,000	-	25,000
Sign Truck PW-08	-	-	-	45,000	-	45,000
Tractor PW-337	-	-	-	35,000	-	35,000
Cat Loader	-	-	-	-	60,000	60,000
One Ton Utility Bed Truck	-	-	-	-	50,000	50,000
	\$ 10,000	\$ 70,000	\$ 132,000	\$ 130,000	\$ 110,000	\$ 452,000

CAPITAL OUTLAY SCHEDULE

ROADS AND MAINTENANCE DIVISION - TO BE FUNDED BY LOCAL OPTION GAS TAX

EXPENDITURES PER FISCAL YEAR

<u>Description</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>TOTAL</u>
Sign Replacement	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ 90,000
Indian River Drive Light Poles	-	5,000	5,000	5,000	5,000	20,000
Street Repaving	-	100,000	-	100,000	-	200,000
	\$ 30,000	\$ 135,000	\$ 35,000	\$ 105,000	\$ 5,000	\$ 310,000

CAPITAL OUTLAY SCHEDULE

ROADS AND MAINTENANCE DIVISION - TO BE FUNDED BY DISCRETIONARY SALES TAX

EXPENDITURES PER FISCAL YEAR

<u>Description</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>TOTAL</u>
Sidewalk Construction	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 200,000
Yacht Club Pier Decking	60,000	-	-	-	-	60,000
Barber Street Bridge Repairs	-	500,000	-	-	-	500,000
Pedestrian Bridges	40,000	40,000	-	-	-	80,000
Fleming Street Paving	200,000	-	-	-	-	200,000
Coolidge Street Paving	460,037	-	-	-	-	460,037
Tulip Drive Construction	200,000	-	-	-	-	200,000
	\$ 960,037	\$ 590,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 1,700,037

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

PUBLIC WORKS DEPARTMENT ROADS & MAINTENANCE DIVISION

Code: 010052

Account Number	Description	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	Amended FY 13/14 Budget	FY 13/14 Projected	FY 14/15 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	470,174	443,275	444,371	472,400	423,500	444,700
511400	Overtime	7,760	8,676	8,362	6,000	7,000	6,000
512100	FICA Taxes	34,240	32,975	33,037	35,457	32,456	33,974
512215	Clothing Allowance	1,080	960	960	960	1,320	960
512225	Deferred Compensation	43,014	40,675	40,700	43,056	36,765	40,563
512301	Group Health Insurance Premium	76,282	68,016	58,762	62,059	61,879	60,274
512305	Dependant Health Ins Premium	24,842	15,662	14,625	15,865	7,558	6,484
512309	Employee Assistance Program	253	230	228	230	230	254
512400	Worker's Comp Insurance	16,079	13,291	16,676	18,480	18,480	28,802
TOTAL PERSONAL SERVICES		673,724	623,760	617,721	654,507	589,188	622,011
OPERATING EXPENDITURES							
533400	Other Contractual Services	200	1,425	1,583	2,000	2,000	2,000
533415	Janitorial Services	471	475	40	0	0	0
533420	Pest/Weed Control/Mowing	1,696	1,182	94	1,900	900	1,000
534000	Travel and Per Diem	501	396	480	1,000	1,500	2,546
534101	Telephone	1,409	1,338	1,315	1,320	1,450	1,455
534105	Cellular Telephone	2,702	2,639	2,636	2,900	2,220	2,325
534110	Internet Services	101	131	424	420	480	604
534120	Postage	159	470	94	100	100	100
534310	Electric	2,621	3,372	3,171	3,075	2,830	2,830
534320	Water/Sewer	295	318	289	300	288	288
534380	Trash Pickup/Hauling, Etc.	1,858	808	1,618	2,000	1,000	1,000
534420	Equipment Leases	180	632	230	500	612	500
534620	R & M-Vehicles	26,297	11,019	16,433	14,690	12,000	14,000
534630	R & M-Office Equipment	678	592	576	600	600	600
534640	R & M-Operating Equipment	16,816	19,518	26,907	15,000	17,000	17,000
534830	Special Events	650	383	1,055	1,000	1,000	1,000
534920	Legal Ads	189	612	0	200	143	0
535200	Departmental Supplies	12,955	18,277	11,597	12,000	13,500	12,000
535210	Computer Supplies	628	600	898	600	400	400
535230	Small Tools and Equipment	3,570	3,526	1,971	3,000	3,000	2,500
535260	Gas and Oil	25,680	22,369	21,555	20,000	24,400	22,000
535270	Uniforms and Shoes	2,381	1,594	1,704	1,600	1,600	1,600
535275	Safety Equipment	688	986	1,325	1,000	1,000	1,000
535310	Road Materials & Supplies	5,782	9,101	4,256	14,000	10,000	18,700
535350	Cement	4,644	10,922	9,987	7,000	7,000	7,000
535410	Dues and Memberships	348	357	414	415	500	450
535450	Training and Education	483	315	800	1,677	2,920	2,882
TOTAL OPERATING EXPENDITURES		113,982	113,357	111,452	108,297	108,443	115,780
CAPITAL OUTLAY							
606400	Vehicles and Equipment	1,665	0	38,579	31,310	31,283	10,000
TOTAL CAPITAL OUTLAY		1,665	0	38,579	31,310	31,283	10,000
TOTAL ROADS & MAINTENANCE		789,371	737,117	767,752	794,114	728,914	747,791

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

PUBLIC WORKS STORMWATER UTILITY DIVISION

The Stormwater Utility 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 310 catch basins and culvert structures. It is also the responsibility of the Stormwater Utility 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 2014 ACCOMPLISHMENTS

- ✓ Completed installation of quarter round
- ✓ Completed road crossing drainage
- ✓ Monitored mowing contractor
- ✓ Monitored ditch mowing
- ✓ Re-aligned 500 feet of ditch at Airport

FISCAL YEAR 2015 GOALS AND OBJECTIVES

- Continue Quarter Round project
- Continue replacement of culverts
- Continue monitoring of mowing contractor
- Continue maintenance and repair of quarter round
- Continue working with spraying of canals with contractor
- Inspect drainage complaints as received
- Work on the excavation of the main drainage ditches

PERFORMANCE MEASURES

Performance Indicators	Actual 2009/2010	Actual 2010/2011	Actual 2011/2012	Actual 2012/2013	Projected 2013/2014	Projected 2014/2015
Miles of swales	280.0	280.0	280.0	280.0	280.0	280.0
Linear feet of swales reconstructed	30,000	36,900	30,100	30,100	28,500	28,500
Miles of ditches maintained	50.0	50.0	50.0	50.0	50.0	50.0
Catch basin and culverts maintained	280	290	300	300	310	310
Linear feet Main Ditches reconstructed	20,000	10,000	10,000	10,000	10,000	10,000
Road Crossing Pipe Replacements	30	15	24	24	12	10

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR STORMWATER UTILITY DIVISION		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>13/14</i>	<i>14/15</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 310 catch basins and large/small culverts.
10.00%	10.00%	General Administration - Preparation of budget, update service records. Maintain equipment records. Review contracts and construction drawings on City contract work. Meet with public as necessary. Coordinate employee training and education.
5.00%	5.00%	Building Dept Related Reviews: Site Plan Review, Pool Drainage Plan Review, Fence Permits, Driveway Permits, and meeting with engineers, contractors, and public as necessary.
10.00%	10.00%	Capital Projects - Planning, Design, Specifications Consultant Coordination Bidding and Contracts, Construction Management inspections.
100.00%	100.00%	

STORMWATER UTILITY DIVISION BUDGET SUMMARY

The Fiscal Year 2014-2015 adopted budget for the Stormwater Utility Division is \$1,069,616. This compares to the 2013-2014 projected expenditures of \$921,471 an increase of \$148,145 or 16.1%.

	FY 10/11	FY 11/12	FY 12/13	Amended FY 13/14	Projected FY 13/14	Adopted FY 14/15	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 536,240	\$ 456,842	\$ 469,592	\$ 452,063	\$ 441,360	\$ 485,870	\$ 44,510
Operating Expenses	489,067	465,276	331,059	518,000	480,111	583,746	103,635
Capital Outlay	-	1,185	3,783	-	-	-	-
Total	\$ 1,025,307	\$ 923,303	\$ 804,434	\$ 970,063	\$ 921,471	\$ 1,069,616	\$ 148,145

Fiscal Year 2014-15 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2013-14 Projected Expenditures:

	Difference
1. Personal Services - Increase due to salary increases for all employees and vacancies in FY 13/14	\$ 44,510
2. Operating Expenses - Net increase primarily for the cost of quarter round maintenance and street sweeping	\$ 103,635
3. Capital Outlay - No Capital Outlay items are budgeted.	\$ -

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

STORMWATER UTILITY DIVISION

<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>FULL TIME EQUIVALENTS</u>			<u>Projected Expenditure</u>	<u>Adopted Budget</u>
			<u>12-13</u>	<u>13-14</u>	<u>14-15</u>	<u>13-14</u>	<u>14-15</u>
Stormwater Superintendent	47,937 / 100,227	70	1.00	1.00	1.00	\$ 64,400	\$ 66,300
Stormwater Supervisor	33,680 / 75,700	35	2.00	2.00	2.00	78,500	82,500
Construction Inspector	31,721 / 71,296	33	1.00	1.00	1.00	59,000	65,500
Maintenance Worker III	27,342 / 61,453	26	2.00	0.00	2.00	21,500	57,000
Maintenance Worker II	25,815 / 58,022	24	2.00	1.00	1.00	26,500	27,000
Maintenance Worker I	24,288 / 54,590	22	1.00	4.00	2.00	62,500	49,000
			9.00	9.00	9.00		
						\$ 312,400	\$ 347,300
		Overtime				3,000	2,500
		FICA Taxes				23,298	26,068
		Clothing Allowance				960	960
		Deferred Compensation				28,472	31,568
		Group Health Insurance Premium				39,750	45,776
		Dependant Health Ins Premium				11,810	9,999
		Employee Assistance Program				190	229
		Worker's Comp Insurance				21,480	21,470
		Total Personal Services				\$ 441,360	\$ 485,870

CAPITAL OUTLAY SCHEDULE

STORMWATER UTILITY DIVISION - TO BE FUNDED FROM STORMWATER UTILITY FUND EXPENDITURES PER FISCAL YEAR

<u>Description</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>TOTAL</u>
1/2 ton truck SW619/SW 618	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
1 ton crew cab SW 606	48,000	-	-	-	-	48,000
pumps/cutoff saws	4,000	-	-	-	-	4,000
4 x 4 Pickup SW 614	-	-	30,000	-	-	30,000
	\$ 102,000	\$ -	\$ 30,000	\$ -	\$ -	\$ 132,000

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

CAPITAL OUTLAY SCHEDULE

STORMWATER UTILITY DIVISION - TO BE FUNDED FROM DISCRETIONARY SALES TAX						
EXPENDITURES PER FISCAL YEAR						
<u>Description</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>TOTAL</u>
1/4 round swale improvements	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,500,000
Road Crossings/sideyard pipes	-	50,000	50,000	50,000	50,000	200,000
Tulip Road Crossing	-	50,000	-	-	-	50,000
Potomac Ditch	-	200,000	-	-	-	200,000
Tandum Dump Truck	-	-	140,000	-	-	140,000
Pipe Sliplining	-	100,000	-	-	-	100,000
Bevan Ditch Piping	-	-	750,000	-	-	750,000
Stormwater Pond Installation	-	-	500,000	-	-	500,000
Vac Truck SW-618	-	-	-	340,000	-	340,000
Dump Truck SW-615	-	-	-	-	150,000	150,000
Transport Truck SW-609	-	-	-	-	125,000	125,000
	\$ 500,000	\$ 900,000	\$ 1,940,000	\$ 890,000	\$ 825,000	\$ 5,055,000

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

STORMWATER UTILITY DIVISION

Code: 010053

Account Number	Description	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	Amended FY 13/14 Budget	FY 13/14 Projected	FY 14/15 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	369,879	315,670	333,296	311,322	312,400	347,300
511400	Overtime	2,181	1,678	1,390	3,000	3,000	2,500
512100	FICA Taxes	26,818	22,402	24,169	22,841	23,298	26,068
512215	Clothing Allowance	1,320	960	1,090	960	960	960
512225	Deferred Compensation	33,485	28,561	29,045	28,375	28,472	31,568
512301	Group Health Insurance Premium	64,365	55,391	47,375	47,186	39,750	45,776
512305	Dependant Health Ins Premium	21,550	21,109	16,732	16,707	11,810	9,999
512309	Employee Assistance Program	250	202	188	192	190	229
512400	Worker's Comp Insurance	16,392	10,869	16,307	21,480	21,480	21,470
TOTAL PERSONAL SERVICES		536,240	456,842	469,592	452,063	441,360	485,870
OPERATING EXPENDITURES							
533150	Engineering Services	840	0	0	1,750	0	0
533400	Other Contractual Services	2,300	8,875	8,765	7,500	7,500	32,500
533420	Pest/Weed Control/Mowing	34,889	32,298	35,565	45,000	45,000	45,000
533425	Contract Mowing Services	212,728	215,428	135,894	257,500	257,500	257,500
533427	Contract Qtr Round Maintenance	12,000	14,571	6,000	15,000	40,000	100,000
534000	Travel and Per Diem	0	0	0	0	177	500
534101	Telephone	839	820	893	910	965	1,080
534105	Cellular Telephone	1,796	1,753	1,781	1,920	1,100	1,700
534110	Internet Services	37	26	0	0	0	0
534120	Postage	1	1	0	10	10	0
534310	Electric	1,078	1,079	890	700	670	700
534320	Water/Sewer	3,164	798	730	1,000	450	560
534380	Trash Pickup/Hauling, Etc.	8,438	3,485	3,621	5,000	4,400	5,000
534420	Equipment Leases	137	1,174	241	1,500	1,500	1,500
534620	R & M-Vehicles	32,073	20,323	20,486	24,000	15,000	24,000
534630	R & M - Office Equipment	1,903	1,240	576	600	600	600
534640	R & M-Operating Equipment	50,570	39,415	24,496	40,000	20,000	25,000
534920	Legal Ads	0	83	230	0	0	0
535200	Departmental Supplies	4,265	5,538	1,979	4,500	4,500	4,500
535210	Computer Supplies	311	570	306	200	201	200
535230	Small Tools and Equipment	1,420	1,165	2,162	2,000	2,000	2,000
535260	Gas and Oil	41,026	36,561	30,352	30,000	38,800	35,000
535270	Uniforms and Shoes	2,321	1,535	1,813	1,350	1,350	1,456
535275	Safety Equipment	324	261	71	1,000	300	4,300
535310	Road Materials & Supplies	13,077	11,706	10,888	9,000	2,000	5,000
535320	Sod	18,305	27,559	9,998	15,000	10,000	10,000
535350	Cement	17,139	11,140	9,937	22,410	10,000	10,000
535355	Culvert Pipe	27,881	27,753	22,163	30,000	15,000	15,000
535410	Dues and Memberships	116	119	138	150	150	150
535420	Books and Publications	0	0	0	0	0	0
535450	Training and Education	89	0	1,084	0	938	500
TOTAL OPERATING EXPENDITURES		489,067	465,276	331,059	518,000	480,111	583,746
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	1,185	3,783	0	0	0
TOTAL CAPITAL OUTLAY		0	1,185	3,783	0	0	0
TOTAL STORMWATER UTILITY DIVISION		1,025,307	923,303	804,434	970,063	921,471	1,069,616

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

PUBLIC WORKS FLEET MANAGEMENT DIVISION

The Fleet Management 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 120 vehicles, 27 units of major equipment and 160 units of smaller equipment and tools. In addition, the Fleet Management staff also maintains the City's fuel facilities in the compound, assuring fuel availability for the fleet and compliance with DEP requirements.

FISCAL YEAR 2014 ACCOMPLISHMENTS

- ✓ Maintained fuel facility to DEP standards
- ✓ Implemented training of City Employees in Traffic MOT-I certification.
- ✓ Reduction of fleet vehicle/equipment assets
- ✓ Sale of surplus vehicles and equipment

FISCAL YEAR 2015 GOALS AND OBJECTIVES

- Upgrade computer fueling system – hardware and software
- Expand training of City employees in safety
- Reduce the repair parts inventory and exchange obsolescent inventory
- Generate revenue from the sale of surplus vehicles, equipment and other City assets

PERFORMANCE MEASURES

Performance Indicators	Actual 2010/2011	Actual 2011/2012	Actual 2012/2013	Projected 2013/2014	Projected 2014/2015
Number of Vehicles Maintained	120	121	1118	120	112
Number of Heavy Equipment Maintained	46	42	34	27	26
Number of Light Equipment Maintained	110	129	145	160	178
Preventive Maintenance Services	200	209	194	200	169
Road Service Calls	200	185	172	160	100
Completed Service Requests	650	715	683	650	979

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

FLEET MANAGEMENT DIVISION BUDGET SUMMARY

The Fiscal Year 2014-2015 adopted budget for Vehicle Maintenance is \$213,910. This compares to the 2013-2014 projected expenditures of \$195,156, an increase of \$18,754 or 8.6%.

	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Actual	Amended FY 13-14 Budget	Projected FY 13-14 Expenditures	Adopted FY 14-15 Budget	Difference
Personal Services	\$ 116,266	\$ 174,212	\$ 181,491	\$ 189,907	\$ 168,859	\$ 187,451	\$ 18,592
Operating Expenses	26,550	19,555	17,643	24,089	24,297	23,570	(727)
Capital Outlay	-	1,006	3,929	2,000	2,000	3,000	1,000
Total	\$ 142,816	\$ 194,773	\$ 203,063	\$ 215,996	\$ 195,156	\$ 214,021	\$ 18,865

Fiscal Year 2014-15 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2013-14 Projected Expenditures

	Difference
1. Personal Services - Increase due to salary increase of all employees and vacancies in FY 13/14	\$ 18,592
2. Operating Expenses - Net decrease mainly due to repair and maintenance of operating equipment	\$ (727)
3. Capital Outlay - Increase in budgeted capital outlay items.	\$ 1,000

PROGRAM BUDGET FOR FLEET MANAGEMENT DIVISION

STAFFING		NATURE OF ACTIVITY
13/14	14/15	
10.00%	10.00%	Administration of City Fleet Management Program - Supervise and direct employees in the implementation of a Fleet Management Program for over 200 pieces of equipment. Develop and direct the maintenance of a 2,800 sq. ft. maintenance facility.
45.00%	45.00%	Vehicle Maintenance - Schedule and perform vehicle preventive maintenance, mechanical and body repair services on all city-owned vehicles and equipment, except Golf Course equipment.
10.00%	10.00%	Order and Parts Processing - Order, receive and stock vehicle repair parts and material. Schedule vehicle sublet repairs.
5.00%	5.00%	Employee Training - Train employees in new corrective repair procedures, waste disposal, and Department of Labor Safety Requirements and Standards.
10.00%	10.00%	Vehicle Data Processing - Data processing of work orders, issue slips, purchase orders and parts. Maintain computerized parts and tools inventory.
5.00%	5.00%	General Administrative - Preparation of Budget, maintenance of vehicle records and training records.
5.00%	5.00%	Administration of City Fuel Facility Management Program - Supervise and maintain unleaded gasoline and diesel fuel storage and dispensing facilities. Implement, monitor and maintain Fuel Management System.
5.00%	5.00%	Planning and implementation of Fleet Maintenance Programs - Plan, develop and implement programs to modernize facilities, equipment and tools.
5.00%	5.00%	General Administrative Program - Implementation of Guidelines for the acquisition and replacement of Fleet Assets.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

FLEET MANAGEMENT DIVISION							Projected	Adopted
<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>FULL TIME EQUIVALENTS</u>			<u>Expenditure</u>	<u>Budget</u>	
			<u>12-13</u>	<u>13-14</u>	<u>14-15</u>	<u>13-14</u>	<u>14-15</u>	
Garage Superintendent	47,937 / 86,580	70	1.00	1.00	1.00	\$ 59,000	\$ 60,750	
Head Mechanic	29,041 / 65,274	29	1.00	0.50	1.00	15,900	35,000	
Mechanic	25,815 / 58,022	24	1.00	1.50	1.00	42,000	33,000	
Clerical Assistant	11.34 / 20.49	21	0.50	0.50	0.50	13,000	14,800	
			3.50	3.50	3.50			
						\$ 129,900	\$ 143,550	
Overtime						1,500	1,500	
FICA Taxes						10,070	11,115	
Clothing Allowance						240	240	
Deferred Compensation						10,678	11,744	
Group Health Insurance Premium						13,710	14,468	
Dependant Health Ins Premium						0	0	
Employee Assistance Program						82	92	
Worker's Comp Insurance						2,679	4,742	
Total Personal Services						<u>\$ 168,859</u>	<u>\$ 187,451</u>	

CAPITAL OUTLAY SCHEDULE

FLEET MANAGEMENT DIVISION - TO BE FUNDED BY GENERAL FLUND						
<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>					<u>TOTAL</u>
	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	
Air compressor	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000
Forklift	-	15,000	-	-	-	\$ 15,000
4 Post Lift	-	12,000	-	-	-	\$ 12,000
Shop Truck Utility Vehicle	-	-	-	39,500	-	\$ 39,500
	<u>\$ 3,000</u>	<u>\$ 27,000</u>	<u>\$ -</u>	<u>\$ 39,500</u>	<u>\$ -</u>	<u>\$ 69,500</u>

CAPITAL OUTLAY SCHEDULE

FLEET MANAGEMENT DIVISION - TO BE FUNDED BY DISCRETIONARY SALES TAX						
<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>					<u>TOTAL</u>
	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	
Diesel Fuel Tank and Software	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
	<u>\$ 25,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,000</u>

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

FLEET MANAGEMENT DIVISION

Code: 010054

Account Number	Description	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	Amended FY 13/14 Budget	FY 13/14 Projected	FY 14/15 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	87,376	128,748	139,004	147,000	129,900	143,550
511400	Overtime	813	1,389	1,358	1,200	1,500	1,500
512100	FICA Taxes	6,756	10,003	10,783	11,356	10,070	11,115
512215	Clothing Allowance	120	240	240	240	240	240
512225	Deferred Compensation	6,024	10,452	11,553	12,325	10,678	11,744
512301	Group Health Insurance Premium	13,940	21,646	15,998	15,015	13,710	14,468
512305	Dependant Health Ins Premium	0	0	0	0	0	0
512309	Employee Assistance Program	60	90	92	92	82	92
512400	Worker's Comp Insurance	1,177	1,644	2,463	2,679	2,679	4,742
TOTAL PERSONAL SERVICES		116,266	174,212	181,491	189,907	168,859	187,451
OPERATING EXPENDITURES							
533400	Other Contractual Services	750	1,281	485	631	631	750
533410	Environmental Services	50	50	50	250	250	250
533415	Janitorial Services	471	475	40	0	0	0
534000	Travel and Per Diem	168	365	663	967	967	1,250
534101	Telephone	573	436	213	210	205	205
534105	Cellular Telephone	652	849	777	842	480	850
534110	Internet Access	41	30	0	0	0	432
534310	Electric	2,940	2,790	2,630	2,530	2,320	2,675
534320	Water/Sewer	295	318	289	340	288	288
534440	Rents and Leases	200	0	0	0	0	0
534610	R & M - Buildings	58	0	453	1,300	1,300	1,300
534620	R & M-Vehicles	962	655	767	1,400	2,000	1,400
564330	R & M - Office Equipment	350	449	591	1,049	1,049	1,000
534640	R & M-Operating Equipment	5,958	3,188	3,613	4,000	5,400	4,000
534920	Legal Ads	0	60	0	0	0	0
535200	Departmental Supplies	5,055	3,524	2,186	3,000	3,000	2,500
535210	Computer Supplies	3,004	307	270	970	970	970
535230	Small Tools and Equipment	1,858	1,731	1,045	2,200	2,300	2,000
535260	Gas and Oil	1,717	1,516	1,916	2,200	845	1,500
535270	Uniforms and Shoes	1,104	827	922	950	950	600
535275	Safety Equipment	340	405	323	300	300	350
535410	Membership & Professional Dues	0	0	0	0	34	0
535420	Books and Publications	0	0	0	0	0	0
535450	Training and Education	4	299	410	950	1,008	1,250
TOTAL OPERATING EXPENDITURES		26,550	19,555	17,643	24,089	24,297	23,570
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	1,006	3,929	2,000	2,000	3,000
TOTAL CAPITAL OUTLAY		0	1,006	3,929	2,000	2,000	3,000
TOTAL FLEET MANAGEMENT DIVISION		142,816	194,773	203,063	215,996	195,156	214,021

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

PUBLIC WORKS PARKS & RECREATION DIVISION

The Parks and Recreation Division is responsible for all maintenance and upkeep of the City parks and landscape areas of City properties. Responsibilities include trash removal, landscaping, turf grass maintenance, planting & 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. Provides irrigation maintenance on all city properties, daily maintenance of eight (8) baseball/softball fields, four (4) football/soccer fields, ten (10) tennis courts including four (4) clay courts, four (4) basketball courts, Dog Park, Splash Pad and medians on US 1 and Schumann Drive. Also provides, aerobics, exercise, dance, Yoga, Tai Chi, gymnastics, baby bees and karate programs at the Community Center. Operates the Skate Park and Clay Tennis Courts at Friendship Park and coordinates the annual Easter Egg Hunt and Halloween Parade. Assist with all Park & Special Events. Starting in FY 2011-12, the maintenance of the Sebastian Blvd. intersections were added as part of the park maintenance program.

FISCAL YEAR 2014 ACCOMPLISHMENTS

- ✓ Installed concrete floors in dug-outs and batting cage at Barber Street Sports Complex
- ✓ Installed new basketball poles, backboards, rims and nets at Barber Street Sports Complex
- ✓ Installed new playground equipment at Schumann Park and the Sebastian Community Center
- ✓ Installed tennis wall and racquetball court at Friendship Park
- ✓ Continued quality maintenance of parks and City property.

FISCAL YEAR 2015 GOALS AND OBJECTIVES

- Continue quality maintenance of parks and City property
- Rebuild and upgrade Sebastian Skate Park
- Improvements to the Sebastian Community Center

PERFORMANCE MEASURES

Performance Indicators	Actual 2010/2011	Actual 2011/2012	Actual 2012/2013	Projected 2013/2014	Projected 2014/2015
Large Park Areas	280 Acres	280 Acres	280 Acres	280 Acres	280 Acres
Sports Complex	22 Acres	22 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 2014/2015 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR PARKS & RECREATION DIVISION		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>12/13</i>	<i>14/15</i>	
75.00%	75.00%	Parks - Mow, weed, and edge 50 acres of park land and 15 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 aerobics, exercise, dance, Yoga, Tai Chi, gymnastics, baby bees and karate programs at the Community Center.
2.50%	2.50%	Playgrounds - Repair and maintain equipment at all City owned 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 & RECREATION DIVISION BUDGET SUMMARY

The Fiscal Year 2014-2015 adopted budget for Parks & Recreation is \$951,755. This compares to the 2013-2014 projected expenditures of \$914,249 an increase of \$37,506 or 4.1%.

	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Actual	Amended FY 13-14 Budget	Projected FY 13-14 Expenditures	Adopted FY 14-15 Budget	Difference
Personal Services	\$ 677,068	\$ 650,016	\$ 617,929	\$ 669,432	\$ 671,585	\$ 703,930	\$ 32,345
Operating Expenses	226,769	226,488	227,421	228,148	226,551	213,825	(12,726)
Capital Outlay	11,439	12,129	19,190	16,500	16,113	34,000	17,887
Total	\$ 915,276	\$ 888,633	\$ 864,540	\$ 914,080	\$ 914,249	\$ 951,755	\$ 37,506

Fiscal Year 2014-2015 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2013-2014 Projected Expenditures

	Difference
1. Personal Services - Salary increase for all full time employees	\$ 32,345
2. Operating Expenses - Decrease mainly due to small tools and equipment	\$ (12,726)
3. Capital Outlay - Additional Capital Outlay purchase	\$ 17,887

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

PARKS & RECREATION DIVISION

<u>POSITION</u>	<u>PAY</u>		<u>FULL TIME EQUIVALENTS</u>			<u>Projected Expenditure</u>	<u>Adopted Budget</u>
	<u>RANGE</u>	<u>GRADE</u>	<u>12-13</u>	<u>13-14</u>	<u>14-15</u>	<u>13-14</u>	<u>14-15</u>
Parks Superintendent	47,937 / 100,227	70	1.00	1.00	1.00	\$ 70,000	\$ 72,000
Parks Supervisor	33,680 / 75,700	35	1.00	1.00	1.00	41,500	42,500
Recreation Supervisor	33,680 / 75,700	35	1.00	1.00	1.00	41,000	42,500
Foreman	29,041 / 65,274	29	1.00	0.00	0.00	-	-
Maintenance Worker II	25,815 / 58,022	24	3.00	3.00	4.00	119,500	151,000
Maintenance Worker I	24,287 / 54,590	22	4.00	5.00	4.00	142,000	128,000
Asst Recreation Supervisor			0.00	0.50	0.50	2,000	2,000
Skate Park Attendants ⁽¹⁾			2.50	2.00	2.00	21,000	21,000
Gymnastic Assistant ⁽¹⁾			4.50	5.00	5.00	23,000	23,000
Tennis Courts Attendants ⁽¹⁾			2.00	2.00	2.00	28,000	28,000
			20.00	20.50	20.50		
						\$ 488,000	\$ 510,000
						Overtime	10,000
						FICA Taxes	38,189
						Clothing Allowance	1,200
						Deferred Compensation	38,268
						Group Health Insurance Premium	64,523
						Dependant Health Ins Premium	18,435
						Employee Assistance Program	253
						Worker's Comp Insurance	12,717
						Total Personal Services	\$ 671,585
							\$ 703,930

(1) F/T/E position years represents full time equivalent positions. For Gymnastic Assistants, 5 equals ten 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 & RECREATION DIVISION - TO BE FUNDED BY GENERAL FUND

EXPENDITURES PER FISCAL YEAR

<u>Description</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2017-18</u>	<u>TOTAL</u>
Enclosed Trailers	\$ 9,000	\$ 9,000	\$ -	\$ -	\$ -	\$ 18,000
Equipment Trailer	5,000	5,000	-	-	-	10,000
Pick Up Truck	20,000	-	-	-	-	20,000
Pick Up Truck (2)	-	50,000	50,000	-	-	100,000
Truckster	-	9,000	-	-	-	9,000
Tractor	-	50,000	-	-	-	50,000
Trailer	-	-	12,500	-	-	12,500
	\$ 34,000	\$ 123,000	\$ 62,500	\$ -	\$ -	\$ 219,500

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

CAPITAL OUTLAY SCHEDULE

PARKS & RECREATION DIVISION - TO BE FUNDED BY DISCRETIONARY SALES TAX						
EXPENDITURES PER FISCAL YEAR						
<u>Description</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2017-18</u>	<u>TOTAL</u>
Baseball Field Lighting	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ 300,000
Riverview Park Playground	-	-	50,000	-	-	50,000
						-
	<u>\$ -</u>	<u>\$ 300,000</u>	<u>\$ 50,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 350,000</u>

CAPITAL OUTLAY SCHEDULE

PARKS & RECREATION DIVISION - TO BE FUNDED BY CRA FUND						
EXPENDITURES PER FISCAL YEAR						
<u>Description</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2017-18</u>	<u>TOTAL</u>
Riverview Park Sidewalk Replacement	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Trees, Shrubs and Mulch US 1	4,000	-	-	-	-	4,000
Picnic Tables and Benches	10,000	-	-	-	-	10,000
	<u>\$ 114,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 114,000</u>

CAPITAL OUTLAY SCHEDULE

PARKS & RECREATION DIVISION - TO BE FUNDED BY RECREATION IMPACT FEES						
EXPENDITURES PER FISCAL YEAR						
<u>Description</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2017-18</u>	<u>TOTAL</u>
Community Center Paving	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Rebuild Skate Park Ramps	125,000	-	-	-	-	125,000
Equipment Building	-	100,000	-	-	-	100,000
Bleacher Shields	-	100,000	-	-	-	100,000
	<u>\$ 175,000</u>	<u>\$ 200,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 375,000</u>

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

PARKS & RECREATION DIVISION

Code: 010057

Account Number	Description	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	Amended FY 13/14 Budget	FY 13/14 Projected	FY 14/15 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	415,097	391,279	379,346	414,000	414,000	436,000
511300	Temporary Salaries	65,986	70,330	66,402	72,000	74,000	74,000
511400	Overtime	11,370	13,171	14,283	10,000	10,000	12,000
512100	FICA Taxes	35,562	34,039	33,116	38,036	38,189	40,016
512215	Clothing Allowance	1,080	960	960	1,200	1,200	1,080
512225	Deferred Compensation	38,382	36,286	35,250	38,268	38,268	40,417
512301	Group Health Insurance Premium	72,052	68,303	58,841	64,523	64,523	59,084
512305	Dependant Health Ins Premium	26,517	25,868	18,724	18,435	18,435	18,018
512309	Employee Assistance Program	276	253	252	253	253	280
512400	Worker's Comp Insurance	10,746	9,527	10,755	12,717	12,717	23,035
TOTAL PERSONAL SERVICES		677,068	650,016	617,929	669,432	671,585	703,930
OPERATING EXPENDITURES							
533400	Other Contractual Services	100	0	0	0	1,220	2,000
533415	Janitorial Services	6,625	3,940	307	0	0	0
534000	Travel and Per Diem	1,036	1,059	1,428	1,300	1,300	1,300
534101	Telephone	2,440	2,493	2,874	2,878	3,285	3,360
534105	Cellular Telephone	2,671	2,619	2,241	2,430	925	1,000
534110	Internet Services	20	76	499	420	480	480
534120	Postage	149	92	99	100	50	50
534310	Electric	85,973	89,111	81,037	86,000	86,300	86,300
534320	Water/Sewer	11,056	10,038	10,829	9,325	12,700	11,155
534380	Trash Pickup/Hauling, Etc.	0	0	0	100	0	0
534420	Equipment Leases	0	0	0	100	616	1,300
534620	R & M-Vehicles	9,510	8,310	7,591	7,500	8,000	8,000
534630	R & M - Office Equipment	671	592	576	595	595	600
534640	R & M - Operating Equipment	19,411	13,785	21,011	19,000	20,000	19,000
534680	R & M - Irrigation Systems	7,671	3,538	4,538	3,500	3,500	3,500
534685	R & M - Grounds Maintenance	15,225	11,964	10,854	14,000	16,000	14,000
534686	R & M - Parks Facilities	14,588	20,784	27,048	16,000	16,000	16,000
534830	Special Event Expense	2,370	2,430	1,888	3,500	2,100	2,000
535200	Departmental Supplies	3,154	2,251	5,061	2,500	2,500	2,500
535210	Computer Supplies	76	120	730	120	170	200
535220	Cleaning Supplies	46	126	189	400	150	150
535221	Fertilizer/Chemical Supplies	9,500	11,154	8,839	12,000	9,000	8,000
535230	Small Tools and Equipment	2,380	2,816	4,650	12,500	12,500	4,500
535260	Gas and Oil	27,840	35,199	30,335	29,000	24,000	24,000
535270	Uniforms and Shoes	2,596	1,886	2,378	2,300	2,830	2,100
535275	Safety Equipment	357	205	276	500	250	250
535410	Dues and Memberships	823	1,109	1,301	1,130	1,130	1,130
535420	Books and Publications	0	142	88	100	100	100
535450	Training and Education	481	649	754	850	850	850
TOTAL OPERATING EXPENDITURES		226,769	226,488	227,421	228,148	226,551	213,825
CAPITAL OUTLAY							
606400	Vehicles and Equipment	11,439	12,129	19,190	16,500	16,113	34,000
TOTAL CAPITAL OUTLAY		11,439	12,129	19,190	16,500	16,113	34,000
TOTAL PARKS & RECREATION DIVISION		915,276	888,633	864,540	914,080	914,249	951,755

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

PUBLIC WORKS CEMETERY DIVISION

The Cemetery Division is responsible for the maintenance, upkeep, and beautification of the Sebastian Cemetery that encompasses 10.74 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 2014 ACCOMPLISHMENTS

- ✓ Installed chemical tank for the sulphur scale on the markers in unit 1 & 2
- ✓ Continued to put granite benches in the Cemetery by the public for the public
- ✓ Continued care and maintenance of the Cemetery property
- ✓ Refurbished the roadway between. units 3 and 4

FISCAL YEAR 2015 GOALS AND OBJECTIVES

- Continue to maintain the cemetery in an efficient manner.
- Continue putting granite benches in the Cemetery by the public for the public
- Add more information centers for the public in Unit 3

PERFORMANCE MEASURES

Performance Indicators	Actual 2010/2011	Actual 2011/2012	Actual 2012/2013	Projected 2013/2014	Projected 2014/2015
Cremains, including niches	27	30	45	33	34
Burials	27	35	38	34	42
Acres of property maintained	9.34	9.34	9.34	10.74	10.74
Operating cost per acre maintained	\$11,169	\$11,874	\$15,470	\$17,212	\$17,748

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR CEMETERY DIVISION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>13/14</i>	<i>14/15</i>	
60.00%	60.00%	Cemetery Ground Maintenance - Maintain 9.34 acres of grounds through improved scheduling of mowing, trimming, and general cleanup. 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%	

CEMETERY DIVISION BUDGET SUMMARY

The Fiscal Year 2014-2015 adopted budget for the Cemetery is \$192,375. This compares to the 2013-2014 projected expenditures of \$185,851, an increase of \$6,524 or 3.5%.

	FY 10/11	FY 11/12	FY 12/13	Amended FY 13/14	Projected FY 13/14	Adopted FY 14/15	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 85,698	\$ 87,375	\$ 107,070	\$ 146,812	\$ 146,812	\$ 155,468	\$ 8,656
Operating Expenses	18,616	23,532	37,416	39,310	38,049	36,907	(1,142)
Capital Outlay	-	8,800	-	-	990	-	(990)
Total	\$ 104,314	\$ 119,707	\$ 144,486	\$ 186,122	\$ 185,851	\$ 192,375	\$ 6,524

Fiscal Year 2014-15 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2013-14 Projected Expenditures

	Difference
1. Personal Services - Increase due to salary increases for all employees	\$ 8,656
2. Operating Expenses - Net decrease mainly due to grounds maintenance.	\$ (1,142)
3. Capital Outlay - No Capital Outlay for FY 14/15	\$ (990)

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

CEMETERY DIVISION			FULL TIME EQUIVALENTS			Projected Expenditure	Adopted Budget
<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>12-13</u>	<u>13-14</u>	<u>14-15</u>	<u>13-14</u>	<u>14-15</u>
Cemetery Supervisor	33,680 / 75,700	35	1.00	1.00	1.00	\$ 66,000	\$ 68,000
Maintenance Worker I	24,288 / 54,590	22	0.50	1.00	1.00	41,000	43,500
			1.50	2.00	2.00		
						\$ 107,000	\$ 111,500
		Overtime				1,000	1,000
		FICA Taxes				8,280	8,625
		Clothing Allowance				240	240
		Deferred Compensation				9,742	10,147
		Group Health Insurance Premium				12,459	12,157
		Dependant Health Ins Premium				3,922	3,823
		Employee Assistance Program				46	51
		Worker's Comp Insurance				4,123	7,925
		Total Personal Services				<u>\$ 146,812</u>	<u>\$ 155,468</u>

CAPITAL OUTLAY SCHEDULE

CEMETERY DIVISION - TO BE FUNDED BY CEMETERY TRUST FUND						
<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>					<u>TOTAL</u>
	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	
Storage Building	-	-	100,000	-	-	\$ 100,000
Trailer	-	2,600	-	-	-	\$ 2,600
	<u>\$ -</u>	<u>\$ 2,600</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 102,600</u>

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

CEMETERY DIVISION

Code: 010059

Account Number	Description	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	Amended FY 13/14 Budget	FY 13/14 Projected	FY 14/15 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	63,186	62,932	78,458	107,000	107,000	111,500
511400	Overtime	381	740	1,196	1,000	1,000	1,000
512100	FICA Taxes	4,598	4,562	5,798	8,280	8,280	8,625
512215	Clothing Allowance	120	240	120	240	240	240
512225	Deferred Compensation	5,721	5,730	7,169	9,742	9,742	10,147
512301	Group Health Insurance Premium	6,465	7,086	7,970	12,459	12,459	12,157
512305	Dependant Health Ins Premium	3,444	3,772	3,714	3,922	3,922	3,823
512309	Employee Assistance Program	23	25	29	46	46	51
512400	Worker's Comp Insurance	1,760	2,288	2,616	4,123	4,123	7,925
TOTAL PERSONAL SERVICES		85,698	87,375	107,070	146,812	146,812	155,468
OPERATING EXPENDITURES							
533400	Other Contractual Services	0	3,000	11,179	17,590	17,590	9,000
533415	Janitorial Services	219	252	21	0	0	0
534101	Telephone	1,674	1,648	1,629	1,600	1,740	1,600
534105	Cellular Telephones	559	578	531	800	110	130
534110	Internet Access	574	570	554	555	554	554
534310	Electric	2,054	1,813	1,833	1,700	1,885	1,800
534610	R & M - Buildings	199	0	3,934	200	200	9,600
534620	R & M-Vehicles	65	284	232	550	550	750
534630	R & M - Office Equipment	0	0	0	600	0	0
534640	R & M-Operating Equipment	2,664	4,620	5,751	2,800	2,800	2,800
534685	R & M - Grounds Maintenance	5,140	3,196	1,567	4,975	4,975	2,708
535200	Departmental Supplies	2,935	3,300	6,000	3,730	3,730	3,874
535210	Computer Supplies	0	136	210	205	205	205
535220	Cleaning Supplies	181	148	0	200	200	200
535230	Small Tools and Equipment	19	1,024	198	785	785	870
535260	Gas and Oil	2,047	2,547	2,602	2,425	2,130	2,200
535270	Uniforms and Shoes	286	185	306	395	395	416
535275	Safety Equipment	0	231	869	200	200	200
535450	Training and Education	0	0	0	0	30	0
TOTAL OPERATING EXPENDITURES		18,616	23,532	37,416	39,310	38,049	36,907
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	8,800	0	0	990	0
TOTAL CAPITAL OUTLAY		0	8,800	0	0	990	0
TOTAL CEMETERY DIVISION		104,314	119,707	144,486	186,122	185,851	192,375

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

PUBLIC WORKS FACILITIES MAINTENANCE DIVISION

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

FISCAL YEAR 2014 ACCOMPLISHMENTS

- ✓ Continue to adhere to ongoing preventive maintenance schedule
- ✓ Monitored and controlled supplies and equipment; ordered supplies and tools as necessary.
- ✓ Coordinated with contractors in providing contract services. Monitored work activities to ensure compliance with established policies and procedures.
- ✓ Completed one year plus trial of in house janitorial services.

FISCAL YEAR 2015 GOALS AND OBJECTIVES

- Plan, prioritize and modify as needed current preventive maintenance schedules.
- Continue to review contract for services to insure competitive pricing.
- Continue to adjust and modify times and schedules of in house janitorial staff to more effectively accomplish the tasks assigned
- Continue to evaluate the effectiveness of the in house janitorial services.

PERFORMANCE MEASURES

Performance Indicators	Actual 2010/2011	Actual 2011/2012	Actual 2012/2013	Projected 2013/2014	Projected 2014/2015
Number of facility and sites maintained	55	55	55	55	56
Total square footage maintained	160,538	160,538	160,538	160,538	161,138
Total number of work orders completed	170	132	175	150	200
Cost per square foot maintained	\$1.40	\$1.55	\$1.58	\$1.89	\$1.91

PROGRAM BUDGET DESCRIPTION FOR THE FACILITIES MAINTENANCE DIVISION		
STAFFING		NATURE OF ACTIVITY
13/14	14/15	
20.00%	20.00%	Property Maintenance - Provide continuous maintenance and repair to all City buildings and facilities. These activities are in the following disciplines: Design/Construction, Electrical, Painting, Plumbing, Cabinetry, Carpentry, and General Maintenance.
20.00%	20.00%	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.
60.00%	60.00%	General 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 2014/2015 ANNUAL BUDGET

FACILITIES MAINTENANCE DIVISION BUDGET SUMMARY

The Fiscal Year 2014-2015 adopted budget for the Facilities Maintenance is \$308,371. This compares to the 2013-2014 projected expenditures of \$304,040, a decrease of \$4,331 or 1.4%.

	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Actual	Amended FY 13-14 Budget	Projected FY 13-14 Expenditures	Adopted FY 14-15 Budget	Difference
Personal Services	\$ 110,977	\$ 140,721	\$ 129,977	\$ 160,058	\$ 141,830	\$ 169,729	\$ 27,899
Operating Expenses	113,193	105,539	105,835	122,925	105,210	136,642	31,432
Capital Outlay	-	2,414	18,162	57,000	57,000	2,000	(55,000)
Total	\$ 224,170	\$ 248,674	\$ 253,974	\$ 339,983	\$ 304,040	\$ 308,371	\$ 4,331

Fiscal Year 2014-2015 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2013-2014 Projected Expenditures

	Difference
1. Personal Services - Increase due to salary increases for all employees	\$ 27,899
2. Operating expenses - increase mainly due to additional air conditioning maintenance and purchase of new chairs for council chambers	\$ 31,432
3. Capital Outlay - Due to less budgeted for capital outlay items.	\$ (55,000)

PERSONAL SERVICES SCHEDULE

FACILITIES MAINTENANCE

<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>FULL TIME EQUIVALENTS</u>			<u>Projected Expenditure</u>	<u>Adopted Budget</u>
			<u>12-13</u>	<u>13-14</u>	<u>14-15</u>	<u>13-14</u>	<u>14-15</u>
Facilities Maintenance Supervisor	33,680 / 75,700	35	1.00	1.00	1.00	\$ 34,500	\$ 35,500
Maintenance Worker II	25,815 / 58,022	24	1.00	1.00	1.00	13,000	27,000
Maintenance Worker I	24,288 / 44,487	22	1.00	1.00	1.00	26,000	27,000
Custodian (Part-time)	8.50 /hr		2.00	2.00	2.00	35,360	35,360
			5.00	5.00	5.00	\$ 108,860	\$ 124,860
Overtime						5,000	5,000
FICA Taxes						8,738	9,962
Clothing Allowance						360	360
Deferred Compensation						7,097	8,537
Group Health Insurance Premium						8,684	14,268
Dependant Health Ins Premium						462	493
Employee Assistance Program						56	76
Worker's Comp Insurance						2,573	6,173
Total Personal Services						\$ 141,830	\$ 169,729

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

FACILITIES MAINTENANCE - TO BE FUNDED BY DISCRETIONARY SALES TAX						
EXPENDITURES PER FISCAL YEAR						
<u>Description</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>TOTAL</u>
Roof Repairs (City Hall and Police)	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
City Hall Painting	-	50,000	-	-	-	50,000
City Hall Parking Lot	-	50,000	-	-	-	50,000
Police Station Air Conditioning	-	50,000	-	-	-	50,000
	<u>\$ 75,000</u>	<u>\$ 150,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 225,000</u>

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

FACILITIES MAINTENANCE DIVISION

Code: 010056

Account <u>Number</u>	<u>Description</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Amended FY 13/14 Budget</u>	<u>FY 13/14 Projected</u>	<u>FY 14/15 Adopted Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	74,216	96,492	65,935	82,678	73,500	89,500
511300	Temporary Salaries	0	0	30,426	35,360	35,360	35,360
511400	Overtime	5,490	8,996	6,595	7,500	5,000	5,000
512100	FICA Taxes	5,751	8,021	7,959	9,729	8,738	9,962
512215	Clothing Allowance	120	120	360	240	360	360
512225	Deferred Compensation	7,173	9,494	6,528	8,264	7,097	8,537
512301	Group Health Insurance Premium	12,635	14,196	9,550	13,191	8,684	14,268
512305	Dependant Health Ins Premium	3,896	960	520	462	462	493
512309	Employee Assistance Program	46	60	52	61	56	76
512400	Worker's Comp Insurance	1,650	2,382	2,052	2,573	2,573	6,173
TOTAL PERSONAL SERVICES		110,977	140,721	129,977	160,058	141,830	169,729
OPERATING EXPENDITURES							
533400	Other Contractual Services	18,128	18,908	19,264	22,000	20,000	27,000
533410	Environmental Services	25	25	25	1,500	1,000	1,000
533415	Janitorial Services	17,699	17,844	1,487	0	0	0
533420	Pest/Weed Control	3,608	3,344	2,297	3,500	3,000	3,000
534101	Telephone	115	77	0	0	35	42
534105	Cellular Telephone	575	899	1,688	2,000	375	375
534110	Internet Services	20	13	0	0	0	0
534120	Postage	0	0	0	0	25	0
534610	R & M - Buildings	51,453	36,836	42,932	55,000	45,000	45,000
534620	R & M-Vehicles	834	3,642	5,084	5,500	5,000	3,000
534630	R & M - Office Equipment	473	473	473	475	475	475
534640	R & M-Operating Equipment	330	89	193	500	250	450
534920	Legal Ads	0	160	0	0	0	0
535200	Departmental Supplies	2,528	1,143	3,634	2,500	2,200	2,500
535210	Computer Supplies	66	0	49	150	0	100
535220	Cleaning Supplies	9,487	13,552	19,386	18,000	18,000	18,000
535230	Small Tools and Equipment	1,223	1,548	975	1,800	1,500	26,800
535250	Building Supplies	1,492	2,131	2,107	2,500	2,000	2,000
535260	Gas and Oil	3,697	4,058	4,425	5,000	4,100	4,500
535270	Uniforms and Shoes	891	797	1,441	1,400	1,500	1,300
535275	Safety Equipment	139	0	0	300	250	300
535450	Training and Education	410	0	375	800	500	800
TOTAL OPERATING EXPENDITURES		113,193	105,539	105,835	122,925	105,210	136,642
CAPITAL OUTLAY							
606200	Buildings	0	0	0	35,000	35,000	0
606400	Vehicles and Equipment	0	2,414	18,162	22,000	22,000	2,000
TOTAL CAPITAL OUTLAY		0	2,414	18,162	57,000	57,000	2,000
TOTAL FACILITIES MAINTENANCE		224,170	248,674	253,974	339,983	304,040	308,371

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

COMMUNITY DEVELOPMENT DEPARTMENT

The Community Development Department provides proactive planning to facilitate quality development. The department provides professional guidance to the City Council, the City Manager, the Planning and Zoning Board, as well as various boards and committees relating to planning and growth management. The Department also provides and is a resource to the public for comprehensive planning, community development, redevelopment and code compliance activities. The Department has expanded to manage the Planning and Zoning Department, Economic Development, City Engineering Services, Environmental Reviews and Site Inspections, the Municipal Airport Operations are provided by the Director of Community Development.

FISCAL YEAR 2014 ACCOMPLISHMENTS

- ✓ Provided Staff assistance to various boards and committees.
- ✓ Reviewed site plan applications in a timely manner.
- ✓ Continued Façade, Sign and Landscaping Grants.
- ✓ Environmental Review and NPDES inspections
- ✓ Started City’s Engineering Services for Capital Improvement Projects
- ✓ Coordinated activities of the Airport, Public Works and Planning and Zoning Division.

FISCAL YEAR 2015 GOALS AND OBJECTIVES

- Continue to research grants opportunities.
- Research any new grant opportunities in the reduction of storm water pollutants
- Provide Staff assistance to various boards and committees
- Continue to review site plan applications in a timely manner
- Environmental assessments, inspections and testing of water bodies and Indian River Lagoon
- Manage and design several Capital Improvement and Airport Projects
- Review and provide regional support to the review of All Aboard Florida/Quiet Zones

PERFORMANCE MEASURES

Performance Indicators	Actual 2010/2011	Actual 2011/2012	Actual 2012/2013	Projected 2013/2014	Projected 2014/2015
Total major & minor site plan reviews	9	8	9	12	12
Preliminary/final plat approvals	0	0	0	3	4
Application requests processed	102	83	129	110	135
Total permits (temporary) issued	23	21	24	25	26
Division of a single lot	1	1	0	2	3
Land use and zoning change requests	0	1	0	3	2
Annexation Requests	0	0	2	3	2
Flood Zone determinations	0	77	214	68	100
Site Plan inspections	10	12	11	57	21
Land Development Code amendments	4	2	0	22	2
Model home conditional use approvals	0	3	0	2	1
Processing time for site plans (months)	3	2	2	2	2

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR COMMUNITY DEVELOPMENT		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>13/14</i>	<i>14/15</i>	
25.00%	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.
15.00%	15.00%	Comprehensive Planning - Manage, interpret, evaluate, update, and implement the Comprehensive Plan and other land use, development and preservation plans for the City.
15.00%	15.00%	General Administrative - Research various miscellaneous topics and gather information for other agencies and/or other departments, including code enf.
10.00%	10.00%	Economic Development - Provide direction and guidance for projects that have an economic development impact, including annexations.
10.00%	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%	

COMMUNITY DEVELOPMENT

The Fiscal Year 2014-2015 adopted budget for Community Development is \$322,286. This compares to the 2013-2014 projected expenditures of \$242,410, an increase of \$79,876 or 33.0%.

	FY 10-11	FY 11-12	FY 12-13	Amended FY 13/14	Projected FY 13-14	Adopted FY 14-15	
	Actual	Actual	Actual	Budget	Expenditures	Budget	Difference
Personal Services	\$ 311,678	\$ 223,308	\$ 200,068	\$ 200,977	\$ 218,250	\$ 305,538	\$ 87,288
Operating Expenses	37,709	14,266	35,583	19,311	22,865	16,748	(6,117)
Capital Outlay	-	-	-	-	1,295	-	(1,295)
Total	\$ 349,387	\$ 237,574	\$ 235,651	\$ 220,288	\$ 242,410	\$ 322,286	\$ 79,876

Fiscal Year 2014-15 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2013-14 Projected Expenditures:

	Difference
1. Personal Services - Increase due to salary increases and additional personnel being hired	\$ 87,288
2. Operating Expenses - Net decrease resulting from elimination of Engineering Fees	\$ (6,117)
3. Capital Outlay - No capital outlay is budgeted for FY 2014-15	\$ (1,295)

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

COMMUNITY DEVELOPMENT

<u>POSITION</u>	<u>PAY</u>		<u>FULL TIME EQUIVALENTS</u>			<u>Projected</u>	<u>Adopted</u>
	<u>RANGE</u>	<u>GRADE</u>	<u>12-13</u>	<u>13-14</u>	<u>14-15</u>	<u>Expenditure</u>	<u>Budget</u>
			<u>12-13</u>	<u>13-14</u>	<u>14-15</u>	<u>13-14</u>	<u>14-15</u>
Community Development Director *	65,742 / 124,674	81	1.00	1.00	1.00	24,210	60,500
Environmental Specialist/Grant Writer*	47,937 / 107,744	70	0.00	1.00	1.00	13,940	34,800
Senior Planner	44,321 / 99,615	67	1.00	1.00	1.00	74,600	79,000
Planner	31,721 / 71,296	33	1.00	1.00	1.00	47,000	51,000
Environmental Technician	31,721 / 71,296	33	1.00	0.00	0.00	-	-
			4.00	4.00	4.00		
* Additional compensation is reflected in the Airport Fund budget.						\$ 159,750	\$ 225,300
		Overtime				3,000	750
		FICA Taxes				13,824	20,950
		Deferred Compensation				16,263	24,647
		Clothing Allowance				120	-
		Group Health Insurance Premium				14,852	17,927
		Dependant Health Ins Premium				10,189	13,773
		Employee Assistance Program				54	89
		Worker's Comp Insurance				198	2,102
		Total Personal Services				\$ 218,250	\$ 305,538

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

COMMUNITY DEVELOPMENT

Code: 010080

Account Number	Description	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	Amended FY 13/14 Budget	FY 13/14 Projected	FY 14/15 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	238,654	165,968	149,826	151,381	159,750	225,300
511400	Overtime	1,486	1,172	1,125	750	3,000	750
512100	FICA Taxes	17,379	11,015	9,875	11,639	13,824	20,950
512215	Clothing Allowance	0	120	120	0	120	0
512225	Deferred Compensation	21,612	14,252	12,795	12,747	16,263	24,647
512301	Group Health Insurance Premium	21,578	19,724	15,914	14,021	14,852	17,927
512305	Dependant Health Ins Premium	10,435	10,339	9,648	10,189	10,189	13,773
512309	Employee Assistance Program	81	69	63	52	54	89
512400	Worker's Comp Insurance	453	649	702	198	198	2,102
TOTAL PERSONAL SERVICES		311,678	223,308	200,068	200,977	218,250	305,538
OPERATING EXPENDITURES							
533100	Professional Services	300	0	0	0	0	0
533120	Consultants	24,210	4,803	22,282	7,000	10,750	0
534000	Travel and Per Diem	440	0	603	0	130	250
534101	Telephone	573	453	281	276	290	300
534105	Cellular Telephone	423	235	215	235	270	540
534110	Internet Services	162	100	0	0	0	108
534120	Postage	570	343	511	500	750	500
534130	Express Mail	98	0	150	200	50	100
534620	R & M-Vehicles	3	301	1,722	500	650	500
534630	R & M-Office Equipment	3,389	3,222	3,965	3,900	3,900	3,900
534700	Printing and Binding	44	0	0	0	0	100
534830	Special Events	0	0	0	0	0	2,500
534920	Legal Ads	3,492	2,139	3,454	4,000	3,500	3,000
535200	Departmental Supplies	1,230	753	1,160	1,300	1,200	1,800
535210	Computer Supplies	771	760	487	500	800	500
535260	Gas and Oil	287	923	682	600	150	600
535270	Uniforms & Shoes	0	74	71	200	0	0
535410	Dues and Memberships	593	110	0	0	0	650
535420	Books and Publications	74	50	0	100	0	100
535450	Training and Education	1,050	0	0	0	425	1,300
TOTAL OPERATING EXPENDITURES		37,709	14,266	35,583	19,311	22,865	16,748
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	0	0	0	1,295	0
TOTAL CAPITAL OUTLAY		0	0	0	0	1,295	0
TOTAL COMMUNITY DEVELOPMENT		349,387	237,574	235,651	220,288	242,410	322,286

CITY OF SEBASTIAN, FLORIDA 2014/2015 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 government utilities, general property and casualty liability insurance premiums and payment to the Riverfront Community Redevelopment Agency for tax increment contributions.

NON-DEPARTMENTAL BUDGET SUMMARY

The Fiscal Year 2014-2015 adopted budget for Non-departmental is \$996,206. This compares to the 2013-2014 projected expenditures of \$683,169, an increase of \$316,037, or 46.3%, due to a transfer for street resurfacing.

	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Actual	Amended FY 13-14 Budget	Projected FY 13-14 Expenditures	Adopted FY 14-15 Budget	Difference
Personal Services	\$ 31,163	\$ 105,610	\$ 134,452	\$ 176,424	\$ 127,910	\$ 123,890	\$ (4,020)
Operating Expenses	527,886	501,935	552,329	544,458	555,259	568,316	13,057
Non-Operating	-	-	63,561	-	-	307,000	307,000
Total	\$ 559,049	\$ 610,958	\$ 751,060	\$ 720,882	\$ 683,169	\$ 999,206	\$ 316,037

Fiscal Year 2014-2015 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2013-2014 Projected Expenditures:

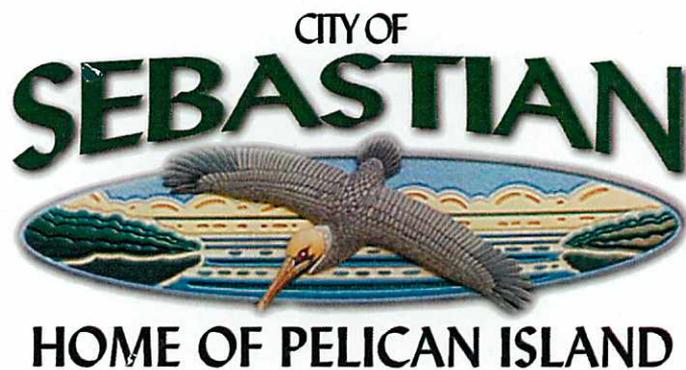
	Difference
1. Personal Services - Net decrease mainly due to Worker's Compensation Insurance paid in FY 13/14	\$ (4,020)
2. Operating Expenses - Net increase mainly due to printing of bi-annual newsletter	\$ 13,057
3. Non-Operating Expenses - No change	\$ 307,000

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

GENERAL FUND NON-DEPARTMENTAL

Code: 010099

Account Number	Description	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	Amended FY 13/14 Budget	FY 13/14 Projected	FY 14/15 Adopted Budget
PERSONAL SERVICES							
512301	Group Health Insurance	0	0	0	2,861	2,980	2,890
512307	Health Reimbursement Account	0	80,969	132,681	170,563	117,000	120,000
512400	Workers Compensation	0	12,442	0	0	6,930	0
512500	Unemployment	31,163	12,199	1,771	3,000	1,000	1,000
TOTAL PERSONAL SERVICES		31,163	105,610	134,452	176,424	127,910	123,890
OPERATING EXPENDITURES							
533120	Consultants	16,960	3,082	3,000	3,000	0	0
533400	Other Contractual Services	1,425	1,624	7,283	4,200	4,000	0
533415	Janitorial	5,834	5,880	490	0	0	0
533425	Contract Mowing Services	43,713	37,851	42,438	35,000	40,000	40,000
533426	Code Enforcement Charges	0	300	340	400	0	0
534101	Telephone	7,001	6,793	5,549	5,000	7,800	6,400
534110	Internet Services	4,755	4,914	4,788	4,800	17,600	18,300
534120	Postage	589	610	714	200	230	3,730
534310	Electric	39,443	37,781	37,536	37,000	38,700	37,150
534320	Water/Sewer	4,161	4,191	4,237	4,300	4,300	4,300
534500	Insurance	161,724	184,659	202,926	214,000	226,830	225,000
534501	Claims	38,434	25,427	39,548	40,000	15,000	20,000
534610	R&M Building	0	6,591	3,510	0	0	0
534700	Printing and Binding	0	0	0	0	0	5,940
534805	4th of July	18,617	18,500	19,250	18,500	19,250	19,500
534815	Paver Bricks	399	300	0	200	200	200
534825	Advertising Expenditures	4,949	2,589	2,036	2,400	2,400	2,400
534830	Special Events Expense	900	2,135	770	1,500	1,500	900
534835	Special Employee Events	1,902	1,273	1,208	2,000	2,000	2,000
534920	Legal Ads	0	0	70	0	0	0
534944	Supplies-PS Empl Exp Fund	1,401	1,419	1,925	1,500	2,000	1,500
534945	Supplies-General Empl Exp Fund	2,569	2,628	3,483	1,500	2,400	1,500
534980	Payment-Riverfront CRA Fund	153,900	131,821	145,437	144,856	144,892	153,299
535200	Departmental Supplies	1,238	789	1,303	1,050	1,500	1,500
535410	Dues and Memberships	2,371	2,051	2,310	2,310	2,340	2,380
535454	PBA Tuition Reimb Plan	1,142	3,986	4,672	2,000	4,000	4,000
535455	CWA Tuition Reimb Plan	0	0	0	1,000	1,000	1,000
535705	Property Taxes	0	0	610	0	0	0
535710	Non-Ad Valorem Tax	14,459	14,741	16,896	17,742	17,317	17,317
TOTAL OPERATING EXPENSES		527,886	501,935	552,329	544,458	555,259	568,316
GRANTS AND AIDS							
708199	Grants and Aids	0	3,413	718	0	0	0
TOTAL GRANTS AND AIDS		0	3,413	718	0	0	0
NON-OPERATING							
909120	Interfund Trfr to 120 LOGT	0	0	14,500	0	0	207,000
909163	Interfund Trfr to Fund 163	0	0	0	0	0	100,000
909133	Trfr to Transp Impr Fund 330	0	0	49,061	0	0	0
TOTAL NON-OPERATING		0	0	63,561	0	0	307,000
TOTAL NON-DEPARTMENTAL		559,049	610,958	751,060	720,882	683,169	999,206



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CITY OF SEBASTIAN, FLORIDA 2014/2015 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)	\$ 770,308
Discretionary Sales Tax Fund (DST)	3,203,924
Riverfront Community Redevelopment Agency	430,635
Parking In-Lieu-Of Fund	13,905
Recreation Impact Fee Fund	250,273
Stormwater Utility Fund	1,144,236
Law Enforcement Forfeiture Fund	<u>1,150</u>
TOTAL	<u><u>\$ 5,814,431</u></u>

Note that the Riverfront Community Redevelopment Agency (CRA) is a blended component unit. Its governing body is also the 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 2014/2015 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 2014-2015 allocation for the City of Sebastian is estimated at \$553,152. The estimate is based on trend analysis.

LOCAL OPTION GAS TAX FUND REVENUE

Code: 120010

<u>Account Number</u>	<u>Description</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Amended FY 13/14 Budget</u>	<u>FY 13/14 Projected</u>	<u>FY 14/15 Adopted Budget</u>
TAXES							
312400	Local Option Gas Tax	557,930	550,702	551,239	544,000	553,152	553,152
TOTAL TAXES		557,930	550,702	551,239	560,000	553,152	553,152
MISCELLANEOUS REVENUE							
334492	FDOT Lighting Agreement	9,353	9,353	9,474	9,474	9,758	10,050
361100	Interest Income	766	75	46	1,000	150	106
361105	SBA Interest Earnings	809	42	1	656	0	0
367000	Gain/Loss on Investments	8,048	4,945	0	0	0	0
369900	Other Miscellaneous Revenues	0	0	0	0	2,862	0
TOTAL MISCELLANEOUS REVENUE		18,976	14,415	9,521	11,130	12,770	10,156
NON-REVENUE SOURCES							
381001	Interfund Transfer from Fund 001	0	0	14,500	0	0	207,000
384120	Paving Note Proceeds	0	2,296,000	0	0	0	0
389991	Appropriation From PY Fund Balance	1,334,093	0	0	10,611	0	0
TOTAL NON-REVENUE SOURCES		1,334,093	2,296,000	14,500	10,611	0	207,000
TOTAL LOCAL OPTION GAS TAX		1,910,999	2,861,117	575,260	581,741	565,922	770,308

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

LOCAL OPTION GAS TAX FUND EXPENDITURES

Code: 120051

Account Number	Description	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	Amended FY 13/14 Budget	FY 13/14 Projected	FY 14/15 Adopted Budget
OPERATING EXPENDITURES							
533100	Professional Services	0	30,091	14,500	0	0	0
533300	All Aboard Florida	0	0	0	0	0	50,000
533400	Other Contractual Services	0	0	0	5,000	5,000	0
533452	Road Maintenance Service	0	0	0	10,000	10,000	0
534315	Public Lighting	185,920	178,005	186,739	185,000	186,739	185,000
534695	Railroad Crossing Maintenance	4,719	5,103	5,103	5,000	5,103	5,103
535310	Road Materials and Supplies	2,228	0	0	25,000	25,000	50,000
535380	Signalization Supplies	16,724	11,206	12,997	18,000	12,997	30,000
TOTAL OPERATING EXPENDITURES		209,591	224,405	219,339	248,000	244,839	320,103
DEBT SERVICE							
707105	Principal - Paving Loan	168,000	2,246,000	197,000	203,000	203,000	207,000
707205	Interest - Paving Loan	96,463	84,742	46,200	39,741	39,741	35,783
707300	Other Debt Service Costs	0	0	0	0	0	0
TOTAL DEBT SERVICE		264,463	2,330,742	243,200	242,741	242,741	242,783
GRANTS AND AIDS							
820100	GoLine Grant	50,000	50,000	0	0	0	0
TOTAL GRANTS AND AIDS		50,000	50,000	0	0	0	0
NON-OPERATING							
909101	Trfr to General Fund 001	175,000	125,000	0	0	0	0
909133	Trfr to Transp Impr Fund 330	1,211,945	(742)	266,096	75,000	75,000	157,000
909990	Unappropriated	0	131,712	0	0	3,342	50,422
TOTAL NON-OPERATING		1,386,945	255,970	266,096	75,000	78,342	207,422
TOTAL LOCAL OPTION GAS TAX		1,910,999	2,861,117	728,635	565,741	565,922	770,308

CITY OF SEBASTIAN, FLORIDA 2014/2015 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 2014-2015 allocation for the City of Sebastian is estimated at \$2,766,832. 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 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Amended FY 13/14 Budget</u>	<u>FY 13/14 Projected</u>	<u>FY 14/15 Adopted Budget</u>
TAXES	Discretionary Sales Tax	2,358,676	2,464,240	2,587,904	2,596,325	2,652,000	2,766,832
TOTAL TAXES		2,358,676	2,464,240	2,587,904	2,596,325	2,652,000	2,766,832
MISCELLANEOUS REVENUE							
361100	Interest Income	10,661	18,919	19,660	26,425	20,025	20,025
361105	SBA Interest Earnings	543	727	1,823	1,233	5,500	6,070
367000	Gain/Loss on Sale of Investment	(5,827)	7,520	4,629	0	0	0
TOTAL MISCELLANEOUS REVENUE		5,377	27,166	26,112	27,658	25,525	26,095
NON-REVENUE SOURCES							
381320	Transfer from Fund 330	1,188	0	0	0	0	0
381330	Transfer from Fund 363	0	0	0	0	0	0
389991	Appropriation From PY Fund Balance	0	0	0	0	1,309,797	410,997
TOTAL NON-REVENUE SOURCES		1,188	0	0	0	1,309,797	410,997
TOTAL DISCRETIONARY SALES TAX		2,365,241	2,491,406	2,614,016	2,623,983	3,987,322	3,203,924

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

DISCRETIONARY SALES TAX FUND EXPENDITURES

Code: 130051

<u>Account Number</u>	<u>Description</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Amended FY 13/14 Budget</u>	<u>FY 13/14 Projected</u>	<u>FY 14/15 Adopted Budget</u>
NON-OPERATING							
909101	Interfund Trfr to 001 - GF	0	2,069	0	0	0	0
909123	Interfund Trfr to 230-Series 2003 DSF	1,015,787	1,016,206	1,012,795	1,012,493	937,077	1,025,887
909131	Trfr to Capital Projects Fund 310	401,133	265,271	261,757	503,000	503,000	523,000
909132	Trfr to CIP Fund 320	0	42,446	46,778	0	326,016	60,000
909133	Trfr to Transp Impr Fund 330	106,784	302,399	72,590	325,000	982,800	950,037
909136	Trfr to Stormwater Impr Fund 363	596,001	493,373	490,211	580,000	580,000	500,000
909455	Trfr to Fund 455 AP	0	(22,489)	37,734	175,000	578,429	130,000
909410	Trfr to Golf Course Fund 410	0	0	0	0	80,000	15,000
909990	Unappropriated	245,536	392,131	692,151	28,490	0	0
TOTAL NON-OPERATING		2,365,241	2,491,406	2,614,016	2,623,983	3,987,322	3,203,924
TOTAL DISCRETIONARY SALES TAX		2,365,241	2,491,406	2,614,016	2,623,983	3,987,322	3,203,924

CITY OF SEBASTIAN, FLORIDA 2014/2015 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

COMMUNITY REDEVELOPMENT AGENCY REVENUES

Code: 140010

Account Number	Description	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	Amended FY 13/14 Budget	FY 13/14 Projected	FY 14/15 Adopted Budget
TAXES							
338200	Tax Increment Revenue - Sebastian	153,900	131,821	145,437	144,856	144,892	153,299
338200	Tax Increment Revenue - Indian River Cty	143,720	123,248	120,886	120,610	127,169	134,545
TOTAL TAXES		297,620	255,069	266,323	265,466	272,061	287,844
MISCELLANEOUS REVENUE							
361100	Interest Income	4,794	1,864	1,363	1,600	1,100	668
361105	SBA Interest Earnings	358	440	213	336	285	50
367000	Gain/Loss on Investments	0	(861)	(64)	0	0	0
362100	Rents and Royalties	0	12,000	6,000	0	25,500	36,000
369900	Other Miscellaneous Revenue	16,266	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUE		21,418	13,443	7,512	1,936	26,885	36,718
NON-REVENUE SOURCES							
389991	Fund Balance Carried Forward	261,154	0	0	80,093	247,072	106,073
TOTAL NON-REVENUE SOURCES		261,154	0	0	80,093	247,072	106,073
TOTAL RIVERFRONT REDEVELOPMENT		580,192	268,512	273,835	347,495	546,018	430,635

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

COMMUNITY REDEVELOPMENT AGENCY EXPENDITURES

Code: 140051

<u>Account Number</u>	<u>Description</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Amended FY 13/14 Budget</u>	<u>FY 13/14 Projected</u>	<u>FY 14/15 Adopted Budget</u>
OPERATING EXPENDITURES							
533100	Professional Services	5,400	7,000	9,200	7,000	5,000	5,000
533201	Admin Svcs Provided by the GF	7,440	13,202	13,202	13,202	13,202	13,202
533400	Other Contractual Services	9,070	200	0	50,000	50,000	0
534120	Postage	0	0	0	0	0	0
534315	Public Lighting	15,000	14,460	14,631	15,500	15,500	15,500
534320	Water and Sewer	857	1,064	880	1,000	1,000	1,000
534400	Rents and Leases	3,266	3,341	3,401	0	0	0
534686	R&M-Park Facilities	0	0	0	0	0	4,000
534699	Other Capital Projects Maintenance Expense	34,376	32,410	20,063	25,000	28,000	30,000
534830	Special Events Expense	33,782	33,596	39,975	42,468	40,000	42,468
534920	Legal Ads	53	179	620	650	650	650
535200	Departmental Supplies	580	0	0	0	150	0
535230	Small Tools and Equipment	0	0	0	0	0	10,000
535410	Dues & Memberships	670	175	175	175	175	175
535710	Non-Ad Valorem Taxes	0	2,438	2,326	2,500	2,381	2,500
TOTAL OPERATING EXPENDITURES		110,494	108,065	104,473	157,495	156,058	124,495
CAPITAL OUTLAY AND PROJECTS							
606310	Improvements Other Than Building	0	0	6,562	0	0	0
TOTAL CAPITAL OUTLAY AND PROJECTS		0	0	6,562	0	0	0
GRANTS AND AIDS							
820100	Façade/Sign Improvement Program	78,424	32,903	20,583	30,000	30,000	46,140
820200	Sewer Connection Program	0	0	0	100,000	0	100,000
TOTAL GRANTS AND AIDS		78,424	32,903	20,583	130,000	30,000	146,140
NON-OPERATING							
909100	Interfund Trfr to General Fund 001	60,000	60,000	60,000	60,000	60,000	60,000
909132	Interfund Trfr to CIP Fund 320	290,964	594	0	0	0	0
909133	Interfund Trfr to CIP Fund 330	40,310	43,864	6,175	0	299,960	100,000
909990	Unappropriated	0	23,086	76,042	0	0	0
TOTAL NON-OPERATING		391,274	127,544	142,217	60,000	359,960	160,000
TOTAL RIVERFRONT REDEVELOPMENT		580,192	268,512	273,835	347,495	546,018	430,635

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

PARKING IN-LIEU-OF FUND

Ordinance No. O-10-05 on September 22, 2010 amended the Land Development Code regarding parking requirements to allow owners or developers in the Community Redevelopment Area (CRA) east of the Florida East Coast railroad tracks to pay a fee and purchase up to 30 spaces in lieu of providing the required on-site parking for commercial uses. The fees were adopted by the City Council and can be amended from time to time by resolution. This Fund was established for the purpose of setting aside the fees collected, so they can be used for the development and maintenance of public parking within the area. There is currently one entity paying monthly over eight years through October 2018.

PARKING IN-LIEU-OF FUND REVENUE

Code: 150010

Account		FY 10/11	FY 11/12	FY 12/13	Amended	FY 13/14	FY 14/15
Number	Description	Actual	Actual	Actual	FY 13/14	Projected	Adopted
					Budget		Budget
MISCELLANEOUS REVENUE							
361100	Interest Income	2	0	1	10	0	0
361105	SBA Interest Earnings	2	57	71	75	177	129
363400	Parking In-Lieu-Of Fee	12,628	13,776	13,776	13,776	13,776	13,776
367000	Gain/Loss on Investments	0	0	124	0	0	0
389991	Appropriation from PY Fund Balance	0	0	0	0	11,047	0
TOTAL MISCELLANEOUS REVENUE		12,632	13,833	13,972	13,861	25,000	13,905
TOTAL PARKING IN-LIEU-OF FUND		12,632	13,833	13,972	13,861	25,000	13,905

PARKING IN-LIEU-OF FUND EXPENDITURES

Code: 150051

Account		FY 10/11	FY 11/12	FY 12/13	Amended	FY 13/14	FY 14/15
Number	Description	Actual	Actual	Actual	FY 13/14	Projected	Adopted
					Budget		Budget
CAPITAL OUTLAY AND PROJECTS							
606908	Parking	0	0	0	0	25,000	0
TOTAL CAPITAL OUTLAY AND PROJECTS		0	0	0	0	25,000	0
NON-OPERATING							
909990	Unappropriated	12,632	13,833	13,972	13,861	0	13,905
TOTAL NON-OPERATING		12,632	13,833	13,972	13,861	0	13,905
TOTAL PARKING IN-LIEU-OF FUND		12,632	13,833	13,972	13,861	25,000	13,905

CITY OF SEBASTIAN, FLORIDA 2014/2015 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 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	Amended FY 13/14 Budget	FY 13/14 Projected	FY 14/15 Adopted Budget
MISCELLANEOUS REVENUE							
361100	Interest Income	2,398	3,637	1,479	1,500	1,400	4,000
361105	SBA Interest Earnings	752	282	41	69	169	23
363270	Recreation Impact Fee	42,250	58,500	169,000	35,000	160,000	246,250
367000	Gain/Loss on Sale of Investment	4,073	469	(651)	0	0	0
TOTAL MISCELLANEOUS REVENUE		49,473	62,888	169,869	36,569	161,569	250,273
NON-REVENUE SOURCES							
389991	Appropriation From PY Fund Balance	258,123	154,966	144,295	53,431	54,212	0
TOTAL NON-REVENUE SOURCES		258,123	154,966	144,295	53,431	54,212	0
TOTAL RECREATION IMPACT FEE		307,596	217,854	314,164	90,000	215,781	250,273

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

RECREATION IMPACT FEE FUND EXPENDITURES

Code: 160051

<u>Account Number</u>	<u>Description</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Amended FY 13/14 Budget</u>	<u>FY 13/14 Projected</u>	<u>FY 14/15 Adopted Budget</u>
CAPITAL OUTLAY AND PROJECTS							
606300	Improvements Other Than Bldgs	5,118	0	5,523	0	0	0
TOTAL CAPITAL OUTLAY AND PROJECTS		5,118	0	5,523	0	0	0
OPERATING EXPENDITURES							
533100	Professional Services	0	0	2,430	10,000	10,000	0
TOTAL OPERATING EXPENDITURES		0	0	2,430	10,000	10,000	0
NON-OPERATING							
909132	Transfer to CIP Fund 320	258,735	201,531	306,211	80,000	205,781	175,000
909133	Transfer to CIP Fund 330	43,743	16,323	0	0	0	0
909455	Transfer to CIF Fund 455 Airport	0	0	0	0	0	0
909990	Unappropriated	0	0	0	0	0	75,273
TOTAL NON-OPERATING		302,478	217,854	306,211	80,000	205,781	250,273
TOTAL RECREATION IMPACT FEE		307,596	217,854	314,164	90,000	215,781	250,273

CITY OF SEBASTIAN, FLORIDA 2014-2015 ANNUAL BUDGET

STORMWATER UTILITY FUND

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

STORMWATER UTILITY FUND REVENUE

Code: 163010

Account Number	Description	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	Amended FY 13/14 Budget	FY 13/14 Projected	FY 14/15 Adopted Budget
MISCELLANEOUS REVENUE							
361100	Interest Income	1,082	1,854	446	4,000	2,400	2,000
361105	SBA Interest Earnings	1,463	343	0	1,933	149	205
361150	Other Interest	60	1,222	2,137	0	400	500
363630	Stormwater Utility Fee	805,969	803,982	1,003,900	977,788	995,000	1,000,000
363631	Delinquent Stormwater Fees	0	0	709	0	0	0
367000	Gain/Loss on Sale of Investment	7,839	3,600	29	0	0	0
369900	Other Miscellaneous Revenue	0	2,002	0	0	0	0
	Transfer from Fund 001	0	0	0	0	0	100,000
389991	Appropriation from prior year fund balanc	138,687	286,095	73,134	76,099	52,302	41,531
TOTAL MISCELLANEOUS REVENUE		955,100	1,099,098	1,080,355	1,059,820	1,050,251	1,144,236
TOTAL STORMWATER UTILITY		955,100	1,099,098	1,080,355	1,059,820	1,050,251	1,144,236

STORMWATER UTILITY FUND EXPENDITURES

Code: 163051

Account Number	Description	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	Amended FY 13/14 Budget	FY 13/14 Projected	FY 14/15 Adopted Budget
OPERATING EXPENDITURES							
533100	Professional Services	104	114	11,608	100	2,100	100
533411	Permit Fees	0	0	7,988	0	0	0
534310	Electric	0	0	22,830	25,000	40,000	40,000
534640	R & M Operating Equipment	0	0	14,000	0	0	0
534825	Advertising Expenditures	0	8,234	0	0	0	0
534955	Refunds	0	0	16,554	0	0	0
TOTAL OPERATING EXPENDITURES		104	8,348	72,980	25,100	42,100	40,100
NON-OPERATING							
909101	Interfund Trfr to 001 - GF	500,000	500,000	500,000	500,000	500,000	500,000
909263	Interfund Trfr to Fund 263	440,018	439,674	439,830	441,720	445,060	402,136
909131	Interfund Trfr to CIP Fund 310	14,978	151,076	67,545	93,000	31,535	102,000
909363	Interfund Trfr to CIP Fund 363	0	0	0	0	31,556	100,000
TOTAL NON-OPERATING		954,996	1,090,750	1,007,375	1,034,720	1,008,151	1,104,136
TOTAL STORMWATER UTILITY		955,100	1,099,098	1,080,355	1,059,820	1,050,251	1,144,236

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

LAW ENFORCEMENT FORFEITURE FUND

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

LAW ENFORCEMENT FORFEITURE FUND REVENUE

Code: 190010

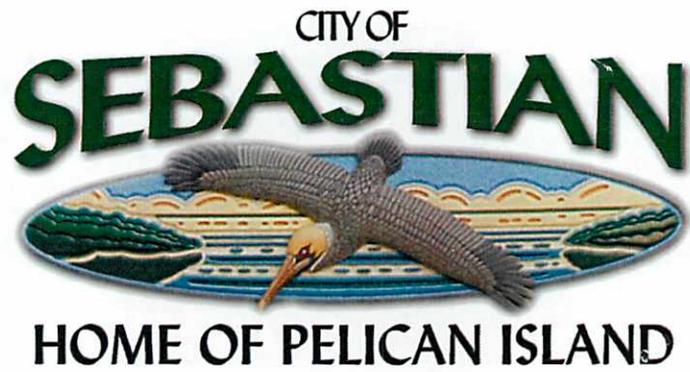
Account Number	Description	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	Amended FY 13/14 Budget	FY 13/14 Projected	FY 14/15 Adopted Budget
FINES AND FORFEITS							
351200	Confiscated Property	880	5,268	0	8,000	1,000	1,000
TOTAL FINES AND FORFEITS		880	5,268	0	8,000	1,000	1,000
MISCELLANEOUS REVENUE							
361100	Interest Income	15	5	28	35	30	30
361105	SBA Interest Earnings	127	173	126	150	120	120
365000	Sale of Surplus	0	8,476	0	0	0	0
366000	Contributions and Donations	0	0	0	2,000	0	0
367000	Gain/Loss on Investments	(115)	637	339	0	0	0
389991	Appropriation from PY Fund Balance	6,574	0	1,226	0	0	0
TOTAL MISCELLANEOUS REVENUE		6,601	9,291	1,719	2,185	150	150
TOTAL LAW ENFORCEMENT FORFEITURE		7,481	14,559	1,719	10,185	1,150	1,150

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

LAW ENFORCEMENT FORFEITURE FUND EXPENDITURES

Code: 190051

<u>Account Number</u>	<u>Description</u>	<u>FY 10/11 Actual</u>	<u>FLY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Amended FY 13/14 Budget</u>	<u>FY 13/14 Projected</u>	<u>FY 14/15 Adopted Budget</u>
OPERATING EXPENDITURES							
533100	Professional Services	0	6,000	0	0	0	0
533400	Other Contractual Services	0	636	0	0	0	0
534966	D.A.R.E. Expenditures	1,260	1,053	1,219	0	0	0
534967	G.R.E.A.T. Expenditures	340	4,550	0	0	0	0
535380	Departmental Supplies	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES		1,600	12,239	1,219	0	0	0
CAPITAL OUTLAY							
606400	Vehicles and Equipment	5,881	0	0	0	0	0
TOTAL CAPITAL OUTLAY		5,881	0	0	0	0	0
NON-OPERATING							
708199	Other Grants & Aids	0	0	500	0	0	0
909990	Unappropriated	0	2,320	0	10,185	1,150	1,150
TOTAL NON-OPERATING		0	2,320	500	10,185	1,150	1,150
TOTAL LAW ENFORCEMENT FORFEITURE		7,481	14,559	1,719	10,185	1,150	1,150



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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/Notes Debt Service Fund
- Stormwater Utility Revenue Bonds/Notes 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 2014/2015 ANNUAL BUDGET

DISCRETIONARY SALES SURTAX REVENUE 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 will be \$2,730,000 as of September 30, 2014. 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/NOTES DEBT SERVICE FUND - REVENUE

Code: 230010

Account Number	Description	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	Amended FY 13/14 Budget	FY 13/14 Projected	FY 14/15 Adopted Budget
MISCELLANEOUS REVENUE							
361100	Interest Income	7,529	11,467	4,818	4,966	4,966	2,086
361105	SBA Interest Earnings	100	485	0	0	0	0
367000	Gain/Loss on Investments	(1,882)	(6,958)	0	0	0	0
TOTAL MISCELLANEOUS REVENUE		7,629	4,994	4,818	4,966	4,966	2,086
NON-REVENUE SOURCES							
381130	Interfund Trfr from 130 DST	1,015,787	1,016,206	1,012,795	1,012,493	937,077	1,025,887
384090	Bank Note Proceeds	0	0	0	0	38,870	0
389991	Appropriation from PY Fund Balance	0	1,167	544	0	1,038,128	1,334
TOTAL NON-REVENUE SOURCES		1,015,787	1,017,373	1,013,339	1,012,493	2,014,075	1,027,221
TOTAL DEBT SERVICE FUND		1,023,416	1,022,367	1,018,157	1,017,459	2,019,041	1,029,307

DISCRETIONARY SALES SURTAX REVENUE BONDS/NOTES DEBT SERVICE EXPENDITURES

Code: 230051

Account Number	Description	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	Amended FY 13/14 Budget	FY 13/14 Projected	FY 14/15 Adopted Budget
OPERATING EXPENDITURES							
535205	Bank Charges	675	300	675	300	300	0
TOTAL OPERATING EXPENDITURES		675	300	675	300	300	0
DEBT SERVICE							
707130	Principal	765,000	795,000	820,000	850,000	1,971,420	1,008,000
707230	Interest	252,604	225,359	196,149	164,969	7,118	21,307
707300	Other Debt Service Costs	1,333	1,708	1,333	1,675	40,203	0
909990	Unappropriated	3,804	0	0	515	0	0
TOTAL DEBT SERVICE		1,022,741	1,022,067	1,017,482	1,017,159	2,018,741	1,029,307
TOTAL DEBT SERVICE FUND		1,023,416	1,022,367	1,018,157	1,017,459	2,019,041	1,029,307

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

STORMWATER UTILITY REVENUE 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 will be \$2,982,000 as of September 30, 2014. The debt proceeds were used to improve the stormwater system according to the adopted stormwater master plan. The improvement projects included Twin Ditch, Periwinkle Drive, Middle Stonecrop, and Collier Creek.

STORMWATER UTILITY REVENUE BONDS/NOTES DEBT SERVICE FUND REVENUE

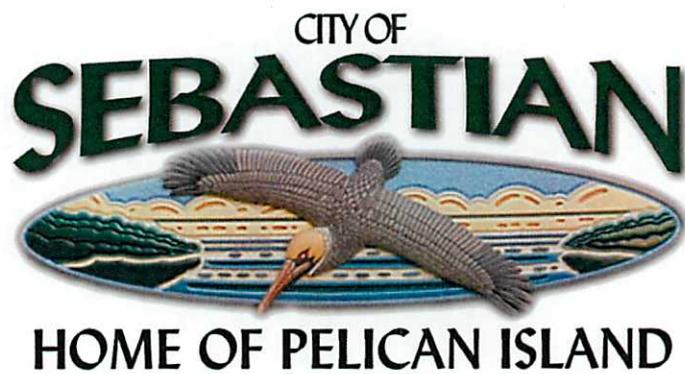
Code: 263010

<u>Account Number</u>	<u>Description</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Amended FY 13/14 Budget</u>	<u>FY 13/14 Projected</u>	<u>FY 14/15 Adopted Budget</u>
MISCELLANEOUS REVENUE							
361100	Interest Income	109	83	618	81	200	165
361150	SBA Interest Earnings	19	92	0	90	0	0
TOTAL MISCELLANEOUS REVENUE		128	175	618	171	200	165
NON-REVENUE SOURCES							
381163	Interfund Trfr from 163 SUF	440,018	439,674	439,830	441,720	445,060	402,136
384263	Bank Note Proceeds	0	0	0	0	38,958	0
389991	Appropriation from PY Fund Balance	0	441	0	599	0	1,287
TOTAL NON-REVENUE SOURCES		440,018	440,115	439,830	442,319	484,018	403,423
TOTAL DEBT SERVICE FUND		440,146	440,290	440,448	442,490	484,218	403,588

STORMWATER UTILITY REVENUE BONDS/NOTES DEBT SERVICE FUND - EXPENDITURES

Code: 263051

<u>Account Number</u>	<u>Description</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Amended FY 13/14 Budget</u>	<u>FY 13/14 Projected</u>	<u>FY 14/15 Adopted Budget</u>
DEBT SERVICE							
707163	Principal - Stormwater Series 2003	270,000	280,000	290,000	305,000	340,182	352,000
707263	Interest - Stormwater Series 2003	169,035	159,248	148,048	136,448	88,012	51,588
707300	Other Debt Service Costs	1,042	1,042	1,042	1,042	38,958	0
909990	Unappropriated	69	0	1,358	0	17,066	0
TOTAL DEBT SERVICE		440,146	440,290	440,448	442,490	484,218	403,588
TOTAL DEBT SERVICE FUND		440,146	440,290	440,448	442,490	484,218	403,588



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CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

CAPITAL PROJECT FUNDS

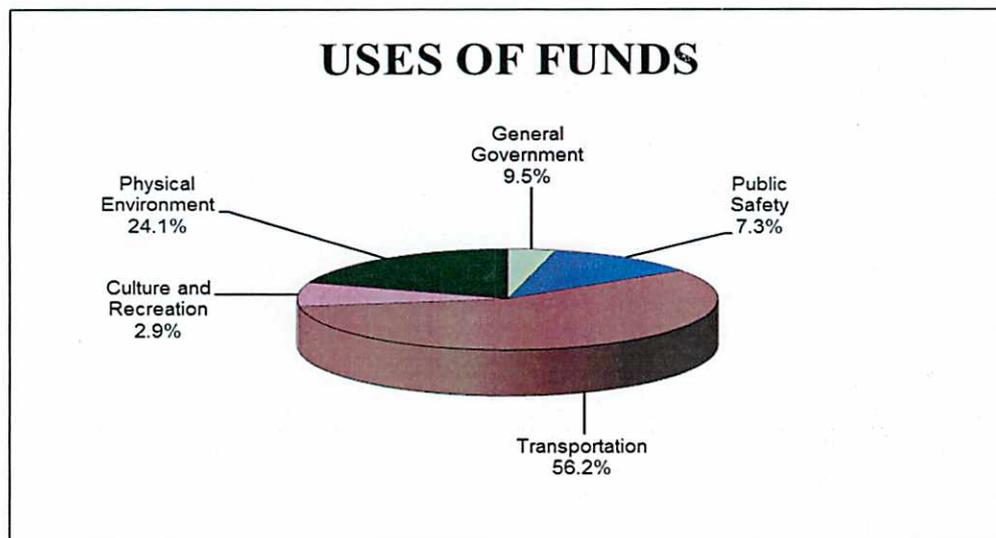
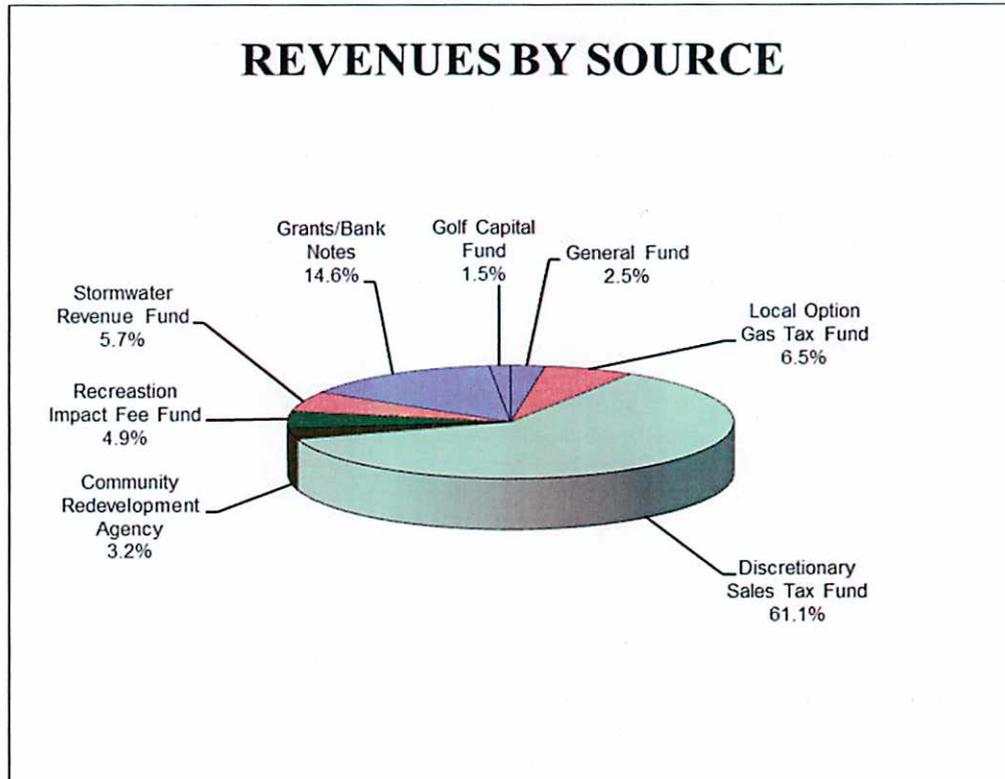
INTRODUCTION

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 but may also be included when they are funded by Special Revenue Funds. This capital project funds section consists of all capital improvement projects that are scheduled for Fiscal Year 2014-15.

The Capital Projects Funds include all of the City's "Pay as you go", grant and loan funded capital improvement projects. Funding for Fiscal Year 2014-15 projects is provided from Local Option Gas Tax (LOGT), Discretionary Sales Tax (DST), Recreation Impact Fees, Stormwater Utility Fund, Golf Course Capital Fund and Grants. Project expenditures are accounted for in Capital Project Funds and the Golf and Airport Projects Funds, 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 2014-15 projects are programmed in the respected department/division's operating budget. The details of each project and projected operating costs associated with each one can be found on the pages following the summary information. For further information regarding the basis for calculating projected operating costs and for summary information by Fund, there are presentations in the Schedules section. Generally, there are savings in increased efficiency, lower liability (risk) and from maintenance on the items being replaced in the years immediately following the acquisition. Then as the savings decline and additional maintenance is required on the new items, the net impact on operating cost significantly escalates.

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

CAPITAL IMPROVEMENT FUND SOURCES AND USES OF FUNDS
FOR FISCAL YEAR 2014 – 2015



CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

CAPITAL IMPROVEMENT FUND REVENUES AND EXPENDITURES
FOR FISCAL YEAR 2014 – 2015

General Fund	\$	90,000
Local Option Gas Tax		233,000
Discretionary Sales Tax Fund		2,178,037
Community Redevelopment Agency		114,000
Recreation Impact Fee Fund		175,000
Stormwater Revenue Fund		202,000
Grants/Bank Notes		520,000
Golf Course Capital Fund		55,000
Total Capital Improvement Fund Revenues	\$	3,567,037

General Government	\$	132,000
Public Safety		418,000
Transportation		2,040,037
Culture and Recreation		275,000
Physical Environment		702,000
Total Capital Improvement Fund Expenditures	\$	3,567,037

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

CAPITAL IMPROVEMENT PROGRAM BY PROJECT AND FUNDING SOURCE

	General	Local	Recreation			Grants/ Riverfront			Total	
	Fund	Option Gas Tax	DST	Impact Fees	Stormwater Utility	Golf	Bank Note	CRA Building		
<u>FISCAL YEAR 2014/2015</u>										
General Government										
Audio Visual Equipment	7,000								7,000	
Servers and Server Upgrades	35,000								35,000	
Computer Upgrades			50,000						50,000	
FDLE Computer Firewall			5,000						5,000	
Police Department										
Police Officer Equipment	18,200								18,200	
Evidence Drying Cabinet	1,000								1,000	
Police Vehicles and Equipment			368,000						368,000	
Police Public Parking			50,000						50,000	
Roads and Special Projects										
All Aboard Florida		50,000							50,000	
Public Works Equipment	47,000								47,000	
Sign Replacement		30,000							30,000	
Street Repaving		157,000							157,000	
Yacht Club Pier Decking			60,000						60,000	
Pedestrian Bridges			40,000						40,000	
Fleming Street Paving			200,000						200,000	
Coolidge Street Paving			460,037						460,037	
Tulip Drive Construction			200,000						200,000	
Stormwater										
Indian River Lagoon					100,000				100,000	
Stormwater Equipment					102,000				102,000	
1/4 Round Swale Improvements			500,000						500,000	
Fleet Management										
Deisel Fuel Tank Software			25,000						25,000	
Parks & Recreation										
Riverview Park Sidewalks							100,000		100,000	
Median Trees/Schrub/Mulch							4,000		4,000	
Riverview Park Tables/Benches							10,000		10,000	
Community Center Paving				50,000					50,000	
Skate Park Rebuild				125,000					125,000	
Facilities Maintenance										
Break Room Appliances	2,000								2,000	
Roof Repairs			75,000						75,000	
Golf Course										
Fuel Tank			15,000						15,000	
Tractor and Fairway Mower						55,000			55,000	
Airport										
Construct Hangar			130,000				520,000		650,000	
Building										
Vehicles								18,500	18,500	
Total FY 2014/2015	\$ 110,200	\$237,000	\$ 2,178,037	\$ 175,000	\$ 202,000	\$ 55,000	\$ 520,000	\$114,000	\$ 18,500	\$ 3,609,737

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION

Project Name:	Audio Visual Equipment	Project Description:
Funding Source:	General Fund	Purchase of a Macintosh computer and a spare camera for the Council Chambers in 14-15. Other Equipment in FY 15-16 & FY 16-17.

Justification: A Macintosh computer is necessary to handle the laserfish records system. The spare camera is needed as a backup in case the existing camera should not be operable. Other equipment is for audio/visual uses in the Council Chambers.

Project Costs:

	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	7,000	\$ 57,094	\$ 31,020	\$ -	\$ -	\$ -	\$ 95,114

Operating Impact (Savings):

\$	-	\$ (560)	\$ 140	\$ 840	\$ 1,540	\$ 2,100	\$ 4,060
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Project Name:	Servers and Server Upgrades	Project Description:
Funding Source:	General Fund	Replacing two physical servers each year and upgrading a backup server.

Justification: To maintain reliability and performance, it is recommended that two physical servers be replaced each year. In addition, a backup server needs to be upgraded next year.

Project Costs:

	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	35,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 110,000

Operating Impact (Savings):

\$	-	\$ (2,800)	\$ (500)	\$ 3,300	\$ 8,600	\$ 14,700	\$ 23,300
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Project Name:	Computer Upgrades	Project Description:
Funding Source:	Discretionary Sales Tax	Computer equipment and software upgrades.

Justification: A readily available source of funding is needed to keep up-to-date with new technology and cover the cost of implementing new software releases.

Project Costs:

	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 300,000

Operating Impact (Savings):

\$	-	\$ (4,000)	\$ (3,000)	\$ 3,000	\$ 14,000	\$ 29,000	\$ 39,000
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Project Name:	FDLE Computer Firewall	Project Description:
Funding Source:	Discretionary Sales Tax	Upgrade Firewall for compliance with FDLE requirements.

Justification: This is required by FDLE regulations.

Project Costs:

	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	5,000	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 15,000

Operating Impact (Savings):

\$	-	\$ 500	\$ 1,000	\$ 2,000	\$ 3,000	\$ 4,500	\$ 11,000
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Project Name:	Police Officer Equipment	Project Description:
Funding Source:	General Fund	Replace night vision equipment, a ballistic shield, tactical vest and bullet proof vest.

Justification: This will improve investigative capabilities and enhance the safety of Police Officers by replacing these equipment items.

Project Costs:

	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	18,200	\$ 10,200	\$ 10,200	\$ 10,200	\$ 10,200	\$ 10,200	\$ 69,200

Operating Impact (Savings):

\$	-	\$ (2,366)	\$ (1,026)	\$ 1,732	\$ 5,489	\$ 9,613	\$ 13,443
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CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

Project Name:	Evidence Drying Cabinet	Project Description:
Funding Source:	General Fund	Purchase of an Evidence Drying Cabinet.

Justification: This will be used by the Police Investigative Division to dry and preserve vital evidence.

Project Costs:

	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	1,000	-	-	-	-	-	1,000

Operating Impact (Savings):

\$	-	(130)	20	170	300	390	750
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Project Name:	Police Vehicles and Equipment	Project Description:
Funding Source:	Discretionary Sales Tax	14/15 350K Patrol Units (7), 18K Boat Motor. 15/16 300K Patrol Units (6), 15K Light Tower, 15K Speed Trailer. 16/17 300K Patrol Units (6). 17/18 300K Patrol Units (6), 16K 2 Trailers. 18/19 300K Patrol Units (6), 170K 200kw Generator. 19/20 300K Patrol Units (6).

Justification: These are scheduled replacements of Police Department vehicles and equipment due to high mileage and maintenance needs.

Project Costs:

	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	368,000	330,000	300,000	316,000	470,000	300,000	2,084,000

Operating Impact (Savings):

\$	-	(80,960)	(116,760)	(112,960)	(67,960)	(48,840)	(427,480)
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Project Name:	Police Public Parking	Project Description:
Funding Source:	Discretionary Sales Tax	Creation of handicap parking areas closer to the Police Station.

Justification: This is needed to provide handicap parking spaces that are closer and more convenient for visitors to the Police Station.

Project Costs:

	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	50,000	-	-	-	-	-	50,000

Operating Impact (Savings):

\$	-	1,000	2,000	3,000	4,000	5,000	15,000
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Project Name:	All Aboard Florida	Project Description:
Funding Source:	Local Option Gas Tax	Expenditures related to All Aboard Florida.

Justification: This allocation will provide funds for legal or professional fees necessary to minimize the impact of the railroad's plans to have high-speed passenger railroad service pass through the City. May also be used for matching funds for grants providing capital improvements to the railroad crossings.

Project Costs:

	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	50,000	-	-	-	-	-	50,000

Operating Impact (Savings):

\$	-	1,000	2,000	3,000	4,000	5,000	15,000
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CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

Project Name:	Public Works Equipment	Project Description:
Funding Source:	General Fund	<p>14/15 10K Enclosed Trailer PW-325 Roads, 3K Air Compressor Fleet, 9K Enclosed Trailer Parks, 5K Equipment Trailer Parks, 20K Pickup Truck Parks.</p> <p>15/16 70K Bob Cat Skid Steer PW-76 Roads, 15K Used 6,000 lb. Fork Lift Fleet, 12K 4-Post Vehicle Lift Fleet, 9K Enclosed Trailer Parks, 5K Equipment Trailer Parks, 50K Pickup Trucks (2) Parks, 9K Truckster Parks, 50K Tractor Parks, 2.6K Trailer Cemetery.</p> <p>16/17 25K Pickup Truck PW-301 Roads, 85K Backhoe PW-29 Roads, 12K Trailer PW-76 Roads, 10K Open Trailers (2) PW-358 and PW-360 Roads, 50K Pickup Trucks (2) Parks, 12.5K Trailer Parks.</p> <p>17/18 50K Pickup Trucks (2) PW-05 and PW-300 Roads, 45K One Ton Sign Truck PW-08 Roads, 35K Tractor PW-337 Roads, 37.5K Shop Truck RM-503 and Utility Bed Fleet.</p> <p>18/19 60K Cat Loader Roads, 50K One Ton Utility Bed Truck Roads.</p> <p>19/20 165K 18yd /Dump Truck PW-14 Roads, 25K Batwing 15' Mower P-381 Parks, 65K 3/4 Ton Trucks (2) P-315 and P331 Parks.</p>

Justification: These are scheduled replacements of equipment used in the Public Works Department, except for the Stormwater Division that is included separately.

Project Costs:

<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$ 47,000	\$ 222,600	\$ 194,500	\$ 167,500	\$ 110,000	\$ 255,000	\$ 996,600

Operating Impact (Savings):

\$ -	\$ (10,340)	\$ (54,612)	\$ (70,442)	\$ (59,002)	\$ (13,958)	\$ (208,354)
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Project Name:	Sign Replacement	Project Description:
Funding Source:	Local Option Gas Tax	City-wide replacement of street and traffic signs.

Justification: New regulations are requiring this to be done. It will be completed in three phases.

Project Costs:

<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$ 30,000	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ 90,000

Operating Impact (Savings):

\$ -	\$ (1,500)	\$ (600)	\$ 2,700	\$ 10,500	\$ 17,100	\$ 28,200
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Project Name:	Street Repaving	Project Description:
Funding Source:	Local Option Gas Tax	Resurfacing of roadways.

Justification: This is necessary to keep the streets in good condition. Repaving is expected to reduce pot-hole repairs and complaints, as well as insurance claims for damages and liability. With insufficient

Project Costs:

<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$ 157,000	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 120,000	\$ 477,000

Operating Impact (Savings):

\$ -	\$ -	\$ 150	\$ 450	\$ 900	\$ 1,500	\$ 3,000
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Project Name:	Yacht Club Pier Decking	Project Description:
Funding Source:	Discretionary Sales Tax	Replace boards on the Yauht Club fishing pier.

Justification: This pier has several boards which are cracked. This project would replace the old decking with a composite decking that will last a longer period of time.

Project Costs:

<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000

Operating Impact (Savings):

\$ -	\$ (4,200)	\$ (600)	\$ 3,000	\$ 6,600	\$ 9,000	\$ 13,800
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CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

Project Name:	Pedestrian Bridges	Project Description:
Funding Source:	Discretionary Sales Tax	Deck reconstruction on two pedestrian bridges.
Justification:	The decks for pedestrian bridges at Barber Street and Periwinkle Drive are in need of reconstruction.	

Project Costs:

	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000
Operating Impact (Savings):							
\$	-	-	\$ 6,000	\$ 18,000	\$ 28,000	\$ 36,000	\$ 88,000

Project Name:	Fleming Street Paving	Project Description:
Funding Source:	Discretionary Sales Tax	Reconstruction of Fleming Street.
Justification:	This highly used roadway needs to be reconstructed.	

Project Costs:

	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	200,000	-	-	-	-	-	200,000
Operating Impact (Savings):							
\$	-	\$ (14,000)	\$ (4,000)	\$ 6,000	\$ 32,000	\$ 34,000	\$ 54,000

Project Name:	Coolidge Street Paving	Project Description:
Funding Source:	Discretionary Sales Tax	Reconstruction of Coolidge Street.
Justification:	Coolidge needs to be reconstructed and completed with paving, parking and replaced curbing.	

Project Costs:

	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	460,037	-	-	-	-	-	460,037
Operating Impact (Savings):							
\$	-	\$ (32,203)	\$ (9,201)	\$ 13,801	\$ 73,606	\$ 78,206	\$ 124,210

Project Name:	Tulip Drive Construction	Project Description:
Funding Source:	Discretionary Sales Tax	Completion of Tulip Drive Reconstruction and Added Parking.
Justification:	This will continue with reconstruction work initiated in FY13-14 in conjunction with a Grant.	

Project Costs:

	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	200,000	-	-	-	-	-	200,000
Operating Impact (Savings):							
\$	-	\$ (14,000)	\$ (4,000)	\$ 6,000	\$ 32,000	\$ 34,000	\$ 54,000

Project Name:	Indian River Lagoon	Project Description:
Funding Source:	General Fund	Installation of baffle boxes at various sites.
Justification:	This allocates funds that may be used for matching grants for the installation.	

Project Costs:

	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	100,000	-	-	-	-	-	100,000
Operating Impact (Savings):							
\$	-	\$ 10,000	\$ 30,000	\$ 60,000	\$ 100,000	\$ 150,000	\$ 350,000

Project Name:	Stormwater Equipment	Project Description:
Funding Source:	Stormwater Utility Fund	FY 14-15 50K Pickup Trucks (2) SW-619 and SW-618, 48K One Ton Crew Cab SW-606, 4K Pumps/cutoff saws. FY 16-17 30K 4X4 Pickup SW-614
Justification:	Scheduled replacement of equipment that is essential to the stormwater maintenance program.	

Project Costs:

	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	102,000	-	\$ 30,000	-	-	-	132,000
Operating Impact (Savings):							
\$	-	\$ (22,440)	\$ (12,240)	\$ (8,640)	\$ 8,640	\$ 15,720	\$ (18,960)

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

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

Justification: This continues the program of addressing drainage issues throughout the City.

Project Costs:

	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000
Operating Impact (Savings):							
\$	-	10,000	30,000	60,000	100,000	150,000	350,000

Project Name:	Deisel Fuel Tank Software	Project Description:
Funding Source:	Discretionary Sales Tax	Upgrade of software for the deisel fuel tank.

Justification: This software is necessary for proper use of the deisel fuel tank located at the City garage.

Project Costs:

	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	25,000	-	-	-	-	-	25,000
Operating Impact (Savings):							
\$	-	1,750	3,500	5,250	7,000	8,750	26,250

Project Name:	Riverview Park Sidewalks	Project Description:
Funding Source:	Riverfront CRA	Remove and replace sidewalks in Riverview Park.

Justification: These sidewalks have numerous cracks and broken edges and in some areas. They have settled and are creating trip and fall hazards. The entire sidewalk system will be replaced in an effort to upgrade Riverview Park and resolve these safety concerns.

Project Costs:

	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	100,000	-	-	-	-	-	100,000
Operating Impact (Savings):							
\$	-	(7,000)	(2,000)	3,000	16,000	17,000	27,000

Project Name:	Median Trees/Schrub/Mulch	Project Description:
Funding Source:	Riverfront CRA	Improve the landscaping of US#1 Medians.

Justification: This is desirable to enhance the appearance of the medians.

Project Costs:

	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	4,000	-	-	-	-	-	4,000
Operating Impact (Savings):							
\$	-	400	800	1,200	1,600	2,000	6,000

Project Name:	Riverview Park Tables/Benches	Project Description:
Funding Source:	Riverfront CRA	Replacement of picnic tables and benches.

Justification: Many of the existing picnic tables and benches are in very bad shape and should be replaced with a more uniform design.

Project Costs:

	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	10,000	-	-	-	-	-	10,000
Operating Impact (Savings):							
\$	-	(800)	200	1,200	2,000	2,600	5,200

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

Project Name:	Community Center Paving	Project Description:
Funding Source:	Recreation Impact Fees	Pave the parking lot and improve drainage and lighting.

Justification: The Community Center continuously hosts classes and events during the day and in the evenings. It is available for use on weekends and is used as a staging area for some of the parades. Currently, the gravel and sand from the parking area tracks into the building and contributes to the wear and tear of the center floor, which is a major feature of the facility and used for gymnastics, dancing and exercise. Improvements to drainage and lighting will also be included to the extent there is sufficient funding.

Project Costs:

<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000

Operating Impact (Savings):

\$ -	\$ (4,000)	\$ (2,500)	\$ (1,000)	\$ 500	\$ 2,000	\$ (5,000)
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Project Name:	Skate Park Rebuild	Project Description:
Funding Source:	Recreation Impact Fees	Reconstruct the Skate Park ramps.

Justification: This facility is well used and has not had any major repairs for some time. Replacement of the ramps is important for safety reasons.

Project Costs:

<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000

Operating Impact (Savings):

\$ -	\$ (35,000)	\$ (32,500)	\$ (30,000)	\$ (27,500)	\$ (25,000)	\$ (150,000)
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Project Name:	Break Room Appliances	Project Description:
Funding Source:	General Fund	Replace appliances in the City Hall Breakrooms

Justification: A refrigerator and other appliances are aging and some need to be replaced.

Project Costs:

<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000

Operating Impact (Savings):

\$ -	\$ 60	\$ 120	\$ 180	\$ 240	\$ 300	\$ 900
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Project Name:	Roof Repairs	Project Description:
Funding Source:	Discretionary Sales Tax	Reconstruct the roofs on City Hall and Police Station.

Justification: Minor repairs have been made continuously over the past number of years on both roofs. Leaks have been a frequent occurrence and the roofs have numerous patches and bubbles on both of them.

Project Costs:

<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000

Operating Impact (Savings):

\$ -	\$ 1,500	\$ 3,000	\$ 4,500	\$ 6,000	\$ 7,500	\$ 22,500
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Project Name:	Fuel Tank	Project Description:
Funding Source:	Discretionary Sales Tax	Replace the fuel tank.

Justification: This fuel tank needs to be replaced and will be located in the new golf course maintenance facility.

Project Costs:

<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000

Operating Impact (Savings):

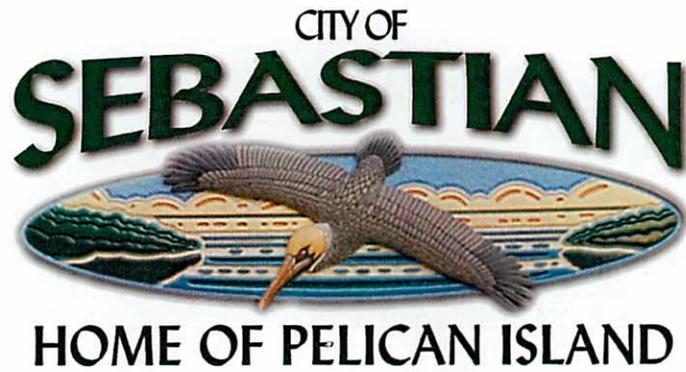
\$ -	\$ (1,050)	\$ (750)	\$ (450)	\$ (150)	\$ 150	\$ (2,250)
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CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

Project Name:	Tractor and Fairway Mower	Project Description:					
Funding Source:	Golf Course Capital Fund	\$15K Tractor and \$40K Fairway Mower.					
Justification:	These are equipment replacements needed for maintenance of the golf course.						
Project Costs:							
	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,000
Operating Impact (Savings):							
	\$ -	\$ (12,100)	\$ (6,600)	\$ (1,100)	\$ 6,600	\$ 8,800	\$ (4,400)

Project Name:	Construct Hangar	Project Description:					
Funding Source:	80% FAA and FDOT Grants. City Matching Requirements from Discretionary Sales Tax	Completion of new hangar project initiated in FY 13-14.					
Justification:	Economic development and infrastructure improvements require additional aviation hangars.						
Project Costs:							
	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
	\$ 650,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650,000
Operating Impact (Savings):							
	\$ -	\$ 6,500	\$ 13,065	\$ 19,630	\$ 26,195	\$ 32,760	\$ 98,150

Project Name:	Vehicles	Project Description:					
Funding Source:	Building Fund Revenues	FY 14-15 18.5K Compact Pickup with extended cab. FY 15-16 149.5K Compact Pickup with extended cab, 24K 4 door Utility Vehicle.					
Justification:	Replacement of vehicles used for building inspections.						
Project Costs:							
	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
	\$ 18,500	\$ 43,500	\$ -	\$ -	\$ -	\$ -	\$ 62,000
Operating Impact (Savings):							
	\$ -	\$ (4,070)	\$ (11,790)	\$ (5,590)	\$ 1,350	\$ 8,180	\$ (11,920)



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CITY OF SEBASTIAN, FLORIDA 2014/2015 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 10/11</u> <u>Actual</u>	<u>FY 11/12</u> <u>Actual</u>	<u>FY 12/13</u> <u>Actual</u>	<u>Amended</u> <u>FY 13/14</u> <u>Budget</u>	<u>FY 13/14</u> <u>Projected</u>	<u>FY 14/15</u> <u>Adopted</u> <u>Budget</u>
Total Revenues	\$ 1,331,672	\$ 1,354,042	\$ 1,264,695	\$ 1,676,110	\$ 1,789,367	\$ 1,332,920
Total GC Administration Division	528,727	594,776	610,315	602,115	677,009	587,303
Total GC Greens Division	549,690	591,649	634,648	600,126	588,732	608,401
Total GC Carts Division	138,249	138,991	238,166	473,869	472,316	137,216
Total Expenses	<u>1,216,666</u>	<u>1,325,416</u>	<u>1,483,129</u>	<u>1,676,110</u>	<u>1,738,057</u>	<u>1,332,920</u>
Change in Unrestricted Reserves	\$ 115,006	\$ 28,626	\$ (218,434)	\$ -	\$ 51,310	\$ -

GOLF COURSE FUND REVENUE

Code: 410010

The Fiscal Year 2014-2015 adopted budget for Golf Course fund revenue is \$1,332,920. This compares to the 2013-2014 projected revenue of \$1,789,267, a decrease of \$456,447 due to contributions and loan proceeds associated with the purchase of new golf carts. Net of those items, it is a decrease of \$11,013 or .81%.

<u>Description</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>Amended</u> <u>FY 13-14</u> <u>Budget</u>	<u>Projected</u> <u>FY 13-14</u> <u>Revenue</u>	<u>Adopted</u> <u>FY 15-16</u> <u>Budget</u>	<u>Difference</u>
Charges for services	\$ 1,331,561	\$ 1,354,042	\$ 1,264,314	\$ 1,342,660	\$ 1,238,289	\$ 1,317,820	\$ 79,531
Non-operating revenues	111	-	381	333,450	551,078	15,100	(535,978)
Total revenues	<u>\$ 1,331,672</u>	<u>\$ 1,354,042</u>	<u>\$ 1,264,695</u>	<u>\$ 1,676,110</u>	<u>\$ 1,789,367</u>	<u>\$ 1,332,920</u>	<u>\$ (456,447)</u>

Fiscal Year 2014-15 Adopted Budget:

Major Current Level Changes from
2013-14 Projected Revenue

1. Charges for services - Up due to a projected increase in play and 1.5% increase on some fees.	\$ 79,531
2. Non-operating revenues - decrease due to loan proceeds for new golf carts.	\$ (535,978)

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

GOLF COURSE REVENUE

Code: 410010

Account Number	Description	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Amended Budget	FY 13/14 Dept Projected	FY 14/15 Adopted Budget
CHARGES FOR SERVICES							
347501	Green Fees	492,959	508,327	467,543	497,800	436,680	475,000
347502	Cart Rentals	634,933	636,619	599,042	624,800	592,000	620,000
347510	Driving Range Fees	43,143	42,250	39,842	42,700	40,300	43,000
347512	Club Storage Fees	2,146	2,240	2,431	2,450	2,409	2,450
347513	Club Rentals Fees	2,415	1,820	2,582	2,300	2,646	2,700
347520	Initiation Fees	3,500	2,500	2,500	2,500	2,000	3,000
347521	Membership Fees	60,005	57,667	59,756	61,000	59,268	62,000
347522	Handicap Fees	5,140	4,980	4,920	5,150	4,960	5,000
347523	Resident Card Fees	31,620	34,198	32,146	32,500	29,488	33,000
347530	Non-Taxable Sales	215	72	41	50	48	50
347540	Pro Shop Sales	73,043	61,097	51,664	55,000	49,000	53,000
347541	Cost of Sales-Pro Shop	(50,749)	(40,805)	(38,126)	(24,000)	(20,000)	(22,000)
362100	Rents and Royalties	27,800	27,771	29,459	30,000	30,550	32,000
366000	Contributions & Donations	0	10,830	6,220	6,000	3,348	4,000
369900	Other Miscellaneous Revenues	2,188	1,121	1,324	1,000	1,188	1,260
369941	Sales Tax Commissions	360	360	360	360	360	360
369945	Pro Lesson Fees	2,363	2,776	2,463	3,050	2,475	3,000
369995	Cash Over/Short	480	219	147	0	0	0
369999	Prior Year Recoveries	0	0	0	0	1,569	0
TOTAL CHARGES FOR SERVICES		1,331,561	1,354,042	1,264,314	1,342,660	1,238,289	1,317,820
NON-OPERATING REVENUE							
361100	Interest Earnings	0	0	107	0	28	100
364100	Sale of Fixed Assets	0	0	274	34,400	137,600	0
365000	Sale of Surplus Mater/Scrap	0	0	0	0	0	0
366000	Contributions and Donations	0	0	0	0	0	0
367000	Gain/Loss on Sale of Golf Carts	0	0	0	0	34,400	0
381130	Interfund Transfer from Fund 130	0	0	0	0	80,000	15,000
384120	Debt Proceeds	0	0	0	299,050	299,050	0
TOTAL NON-OPERATING REVENUE		111	0	381	333,450	551,078	15,100
TOTAL GOLF COURSE REVENUES		1,331,672	1,354,042	1,264,695	1,676,110	1,789,367	1,332,920
USE OF UNRESTRICTED RESERVES		0	0	218,434	0	0	0
TOTAL GOLF COURSE SOURCES		1,331,672	1,354,042	1,483,129	1,676,110	1,789,367	1,332,920

CITY OF SEBASTIAN, FLORIDA 2014/2015 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 2014 ACCOMPLISHMENTS

- ✓ Consistent rounds of golf from numerous golf course patrons, especially patrons participating in the numerous weekly leagues offered, including Wojo's Monday League, Men's & Women's Golf Associations, Business League, etc.
- ✓ Hosted over 40 charity, corporate and/or special events, most of which took place on Saturday's. By hosting numerous charity events, SMGC provides a key fundraising source for many community endeavors, schools, churches, etc.
- ✓ On track for golf rounds to meet or exceed 54,000 rounds & total revenue to meet or exceed 1.4 million. This is dependent on summer activity and weather.
- ✓ Donated numerous rounds of golf to charitable events and fundraisers, providing key support to community endeavors.
- ✓ Continued development of long range plans including irrigation upgrades, green and tee box improvements, clubhouse, maintenance and cart barn upgrades. New Golf Course Maintenance Facility should begin construction over summer of 2014.
- ✓ Organized, promoted and hosted the 2013 Sebastian Amateur, the premiere tournament for SMGC.
- ✓ Since the inception of Sebastian River High School in 1994, served as home course for the boy's and girls SRHS golf teams. PGA Director of Golf, Greg Gardner is Head Coach for the Boy's Golf Team.
- ✓ Organized, promoted and hosted the 2nd Annual Michael Nichols Memorial Golf Tournament. This event has immediately become the top charitable event of the year, with over 144 players participating.
- ✓ Provided numerous golf lessons to junior golfers in the form of private and (up to) four-person small group clinics. Also gave numerous golf lessons to adults, thus increasing the students frequency of playing, practicing and supporting SMGC.
- ✓ Created SMGC Golf Committee to help address the golf course's needs and to formulate a direction, mainly regarding future improvements for the golf course.
- ✓ Numerous landscaping improvements throughout golf course including different plantings, additions of memorial benches and installation of some decorative fencing.

FISCAL YEAR 2015 GOALS & OBJECTIVES

- Strive for \$62,000 rounds of golf and 1.6 million in revenue.
- Strive to instill in each golf course employee the importance of quality, unsurpassed customer service and the goal to "consider it done" and "whatever it takes" regarding customer service.
- Continue to work closely with the golf course's maintenance contractor in order to produce the highest quality golf course conditions possible and always keep lines of communication open with all golf course maintenance workers.
- Continue to offer annual memberships, with the goal of securing new members each year.
- Continue to offer a large variety of weekly leagues, which will ensure repeat play and increase in rounds/revenue.

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

- Continue to offer a fully-stocked discount golf retail shop, complete with quality merchandise and competitive prices, while fulfilling the needs (stated and unstated) of golf course customers.
- Strive to introduce the game of golf (through a variety of clinics, lessons and other special functions) to juniors, retirees and others in the community to ensure future and present growth of the game of golf.
- Continue to be the official home golf course for Sebastian River High School Boy's and Girls Golf Teams.
- Strive to place constant attention to all facilities and grounds, to help ensure that all areas are well-maintained and presentable to the public.
- Continue to represent SMGC through volunteer activities, speaking engagements and other public relation ventures.
- Strive to help community fundraisers and other charitable events, which will help SMGC to be an integral part of the community.
- Continue to promote the two largest and most important golf events, the annual Sebastian Amateur and The Michael Nichols Memorial Golf Tournament.
- Continue with Golf Committee, meeting on a monthly basis in order to help develop action plans for golf course improvements and to get a consensus from our customers regarding "needs" and "wants".
- Strive to help community fundraisers and other charitable events, to help SMGC to be considered an integral part of the community.

PERFORMANCE MEASUREMENT

SERVICE PROGRAM	Actual 2009/2010	Actual 2010/2011	Actual 2011/2012	Actual 2012/2013	Projected 2013/2014	Projected 2014/2015
Number of Annual Fees Sold	96	94	88	86	90	84
Single Resident	38	38	34	36	37	38
Single Non-Resident	8	8	12	10	11	10
Family Resident	42	44	40	36	38	32
Family Non-Resident	8	4	2	4	4	4
Resident/Discount Cards	844	735	786	736	750	651
TOTAL ANNUAL FEES SOLD	940	829	874	822	840	735
Annual Fee Rounds	7,063	7,344	7,062	7,546	7,500	7,000
Daily Fee Rounds	42,435	44,009	42,860	40,101	46,000	38,000
TOTAL NUMBER OF ROUNDS PLAYED	49,498	51,353	49,992	47,647	53,500	45,000

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR THE SEBASTIAN GOLF COURSE		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>13/14</i>	<i>14/15</i>	
20.00%	20.00%	General Supervision - Provide effective, responsive and professional management, direction, control of daily golf operations, including training and forethought for innovative and practical improvements.
20.00%	20.00%	Pro Shop - Provide friendly, consistent quality service to the public. The result of this direct contact combined with the amenities offered, produces customer satisfaction.
20.00%	20.00%	Control of Course Play - Provide for orderly starting of play, speed and flow of play, and prevention of free play and abuse to golf course grounds, to enhance the enjoyment of the game as well as promoting return play.
20.00%	20.00%	Golf Course Administration - Supervise all Golf Course operations, preparation of budget, supervision of capital improvement programs.
20.00%	20.00%	Promote the Game of Golf - Provide golf instruction, junior and adult clinics, golf tournaments, charity events, speaking engagements, advertisements, and other creative measures to attract and promote return play to Sebastian Golf Course
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

GOLF COURSE ADMINISTRATION BUDGET SUMMARY

The Fiscal Year 2014-2015 adopted budget for Golf Course Administration is \$587,303. This compares to the 2013-2014 projected expenses of \$677,009, a decrease of \$89,706 or 13.3%.

	FY 11/12 Actual	FY 12/13 Actual	Revised FY 13/14 Budget	Projected FY 13/14 Expenses	Adopted FY 14/15 Budget	Difference
Personal Services	\$ 210,704	\$ 218,035	\$ 226,359	\$ 226,359	\$ 240,189	\$ 13,830
Operating Expenses	345,070	331,619	324,016	314,650	303,125	(11,525)
Capital Outlay	-	-	-	80,000	-	(80,000)
Transfers	39,002	60,661	51,740	56,000	43,989	(12,011)
Contingency	28,626	-	-	51,310	-	(51,310)
Total	\$ 623,402	\$ 610,315	\$ 602,115	\$ 728,319	\$ 587,303	\$ (141,016)

Fiscal Year 2014-15 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2013-14 Projected Expenses:

	Difference
1. Personal Services - Net increase due to salary increases for all employees	\$ 13,830
2. Operating Expenses - Decrease primarily due to a decrease in Airport rent charges.	\$ (11,525)
3. Capital Outlay - No approved capital outlay in FY 14-15 budget.	\$ (80,000)
4. Debt Service - The final revenue bond payment was made in FY 09/10.	\$ -
5. Transfers - Added funds from the 2012 fee increases are moved to the Golf Course Capital Improvements Fund. To balance the FY 13/14 Budget, \$12,010 of the projected \$63,750 transfer may not be made.	\$ (12,011)
6. Contingency - By reducing the Capital Improvements Fund transfer, budgeted expenses equal expected revenue.	\$ (51,310)

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

GOLF COURSE ADMINISTRATION							
<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>F/T/E</u>			<u>Projected Expense</u>	<u>Adopted Budget</u>
			<u>12-13</u>	<u>13-14</u>	<u>14-15</u>	<u>13-14</u>	<u>14-15</u>
Golf Course Director	46,541 / 97,308	78	1.00	1.00	1.00	\$ 81,000	\$ 87,500
Head Cashier	26,545 / 69,662	26	1.00	1.00	1.00	44,500	47,500
Assistant Cashier (P/T)	9.23 / 20.76	15	1.00	1.00	1.00	25,000	25,000
Assistant Cashier (TEMP)			0.50	1.50	1.50	18,000	18,000
			3.50	4.50	4.50	\$ 168,500	\$ 178,000
		Overtime				1,500	1,500
		Lesson Bonus				1,500	1,500
		FICA Taxes				13,120	13,847
		Deferred Compensation				11,565	12,420
		Group Health Insurance Premium				12,680	12,400
		Dependant Health Ins Premium				10,189	9,950
		Health Reimbursement Account				4,956	6,108
		Employee Assistance Program				115	127
		Worker's Comp Insurance				2,234	4,337
		Unemployment Insurance				-	-
		Total Personal Services				\$ 226,359	\$ 240,189

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

GOLF COURSE ADMINISTRATION DIVISION

Code: 410110

Account Number	Description	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	Amended FY 13/14 Budget	FY 13/14 Projected	FY 14/15 Adopted Budget
PERSONAL SERVICES:							
511200	Regular Salaries	160,792	142,930	147,673	150,500	150,500	160,000
511300	Temporary Salaries	5,406	14,972	15,956	18,000	18,000	18,000
511400	Overtime	1,670	883	988	1,500	1,500	1,500
511500	Lesson Bonus	1,163	1,268	1,320	1,500	1,500	1,500
512100	FICA Taxes	12,850	11,295	11,632	13,120	13,120	13,847
512225	Deferred Compensation	12,576	10,866	10,938	11,565	11,565	12,420
512301	Group Health Insurance Premium	15,494	13,377	11,971	12,680	12,680	12,400
512305	Dependant Health Ins Premium	10,435	10,339	9,648	10,189	10,189	9,950
512307	Health Reimbursement Account	0	3,108	5,957	4,956	4,956	6,108
512309	Employee Assistance Program	102	92	92	115	115	127
512400	Worker's Comp Insurance	2,212	1,738	1,860	2,234	2,234	4,337
512500	Unemployment Insurance	0	0	0	0	0	0
512600	OPED Accrued Expense	(127)	(164)	0	0	0	0
TOTAL PERSONAL SERVICES		222,573	210,704	218,035	226,359	226,359	240,189
OPERATING EXPENSES:							
533100	Professional Services	2,141	2,104	2,096	2,024	2,036	2,036
533200	Audit Fees	2,947	2,710	2,917	3,351	3,351	3,133
533201	Admin Services provided by GF	59,906	65,897	82,638	90,902	90,902	94,462
533400	Other Contractual Services	40	182	213	0	0	0
533415	Janitorial Services	899	911	76	0	0	0
533420	Pest/Weed Control	154	322	450	376	376	376
533440	Electronic Security Services	443	449	469	550	550	550
534101	Telephone	2,347	2,184	2,106	1,738	2,080	2,256
534105	Cellular Telephone	559	581	313	180	180	180
534110	Internet Access	494	436	344	412	816	775
534120	Postage	75	102	65	100	100	100
534310	Electric	33,831	35,002	33,843	34,000	33,485	34,000
534320	Water/Sewer	14,315	23,898	13,338	15,000	14,000	15,000
534445	Airport Property Lease	135,000	135,000	135,000	115,000	115,000	100,000
534500	Insurance	3,952	7,355	7,568	8,000	7,640	7,650
534610	R & M - Buildings	1,632	11,530	3,565	4,000	3,500	3,000
534630	R & M - Office Equipment	3,374	1,624	1,619	2,500	1,000	1,625
534845	Golf Course Promotions	93	10,907	6,220	6,000	2,000	2,000
534846	Golf Course Advertising	5,890	7,901	10,243	8,000	8,000	7,500
534900	Other Current Charges	0	4	0	0	0	0
535200	Departmental Supplies	2,549	4,056	2,832	3,000	2,800	2,500
535205	Bank Charges	24,875	25,374	19,878	23,000	21,250	21,000
535210	Computer Supplies	130	125	219	200	876	225
535220	Cleaning Supplies	2,505	3,412	1,525	2,000	1,000	1,000
535230	Small Tools and Equipment	312	0	399	0	0	0
535250	Building Supplies	22	0	0	0	0	0
535410	Dues and Memberships	507	507	507	507	507	507
535710	Non-Ad Valorem Tax	2,443	2,497	3,176	3,176	3,201	3,250
TOTAL OPERATING EXPENSES		301,455	345,070	331,619	324,016	314,650	303,125
CAPITAL OUTLAY:							
606400	Vehicles and Equipment	4,699	0	0	0	80,000	0
TOTAL CAPITAL OUTLAY		4,699	0	0	0	80,000	0
NON-OPERATING EXPENSES							
909541	Intrafund Trfr to GC Capital	0	39,002	60,661	51,740	56,000	43,989
909901	Contingency	115,006	28,626	0	0	51,310	0
TOTAL NON-OPERATING EXPENSES		115,006	67,628	60,661	51,740	107,310	43,989
TOTAL GOLF COURSE ADMINISTRATION		643,733	623,402	610,315	602,115	728,319	587,303

CITY OF SEBASTIAN, FLORIDA 2014/2015 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 2014 ACCOMPLISHMENTS

- ✓ Monitored all golf course grounds with special emphasis on putting greens.
- ✓ Monitored maintenance and preventative maintenance on all golf course-owned equipment.
- ✓ Continued maintenance and minor improvements on aging irrigation system.
- ✓ Continued minor landscaping improvements and some Brazilian pepper tree removal projects.
- ✓ Continued to look into and plan for eventual irrigation, tee and green improvements / rebuild.
- ✓ Overall, golf course customers continue to offer positive comments about the condition of the golf course.
- ✓ Began planning for new maintenance barn relocation, official construction start planned for summer of 2014.
- ✓ Continued drainage improvements, mainly including cleaning out swales that border the back nine.
- ✓ Added Memorial benches and fencing on golf course.
- ✓ Extensive trimming of all cabbage palms throughout entire golf course property.

FISCAL YEAR 2015 GOALS AND OBJECTIVES

- Continue to monitor golf course grounds and surrounding areas.
- Strive for golf course grounds to be visually and aesthetically pleasing.
- Strive to ensure putting greens are in the best possible condition, including “greens-speed” issues.
- Continue to maintain irrigation system and make repairs as needed. Also, continue to provide insight into eventual irrigation upgrade.
- Strive to monitor and track all equipment repairs and continue to look into new, innovative and cost-effective methods of repairing equipment and conducting preventative maintenance.
- Continue to meet with Golf Course Superintendent DAILY, & express issues & concerns, always keeping lines of communication open with all golf course maintenance staff.
- Continue to explore innovative methods regarding equipment replacement, leases, golf course turf practices and irrigation improvements.

PERFORMANCE MEASURES

Performance Indicators	Actual 2010/2011	Actual 2011/2012	Actual 2012/2013	Projected 2013/2014	Projected 2014/2015
Greens (Acres)	4	4	4	4	4
Tees (Acres)	5	5	5	5	5
Fairways (Acres)	35	35	35	35	35
Rough (Acres)	60	60	60	60	60
Sand Bunkers (Acres)	5	5	5	5	5
Lakes and Ponds (Linear Feet)	10,000	10,000	10,000	10,000	10,000
Non-Play Area (Acres)	18	18	18	18	18
Holes Maintained	18	18	18	18	18
Practice areas (acres total)	4	4	4	4	4

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR THE GOLF COURSE GREENS DIVISION		
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>13/14</i>	<i>14/15</i>	
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 2014-2015 adopted budget for Golf Course Greens Division is \$608,401. This compares to the 2013-2014 projected expenses of \$588,732, a decrease of \$19,669 or 3.3%.

	FY 10-11	FY 11-12	FY 12-13	Amended FY 13/14	Projected FY 13/14	Adopted FY 14/15	Difference
	Actual	Actual	Actual	Budget	Expenses	Budget	
Operating Expenses	\$ 549,690	\$ 568,243	\$ 566,091	\$ 578,724	\$ 567,201	\$ 573,390	\$ 6,189
Capital Outlay	-	23,406	66,383	1,391	1,520	15,000	13,480
Non-Operating	-	-	15,526	20,011	20,011	20,011	-
Total	\$ 549,690	\$ 591,649	\$ 648,000	\$ 600,126	\$ 588,732	\$ 608,401	\$ 19,669

Fiscal Year 2014-15 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2013-14 Projected Expenses:

	Difference
1. Operating Expenses - Net increase mainly due to an increase in groundskeeping services.	\$ 6,189
2. Capital Outlay - Increase in Capital items for FY 14/15	\$ 13,480
3. Non-Operating - Loan payments for equipment - no change	\$ -

CAPITAL OUTLAY SCHEDULE

GOLF COURSE GREENS DIVISION - TO BE FUNDED FROM DISCRETIONARY SALES TAX						
<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>					
	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-2018</u>	<u>2018-19</u>	<u>TOTAL</u>
Fuel tank	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000

GOLF COURSE GREENS DIVISION - TO BE FUNDED FROM GOLF CAPITAL FUND						
<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>					
	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-2018</u>	<u>2018-19</u>	<u>TOTAL</u>
Tractor and Mower	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ 55,000
Rebuild Greens				165,000		165,000
	\$ 55,000	\$ -	\$ -	\$ 165,000	\$ -	\$ 220,000

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

GOLF COURSE GREENS DIVISION

Code: 410120

Account Number	Description	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	Amended FY 13/14 Budget	FY 13/14 Projected	FY 14/15 Adopted Budget
OPERATING EXPENSES							
533100	Professional Services	0	500	0	0	0	0
533420	Pest/Weed Control	0	90	0	0	0	0
533440	Electronic Security Services	535	420	275	425	425	0
533445	Groundskeeping Service	493,699	502,751	513,645	524,640	513,646	524,640
534310	Electric	18,369	17,290	17,300	16,000	16,600	17,000
534610	R & M - Buildings	1,628	4,130	782	1,000	1,005	250
534640	R & M-Operating Equipment	16,536	18,502	16,198	17,000	17,000	15,000
534680	R & M - Irrigation Systems	13,524	14,326	14,755	13,609	13,000	13,000
534685	R & M - Grounds Maintenance	4,494	8,904	2,402	2,747	2,700	3,000
535200	Departmental Supplies	843	586	695	750	500	500
535220	Cleaning Supplies	0	4	0	100	25	0
535230	Small Tools and Equipment	0	740	39	2,353	2,300	0
535250	Building Supplies	62	0	0	100	0	0
TOTAL OPERATING EXPENSES		549,690	568,243	566,091	578,724	567,201	573,390
CAPITAL OUTLAY							
606200	Buildings	0	0	0	1,391	1,520	0
606310	IOTB	0	0	1,107	0	0	15,000
606400	Vehicles and Equipment	0	23,406	65,276	0	0	0
TOTAL CAPITAL OUTLAY		0	23,406	66,383	1,391	1,520	15,000
NON-OPERATING EXPENSES							
707145	Principal - Golf Course Loan	0	0	10	18,675	18,675	19,447
707245	Interest - Golf Course Loan	0	0	1,649	1,336	1,336	564
707300	Other Debt Service Costs	0	0	515	0	0	0
TOTAL NON-OPERATING EXPENSES		0	0	2,174	20,011	20,011	20,011
TOTAL GREENS DIVISION		549,690	591,649	634,648	600,126	588,732	608,401

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

GOLF COURSE CARTS DIVISION

The Golf Course Carts Division many times provides the first and last contact with customers. They maintain golf carts in operational and clean condition for customers, service driving range and water station, maintains and clean 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 2014 ACCOMPLISHMENTS

- ✓ Entered into new golf cart lease after securing 3 bids, assessing golf carts & testing demos.
- ✓ Maintained fleet of 86 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 and cart staging areas and driving range area.
- ✓ Through a continued contract with a golf ball diving company, provided, at no cost, quality range balls for the driving range.
- ✓ Offered quality customer service, always willing to go the extra step to please our customers, thus ensuring repeat play.
- ✓ Electric improvements completed in the golf cart barn and also researched and received proposals regarding additional electric work in cart barn.
- ✓ Received new golf cart fleet on November 1, 2013.
- ✓ Provide ice & water for customers, maintain ice machine(s) and dispensers.

FISCAL YEAR 2015 GOALS AND OBJECTIVES

- Continue to offer quality, unsurpassed customer service.
- Continue to offer quality, unsurpassed customer service.
- Continue to maintain golf cart fleet, with emphasis on battery and tire maintenance and overall cleanliness of golf cart.
- Continue to maintain beverage cart, ranger cart & range cart, as well as ranger picker, ranger machine & golf ball cleaner.
- Continue to maintain cart barn, water & starter stations & cart staging & cart wash areas, thus ensuring all areas are clean and presentable to the public.
- Offer more ranger contact with golf course patrons.
- Emphasis on on-course restroom cleanliness, plan accordingly for on-course restroom improvements.

PERFORMANCE MEASURES

Performance Indicators	Actual 2010/2011	Actual 2011/2012	Actual 2012/2013	Projected 2013/2014	Projected 2014/2015
Club Car Electric Golf Carts	86	86	86	86	86
Tires Maintained	352	352	352	356	356
Grease Fittings Maintained	534	534	534	534	534
Range Carts	1	1	1	1	1
Ranger Carts	1	1	1	1	1
Batteries Maintained	519	519	519	524	524
Beverage Carts	1	1	1	1	1

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR THE GOLF CART DIVISION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>13/14</i>	<i>14/15</i>	
30.00%	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.
30.00%	30.00%	Golf Course Facilities - Maintenance and care of Cart Barn, Driving Range, Water Station, and general area around Golf Shop and starter area.
40.00%	40.00%	Customer Service - Provide unsurpassed customer service to our members.
100.00%	100.00%	

GOLF COURSE CARTS DIVISION BUDGET SUMMARY

The Fiscal Year 2014-2015 adopted budget for Golf Course Carts Division is \$137,216. This compares to the 2013-2014 projected expenses of \$138,257, a decrease of \$1,041 or .8%.

	FY 10-11	FY 11-12	FY 12-13	Amended FY 13-14	Projected FY 13-14	Adopted FY 14-15	Difference
	Actual	Actual	Actual	Budget	Expenses	Budget	
Personal Services	\$ 74,709	\$ 73,424	\$ 70,044	\$ 77,043	\$ 74,675	\$ 75,440	\$ 765
Operating Expenses	63,540	63,662	64,922	5,700	6,506	4,700	(1,806)
Capital Outlay	-	1,905	103,200	333,450	334,059	-	(334,059)
Debt Service	-	-	-	57,676	57,076	57,076	-
Total	\$ 138,249	\$ 138,991	\$ 238,166	\$ 473,869	\$ 472,316	\$ 137,216	\$ (335,100)

Fiscal Year 2014-15 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2013-14 Projected Expenses:

	Difference
1. Personal Services - Small difference due to scheduled salary increases	\$ 765
2. Operating Expenses - Decrease due to no equipment leases in FY 14/15	\$ (1,806)
3. Capital Outlay - No change	\$ (334,059)
3. Debt Service - No change	\$ -

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

GOLF COURSE CART DIVISION

<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>F/T/E</u>			<u>Projected Expense</u>	<u>Adopted Budget</u>
			<u>12-13</u>	<u>13-14</u>	<u>14-15</u>	<u>12-13</u>	<u>14-15</u>
Cart Attendants (P/T)	7.25 / 13.09	9	3.00	2.00	2.50	\$ 34,600	\$ 35,600
Cart Attendants (TEMP)			3.50	4.50	4.00	32,600	33,000
			6.50	6.50	6.50	\$ 67,200	\$ 68,600
Overtime						1,400	800
FICA Taxes						5,416	5,325
Group Insurance						0	0
Employee Assistance Program						92	92
Worker's Compensation						735	623
Total Personal Services						\$ 74,843	\$ 75,440

CAPITAL OUTLAY SCHEDULE

GOLF COURSE CART DIVISION

<u>Description</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>TOTAL</u>
Golf Course Fleet	\$ -	\$ -	\$ -	\$ 333,450	\$ -	\$ 333,450
	\$ -	\$ -	\$ -	\$ 333,450	\$ -	\$ 333,450

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

GOLF COURSE CARTS DIVISION

Code: 410130

Account <u>Number</u>	<u>Description</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Amended FY 13/14 Budget</u>	<u>FY 13/14 Projected</u>	<u>FY 14/15 Adopted Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	34,186	31,975	27,533	30,000	34,600	35,600
511300	Temporary Salaries	33,038	34,477	36,007	40,000	32,600	33,000
511400	Overtime	1,228	855	751	800	1,400	800
512100	FICA Taxes	5,249	5,126	4,920	5,416	5,248	5,325
512301	Group Insurance	0	0	0	0	0	0
512309	Employee Assistance Program	138	121	98	92	92	92
512400	Worker's Comp Insurance	870	870	735	735	735	623
TOTAL PERSONAL SERVICES		74,709	73,424	70,044	77,043	74,675	75,440
OPERATING EXPENSES							
534420	Equipment Leases	62,935	62,935	57,690	0	500	0
534610	R & M - Buildings	195	235	4,021	3,619	4,000	3,500
534640	R & M-Operating Equipment	162	425	2,438	1,381	1,381	1,000
534920	Legal Ads	0	0	264	0	0	0
535200	Departmental Supplies	180	51	93	100	100	100
535220	Cleaning Supplies	14	16	11	100	25	50
535230	Small Tools and Equipment	54	0	0	100	100	50
535270	Uniforms and shoes	0	0	405	400	400	0
TOTAL OPERATING EXPENSES		63,540	63,662	64,922	5,700	6,506	4,700
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	1,905	103,200	333,450	334,059	0
TOTAL CAPITAL OUTLAY		0	1,905	103,200	333,450	334,059	0
NON-OPERATING EXPENSES							
707145	Principal - Golf Course Loan	0	0	0	46,224	46,224	48,061
707245	Interest - Golf Course Loan	0	0	0	10,852	10,852	9,015
707300	Other Debt Service Costs	0	0	0	600	0	0
TOTAL NON-OPERATING EXPENSE		0	0	0	57,676	57,076	57,076
TOTAL CARTS DIVISION		138,249	138,991	238,166	473,869	472,316	137,216

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

GOLF COURSE CARTS DIVISION

Code: 410130

Account <u>Number</u> <u>Description</u>	FY 10/11 <u>Actual</u>	FY 11/12 <u>Actual</u>	FY 12/13 <u>Actual</u>	Amended FY 13/14 <u>Budget</u>	FY 13/14 <u>Projected</u>	FY 14/15 <u>Adopted Budget</u>
PERSONAL SERVICES						
511200 Regular Salaries	34,186	31,975	27,533	30,000	34,600	35,600
511300 Temporary Salaries	33,038	34,477	36,007	40,000	32,600	33,000
511400 Overtime	1,228	855	751	800	1,400	800
512100 FICA Taxes	5,249	5,126	4,920	5,416	5,248	5,325
512301 Group Insurance	0	0	0	0	0	0
512309 Employee Assistance Program	138	121	98	92	92	92
512400 Worker's Comp Insurance	870	870	735	735	735	623
TOTAL PERSONAL SERVICES	74,709	73,424	70,044	77,043	74,675	75,440
OPERATING EXPENSES						
534420 Equipment Leases	62,935	62,935	57,690	0	500	0
534610 R & M - Buildings	195	235	4,021	3,619	4,000	3,500
534640 R & M-Operating Equipment	162	425	2,438	1,381	1,381	1,000
534920 Legal Ads	0	0	264	0	0	0
535200 Departmental Supplies	180	51	93	100	100	100
535220 Cleaning Supplies	14	16	11	100	25	50
535230 Small Tools and Equipment	54	0	0	100	100	50
535270 Uniforms and shoes	0	0	405	400	400	0
TOTAL OPERATING EXPENSES	63,540	63,662	64,922	5,700	6,506	4,700
CAPITAL OUTLAY						
606400 Vehicles and Equipment	0	1,905	103,200	333,450	334,059	0
TOTAL CAPITAL OUTLAY	0	1,905	103,200	333,450	334,059	0
NON-OPERATING EXPENSES						
707145 Principal - Golf Course Loan	0	0	0	46,224	46,224	48,061
707245 Interest - Golf Course Loan	0	0	0	10,852	10,852	9,015
707300 Other Debt Service Costs	0	0	0	600	0	0
TOTAL NON-OPERATING EXPENSE	0	0	0	57,676	57,076	57,076
TOTAL CARTS DIVISION	138,249	138,991	238,166	473,869	472,316	137,216

CITY OF SEBASTIAN, FLORIDA 2014/2015 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 10/11</u> <u>Actual</u>	<u>FY 11/12</u> <u>Actual</u>	<u>FY 12/13</u> <u>Actual</u>	<u>Amended</u> <u>FY 13/14</u> <u>Budget</u>	<u>FY 13/14</u> <u>Projected</u>	<u>FY 14/15</u> <u>Adopted</u> <u>Budget</u>
Total Revenues	\$ 389,761	\$ 439,712	\$ 437,622	\$ 443,236	\$ 433,810	\$ 438,640
Total Airport Administration	\$ 404,983	\$ 424,385	\$ 422,070	\$ 423,236	\$ 364,812	\$ 361,610
Total Economic Development	-	-	-	20,000	20,000	20,000
Change in Unrestricted Reserves	\$ (15,222)	\$ 15,327	\$ 15,552	\$ -	\$ 48,998	\$ 57,030

AIRPORT FUND REVENUE

Code: 450010

The Fiscal Year 2014-2015 adopted budget for Airport fund revenue is \$438,640. This compares to the 2013-2014 projected Airport fund revenue of \$433,810, an increase of \$4,830 or 1.1%.

<u>Description</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Actual</u>	<u>FY 12-13</u> <u>Actual</u>	<u>Amended</u> <u>FY 13-14</u> <u>Budget</u>	<u>Projected</u> <u>FY 13-14</u> <u>Revenue</u>	<u>Adopted</u> <u>FY 14-15</u> <u>Budget</u>	<u>Difference</u>
Operating revenue	\$ 380,742	\$ 422,908	\$ 429,823	\$ 434,859	\$ 425,160	\$ 429,990	\$ 4,830
Non-operating revenues	9,019	16,804	7,799	8,377	8,650	8,650	-
Total revenues and other sources	\$ 389,761	\$ 439,712	\$ 437,622	\$ 443,236	\$ 433,810	\$ 438,640	\$ 4,830

Fiscal Year 2014-15 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2013-14 Projected Revenue:

1. Operating revenue - Increase is primarily due to added tenant rents.

2. Non-operating revenues - No change

Difference

\$ 4,830

\$ -

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

AIRPORT REVENUE

Code: 450010

<u>Account Number</u>	<u>Description</u>	<u>FY 10/11 Actual</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Amended FY 13/14 Budget</u>	<u>FY 13/14 Projected</u>	<u>FY 14/15 Adopted Budget</u>
OPERATING REVENUE							
344100	Fuel Sales	112,782	72,886	53,780	110,000	60,000	60,000
347541	Cost of Sales	(95,858)	(55,681)	(44,137)	(85,000)	(45,000)	(45,000)
362150	Nontaxable Rents	391	391	391	391	391	391
362100	Rents and Royalties	300,744	344,925	359,031	349,379	349,379	354,379
369900	Other Miscellaneous Revenues	62,674	60,095	60,566	59,869	60,170	60,000
369941	Sales Tax Commission	9	292	192	220	220	220
369999	Prior Year Recoveries	0	0	0	0	0	0
TOTAL OPERATING REVENUE		380,742	422,908	429,823	434,859	425,160	429,990
NON-OPERATING REVENUE:							
OTHER NON-OPERATING REVENUE:							
361100	Interest Earnings	37	5	0	0	150	150
361105	SBA Interest Earnings	0	0	0	0	0	0
364100	Sale of Fixed Assets	0	4,125	0	0	0	0
369200	Insurance Proceeds	0	4,475	0	0	0	0
369400	Reimbursements	8,982	8,199	7,799	8,377	8,500	8,500
381455	Transfer from Fund 455	0	0	0	0	0	0
TOTAL OTHER NON-OPERATING REVENUE		9,019	16,804	7,799	8,377	8,650	8,650
TOTAL AIRPORT REVENUES		389,761	439,712	437,622	443,236	433,810	438,640
USE OF UNRESTRICTED RESERVES		15,222	0	0	0	0	0
TOTAL AIRPORT SOURCES		404,983	439,712	437,622	443,236	433,810	438,640

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

AIRPORT ADMINISTRATION

The Community Development 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 2014 ACCOMPLISHMENTS

- ✓ Managed the FDOT grant for Airport Drive East Improvements Design
- ✓ Project Managed the new Hanger C Design and Construction
- ✓ Pursued Economic Development opportunities
- ✓ Recruited National Aperture, Inc. as Airport Tenant

FISCAL YEAR 2015 GOALS AND OBJECTIVES

- Continue Economic Growth opportunities
- Pursue FDOT and FAA grant possibilities
- Continue to manage the Construction of Airport Drive East Improvements
- Continue to project manager the Hangar C Construction
- Pursue Tenant and begin planning for Hangar 'C'

PERFORMANCE MEASURES

Performance Indicators	Actual 2010/2011	Actual 2011/2012	Actual 2012/2013	Projected 2013/2014	Projected 2014/2015
Acres Available for Development	108	108	108	108	108
Airport Leasehold Revenues	\$301,135	\$345,316	\$359,422	\$349,770	\$354,770

PROGRAM BUDGET DESCRIPTION FOR THE AIRPORT

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>13/14</i>	<i>14/15</i>	
25.00%	25.00%	<u>Compliance</u> - Conduct operations at the Airport in accordance with FAA and FDOT compliance.
25.00%	25.00%	<u>Capital Improvement Project Execution and Monitoring</u> - Execute and monitor Capital Improvement Projects. Prepare and submit a Five-Year Capital Improvement Program in accordance with Regulations. Prepare and apply for Florida Department of Transportation Airport Improvement Grants for Capital Improvement Projects and equipment.
10.00%	10.00%	<u>Tenant and Public Relations</u> - Monitor and execute Tenant Lease agreements. Provide dispute resolution regarding airport regulations. Maintain contact with Airport users and citizens, respond to questions and complaints and provide information to all parties about rules, regulations and airport information.
40.00%	40.00%	<u>Airport Maintenance</u> - Mow Airport, herbicide runways and taxiways, maintain runway lighting system. Supervise runway maintenance and Scrub Jay mitigation/Habitat Conservation Area. Clear and maintain runway approaches and perform daily Airport inspections.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

AIRPORT ADMINISTRATION			F/T/E			Projected	Adopted
POSITION	PAY RANGE	GRADE	12-13	13-14	14-15	Expense	Budget
			12-13	13-14	14-15	13-14	14-15
Community Development Director *	65,104 / 123,464	81	0.00	0.00	0.00	\$ 30,000	\$ 30,300
Airport Administrator *		70	0.00	0.00	0.00	\$ 7,000	\$ 17,500
Airport Operations Specialist III	26,545 / 59,662	26	0.00	0.00	0.00	-	-
Airport Operations Specialist	23,581 / 53,000	22	1.00	1.00	1.00	51,500	52,800
			1.00	1.00	1.00		
* Additional compensation is reflected in the Planning and Zoning budget.						\$ 88,500	\$ 100,600
						500	500
						6,619	4,039
						120	120
						7,391	4,752
						7,370	6,244
						4,384	3,823
						1,704	3,054
						46	25
						2,175	2,552
						<u>\$ 118,809</u>	<u>\$ 125,709</u>

AIRPORT BUDGET SUMMARY

The Fiscal Year 2014-2015 adopted budget for the Municipal Airport Administration is \$361,610. This compares to the 2013-2014 projected expenses of \$364,812, a decrease of \$3,202 or .01%.

	FY 10-11	FY 11-12	FY 12-13	Revised FY 13-14	Projected FY 13-14	Adopted FY 14-15	Difference
	Actual	Actual	Actual	Budget	Expenses	Budget	
Personal Services	\$ 229,190	\$ 208,444	\$ 170,204	\$ 168,576	\$ 111,809	\$ 125,709	\$ 13,900
Operating Expenses	167,243	195,866	235,291	233,760	232,050	165,876	(66,174)
Capital Outlay	-	3,500	-	875	928	-	(928)
Debt Service	8,550	16,575	16,575	20,025	20,025	70,025	50,000
Contingency	-	15,327	15,552	-	48,998	57,030	8,032
Total	<u>\$ 404,983</u>	<u>\$ 439,712</u>	<u>\$ 437,622</u>	<u>\$ 423,236</u>	<u>\$ 413,810</u>	<u>\$ 418,640</u>	<u>\$ 4,830</u>

Fiscal Year 2014-15 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2013-14 Projected Expenses:

	Difference
1. Personal Services - Increase due to salary increase	\$ 13,900
2. Operating Expenses - Primarily due to a decrease in Maintenance Services provided to General Fund	\$ (66,174)
3. Capital Outlay - No capital items are anticipated from operating funds. Projects will be supported from DST grants.	\$ (928)
4. Non-Operating - Includes \$600 of principal and \$11,400 of interest on the \$285,000 advance from DST Funds and \$8,025 of interest on the \$267,511 advance from DST Funds. Includes \$50,000 on initial \$200,000 advance from General Fund for Legal Fees.	\$ 58,032

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

CAPITAL OUTLAY SCHEDULE

AIRPORT - TO BE FUNDED BY DST

<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>					<u>TOTAL</u>
	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	
Construct Hangar	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ 130,000
Construct Airport Road West	-	-	-	160,000	-	160,000
	<u>\$ 130,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 160,000</u>	<u>\$ -</u>	<u>\$ 290,000</u>

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

AIRPORT ADMINISTRATION

Code: 450110

Account <u>Number</u> <u>Description</u>	FY 10/11 <u>Actual</u>	FY 11/12 <u>Actual</u>	FY 12/13 <u>Actual</u>	Amended FY 13/14 <u>Budget</u>	FY 13/14 <u>Projected</u>	FY 14/15 Adopted <u>Budget</u>
PERSONAL SERVICES						
511200 Regular Salaries	170,060	146,487	129,428	127,625	81,500	100,600
511400 Overtime	0	0	74	500	500	500
512100 FICA Taxes	11,464	11,678	9,804	10,214	6,619	4,039
512215 Clothing Allowance	240	240	120	120	120	120
512225 Deferred Compensation	14,489	14,801	11,835	11,621	7,391	4,752
512301 Group Health Insurance Premium	19,241	18,384	8,649	8,916	7,370	6,244
512305 Dependant Health Ins Premium	10,508	10,377	4,590	4,384	4,384	3,823
512307 Health Reimbursement Account	0	3,033	1,718	1,704	1,704	3,054
512309 Employee Assistance Program	69	63	46	46	46	25
512400 Worker's Comp Insurance	3,326	3,381	3,940	3,446	2,175	2,552
512600 OPEB Accrued Expense	(207)	0	0	0	0	0
TOTAL PERSONAL SERVICES	229,190	208,444	170,204	168,576	111,809	125,709
OPERATING EXPENSES						
533100 Professional Services	0	749	8,125	3,000	3,500	0
533200 Audit Fees	2,265	2,039	1,758	1,652	1,404	1,264
533201 Admin Services provided by GF	42,980	44,203	52,772	47,495	47,495	49,180
533202 Maintenance Services provided by GF	0	15,458	67,000	68,500	68,500	0
533400 Other Contractual Services	2,023	3,350	3,133	2,626	2,626	2,626
53341 Environmental Services	0	175	0	0	0	0
533415 Janitorial Services	4,537	4,757	532	500	0	0
533420 Pest/Weed Control/Mowing	600	588	450	600	600	600
534000 Travel and Per Diem	0	0	0	500	0	1,000
534101 Telephone	8,031	6,162	2,683	2,300	2,360	3,160
534105 Cellular Phone	1,044	1,151	737	810	420	625
534110 Internet Access	1,173	1,220	1,321	1,500	890	1,344
534120 Postage	387	225	253	300	300	300
534130 Express Mail	0	0	70	200	50	100
534310 Electric	26,165	23,710	22,351	23,000	24,400	23,450
534312 Water/Sewer	2,465	2,331	1,863	2,000	2,168	2,200
534500 Insurance	19,434	27,442	25,485	27,900	30,900	29,923
534501 Claims	0	967	0	0	0	0
534610 R & M Buildings	1,714	4,347	3,404	5,000	5,000	5,000
534620 R & M-Vehicles	1,947	4,707	3,312	4,500	3,000	3,500
534630 R & M-Office Equipment	214	0	0	500	0	0
534640 R & M-Operating Equipment	10,694	18,917	11,939	7,000	8,000	8,000
534681 R & M-Fencing	1,597	8,605	990	5,000	5,000	5,000
534685 R & M-Grounds Maintenance	2,390	2,890	1,889	3,000	3,000	3,000
534800 Promotional Activities	0	436	258	500	500	500
534825 Advertising Expenditures	5,677	623	30	0	0	0

- Continued -

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

Account Number	Description	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	Amended FY 13/14 Budget	FY 13/14 Projected	FY 14/15 Adopted Budget
535200	Departmental Supplies	1,386	748	844	1,000	1,300	1,000
535205	Bank Charges	3,043	2,043	1,639	1,500	1,500	1,500
535210	Computer Supplies	205	55	124	500	300	500
535230	Small Tools and Equipment	185	60	577	1,500	750	500
535260	Gas and Oil	9,518	6,647	7,754	6,500	4,000	4,000
535270	Uniforms & Shoes	513	339	223	200	200	200
535275	Safety Equipment	0	0	0	100	0	100
535410	Dues and Memberships	400	400	430	500	430	800
535420	Books and Publications	0	0	18	0	0	0
535450	Training and Education	0	0	0	250	30	3,000
535710	Non-Ad Valorem Tax	16,656	10,522	13,327	13,327	13,427	13,427
TOTAL OPERATING EXPENSES:		167,243	195,866	235,291	233,760	232,050	165,799
CAPITAL OUTLAY:							
606310	IOTB - Fencing	0	0	2,818	0	0	0
606400	Vehicles and Equipment	0	3,500	0	875	928	0
TOTAL CAPITAL OUTLAY:		0	3,500	0	875	928	0
NON-OPERATING EXPENSES							
707146	Principal - DST Fund Advance	0	0	0	600	600	624
707246	Interest - DST Fund Advance	8,550	16,575	16,575	19,425	19,425	19,401
909100	Interfund Trfr to General Fund	0	0	0	0	0	50,000
909901	Contingency	0	15,327	15,552	0	48,998	57,107
TOTAL NON-OPERATING EXPENSES		8,550	31,902	32,127	20,025	69,023	127,132
TOTAL AIRPORT ADMINISTRATION		404,983	439,712	437,622	423,236	413,810	418,640

AIRPORT ECONOMIC DEVELOPMENT

Code: 450120

Account Number	Description	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	Amended FY 13/14 Budget	FY 13/14 Projected	FY 14/15 Adopted Budget
OPERATING EXPENSES							
534000	Travel and Per Diem	0	0	254	0	0	0
534110	Internet Services	0	0	23	0	0	0
534700	Printing & Binding	0	0	0	0	0	0
534800	Promotional Activities	0	0	3,186	0	0	0
534825	Advertising Expenditures	0	0	16,315	20,000	20,000	20,000
535200	Departmental Supplies	0	0	99	0	0	0
535420	Books and Publications	0	0	10	0	0	0
535450	Training and Education	0	0	41	0	0	0
TOTAL OPERATING EXPENSES:		0	0	19,928	20,000	20,000	20,000
CAPITAL OUTLAY:							
606400	Vehicles and Equipment	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY:		0	0	0	0	0	0
TOTAL ECONOMIC DEVELOPMENT		0	0	19,928	20,000	20,000	20,000

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

BUILDING DEPARTMENT

The Building Department is an enterprise operation of the City. The major source of revenue is building permit fees, which have substantially decreased with the slowdown in the housing market. Measures have been taken to minimize expenses but over the past few years, it was necessary to use reserve balances in order to balance the annual budget for expenses. Fortunately, sufficient reserve balances had been accumulated before the slowdown to make this strategy possible and now, projected revenues are expected to cover projected expenses.

<u>Description</u>	<u>FY 10/11</u> <u>Actual</u>	<u>FY 11/12</u> <u>Actual</u>	<u>FY 12/13</u> <u>Actual</u>	<u>Amended</u> <u>FY 13/14</u> <u>Budget</u>	<u>FY 13/14</u> <u>Projected</u>	<u>FY 14/15</u> <u>Adopted</u> <u>Budget</u>
Total Revenues and Transfers	\$ 405,375	\$ 426,215	\$ 710,960	\$ 558,000	\$ 640,300	\$ 630,650
Total Expenses	463,719	399,271	423,097	529,977	519,014	630,650
Change in Unrestricted Reserves	\$ (58,344)	\$ 26,944	\$ 287,863	\$ 28,023	\$ 121,286	\$ -

BUILDING DEPARTMENT REVENUE

Code: 480010

The Fiscal Year 2014-2015 adopted budget for the Building Department fund revenue is \$630,650. This compares to the 2013-2014 projected Building Department fund revenue of \$640,300, a decrease of \$9,650 or 1.5%.

<u>Description</u>	<u>FY 10/11</u> <u>Actual</u>	<u>FY 11/12</u> <u>Actual</u>	<u>FY 12/13</u> <u>Actual</u>	<u>Amended</u> <u>FY 13/14</u> <u>Budget</u>	<u>Projected</u> <u>FY 13/14</u> <u>Revenue</u>	<u>Adopted</u> <u>FY 14/15</u> <u>Budget</u>	<u>Difference</u>
Operating revenue	\$ 400,378	\$ 418,585	\$ 705,526	\$ 555,750	\$ 637,600	\$ 628,150	\$ (9,450)
Non-operating revenues	4,997	7,630	5,434	2,250	2,700	2,500	(200)
Total revenues and other sources	\$ 405,375	\$ 426,215	\$ 710,960	\$ 558,000	\$ 640,300	\$ 630,650	\$ (9,650)

Fiscal Year 2014-2015 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2013-2014 Projected Revenue:

	<u>Difference</u>
1. Operating revenue - Increases in budgeted building permits and other permitting categories	\$ (9,450)
2. Non-operating revenues - Anticipating minor difference in investment income and miscellaneous revenue.	\$ (200)

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

BUILDING DEPARTMENT REVENUE

Code: 480010

Account Number	Description	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	Amended FY 13/14 Budget	FY 13/14 Projected	FY 14/15 Adopted Budget
OPERATING REVENUE							
321000	Business Taxes	98,726	91,678	85,911	0	0	0
321100	Business Taxes - Penalties/Transfers	4,211	2,815	1,598	0	0	0
321050	Contractor License	13,876	13,716	12,947	15,000	14,000	15,000
321150	Contractor License - Penalties	2,310	1,165	2,419	2,700	2,500	2,600
322050	Building Permits	138,356	156,466	352,553	310,000	341,000	345,000
322055	Roofing Permits	18,165	20,075	36,280	35,000	37,500	37,000
322065	Alumimum Structure	8,125	8,150	10,875	8,500	12,800	11,000
322070	Shed Permits	3,900	5,475	4,350	3,900	6,500	5,500
322075	Reinspection Fees	3,675	6,265	11,180	7,000	13,500	12,000
322100	Land Clearing Permits	5,700	6,750	13,475	13,500	12,000	11,500
322200	Electrical Permits	14,060	14,832	25,845	25,000	25,400	25,000
322225	Plumbing Permits	12,501	12,741	23,777	21,500	22,500	22,000
322230	Pool Permits	6,800	7,725	9,945	7,500	13,500	11,000
322240	Solar Permits	2,400	2,250	2,625	3,800	2,800	2,800
322250	Mechanical Permits	25,376	27,185	40,650	31,500	44,000	43,000
322300	Fencing Permits	10,800	9,336	11,250	11,200	16,000	12,000
322500	Sign Permits	3,375	2,340	2,145	2,300	2,100	2,000
322600	Expired Permit Fee	1,500	2,700	4,275	3,250	7,500	8,500
329400	Plan Checking Fees	16,995	16,058	36,557	38,000	37,000	37,500
341920	Cert. Copying/Record Research	480	255	280	250	1,000	750
347556	County Facility Admin Fee	4,093	4,870	12,552	12,000	10,000	12,000
359000	Other Fines and Forfeitures	4,954	5,738	4,037	3,850	16,000	12,000
TOTAL OPERATING REVENUE		400,378	418,585	705,526	555,750	637,600	628,150
OTHER NON-OPERATING REVENUE:							
361100	Interest Income	1,075	1,872	1,148	600	1,200	1,000
361105	SBA Interest Earnings	1,002	1,082	774	800	500	600
364100	Sale of Fixed Assets	365	0	2,075	0	0	0
367000	Gain/Loss on Investment	1,912	3,556	0	0	0	0
369900	Other Miscellaneous Revenue	643	1,120	1,437	850	1,000	900
TOTAL OTHER NON-OPERATING REVENUE		4,997	7,630	5,434	2,250	2,700	2,500
TOTAL BUILDING DEPARTMENT REVENUES		405,375	426,215	710,960	558,000	640,300	630,650
USE OF UNRESTRICTED RESERVES		58,344	0	0	0	0	0
TOTAL BUILDING DEPARTMENT SOURCES		463,719	426,215	710,960	558,000	640,300	630,650

CITY OF SEBASTIAN, FLORIDA 2014/2015 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.

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 2014 ACCOMPLISHMENTS

- ✓ Maintained timeliness and delivery of permitting services with a turn around time of 10 days or less on most permits.
- ✓ Provided continuing education to employees to meet minimum state licensing requirements. Customer service training is on going.
- ✓ Appointed by City Manager to head up an Emergency Management team consisting of department heads and key personnel. Completed an Emergency Management Manual stating the City's roles and responsibilities in an emergency event.
- ✓ Building Department web page forms were updated as needed.
- ✓ Continued to enforce state laws and city ordinances regarding unlicensed contractor activity and willful code violations. Citations were issued as needed and various cases went before the Special Magistrate for final resolution as necessary.
- ✓ Continue to follow up on expired permits and scan documents into laser-fiche for permanent record keeping.

FISCAL YEAR 2015 GOALS AND OBJECTIVES

- Continue to maintain timeliness and delivery of permitting services with a turn around time of 10 days or less for plan review.
- Provide on going customer service training and continuing education to satisfy minimum state licensing requirements.
- Continue to enhance the Building Department web page to provide improved information regarding building department function, tips to avoid unlicensed contractor activity, safety awareness and permitting requirements.
- Create a program to follow up on expired permits with open inspections.
- Continue to enforce state laws and city ordinances related to construction and unlicensed contractor activity.
- Continue to scan permitting and contractor licensing documents into laser-fiche for permanent record keeping.

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

PERFORMANCE MEASURES

Performance Indicators	Actual 2010/2011	Actual 2011/2012	Actual 2012/2013	Projected 2013/2014	Projected 2014/2015
Residential permits issued	86	106	210	210	220
Commercial permits issued	43	31	35	35	38
Other permits issued	1,641	1,782	2,300	2,300	2,500
Total number of inspections	4,938	5,625	6,650	6,650	6,800
Total number of reinspections	373	442	615	615	645
Number of Professional licenses processed	444	414	440	440	450
Expired permits processed	20	37	40	40	50
Business Tax Reciepts processed and issued	1224	1075	1150	1150	1200
Building permits turn around time (working days)	10	10	10	10	10

PROGRAM BUDGET DESCRIPTION FOR THE BUILDING DEPARTMENT

STAFFING		NATURE OF ACTIVITY
13/14	14/15	
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.
27.00%	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%	16.00%	Plan Review - Perfoms 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%	38.00%	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 Reciepts.
1.00%	2.00%	Safety Following up on expired permits and unsafe structures.
1.00%	3.00%	Records Retention Scanning plans to laserfiche for permanent record keeping
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>F/T/E</u>			<u>Projected Expense</u>	<u>Adopted Budget</u>
			<u>12-13</u>	<u>13-14</u>	<u>13-14</u>	<u>13-14</u>	<u>14-15</u>
						\$	\$
Building Official	60,192 / 114,149	78	1.00	1.00	1.00	\$ 85,800	\$ 92,800
Chief Inspector	43,030 / 85,683	44	1.00	1.00	1.00	54,000	57,500
Plans Examiner	43,030 / 85,683	44	1.00	1.00	1.00	71,500	73,500
Local Business Tax Specialist	26,545 / 59,662	26	1.00	1.00	1.00	52,500	57,000
Permitting Technician	26,545 / 59,662	26	0.00	0.50	1.00	19,000	34,000
			4.00	4.50	5.00		
TOTAL SALARIES						\$ 282,800	\$ 314,800
						Overtime	1,000
						FICA Taxes	23,696
						Clothing Allowance	240
						Deferred Compensation	28,444
						Group Health Insurance Premium	23,282
						Dependant Health Ins Premium	6,292
						Health Reimbursement Account	7,662
						Employee Assistance Program	127
						Worker's Comp Insurance	7,423
						Unemployment Insurance	-
Total Personal Services						\$ 368,886	\$ 412,966

BUILDING DEPARTMENT BUDGET SUMMARY

The Fiscal Year 2014-2015 adopted budget for the Building Department, excluding budgeted contingency is \$630,650. This compares to the projected FY 2013-2014 expenses of \$519,014, an increase of \$111,936 or 21.6%.

	FY 10/11	FY 11/12	FY 12/13	Amended FY 13/14	Projected FY 13/14	Adopted FY 14/15	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 366,796	\$ 311,652	\$ 334,684	\$ 381,352	\$ 368,886	\$ 412,966	\$ 44,080
Operating Expenses	96,923	87,619	88,413	83,515	85,018	93,890	8,872
Capital Outlay	-	-	-	-	-	18,500	18,500
Transfers	-	-	-	-	65,110	105,294	40,184
Contingency	-	26,944	287,863	28,023	121,286	-	(121,286)
Total	\$ 463,719	\$ 426,215	\$ 710,960	\$ 492,890	\$ 640,300	\$ 630,650	\$ (9,650)

Fiscal Year 2014-15 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2013-14 Projected Expenses

	Difference
1. Personal Services - Net increase due to scheduled increases for all employees and vacancies in FY 13/14	\$ 44,080
2. Operating Expenses - Increase mainly due to higher amount for General Fund administrative services and internet charges.	\$ 8,872
3. Transfers - Repayments to General Fund, net of charge for services provided.	\$ 40,184
3. Contingency - Reduced due to repayment of Business Taxes to General Fund.	\$ (121,286)

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

CAPITAL OUTLAY SCHEDULE

BUILDING DEPARTMENT

<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>					<u>TOTAL</u>
	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	
Compact Pickup ext. cab	\$ 18,500	\$ -	\$ -	\$ -	\$ -	\$ 18,500
Compact Pickup ext. cab	-	19,500	-	-	-	19,500
4 door Utility Vehicle	-	24,000	-	-	-	24,000
	<u>\$ 18,500</u>	<u>\$ 43,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 62,000</u>

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

BUILDING DEPARTMENT

Code: 480110

Account <u>Number</u>	<u>Description</u>	FY 10/11 <u>Actual</u>	FY 11/12 <u>Actual</u>	FY 12/13 <u>Actual</u>	Amended FY 13/14 <u>Budget</u>	FY 13/14 <u>Projected</u>	FY 14/15 <u>Adopted Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	282,264	241,891	258,204	286,300	282,800	314,800
511400	Overtime	424	0	3,680	4,200	3,000	1,000
512100	FICA Taxes	20,743	17,949	18,870	21,749	21,482	23,696
512215	Clothing Allowance	240	240	240	240	240	240
512225	Deferred Compensation	24,917	21,424	22,539	26,167	25,852	28,444
512301	Group Health Insurance Premium	28,210	18,137	16,417	22,966	20,439	23,282
512305	Dependant Health Ins Premium	6,393	6,413	6,077	6,435	6,435	6,292
512307	Health Reimbursement Account	0	2,333	5,019	9,162	4,520	7,662
512309	Employee Assistance Program	113	92	92	115	106	127
512400	Worker's Comp Insurance	3,607	3,546	3,546	4,018	4,012	7,423
512500	Unemployment Compensation	0	0	0	0	0	0
512600	OPED Accrued Expense	(115)	(373)	0	0	0	0
TOTAL PERSONAL SERVICES		366,796	311,652	334,684	381,352	368,886	412,966
OPERATING EXPENSES							
533200	Audit Fees	989	897	945	1,013	1,013	862
533201	Administrative Services Provided by GF	68,112	61,301	62,785	56,507	56,507	62,655
534000	Travel and Per Diem	640	676	534	721	681	743
534101	Telephone	1,490	1,097	349	360	360	360
534105	Cellular Telephone	1,091	1,157	1,046	1,160	1,350	1,375
534110	Internet Services	743	649	479	480	1,440	2,696
534120	Postage	1,738	1,479	1,119	1,700	1,400	1,500
534310	Electric	3,376	3,302	3,167	3,300	3,000	3,000
534320	Water / Sewer	271	274	274	282	300	300
534500	Insurance	3,364	3,138	3,957	4,200	5,865	5,865
534620	R & M-Vehicles	3,213	1,594	2,525	1,200	500	1,000
534630	R & M - Office Equipment	5,047	4,427	4,430	4,800	4,800	5,050
535200	Departmental Supplies	947	1,016	1,054	1,100	1,000	1,100
535210	Computer Supplies	677	916	321	800	1,000	800
535230	Small Tools and Equipment	0	19	0	100	120	100
535260	Gas and Oil	3,909	3,365	3,709	3,500	3,700	3,600
535270	Uniforms and Shoes	0	234	0	250	280	280
535275	Safety Equipment	0	0	0	50	25	50
535410	Dues and Memberships	415	290	535	658	688	545
535420	Books and Publications	131	1,081	278	400	200	1,200
535450	Training and Education	770	707	906	934	789	809
TOTAL OPERATING EXPENSES		96,923	87,619	88,413	83,515	85,018	93,890
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	0	0	0	0	18,500
TOTAL CAPITAL OUTLAY		0	0	0	0	0	18,500
NON-OPERATING EXPENSES							
909100	Transfer to General Fund	0	0	0	65,110	65,110	105,294
909901	Contingency	0	26,944	287,863	28,023	121,286	0
TOTAL NON-OPERATING EXPENSES		0	26,944	287,863	93,133	186,396	105,294
TOTAL BUILDING DEPARTMENT		463,719	426,215	710,960	558,000	640,300	630,650

**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2015-20**

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 construction, reconstruction, expansion, upgrades and major repairs to streets, drainage systems, buildings, computer systems, parks, recreation centers, airport facilities, the cemetery, the golf course and other major components of the City's infrastructure. Vehicles and equipment additions and replacements are also included in the capital improvement program for consistency with the criteria used for defining capital purchases in the accounting records and the annual operating budget. Therefore, items in the Capital Improvement Program generally cost more than \$750 and are expected to last at least one year.

Policies Used in Developing the Capital Improvement Program

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). The following statements are included in the City's adopted Financial Policies:

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 City shall make all capital improvements in accordance with an adopted Capital Improvement Program budget.
3. 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.

The pages that follow provide details and summary information on capital purchases scheduled for the next six years for all the City's operations. The expected sources of funding are identified for all the capital purchases but are ultimately dependent on the funds being legally appropriated within the City's adopted annual operating budget. Changes may ultimately be made in conjunction with alternative sources as they become available or adjustments may 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 2015-20**

<u>List of Projects</u>	<u>FY 2014-15</u>	<u>FY 2015-16</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>Totals</u>
General Government							
Audio Visual Equipment	\$ 7,000	\$ 57,094	\$ 31,020	\$ -	\$ -	\$ -	95,114
Computer Replacements	-	-	-	-	165,000	-	165,000
Servers and Server Upgrades	35,000	15,000	15,000	15,000	15,000	15,000	110,000
Computer Upgrades	50,000	50,000	50,000	50,000	50,000	50,000	300,000
FDLE Computer Firewall	5,000	-	5,000	-	5,000	-	15,000
Police Department							
Police Officer Equipment	18,200	10,200	10,200	10,200	10,200	10,200	69,200
Evidence Drying Cabinet	1,000	-	-	-	-	-	1,000
Zetron Instant Replay	-	13,000	-	-	-	-	13,000
Police Vehicles and Equipment	368,000	330,000	300,000	316,000	470,000	300,000	2,084,000
Police Public Parking	50,000	-	-	-	-	-	50,000
Roads and Special Projects							
All Aboard Florida	50,000	-	-	-	-	-	50,000
Public Works Equipment	47,000	222,600	194,500	167,500	110,000	255,000	996,600
Sign Replacement	30,000	30,000	30,000	-	-	-	90,000
Indian River Drive Light Poles	-	5,000	5,000	5,000	5,000	5,000	25,000
Street Repaving	157,000	100,000	-	100,000	-	120,000	477,000
Sidewalk Construction	-	50,000	50,000	50,000	50,000	50,000	250,000
Yacht Club Pier Decking	60,000	-	-	-	-	-	60,000
Barber Street Bridge Repairs	-	500,000	-	-	-	-	500,000
Pedestrian Bridges	40,000	40,000	-	-	-	-	80,000
Fleming Street Paving	200,000	-	-	-	-	-	200,000
Coolidge Street Paving	460,037	-	-	-	-	-	460,037
Tulip Drive Construction	200,000	-	-	-	-	-	200,000
Stormwater							
Indian River Lagoon	100,000	-	-	-	-	-	100,000
Stormwater Equipment	102,000	-	30,000	-	-	-	132,000
1/4 Round Swale Improvements	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000
Road Crossing/Sideyard Pipes	-	50,000	50,000	50,000	50,000	50,000	250,000
Tulip Drive Road Crossing	-	50,000	-	-	-	-	50,000
Potomac Ditch	-	200,000	-	-	-	-	200,000
Tandum Dump Truck	-	-	140,000	-	-	-	140,000
Pipe Sliplining	-	100,000	-	-	-	-	100,000
Bevan Ditch Piping	-	-	750,000	-	-	-	750,000
Stormwater Pond Installation	-	-	500,000	-	-	-	500,000
Vac Truck	-	-	-	340,000	-	-	340,000
Dump Truck	-	-	-	-	150,000	-	150,000
Transport Truck	-	-	-	-	125,000	-	125,000
Fleet Management							
Deisel Fuel Tank Software	25,000	-	-	-	-	-	25,000
Parks & Recreation							
Baseball Field Lighting	-	300,000	-	-	-	-	300,000
Riverview Park Playground	-	-	50,000	-	-	-	50,000
Riverview Park Sidewalks	100,000	-	-	-	-	-	100,000
Median Trees/Schrub/Mulch	4,000	-	-	-	-	-	4,000
Riverview Park Tables/Benches	10,000	-	-	-	-	-	10,000
Community Center Paving	50,000	-	-	-	-	-	50,000
Skate Park Rebuild	125,000	-	-	-	-	-	125,000
Equipment Building	-	100,000	-	-	-	-	100,000
Bleacher Shields	-	100,000	-	-	-	-	100,000
Cemetery							
Storage Building	-	-	100,000	-	-	-	100,000
Facilities Maintenance							
Break Room Appliances	2,000	-	-	-	-	-	2,000
Roof Repairs	75,000	-	-	-	-	-	75,000
Paint City Hall	-	50,000	-	-	-	-	50,000
City Hall Parking Lot	-	50,000	-	-	-	-	50,000
Police Station Air Conditioner	-	50,000	-	-	-	-	50,000
Parking Lot Refurbishment	-	50,000	-	-	-	-	50,000
Public Works Compound Work	-	150,000	-	-	-	-	150,000
Golf Course							
Golf Cart Fleet	-	-	-	-	333,450	-	333,450
Fuel Tank	15,000	-	-	-	-	-	15,000
Tractor and Fairway Mower	55,000	-	-	-	-	-	55,000
Rebuild Greens	-	-	-	165,000	-	-	165,000
Airport							
Construct Hangar	650,000	-	-	-	-	-	650,000
Construct Access Road West	-	-	-	800,000	-	-	800,000
Building							
Vehicles	18,500	43,500	-	-	-	-	62,000
Totals	3,609,737	3,216,394	2,810,720	2,568,700	2,038,650	1,355,200	15,599,401

**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2015-20**

SUMMARY

	<u>FY2014-15</u>	<u>FY2015-16</u>	<u>FY2016-17</u>	<u>FY2017-18</u>	<u>FY2018-19</u>	<u>FY2019-20</u>	<u>Total</u>
<u>Grouped by Department</u>							
General Government	\$ 97,000	\$ 122,094	\$ 101,020	\$ 65,000	\$ 235,000	\$ 65,000	\$ 685,114
Police Department	437,200	353,200	310,200	326,200	480,200	310,200	2,217,200
Public Works Department							
Roads and Special Projects	1,244,037	947,600	279,500	322,500	165,000	430,000	3,388,637
Stormwater	702,000	900,000	1,970,000	890,000	825,000	550,000	5,837,000
Fleet Management	25,000	-	-	-	-	-	25,000
Parks & Recreation	289,000	500,000	50,000	-	-	-	839,000
Cemetery	-	-	100,000	-	-	-	100,000
Facilities Maintenance	77,000	350,000	-	-	-	-	427,000
Golf Course	70,000	-	-	165,000	333,450	-	568,450
Airport	650,000	-	-	800,000	-	-	1,450,000
Building	18,500	43,500	-	-	-	-	62,000
Total by Departments	\$ 3,609,737	\$ 3,216,394	\$ 2,810,720	\$ 2,568,700	\$ 2,038,650	\$ 1,355,200	\$ 15,599,401
<u>Grouped by Function</u>							
General Government	\$ 174,000	\$ 472,094	\$ 101,020	\$ 65,000	\$ 235,000	\$ 65,000	\$ 1,112,114
Public Safety	455,700	396,700	310,200	326,200	480,200	310,200	2,279,200
Transportation	1,919,037	947,600	279,500	1,122,500	165,000	430,000	4,863,637
Parks & Recreation	359,000	500,000	50,000	165,000	333,450	-	1,407,450
Physical Environment	702,000	900,000	2,070,000	890,000	825,000	550,000	5,937,000
Total by Functions	\$ 3,609,737	\$ 3,216,394	\$ 2,810,720	\$ 2,568,700	\$ 2,038,650	\$ 1,355,200	\$ 15,599,401
<u>Grouped by Funding Source</u>							
General Fund	\$ 110,200	\$ 517,894	\$ 250,720	\$ 192,700	\$ 135,200	\$ 280,200	\$ 1,486,914
DST	2,178,037	2,320,000	2,395,000	1,466,000	1,565,000	950,000	10,874,037
LOGT	237,000	135,000	35,000	105,000	5,000	125,000	642,000
Recreation Impact Fees	175,000	200,000	-	-	-	-	375,000
Riverfront CRA	114,000	-	-	-	-	-	114,000
Stormwater Fund	202,000	-	30,000	-	-	-	232,000
Golf Course	55,000	-	-	165,000	-	-	220,000
Building Fund	18,500	43,500	-	-	-	-	62,000
Grants/Bank Notes	520,000	-	-	640,000	333,450	-	1,493,450
Cemetery	-	-	100,000	-	-	-	100,000
Total Funding Sources	\$ 3,609,737	\$ 3,216,394	\$ 2,810,720	\$ 2,568,700	\$ 2,038,650	\$ 1,355,200	\$ 15,599,401

**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2015-20**

	General	Local	Recreation			Grants/	Riverfront	Cemetery			
	Fund	Option	Impact	Stormwater	Golf	Bank Note	CRA	Trust Fund	Total		
		Gas Tax	DST	Fees	Utility						
<u>FISCAL YEAR 2014/2015</u>											
General Government											
Audio Visual Equipment	7,000								7,000		
Servers and Server Upgrades	35,000								35,000		
Computer Upgrades			50,000						50,000		
FDLE Computer Firewall			5,000						5,000		
Police Department											
Police Officer Equipment	18,200								18,200		
Evidence Drying Cabinet	1,000								1,000		
Police Vehicles and Equipment			368,000						368,000		
Police Public Parking			50,000						50,000		
Roads and Special Projects											
All Aboard Florida		50,000							50,000		
Public Works Equipment	47,000								47,000		
Sign Replacement		30,000							30,000		
Street Repaving		157,000							157,000		
Yacht Club Pier Decking			60,000						60,000		
Pedestrian Bridges			40,000						40,000		
Fleming Street Paving			200,000						200,000		
Coolidge Street Paving			460,037						460,037		
Tulip Drive Construction			200,000						200,000		
Stormwater											
Indian River Lagoon				100,000					100,000		
Stormwater Equipment				102,000					102,000		
1/4 Round Swale Improvements			500,000						500,000		
Fleet Management											
Deisel Fuel Tank Software			25,000						25,000		
Parks & Recreation											
Riverview Park Sidewalks							100,000		100,000		
Median Trees/Schrub/Mulch							4,000		4,000		
Riverview Park Tables/Benches							10,000		10,000		
Community Center Paving				50,000					50,000		
Skate Park Rebuild				125,000					125,000		
Facilities Maintenance											
Break Room Appliances	2,000								2,000		
Roof Repairs			75,000						75,000		
Golf Course											
Fuel Tank			15,000						15,000		
Tractor and Fairway Mower						55,000			55,000		
Airport											
Construct Hangar			130,000				520,000		650,000		
Building											
Vehicles								18,500	18,500		
Total FY 2014/2015	\$ 110,200	\$ 237,000	\$ 2,178,037	\$ 175,000	\$ 202,000	\$ -	\$ 55,000	\$ 520,000	\$ 114,000	\$ 18,500	\$ 3,609,737

**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2015-20**

	<u>General Fund</u>	<u>Local Option Gas Tax</u>	<u>DST</u>	<u>Recreation Impact Fees</u>	<u>Stormwater Utility</u>	<u>Golf</u>	<u>Grants/ Bank Note</u>	<u>Riverfront CRA</u>	<u>Cemetery Trust Fund</u>	<u>Total</u>
<u>FISCAL YEAR 2015/2016</u>										
General Government										
Audio Visual Equipment	\$ 57,094									57,094
Servers and Server Upgrades	15,000									15,000
Computer Upgrades			50,000							50,000
Police Department										
Police Officer Equipment	10,200									10,200
Zetron Instant Replay	13,000									13,000
Police Vehicles and Equipment			330,000							330,000
Roads and Special Projects										
Public Works Equipment	222,600									222,600
Sign Replacement		30,000								30,000
Indian River Drive Light Poles		5,000								5,000
Street Repaving		100,000								100,000
Sidewalk Construction			50,000							50,000
Barber Street Bridge Repairs			500,000							500,000
Pedestrian Bridges			40,000							40,000
Stormwater										
1/4 Round Swale Improvements			500,000		-					500,000
Road Crossing/Sideyard Pipes			50,000							50,000
Tulip Drive Road Crossing			50,000							50,000
Potomac Ditch			200,000							200,000
Pipe Sliplining			100,000							100,000
Parks & Recreation										
Baseball Field Lighting			300,000							300,000
Equipment Building				100,000						100,000
Bleacher Shields				100,000						100,000
Facilities Maintenance										
Paint City Hall			50,000							50,000
City Hall Parking Lot			50,000							50,000
Police Station Air Conditioner			50,000							50,000
Parking Lot Refurbishment	50,000									50,000
Public Works Compound Work	150,000									150,000
Building										
Vehicles									43,500	43,500
Total FY 2015/2016	\$ 517,894	\$ 135,000	\$ 2,320,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 43,500	\$ 3,216,394

**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2015-20**

	<u>General</u> <u>Fund</u>	<u>Local</u> <u>Option</u> <u>Gas Tax</u>	<u>DST</u>	<u>Recreation</u> <u>Impact</u> <u>Fees</u>	<u>Stormwater</u> <u>Utility</u>	<u>Golf</u>	<u>Grants/</u> <u>Bank Note</u>	<u>Riverfront</u> <u>CRA</u>	<u>Cemetery</u> <u>Trust Fund</u>	<u>Total</u>
<u>FISCAL YEAR 2016/2017</u>										
General Government										
Audio Visual Equipment	31,020									31,020
Servers and Server Upgrades	15,000									15,000
Computer Upgrades			50,000							50,000
FDLE Computer Firewall			5,000							5,000
Police Department										
Police Officer Equipment	10,200									10,200
Police Vehicles and Equipment			300,000							300,000
Roads and Special Projects										
Public Works Equipment	194,500									194,500
Sign Replacement		30,000								30,000
Indian River Drive Light Poles		5,000								5,000
Sidewalk Construction			50,000							50,000
Stormwater										
Stormwater Equipment					30,000					30,000
1/4 Round Swale Improvements			500,000							500,000
Road Crossing/Sideyard Pipes			50,000							50,000
Tandum Dump Truck			140,000							140,000
Bevan Ditch Piping			750,000							750,000
Stormwater Pond Installation			500,000							500,000
Parks & Recreation										
Riverview Park Playground			50,000							50,000
Cemetery										
Storage Building					100,000					100,000
Airport										
										-
Total FY 2016/2017	\$ 250,720	\$ 35,000	\$ 2,395,000	\$ -	\$ 30,000	\$ 100,000	\$ -	\$ -	\$ -	\$ 2,810,720

**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2015-20**

	<u>General</u>	<u>Local</u>	<u>Recreation</u>			<u>Grants/</u>	<u>Riverfront</u>	<u>Cemetery</u>	<u>Total</u>		
	<u>Fund</u>	<u>Option</u>	<u>DST</u>	<u>Impact</u>	<u>Stormwater</u>	<u>Golf</u>	<u>Bank Note</u>	<u>CRA</u>	<u>Trust Fund</u>		
		<u>Gas Tax</u>		<u>Fees</u>	<u>Utility</u>						
<u>FISCAL YEAR 2017/2018</u>											
General Government											
Servers and Server Upgrades	\$ 15,000								15,000		
Computer Upgrades			50,000						50,000		
Police Department											
Police Officer Equipment	10,200								10,200		
Police Vehicles and Equipment			316,000						316,000		
Roads and Special Projects											
Public Works Equipment	167,500								167,500		
Indian River Drive Light Poles		5,000							5,000		
Street Repaving		100,000							100,000		
Sidewalk Construction			50,000						50,000		
Stormwater											
1/4 Round Swale Improvements			500,000						500,000		
Road Crossing/Sideyard Pipes			50,000						50,000		
Vac Truck			340,000						340,000		
Golf Course											
Rebuild Greens						165,000			165,000		
Airport											
Construct Access Road West			160,000				640,000		800,000		
Total FY 2017/2018	\$ 192,700	\$105,000	\$ 1,466,000	\$ -	\$ -	\$ -	\$ 165,000	\$ 640,000	\$ -	\$ -	\$ 2,568,700

**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2015-20**

	General <u>Fund</u>	Local Option <u>Gas Tax</u>	Recreation Impact <u>DST</u> <u>Fees</u>	Stormwater <u>Utility</u>	<u>Golf</u>	Grants/ <u>Bank Note</u>	Riverfront <u>CRA</u>	Cemetery <u>Trust Fund</u>	<u>Total</u>	
<u>FISCAL YEAR 2018/2019</u>										
General Government										
Computer Replacements			165,000						165,000	
Servers and Server Upgrades	15,000								15,000	
Computer Upgrades			50,000						50,000	
FDLE Computer Firewall			5,000						5,000	
Police Department										
Police Officer Equipment	10,200								10,200	
Police Vehicles and Equipment			470,000						470,000	
Roads and Special Projects										
Public Works Equipment	110,000								110,000	
Indian River Drive Light Poles		5,000							5,000	
Sidewalk Construction			50,000						50,000	
Stormwater										
1/4 Round Swale Improvements			500,000	-					500,000	
Road Crossing/Sideyard Pipes			50,000						50,000	
Dump Truck			150,000						150,000	
Transport Truck			125,000						125,000	
Golf Course										
Golf Cart Fleet						333,450			333,450	
Total FY 2018/2019	\$ 135,200	\$ 5,000	\$ 1,565,000	\$ -	\$ -	\$ -	\$ 333,450	\$ -	\$ -	\$ 2,038,650

**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2015-20**

	<u>General</u> <u>Fund</u>	<u>Local</u> <u>Option</u> <u>Gas Tax</u>	<u>DST</u>	<u>Recreation</u> <u>Impact</u> <u>Fees</u>	<u>Stormwater</u> <u>Utility</u>	<u>Golf</u>	<u>Grants/</u> <u>Bank Note</u>	<u>Riverfront</u> <u>CRA</u>	<u>Cemetery</u> <u>Trust Fund</u>	<u>Total</u>	
<u>FISCAL YEAR 2019/2020</u>											
General Government											
Servers and Server Upgrades	15,000									15,000	
Computer Upgrades			50,000							50,000	
Police Department											
Police Officer Equipment	10,200									10,200	
Police Vehicles and Equipment			300,000							300,000	
Roads and Special Projects											
Public Works Equipment	255,000									255,000	
Indian River Drive Light Poles		5,000								5,000	
Street Repaving		120,000								120,000	
Sidewalk Construction			50,000							50,000	
Stormwater											
1/4 Round Swale Improvements			500,000		-					500,000	
Road Crossing/Sideyard Pipes			50,000							50,000	
Total FY 2019/2020	\$ 280,200	\$125,000	\$ 950,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,355,200	
Grand Total	\$1,486,914	\$642,000	\$10,874,037	\$ 375,000	\$ 232,000	\$ 100,000	\$ 220,000	\$1,493,450	\$ 114,000	\$ 62,000	\$15,599,401

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2015-2020
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

GENERAL GOVERNMENT

Project Name:	Audio Visual Equipment	Project Description:
Funding Source:	General Fund	Purchase of a Macintosh computer and a spare camera for the Council Chambers in 14-15. Other Equipment in FY 15-16 & FY 16-17.
Justification:	A Macintosh computer is necessary to handle the laserfish records system. The spare camera is needed as a backup in case the existing camera should not be operable. Other equipment is for audio/visual uses in the Council Chambers.	

Project Costs:

<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$ 7,000	\$ 57,094	\$ 31,020	\$ -	\$ -	\$ -	\$ 95,114

Operating Impact (Savings):

\$ -	\$ (560)	\$ (4,428)	\$ (500)	\$ 9,012	\$ 18,383	\$ 21,908
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Project Name:	Computer Replacements	Project Description:
Funding Source:	Discretionary Sales Tax	Replace all desktop and laptop employee computers.
Justification:	A City-wide replacement of all desktops and laptops was done in July 2014. It is anticipated that a complete change out of these computers should be completed every five years to keep up-to-date with technology and maintain reliability and performance.	

Project Costs:

<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ -	\$ 165,000	\$ -	\$ 165,000

Operating Impact (Savings):

\$ -	\$ -	\$ -	\$ -	\$ -	\$ (13,200)	\$ (13,200)
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Project Name:	Servers and Server Upgrades	Project Description:
Funding Source:	General Fund	Replacing two physical servers each year and upgrading a backup server.
Justification:	To maintain reliability and performance, it is recommended that two physical servers be replaced each year. In addition, a backup server needs to be upgraded next year.	

Project Costs:

<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$ 35,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 110,000

Operating Impact (Savings):

\$ -	\$ (2,800)	\$ (500)	\$ 3,300	\$ 8,600	\$ 14,700	\$ 23,300
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Project Name:	Computer Upgrades	Project Description:
Funding Source:	Discretionary Sales Tax	Computer equipment and software upgrades.
Justification:	A readily available source of funding is needed to keep up-to-date with new technology and cover the cost of implementing new software releases.	

Project Costs:

<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 300,000

Operating Impact (Savings):

\$ -	\$ (4,000)	\$ (3,000)	\$ 3,000	\$ 14,000	\$ 29,000	\$ 39,000
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Project Name:	FDLE Computer Firewall	Project Description:
Funding Source:	Discretionary Sales Tax	Upgrade Firewall for compliance with FDLE requirements.
Justification:	This is required by FDLE regulations.	

Project Costs:

<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 15,000

Operating Impact (Savings):

\$ -	\$ 500	\$ 1,000	\$ 2,000	\$ 3,000	\$ 4,500	\$ 11,000
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**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2015-2020
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

PUBLIC SAFETY

Project Name:	Police Officer Equipment	Project Description:
Funding Source:	General Fund	Replace night vision equipment, a ballistic shield, tactical vest and bullet proof vest.

Justification: This will improve investigative capabilities and enhance the safety of Police Officers by replacing these equipment items.

Project Costs:

	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	18,200	\$ 10,200	\$ 10,200	\$ 10,200	\$ 10,200	\$ 10,200	\$ 69,200
Operating Impact (Savings):							
\$	-	\$ (2,366)	\$ (1,026)	\$ 1,732	\$ 5,489	\$ 9,613	\$ 13,443

Project Name:	Evidence Drying Cabinet	Project Description:
Funding Source:	General Fund	Purchase of an Evidence Drying Cabinet.

Justification: This will be used by the Police Investigative Division to dry and preserve vital evidence.

Project Costs:

	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	1,000	-	-	-	-	-	1,000
Operating Impact (Savings):							
\$	-	\$ (130)	\$ 20	\$ 170	\$ 300	\$ 390	\$ 750

Project Name:	Zetron Instant Replay	Project Description:
Funding Source:	General Fund	Replace the instant replay unit.

Justification: This replaces the aging instant replay unit that is currently used.

Project Costs:

	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	-	\$ 13,000	-	-	-	-	13,000
Operating Impact (Savings):							
\$	-	-	\$ (1,690)	\$ 215	\$ 2,064	\$ 3,591	\$ 4,180

Project Name:	Police Vehicles and Equipment	Project Description:
Funding Source:	Discretionary Sales Tax	14/15 350K Patrol Units (7), 18K Boat Motor. 15/16 300K Patrol Units (6), 15K Light Tower, 15K Speed Trailer. 16/17 300K Patrol Units (6). 17/18 300K Patrol Units (6), 16K 2 Trailers. 18/19 300K Patrol Units (6), 170K 200kw Generator. 19/20 300K Patrol Units (6).

Justification: These are scheduled replacements of Police Department vehicles and equipment due to high mileage and maintenance needs.

Project Costs:

	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	368,000	\$ 330,000	\$ 300,000	\$ 316,000	\$ 470,000	\$ 300,000	\$ 2,084,000
Operating Impact (Savings):							
\$	-	\$ (80,960)	\$ (116,760)	\$ (112,960)	\$ (67,960)	\$ (48,840)	\$ (427,480)

Project Name:	Police Public Parking	Project Description:
Funding Source:	Discretionary Sales Tax	Creation of handicap parking areas closer to the Police Station.

Justification: This is needed to provide handicap parking spaces that are closer and more convenient for visitors to the Police Station.

Project Costs:

	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	50,000	-	-	-	-	-	50,000
Operating Impact (Savings):							
\$	-	\$ 1,000	\$ 2,000	\$ 3,000	\$ 4,000	\$ 5,000	\$ 15,000

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2015-2020
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

PUBLIC WORKS - ROADS AND SPECIAL PROJECTS

Project Name:	All Aboard Florida	Project Description:	Expenditures related to All Aboard Florida.
Funding Source:	Local Option Gas Tax		
Justification:	This allocation will provide funds for legal or professional fees necessary to minimize the impact of the railroad's plans to have high-speed passenger railroad service pass through the City. May also be used for matching funds for grants providing capital improvements to the railroad crossings.		

Project Costs:

	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
Operating Impact (Savings):	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
	\$ -	\$ (4,500)	\$ 5,000	\$ (3,000)	\$ 6,500	\$ 6,500	\$ 10,500

Project Name:	Public Works Equipment	Project Description:	
Funding Source:	General Fund	14/15 10K Enclosed Trailer PW-325 Roads, 3K Air Compressor Fleet, 9K Enclosed Trailer Parks, 5K Equipment Trailer Parks, 20K Pickup Truck Parks. 15/16 70K Bob Cat Skid Steer PW-76 Roads, 15K Used 6,000 lb. Fork Lift Fleet, 12K 4-Post Vehicle Lift Fleet, 9K Enclosed Trailer Parks, 5K Equipment Trailer Parks, 50K Pickup Trucks (2) Parks, 9K Truckster Parks, 50K Tractor Parks, 2.6K Trailer Cemetery. 16/17 25K Pickup Truck PW-301 Roads, 85K Backhoe PW-29 Roads, 12K Trailer PW-76 Roads, 10K Open Trailers (2) PW-358 and PW-360 Roads, 50K Pickup Trucks (2) Parks, 12.5K Trailer Parks. 17/18 50K Pickup Trucks (2) PW-05 and PW-300 Roads, 45K One Ton Sign Truck PW-08 Roads, 35K Tractor PW-337 Roads, 37.5K Shop Truck RM-503 and Utility Bed Fleet. 18/19 60K Cat Loader Roads, 50K One Ton Utility Bed Truck Roads. 19/20 165K 18yd /Dump Truck PW-14 Roads, 25K Batwing 15' Mower P-381 Parks, 65K 3/4 Ton Trucks (2) P-315 and P331 Parks.	

Justification: These are scheduled replacements of equipment used in the Public Works Department, except for the Stormwater Division that is included separately.

Project Costs:

	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
Operating Impact (Savings):	\$ 47,000	\$ 222,600	\$ 194,500	\$ 167,500	\$ 110,000	\$ 255,000	\$ 996,600
	\$ -	\$ (10,340)	\$ (54,612)	\$ (70,442)	\$ (59,002)	\$ (13,958)	\$ (208,354)

Project Name:	Sign Replacement	Project Description:	
Funding Source:	Local Option Gas Tax	City-wide replacement of street and traffic signs.	
Justification:	New regulations are requiring this to be done. It will be completed in three phases.		

Project Costs:

	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
Operating Impact (Savings):	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ 90,000
	\$ -	\$ (1,500)	\$ (600)	\$ 2,700	\$ 10,500	\$ 17,100	\$ 28,200

Project Name:	Indian River Drive Light Poles	Project Description:	
Funding Source:	Local Option Gas Tax	Cleanup and repainting of Light Poles on Indian River Drive.	

Justification: These light poles are in need of being cleaned up and repainted.

Project Costs:

	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
Operating Impact (Savings):	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000
	\$ -	\$ -	\$ 150	\$ 450	\$ 900	\$ 1,500	\$ 3,000

CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2015-2020
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM

PUBLIC WORKS - ROADS AND SPECIAL PROJECTS

Project Name:	Street Repaving	Project Description:					
Funding Source:	Local Option Gas Tax	Resurfacing of roadways.					
Justification:	This is necessary to keep the streets in good condition. Repaving is expected to reduce pot-hole repairs and complaints, as well as insurance claims for damages and liability. With insufficient balances in the Local Option Gas Tax Fund, FY 14-15 is being funded by General Fund.						
Project Costs:							
	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
	\$ 157,000	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 120,000	\$ 477,000
Operating Impact (Savings):							
	\$ -	\$ (10,990)	\$ (10,140)	\$ 2,710	\$ 21,120	\$ 40,690	\$ 43,390

Project Name:	Sidewalk Construction	Project Description:					
Funding Source:	Discretionary Sales Tax	Installation of new sidewalks throughout the City.					
Justification:	Project focuses on the safety of residents and bikers.						
Project Costs:							
	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Operating Impact (Savings):							
	-	-	(3,500)	(4,500)	(3,000)	\$ 5,000	\$ (6,000)

Project Name:	Yacht Club Pier Decking	Project Description:					
Funding Source:	Discretionary Sales Tax	Replace boards on the Yauht Club fishing pier.					
Justification:	This pier has several boards which are cracked. This project would replace the old decking with a composite decking that will last a longer period of time.						
Project Costs:							
	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Operating Impact (Savings):							
	\$ -	\$ (4,200)	\$ (600)	\$ 3,000	\$ 6,600	\$ 9,000	\$ 13,800

Project Name:	Barber Street Bridge Repairs	Project Description:					
Funding Source:	Discretionary Sales Tax	Reconstruct the Barber Street Bridge.					
Justification:	This project is needed to maintain the bridge to DOT standards based on yearly bridge inspections.						
Project Costs:							
	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Operating Impact (Savings):							
	\$ -	\$ -	\$ (35,000)	\$ (5,000)	\$ 25,000	\$ 55,000	\$ 40,000

Project Name:	Pedestrian Bridges	Project Description:					
Funding Source:	Discretionary Sales Tax	Deck reconstruction on two pedestrian bridges.					
Justification:	The decks for pedestrian bridges at Barber Street and Periwinkle Drive are in need of reconstruction.						
Project Costs:							
	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000
Operating Impact (Savings):							
	\$ -	\$ -	\$ 6,000	\$ 18,000	\$ 28,000	\$ 36,000	\$ 88,000

Project Name:	Fleming Street Paving	Project Description:					
Funding Source:	Discretionary Sales Tax	Reconstruction of Fleming Street.					
Justification:	This highly used roadway needs to be reconstructed.						
Project Costs:							
	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Operating Impact (Savings):							
	\$ -	\$ (14,000)	\$ (4,000)	\$ 6,000	\$ 32,000	\$ 34,000	\$ 54,000

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2015-2020
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

PUBLIC WORKS - ROADS AND SPECIAL PROJECTS

Project Name:	Coolidge Street Paving	Project Description:					
Funding Source:	Discretionary Sales Tax	Reconstruction of Coolidge Street.					
Justification:	Coolidge needs to be reconstructed and completed with paving, parking and replaced curbing.						
Project Costs:							
	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	460,037	\$ -	\$ -	\$ -	\$ -	\$ -	460,037
Operating Impact (Savings):							
\$	-	\$(32,203)	\$(9,201)	\$ 13,801	\$ 73,606	\$ 78,206	\$ 124,210

Project Name:	Tulip Drive Construction	Project Description:					
Funding Source:	Discretionary Sales Tax	Completion of Tulip Drive Reconstruction and Added Parking.					
Justification:	This will continue with reconstruction work initiated in FY13-14 in conjunction with a Grant.						
Project Costs:							
	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	200,000	\$ -	\$ -	\$ -	\$ -	\$ -	200,000
Operating Impact (Savings):							
\$	-	\$(14,000)	\$(4,000)	\$ 6,000	\$ 32,000	\$ 34,000	\$ 54,000

PUBLIC WORKS - STORMWATER UTILITY

Project Name:	Indian River Lagoon	Project Description:					
Funding Source:	General Fund	Installation of baffle boxes at various sites.					
Justification:	This allocates funds that may be used for matching grants for the installation.						
Project Costs:							
	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	100,000	\$ -	\$ -	\$ -	\$ -	\$ -	100,000
Operating Impact (Savings):							
\$	-	\$ 1,000	\$ 20,000	\$ 3,000	\$ 4,000	\$ 5,000	\$ 33,000

Project Name:	Stormwater Equipment	Project Description:					
Funding Source:	Stormwater Utility Fund	FY 14-15 50K Pickup Trucks (2) SW-619 and SW-618, 48K One Ton Crew Cab SW-606, 4K Pumps/cutoff saws. FY 16-17 30K 4X4 Pickup SW-614					
Justification:	Scheduled replacement of equipment that is essential to the stormwater maintenance program.						
Project Costs:							
	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	102,000	\$ -	\$ 30,000	\$ -	\$ -	\$ -	132,000
Operating Impact (Savings):							
\$	-	\$(22,440)	\$(12,240)	\$(8,640)	\$ 8,640	\$ 15,720	\$(18,960)

Project Name:	1/4 Round Swale Improvements	Project Description:					
Funding Source:	Discretionary Sales Tax	Installation of 1/4 round in swales.					
Justification:	This continues the program of addressing drainage issues throughout the City.						
Project Costs:							
	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	3,000,000
Operating Impact (Savings):							
\$	-	\$ 10,000	\$ 30,000	\$ 60,000	\$ 100,000	\$ 150,000	\$ 350,000

Project Name:	Road Crossing/Sideyard Pipes	Project Description:					
Funding Source:	Discretionary Sales Tax	Replacement of road crossing pipes and sideyard piping.					
Justification:	This work helps eliminate major flooding by replacing failing pipes. This also saves on maintenance done by the mowing contractor by eliminating the sideyard ditches that require maintenance.						
Project Costs:							
	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	-	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	250,000
Operating Impact (Savings):							
\$	-	\$ -	\$ 500	\$ 1,500	\$ 3,000	\$ 5,000	\$ 10,000

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2015-2020
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

PUBLIC WORKS - STORMWATER UTILITY

Project Name:	Tulip Drive Road Crossing	Project Description:					
Funding Source:	Discretionary Sales Tax	Project Description:	Pipe Replacement				
Justification:	This will replace the road crossing pipe under Tulip Drive near Laconia Street, which needs to be upsized						
Project Costs:							
	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	-	\$ 50,000	-	-	-	-	\$ 50,000
Operating Impact (Savings):							
\$	-	-	\$ 500	\$ 1,000	\$ 1,500	\$ 2,000	\$ 5,000
Project Name:	Potomac Ditch	Project Description:					
Funding Source:	Discretionary Sales Tax	Project Description:	Piping of open ditch.				
Justification:	This is necessary to pipe the Potomac open ditch from Roseland Road to the entrance of the Boy Scout Camp. This will assist in water flow and reduce erosion and ditch maintenance.						
Project Costs:							
	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	-	\$ 200,000	-	-	-	-	\$ 200,000
Operating Impact (Savings):							
\$	-	-	\$ 2,000	\$ 4,000	\$ 6,000	\$ 8,000	\$ 20,000
Project Name:	Tandem Dump Truck	Project Description:					
Funding Source:	Discretionary Sales Tax	Project Description:	Replace an existing dump truck.				
Justification:	It is anticipated that this major piece of equipment will need to be replaced at the scheduled time.						
Project Costs:							
	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	-	-	\$ 140,000	-	-	-	\$ 140,000
Operating Impact (Savings):							
\$	-	-	-	\$ (53,200)	\$ (49,000)	\$ (44,800)	\$ (147,000)
Project Name:	Pipe Sliplining	Project Description:					
Funding Source:	Discretionary Sales Tax	Project Description:	Slipling of several pipes.				
Justification:	This will rehabilitate the pipes in a number of identified locations without removal and replacement.						
Project Costs:							
	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	-	\$ 100,000	-	-	-	-	\$ 100,000
Operating Impact (Savings):							
\$	-	-	\$ 2,000	\$ 4,000	\$ 6,000	\$ 8,000	\$ 20,000
Project Name:	Bevan Ditch Piping	Project Description:					
Funding Source:	Discretionary Sales Tax	Project Description:	Install pipes and catch basin in a major ditch.				
Justification:	This is to assist in the overall drainage of the area from Laconia to Bevan and alleviate the maintenance problems being experienced due to erosion.						
Project Costs:							
	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	-	-	\$ 750,000	-	-	-	\$ 750,000
Operating Impact (Savings):							
\$	-	-	-	\$ 7,500	\$ 15,000	\$ 22,500	\$ 45,000
Project Name:	Stormwater Pond Installation	Project Description:					
Funding Source:	Discretionary Sales Tax	Project Description:	Creation of a new stormwater pond.				
Justification:	This would create a stormwater pond similar to the one installed on Periwinkle at a location such as Barber/Acorn or Azine Terrace based on the consulting engineer's recommendation.						
Project Costs:							
	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	-	-	\$ 500,000	-	-	-	\$ 500,000
Operating Impact (Savings):							
\$	-	-	-	\$ 5,000	\$ 10,000	\$ 15,000	\$ 30,000

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2015-2020
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

PUBLIC WORKS - STORMWATER UTILITY

Project Name:	Vac Truck	Project Description:					
Funding Source:	Discretionary Sales Tax	Replace the existing Vac Truck SW-618.					
Justification:	It is anticipated that this major piece of equipment will need to be replaced at the scheduled time.						
Project Costs:							
	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	-	-	-	340,000	-	-	340,000
Operating Impact (Savings):							
\$	-	-	-	(129,200)	(119,000)	-	(248,200)

Project Name:	Dump Truck	Project Description:					
Funding Source:	Discretionary Sales Tax	Replace the existing Dump Truck SW-615.					
Justification:	It is anticipated that this major piece of equipment will need to be replaced at the scheduled time.						
Project Costs:							
	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	-	-	-	-	150,000	-	150,000
Operating Impact (Savings):							
\$	-	-	-	-	(57,000)	-	(57,000)

Project Name:	Transport Truck	Project Description:					
Funding Source:	Discretionary Sales Tax	Replace the existing Transport Truck SW-609.					
Justification:	It is anticipated that this major piece of equipment will need to be replaced at the scheduled time.						
Project Costs:							
	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	-	-	-	-	125,000	-	125,000
Operating Impact (Savings):							
\$	-	-	-	-	(47,500)	-	(47,500)

PUBLIC WORKS - FLEET MANAGEMENT

Project Name:	Deisel Fuel Tank Software	Project Description:					
Funding Source:	Discretionary Sales Tax	Upgrade of software for the deisel fuel tank.					
Justification:	This software is necessary for proper use of the deisel fuel tank located at the City garage.						
Project Costs:							
	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	25,000	-	-	-	-	-	25,000
Operating Impact (Savings):							
\$	-	1,750	3,500	5,250	7,000	8,750	26,250

PUBLIC WORKS - PARKS AND RECREATION

Project Name:	Baseball Field Lighting	Project Description:					
Funding Source:	Discretionary Sales Tax	Upgrade lights at the Barber Street Sports Complex with energy efficient lighting.					
Justification:	These are the oldest lights in the City and need to be replaced.						
Project Costs:							
	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	-	300,000	-	-	-	-	300,000
Operating Impact (Savings):							
\$	-	-	(24,000)	(15,000)	(6,000)	3,000	(42,000)

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2015-2020
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

PUBLIC WORKS - PARKS AND RECREATION

Project Name:	Riverview Park Playground	Project Description:	Add rubber surface and replace fencing.
Funding Source:	Discretionary Sales Tax		

Justification: This will make a better surface below the play area and improve the fencing.

Project Costs:

	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	-	-	50,000	-	-	-	50,000
Operating Impact (Savings):							
\$	-	-	-	1,500	3,000	4,500	9,000

Project Name:	Riverview Park Sidewalks	Project Description:	Remove and replace sidewalks in Riverview Park.
Funding Source:	Riverfront CRA		

Justification: These sidewalks have numerous cracks and broken edges and in some areas. They have settled and are creating trip and fall hazards. The entire sidewalk system will be replaced in an effort to upgrade Riverview Park and resolve these safety concerns.

Project Costs:

	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	100,000	-	-	-	-	-	100,000
Operating Impact (Savings):							
\$	-	(7,000)	(2,000)	3,000	16,000	17,000	27,000

Project Name:	Median Trees/Schrub/Mulch	Project Description:	Improve the landscaping of US#1 Medians.
Funding Source:	Riverfront CRA		

Justification: This is desirable to enhance the appearance of the medians.

Project Costs:

	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	4,000	-	-	-	-	-	4,000
Operating Impact (Savings):							
\$	-	400	800	1,200	1,600	2,000	6,000

Project Name:	Riverview Park Tables/Benches	Project Description:	Replacement of picnic tables and benches.
Funding Source:	Riverfront CRA		

Justification: Many of the existing picnic tables and benches are in very bad shape and should be replaced with a more uniform design.

Project Costs:

	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	10,000	-	-	-	-	-	10,000
Operating Impact (Savings):							
\$	-	(800)	200	1,200	2,000	2,600	5,200

Project Name:	Community Center Paving	Project Description:	Pave the parking lot and improve drainage and lighting.
Funding Source:	Recreation Impact Fees		

Justification: The Community Center continuously hosts classes and events during the day and in the evenings. It is available for use on weekends and is used as a staging area for some of the parades. Currently, the gravel and sand from the parking area tracks into the building and contributes to the wear and tear of the center floor, which is a major feature of the facility and used for gymnastics, dancing and exercise. Improvements to drainage and lighting will also be included to the extent there is sufficient funding.

Project Costs:

	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	50,000	-	-	-	-	-	50,000
Operating Impact (Savings):							
\$	-	(4,000)	(2,500)	(1,000)	500	2,000	(5,000)

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2015-2020
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

PUBLIC WORKS - PARKS AND RECREATION

Project Name:	Skate Park Rebuild	Project Description:	
Funding Source:	Recreation Impact Fees		Reconstruct the Skate Park ramps.

Justification: This facility is well used and has not had any major repairs for some time. Replacement of the ramps is important for safety reasons.

Project Costs:

	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	125,000	-	-	-	-	-	125,000
Operating Impact (Savings):							
\$	-	(35,000)	(32,500)	(30,000)	(27,500)	(25,000)	(150,000)

Project Name:	Equipment Building	Project Description:	
Funding Source:	Recreation Impact Fees		Construct a facility to house equipment and tools.

Justification: Parks and Recreation crews are currently working out of a utility shed and a larger facility is needed to house maintenance equipment and tools.

Project Costs:

	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	-	100,000	-	-	-	-	100,000
Operating Impact (Savings):							
\$	-	-	(9,000)	(8,000)	(6,000)	(5,000)	(28,000)

Project Name:	Bleacher Shields	Project Description:	
Funding Source:	Recreation Impact Fees		Acquire bleacher shields.

Justification: This will provide cover from the sun for attendees at events at the Barber Street Sports Complex.

Project Costs:

	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	-	100,000	-	-	-	-	100,000
Operating Impact (Savings):							
\$	-	-	3,000	6,000	9,000	12,000	30,000

PUBLIC WORKS - CEMETERY

Project Name:	Storage Building	Project Description:	
Funding Source:	Cemetery Trust Fund		Construct a concrete block building with windows, garage door and regular door. Includes electric for recepticals and overhead lighting.

Justification: This would provide a secure place to keep maintenance equipment and the scissor lift and trailer on site and out of the elements. The scissor lift is used for placing cremains in the free standing wall columbarium, which is too high to remove granite doors without a problem.

Project Costs:

	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	-	-	100,000	-	-	-	100,000
Operating Impact (Savings):							
\$	-	-	-	1,000	2,000	3,000	6,000

PUBLIC WORKS - FACILITIES MAINTENANCE

Project Name:	Break Room Appliances	Project Description:	
Funding Source:	General Fund		Replace appliances in the City Hall Breakrooms

Justification: A refrigerator and other appliances are aging and some need to be replaced.

Project Costs:

	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	2,000	-	-	-	-	-	2,000
Operating Impact (Savings):							
\$	-	60	120	180	240	300	900

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2015-2020
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

PUBLIC WORKS - FACILITIES MAINTENANCE

Project Name:	Roof Repairs	Project Description:
Funding Source:	Discretionary Sales Tax	Reconstruct the roofs on City Hall and Police Station.

Justification: Minor repairs have been made continuously over the past number of years on both roofs. Leaks have been a frequent occurrence and the roofs have numerous patches and bubbles on both of them.

Project Costs:

FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	Total
\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Operating Impact (Savings):						
\$ -	\$ 1,500	\$ 3,000	\$ 4,500	\$ 6,000	\$ 7,500	\$ 22,500

Project Name:	Paint City Hall	Project Description:
Funding Source:	Discretionary Sales Tax	Paint exterior of old and new City Hall.

Justification: These buildings are in need of exterior painting.

Project Costs:

FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	Total
\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Operating Impact (Savings):						
\$ -	\$ -	\$ 1,500	\$ 3,000	\$ 4,500	\$ 6,000	\$ 15,000

Project Name:	City Hall Parking Lot	Project Description:
Funding Source:	Discretionary Sales Tax	Seal coat and stripe parking lots at the City Hall complex.

Justification: These parking lots should be seal coated and striped in conjunction with the painting of the buildings.

Project Costs:

FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	Total
\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Operating Impact (Savings):						
\$ -	\$ -	\$ 1,000	\$ 2,000	\$ 3,000	\$ 4,000	\$ 10,000

Project Name:	Police Station Air Conditioner	Project Description:
Funding Source:	Discretionary Sales Tax	Replace the roof top air conditioner.

Justification: This unit is exposed to salty air and is showing rust and oxidation.

Project Costs:

FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	Total
\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Operating Impact (Savings):						
\$ -	\$ -	\$ (9,000)	\$ (8,500)	\$ (8,000)	\$ (7,500)	\$ (33,000)

Project Name:	Parking Lot Refurbishment	Project Description:
Funding Source:	General Fund	Seal, restripe and update signage at several parking lots.

Justification: Several parking lots need to be addressed. This work would seal, restripe and replace outdated signage at Schumann Park, Barber Street Sports Complex, Police Department and Yacht Club.

Project Costs:

FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	Total
\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Operating Impact (Savings):						
\$ -	\$ -	\$ 1,000	\$ 2,000	\$ 3,000	\$ 4,000	\$ 10,000

Project Name:	Public Works Compound Work	Project Description:
Funding Source:	General Fund	Make improvements to the Public Works Compound.

Justification: Needs painting, weave fencing, parking lot sealing, striping, signage and covered equipment storage.

Project Costs:

FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	Total
\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Operating Impact (Savings):						
\$ -	\$ -	\$ 3,000	\$ 6,000	\$ 9,000	\$ 12,000	\$ 30,000

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2015-2020
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

GOLF COURSE FUND

Project Name:	Golf Cart Fleet	Project Description:					
Funding Source:	Bank Note	Replace 86 Golf Carts.					
Justification:	Carts were acquired in October 2013 via 4 year bank note and are expected to be replaced in FY 18-19.						
Project Costs:							
	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	-	-	-	-	333,450	-	333,450
Operating Impact (Savings):							
\$	-	-	-	-	-	(26,676)	(26,676)

Project Name:	Fuel Tank	Project Description:					
Funding Source:	Discretionary Sales Tax	Replace the fuel tank.					
Justification:	This fuel tank needs to be replaced and will be located in the new golf course maintenance facility.						
Project Costs:							
	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	15,000	-	-	-	-	-	15,000
Operating Impact (Savings):							
\$	-	(1,050)	(750)	(450)	(150)	150	(2,250)

Project Name:	Tractor and Fairway Mower	Project Description:					
Funding Source:	Golf Course Capital Fund	\$15K Tractor and \$40K Fairway Mower.					
Justification:	These are equipment replacements needed for maintenance of the golf course.						
Project Costs:							
	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	55,000	-	-	-	-	-	55,000
Operating Impact (Savings):							
\$	-	(12,100)	(6,600)	(1,100)	6,600	8,800	(4,400)

Project Name:	Rebuild Greens	Project Description:					
Funding Source:	Golf Course Capital Fund	Fumigate and rebuild the greens.					
Justification:	This would include fumigation to treat the different grass mutations growing on the greens. Within reason, it would bring the greens out to their original dimensions.						
Project Costs:							
	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
\$	-	-	-	165,000	-	-	165,000
Operating Impact (Savings):							
\$	-	-	-	-	(3,300)	3,300	-

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2015-2020
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

AIRPORT FUND

Project Name:	Construct Hangar	Project Description:					
Funding Source:	80% FAA and FDOT Grants. City Matching Requirements from Discretionary Sales Tax	Completion of new hangar project initiated in FY 13-14.					
Justification:	Economic development and infrastructure improvements require additional aviation hangars.						
Project Costs:							
	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
	\$ 650,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650,000
Operating Impact (Savings):							
	\$ -	\$ 6,500	\$ 13,065	\$ 19,630	\$ 26,195	\$ 32,760	\$ 98,150

Project Name:	Construct Access Road West	Project Description:					
Funding Source:	80% FAA and FDOT Grants. City Matching Requirements from Discretionary Sales Tax	Design Build Access Road West.					
Justification:	Airport West development requires infrastructure.						
Project Costs:							
	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
	\$ -	\$ -	\$ -	\$ 800,000	\$ -	\$ -	\$ 800,000
Operating Impact (Savings):							
	\$ -	\$ -	\$ -	\$ -	\$ 24,000	\$ 48,000	\$ 20,000

BUILDING FUND

Project Name:	Vehicles	Project Description:					
Funding Source:	Building Fund Revenues	FY 14-15 18.5K Compact Pickup with extended cab. FY 15-16 149.5K Compact Pickup with extended cab, 24K 4 door Utility Vehicle.					
Justification:	Replacement of vehicles used for building inspections.						
Project Costs:							
	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>Total</u>
	\$ 18,500	\$ 43,500	\$ -	\$ -	\$ -	\$ -	\$ 62,000
Operating Impact (Savings):							
	\$ -	\$ (4,070)	\$ (11,790)	\$ (5,590)	\$ 1,350	\$ 8,180	\$ (11,920)

IMPACTS OF CAPITAL OUTLAYS ON OPERATING COST CALCULATION CRITERIA

Capital Improvements may impact operating costs in several ways. To quantify the amount various projects will generally impact operating costs, the City applies four main factors, adjusted by the expected years of useful life. These factors are maintenance, efficiency, risk management and replacement. If applicable, some items may be further adjusted to reflect offsets from anticipated revenues the item will generate.

	<u>Year of Purchase</u>	<u>1 Year After</u>	<u>2 Years After</u>	<u>3 Years After</u>	<u>4 Years After</u>	<u>5 Years After</u>
Maintenance Factor - As items get older, costs for maintaining them will increase. Annual amount should not exceed 100%.						
30+ Year Useful Life	0%	1%	2%	3%	4%	5%
20 Year Useful Life	0%	2%	4%	6%	8%	10%
10 Year Useful Life	0%	3%	6%	9%	12%	15%
7 Year Useful Life	0%	5%	10%	15%	20%	25%
5 Year Useful Life	0%	7%	14%	21%	28%	35%
3 Year Useful Life	0%	10%	20%	30%	40%	50%

Efficiency Factor - As items get older, the initially improved efficiency declines. Annual amount could be a loss in subsequent years.						
30+ Year Useful Life	0%	-10%	-10%	-9%	-9%	-8%
20 Year Useful Life	0%	-10%	-9%	-8%	-7%	-6%
10 Year Useful Life	0%	-10%	-8%	-6%	-4%	-2%
7 Year Useful Life	0%	-10%	-7%	-4%	-1%	2%
5 Year Useful Life	0%	-10%	-6%	-2%	2%	4%
3 Year Useful Life	0%	-10%	-5%	0%	5%	10%

Risk Management Factor - Items may have savings by reducing liability exposure. Annual amount should not be positive.						
30+ Year Useful Life	0%	-10%	-10%	-9%	-9%	-8%
20 Year Useful Life	0%	-10%	-9%	-8%	-7%	-6%
10 Year Useful Life	0%	-10%	-8%	-6%	-4%	-2%
7 Year Useful Life	0%	-10%	-7%	-4%	-1%	0%
5 Year Useful Life	0%	-10%	-6%	-2%	0%	0%
3 Year Useful Life	0%	-10%	-5%	0%	0%	0%

Replacement Factor - A savings would occur by taking replaced items out of service. Annual amount would continue to compound.						
30+ Year Useful Life	0%	-30%	-31%	-32%	-33%	-34%
20 Year Useful Life	0%	-20%	-21%	-22%	-23%	-24%
10 Year Useful Life	0%	-10%	-11%	-12%	-13%	-14%
7 Year Useful Life	0%	-7%	-8%	-9%	-10%	-11%
5 Year Useful Life	0%	-5%	-6%	-7%	-8%	-9%
3 Year Useful Life	0%	-3%	-4%	-5%	-6%	-7%

Revenue Factor - Some items may be offset by additional revenue. These are handled on a case-by-case basis.

**IMPACTS OF CAPITAL IMPROVEMENT PROJECTS ON OPERATING COST
SUMMARY BY FUND**

	<u>FY 2014-15</u>	<u>FY 2015-16</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>Total Impacts</u>
General Fund:							
<i>Maintenance</i>	-	6,694	35,189	77,344	129,638	189,196	438,059
<i>Efficiency</i>	-	(10,820)	(38,751)	(49,476)	(45,374)	(28,142)	(172,563)
<i>Risk</i>	-	(6,620)	(29,022)	(39,708)	(40,895)	(30,115)	(146,360)
<i>Replacement</i>	-	(5,590)	(25,750)	(45,745)	(64,925)	(82,200)	(224,211)
Totals	-	(16,336)	(58,335)	(57,585)	(21,557)	48,739	(105,074)

All the capital outlays for General Fund taken collectively indicate that net operating impacts should be favorable in the initial years but can be expected to escalate in future periods. This supports the premise that the City would financially benefit by diligently scheduling replacements before net maintenance cost become excessive.

Cemetery Trust Fund:							
<i>Maintenance</i>	-	-	-	1,000	2,000	3,000	6,000
Totals	-	-	-	1,000	2,000	3,000	6,000

Golf Course Fund:							
<i>Maintenance</i>	-	3,200	6,400	9,600	21,050	55,842	96,092
<i>Efficiency</i>	-	(5,500)	(3,850)	(2,200)	550	(32,245)	(43,245)
<i>Risk</i>	-	(5,500)	(3,850)	(2,200)	550	-	(11,000)
<i>Replacement</i>	-	(5,350)	(6,050)	(6,750)	(19,000)	(38,023)	(75,173)
Totals	-	(13,150)	(7,350)	(1,550)	3,150	(14,426)	(33,326)

Even with only a few capital outlay items funded by Golf Course revenues, the value of replacing capital items on a timely basis is supported by the projections of net maintenance cost.

Airport Fund:							
<i>Maintenance</i>	-	6,500	13,000	19,500	50,000	80,500	169,500
<i>Efficiency</i>	-	-	-	-	-	-	-
<i>Risk</i>	-	-	-	-	-	-	-
<i>Replacement</i>	-	-	-	-	-	-	-
<i>Revenue</i>	-	-	65	130	195	260	650
Totals	-	6,500	13,065	19,630	50,195	80,760	170,150

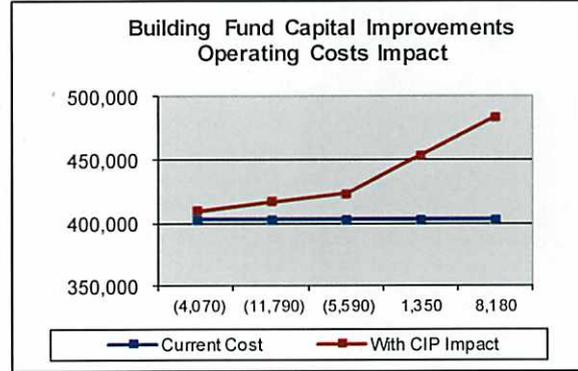
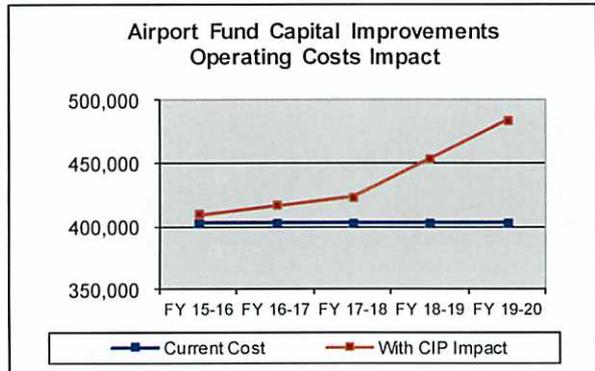
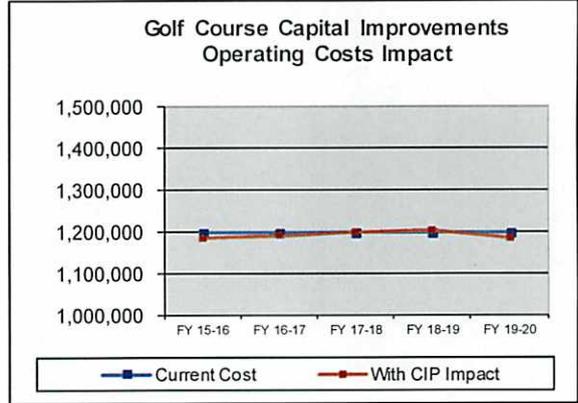
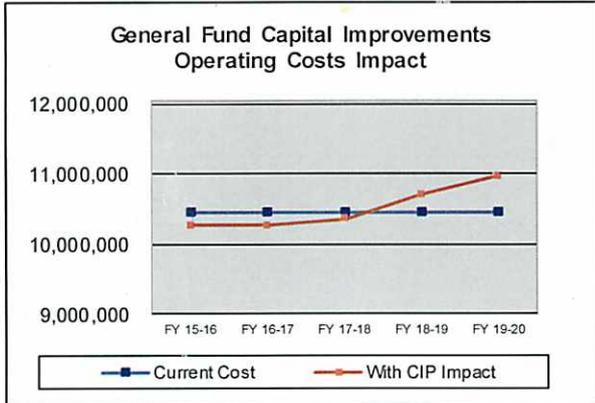
The construction of additional infrastructure in the Airport Fund results in a progressively higher annual net maintenance cost.

All Funds:							
<i>Maintenance</i>	352	16,746	54,941	107,796	203,040	328,889	711,763
<i>Efficiency</i>	-	(16,320)	(42,601)	(51,676)	(44,824)	(60,387)	(215,808)
<i>Risk</i>	-	(12,120)	(32,872)	(41,908)	(40,345)	(30,115)	(157,360)
<i>Replacement</i>	-	(10,940)	(31,800)	(52,495)	(83,925)	(120,223)	(299,383)
<i>Revenue</i>	-	-	65	130	195	260	650
Totals	352	(22,634)	(52,268)	(38,153)	34,140	118,425	39,862

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

IMPACTS OF CAPITAL OUTLAYS ON OPERATING COST SUMMARY OF RESULTS

The graphs below show the impact of scheduled capital purchases on the Operating Budget for each Fund. These reflect that there are often initial savings from removing replaced items from service, efficiencies gained by acquiring the new items and reduced exposure to potential injury and liability claims that initially outweigh the projected maintenance costs of the new items.



CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

IMPACTS OF CAPITAL OUTLAYS ON OPERATING COST SUMMARY OF RESULTS BY PROJECT AND FUND

Project Names	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
Audio Visual Equipment	-	(560)	(4,428)	9,012	18,383
Computer Replacements	-	-	-	-	(13,200)
Servers and Server Upgrades	(2,800)	(500)	3,300	8,600	14,700
Computer Upgrades	(4,000)	(3,000)	3,000	14,000	29,000
FDLE Computer Fire wall	500	1,000	2,000	3,000	4,500
Police Officer Equipment	(2,366)	(1,026)	1,732	5,489	9,613
Evidence Drying Cabinet	(130)	20	170	300	390
Zetron Instant Replay	-	(1,690)	215	2,064	3,591
Police Vehicles and Equipment	(80,960)	(116,760)	(112,960)	(67,960)	(48,840)
Police Public Parking	1,000	2,000	3,000	4,000	5,000
All Aboard Florida	(4,500)	5,000	(3,000)	6,500	6,500
Public Works Equipment	(10,340)	(54,612)	(70,442)	(59,002)	(13,958)
Sign Replacement	(1,560)	(600)	2,700	10,500	17,100
Indian River Drive Light Poles	-	150	450	900	1,500
Street Repaving	(10,990)	(10,140)	2,710	21,120	40,690
Sidewalk Construction	-	(3,500)	(4,500)	(3,000)	5,000
Yacht Club Pier Decking	(4,200)	(600)	3,000	6,600	9,000
Barber Street Bridge Repairs	-	(35,000)	(5,000)	25,000	55,000
Pedestrian Bridges	-	6,000	18,000	28,000	36,000
Flerring Street Paving	(14,000)	(4,000)	6,000	32,000	34,000
Coolidge Street Paving	(32,203)	(9,201)	13,801	73,606	78,206
Tulip Drive Construction	(14,000)	(4,000)	6,000	32,000	34,000
Indian River Lagoon	1,000	20,000	3,000	4,000	5,000
Stormwater Equipment	(22,440)	(12,240)	(8,640)	8,640	15,720
1/4 Round Swale Improvements	10,000	30,000	60,000	100,000	150,000
Road Crossing/Sideyard Pipes	-	500	1,500	3,000	5,000
Tulip Drive Road Crossing	-	500	1,000	1,500	2,000
Potomac Ditch	-	2,000	4,000	6,000	8,000
Tandem Dump Truck	-	-	(53,200)	(49,000)	(44,800)
Pipe Slipling	-	2,000	4,000	6,000	8,000
Bevan Ditch Piping	-	-	7,500	15,000	22,500
Stormwater Pond Installation	-	-	5,000	9,000	14,000
Bevan Ditch Piping	-	-	5,000	10,000	15,000
Stormwater Pond Installation	-	-	5,000	10,000	15,000
Vac Truck	-	-	-	(129,200)	(119,000)
Dump Truck	-	-	-	-	(57,000)
Transport Truck	-	-	-	-	(47,500)
Deisel Fuel Tank Software	1,750	3,500	5,250	7,000	8,750
Baseball Field Lighting	-	(24,000)	(15,000)	(6,000)	3,000
Riverview Park Playground	-	-	1,500	3,000	4,500
Riverview Park Sidewalks	(7,000)	(2,000)	3,000	16,000	17,000
Median Trees/Schrub/Mulch	400	800	1,200	1,600	2,000
Riverview Park Tables/Benches	(800)	200	1,200	2,000	2,600
Community Center Paving	(4,000)	(2,500)	(1,000)	500	2,000
Skate Park Rebuild	(35,000)	(32,500)	(30,000)	(27,500)	(25,000)
Equipment Building	-	(9,000)	(8,000)	(6,000)	(5,000)
Bleacher Shields	-	3,000	6,000	9,000	12,000
Storage Building	-	-	1,000	2,000	3,000
Break Room Appliances	60	120	180	240	300
Roof Repairs	1,500	3,000	4,500	6,000	7,500
Paint City Hall	-	1,500	3,000	4,500	6,000
City Hall Parking Lot	-	1,000	2,000	3,000	4,000
Police Station Air Conditioner	-	(9,000)	(8,500)	(8,000)	(7,500)
Parking Lot Refurbishment	-	1,000	2,000	3,000	4,000
Public Works Compound Work	-	3,000	6,000	9,000	12,000
Total General Fund	\$ (191,929)	\$ (187,698)	\$ (100,664)	\$ 257,857	\$ 508,212
Golf Cart Fleet	-	-	-	-	(26,676)
Fuel Tank	(1,050)	(750)	(450)	(150)	150
Tractor and Fairway Mower	(12,100)	(6,600)	(1,100)	6,600	8,800
Rebuild Greens	-	-	-	(3,300)	3,300
Total Golf Course	\$ (13,150)	\$ (7,350)	\$ (1,550)	\$ 3,150	\$ (14,426)
Construct Hangar	6,500	13,065	19,630	26,195	32,760
Construct Access Road West	-	-	-	24,000	48,000
Total Airport	\$ 6,500	\$ 13,065	\$ 19,630	\$ 50,195	\$ 80,760
Vehicles	(4,070)	(11,790)	(5,590)	1,350	8,180
Total Building Department	\$ (4,070)	\$ (11,790)	\$ (5,590)	\$ 1,350	\$ 8,180

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

IMPACTS OF CAPITAL OUTLAYS ON OPERATING COST PROJECT EXPLANATIONS

Audio Visual Equipment – FY2014-15 Thru FY2016-17 – These funds are earmarked for equipment needed in the Council Chambers. Anticipated maintenance expenditures will initially be offset by savings from improved efficiencies and from eliminating maintenance on the replaced equipment.

Computer Replacements – FY2018-19 – This allocation is being made in anticipation of totally replacing computer equipment every five years in order to keep up-to-date with technology. Anticipated maintenance expenditures will be partially offset by savings from efficiencies that would not otherwise occur.

Servers and Server Upgrades – Annual Purchases – This is to replace two physical servers a year. Anticipated maintenance expenditures will offset savings from improved efficiencies and replacements within a few years.

Computer Upgrades – Annual Purchases – Regular replacement of computer equipment and software upgrades to keep up with new technology. Anticipated maintenance expenditures will offset improved efficiencies and replacements in just a few years.

FDLE Computer Firewall – Purchases every two years – This is required by FDLE regulations. There will be a progressive increase in net annual maintenance expenditures.

Police Officer Equipment – Annual Purchases – These expenditures will replace safety related equipment. There is expected to be a net increase in operating costs to maintain the equipment versus savings from taking the old equipment out of service.

Evidence Drying Cabinet – FY2014-15 – This is needed to preserve vital evidence. Increases in operating costs are expected as the equipment depreciates.

Zetron Instant Replay – FY2015-16 – This replaces an aging unit. Costs are expected to rise as the equipment depreciates.

Police Vehicles and Equipment – 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. The projected increase in maintenance expenditures is offset by reduced exposure to injury and liability claims and elimination of maintenance on the old units.

Police Public Parking – FY2014-15 – This project will add parking spaces closer to the Police Station for the convenience of the public. There will be some increase in maintenance expenditures.

All Aboard Florida – FY2014-15 – This may be for capital costs and if so, there will be an increase in maintenance expenditures.

Public Works Equipment – Annual Purchases – These are scheduled replacements of Public Works Department equipment, except for the Stormwater Division that is included separately. With the replacements, there is expected to be a progressive increase in annual maintenance expenditures, offset by savings in efficiency, elimination of maintenance on the replaced units and savings from potential injury and liability claims.

Sign Replacement – FY2014-15 Thru FY2016-17 – Required by new regulations, maintenance costs will steadily increase.

Indian River Drive Light Poles – FY2015-16 Thru FY2019-20 – These funds will be used to cleanup and repaint the light poles. Some ongoing maintenance expenditures are expected.

Street Repaving – Allocations When Funds Are Available – 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. There will be a net future impact on maintenance expenditures.

Sidewalk Construction – FY2015-16 Thru FY2019-20 – This is for new installation of sidewalks throughout the City. There will be additional maintenance costs associated with the construction.

Yacht Club Pier Decking – FY2014-15 – This is to substantially reconstruct this pier due to safety concerns. There will be savings from risk reduction initially but maintenance expenditures will be progressively increased.

Barber Street Bridge Repairs – FY2015-16 – This project is necessary to maintain the bridge to DOT standards. Some additional impact on maintenance expenditures is expected but these should be more than offset by potential savings in injury and liability claims and from elimination of higher maintenance cost on the current bridge.

Pedestrian Bridges – FY2015-16 Thru FY2016-17 – This will provide funds to reconstruct these bridges. There will be additional maintenance costs in future years.

Fleming Street Paving – FY2014-15 – This will provide funds to reconstruct this roadway. There will be additional maintenance costs in future years.

Coolidge Street Paving – FY2014-15 – This will provide funds to reconstruct this roadway. There will be additional maintenance costs in future years.

Tulip Drive Construction – FY2014-15 – This project is to construct roadway and drainage improvements. A progressive increase in annual maintenance cost is anticipated.

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

IMPACTS OF CAPITAL OUTLAYS ON OPERATING COST **PROJECT EXPLANATIONS - CONTINUED**

Indian River Lagoon – FY2014-15 – This allocation is expected to be used for baffle boxes. project will be designed to resolve confusion where the roadway changes. Additional maintenance expenditures are anticipated.

Stormwater Equipment – Annual Purchases – These are scheduled equipment replacements for the Stormwater Division of the Public Works Department. There will be a compounding amount of added repair costs, offset initially by savings in efficiency, potential injury and liability claims and elimination of maintenance on the replaced units.

¼ Round Swale Improvements – Annual Allocations – This program is designed to improve drainage and will impact the amount of maintenance currently being performed.

Road Crossings/Sideyard Pipes – FY2015-16 Thru FY2019-20 – This work will replace failing pipes under roads and install new pipes in side yard ditches. There will be some additional maintenance required.

Tulip Drive Road Crossings – FY2015-16 – This work will replace failing pipes near Laconia Street. There will be some additional maintenance required.

Potomac Ditch – FY2015-16 – This project will pipe an open ditch and there will be some additional maintenance required.

Tandum Dump Truck – FY2016-17 – This allocation is to replace this truck. There will be savings in operating cost, since maintenance cost will be minimal in the early years.

Pipe Sliplining – FY2015-16 – This project will rehabilitate the pipe under roadways, which is slowly deteriorating. Additional maintenance is anticipated as a result of this work.

Bevan Ditch Piping – FY2016-17 – This project will install piping in the Bevan Ditch and there will be added maintenance cost.

Stormwater Pond Installation – FY2016-17 – This will create a stormwater pond and this will require some additional maintenance.

Vac Truck – FY2017-18 – This allocation is to replace this truck. There will be savings in operating cost, since maintenance cost will be minimal in the early years.

Dump Truck – FY2018-19 – This allocation is to replace this truck. There will be savings in operating cost, since maintenance cost will be minimal in the early years.

Transport Truck – FY2018-19 – This allocation is to replace this truck. There will be savings in operating cost, since maintenance cost will be minimal in the early years.

Deisel Fuel Tank Software – FY2014-15 – This allocation upgrades the software necessary for properly using this tank. Additional maintenance is anticipated as a result of this work.

Baseball Field Lighting – FY2015-16 – 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 on-going light bulb replacement cost.

Riverview Park Playground – FY2016-17 – This project will add a rubber surface and replace the fencing. There will be additional maintenance needed.

Riverview Park Sidewalks – FY2014-15 – This project will remove and replace all the sidewalks in this park. There will be reduced risk in the initial years but additional maintenance will be needed.

Median Trees/Shrubs/Mulch – FY2014-15 – This project will improve landscaping and additional maintenance will be needed.

Riverview Park Tables/Benches – FY2014-15 – This will replace this old equipment and added maintenance will be needed.

Community Center Paving FY2014-15 – The parking areas will be improved with this allocation. There will be some reduction in the early years due to reduced risk but maintenance costs will eventually increase.

Skate Park Rebuild – FY2014-15 – This will replace ramps at the Skate Park facility. It will add maintenance expenditures, which will initially be more than offset by potential savings from injury and liability claims and elimination of maintenance on the old ramps.

Equipment Building– FY2015-16 – An equipment storage building will be constructed at the Barber Street Sports Complex. There will be savings in efficiency and reduction in risk, since the transport of equipment can be avoided. There will also be new maintenance expenditures on the building that will ultimately cause an increase in net operating cost.

Bleacher Shields – FY2015-16 – This equipment will be purchased. There will be additional maintenance needed.

Storage Building – FY2016-17 – This project will construct a storage building and will have an impact on maintenance expenditures.

Break Room Appliances – FY2014-15 – This equipment will be purchased. There will be additional maintenance needed.

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

IMPACTS OF CAPITAL OUTLAYS ON OPERATING COST **PROJECT EXPLANATIONS - CONTINUED**

Roof Repairs – FY2014-15 – The roofs of City Hall and the Police Station will be reconstructed. There will be added maintenance.

Paint City Hall – FY2015-16 – The exterior of the old and new City Hall will be repainted and there will be added maintenance.

City Hall Parking Lot – FY2015-16 – The City Hall parking lot will be seal coated and striped. There will be added maintenance.

Police Station Air Conditioner – FY2015-16 – The roof-top air conditioner will be replaced and there will be some savings to total maintenance cost.

Parking Lot Refurbishment – FY2015-16 – The parking lots at several locations will be sealed, striped and have outdated signs replaced. This will require additional maintenance.

Public Works Compound Work – FY2015-16 – This allocation is for making improvements to the Public Works Compound and will require additional maintenance.

Golf Cart Fleet – FY2018-19 – This replaces the golf carts on a four year schedule to insure they are dependable when needed.

Fuel Tank – FY2014-15 – This replacement is necessary and will eventually increase maintenance costs.

Tractor and Fairway Mower – FY2014-15 – This equipment is needed for maintaining the Golf Course. A progressive increase in annual maintenance expenditures is expected, offset by both savings in efficiency and potential injury and liability claims. There will also be savings from eliminating the maintenance on the replaced units but the net cost is expected to progressively increase.

Rebuild Greens – FY2017-18 – This is to fumigate and rebuild the greens at the Golf Course. There will be ongoing maintenance expenses, offset by savings in efficiency attributable to less maintenance than currently necessary and by elimination of the high maintenance cost for the old greens.

Construct Hangar – FY2014-15 – This continues the project to build a new facility in conjunction with securing a tenant that would be responsible for the monthly operating costs but the Airport would have responsibilities for progressively increasing maintenance expenses. The City would anticipate recovery of some of the expenses via the new rental revenues.

Construct Access Road West – FY2017-18 – This road will provide the necessary infrastructure to support development in this area of the Airport. There will be a progressive increase in annual maintenance expenditures.

Vehicles – FY2014-15 and FY2015-16 - These replacements are necessary and will eventually increase maintenance costs.

**IMPACTS OF CAPITAL IMPROVEMENT PROJECTS ON OPERATING COST
CALCULATIONS BY PROJECT**

<u>List of Projects</u>	<u>Life Years</u>	<u>FY 2014-15</u>	<u>FY 2015-16</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>Capital Totals</u>
General Government								
Audio Visual Equipment	5	7,000	57,094	31,020	-	-	-	95,114
<i>Maintenance</i>		-	490	4,977	11,635	18,293	24,951	
<i>Efficiency</i>		-	(700)	(6,129)	(6,668)	(2,863)	801	
<i>Replacement</i>		-	(350)	(3,275)	(5,467)	(6,418)	(7,369)	
<i>Total</i>		-	(560)	(4,428)	(500)	9,012	18,383	
Computer Replacements	5	-	-	-	-	165,000	-	165,000
<i>Maintenance</i>		-	-	-	-	-	11,550	
<i>Efficiency</i>		-	-	-	-	-	(16,500)	
<i>Replacement</i>		-	-	-	-	-	(8,250)	
<i>Total</i>		-	-	-	-	-	(13,200)	
Servers and Server Upgrades	5	35,000	15,000	15,000	15,000	15,000	15,000	110,000
<i>Maintenance</i>		-	2,450	5,950	10,500	16,100	22,750	
<i>Efficiency</i>		-	(3,500)	(3,600)	(3,100)	(2,000)	(1,000)	
<i>Replacement</i>		-	(1,750)	(2,850)	(4,100)	(5,500)	(7,050)	
<i>Total</i>		-	(2,800)	(500)	3,300	8,600	14,700	
Computer Upgrades	5	50,000	50,000	50,000	50,000	50,000	50,000	300,000
<i>Maintenance</i>		-	3,500	10,500	21,000	35,000	52,500	
<i>Efficiency</i>		-	(5,000)	(8,000)	(9,000)	(8,000)	(6,000)	
<i>Replacement</i>		-	(2,500)	(5,500)	(9,000)	(13,000)	(17,500)	
<i>Total</i>		-	(4,000)	(3,000)	3,000	14,000	29,000	
FDLE Computer Firewall	3	5,000	-	5,000	-	5,000	-	15,000
<i>Maintenance</i>		-	500	1,000	2,000	3,000	4,500	
<i>Total</i>		-	500	1,000	2,000	3,000	4,500	
Police Department								
Police Officer Equipment	5	18,200	10,200	10,200	10,200	10,200	10,200	69,200
<i>Maintenance</i>		-	1,274	3,262	5,964	9,380	13,510	
<i>Efficiency</i>		-	(1,820)	(2,112)	(1,996)	(1,472)	(904)	
<i>Risk</i>		-	(1,820)	(2,112)	(1,996)	(1,836)	(1,836)	
<i>Replacement</i>		-	-	(64)	(240)	(583)	(1,157)	
<i>Total</i>		-	(2,366)	(1,026)	1,732	5,489	9,613	
Evidence Drying Cabinet	5	1,000	-	-	-	-	-	1,000
<i>Maintenance</i>		-	70	140	210	280	350	
<i>Efficiency</i>		-	(100)	(60)	(20)	20	40	
<i>Risk</i>		-	(100)	(60)	(20)	-	-	
<i>Total</i>		-	(130)	20	170	300	390	
Zetron Instant Replay	5	-	13,000	-	-	-	-	13,000
<i>Maintenance</i>		-	-	910	1,820	2,730	3,640	
<i>Efficiency</i>		-	-	(1,300)	(780)	(260)	260	
<i>Risk</i>		-	-	(1,300)	(780)	(260)	-	
<i>Replacement</i>		-	-	-	(46)	(146)	(309)	
<i>Total</i>		-	-	(1,690)	215	2,064	3,591	
Police Vehicles and Equipment	7	368,000	330,000	300,000	316,000	470,000	300,000	2,084,000
<i>Maintenance</i>		-	18,400	53,300	103,200	168,900	258,100	
<i>Efficiency</i>		-	(36,800)	(58,760)	(67,820)	(62,120)	(70,460)	
<i>Risk</i>		-	(36,800)	(58,760)	(67,820)	(62,120)	(77,820)	
<i>Replacement</i>		-	(25,760)	(52,540)	(80,520)	(112,620)	(158,660)	
<i>Total</i>		-	(80,960)	(116,760)	(112,960)	(67,960)	(48,840)	
Police Public Parking	20	50,000	-	-	-	-	-	50,000
<i>Maintenance</i>		-	1,000	2,000	3,000	4,000	5,000	
<i>Total</i>		-	1,000	2,000	3,000	4,000	5,000	
Roads and Special Projects								
All Aboard Florida	30	50,000	-	-	-	-	-	50,000
<i>Maintenance</i>		-	500	10,000	1,500	2,000	2,500	
<i>Risk</i>		-	(5,000)	(5,000)	(4,500)	4,500	4,000	
<i>Total</i>		-	(4,500)	5,000	(3,000)	6,500	6,500	

**IMPACTS OF CAPITAL IMPROVEMENT PROJECTS ON OPERATING COST
CALCULATIONS BY PROJECT (CONTINUED)**

<u>List of Projects</u>	Life	<u>FY 2014-15</u>	<u>FY 2015-16</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>Capital Totals</u>
	<u>Years</u>							
Roads and Special Projects (Continued)								
Public Works Equipment	7	47,000	222,600	194,500	167,500	110,000	255,000	996,600
<i>Maintenance</i>		-	2,350	15,830	39,035	70,615	107,695	
<i>Efficiency</i>		-	(4,700)	(25,550)	(36,912)	(38,799)	(27,339)	
<i>Risk</i>		-	(4,700)	(25,550)	(36,912)	(38,799)	(28,279)	
<i>Replacement</i>		-	(3,290)	(19,342)	(35,653)	(52,019)	(66,035)	
Total		-	(10,340)	(54,612)	(70,442)	(59,002)	(13,958)	
Sign Replacement	7	30,000	30,000	30,000	-	-	-	90,000
<i>Maintenance</i>		-	1,500	4,500	9,000	13,500	18,000	
<i>Risk</i>		-	(3,000)	(5,100)	(6,300)	(3,000)	(900)	
<i>Replacement</i>		-	(2,100)	(4,500)	(7,200)	(8,100)	(9,000)	
Total		-	(1,500)	(600)	2,700	10,500	17,100	
Indian River Drive Light Poles	10	-	5,000	5,000	5,000	5,000	5,000	25,000
<i>Maintenance</i>		-	-	150	450	900	1,500	
Total		-	-	150	450	900	1,500	
Street Repaving	10	157,000	100,000	-	100,000	-	120,000	-
<i>Maintenance</i>		-	4,710	12,420	20,130	30,840	41,550	
<i>Risk</i>		-	(15,700)	(22,560)	(17,420)	(9,720)	(860)	
Total		-	(10,990)	(10,140)	2,710	21,120	40,690	
Sidewalk Construction	10	-	50,000	50,000	50,000	50,000	50,000	250,000
<i>Maintenance</i>		-	-	1,500	4,500	9,000	15,000	
<i>Risk</i>		-	-	(5,000)	(9,000)	(12,000)	(10,000)	
Total		-	-	(3,500)	(4,500)	(3,000)	5,000	
Yacht Club Pier Decking	7	60,000	-	-	-	-	-	60,000
<i>Maintenance</i>		-	1,800	3,600	5,400	7,200	9,000	
<i>Risk</i>		-	(6,000)	(4,200)	(2,400)	(600)	-	
Total		-	(4,200)	(600)	3,000	6,600	9,000	
Barber Street Bridge Repairs	7	-	500,000	-	-	-	-	500,000
<i>Maintenance</i>		-	-	15,000	30,000	45,000	60,000	
<i>Risk</i>		-	-	(50,000)	(35,000)	(20,000)	(5,000)	
Total		-	-	(35,000)	(5,000)	25,000	55,000	
Pedestrian Bridges	3	40,000	40,000	-	-	-	-	80,000
<i>Maintenance</i>		-	4,000	12,000	20,000	28,000	36,000	
<i>Risk</i>		-	(4,000)	(6,000)	(2,000)	-	-	
Total		-	-	6,000	18,000	28,000	36,000	
Fleming Street Paving	10	200,000	-	-	-	-	-	200,000
<i>Maintenance</i>		-	6,000	12,000	18,000	24,000	30,000	
<i>Risk</i>		-	(20,000)	(16,000)	(12,000)	8,000	4,000	
Total		-	(14,000)	(4,000)	6,000	32,000	34,000	
Coolidge Street Paving	10	460,037	-	-	-	-	-	460,037
<i>Maintenance</i>		-	13,801	27,602	41,403	55,204	69,006	
<i>Risk</i>		-	(46,004)	(36,803)	(27,602)	18,401	9,201	
Total		-	(32,203)	(9,201)	13,801	73,606	78,206	
Tulip Drive Construction	10	200,000	-	-	-	-	-	200,000
<i>Maintenance</i>		-	6,000	12,000	18,000	24,000	30,000	
<i>Risk</i>		-	(20,000)	(16,000)	(12,000)	8,000	4,000	
Total		-	(14,000)	(4,000)	6,000	32,000	34,000	
Stormwater								
Indian River Lagoon	30	100,000	-	-	-	-	-	
<i>Maintenance</i>		-	1,000	20,000	3,000	4,000	5,000	
Total		-	1,000	20,000	3,000	4,000	5,000	
Stormwater Equipment	7	102,000	-	30,000	-	-	-	132,000
<i>Maintenance</i>		-	5,100	10,200	16,800	23,400	30,000	
<i>Efficiency</i>		-	(10,200)	(7,140)	(7,080)	(1,080)	840	
<i>Risk</i>		-	(10,200)	(7,140)	(7,080)	(1,080)	(1,200)	
<i>Replacement</i>		-	(7,140)	(8,160)	(11,280)	(12,600)	(13,920)	
Total		-	(22,440)	(12,240)	(8,640)	8,640	15,720	

**IMPACTS OF CAPITAL IMPROVEMENT PROJECTS ON OPERATING COST
CALCULATIONS BY PROJECT (CONTINUED)**

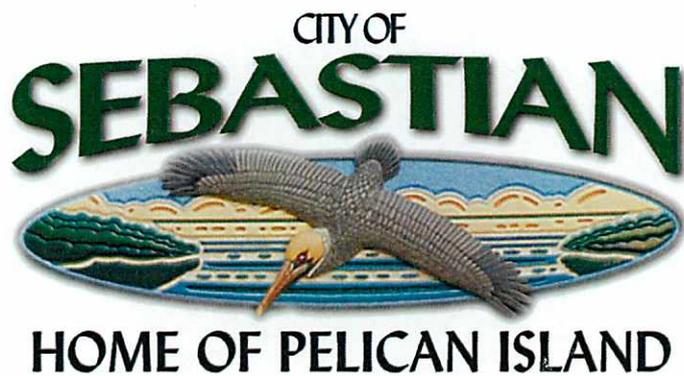
<u>List of Projects</u>	Life	<u>FY 2014-15</u>	<u>FY 2015-16</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>Capital Totals</u>
	<u>Years</u>							
Stormwater (Continued)								
1/4 Round Swale Improvements	20	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000
<i>Maintenance</i>		-	10,000	30,000	60,000	100,000	150,000	
<i>Total</i>		-	10,000	30,000	60,000	100,000	150,000	
Road Crossing/Sideyard Pipes	30+	-	50,000	50,000	50,000	50,000	50,000	250,000
<i>Maintenance</i>		-	-	500	1,500	3,000	5,000	
<i>Total</i>		-	-	500	1,500	3,000	5,000	
Tulip Drive Road Crossing	30+	-	50,000	-	-	-	-	50,000
<i>Maintenance</i>		-	-	500	1,000	1,500	2,000	
<i>Total</i>		-	-	500	1,000	1,500	2,000	
Potomac Ditch	30+	-	200,000	-	-	-	-	200,000
<i>Maintenance</i>		-	-	2,000	4,000	6,000	8,000	
<i>Total</i>		-	-	2,000	4,000	6,000	8,000	
Tandum Dump Truck	20	-	-	140,000	-	-	-	140,000
<i>Maintenance</i>		-	-	-	2,800	5,600	8,400	
<i>Efficiency</i>		-	-	-	(14,000)	(12,600)	(11,200)	
<i>Risk</i>		-	-	-	(14,000)	(12,600)	(11,200)	
<i>Replacement</i>		-	-	-	(28,000)	(29,400)	(30,800)	
<i>Total</i>		-	-	-	(53,200)	(49,000)	(44,800)	
Pipe Sliplining	20	-	100,000	-	-	-	-	100,000
<i>Maintenance</i>		-	-	2,000	4,000	6,000	8,000	
<i>Total</i>		-	-	2,000	4,000	6,000	8,000	
Bevan Ditch Piping	30+	-	-	750,000	-	-	-	750,000
<i>Maintenance</i>		-	-	-	7,500	15,000	22,500	
<i>Total</i>		-	-	-	7,500	15,000	22,500	
Stormwater Pond Installation	30+	-	-	500,000	-	-	-	500,000
<i>Maintenance</i>		-	-	-	5,000	10,000	15,000	
<i>Total</i>		-	-	-	5,000	10,000	15,000	
Vac Truck	20	-	-	-	340,000	-	-	340,000
<i>Maintenance</i>		-	-	-	-	6,800	13,600	
<i>Efficiency</i>		-	-	-	-	(34,000)	(30,600)	
<i>Risk</i>		-	-	-	-	(34,000)	(30,600)	
<i>Replacement</i>		-	-	-	-	(68,000)	(71,400)	
<i>Total</i>		-	-	-	-	(129,200)	(119,000)	
Dump Truck	20	-	-	-	-	150,000	-	150,000
<i>Maintenance</i>		-	-	-	-	-	3,000	
<i>Efficiency</i>		-	-	-	-	-	(15,000)	
<i>Risk</i>		-	-	-	-	-	(15,000)	
<i>Replacement</i>		-	-	-	-	-	(30,000)	
<i>Total</i>		-	-	-	-	-	(57,000)	
Transport Truck	20	-	-	-	-	125,000	-	125,000
<i>Maintenance</i>		-	-	-	-	-	2,500	
<i>Efficiency</i>		-	-	-	-	-	(12,500)	
<i>Risk</i>		-	-	-	-	-	(12,500)	
<i>Replacement</i>		-	-	-	-	-	(25,000)	
<i>Total</i>		-	-	-	-	-	(47,500)	
Fleet Management								
Deisel Fuel Tank Software	5	25,000	-	-	-	-	-	25,000
<i>Maintenance</i>		-	1,750	3,500	5,250	7,000	8,750	
<i>Total</i>		-	1,750	3,500	5,250	7,000	8,750	

IMPACTS OF CAPITAL IMPROVEMENT PROJECTS ON OPERATING COST CALCULATIONS BY PROJECT

<u>List of Projects</u>	Life	<u>FY 2014-15</u>	<u>FY 2015-16</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>Capital Totals</u>
	<u>Years</u>							
Parks & Recreation								
Baseball Field Lighting	20	-	300,000	-	-	-	-	300,000
<i>Maintenance</i>		-	-	6,000	12,000	18,000	24,000	
<i>Replacement</i>		-	-	(30,000)	(27,000)	(24,000)	(21,000)	
Total		-	-	(24,000)	(15,000)	(6,000)	3,000	
Riverview Park Playground	10	-	-	50,000	-	-	-	50,000
<i>Maintenance</i>		-	-	-	1,500	3,000	4,500	
Total		-	-	-	1,500	3,000	4,500	
Riverview Park Sidewalks	10	100,000	-	-	-	-	-	100,000
<i>Maintenance</i>		-	3,000	6,000	9,000	12,000	15,000	
<i>Risk</i>		-	(10,000)	(8,000)	(6,000)	4,000	2,000	
Total		-	(7,000)	(2,000)	3,000	16,000	17,000	
Median Trees/Schrub/Mulch	3	4,000	-	-	-	-	-	4,000
<i>Maintenance</i>		-	400	800	1,200	1,600	2,000	
Total		-	400	800	1,200	1,600	2,000	
Riverview Park Tables/Benches	5	10,000	-	-	-	-	-	10,000
<i>Maintenance</i>		-	700	1,400	2,100	2,800	3,500	
<i>Risk</i>		-	(1,000)	(600)	(200)	-	-	
<i>Replacement</i>		-	(500)	(600)	(700)	(800)	(900)	
Total		-	(800)	200	1,200	2,000	2,600	
Community Center Paving	20	50,000	-	-	-	-	-	50,000
<i>Maintenance</i>		-	1,000	2,000	3,000	4,000	5,000	
<i>Risk</i>		-	(5,000)	(4,500)	(4,000)	(3,500)	(3,000)	
Total		-	(4,000)	(2,500)	(1,000)	500	2,000	
Skate Park Rebuild	20	125,000	-	-	-	-	-	125,000
<i>Maintenance</i>		-	2,500	5,000	7,500	10,000	12,500	
<i>Risk</i>		-	(12,500)	(11,250)	(10,000)	(8,750)	(7,500)	
<i>Replacement</i>		-	(25,000)	(26,250)	(27,500)	(28,750)	(30,000)	
Total		-	(35,000)	(32,500)	(30,000)	(27,500)	(25,000)	
Equipment Building	30+	-	100,000	-	-	-	-	100,000
<i>Maintenance</i>		-	-	1,000	2,000	3,000	4,000	
<i>Efficiency</i>		-	-	(10,000)	(10,000)	(9,000)	(9,000)	
Total		-	-	(9,000)	(8,000)	(6,000)	(5,000)	
Bleacher Shields	10	-	100,000	-	-	-	-	100,000
<i>Maintenance</i>		-	-	3,000	6,000	9,000	12,000	
Total		-	-	3,000	6,000	9,000	12,000	
Cemetery								
Storage Building	30+	-	-	100,000	-	-	-	100,000
<i>Maintenance</i>		-	-	-	1,000	2,000	3,000	
Total		-	-	-	1,000	2,000	3,000	
Facilities Maintenance								
Break Room Appliances	10	2,000	-	-	-	-	-	2,000
<i>Maintenance</i>		-	60	120	180	240	300	
<i>Replacement</i>		-	(200)	(220)	(240)	(260)	(280)	
Total		-	60	120	180	240	300	
Roof Repairs	20	75,000	-	-	-	-	-	75,000
<i>Maintenance</i>		-	1,500	3,000	4,500	6,000	7,500	
Total		-	1,500	3,000	4,500	6,000	7,500	
Paint City Hall	10	-	50,000	-	-	-	-	50,000
<i>Maintenance</i>		-	-	1,500	3,000	4,500	6,000	
Total		-	-	1,500	3,000	4,500	6,000	
City Hall Parking Lot	20	-	50,000	-	-	-	-	50,000
<i>Maintenance</i>		-	-	1,000	2,000	3,000	4,000	
Total		-	-	1,000	2,000	3,000	4,000	

**IMPACTS OF CAPITAL IMPROVEMENT PROJECTS ON OPERATING COST
CALCULATIONS BY PROJECT (CONTINUED)**

<u>List of Projects</u>	Life	<u>FY 2014-15</u>	<u>FY 2015-16</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>Capital Totals</u>
	<u>Years</u>							
Facilities Maintenance (Continued)								
Police Station Air Conditioner	20	-	50,000	-	-	-	-	50,000
<i>Maintenance</i>		-	-	1,000	2,000	3,000	4,000	
<i>Replacement</i>		-	-	(10,000)	(10,500)	(11,000)	(11,500)	
<i>Total</i>		-	-	(9,000)	(8,500)	(8,000)	(7,500)	
Parking Lot Refurbishment	20	-	50,000	-	-	-	-	50,000
<i>Maintenance</i>		-	-	1,000	2,000	3,000	4,000	
<i>Total</i>		-	-	1,000	2,000	3,000	4,000	
Public Works Compound Work	20	-	150,000	-	-	-	-	150,000
<i>Maintenance</i>		-	-	3,000	6,000	9,000	12,000	
<i>Total</i>		-	-	3,000	6,000	9,000	12,000	
Golf Course								
Golf Cart Fleet	5	-	-	-	-	333,450	-	333,450
<i>Maintenance</i>		-	-	-	-	-	23,342	
<i>Efficiency</i>		-	-	-	-	-	(33,345)	
<i>Replacement</i>		-	-	-	-	-	(16,673)	
<i>Total</i>		-	-	-	-	-	(26,676)	
Fuel Tank	10	15,000	-	-	-	-	-	15,000
<i>Maintenance</i>		-	450	900	1,350	1,800	2,250	
<i>Replacement</i>		-	(1,500)	(1,650)	(1,800)	(1,950)	(2,100)	
<i>Total</i>		-	(1,050)	(750)	(450)	(150)	150	
Tractor and Fairway Mower	7	55,000	-	-	-	-	-	55,000
<i>Maintenance</i>		-	2,750	5,500	8,250	11,000	13,750	
<i>Efficiency</i>		-	(5,500)	(3,850)	(2,200)	550	1,100	
<i>Risk</i>		-	(5,500)	(3,850)	(2,200)	550	-	
<i>Replacement</i>		-	(3,850)	(4,400)	(4,950)	(5,500)	(6,050)	
<i>Total</i>		-	(12,100)	(6,600)	(1,100)	6,600	8,800	
Rebuild Greens	7	-	-	-	165,000	-	-	165,000
<i>Maintenance</i>		-	-	-	-	8,250	16,500	
<i>Replacement</i>		-	-	-	-	(11,550)	(13,200)	
<i>Total</i>		-	-	-	-	(3,300)	3,300	
Airport								
Construct Hangar	30+	650,000	-	-	-	-	-	650,000
<i>Maintenance</i>		-	6,500	13,000	19,500	26,000	32,500	
<i>Revenue</i>		-	-	65	130	195	260	
<i>Total</i>		-	6,500	13,065	19,630	26,195	32,760	
Construct Access Road West	10	-	-	-	800,000	-	-	800,000
<i>Maintenance</i>		-	-	-	-	24,000	48,000	
<i>Total</i>		-	-	-	-	24,000	48,000	
Building								
Vehicles	7	18,500	43,500	-	-	-	-	62,000
<i>Maintenance</i>		-	925	4,025	7,125	10,225	13,325	
<i>Efficiency</i>		-	(1,850)	(5,645)	(3,785)	(1,555)	805	
<i>Risk</i>		-	(1,850)	(5,645)	(3,785)	(1,555)	435	
<i>Replacement</i>		-	(1,295)	(4,525)	(5,145)	(5,765)	(6,385)	
<i>Total</i>		-	(4,070)	(11,790)	(5,590)	1,350	8,180	



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CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

SCHEDULE ONE

SUMMARY OF MILLAGE RATES AND TAX COLLECTIONS

<u>Fiscal Year</u>	<u>Millage Rate</u>	<u>Tax Collection</u>	
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	\$3,716,797	
2011	3.3041	\$3,144,864	
2012	3.3041	\$2,799,146	
2013	3.7166	\$2,947,248	
2014	3.7166	\$2,913,240	Estimated
2015	3.8556	\$3,285,808	Estimated

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

SCHEDULE TWO

LONG TERM DEBT SERVICE DETAIL

<u>Description</u>	<u>Date of Issue</u>	<u>Principal</u>	<u>Interest</u>	<u>FY 2014-15 Total Debt Service</u>
Notes Payable Outstanding				
\$2,730,000 Infrastructure Sales Surtax Bank Notes	12/18/2013	\$1,008,000	\$21,307	\$1,029,307
\$2,982,000 Stormwater Utility Bank Notes	12/18/2013	\$352,000	\$51,588	\$403,588
\$1,896,000 Paving Improvements Bank Notes	05/11/2012	\$207,000	\$35,783	\$242,783
 Total Debt Service Payments		 <u>\$1,567,000</u>	 <u>\$108,678</u>	 <u>\$1,675,678</u>

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

SCHEDULE THREE

DEBT SERVICE PAYMENT SCHEDULE

\$2,893,000 Infrastructure Sales Surtax Bank Notes

Date	Principal	Interest	Total	Fiscal Year Total
10/01/2014	\$505,000	\$11,739.63	\$516,739.00	
04/01/2015	\$503,000	\$9,567.50	\$512,567.50	\$1,029,306.50
10/01/2015	\$508,000	\$7,404.60	\$515,404.60	
04/01/2016	\$508,000	\$5,220.20	\$513,220.20	\$1,028,624.80
10/01/2016	\$353,000	\$3,035.80	\$356,035.80	
04/01/2017	\$353,000	\$1,517.90	\$354,517.90	\$710,553.70
Total	\$2,730,000	\$38,485.00	\$2,768,485.00	\$2,768,485.00

\$5,630,000 Stormwater Utility Bank Notes

Date	Principal	Interest	Total	Fiscal Year Total
11/01/2014	\$0	\$25,794.30	\$25,794.30	
05/01/2015	\$352,000	\$25,794.30	\$377,794.30	\$403,588.60
11/01/2015	\$0	\$22,749.50	\$22,749.50	
05/01/2016	\$355,000	\$22,749.50	\$377,749.50	\$400,499.00
11/01/2016	\$0	\$19,678.75	\$19,678.75	
05/01/2017	\$363,000	\$19,678.75	\$382,678.75	\$402,357.50
11/01/2017	\$0	\$16,538.80	\$16,538.80	
05/01/2018	\$371,000	\$16,538.80	\$387,538.80	\$404,077.60
11/01/2018	\$0	\$13,329.65	\$13,329.65	
05/01/2019	\$377,000	\$13,329.65	\$390,329.65	\$403,659.30
11/01/2019	\$0	\$10,068.60	\$10,068.60	
05/01/2020	\$382,000	\$10,068.60	\$392,068.60	\$402,137.20
11/01/2020	\$0	\$6,764.30	\$6,764.30	
05/01/2021	\$387,000	\$6,764.30	\$393,764.30	\$400,528.60
11/01/2021	\$0	\$3,416.75	\$3,416.75	
05/01/2022	\$395,000	\$3,416.75	\$398,416.75	\$401,833.50
Total	\$2,982,000	\$236,681.30	\$3,218,681.30	\$3,218,681.30

\$2,296,000 Paving Improvements Promissory Notes

Date	Principal	Interest	Total	Fiscal Year Total
12/01/2014	\$103,000.00	\$18,391.20	\$121,391.20	
06/01/2015	\$104,000.00	\$17,392.10	\$121,392.10	\$242,783.30
12/01/2015	\$105,000.00	\$16,383.30	\$121,383.30	
06/01/2016	\$106,000.00	\$15,364.80	\$121,364.80	\$242,748.10
12/01/2016	\$107,000.00	\$14,336.60	\$121,336.60	
06/01/2017	\$108,000.00	\$13,298.70	\$121,298.70	\$242,635.30
12/01/2017	\$109,000.00	\$12,251.10	\$121,251.10	
06/01/2018	\$110,000.00	\$11,193.80	\$121,193.80	\$242,444.90
12/01/2018	\$111,000.00	\$10,126.80	\$121,126.80	
06/01/2019	\$113,000.00	\$9,050.10	\$122,050.10	\$243,176.90
12/01/2019	\$114,000.00	\$7,954.00	\$121,954.00	
06/01/2020	\$115,000.00	\$6,848.20	\$121,848.20	\$243,802.20
12/01/2020	\$116,000.00	\$5,732.70	\$121,732.70	
06/01/2021	\$117,000.00	\$4,607.50	\$121,607.50	\$243,340.20
12/01/2021	\$118,000.00	\$3,472.60	\$121,472.60	
06/01/2022	\$119,000.00	\$2,328.00	\$121,328.00	\$242,800.60
02/01/2022	\$121,000.00	\$1,173.70	\$122,173.70	\$122,173.70
Total	\$1,896,000.00	\$169,905.20	\$2,065,905.20	\$2,065,905.20

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

SCHEDULE FOUR

LEASE PAYMENTS SCHEDULE

Lease Description	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Business-type Activities:					
Airport Land Lease	<u>\$ 100,000</u>				
Total Business-type Activities Lease Payments	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000

LOAN PAYMENTS SCHEDULE

Loan Description	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Business-type Activities:					
Golf Equipment 36 month Bank Loan	\$ 20,011	\$ 5,003	\$ 0	\$ 0	\$ 0
Golf Carts 48 month Bank Loan	<u>57,076</u>	<u>57,076</u>	<u>57,076</u>	<u>0</u>	<u>0</u>
Total Business-type Activities Loan Payments	\$ 77,087	\$ 62,079	\$ 57,076	\$ 0	\$ 0

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

SCHEDULE FIVE LOCAL OPTION GAS TAX FUND PROJECTED BALANCES FISCAL YEARS 2015-2020

	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
Local Option Gas Taxes	\$ 551,239	\$ 553,152	\$ 553,152	\$ 553,152	\$ 553,152	\$ 553,152	\$ 553,152	\$ 553,152
FDOT Lighting Agreement	9,474	9,758	10,050	10,050	10,050	10,050	10,050	10,050
Reimbursement for R/R Overbilling	-	2,862	-	-	-	-	-	-
Transfer from General Fund	14,500	-	207,000	-	-	-	-	-
Investment Income	47	150	107	123	102	114	102	124
Total Revenues	\$ 575,260	\$ 565,922	\$ 770,309	\$ 563,325	\$ 563,304	\$ 563,316	\$ 563,304	\$ 563,326
Debt Payment - Final FY22-23	243,200	242,741	242,783	242,748	242,635	242,445	243,177	243,802
Operating Costs (Street Lights)	214,236	199,736	185,000	185,000	185,000	185,000	185,000	185,000
R/R Crossing Maintenance	5,103	5,103	5,103	5,103	5,103	5,103	5,103	5,103
All Aboard Florida	-	-	50,000	-	-	-	-	-
Sidewalk Repairs	-	9,583	50,000	50,000	50,000	50,000	50,000	50,000
Road Striping	-	18,139	-	10,000	10,000	10,000	10,000	10,000
Street Repaving	266,096	-	-	-	-	-	-	-
TOTAL	\$ 728,635	\$ 84,149	\$ 30,000	\$ 157,000	\$ 5,000	\$ 30,000	\$ 5,000	\$ 5,000
Street Repaving (Englar Drive)	-	84,149	-	-	-	-	-	-
TOTAL	\$ 559,451	\$ 30,000	\$ 157,000	\$ 5,000	\$ 30,000	\$ 5,000	\$ 5,000	\$ 5,000
Sign Replacement	-	-	30,000	-	-	-	-	-
Street Repaving	-	-	157,000	-	-	-	-	-
TOTAL	\$ 719,886	\$ 5,000	\$ 30,000	\$ 100,000	\$ 5,000	\$ 30,000	\$ 5,000	\$ 5,000
Indian River Drive Light Poles	-	-	-	5,000	-	-	-	-
Sign Replacement	-	-	-	30,000	-	-	-	-
Street Repaving	-	-	-	100,000	-	-	-	-
TOTAL	\$ 627,851	\$ 5,000	\$ 30,000	\$ 100,000	\$ 5,000	\$ 30,000	\$ 5,000	\$ 5,000
Indian River Drive Light Poles	-	-	-	-	5,000	-	-	-
Sign Replacement	-	-	-	-	30,000	-	-	-
Street Repaving	-	-	-	-	-	-	-	-
TOTAL	\$ 527,738	\$ 5,000	\$ 30,000	\$ 100,000	\$ 5,000	\$ 30,000	\$ 5,000	\$ 5,000
Indian River Drive Light Poles	-	-	-	-	-	5,000	-	-
Street Repaving	-	-	-	-	-	100,000	-	-
TOTAL	\$ 597,548	\$ 5,000	\$ 30,000	\$ 100,000	\$ 5,000	\$ 100,000	\$ 5,000	\$ 5,000
Indian River Drive Light Poles	-	-	-	-	-	-	5,000	-
Street Repaving	-	-	-	-	-	-	-	-
TOTAL	\$ 498,280	\$ 5,000	\$ 30,000	\$ 100,000	\$ 5,000	\$ 100,000	\$ 5,000	\$ 5,000
Indian River Drive Light Poles	-	-	-	-	-	-	-	5,000
Street Repaving	-	-	-	-	-	-	-	120,000
TOTAL	\$ 618,905	\$ 5,000	\$ 30,000	\$ 100,000	\$ 5,000	\$ 100,000	\$ 5,000	\$ 120,000
BEGINNING FUND BALANCE	\$ 190,274	\$ 36,899	\$ 43,370	\$ 93,793	\$ 29,268	\$ 64,833	\$ 30,601	\$ 95,626
BUDGET RESERVE - 15% OF EXPENSES	32,901	47,507	43,515	37,515	37,515	37,515	37,515	37,515
UNRESTRICTED RESERVE BALANCE	\$ 157,374	\$ (10,607)	\$ (145)	\$ 56,278	\$ (8,248)	\$ 27,318	\$ (6,914)	\$ 58,110
TOTAL REVENUES	575,260	565,922	770,309	563,325	563,304	563,316	563,304	563,326
TOTAL EXPENDITURES+TRANSFERS	728,635	559,451	719,886	627,851	527,738	597,548	498,280	618,905
ENDING FUND BALANCE	\$ 3,999	\$ (4,136)	\$ 50,278	\$ (8,248)	\$ 27,318	\$ (6,914)	\$ 58,110	\$ 2,531

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

SCHEDULE FIVE

DISCRETIONARY SALES TAX FUND (DST)

PROJECTED BALANCES

FISCAL YEARS 2015-2020

	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
DST Revenue	\$ 2,587,804	\$ 2,652,000	\$ 2,766,832	\$ 2,836,002	\$ 2,906,902	\$ 2,979,575	\$ 763,516	\$ -
Principal from \$285,000 Airport Advance 09/29/08	0	600	624	649	675	702	6,730	6,999
Interest from \$285,000 Airport Advance	8,550	11,400	11,376	11,351	11,325	11,298	11,270	11,001
Principal from \$267,511 Airport Advance 01/05/11	0	0	0	0	1,800	1,872	1,946	2,024
Interest from \$267,511 Airport Advance	8,025	8,025	8,025	8,025	10,700	10,628	10,554	10,476
Investment Income	9,536	5,500	6,070	4,192	3,626	3,191	3,526	4,181
DST PROJECT REVENUE	\$ 2,614,015	\$ 2,677,525	\$ 2,792,926	\$ 2,860,219	\$ 2,935,028	\$ 3,007,266	\$ 797,542	\$ 34,681
Stormwater Master Plan	30,500	0						
Schumann Park Restrooms	38,378	1,016						
Presidential Streets	18,555	532,266						
North Indian River Drive Parking	50,199							
Davis Street Lift Station (Recorded to G/F)	5,463							
City Hall Debt (Retires 2018)	1,012,795	937,077	1,025,887	867,112	352,927			
Computer Overhaul and Annual Upgrades		250,000	50,000	50,000	50,000	50,000	215,000	50,000
Police Vehicles and Equipment	56,723	218,000	368,000	330,000	300,000	316,000	470,000	300,000
Diesel Fuel Tank and Software	-	35,000	25,000					
FDLE Computer Firewall	2,861		5,000		5,000		5,000	
1/4 Round Swale Improvement	459,711	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Sidewalk Construction		19,275		50,000	50,000	50,000	50,000	50,000
Road Crossings/Sideyard Pipes				50,000	50,000	50,000	50,000	50,000
Excavator	202,173							
Barber Street Bridge Repairs	8,773	63,259						
Fish House Improvements	-	325,000						
Airport Drive East	37,734	403,429						
TOTAL FY 13	\$ 1,921,865							
Tulip Drive Reconstruction and Parking		175,000	200,000					
Pipe Sliplining - Combining with Presidential Streets		80,000						
Pedestrian Bridge (Hardee)		18,000						
Golf Course Restroom Reconstruction		80,000						
Golf Course Fuel Tank			15,000					
CavCor		175,000						
Construct Hangars		175,000						
TOTAL FY 14		\$ 3,987,322						
Roof Repairs (City Hall and PD)			75,000					
Building Painting			-	50,000				
Police - Public Parking			50,000					
Construct Hangars			130,000					
City Hall Parking Lot				50,000				
Police Station Air Conditioning				50,000				
Baseball Field Lighting				300,000				
Riverview Playground Surface and Fencing					50,000			
Reconstruct Yacht Club Pier Decking			60,000					
Barber Street Bridge Repairs				500,000				
Pedestrian Bridges (Barber/Periwinkle)			40,000	40,000				
Fleming			200,000					
Tulip Drive Road Crossing				50,000				
Coolidge Drive			460,037					
TOTAL FY 15			\$ 3,203,924					
Potomac Ditch				200,000				
SW-628 1995 Tandum Dump					140,000			
Pipe Sliplining				100,000				
TOTAL FY 16				\$ 3,187,112				
Bevan Ditch Piping					750,000			
Vac Truck SW-618						340,000		
Stormwater Pond Installation					500,000			
TOTAL FY 17					\$ 2,747,927			
Construct Access Road West						160,000		
TOTAL FY 18						\$ 1,468,000		
SW-615 2001 Dump Truck							150,000	
SW-809 2000 Transport Truck							125,000	
TOTAL FY 19							\$ 1,565,000	
TOTAL FY 20								\$ 950,000
BEGINNING FUND BALANCE	\$ 2,015,572	\$ 2,707,722	\$ 1,397,925	\$ 986,927	\$ 660,035	\$ 847,136	\$ 2,388,402	\$ 1,620,944
BUDGET RESERVE - 10% OF EXPENSES	192,187	398,732	320,392	318,711	274,793	146,800	0	0
RESERVE FOR ADVANCE TO AIRPORT	552,511	551,911	551,267	550,638	548,163	545,589	536,913	527,890
UNRESTRICTED RESERVE BALANCE	\$ 1,270,875	\$ 1,757,079	\$ 526,248	\$ 117,578	\$ (162,921)	\$ 154,947	\$ 1,851,489	\$ 1,093,054
TOTAL REVENUES	2,614,015	2,677,525	2,792,926	2,860,219	2,935,028	3,007,266	797,542	34,681
TOTAL EXPENDITURES+DEBT+TRANSFERS	1,921,865	3,987,322	3,203,924	3,187,112	2,747,927	1,468,000	1,565,000	950,000
ENDING FUND BALANCE	\$ 1,963,025	\$ 447,282	\$ 115,248	\$ (209,315)	\$ 24,180	\$ 1,699,213	\$ 1,084,031	\$ 177,735

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

SCHEDULE FIVE RECREATION IMPACT FEE FUNDS PROJECTED BALANCES FISCAL YEARS 2015-2020

	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
Recreation Impact Fees	\$ 169,000	\$ 160,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Pelican Isles Escrow Release	-	-	146,250	-	-	-	-	-
Investment Income	869	1,569	4,023	4,340	3,670	4,396	5,127	5,863
PROJECTED REVENUE	\$ 169,869	\$ 161,569	\$ 250,273	\$ 104,340	\$ 103,670	\$ 104,396	\$ 105,127	\$ 105,863
Riverview Park Irrigation and Fountains	1,651	15,088						
Bark Park Amenities	3,927	56,405						
Blueway/Signage Improvements	-	25,000						
Barber Street Bleacher Shields	2,718			100,000				
Community Center Playground Equipment	20,957	2,443						
Handicap Pier - Yacht Club	3,300							
Mooring Fields	2,430							
Creative Playground Improvements	106,185							
Riverview Park Volleyball Lights	9,093							
Schumann Playground Equipment	-	25,000						
Barber Street Multi-use Field Lights	158,380							
Art and Senior Center Signs	5,523							
TOTAL FY 13	\$ 314,164							
Community Center Needs Analysis		10,000						
Batting Cage/Dugouts		13,845						
Disc Golf Course		18,000						
Tennis Wall/Raquet Ball Court		50,000						
TOTAL FY 14		\$ 215,781						
Equipment Building				100,000				
Community Center (Paving/Drainage/Lighting)			50,000					
Rebuild Skate Park Ramps			125,000					
TOTAL FY 15			\$ 175,000					
TOTAL FY 16				\$ 200,000				
TOTAL FY 17					\$ -			
TOTAL FY 18						\$ -		
TOTAL FY 19							\$ -	
TOTAL FY 20								\$ -
BEGINNING FUND BALANCE	\$ 693,221	\$ 548,926	\$ 494,714	\$ 569,987	\$ 474,327	\$ 577,997	\$ 682,393	\$ 787,520
TOTAL REVENUES	169,869	161,569	250,273	104,340	103,670	104,396	105,127	105,863
TOTAL EXPENDITURES	314,164	215,781	175,000	200,000	0	0	0	0
ENDING FUND BALANCE	\$ 548,926	\$ 494,714	\$ 569,987	\$ 474,327	\$ 577,997	\$ 682,393	\$ 787,520	\$ 893,383

	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
BEGINNING FUND BALANCE:								
Zone A	\$ 137,418	\$ 149,157	\$ 169,518	\$ 242,315	\$ 243,391	\$ 289,505	\$ 335,938	\$ 382,692
Zone B	104,809	100,136	90,336	80,662	61,430	83,059	104,845	126,786
Zone C	17,418	24,335	283	2,465	7,446	13,465	19,529	25,637
Zone D	433,576	275,297	234,577	244,545	162,060	191,968	222,082	252,404
All Zones	\$ 693,221	\$ 548,926	\$ 494,714	\$ 569,987	\$ 474,327	\$ 577,997	\$ 682,393	\$ 787,520
Recreation Impact Fees								
Zone A	\$ 74,750	\$ 70,769	\$ 108,918	\$ 44,231	\$ 44,231	\$ 44,231	\$ 44,231	\$ 44,231
Zone B	35,750	\$ 33,846	\$ 52,091	\$ 21,154	\$ 21,154	\$ 21,154	\$ 21,154	\$ 21,154
Zone C	10,075	\$ 9,538	\$ 14,680	\$ 5,962	\$ 5,962	\$ 5,962	\$ 5,962	\$ 5,962
Zone D	48,425	\$ 45,846	\$ 70,560	\$ 28,654	\$ 28,654	\$ 28,654	\$ 28,654	\$ 28,654
All Zones	\$ 169,000	\$ 160,000	\$ 246,250	\$ 100,000				
Investment Income								
Zone A	\$ 384	\$ 426	\$ 1,379	\$ 1,845	\$ 1,883	\$ 2,202	\$ 2,524	\$ 2,849
Zone B	185	286	735	614	475	632	788	944
Zone C	52	70	2	19	58	102	147	191
Zone D	249	787	1,908	1,862	1,254	1,460	1,668	1,879
All Zones	\$ 869	\$ 1,569	\$ 4,023	\$ 4,340	\$ 3,670	\$ 4,396	\$ 5,127	\$ 5,863
Transfers:								
Zone A	\$ 63,395	\$ 50,835	\$ 37,500	\$ 45,000	\$ -	\$ -	\$ -	\$ -
Zone B	40,608	43,933	62,500	41,000	-	-	-	-
Zone C	3,210	33,661	12,500	1,000	-	-	-	-
Zone D	206,953	87,353	62,500	113,000	-	-	-	-
All Zones	\$ 314,164	\$ 215,781	\$ 175,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -
Ending Balances:								
Zone A	\$ 149,157	\$ 169,518	\$ 242,315	\$ 243,391	\$ 289,505	\$ 335,938	\$ 382,692	\$ 429,772
Zone B	100,136	90,336	80,662	61,430	83,059	104,845	126,786	148,884
Zone C	24,335	283	2,465	7,446	13,465	19,529	25,637	31,789
Zone D	275,297	234,577	244,545	162,060	191,968	222,082	252,404	282,937
All Zones	\$ 548,926	\$ 494,714	\$ 569,987	\$ 474,327	\$ 577,997	\$ 682,393	\$ 787,520	\$ 893,383

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

SCHEDULE FIVE RIVERFRONT CRA FUND PROJECTED BALANCES FISCAL YEARS 2015-2020

	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
Tax Increment from City	\$ 145,437	\$ 144,892	\$ 153,299	\$ 153,299	\$ 153,299	\$ 153,299	\$ 153,299	\$ 153,299
Tax Increment from County	120,886	127,169	134,545	134,545	134,545	134,545	134,545	134,545
Rents	6,000	25,500	36,000	36,000	36,000	36,000	36,000	36,000
Investment Income	1,512	1,369	702	413	557	826	1,096	1,366
PROJECTED REVENUE	\$ 273,835	\$ 298,930	\$ 324,546	\$ 324,257	\$ 324,401	\$ 324,670	\$ 324,940	\$ 325,210
Presidential Streets/Coolidge	3,354	277,782						
Gateway Enhancements	2,821	22,178						
Operating Expenditures	44,435							
Waterfront Renovations/Expenses	26,625							
Façade/Sign Improvement Program	20,583							
Special Events	39,975							
Transfer to General Fund for Quality Maintenance	60,000							
TOTAL RIVERFRONT CRA FY13	\$ 197,793							
Operating Expenditures		38,058						
Waterfront Renovations/Expenses		28,000						
Façade/Sign Improvement Program		30,000						
Special Events		40,000						
Riverfront Stormwater Plan		50,000						
Transfer to General Fund for Quality Maintenance		60,000						
TOTAL RIVERFRONT CRA FY14		\$ 546,018						
Operating Expenditures			38,027					
Waterfront Renovations/Expenses			30,000					
Façade/Sign Improvement Program			46,140					
Special Events			42,468					
Sewer Connection Program			100,000					
Riverview Park Sidewalk Replacement			100,000					
Trees, Shrubs and Mulch for US#1 Medians			4,000					
Picnic Tables and Benches for Riverview Park			10,000					
Transfer to General Fund for Quality Maintenance			60,000					
TOTAL RIVERFRONT CRA FY15			\$ 430,635					
Operating Expenditures				38,027				
Waterfront Renovations/Expenses				30,000				
Façade/Sign Improvement Program				46,140				
Special Events				42,468				
Landscaping on US#1 (Grant Match)				50,000				
Transfer to General Fund for Quality Maintenance				60,000				
TOTAL RIVERFRONT CRA FY16				\$ 266,635				
Operating Expenditures					38,027			
Waterfront Renovations/Expenses					30,000			
Façade/Sign Improvement Program					46,140			
Special Events					42,468			
Transfer to General Fund for Quality Maintenance					60,000			
TOTAL RIVERFRONT CRA FY17					\$ 216,635			
Operating Expenditures						38,027		
Waterfront Renovations/Expenses						30,000		
Façade/Sign Improvement Program						46,140		
Special Events						42,468		
Transfer to General Fund for Quality Maintenance						60,000		
TOTAL RIVERFRONT CRA FY18						\$ 216,635		
Operating Expenditures							38,027	
Waterfront Renovations/Expenses							30,000	
Façade/Sign Improvement Program							46,140	
Special Events							42,468	
Transfer to General Fund for Quality Maintenance							60,000	
TOTAL RIVERFRONT CRA FY19							\$ 216,635	
Operating Expenditures								38,027
Waterfront Renovations/Expenses								30,000
Façade/Sign Improvement Program								46,140
Special Events								42,468
Transfer to General Fund for Quality Maintenance								60,000
TOTAL RIVERFRONT CRA FY20								\$ 216,635
BEGINNING FUND BALANCE	\$ 478,895	\$ 554,937	\$ 307,849	\$ 201,760	\$ 259,382	\$ 367,148	\$ 475,184	\$ 475,184
ANNUAL REVENUES	273,835	298,930	324,546	324,257	324,401	324,670	324,940	325,210
ANNUAL EXPENDITURES	197,793	546,018	430,635	266,635	216,635	216,635	216,635	216,635
ENDING FUND BALANCE	\$ 554,937	\$ 307,849	\$ 201,760	\$ 259,382	\$ 367,148	\$ 475,184	\$ 583,488	\$ 583,759

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

SCHEDULE FIVE

STORMWATER UTILITY FUND PROJECTED BALANCES FISCAL YEARS 2015-2020

	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
Stormwater Fees	\$ 987,346	\$ 995,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Investment Income	3,321	2,949	2,870	2,675	2,982	3,133	3,389	3,692
SW PROJECTED REVENUE	\$ 990,667	\$ 997,949	\$ 1,002,870	\$ 1,002,675	\$ 1,002,982	\$ 1,003,133	\$ 1,003,389	\$ 1,003,692
Professional Services	11,608							
Equipment Maintenance	14,000							
NPDES 5 Year Permit	7,988							
Debt Service	439,830							
Stormwater Park Maintenance	22,830							
3/4 Ton Pickup Truck	22,270							
Equipment Attachment	1,839							
Equipment Trailer	6,248							
Loader (\$185,940 less \$148,752 Grant)	37,188							
Transfer to General Fund for Swale Maintenance	500,000							
TOTAL STORMWATER FY13	\$ 1,063,801							
Professional Services		2,100						
Debt Service		412,220						
Stormwater Park Maintenance		40,000						
SW-604 Pickup		31,556						
SW619 Pickup		-	25,000					
Generator		4,000						
Airport Equipment		27,535						
Transfer to General Fund for Swale Maintenance		500,000						
TOTAL STORMWATER FY14		\$ 1,017,411						
Professional Services			100					
Debt Service			402,136					
Stormwater Park Maintenance			40,000					
SW-616 Pickup			25,000					
SW-606 1 Ton Crew Cab Pickup			48,000					
Cutoff Saws/Pumps			4,000					
Transfer to General Fund for Swale Maintenance			500,000					
TOTAL STORMWATER FY15			\$ 1,044,236					
Professional Services				100				
Debt Service				401,118				
Stormwater Park Maintenance				40,000				
Transfer to General Fund for Swale Maintenance				500,000				
TOTAL STORMWATER FY16				\$ 941,218				
Professional Services					100			
Debt Service					402,918			
Stormwater Park Maintenance					40,000			
SW-614 2006 Pickup 4x4					30,000			
Transfer to General Fund for Swale Maintenance					500,000			
TOTAL STORMWATER FY17					\$ 973,018			
Professional Services						100		
NPDES 5 Year Permit						7,988		
Debt Service						403,747		
Stormwater Park Maintenance						40,000		
Transfer to General Fund for Swale Maintenance						500,000		
TOTAL STORMWATER FY18						\$ 951,835		
Professional Services							100	
Debt Service - Retires 2022							402,869	
Stormwater Park Maintenance							40,000	
Transfer to General Fund for Swale Maintenance							500,000	
TOTAL STORMWATER FY19							\$ 942,969	
Professional Services								100
Debt Service - Retires 2022								401,311
Stormwater Park Maintenance								40,000
Transfer to General Fund for Swale Maintenance								500,000
TOTAL STORMWATER FY20								\$ 941,411
BEGINNING FUND BALANCE	\$ 167,554	\$ 94,420	\$ 74,958	\$ 33,591	\$ 95,048	\$ 125,012	\$ 176,310	\$ 236,730
BUDGET RESERVE - 15% OF EXPENSES	159,570	152,612	156,635	141,183	145,953	142,775	141,445	141,212
UNRESTRICTED RESERVE BALANCE	\$ 7,984	\$ (58,192)	\$ (81,677)	\$ (107,591)	\$ (50,904)	\$ (17,763)	\$ 34,864	\$ 95,519
ANNUAL REVENUES	990,667	997,949	1,002,870	1,002,675	1,002,982	1,003,133	1,003,389	1,003,692
ANNUAL EXPENDITURES	1,063,801	1,017,411	1,044,236	941,218	973,018	951,835	942,969	941,411
ENDING FUND BALANCE	\$ (65,150)	\$ (77,653)	\$ (123,044)	\$ (46,134)	\$ (20,941)	\$ 33,534	\$ 95,285	\$ 157,800

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

SCHEDULE FIVE

GOLF COURSE FUND PROJECTED BALANCES FISCAL YEARS 2015-2020

	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
Charges for Services	\$ 1,210,803	\$ 1,169,799	\$ 1,246,200	\$ 1,246,200	\$ 1,246,200	\$ 1,246,200	\$ 1,246,200	\$ 1,246,200
Proshop Sales	51,664	49,000	53,000	53,000	53,000	53,000	53,000	53,000
Rents	29,459	30,550	32,000	32,000	32,000	32,000	32,000	32,000
Other Revenue	4,568	5,592	4,620	4,620	4,620	4,620	4,620	4,620
Contributions	6,220	3,348	4,000	4,000	4,000	6,000	4,000	4,000
Sale of Old Carts	-	137,600	-	-	-	137,600	-	-
Gain on Sale of Old Carts	-	34,400	-	-	-	-	-	-
Bank Note Proceeds	56,436	299,050	-	-	-	299,050	-	-
Investment Income	108	28	100	37	37	37	49	37
Transfer from DST Fund	-	80,000	15,000	-	-	-	-	-
PROJECTED REVENUE	\$ 1,359,258	\$ 1,809,367	\$ 1,354,920	\$ 1,339,857	\$ 1,339,857	\$ 1,778,507	\$ 1,339,869	\$ 1,339,857
Operating Costs	\$ 1,250,611	\$ 856,861	\$ 1,196,844	\$ 1,205,820	\$ 1,214,864	\$ 1,223,975	\$ 1,233,155	\$ 1,242,404
Proshop Cost of Sales	38,126	20,000	22,000	22,000	22,000	22,000	22,000	22,000
Transfer to Capital Fund	60,661	56,000	43,989	43,989	43,989	43,989	43,989	43,989
Bank Note Payments - Equipment	15,628	20,011	20,011	3,335	-	-	-	-
Bank Note Payments - Golf Carts	-	57,676	57,076	57,076	57,076	57,076	57,076	57,076
Equipment	169,581	-	-	-	-	-	-	-
TOTAL FY 13	\$ 1,534,607	\$ 1,423,998	\$ 1,354,920	\$ 1,332,220	\$ 1,337,929	\$ 1,680,490	\$ 1,356,220	\$ 1,365,469
Golf Cart Purchase	-	333,450	-	-	-	333,450	-	-
Restroom Reconstruction	-	80,000	-	-	-	-	-	-
TOTAL FY 14	\$ 1,423,998	\$ 1,423,998	\$ 1,354,920	\$ 1,332,220	\$ 1,337,929	\$ 1,680,490	\$ 1,356,220	\$ 1,365,469
Fuel Tank	-	-	15,000	-	-	-	-	-
TOTAL FY 15	\$ 1,423,998	\$ 1,423,998	\$ 1,354,920	\$ 1,332,220	\$ 1,337,929	\$ 1,680,490	\$ 1,356,220	\$ 1,365,469
TOTAL FY 16	\$ 1,423,998	\$ 1,423,998	\$ 1,354,920	\$ 1,332,220	\$ 1,337,929	\$ 1,680,490	\$ 1,356,220	\$ 1,365,469
TOTAL FY 17	\$ 1,423,998	\$ 1,423,998	\$ 1,354,920	\$ 1,332,220	\$ 1,337,929	\$ 1,680,490	\$ 1,356,220	\$ 1,365,469
Golf Cart Purchase	-	-	-	-	-	333,450	-	-
TOTAL FY 18	\$ 1,423,998	\$ 1,423,998	\$ 1,354,920	\$ 1,332,220	\$ 1,337,929	\$ 1,680,490	\$ 1,356,220	\$ 1,365,469
TOTAL FY 19	\$ 1,423,998	\$ 1,423,998	\$ 1,354,920	\$ 1,332,220	\$ 1,337,929	\$ 1,680,490	\$ 1,356,220	\$ 1,365,469
TOTAL FY 20	\$ 1,423,998	\$ 1,423,998	\$ 1,354,920	\$ 1,332,220	\$ 1,337,929	\$ 1,680,490	\$ 1,356,220	\$ 1,365,469
BEGINNING FUND BALANCE	\$ (180,048)	\$ (355,397)	\$ 29,972	\$ 29,972	\$ 37,609	\$ 39,537	\$ 137,553	\$ 121,202
TOTAL REVENUES	1,359,258	1,809,367	1,354,920	1,339,857	1,339,857	1,778,507	1,339,869	1,339,857
EXPENDITURES	1,534,607	1,423,998	1,354,920	1,332,220	1,337,929	1,680,490	1,356,220	1,365,469
OPERATING FUND BALANCE	\$ (355,397)	\$ 29,972	\$ 29,972	\$ 37,609	\$ 39,537	\$ 137,553	\$ 121,202	\$ 95,590
BEGINNING FUND BALANCE	\$ 26,537	\$ 86,605	\$ 85,369	\$ 74,742	\$ 119,067	\$ 163,592	\$ 43,317	\$ 87,501
Transfer from Operating Fund	60,661	56,000	43,989	43,989	43,989	43,989	43,989	43,989
Investment Income	397	390	384	336	536	736	195	394
Netting	-	50,126	-	-	-	-	-	-
Starter Shack	-	7,500	-	-	-	-	-	-
Rebuild Greens	-	-	-	-	-	165,000	-	-
Tractor and Fairway Mower	-	-	55,000	-	-	-	-	-
Other Capital Items	990	-	-	-	-	-	-	-
CAPITAL FUND BALANCE	\$ 86,605	\$ 85,369	\$ 74,742	\$ 119,067	\$ 163,592	\$ 43,317	\$ 87,501	\$ 131,884
Total Fund 410 and 415 Balances	\$ (268,792)	\$ 115,341	\$ 104,714	\$ 156,676	\$ 203,129	\$ 180,870	\$ 208,703	\$ 227,474
Equipment Bank Loan Balance	(42,972)	(24,359)	(4,977)	-	-	-	-	-
Golf Cart Bank Loan Balances	-	(260,651)	(212,902)	(163,276)	(111,657)	(260,651)	(212,902)	(163,276)
CAFR Unrestricted Balance	\$ (311,764)	\$ (169,669)	\$ (113,165)	\$ (6,600)	\$ 91,472	\$ (79,781)	\$ (4,199)	\$ 64,198

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

SCHEDULE FIVE

AIRPORT FUND PROJECTED BALANCES FISCAL YEARS 2015-2020

	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
OPERATING FUND:								
Fuel Sales Revenue (2.5% Increase)	\$ 53,780	\$ 60,000	\$ 60,000	\$ 61,500	\$ 63,038	\$ 64,613	\$ 66,229	\$ 67,884
Non-taxable Rents	391	391	391	391	391	391	391	391
Golf Course Rents	135,000	115,000	100,000	100,000	100,000	100,000	100,000	100,000
Taxable Rents	224,032	234,379	254,379	218,102	218,102	218,102	218,102	218,102
Other Revenue	68,557	68,890	68,720	68,890	68,720	68,890	68,720	68,890
Investment Income	-	150	150	243	138	118	110	211
PROJECTED REVENUE	\$ 481,760	\$ 478,810	\$ 483,640	\$ 449,126	\$ 450,388	\$ 452,114	\$ 453,552	\$ 455,478
Operating Costs	413,081							
Fuel Purchases for Resale	44,137							
Capital Outlays	2,818							
Repayment of DST Fund Advance	16,575							
TOTAL FY 13	\$ 476,611							
Operating Costs		363,859						
Fuel Purchases for Resale		45,000						
Capital Outlays		628						
Repayment of DST Fund Advance		20,025						
TOTAL FY 14		\$ 429,512						
Operating Costs			311,585					
Fuel Purchases for Resale			45,000					
Repayment of General Fund Advance			50,000					
Repayment of DST Fund Advance			20,025					
TOTAL FY 15			\$ 426,610					
Operating Costs				315,324				
Fuel Purchases for Resale				46,125				
Repayment of General Fund Advance				50,000				
Repayment of DST Fund Advance				20,025				
TOTAL FY 16				\$ 431,474				
Operating Costs					319,108			
Fuel Purchases for Resale					47,278			
Repayment of General Fund Advance					50,000			
Repayment of DST Fund Advance					24,500			
TOTAL FY 17					\$ 440,886			
Operating Costs						322,937		
Fuel Purchases for Resale						48,460		
Repayment of General Fund Advance						50,000		
Repayment of DST Fund Advance						24,500		
TOTAL FY 18						\$ 445,897		
Operating Costs							326,812	
Fuel Purchases for Resale							49,672	
Repayment of DST Fund Advance							30,500	
TOTAL FY 19							\$ 406,984	
Operating Costs								330,734
Fuel Purchases for Resale								50,913
Repayment of DST Fund Advance								30,500
TOTAL FY 20								\$ 412,148
BEGINNING FUND BALANCE	\$ (50,913)	\$ (45,764)	\$ 3,534	\$ 60,564	\$ 78,216	\$ 87,718	\$ 93,935	\$ 140,503
TOTAL REVENUES	481,760	478,810	483,640	449,126	450,388	452,114	453,552	455,478
TOTAL EXPENDITURES+DEBT+TRANSFERS	476,611	429,512	426,610	431,474	440,886	445,897	406,984	412,148
ENDING FUND BALANCE	\$ (45,764)	\$ 3,534	\$ 60,564	\$ 78,216	\$ 87,718	\$ 93,935	\$ 140,503	\$ 183,834
CAPITAL FUND:								
BEGINNING FUND BALANCE	\$ (13,568)	\$ (24,106)	\$ -					
Grants	230,868	844,106	520,000	-	-	640,000	-	-
Transfers from DST	37,734	175,000	130,000	-	-	160,000	-	-
Transfers from Stormwater	-	30,000	-	-	-	-	-	-
Capital Outlays	279,140	1,025,000	650,000	-	-	800,000	-	-
ENDING FUND BALANCE	\$ (24,106)	\$ -						
TOTAL OPERATING AND CAPITAL	\$ (69,870)	\$ 3,534	\$ 60,564	\$ 78,216	\$ 87,718	\$ 93,935	\$ 140,503	\$ 183,834
Interfund Loans	(752,511)	(751,911)	(751,287)	(750,838)	(748,163)	(745,589)	(736,913)	(727,890)
AIRPORT FUND COMBINED FUNDS	\$ (822,381)	\$ (748,377)	\$ (690,723)	\$ (672,422)	\$ (660,445)	\$ (651,654)	\$ (596,410)	\$ (544,056)

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

SCHEDULE FIVE

BUILDING FUND PROJECTED BALANCES FISCAL YEARS 2015-2020

	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
Operating Revenue	\$ 705,526	\$ 637,600	\$ 628,150	\$ 628,150	\$ 628,150	\$ 628,150	\$ 628,150	\$ 628,150
Other Revenue	1,437	1,000	900	900	900	900	900	900
Transfer from General Fund	-	-	-	-	24,706	24,706	24,706	24,706
Investment Income	3,997	1,700	1,600	2,434	2,362	2,610	2,832	3,028
PROJECTED REVENUE	\$ 710,960	\$ 640,300	\$ 630,650	\$ 631,484	\$ 656,118	\$ 656,366	\$ 656,588	\$ 656,784
Operating Costs	417,194							
TOTAL FY 13	\$ 417,194							
Operating Costs		453,904						
Transfer to General Fund		65,110						
TOTAL FY 14		\$ 519,014						
Operating Costs			506,856					
Compact Pickup			18,500					
Transfer to General Fund			105,294					
TOTAL FY 15			\$ 630,650					
Operating Costs				519,325				
Compact Pickup				19,500				
Utility Vehicle				24,000				
Transfer to General Fund				104,716				
TOTAL FY 16				\$ 667,541				
Operating Costs					532,100			
Transfer to General Fund					-			
TOTAL FY 17					\$ 532,100			
Operating Costs						545,190		
TOTAL FY 18						\$ 545,190		
Operating Costs							558,601	
TOTAL FY 19							\$ 558,601	
Operating Costs								572,343
TOTAL FY 19								\$ 572,343
BEGINNING FUND BALANCE	\$ 487,393	\$ 781,159	\$ 902,445	\$ 902,445	\$ 866,388	\$ 990,406	\$ 1,101,582	\$ 1,199,569
TOTAL REVENUES	710,960	640,300	630,650	631,484	656,118	656,366	656,588	656,784
EXPENDITURES+DEBT+TRANSFERS	417,194	519,014	630,650	667,541	532,100	545,190	558,601	572,343
ENDING FUND BALANCE	\$ 781,159	\$ 902,445	\$ 902,445	\$ 866,388	\$ 990,406	\$ 1,101,582	\$ 1,199,569	\$ 1,284,010

Building Dept Repayment to General Fund

	FY09	FY14	Average
Percent of Pay/Benefits of Local Business * \$ 47,363 75% of time	\$ 47,363	\$ 16,484	\$ 31,923
5 Years Average Expense FY09 through FY13			\$ 159,615
5 Years Revenue FY09-FY13 from Local Business Tax			\$ 500,000
Amount Owed to General Fund			\$ 340,385
			Outstanding Balance
<u>For FY14:</u>			
General Fund pays Building Dept for services		\$ 16,484	
Building Dept payment toward Amount Owed		81,594	
Net Transfer to General Fund		\$ 65,110	
Building Dept still owes			\$ 258,792
<u>For FY15:</u>			
General Fund pays Building Dept for services		\$ 24,706	
Building Dept payment toward Amount Owed		\$ 130,000	
Net Transfer to General Fund		\$ 105,294	
Building Dept still owes			\$ 128,792
<u>For FY16:</u>			
General Fund pays Building Dept for services		\$ 24,706	
Building Dept payment toward Amount Owed		\$ 128,792	
Net Transfer to General Fund		\$ 104,086	
Building Dept still owes			\$ -
<u>For FY17 and thereafter:</u>			
General Fund pays Building Dept for services		\$ 24,706	

CITY OF SEBASTIAN, FLORIDA 2014/2015 ANNUAL BUDGET

SCHEDULE SIX

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, impact on operating cost 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 these facilities 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 2014/2015 ANNUAL BUDGET

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

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

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

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

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

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

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

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

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

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

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

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

Revenue – Revenues may be operationally defined in governmental fund accounting as “all increases in fund net assets except those arising from interfund reimbursements, interfund operating and residual equity transfers, or long term debt issues”.

Rolled Back Millage Rate – The tax rate necessary to give a governmental agency the same amount of property tax dollars it received during the previous budget year, excluding changes in taxable valuation resulting from new construction, annexation or de-annexation.

Shortfall – A term generally synonymous with deficit but applied to individual revenue accounts instead of to the budget of a fund or the whole City. A City might have a shortfall in a particular account, but a shortfall in the total budget is called a deficit.

SPD – Sebastian Police Department

Special Revenue Fund – A governmental accounting fund used to account for special revenues that are legally restricted to expenditures for particular purposes.

State-Shared Revenue – Revenues collected by the state and proportionately shared with counties and/or municipalities on the basis of specific formulas. Such revenues include: local share of cigarette taxes, fuel taxes, mobile home license taxes, liquor license taxes, and half-cent sales taxes.

Taxable Valuation – The value of property after all allowable exemptions have been subtracted; the values on which the millage rate is applied and taxes are computed.

CITY OF SEBASTIAN, FLORIDA 2014/2015 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.

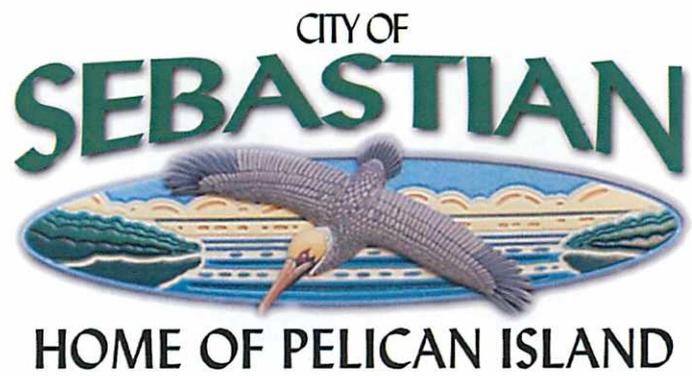
Unreserved Fund Balance – Portion of a fund balance that is available for appropriation.

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

Utility Service Taxes – Taxes paid to municipalities by users of electricity, telephones, cellular phones, beepers, natural gas, bottled gas, and fuel oil.

Valuation – The dollar value of property assigned by the County Property Appraiser.

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



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