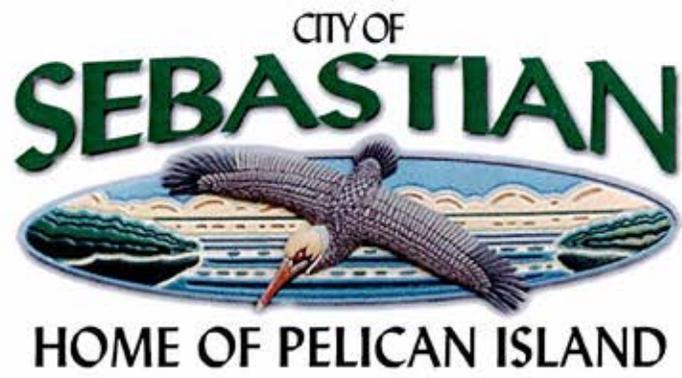


CITY OF SEBASTIAN
FLORIDA

ANNUAL BUDGET FISCAL YEAR 2016–2017



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CITY COUNCIL

Bob McPartlan
Mayor

Jerome Adams
Vice-Mayor

Andrea B. Coy
Council Member

Jim Hill
Council Member

Richard Gillmor
Council Member

**CITY OF SEBASTIAN
FLORIDA**

**ANNUAL BUDGET
FISCAL YEAR 2016–2017**

CITY MANAGEMENT

Jeanette Williams
City Clerk

Joseph Griffin
City Manager

Robert Ginsburg
City Attorney

DEPARTMENT HEADS

Kenneth W. Killgore
Administrative Services Director

Michelle Morris
Police Chief

Frank Watanabe
City Engineer

Tim Walker
Public Works Director

Wayne Eseltine
Building Official

Greg Gardner
Director of Golf

Scott Baker
Airport Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Sebastian

Florida

For the Fiscal Year Beginning

October 1, 2015

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, 2015. 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 2016-2017 ANNUAL BUDGET

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CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2016-2017 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.

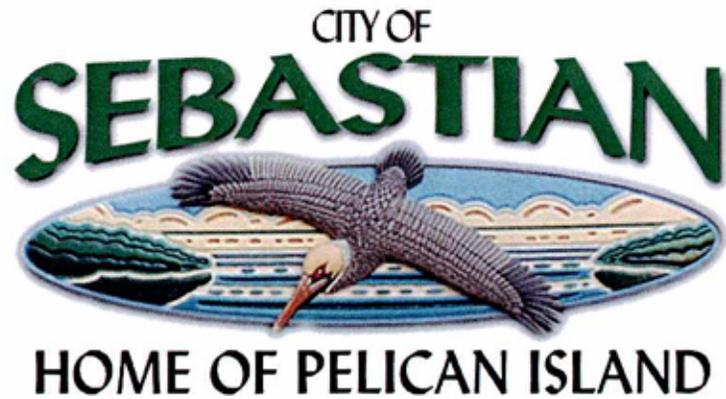
Policies – This section presents the City's policies that guide the preparation of the budget.

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 2016/17 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.

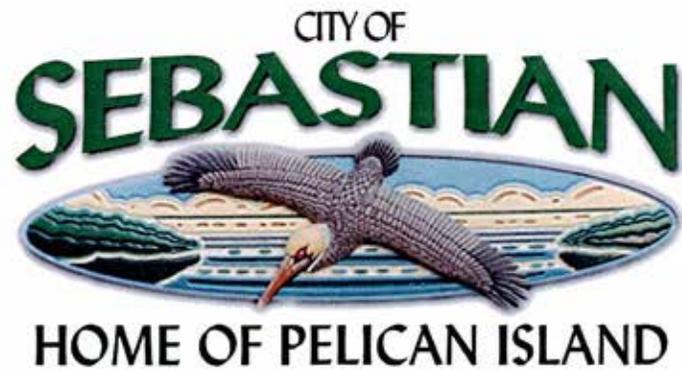
Capital Improvement Program – The Capital Improvement Program section provides a long-range capital improvement plan. The plan describes planned capital improvement projects and funding sources for Fiscal Year 2017-2022.

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 and schedules 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.

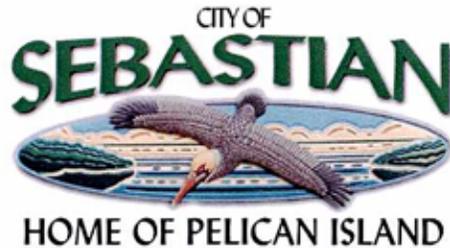


CITY OF SEBASTIAN FLORIDA
ANNUAL BUDGET
FISCAL YEAR 2016-2017

BUDGET MESSAGE



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October 1, 2016

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

Re: Fiscal Year 2017 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 2016/17 Budget. Total appropriations for all City Funds are \$25,058,829, as compared to the \$23,783,525 that was approved before amendments last year. The difference is primarily attributable to increases in the dollar amount of cash reserves in the Special Revenue Funds that are designated for future capital projects.

This year, we had a 7.24% overall increase in taxable values. This included a 4.88% 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, 2015. Total revenues and transfers for General Fund are \$11,836,057 this year, which is a \$421,252 increase over the 2015/16 budget before amendments. With General Fund expenditures at \$11,650,283, the result is a "repayment" to General Fund Cash Reserves of \$185,774. This is termed a "repayment" because General Fund Cash Reserves were used last year to cover the lump-sum payments to those that elected the voluntary early retirement program.

With regard to personnel, the Budget reflects 3% across the board pay adjustments for all employees, which was the result of negotiations with the two collective bargaining units. In addition, there were several changes to the number and classifications of positions accounted for in the General Fund. Most of these resulted from the voluntary early retirement program. Additions included adding a Procurement Manager, changing two Part-time Accounting Clerks to Full-time, adding a Community Development Director, adding a Police Officer and adding a Part-time Maintenance Worker at the Cemetery. Positions deleted were the Deputy City Clerk, an Accountant, a Clerical Assistant at the Police Department, the Administrative Supervisor in Public Works, the Deputy Public Works Director, Facilities Maintenance Supervisor and the Parks Superintendent. As to Enterprise Funds, the only change was to add a part-time Building Inspector.

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 Staff's recommendation was that the same 3.8556 millage as last year be adopted, such that the "repayment" of the total lump-sum pay outs for the voluntary early retirement program could be totally restored to General Fund Cash Reserves. With this recommendation the City was able to negotiate the 3% across the board pay adjustments for employees covered by collective bargaining agreements and provide the same increase to all other employees. This also permitted the City to pay a larger portion of dependent health insurance premiums and substantially lower the amount required to be paid by the employee. With the additional revenue from ad valorem taxes

and increases in revenues from utility companies and from State sources, we were also able to transfer to General Fund the expenditures for landscaping and street lights that were previously paid from the Riverfront CRA Fund and Local Option Gas Tax Fund, respectfully. The Committee agreed with Staff and fully supported this approach during the later presentations to the City Council.

The City Council appointed Parks and Recreation Advisory Committee also played a role in formulating the budget for the Recreation Impact Fee Fund by developing a list of recommended priority projects. This included improvements to Friendship Park that would add parking, drainage and a facility for the new recreational sport of Pickle Ball.

All the capital improvement projects recommended by Staff were memorialized in the Capital Improvement Program (CIP) and presented to the Planning and Zoning Commission, which recommended to City Council that the FY 2017-22 CIP be adopted.

In the end, the City Council decided to adopt a millage of 3.8000, with the stipulation that we would “repay” General Fund Cash Reserves one-half the \$371,548 paid out with the voluntary early retirement program and place the balance in an account for further road and drainage improvements. It was agreed that the other half of the “repayment” would be made the next fiscal year. Action was also taken to adopt the Capital Improvement Plan and to approve the financial policies.

AD VALOREM TAXES

The table below is an example of the effect of the approved 3.8000 millage using a homestead property taxed on a value of \$100,000 last year. The taxable value for those properties could only be increased this year by the change in the consumer price index of .76%:

	<u>FY 2015-16 With 3.8556 Millage</u>	<u>FY 2016-17 With 3.8000 Millage</u>
Taxable Value	\$100,000	\$ 100,760
Homestead Exemption	<u>50,000</u>	<u>50,000</u>
Net Taxable Value	\$ 50,000	\$ 50,760
Millage	<u>3.8556</u>	<u>3.8000</u>
Taxes for Year	\$192.78	\$192.89
Tax Increase		\$.11

The table below shows the effect of the approved 3.8000 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, which was 4.88%:

	<u>FY 2014-15 With 3.8556 Millage</u>	<u>FY 2015-16 With 3.8556 Millage</u>
Taxable Value	\$100,000	\$ 104,880
Millage	<u>3.8556</u>	<u>3.8000</u>
Taxes for Year	\$385.56	\$398.54
Tax Increase		\$12.98

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

	<u>Amount</u>	<u>Percent Change</u>
FY2016 Final Taxable Value	\$ 969,551,272	
Revised Assessed Values	\$ 1,013,990,858	4.58%
New Construction and Additions	<u>\$ 25,763,700</u>	<u>2.66%</u>
FY2017 Certified Taxable Value	\$ 1,039,754,558	7.24%

Ad Valorem tax revenue comprises 34.0% of the total General Fund budgeted sources (excluding interfund transfers) and is the largest source of revenue for the General Fund. This percentage dropped significantly from 2008 to 2012. Then it began to increase, 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%
2015	10,024,963	3,285,808	32.8%
2016	10,644,321	3,588,674	33.7%
2017	11,172,488	3,793,025	34.0%

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 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 there are some signs of a gradual recovery, the challenges are to provide reasonable wage increases and adequately 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 budget adopted for FY 2016-17 keeps that focus and the 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 2016-2017 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 7.24% this year, which is a positive sign that we have begun a recovery from the economic drop-off.
- **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** –As the economy dropped-off and permitting revenue declined below amounts required to the Building Department’s operations, the accounting for business taxes was changed in FY 2009, so those revenues were 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. A repayment schedule was used to pay those amounts back to General Fund, with the last payment being made last year.
- **Economic Signs** – There is 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 taxable values and 4% in sales and utility based revenues is reasonably conservative and 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 allows 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. To address this need, a policy was established in FY 2013 to assign any General Fund operating surplus to a Capital Renewal and Replacement Reserve, so that the City Manager could proceed with repairing or replacing essential equipment or facilities when those items are not budgeted.
- **Personnel Expenditures** – Personnel expenditures are a challenge in that approximately 70% 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:
 - In the past three years, 3% increases were approved through collective bargaining and we were able to grant a 3% increase again this year. This followed a period when pay rates for employees were not increased at all over a four year period. The current labor agreements expired this year and new agreements were negotiated to cover three years. Both agreements contain wage reopener provisions stipulating that pay rates will be open for negotiation for the final two years.
 - Health care benefits continue to be a concern. This year the City was able to cover a greater portion of the dependent coverage premium for dependent coverage, which should have a positive impact on recruitment of new employees. There is still uncertainty on how the City will be affected in the future, with continued escalation of healthcare costs and with changes mandated by the Affordable Health Care Act.
 - 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.

CAPITAL IMPROVEMENT PROGRAM

On September 28, 2016, the City Council approved a six-year capital improvement program for Fiscal Year 2017-2022. Staff has incorporated the first year of that plan into the proposed FY 2016-17 Budget, including any necessary changes to operation and maintenance of the constructed facilities. The detailed project listing is located in the Capital Improvements Program section of this document.

Local Option Gas Tax (LOGT) funds will continue to be applied to the payment on the Paving Improvement Bank Note. With the electric bills for street lights now being charged to General Fund and with a supplemental transfer for street repaving also being transferred from General Fund, an extraordinarily large amount of \$750,000 was able to be allocated this year to “catch-up” street repaving. This will follow with another \$300,000 the next year and at least \$250,000 for future years. There is also

\$40,000 per year for sidewalk construction, \$30,000 for sign replacements, \$5,103 for normal rail-road crossing maintenance and \$20,000 per year is programmed for road striping. Over \$99,000 still remains of amounts allocated for possible improvements to railroad crossings associated with the All Aboard Florida plans for passenger railroad service.

In addition to paying debt service on the City Hall/Police Station Bank Note, Discretionary Sales Tax (DST) proceeds are being used to pay the debt service on the Stormwater Bank Note. They also continue to finance the purchase of police department vehicles. Another ongoing allocation from DST is funding for audio/visual system and computer upgrades. Should DST funding not be renewed by referendum before it expires in December 2018, the City will have difficult decisions on how to cover these expenditures. For FY 2016-17, allocations include \$150,000 for street reconstruction, \$200,000 for shoreline restoration at the Working Waterfront and \$95,000 to replace a backhoe. \$30,000 is also budgeted for design of improvements to the medians on U.S. Highway #1, plus \$10,800 and \$13,110 in matching funds for grants at the Airport to update the master plan and design taxiways "C", "D" and "E". For FY 2017-18, allocations include another \$50,000 for street reconstruction, \$100,000 for the first phase of construction on the U.S. Highway #1 medians, \$150,000 to replace a dump truck, \$50,000 to repave the City Hall Parking Lot and \$50,000 for upgrading drainage pipe at the Tulip Drive road crossing. Matching funds are also allocated for the Airport including to cover \$21,200 for upgrading the automated weather observation system, \$80,000 to build shade hangars, \$80,000 to construct taxiways "D" and "E" and \$160,000 to construct an access road on the west side. In FY 2018-19, \$100,000 is allocated for the second phase of the U.S. Highway #1 medians, \$90,000 for a brush truck and \$40,000 for a utility truck. Matching funds are also allocated for the Airport to cover \$100,000 to construct taxiway "C". The final phase of the U.S. Highway #1 medians is planned for FY 2019-20, along with \$185,000 for the replacement of a loader. In FY 2020-21 a skid steer track mower will be replaced for \$80,000 and in FY 2021-22 \$50,000 and \$65,000 are allocated to replace a utility truck and a tractor.

The Riverfront Community Redevelopment Agency (CRA Fund) includes annual allocations of \$24,000 to cover expenditures on the waterfront properties, \$40,000 to continue the façade/sign improvement program and \$36,000 to assist with funding of special events. In FY 2016-17, the sum of \$194,500 is designated toward the sewer connection program, with another \$100,000 scheduled to be added each following year. \$50,000 is also allocated in FY 2016-17 to update the CRA Master Plan. Although some operating expenditures are necessary to be budgeted each year, the recently added expenditures for landscaping and janitorial services have been budgeted this year in General Fund. This should allow for these amounts to be redirected toward programs or projects that will more directly impact the vitality and values of properties in the CRA district.

The Parking In-Lieu-Of Fund balances are not appropriated for specific projects and will be accumulated for improvements that will enhance the available parking facilities.

In FY 2016-17, \$250,000 is allocated from the Recreation Impact Fee Fund for improvements to Friendship Park that would add parking, drainage and a facility for the new recreational sport of Pickle Ball. \$25,000 is also allocated to construct a barrier to prevent unauthorized vehicle access within Riverview Park.

Stormwater Utility Fund balances are appropriated in FY 2016-17 for the amounts of \$100,000 for lagoon improvements, \$140,000 for pipe sliplining, \$100,000 for road crossings/sideyard pipes, \$10,000 for pumps/baffle box maintenance and \$150,000 to replace a dump truck. In addition, \$10,000 is allocated for maintenance at the Stormwater Park and \$650,000 is appropriated to reimburse the General Fund for a share of the annual personnel and operating expenditures accounted for in that budget. Projections for future years include allocations for replacing other heavy equipment items, plus annual appropriations of \$100,000 for lagoon improvements, \$10,000 for maintenance at the Stormwater Park, \$10,000 for pumps/baffle box maintenance \$650,000 to reimburse General Fund for personnel and operating expenditures.

In the Cemetery Trust Fund, \$55,000 has been allocated for the purchase of additional columbariums.

In the Golf Course, efforts to improve the facilities will continue in FY 2016-17 with \$165,000 allocated for the rebuilding of the greens. This will be financed with an addition to the advance from the Building Fund that was initiated in order to replace the irrigation system this past year. Golf Course revenues will be used to repay that advance, as well as covering operating cost and for payments on the bank note issued in order to purchase golf carts.

At the Airport, a number of improvement projects are funded in 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 make payments toward an interest free advance from the General Fund of \$200,000 that was made a number of years ago.

For the Building Fund, vehicles and capital equipment have recently been replaced and no additional expenses are scheduled. With the recovery in permitting activity, it has accumulated a healthy cash reserve. Thus, it has been in a position to internally finance needed improvements at the Golf Course. This has been mutually beneficial, as the Building Fund is receiving a favorable return on those monies, while the Golf Course avoided the cost of external financing.

The Fiscal Year 2017-2022 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 improvements to the City-wide storm drainage 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 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;
- Contracting for services such as landscaping, ditch mowing and janitorial work when such measures are beneficial and affordable;

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 good quality parks and recreation facilities for the community;
- Providing a quality facility for golf;
- 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 the property tax rate. These initiatives are still imperative to assuring that the cost of government remains reasonable.

General Fund expenditures per capita in Sebastian for several years reflected a period of limited revenues that resulted in rather extreme budget cutting measures, including no employee pay increases, elimination of positions and twelve mandatory unpaid furlough days per year for employees. Spending on maintenance of equipment and infrastructure was also curtailed. Recent years reflected the effort to once again offer annual pay raises, spend the necessary funds for normal maintenance and catch up on equipment replacements.

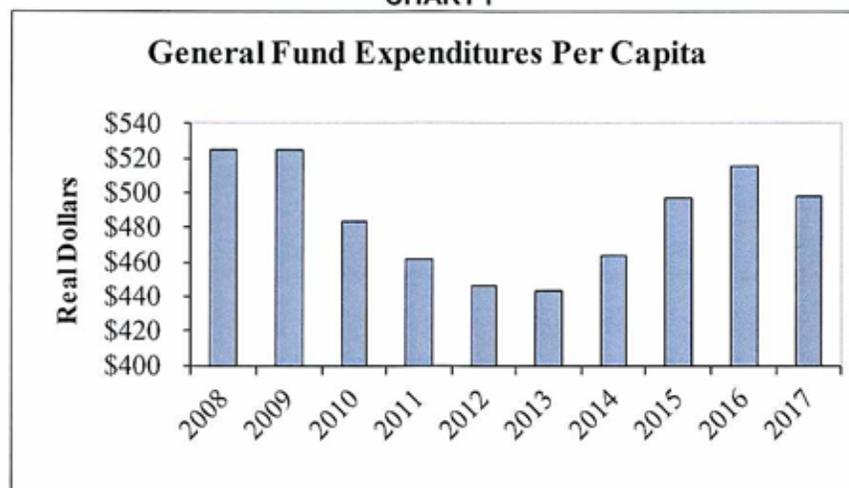
Trend information on General Fund expenditures per capita is shown in the table below and in CHART I that follows:

General Fund Expenditures Per Capita

Fiscal Year	Actual	Amended	Adopted							
	2008	2009	2010	2011	2012	2013	2014	2015	Budget	Budget
General Fund Expenditures (in millions)	11.78	12.03	10.99	10.59	9.79	9.75	10.30	11.23	11.49	11.52
Population (1)	22,426	22,924	22,722	22,922	21,929	21,995	22,188	22,622	22,296	23,137
Percent Change from Prior Year	3.5%	2.2%	-0.9%	0.9%	-4.3%	0.3%	0.9%	2.0%	-1.4%	3.8%
Expenditures Per Capita	\$525	\$525	\$484	\$462	\$446	\$443	\$464	\$496	\$515	\$498
Percent Change from Prior Year	-5.8%	-0.1%	-7.8%	-4.5%	-3.4%	-0.7%	4.7%	6.9%	3.8%	-3.4%

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

CHART I

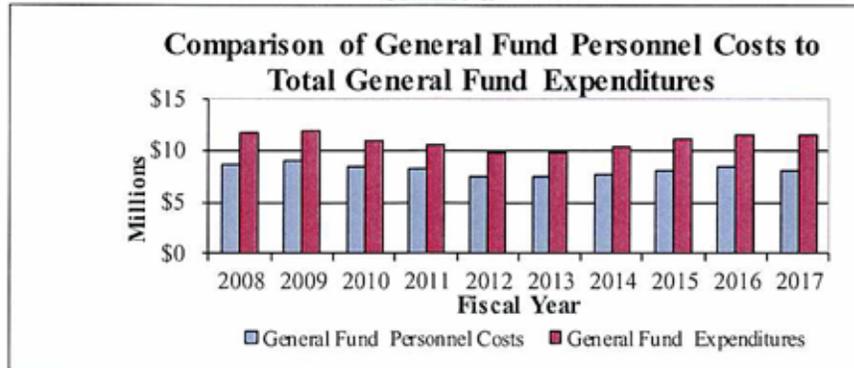


Another important consideration involves strict attention to personnel costs. The comparison of General Fund personnel costs to total General Fund expenditures for the past several years is shown in the following table and in CHART II. The percentage increases from FY 2007 to FY 2013 are mainly due to overall spending reductions in capital outlays and non-payroll operating accounts. 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 since FY 2014 have served to reduce the percentage.

Comparison of General Fund Personnel Costs to Total General Fund Expenditures

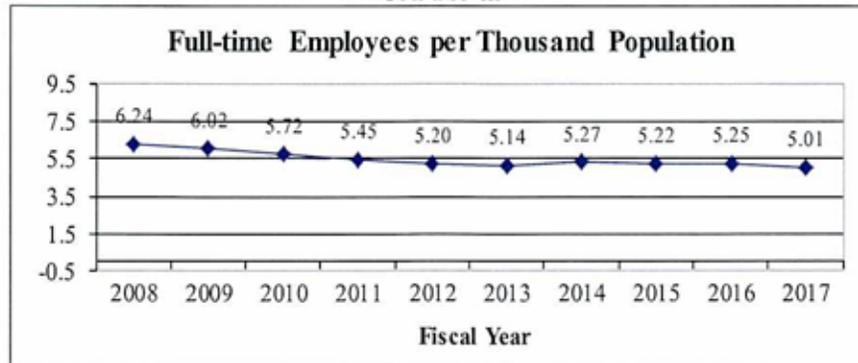
Fiscal Year		General Fund Personnel Costs	Total	
			General Fund Expenditures	Percentage
2008	Actual	\$8,728,170	\$11,776,193	74.12%
2009	Actual	\$9,113,545	\$12,025,198	75.79%
2010	Actual	\$8,534,921	\$10,991,875	77.65%
2011	Actual	\$8,244,295	\$10,589,848	77.85%
2012	Actual	\$7,530,386	\$9,785,294	76.96%
2013	Actual	\$7,421,903	\$9,750,950	76.11%
2014	Actual	\$7,671,004	\$10,297,178	74.50%
2015	Actual	\$7,972,462	\$11,230,728	70.99%
2016	Estimated	\$8,388,121	\$11,504,337	72.91%
2017	Budget	\$8,028,832	\$11,520,008	69.69%

CHART II



A significant factor continuously examined by the administration is full-time employees per thousand in population. Sebastian has experienced a decreasing trend in full-time employees per thousand in population. 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

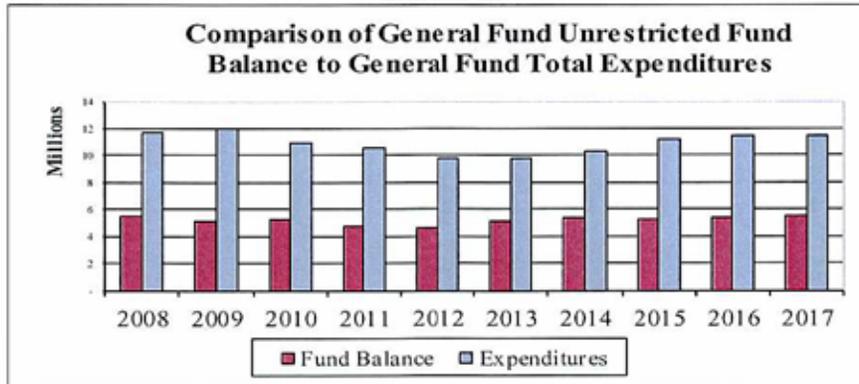
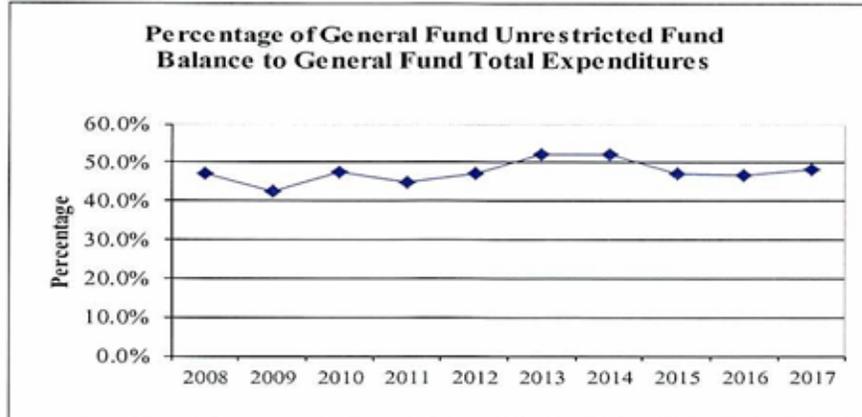


CHART V



BUDGET BY FUNCTION

Economic Environment

As reported by the University of Florida Bureau of Economic and Business Research, 2015 Estimates of Population, the City's population is 23,137. This was a 3.77% 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 a decrease in property values this year from \$79,316,080 to \$79,264,559. Recent infrastructure improvements within the CRA area were expected 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 a program to encourage sewer hook-ups within the CRA area and a stormwater plan for this specific area is being followed. The City continues to maintain and improve the properties acquired at the waterfront. 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 promote the local Chamber of Commerce. A Budget for economic development is established in the Community Development Department 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 fourteen years ago. This designation markedly increased the 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 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. This 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 road improvements. Due to a State mandate, the City began a 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 in the past for maintaining the roadways, the City increased the millage in FY 2015 and began an annual transfer to the Local Option Gas Tax Fund to be used for road resurfacing. This year, the City moved the costs of street lighting into General Fund to free up additional funds for "catch-up" road resurfacing. In addition, several projects are funded by Discretionary Sales Taxes to rebuild streets that have not been adequately maintained and now need to be rebuilt.

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 the 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.

Physical Environment

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. Until FY 2014-15, the debt service was paid by the Stormwater Fund but it is now being paid from the Discretionary Sales Tax Fund, in order to focus stormwater fees on stormwater operations and equipment purchases.

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. This action helped and initially reduced drainage complaints. However in recent years, the number of complaints increased and it was realized that additional measures were needed. Initially, 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, so priority was given to the purchase of equipment. When it became apparent that the City needed to improve the tracking of complaints and subsequent follow-up to be sure problems were promptly addressed, a special phone line was established and an employee assigned to personally follow-up with a response. In addition, in FY 2014-15, the City initiated a two year program to hire a contractor to do a more comprehensive cleanout of the ditch drainage system. Stormwater operation and maintenance cost are budgeted in General Fund at \$923,036 in 2016-17. A good portion of this is covered via a transfer of funds from the Stormwater Revenue Fund.

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 2016-17 for improvements to Friendship Park. In addition, a major project to replace the irrigation system at the Golf Course has been completed and funding is provided this year to rebuild the greens.

SUMMARY

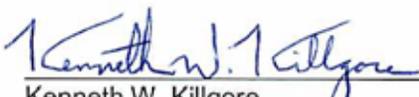
The Proposed Fiscal Year 2016-17 Budget continues to represent the character of a City whose unique identity distinguishes itself from other geographic areas of both Indian River County and throughout the Treasure Coast. There are a lot of numbers, indicators, projections, charts and graphs in this budget 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 had declined over several 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 2016-17 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.

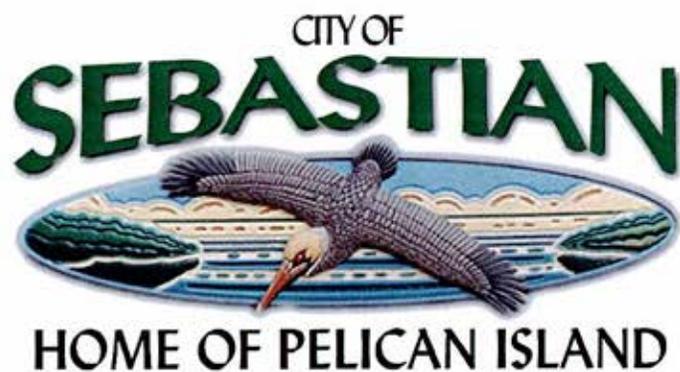
Earlier this year, the nationally recognized Government Finance Officers Association awarded the Distinguished Budget Presentation Award to the City for its Fiscal Year 2015-16 budget document. This is the twelfth consecutive time the City has received this honor. This award is the highest form of recognition 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.

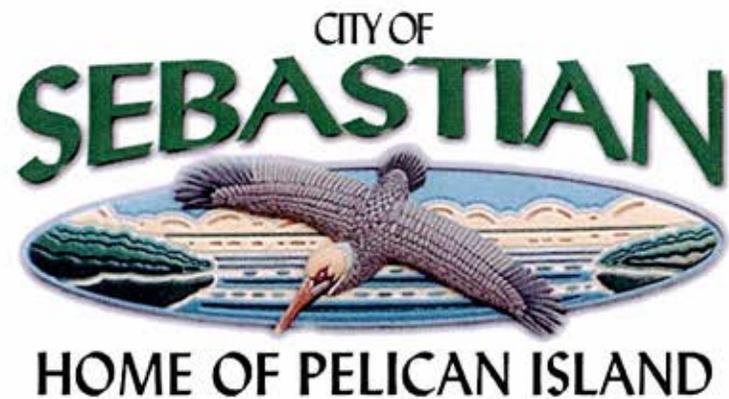
Respectfully submitted,


Kenneth W. Killgore
Administrative Services Director


Joe Griffin
City Manager

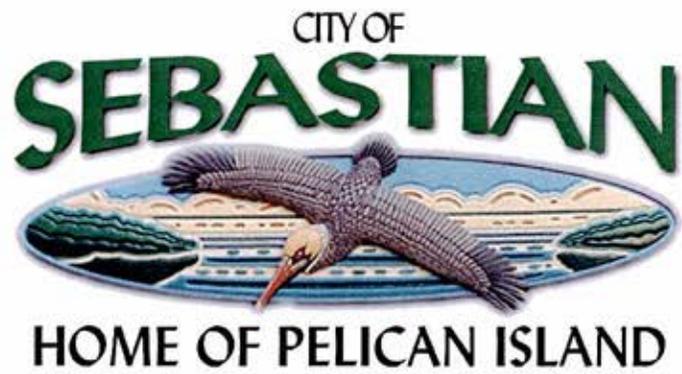


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CITY OF SEBASTIAN FLORIDA
ANNUAL BUDGET
FISCAL YEAR 2016-2017

BUDGET OVERVIEW



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CITY OF SEBASTIAN, FLORIDA 2016/2017 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 23,137 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); as well as the 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 Melbourne, 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

The largest major industry sector in the Sebastian area is Health Care and Social Assistance with 18.0% of the employment, followed by Retail Trade with 16.8% and Accommodation and Food Services with 10.8%. 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 August, 2016 unemployment rate was 6.6%, as compared to 4.9% for Florida. 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 is 49 years and median household income for 2014 was \$47,548 per the U.S. Census Bureau.

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

Major employers in the County are shown below along with their approximate level of employment as of June 2016.

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	2,113
Indian River Medical Center	Health Care	1,753
Indian River County	Government	1,328
Publix Supermarkets	Food/Beverage	1,250
Wal-Mart	Retail	693
Piper Aircraft	Manufacturer	650
Sebastian River Medical Center	Health Care	569
John's Island	Residential/Resort	526
City of Vero Beach	Government	424
Medical Data System	Collection Agency	400
Visiting Nurse Association	Health Care	399

Source: Indian River County Chamber of Commerce

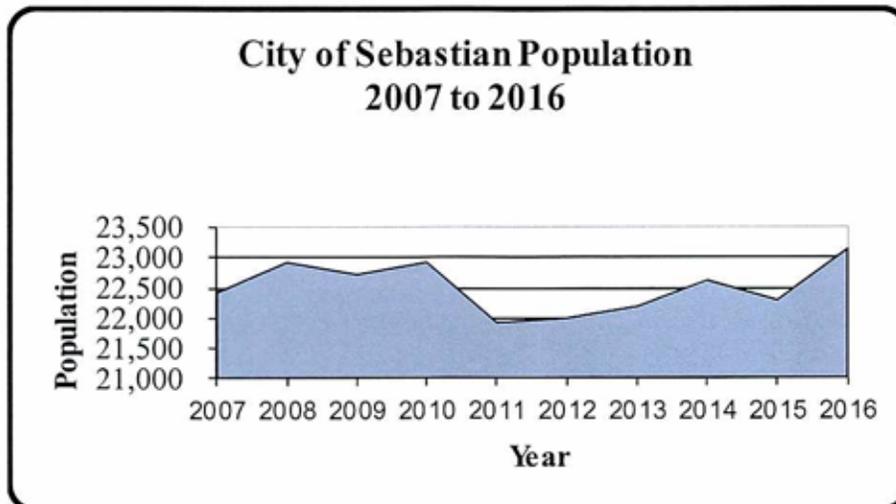
CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

Population/Growth

The City of Sebastian underwent significant growth through 2006 but the annual percentage increases declined through 2011 before once again showing increases for the past few 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

Year	Population	Change from Prior Year
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%
2015	22,296	-1.44%
2016	23,137	3.77%



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

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

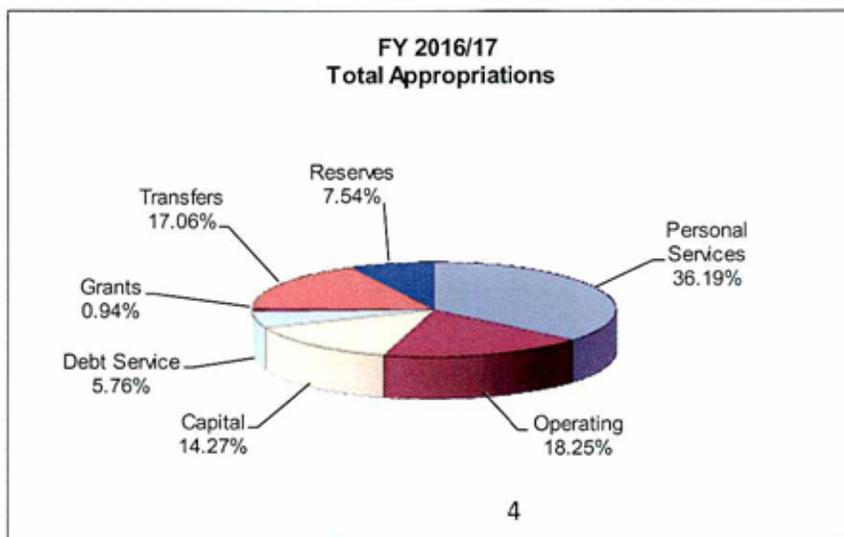
The Fiscal Year 2016/17 adopted budget continues to emphasize minimizing expenditures, yet adequately funding the desired level of service. Reducing expenditures continues to be a challenge, as each year becomes more difficult as the budgets have already been brought down to a minimum. Despite the State 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 Voluntary Early Retirement Incentive Programs, the elimination of positions, furlough days, as well as zero budgets for new positions and minimizing purchases of capital items. With finally seeing increases in taxable property values in the past three years, 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 2016/17 is \$25,058,829. The major components include the following:

- **Personal Services:** This includes all the payroll cost for employees of the City, including overtime, part-time, temporary and all the related employee benefits. The budgeted amount for this fiscal year is \$9,069,071.
- **Operating Budget:** The operating budget finances the contractual fees, supplies, utility billings, training/travel expenditures. The budgeted amount for this fiscal year is \$4,572,530.
- **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 \$3,575,807.
- **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 \$1,443,754.
- **Grants Budget:** This includes payments to other individuals or organizations. \$234,500 is appropriated in this fiscal year.
- **Transfers Budget:** These are made between budgeted funds and total \$4,274,800 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 \$1,558,373 this fiscal year.

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



CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

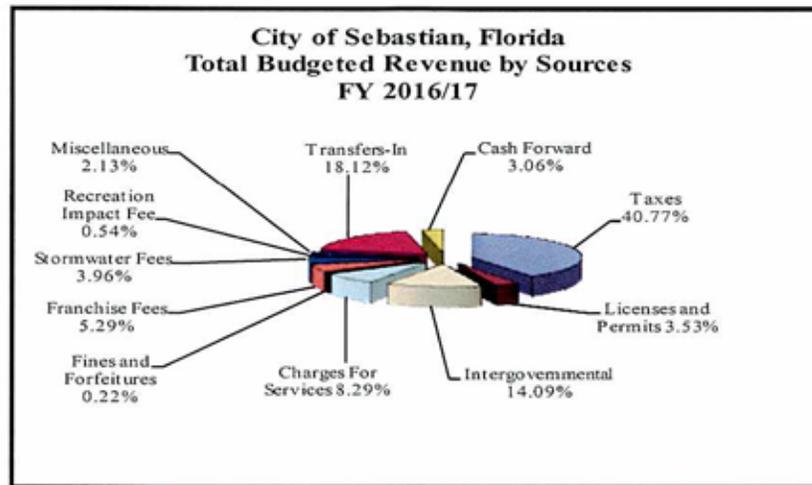
FY 2016/17 BUDGET SUMMARY FOR ALL FUNDS

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>CAPITAL PROJECTS FUNDS</u>	<u>ENTERPRISE FUNDS</u>	<u>ALL FUNDS</u>
REVENUES:						
Taxes:						
Ad Valorem	\$ 3,795,525	\$ -	\$ -	\$ -	\$ -	\$ 3,795,525
Sales and Use Taxes	-	3,670,388	-	-	-	3,670,388
Utility Service	2,749,536	-	-	-	-	2,749,536
Licenses and Permits	139,500	-	-	-	744,400	883,900
Intergovernmental Revenue	2,519,300	343,707	-	668,972	-	3,531,979
Charges For Services	321,102	-	-	-	1,756,366	2,077,468
Fines and Forfeitures	55,000	1,000	-	-	-	56,000
Franchise Fees	1,325,971	-	-	-	-	1,325,971
Stormwater Assessment	-	993,000	-	-	-	993,000
Recreation Impact Fees	-	135,200	-	-	-	135,200
Miscellaneous Revenue	270,123	103,338	1,703	115,000	43,483	533,647
TOTAL REVENUES	<u>11,176,057</u>	<u>5,246,633</u>	<u>1,703</u>	<u>783,972</u>	<u>2,544,249</u>	<u>19,752,614</u>
Transfers-In (1)	660,000	300,000	755,890	2,633,910	190,000	4,539,800
Cash Balances Brought Forward	-	410,322	356,093	-	-	766,415
TOTAL REVENUES, BALANCES AND TRANSFERS	<u><u>\$ 11,836,057</u></u>	<u><u>\$ 5,956,955</u></u>	<u><u>\$ 1,113,686</u></u>	<u><u>\$ 3,417,882</u></u>	<u><u>\$ 2,734,249</u></u>	<u><u>\$ 25,058,829</u></u>
EXPENDITURE/EXPENSES:						
General Government	\$ 3,245,541	\$ -	\$ -	\$ 195,000	\$ -	\$ 3,440,541
Public Safety	4,865,135	-	-	401,000	578,601	5,844,736
Physical Environment	923,036	291,587	-	400,000	-	1,614,623
Transportation	1,366,287	95,103	-	1,981,882	382,901	3,826,173
Economic Environment	-	-	-	-	-	-
Culture and Recreation	925,284	-	-	440,000	1,488,484	2,853,768
Debt Service	-	242,635	1,113,686	-	24,500	1,380,821
TOTAL EXPENDITURE/EXPENSES	<u>11,325,283</u>	<u>629,325</u>	<u>1,113,686</u>	<u>3,417,882</u>	<u>2,474,486</u>	<u>18,960,662</u>
Transfers-Out (1)	325,000	4,039,800	-	-	175,000	4,539,800
Increases to Cash Reserves	185,774	1,287,830	-	-	84,763	1,558,367
TOTAL EXPENDITURES/EXPENSES, TRANSFERS AND RESERVES	<u><u>\$ 11,836,057</u></u>	<u><u>\$ 5,956,955</u></u>	<u><u>\$ 1,113,686</u></u>	<u><u>\$ 3,417,882</u></u>	<u><u>\$ 2,734,249</u></u>	<u><u>\$ 25,058,829</u></u>

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

SUMMARY OF REVENUES

Funding available to the city in FY 2016/17 from all sources is estimated at \$23,786,525. As illustrated in the graph below, tax revenues make up approximately 40.77% of total budgeted revenues. Tax revenues include ad valorem taxes, discretionary sales tax, and utility service tax. Intergovernmental revenues make up 14.09% of revenues. These are comprised of state shared revenues and federal grants, state grants, and local grants. Charges for services represent an additional 8.29% of revenues, and are generated mainly by the enterprise activities of the city.



The table presented below summarizes changes in FY 2016/17 revenues compared to the FY 2015/16 original budget. Taxes increased 4.5% due to an increase in taxable values, even though the millage was reduced slightly. Intergovernmental Revenue shows an increase of 5.0% due to additional proceeds expected to be received from the State. Licenses and Permits have an increase of 11.8% due to increased activity. Franchise Fees is increased 5.9% due to growth in those receipts and Miscellaneous Revenue is increased 74.7% due to increases in anticipated investment returns and sales of surplus items. Recreation Impact Fee projections were increased 14.3% based on recent collection levels. Transfers-In decreased due to lower debt service payments and less funding for capital projects being transferred to Capital Project Funds. The Balances Forward increase is due to using more of the reserve balances in Special Revenue Funds to pay for current year capital projects.

Total Budgeted Revenue

	Budget FY 2012/13	Budget FY 2013/14	Budget FY 2014/15	Budget FY 2015/16	Budget FY 2016/17	Increase (Decrease)	% Increase/ Decrease
Taxes	\$ 8,275,108	\$ 8,575,565	\$ 9,288,334	9,799,774	#####	\$ 415,675	4.5%
Licenses and Permits	446,900	704,800	771,950	792,450	883,900	91,450	11.8%
Intergovernmental Revenue	6,427,509	3,309,766	3,048,553	3,379,959	3,531,979	152,020	5.0%
Charges For Services	2,196,301	2,151,075	2,073,739	2,081,582	2,077,468	(4,114)	-0.2%
Fines and Forfeitures	78,500	73,400	68,100	66,300	56,000	(10,300)	-15.1%
Franchise Fees	1,141,500	1,143,000	1,201,400	1,255,053	1,325,971	70,918	5.9%
Stormwater Assessment	1,001,000	977,788	1,000,000	985,500	993,000	7,500	0.8%
Recreation Impact Fee	38,350	35,000	246,250	100,000	135,200	35,200	14.3%
Miscellaneous Revenue	379,244	628,336	306,928	304,225	533,647	229,422	74.7%
Total Operating revenues	\$ 19,984,412	\$ 17,598,730	\$ 18,005,254	\$ 18,764,843	\$ 19,752,614	\$ 987,771	5.5%
Transfers-In	4,513,316	3,980,961	5,515,366	4,648,339	4,539,800	(108,539)	-2.0%
Balances Forward	871,857	220,833	561,222	403,343	766,415	363,072	64.7%
Total Revenues	\$ 25,369,585	\$ 21,800,524	\$ 24,081,842	\$ 23,816,525	\$ 25,058,829	\$ 1,242,304	5.2%

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

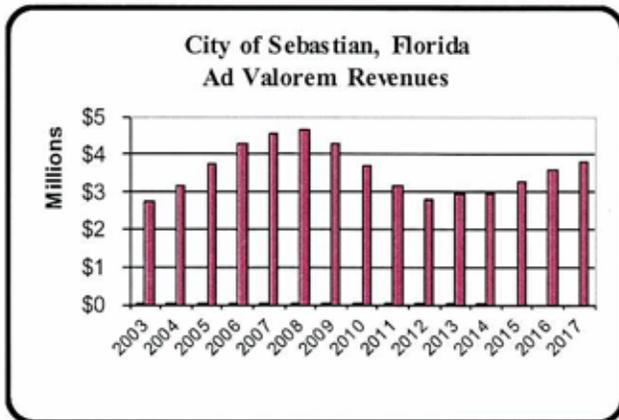
The following is an overview and analysis of all the major revenue sources for the city. The overview provides a description of the revenue and the authority to collect such revenue. The analysis provides up to ten years trend for each major revenue source.

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 2016/17 the City has budgeted at 96% or \$3,795,525 for ad valorem tax collections.

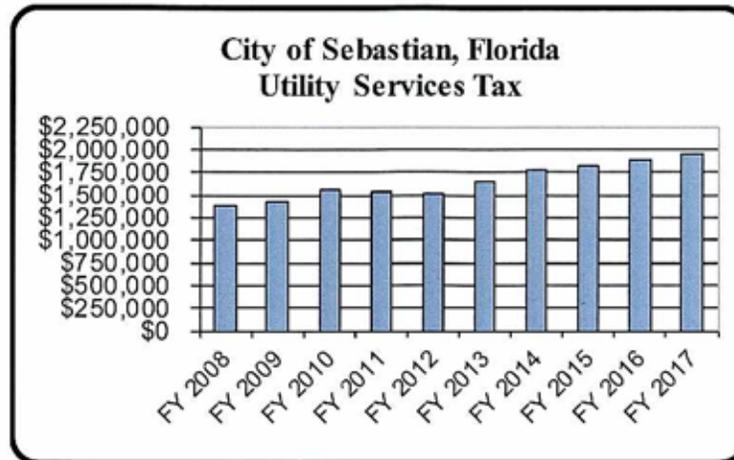
Ad valorem taxes, or property taxes, provide approximately 32.1% of the City's General Fund revenues. The graphs below illustrate a significant increase in ad valorem revenues and property value until FY 2008/09 and then several years of decline. The FY 2016/17 property value shows an increase from the previous year final levy primarily due to changes and increases in taxable values. A summary of the City's millage rates since 1998 is located in the schedule section of this document.



CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

Utility Services Tax

Utility Services Tax is a tax levied on purchases of electricity, water, LP gas and natural 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 2016/17, \$1,645,240 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 23.2% of General Fund revenues. The graph below illustrates historical and projected collections in Utility Services Tax, which is consumption driven.



Communication Service Tax

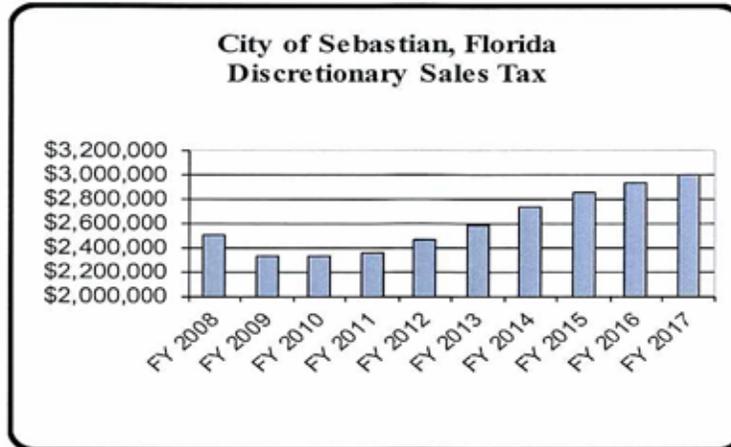
The Communication Service Tax replaced the franchise fee for dealers of communications services (including, but not limited to, phone and cable TV services). The tax in the city is 5.22% of the sales price on all taxable sales of communication services provided within the municipality. The revenue estimated for the FY 2016/17 is \$788,800. 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 2016/17, \$3,004,788 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.

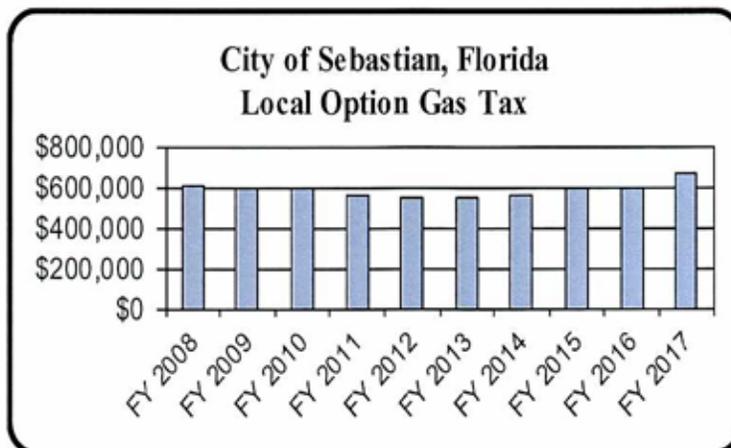
CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

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.



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 2016/17 the revenue is projected to be \$665,600. 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.

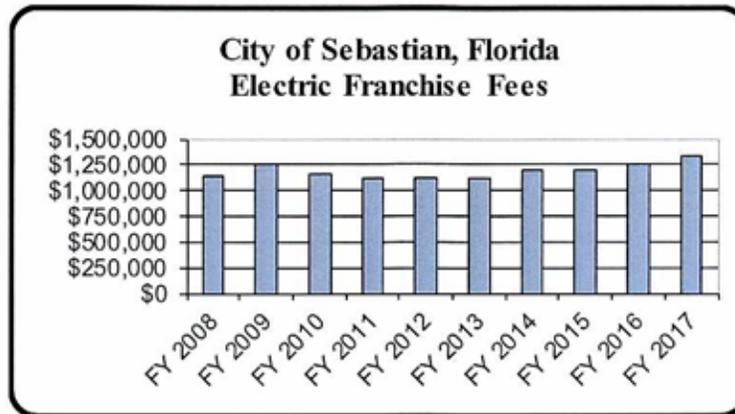


FRANCHISE FEES

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 revenue is from electric franchise fees. Electric franchise fees have grown along with population over the last few years. FY 2016/17, \$1,232,891 is budgeted as electric franchise fees revenues.

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

Franchise fee revenues are recorded in the General Fund. The graph below illustrates a slight decline in total franchise fees until 2013 and then a steady rise since that time.

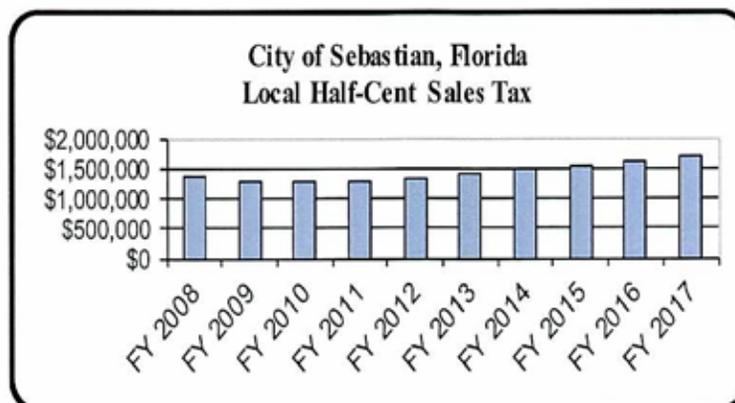


INTERGOVERNMENTAL REVENUES

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 declined until 2010 but have steadily increased since then. The anticipated revenue for FY 2017 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.

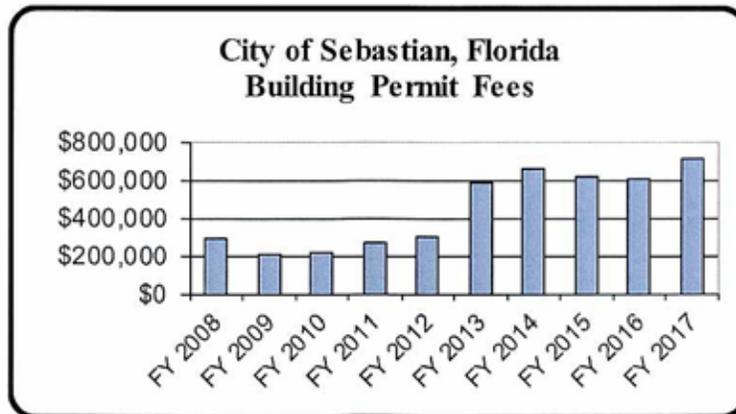


CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

CHARGES FOR SERVICES

Building Department Revenues

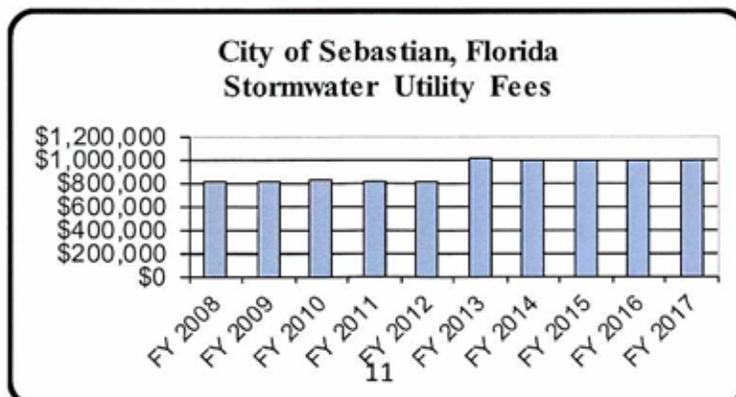
The Building Department is an enterprise operation of the City. A major part of the Building Department Revenue sources is building permit fees. Building activities are very sensitive to economic changes, and this type of revenues can quickly decline if there is a downturn in the economy. The City experienced a slowdown for several years but increased activity in recent years has resulted in substantial growth in permit fees collections. The graph below reflects this change. 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 2016/17, the revenue is estimated to be \$985,500, 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. The graph below illustrates past and anticipated collections of Stormwater Utility Fees.



CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

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 the following page compares the General Fund departmental expenditure budget for FY 2016/17 to the expenditure budget for FY 2015/16.

The total increase of 1.43% for the General Fund reflects a decline in personnel cost, a decline in capital outlays, increases to operating expenditures and a lower amount of transfers to other funds. Personnel cost decreased by 1.58, even after 3% pay increases to employees and the City paying more of the dependent cost of coverage. This was essentially due to the savings from the voluntary early retirement program. Notable changes in appropriations for individual departments are:

- City Manager increased 31.43% due to increases in pay and benefits and an added position.
- City Clerk decreased 42.51% due to a reorganization following the retirement of the City Clerk.
- Management Information Services increase of 14.06% due to greater cost of equipment maintenance.
- Police Administration decreased 12.67% due to less equipment and reorganizing due to a retirement.
- Engineering was established a new department in order to set a focus on construction projects, infrastructure maintenance and project inspections.
- Roads and Maintenance was reduced by 21.42%, primarily due to the retirement of several high paying positions and transfers of positions to the new Engineering Department.
- Stormwater Utility was reduced by 24.38% due to staff reassignments and restructuring following the voluntary early retirement program.
- Facilities Maintenance decreased 23.58% because of not replacing a position following the retirement of the supervisor.
- Cemetery decreased by 22.31% with a reduction in building maintenance and substituting a part-time Maintenance Worker slot for a full-time position.
- Community Development increased 35.08% from the addition of a Clerical Assistant and due to budgeting for economic development advertising that was previously charged to the Airport Fund.

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

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

Org Code	Description	FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Budget	FY 15/16 Budget	FY 16/17 Adopted Budget	Increase (Decrease)	% Increase (Decrease)
010001	City Council	\$ 49,609	\$ 49,940	\$ 50,522	\$ 53,733	\$ 53,889	\$ 156	0.29%
010005	City Manager	228,375	264,716	257,182	267,702	351,843	84,141	31.43%
010009	City Clerk	269,991	287,118	343,530	328,628	188,919	(139,709)	-42.51%
010022	Audio Visual	-	-	-	164,502	121,939	(42,563)	-25.87%
010010	City Attorney	95,775	102,959	103,870	101,730	101,720	(10)	-0.01%
010020	Administrative Services	485,361	555,312	558,459	490,416	487,476	(2,940)	-0.60%
010021	Management Information Service	161,617	143,139	184,979	204,450	233,201	28,751	14.06%
010041	Police Administration	732,520	787,195	890,607	830,164	724,996	(105,168)	-12.67%
010043	Police Operations	2,417,234	2,428,384	2,372,752	2,404,754	2,598,252	193,498	8.05%
010047	Police Detective Division	649,979	731,151	728,334	779,808	794,027	14,219	1.82%
010049	Police Dispatch Unit	472,719	516,266	541,846	566,713	581,361	14,648	2.58%
010045	Code Enforcement Division	162,810	170,742	167,851	178,074	166,499	(11,575)	-6.50%
010051	Engineering	-	-	-	-	534,121	534,121	n/a
010052	Roads and Maintenance	767,752	867,289	845,587	753,038	591,718	(161,320)	-21.42%
010053	Stormwater Utility	804,434	900,313	1,221,517	1,220,617	923,036	(297,581)	-24.38%
010054	Fleet Management	203,063	182,637	211,966	237,152	240,448	3,296	1.39%
010056	Facilities Maintenance	253,974	243,778	306,265	346,824	265,037	(81,787)	-23.58%
010057	Parks and Recreation	864,540	923,996	937,017	882,432	925,284	42,852	4.86%
010059	Cemetery	144,486	194,333	188,657	190,252	147,816	(42,436)	-22.31%
010080	Community Development	235,651	248,946	213,731	198,207	267,729	69,522	35.08%
010099	Non-Departmental	751,060	698,964	1,106,055	1,286,981	1,350,972	63,991	4.97%
Total General Fund Expenditures		<u>\$ 9,750,950</u>	<u>\$ 10,297,178</u>	<u>\$ 11,230,728</u>	<u>\$ 11,486,177</u>	<u>\$ 11,650,283</u>	<u>\$ 164,106</u>	<u>1.43%</u>

Exhibit S-2 compares the revised General Fund expenditure by category budget for FY 2016/17 with the expenditures budget for FY 2015/16.

- Salaries and benefits category reflects an decrease of 1.58% primarily because of pay increases scheduled for all employees, offset by reductions due to the voluntary early retirement program.
- Operating expenditures increased 13.11% almost entirely due to moving operation and maintenance costs to General Fund from the Riverfront Community Redevelopment Agency Fund and from the Local Option Gas Tax Fund. This was for the purpose of focusing those Funds on desired redevelopment projects and street resurfacing.
- Capital outlay reflects a reduction of 23.37% in equipment purchases.
- Transfers to Other Funds includes transfers of \$25,000 to the Building Department, \$200,000 for street resurfacing and \$100,000 for expenditures and improvements to help the Indian River Lagoon.

Exhibit S-2 General Fund Appropriations by Category

By Major Category	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	FY 15/16 Budget	FY 16/17 Budget	Increase (Decrease)	% Increase (Decrease)
Salaries and Benefits	\$ 7,530,386	\$ 7,421,903	\$ 7,248,030	\$ 7,972,462	\$ 8,157,482	\$ 8,028,832	\$(128,650)	-1.58%
Operating Expenditures	2,219,922	2,165,857	1,840,736	2,562,509	2,774,797	3,138,526	363,729	13.11%
Capital Outlays	34,986	99,629	193,452	346,166	206,098	157,925	(48,173)	-23.37%
Transfers to Other Funds	-	63,561	-	349,590	347,800	325,000	(22,800)	-6.56%
Total	<u>\$ 9,785,294</u>	<u>\$ 9,750,950</u>	<u>\$ 9,282,218</u>	<u>\$ 11,230,728</u>	<u>\$ 11,486,177</u>	<u>\$ 11,650,283</u>	<u>\$ 164,106</u>	<u>1.46%</u>

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

Exhibit S-3 compares the total expenditure budget for FY 2016/17 with the amended expenditure budget by fund for FY 2015/16. 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 12/13 Actual Expenditures/ Expenses</u>	<u>FY 13/14 Actual Expenditures/ Expenses</u>	<u>FY 14/15 Actual Expenditures/ Expenses</u>	<u>FY 15/16 Budgeted Expenditures/ Expenses</u>	<u>FY 16/17 Budgeted Expenditures/ Expenses</u>	<u>Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
General Fund (1)	\$ 9,750,950	\$ 10,297,178	\$ 11,230,728	\$ 11,486,177	\$ 11,650,283	\$ 164,106	1.43%
Special Revenue Funds							
Local Option Gas Tax (2)	728,635	568,610	850,385	1,045,443	1,087,738	42,295	4.05%
Discretionary Sales Tax (3)	1,921,865	2,472,549	3,528,171	4,868,794	1,774,800	(3,093,994)	-63.55%
Riverfront CRA (4)	197,793	474,126	267,636	773,836	371,587	(402,249)	-51.98%
Parking In-Lieu-Of	-	29,322	2,800	54,921	-	(54,921)	-100.00%
Recreation Impact Fee (5)	314,164	123,410	109,959	117,744	275,000	157,256	133.56%
Stormwater Utility (6)	1,080,355	1,036,461	1,033,251	1,085,812	1,160,000	74,188	6.83%
Law Enforcement Forfeiture Fund	1,719	23,286	29,087	-	-	-	n/a
Debt Service Funds							
Discretionary Sales Surtax	2,018,716	2,018,716	1,029,307	1,028,625	710,554	(318,071)	-30.92%
Stormwater Utility Revenue Bonds	463,413	463,413	438,809	400,500	403,132	2,632	0.66%
Capital Project Funds (7)	6,756,888	1,738,876	3,567,037	3,498,000	3,417,882	(80,118)	-2.29%
Enterprise Funds							
Golf Course Fund (8)	1,496,481	1,608,271	1,298,554	1,386,293	1,323,484	(62,809)	-4.53%
Airport Fund	441,998	341,067	321,921	578,755	417,401	(161,354)	-27.88%
Building Department (9)	423,097	534,928	691,195	1,448,853	908,601	(540,252)	-37.29%
Total All Funds	\$ 25,596,074	\$ 21,730,214	\$ 24,398,840	\$ 27,773,753	\$ 23,500,462	\$ (4,273,291)	-15.39%

- (1) General Fund reflects increases to employee pay and benefits; voluntary early retirement program savings; operating expenditures previously charged to the Riverfront CRA and Local Option Gas Tax Funds; plus the transfers for street resurfacing and Indian River Lagoon expenditures.
- (2) Local Option Gas Tax operating expenditures were moved to General Fund but there was an overall increase because of additional funding for street resurfacing.
- (3) Discretionary Sales Tax decreased because of less being appropriated for capital projects, as compared to the previous year.
- (4) Riverfront CRA decreased due to operating expenditures being moved to General Fund and because of less being appropriated for capital projects than the previous year.
- (5) Recreation Impact Fee increased because of appropriations for improvements to Friendship Park.
- (6) Stormwater Utility increased from raise in the transfer to General Fund for operating expenditures.
- (7) Capital Project Funds declined due to lesser amounts allocated for planned projects.
- (8) Golf Course Fund decreased because of less being allocated for capital projects.
- (9) Airport Fund also decreased because of less being allocated for capital projects.
- (10) Building Department decreased due to less being allocated for capital items and because the final repayment was made to General Fund for those years when business taxes were being recorded as revenue to the Building Department.

CITY OF SEBASTIAN, FLORIDA 2016/2017 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	<u>Change in Fund Balance</u>		Projected Balance 9/30/2017
	9/30/2014 Actual	9/30/2015 Actual	9/30/2016 Estimated	Projected Sources	Projected Uses	
General Fund (1)	5,348,905	5,286,473	5,369,549	11,836,057	(11,650,283)	5,555,323
Special Revenue Funds						
Local Option Gas Tax (2)	156,668	407,195	262,688	878,229	(1,087,738)	53,179
Discretionary Sales Tax (3)	2,995,792	2,413,577	333,637	3,032,206	(1,774,800)	1,591,043
Riverfront CRA (4)	380,054	446,728	210,890	381,029	(371,587)	220,332
Parking In-Lieu-Of Fund (5)	29,335	46,549	11,840	19,837	0	31,677
Recreation Impact Fee (6)	595,672	769,139	825,710	137,312	(275,000)	688,022
Stormwater Utility Fee Fund (7)	44,915	100,300	226,865	1,096,875	(1,160,000)	163,740
Law Enforcement Forfeiture Fund	46,380	19,890	26,739	1,145	0	27,884
Debt Service Funds						
Discretionary Sales Tax Bonds	516,765	515,405	356,036	354,518	(710,554)	0
Stormwater Utility Revenue Bonds	168,169	167,649	168,423	403,075	(403,132)	168,366
Capital Project Funds (8)						
General Capital Project	-	0	0	596,000	(596,000)	0
Capital Improvements	-	0	0	440,000	(440,000)	0
Transportation Improvements	-	0	0	1,981,882	(1,981,882)	0
Stormwater Improvements	-	0	0	400,000	(400,000)	0
Enterprise Funds						
Golf Course Revenue Fund (9)	67,694	(264,935)	(55,280)	1,357,423	(1,323,484)	(21,341)
Airport Fund (10)	9,600	58,957	18,756	431,606	(417,401)	32,961
Building Department (11)	948,958	975,044	584,698	780,220	(743,601)	621,317
Total All Funds	11,308,907	10,941,971	8,340,551	24,127,414	(23,335,462)	9,132,503

- (1) General Fund projected fund balance is increased for the pay-back of funds used for the voluntary early retirement program. Ad valorem taxes are based on 96% of certified tax roll proceeds using the 3.80000 millage, which is less than the 3.8556 levied last year.
- (2) Almost all the available balances in the Local Option Gas Tax Fund are being allocated to road resurfacing. Street lighting expenditures was moved to General Fund to allow these monies to be applied to this purpose.
- (3) Discretionary Sales Tax projected fund balance will increase following the large amounts allocated to projects in FY 2016.
- (4) With landscaping maintenance moved to General Fund, Riverfront CRA balances will be available for improvements.
- (5) The Parking In-Lieu-Of Fee disbursements are covered mostly by anticipated fee payments.
- (6) Recreation Impact Fee projected fund balance decreases due to anticipated work at Friendship Park.
- (7) Stormwater Utility Fee Fund revenues will be used for equipment and improvements, plus to cover a greater portion of operation and maintenance expenditures charged to General Fund.
- (8) Capital Project Funds equal amounts projected for FY 2017 in the Capital Improvements Program.
- (9) Golf Course Fund shows anticipated revenues slightly above expenses for FY 2017.
- (10) Airport Fund's projected revenues are expected to exceed expenses in FY 2017.
- (11) Building Department Fund will use some of the fund balance to cover capital improvements at the Golf Course.

CITY OF SEBASTIAN, FLORIDA 2016/2017 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 2016/17, total personnel costs are approximately 71.90% of the city's budgeted operating expenses. Exhibit S-5 provides a comparison of staffing levels in recent years.

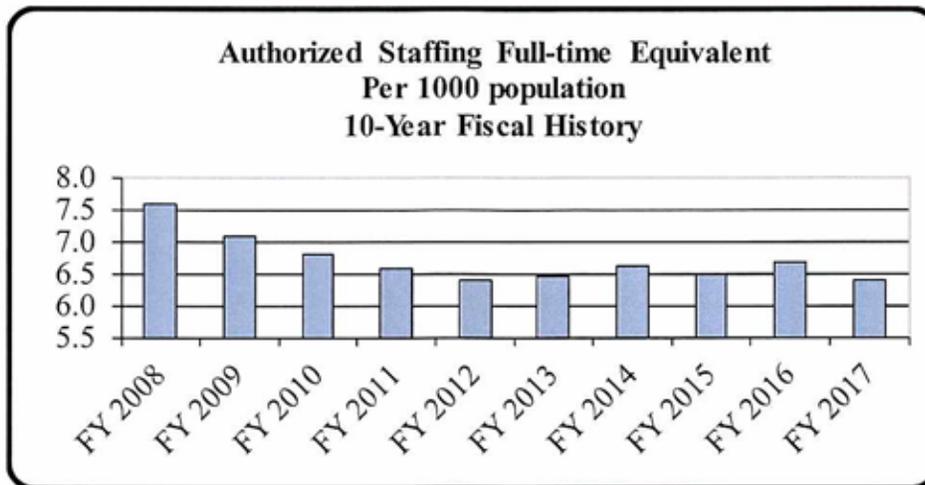
Exhibit S-5 FULL AND PART-TIME POSITIONS

Department/Division	Amended FY 2012/2013		Amended FY 2013/2014		Budget FY 2014/2015		Budget FY 2015/2016		Budget FY 2016/2017	
	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	2.5	0	2.5	0	3	0
City Clerk	3	0	3	4	3	4	3	0	2	1
City Attorney	0	0	0	0	0	0	0	0	0	0
Administrative Services	5	0	5	1	5	2	4	2	5	1
Mgmt Information Svcs	2	2	2	0	2	0	2	0	2	0
Audio Visual	0	0	0	0	0	0	1	5	1	3
Community Development	4	0	4	0	2	0	2	0	3	0
Police Administration	7	0	8	0	8	1	8	1	7	1
Police Operations	27	1	27	0	27	0	27	0	28	0
Police Detectives	7	10	7	10	7	10	7	10	7	10
Police Dispatch	9	1	10	0	10	0	10	0	10	0
Code Enforcement	3	0	3	0	3	0	3	0	3	0
Engineering	0	0	0	0	0	0	0	0	3	0
Roads & Maintenance	10	0	10	0	9	0	9	0	8.5	0
Stormwater Utility	9	0	9	0	12	0	12	0	8	0
Fleet Management	3	1	3	1	3.5	0	3.5	0	3.5	0
Facilities Maintenance	3	4	3	4	3	4	3	1	2	1
Parks & Recreation	11	18	11	18	11	18	10	18	9	18
Cemetery	1	0	2	0	2	0	2	0	1	1
GENERAL FUND TOTALS	106	42	109	43	110	44	109	42	106	41
Golf Course Administration	2	3	2	5	2	5	2	6	2	6
Golf Course Carts	0	13	0	11	0	16	0	16	0	16
GOLF COURSE TOTAL	2	16	2	16	2	21	2	22	2	22
Airport	1	0	1	0	1	0	1	0	3	0
Building Department	4	0	5	0	5	0	5	0	5	1
SUB-TOTALS	113	58	117	59	118	65	117	64	116	64
TOTAL POSITIONS	171		176		183		181		180	
FULL-TIME POSITIONS	142.00		146.50		150.50		149.00		148.00	

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

The FY 2016/17 budget reflects a total authorization of 148.0 full-time equivalent (FTE) positions to serve an estimated population of 23,137. This is a staffing ratio of 6.40 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>	<u>Number of FTE Per Thousand</u>
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
FY 2016	149.00	22,296	6.6828
FY 2017	148.00	23,137	6.3967



CITY OF SEBASTIAN, FLORIDA 2016/2017 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 9/30/16</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

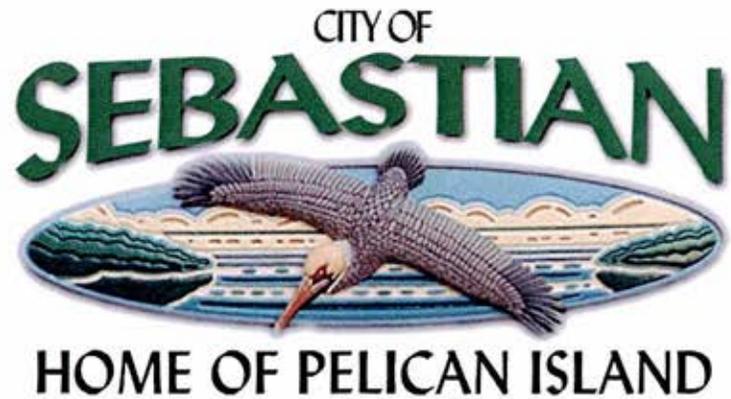
Debt Outstanding

The following table lists the city's debt obligations and commitments as of September 30, 2016. 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, all these bonds were refunded using Bank Notes.

Debt Description	Initial Principal Amount	Principal Remaining 9/30/2016	Interest Rate	Final Maturity	Initial Bond Rating/ Insurer	Security Pledge
Infrastructure Sales Surtax Revenue Bank Notes	\$9,500,000	\$706,000	2% to 4.125%	FY 2018	AAA/MBIA	Infrastructure Sales Surtax revenues
Stormwater Utility Revenue Bank Notes	\$5,630,000	\$2,275,000	2% to 4.2%	2022	AAA/MBIA	Stormwater utility fees
Paving Improvements Promissory Notes 2012	\$2,296,000	\$1,478,000	1.94%	2023	N/A	Local Option Gas Tax

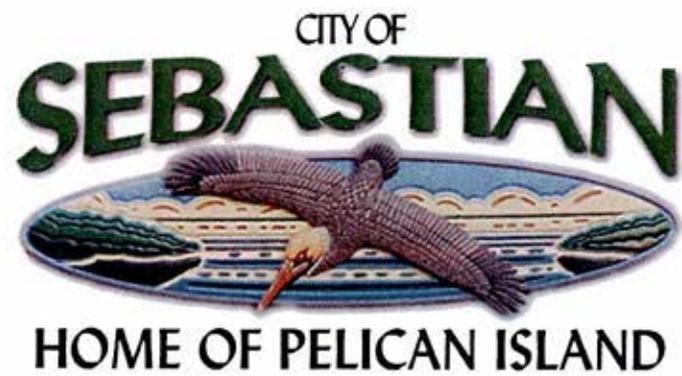
Effects on Current Operations

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.

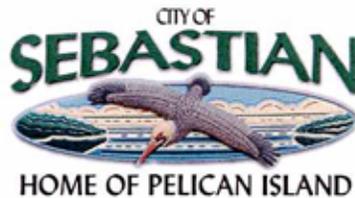


CITY OF SEBASTIAN FLORIDA
ANNUAL BUDGET
FISCAL YEAR 2016-2017

POLICIES



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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 28, 2016. 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 but no less than 14.6% of the covered payroll.
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 to 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 annual debt service payments previously incurred for stormwater improvements, then;
4. fund additional stormwater improvements, then;
5. 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 2016/2017 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 2016/2017 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, which were refunded by Bank Notes.

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, which were refunded by Bank Notes.

CITY OF SEBASTIAN, FLORIDA 2016/2017 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 and repairs.

Airport Fund (450 and 455) – These two funds are used to account for the activities of the municipality's general aviation airport. Airport Operations are accounted for in Fund 450 and capital projects are accounted for in Fund 455. Capital projects are normally funded with revenues from the Discretionary Sales Tax or interfund advances, 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.

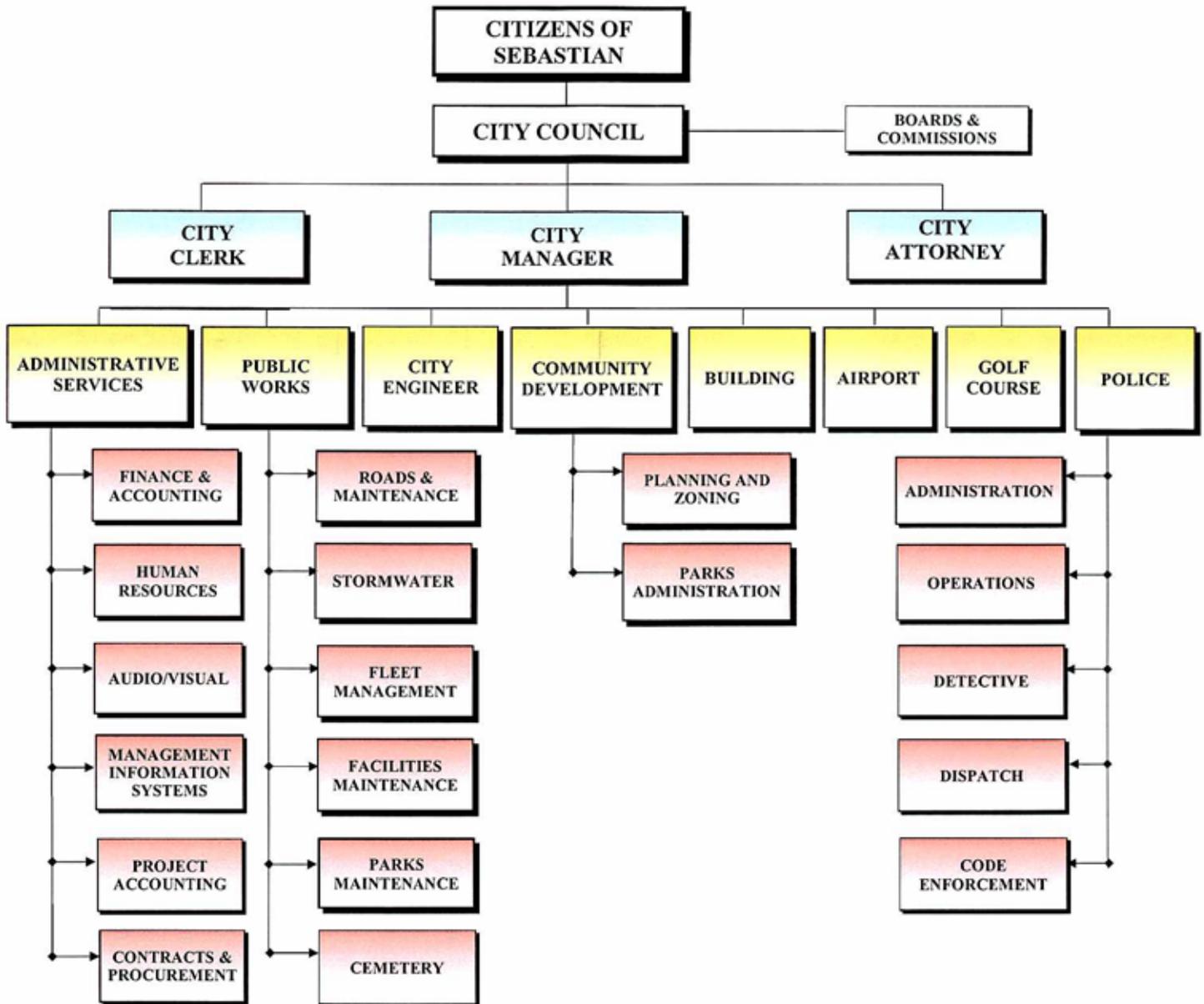
CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

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	
Audio/Visual	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	
Engineering	Transportation	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
Building	Public Safety		X

CITY OF SEBASTIAN, FLORIDA ORGANIZATIONAL CHART



**CITY OF SEBASTIAN
FISCAL YEAR 2016-2017 BUDGET CALENDAR**

<u>DATE</u>	<u>DAY</u>	<u>EVENT</u>
01/11/16	Monday	Budget Review Advisory Board @6:00pm – Kick-off Meeting and Review of 4 th Quarter FY2015 Budget Report
01/13/16	Wednesday	City Council @6:00pm – Budget Calendar Approval
02/12/16	Friday	Departments Receive Instructions for Capital Improvement Program
02/29/16	Monday	Budget Review Advisory Board @6:00pm – Review 1 st Quarter Budget Report
03/04/16	Friday	Departments Submit Capital Improvement Program Request to Finance Director
03/23/16	Wednesday	City Council @6:00pm – Approve 1 st Quarter Budget Report
04/18/16	Monday	Departments Receive Instructions on Operating Budget Preparation
05/09/16	Monday	Departments Submit Operating Budget Request to Finance Director
06/01/16	Wednesday	Estimate of Property Values Received from Property Appraiser
06/06/16	Monday	Budget Review Advisory Board @6:00pm – Review 2 nd Quarter Budget Report
06/10/16	Friday	Finish City Manager Review of Capital Improvement Program and Operating Budget
06/22/16	Wednesday	City Council @6:00pm – Approve 2nd Quarter Budget Report
06/24/16	Monday	DR-420 Certified Property Values Received from Property Appraiser
06/27/16	Friday	Budget Review Advisory Board Receives Recommended Capital Improvement Program and Operating Budget
06/28/16	Monday	Budget Review Advisory Board @6:00pm – Presentation on Draft Capital Improvement Program and Operating Budget
07/11/16	Monday	Budget Review Advisory Board @6:00pm – Approve Recommendations on Proposed Millage
07/13/16	Wednesday	City Council @6:00pm – Receive Budget Review Advisory Board Recommendations and Approve Proposed Millage
07/14/16	Thursday	Planning and Zoning Board Receives Capital Improvement Program
07/25/16	Monday	Parks & Recreation Board @6:00pm - Review of Capital Improvement Program
07/27/16	Wednesday	Deadline to send DR-420 Proposed Millage Form to Property Appraiser
08/01/16	Monday	Budget Review Advisory Board @6:00pm – Approve Recommendations on Draft Capital Improvement Program and Operating Budget
08/08/16	Monday	Budget Review Advisory Board @6:00pm – Review 3 rd Quarter Budget Report
08/10/16	Wednesday	City Council @6:00pm – Presentation and Workshop on Budget Recommendations and Approve 3 rd Quarter Budget Report
08/18/16	Thursday	Planning and Zoning Board @7:00pm – Approval of Capital Improvement Program
09/05/16	Monday	Final Adoption of School Board Budget
09/07/16	Wednesday	First Public Hearing on County Budget
09/14/16	Wednesday	Final Adoption of County Budget
09/19/16	Monday	City Council @6:00pm – Special Meeting for First Public Hearing on Millage and Budget/Approval of Capital Improvement Program/Financial Policies
09/24/16	Saturday	Advertise the Tentative Millage and Proposed Budget
09/28/16	Wednesday	CRA/City Council Meeting @6:00pm – Approve Community Redevelopment Agency Budget/Final Public Hearing on Millage and Budget
09/29/16	Thursday	Send Resolution Adopting Final Millage to Property Appraiser

CITY OF SEBASTIAN, FLORIDA 2016/2017 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 February of each year. The budget preparation process provides department directors an opportunity to examine their program(s) of operation, to propose changes in current services, to recommend revisions in organizations and methods, and to outline requirements for capital outlay items. 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 presented 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 2016/2017 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.

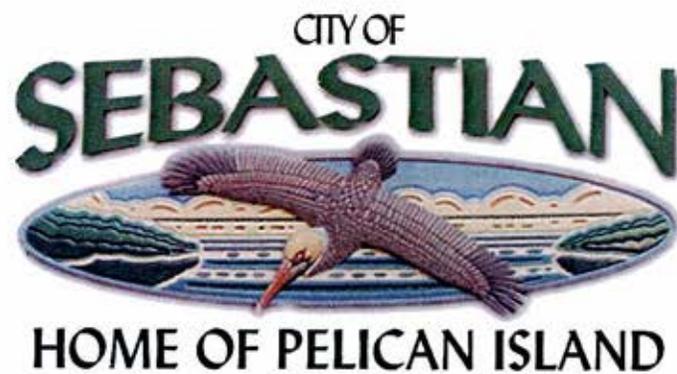
Within 15 days of the first hearing, the City must advertise its intent to adopt a final millage rate and budget. Finally, the millage rate and budget are adopted by separate resolutions of the City Council at the second hearing which must be held not less than two days or more than five days after the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

Budget Implementation

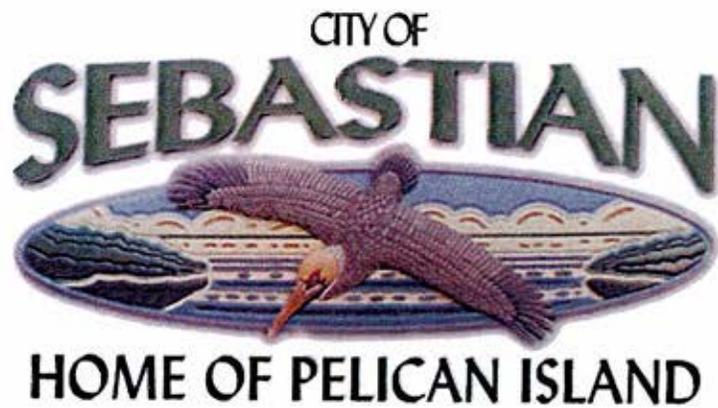
The budget process does not end with legal adoption of the budget. The Administrative Services Department staff along with City departments, monitor the budget throughout the fiscal year. An integrated financial software system provides budgetary control and various budgetary reports to aid in this process. 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.

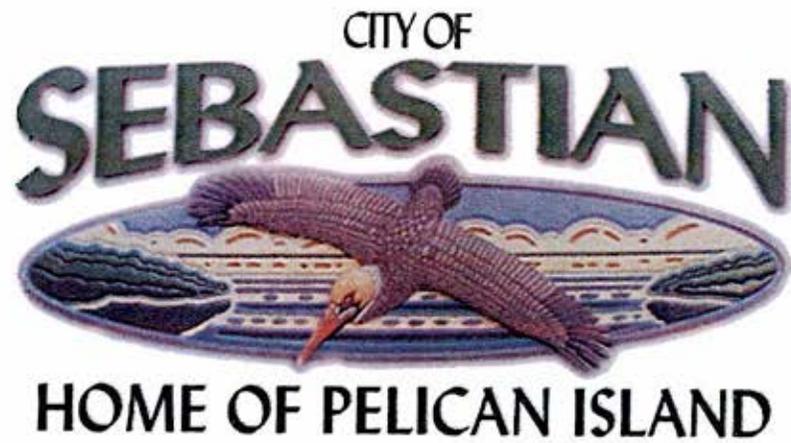


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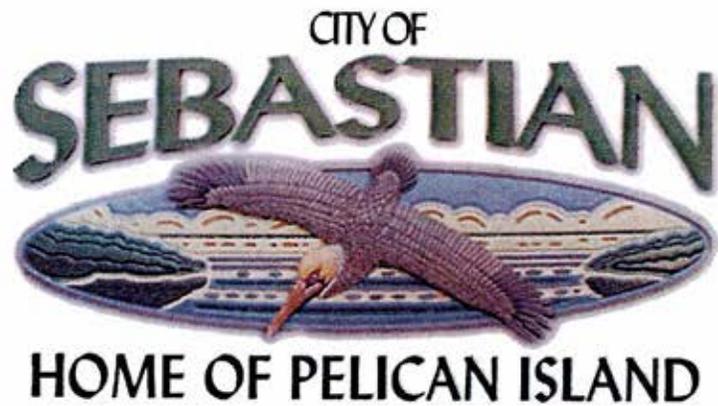


CITY OF SEBASTIAN FLORIDA
ANNUAL BUDGET
FISCAL YEAR 2016-2017

BUDGET DETAIL

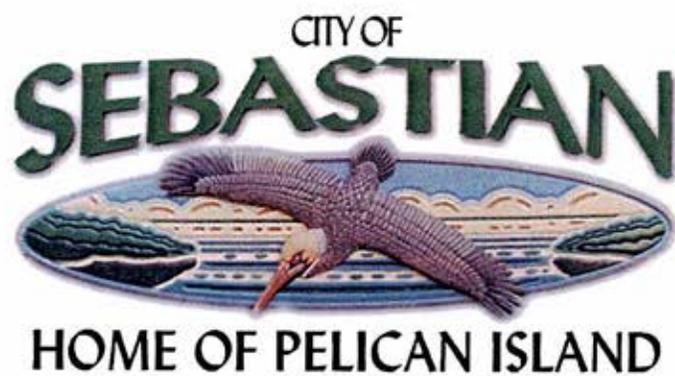


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CITY OF SEBASTIAN FLORIDA
ANNUAL BUDGET
FISCAL YEAR 2016-2017

GENERAL FUND



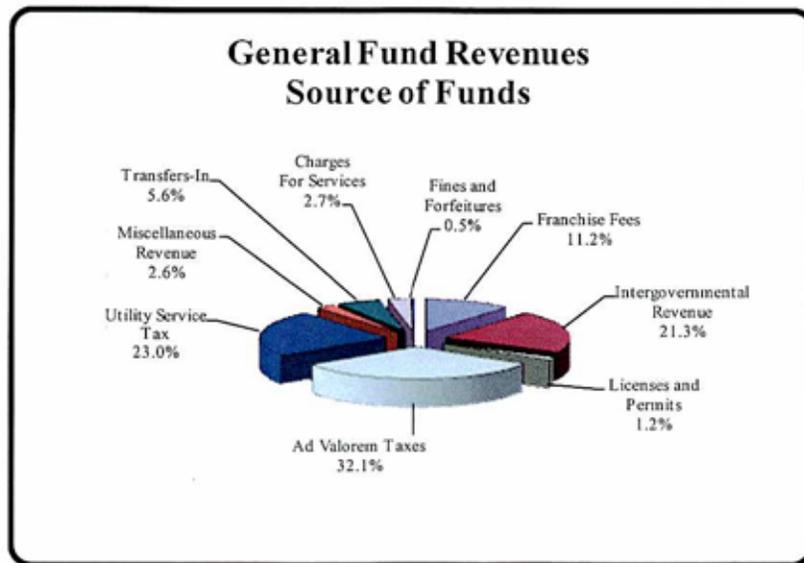
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CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

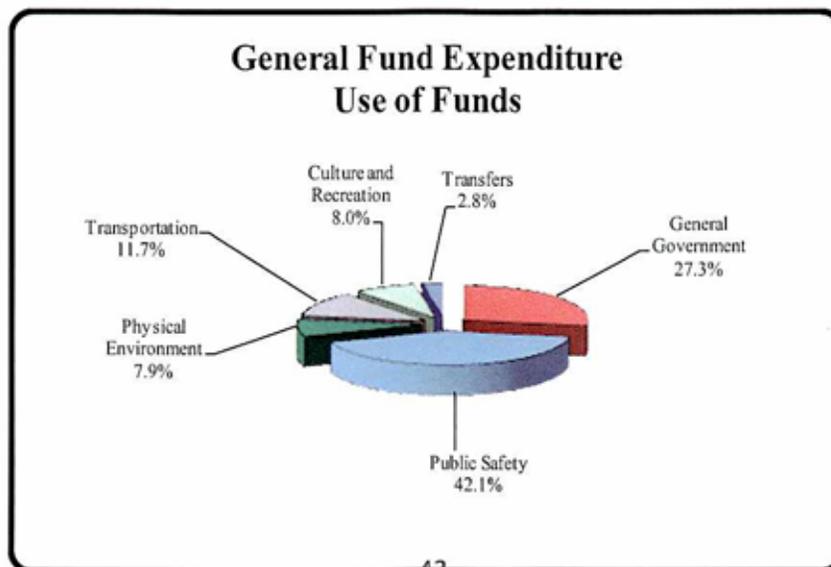
GENERAL FUND

The General Fund is the main operating fund for the City of Sebastian. The budget for Fiscal Year 2016-2017 is \$11,836,057. 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 5.6% 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 2016/2017 ANNUAL BUDGET

TABLE G-1

GENERAL FUND REVENUE

Code: 001501

The Fiscal Year 2016-2017 proposed budget for General Fund Revenue and Interfund Transfers is \$11,650,283. This is \$145,946 more than projected actual 2015-2016 General Fund Revenue and Other Sources of \$11,504,337.

Description	FY 12-13	FY 13-14	FY 14-15	Amended FY 15-16	Projected FY 15-16	FY 16-17	Difference
	Actual	Actual	Actual	Budget	Actual	Budget	
Taxes and franchise fees	\$ 6,608,301	\$ 6,747,713	\$ 7,173,170	\$ 7,522,274	\$ 7,538,874	\$ 7,871,032	\$ 332,158
Licenses and permits	45,500	138,563	147,219	145,500	144,070	139,500	(4,570)
Inter-governmental revenue	2,215,445	2,363,936	2,515,809	2,383,860	2,441,058	2,519,300	78,242
Charges for service	370,905	375,125	320,955	334,534	336,134	321,102	(15,032)
Fines and forfeits	27,621	52,240	60,685	65,300	75,465	55,000	(20,465)
Interest earnings	27,621	17,732	25,110	21,000	29,160	34,000	4,840
Rents and royalties	97,656	101,274	103,975	92,000	106,000	102,000	(4,000)
Sales of assets	102,156	65,219	41,955	5,755	104,500	40,000	(64,500)
Contributions/donations	22,406	21,159	48,124	29,055	31,500	11,100	(20,400)
Other miscellaneous revenues	102,660	42,363	38,519	72,700	53,501	79,454	25,953
Total revenues	\$ 9,620,271	\$ 9,925,324	\$ 10,475,521	\$ 10,671,978	\$ 10,860,262	\$ 11,172,488	\$ 312,226
Interfund transfers	565,399	630,748	668,306	727,151	727,151	663,569	(63,582)
Total revenues and interfund transfers	10,185,670	10,556,072	11,143,827	11,399,129	11,587,413	11,836,057	248,644
Change in Fund Balance	(467,289)	(258,894)	86,901	87,048	(83,076)	(185,774)	(102,698)
Total revenues and other sources	\$ 9,718,381	\$ 10,297,178	\$ 11,230,728	\$ 11,486,177	\$ 11,504,337	\$ 11,650,283	\$ 145,946

Fiscal Year 2016-17 Adopted Budget Revenues -

Major Current Level Changes from FY 2015-16 Projected Revenues:

1. **Taxes and franchise fees** - Increase results from an expected 4% increase in electric franchise and utility fees.
2. **Licenses and permits** - A slight decrease in construction activities is anticipated.
3. **Intergovernmental** - Expecting 3% increase over current year projections, offset by not budgeting the State's Police Pension funding.
4. **Charges for service** - Decreased due to decreased maintenance charges to the Enterprise Funds.
5. **Fines and forfeits** - Projecting a decrease due to not budgeting for a MACE disbursement.
6. **Interest earnings** - Increase in earnings expected from an increase in rates.
7. **Rents and royalties** - Projecting a slight decrease in rentals in FY16-17.
8. **Sales of assets** - A larger than normal number of surplus items were auctioned in FY 15-16.
9. **Contributions/Donations** - Projecting a decrease in FY 16-17. Greer donation not budgeted.
10. **Other miscellaneous revenues** - Projecting an increase in FY 16-17.
11. **Interfund transfers** - Decrease due to Building Dept transfer to GF ending - repaid Occupational License fees.

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

GENERAL FUND REVENUE DETAIL

Code: 001501

Account <u>Number</u>	<u>Description</u>	<u>FY 12/13</u> <u>Actual</u>	<u>FY 13/14</u> <u>Actual</u>	<u>FY 14/15</u> <u>Actual</u>	<u>Amended</u> <u>FY 15/16</u> <u>Budget</u>	<u>FY 15/16</u> <u>Projected</u>	<u>FY 16/17</u> <u>Adopted</u> <u>Budget</u>
TAXES							
311000	Current Ad Valorem Taxes	2,947,248	2,975,299	3,295,549	3,588,674	3,588,674	3,793,025
311001	Delinquent Ad Valorem Taxes	6,846	698	2,241	5,000	2,500	2,500
311002	Penalty on Delinquent Taxes	887	56	0	500	0	0
TOTAL AD VALOREM TAXES		2,954,981	2,976,053	3,297,790	3,594,174	3,591,174	3,795,525
FRANCHISE FEES							
313100	Electric Franchise Fees	1,040,067	1,119,166	1,164,863	1,170,000	1,184,000	1,232,891
313700	Solid Waste Franchise Fees	78,819	71,067	71,806	74,000	77,000	80,080
313900	Other Franchise Fees - CNG	0	0	4,846	11,053	12,500	13,000
TOTAL FRANCHISE FEES		1,118,886	1,190,233	1,236,669	1,244,000	1,273,500	1,325,971
UTILITY SERVICE TAXES							
314100	Electric Utility Service Tax	1,366,798	1,493,348	1,545,946	1,586,000	1,581,000	1,645,240
314300	Water Utility Service Tax	240,270	248,357	255,823	253,000	262,000	271,400
314400	Gas Utility Service Tax	0	0	5,301	9,100	10,400	10,816
314800	Propane Utility Service Tax	30,024	42,273	33,776	39,400	32,000	33,280
314950	CST Revenue Sharing	897,342	797,449	797,865	796,600	788,800	788,800
TOTAL UTILITY SERVICE TAXES		2,534,434	2,581,427	2,638,711	2,684,100	2,674,200	2,749,536
TOTAL TAXES & FRANCHISE FEES		6,608,301	6,747,713	7,173,170	7,522,274	7,538,874	7,871,032
LICENSES AND PERMITS							
321000	Business Taxes	0	84,667	90,364	90,000	91,000	90,000
321100	Business Tax - Penalties/Transfers	0	2,860	2,540	3,000	3,000	3,000
322060	Driveway Permit Fees	23,900	26,200	26,000	26,000	26,000	26,000
322075	Reinspection Fees	0	0	70	0	70	0
322900	Other Permits & Fees	2,279	2,337	2,344	3,000	2,600	2,600
329100	Zoning Fees	6,716	6,365	8,311	7,000	7,000	6,000
329200	Site Plan Review Fees	4,650	9,350	2,400	4,000	6,600	5,000
329300	Plat Review Fees	4,000	1,774	9,300	5,000	3,500	3,000
329400	Plan Checking Fees	825	1,200	450	1,000	600	500
329450	Engineer Review Fees	0	950	2,400	3,500	1,200	1,200
329500	Alarm Permits	3,130	2,860	3,040	3,000	2,500	2,200
TOTAL LICENSES AND PERMITS		45,500	138,563	147,219	145,500	144,070	139,500
INTERGOVERNMENTAL REVENUE:							
FEDERAL GRANTS							
331200	Fed Grant-Public Safety	3,199	3,491	1,534	0	4,374	0
331204	Fed - JAG Grant	2,835	3,878	3,438	0	13,984	0
TOTAL FEDERAL GRANTS		6,034	7,369	4,972	0	18,358	0

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

GENERAL FUND REVENUE DETAIL - CONTINUED

Code: 001501

Account		FY 12/13	FY 13/14	FY 14/15	Amended	FY 15/16	FY 16/17
<u>Number</u>	<u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Adopted</u>
							<u>Budget</u>
STATE SHARED REVENUES							
335120	Municipal Revenue Sharing	469,842	509,181	584,933	557,000	574,600	598,584
335122	8th Cent Motor Fuel Tax	167,804	193,537	191,842	206,000	202,700	210,808
335140	Mobile Home Licenses	9,266	10,424	10,587	10,500	10,600	10,500
335150	Alcohol Beverage Licenses	11,899	17,485	13,677	15,000	17,100	15,000
335180	Local Half-Cent Sales Tax	1,404,639	1,478,073	1,564,098	1,595,360	1,617,700	1,684,408
335200	Police Pension State Shared Revenue	145,961	147,867	145,700	0	0	0
TOTAL STATE SHARED REVENUES		2,209,411	2,356,567	2,510,837	2,383,860	2,422,700	2,519,300
TOTAL INTER-GOV'T REVENUE		2,215,445	2,363,936	2,515,809	2,383,860	2,441,058	2,519,300
CHARGES FOR SERVICES							
341910	Sales-Maps & Publications	0	56	0	0	0	0
341920	Cert. Copying, Record Search	1,041	1,758	1,715	1,600	2,200	1,600
341930	Election Fees	305	305	244	305	305	300
342100	PD Overtime Service Fees	7,107	21,992	17,728	20,000	21,500	21,000
343805	Cemetery Fees	10,956	17,259	10,251	15,000	10,500	12,000
347550	Skate Facility Fees	6,245	5,302	4,869	6,000	6,000	6,000
347555	Tennis Facility Fees	19,938	22,885	24,102	23,000	23,000	23,000
347556	County Impact Fees Admin. Fees	12,552	12,345	12,288	12,000	12,500	12,000
347557	Community Center Rec Revenues	32,247	26,838	26,681	25,000	25,500	25,000
349140	RRD-Management Fees	13,202	13,202	13,202	13,202	13,202	13,202
349410	Golf Course-Management Fees	82,638	90,902	94,539	100,791	100,791	96,000
349450	Airport-Management Fees	52,772	47,495	49,180	47,762	47,762	45,500
349455	Maintenance Service Fees-AP	68,757	58,037	3,422	1,000	4,000	0
349480	Building Dept Management Fees	62,785	56,507	62,158	68,374	68,374	65,000
349485	Maintenance Services Fees-Bldg Dep	360	242	576	500	500	500
TOTAL CHGS FOR SERVICE		370,905	375,125	320,955	334,534	336,134	321,102
FINES AND FORFEITS							
351100	Court Fines	12,846	16,179	13,718	15,000	12,300	13,000
351115	Police Education-\$2.00 Funds	1,262	1,512	1,209	1,600	1,200	1,200
351120	Drivers Education	339	0	0	0	0	0
351140	Parking Fines	1,610	450	905	500	850	600
351200	MACE Disbursement	0	0	0	0	20,000	0
354100	Code Enforcement Fines	43,118	33,967	44,653	48,000	41,000	40,000
359000	Other Fines/Forfeits	1,015	132	200	200	115	200
TOTAL FINES AND FORFEITS		60,190	52,240	60,685	65,300	75,465	55,000
MISCELLANEOUS REVENUE:							
INTEREST EARNINGS							
361100	Interest Income	17,865	13,467	13,148	15,000	22,000	30,000
361105	State Board Interest Earnings	3,846	2,844	11,804	3,500	7,000	3,500
361150	Other Interest	5,910	1,421	158	2,500	160	500
TOTAL INTEREST EARNINGS		27,621	17,732	25,110	21,000	29,160	34,000

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

GENERAL FUND REVENUE DETAIL - CONTINUED

Code: 001501

Code: 001501

Account <u>Number</u> <u>Description</u>	FY 12/13 <u>Actual</u>	FY 13/14 <u>Actual</u>	FY 14/15 <u>Actual</u>	Amended FY 15/16 <u>Budget</u>	FY 15/16 <u>Projected</u>	FY 16/17 <u>Adopted Budget</u>
RENT AND ROYALTIES						
362100 Rents and Royalties	12,851	13,603	12,187	12,000	15,000	12,000
362150 Nontaxable Rent	84,805	87,671	91,788	80,000	91,000	90,000
TOTAL RENT AND ROYALTIES	97,656	101,274	103,975	92,000	106,000	102,000
SALE OF FIXED ASSETS						
364100 Sale of Fixed Assets	96,520	57,995	36,927	570	98,000	35,000
365000 Sale of Surplus Material/Scrap	5,636	7,224	5,028	5,185	6,500	5,000
TOTAL SALES OF FIXED ASSETS	102,156	65,219	41,955	5,755	104,500	40,000
CONTRIBUTIONS/DONATIONS						
366000 Contributions & Donations	500	250	17,000	2,955	4,100	1,000
366050 Donations - SRA	280	0	0	0	400	0
366150 75th Anniversary Revenues	150	400	100	100	100	100
366200 Contribution/Greer Trust	12,000	12,000	20,000	16,000	16,000	0
366604 Donations-Public Safety Employees	2,017	2,500	2,946	2,000	3,200	2,500
366605 Donations-General Empl Fund	2,019	1,659	3,378	3,000	2,400	2,500
366805 4th of July Donations	5,440	4,350	4,700	5,000	5,300	5,000
TOTAL CONTRIBUTIONS/DONATIONS	22,406	21,159	48,124	29,055	31,500	11,100
OTHER MISCELLANEOUS REVENUES						
367000 Gain/Loss on Sale of Investments	8,777	(5,614)	0	0	0	0
369100 Motor Fuel Tax Rebate	11,382	12,014	13,517	12,000	12,500	12,000
369200 Insurance Proceeds	45,884	764	1,501	5,000	7,500	39,454
369400 Reimbursements	30,993	29,534	21,655	30,000	27,000	25,000
369900 Other Miscellaneous Revenues	4,824	5,195	1,383	25,000	6,000	2,500
369955 Vend Mach Sales-Gen Empl Fund	800	469	463	700	500	500
369995 Cash Over/Short	0	1	0	0	1	0
TOTAL OTHER MISCELLANEOUS REV.	102,660	42,363	38,519	72,700	53,501	79,454
TOTAL MISCELLANEOUS REVENUE	352,499	247,747	257,683	220,510	324,661	266,554
TOTAL REVENUES	9,652,840	9,925,324	10,475,521	10,671,978	10,860,262	11,172,488
INTERFUND TRANSFERS						
381140 Transfer from 140 CRA	60,000	60,000	60,000	21,667	21,667	0
381148 Transfer from 480 BUILDING	0	65,110	105,294	104,086	104,086	0
381163 Transfer from 163 STORMWATER	500,000	500,000	500,000	550,000	550,000	650,000
381450 Transfer from 450 AIRPORT	0	0	0	50,000	50,000	10,000
381601 Transfer from 601 CEMETERY	5,399	5,638	3,012	1,398	1,398	3,569
TOTAL INTERFUND TRANSFERS	565,399	630,748	668,306	727,151	727,151	663,569
TOTAL REVENUES AND TRANSFERS	10,218,239	10,556,072	11,143,827	11,399,129	11,587,413	11,836,057
OTHER FINANCING SOURCES						
389991 Change in Fund Balance	(467,289)	(258,894)	86,901	87,048	(83,076)	(185,774)
TOTAL OTHER SOURCES	(467,289)	(258,894)	86,901	87,048	(83,076)	(185,774)
TOTAL REV. AND OTHER SOURCES	9,750,950	10,297,178	11,230,728	11,486,177	11,504,337	11,650,283

CITY OF SEBASTIAN, FLORIDA 2016/2017 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 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	Amended FY 15/16 Budget	FY 15/16 Projected	FY 16/17 Adopted Budget	Change From FY 15/16 Budget	% Increase (Decrease)
010001	City Council	\$ 49,609	\$ 49,940	\$ 50,522	\$ 53,733	\$ 50,179	\$ 53,889	\$ 156	0.3%
010005	City Manager	228,375	264,716	257,182	267,702	291,204	351,843	84,141	31.4%
010009	City Clerk	269,991	287,118	343,530	328,628	352,749	188,919	(139,709)	-42.5%
010022	Audio Visual	0	0	0	164,502	158,905	121,939	(42,563)	-25.9%
010010	City Attorney	95,775	102,959	103,870	101,730	92,730	101,720	(10)	0.0%
010020	Administrative Services	485,361	555,312	558,459	490,416	535,013	487,476	(2,940)	-0.6%
010021	Management Information Svs.	161,617	143,139	184,979	204,450	194,290	233,201	28,751	14.1%
010041	Police Administration	732,520	787,195	890,607	830,164	891,133	724,996	(105,168)	-12.7%
010043	Police Operations	2,417,234	2,428,384	2,372,752	2,404,754	2,445,131	2,598,252	193,498	8.0%
010047	Police Detective Division	649,979	731,151	728,334	779,808	798,337	794,027	14,219	1.8%
010049	Police Dispatch Unit	472,719	516,266	541,846	566,713	541,635	581,361	14,648	2.6%
010045	Code Enforcement Division	162,810	170,742	167,851	178,074	181,255	166,499	(11,575)	-6.5%
010051	Engineering	0	0	0	0	0	534,121	534,121	0.0%
010052	Roads and Maintenance	767,752	867,289	845,587	753,038	737,446	591,718	(161,320)	-21.4%
010053	Stormwater Utility	804,434	900,313	1,221,517	1,220,617	1,121,335	923,036	(297,581)	-24.4%
010054	Fleet Management	203,063	182,637	211,966	237,152	230,900	240,448	3,296	1.4%
010056	Facilities Maintenance	253,974	243,778	306,265	346,824	282,757	265,037	(81,787)	-23.6%
010057	Parks and Recreation	864,540	923,996	937,017	882,432	916,979	925,284	42,852	4.9%
010059	Cemetery	144,486	194,333	188,657	190,252	178,850	147,816	(42,436)	-22.3%
010080	Community Development	235,651	248,946	213,731	198,207	260,607	267,729	69,522	35.1%
010099	Non-Departmental	751,060	698,964	1,106,055	1,286,981	1,242,903	1,350,972	63,991	5.0%
Total General Fund Expenditures		\$ 9,750,950	\$ 10,297,178	\$ 11,230,728	\$ 11,486,177	\$ 11,504,337	\$ 11,650,283	164,106	1.4%
Total Revenues and Transfers		10,218,239	10,556,072	11,143,827	11,399,129	11,587,413	11,836,057	436,928	3.9%
Change in Fund Balance		\$ 467,289	\$ 258,894	\$ (86,901)	\$ (87,048)	\$ 83,076	\$ 185,774	\$ 272,822	

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

**TABLE G-4
GENERAL FUND OPERATING SUMMARY
EXPENDITURE BY DEPARTMENT/DIVISION AND CHARACTER LEVEL**

Department	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2016 Projected	2017 Budget
CITY COUNCIL						
PERSONAL SERVICES	\$ 22,724	\$ 22,723	\$ 22,747	\$ 22,762	\$ 22,762	\$ 22,764
OPERATING EXPENDITURES	26,885	27,217	27,775	30,971	27,417	31,125
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 49,609	\$ 49,940	\$ 50,522	\$ 53,733	\$ 50,179	\$ 53,889
CITY MANAGER						
PERSONAL SERVICES	\$ 224,307	\$ 258,430	\$ 250,297	\$ 261,610	\$ 283,643	\$ 345,688
OPERATING EXPENDITURES	4,068	6,286	6,885	6,092	7,561	6,155
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 228,375	\$ 264,716	\$ 257,182	\$ 267,702	\$ 291,204	\$ 351,843
CITY CLERK						
PERSONAL SERVICES	\$ 229,173	\$ 231,345	\$ 287,662	\$ 256,509	\$ 290,324	\$ 152,739
OPERATING EXPENDITURES	36,815	52,803	41,270	72,119	62,426	36,180
CAPITAL OUTLAY	4,003	2,970	14,598	-	-	-
TOTAL	\$ 269,991	\$ 287,118	\$ 343,530	\$ 328,628	\$ 352,749	\$ 188,919
AUDIO VISUAL						
PERSONAL SERVICES	\$ -	\$ -	\$ -	\$ 105,796	\$ 93,008	\$ 105,362
OPERATING EXPENDITURES	-	-	-	17,290	24,481	16,577
CAPITAL OUTLAY	-	-	-	41,416	41,416	-
TOTAL	\$ -	\$ -	\$ -	\$ 164,502	\$ 158,905	\$ 121,939
CITY ATTORNEY						
PERSONAL SERVICES	\$ -	\$ -	\$ -	-	\$ -	\$ -
OPERATING EXPENDITURES	95,775	102,959	103,870	101,730	92,730	101,720
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 95,775	\$ 102,959	\$ 103,870	\$ 101,730	\$ 92,730	\$ 101,720
ADMINISTRATIVE SERVICES						
PERSONAL SERVICES	\$ 400,429	\$ 464,036	\$ 480,510	\$ 397,647	\$ 448,645	\$ 393,766
OPERATING EXPENDITURES	84,932	89,756	77,949	92,769	86,368	93,710
CAPITAL OUTLAY	-	1,520	-	-	-	-
TOTAL	\$ 485,361	\$ 555,312	\$ 558,459	\$ 490,416	\$ 535,013	\$ 487,476
MANAGEMENT INFORMATION SERVICES						
PERSONAL SERVICES	\$ 114,082	\$ 115,440	\$ 121,979	\$ 135,275	\$ 134,754	\$ 142,681
OPERATING EXPENDITURES	47,535	27,699	32,471	69,175	59,536	90,520
CAPITAL OUTLAY	-	-	30,529	-	-	-
TOTAL	\$ 161,617	\$ 143,139	\$ 184,979	\$ 204,450	\$ 194,290	\$ 233,201
COMMUNITY DEVELOPMENT						
PERSONAL SERVICES	\$ 200,068	\$ 217,866	\$ 188,832	\$ 179,361	\$ 238,513	\$ 217,794
OPERATING EXPENDITURES	35,583	31,080	24,899	18,846	22,094	49,935
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 235,651	\$ 248,946	\$ 213,731	\$ 198,207	\$ 260,607	\$ 267,729
POLICE DEPARTMENT - ADMINISTRATION						
PERSONAL SERVICES	\$ 635,685	\$ 682,404	\$ 772,157	\$ 680,526	\$ 716,640	\$ 593,434
OPERATING EXPENDITURES	89,335	92,291	114,750	143,638	151,193	131,562
CAPITAL OUTLAY	7,500	12,500	3,700	6,000	23,300	-
TOTAL	\$ 732,520	\$ 787,195	\$ 890,607	\$ 830,164	\$ 891,133	\$ 724,996

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

TABLE G-4

General Fund Expenditure by Department/Division – Continued

POLICE DEPARTMENT - OPERATIONS										
PERSONAL SERVICES	\$	2,183,234	\$	2,182,388	\$	2,135,684	\$	2,163,297	\$	2,222,594
OPERATING EXPENDITURES		229,517		235,331		219,761		233,457		214,537
CAPITAL OUTLAY		483		10,465		17,307		8,000		8,000
TOTAL	\$	2,417,234	\$	2,428,384	\$	2,372,752	\$	2,404,754	\$	2,445,131
POLICE DEPARTMENT - DETECTIVE										
PERSONAL SERVICES	\$	549,229	\$	628,634	\$	622,918	\$	634,333	\$	664,132
OPERATING EXPENDITURES		100,750		102,517		105,416		127,330		116,060
CAPITAL OUTLAY		-		-		-		18,145		18,145
TOTAL	\$	649,979	\$	731,151	\$	728,334	\$	779,808	\$	798,337
POLICE DEPARTMENT - DISPATCH										
PERSONAL SERVICES	\$	464,848	\$	503,610	\$	503,014	\$	555,017	\$	527,654
OPERATING EXPENDITURES		7,871		12,656		8,850		11,696		11,981
CAPITAL OUTLAY		-		-		29,983		-		2,000
TOTAL	\$	472,719	\$	516,266	\$	541,846	\$	566,713	\$	541,635
CODE ENFORCEMENT										
PERSONAL SERVICES	\$	139,892	\$	148,219	\$	153,224	\$	160,328	\$	162,288
OPERATING EXPENDITURES		22,918		22,523		14,627		17,746		18,967
CAPITAL OUTLAY		-		-		-		-		-
TOTAL	\$	162,810	\$	170,742	\$	167,851	\$	178,074	\$	181,255
ENGINEERING										
PERSONAL SERVICES	\$	-	\$	-	\$	-	\$	-	\$	-
OPERATING EXPENDITURES		-		-		-		-		-
CAPITAL OUTLAY		-		-		-		-		-
TOTAL	\$	-	\$	-	\$	-	\$	-	\$	-
PUBLIC WORKS - ROADS AND MAINTENANCE										
PERSONAL SERVICES	\$	617,721	\$	564,603	\$	590,309	\$	611,986	\$	637,164
OPERATING EXPENDITURES		111,452		196,991		121,192		122,861		96,491
CAPITAL OUTLAY		38,579		105,695		134,086		18,191		3,791
TOTAL	\$	767,752	\$	867,289	\$	845,587	\$	753,038	\$	737,446
PUBLIC WORKS - STORMWATER UTILITY										
PERSONAL SERVICES	\$	469,592	\$	416,004	\$	565,754	\$	653,627	\$	608,665
OPERATING EXPENDITURES		331,059		479,489		609,807		565,707		509,367
CAPITAL OUTLAY		3,783		4,820		45,956		1,283		3,303
TOTAL	\$	804,434	\$	900,313	\$	1,221,517	\$	1,220,617	\$	1,121,335
PUBLIC WORKS - FLEET MANAGEMENT										
PERSONAL SERVICES	\$	181,491	\$	156,028	\$	186,514	\$	205,920	\$	202,369
OPERATING EXPENDITURES		17,643		25,044		22,666		31,232		26,991
CAPITAL OUTLAY		3,929		1,565		2,786		-		1,540
TOTAL	\$	203,063	\$	182,637	\$	211,966	\$	237,152	\$	230,900
PUBLIC WORKS - PARKS & REC										
PERSONAL SERVICES	\$	617,929	\$	651,475	\$	660,978	\$	574,913	\$	637,756
OPERATING EXPENDITURES		227,421		237,321		224,215		237,260		225,673
CAPITAL OUTLAY		19,190		35,200		51,824		70,259		53,550
TOTAL	\$	864,540	\$	923,996	\$	937,017	\$	882,432	\$	916,979
PUBLIC WORKS - CEMETERY										
PERSONAL SERVICES	\$	107,070	\$	146,637	\$	155,230	\$	156,985	\$	145,703
OPERATING EXPENDITURES		37,416		37,578		33,427		33,267		33,147
CAPITAL OUTLAY		-		10,118		-		-		-
TOTAL	\$	144,486	\$	194,333	\$	188,657	\$	190,252	\$	178,850

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

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

PUBLIC WORKS - FACILITIES MAINTENANCE

PERSONAL SERVICES	\$ 129,977	\$ 139,341	\$ 143,606	\$ 148,186	\$ 102,484	\$ 96,677
OPERATING EXPENDITURES	105,835	94,468	147,261	158,638	140,273	168,360
CAPITAL OUTLAY	18,162	9,969	15,398	40,000	40,000	-
TOTAL	\$ 253,974	\$ 243,778	\$ 306,265	\$ 346,824	\$ 282,757	\$ 265,037

NON-DEPARTMENTAL

PERSONAL SERVICES	\$ 134,452	\$ 141,821	\$ 131,048	\$ 253,404	\$ 249,025	\$ 270,000
OPERATING EXPENDITURES	552,329	557,143	625,417	682,973	643,274	623,047
CAPITAL OUTLAY	-	-	-	2,804	2,804	132,925
GRANTS AND AIDS	718	-	-	-	-	-
INTERFUND TRANSFERS OUT	63,561	-	349,590	347,800	347,800	325,000
CONTINGENCY						
TOTAL	\$ 751,060	\$ 698,964	\$ 1,106,055	\$ 1,286,981	\$ 1,242,903	\$ 1,350,972

TOTALS

PERSONAL SERVICES	\$ 7,421,903	\$ 7,671,004	\$ 7,972,462	\$ 8,157,482	\$ 8,388,121	\$ 8,028,832
OPERATING EXPENDITURES	2,165,139	2,431,352	2,562,509	2,774,797	2,570,566	3,138,526
CAPITAL OUTLAY	99,629	194,822	346,166	206,098	197,849	157,925
GRANTS AND AIDS	718	-	-	-	-	-
INTERFUND TRANSFERS OUT	63,561	-	349,590	347,800	347,800	325,000
CONTINGENCY	-	-	-	-	-	-
TOTAL GENERAL FUND	\$ 9,750,950	\$ 10,297,178	\$ 11,230,728	\$ 11,486,177	\$ 11,504,337	\$ 11,650,283

CITY OF SEBASTIAN, FLORIDA 2016/2017 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 2016 ACCOMPLISHMENTS

- ✓ Maintained municipal service delivery, established a Citizen Request hotline.
- ✓ Protected the Indian River Lagoon by enhancing storm water management, installation of baffle boxes, and installation of oyster bags.
- ✓ Maintained excellence of the Police Department – worked on traffic calming procedures.
- ✓ Maintained roads, drainage and ditches.
- ✓ Approved the SandCrest PUD development.
- ✓ Worked to protect landscaping and defined parking regulations during events in Riverview Park.
- ✓ Through enhanced enforcement and code revision, readdressed the proliferation of signs throughout the City.

FISCAL YEAR 2017 GOALS AND OBJECTIVES

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

- Maintaining municipal service delivery, continuing the hotline and good customer service.
- Protect the Indian River Lagoon through storm water management, restoration of oyster beds, blading of grass along roadways to ensure proper runoff, and participation on Indian River Lagoon Coalition board.
- Identify critical road repair challenges and deploy maintenance.
- Seek community input to enhance parks and recreation amenities, formulate a parks master plan.
- Continue to operate with a fiscal conservative standard.

PERFORMANCE MEASURES

Performance Indicators	Actual 2012/2013	Actual 2013/2014	Actual 2014/2015	Projected 2015/2016	Projected 2016/2017
Number of Council Meetings Conducted	26	22	22	24	22
Number of CRA Meetings Conducted	4	3	6	5	5
Number of Board of Adjustment Meetings Conducted	2	7	1	4	2
Number of Ordinances Adopted	12	5	8	8	5
Number of Resolutions Adopted	35	38	33	35	35
Number of Board Appointments	17	18	19	30	20

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR CITY COUNCIL

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>15/16</i>	<i>16/17</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 2016-2017 adopted budget for City Council is \$53,889. This compares to the 2015-2016 projected expenditures of \$50,179, an increase of \$3,710 or 6.90%.

	FY 12-13	FY 13-14	FY 14-15	Amended FY 15-16	Projected FY15-16	Adopted FY 16-17	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 22,724	\$ 22,723	\$ 22,747	\$ 22,762	\$ 22,762	\$ 22,764	\$ 2
Operating Expenditures	26,885	27,217	27,775	30,971	27,417	31,125	3,708
Capital Outlay	-	-	-	-	-	-	-
Total	\$ 49,609	\$ 49,940	\$ 50,522	\$ 53,733	\$ 50,179	\$ 53,889	\$ 3,710

Fiscal Year 2016-2017 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2015-2016 Projected Expenditures:

	<u>Difference</u>
1. Personal Services - Slight increase in worker's compensation insurance	\$ 2
2. Operating Expenditures - Increase due to projected new members training and equipment	\$ 3,708
3. Capital Outlay - No capital outlay requested.	\$ -

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

CITY COUNCIL						Projected	Adopted
POSITION	PAY RANGE	GRADE	FULL TIME EQUIVALENTS			Expenditure	Budget
			14-15	15-16	16-17	15-16	16-17
Mayor	5,400	N/A	1.00	1.00	1.00	\$ 5,475	\$ 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						\$ 19,875	\$ 19,800
Temporary Salaries						-	-
FICA Taxes						2,897	2,913
Worker's Compensation Insurance						49	51
Total Personal Services						<u>\$ 22,821</u>	<u>\$ 22,764</u>

CITY COUNCIL

Code: 010001

Account Number	Description	FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	Amended FY 15/16 Budget	FY 15/16 Projected	FY 16/17 Adopted Budget
PERSONAL SERVICES							
511200	Legislative Salaries	19,800	19,800	19,800	19,800	19,800	19,800
511300	Temporary salaries			0			0
512100	FICA Taxes	2,892	2,892	2,892	2,913	2,913	2,913
512400	Worker's Comp Insurance	32	31	55	49	49	51
TOTAL PERSONAL SERVICES		22,724	22,723	22,747	22,762	22,762	22,764
OPERATING EXPENDITURES							
534000	Travel & Per Diem	21,038	22,145	22,486	24,000	22,500	24,000
534101	Telephone	112	102	0	0	0	0
534105	Cellular Telephone	869	880	600	1,020	650	900
534110	Internet Access	0	32	0	0	0	0
534630	R & M Office Equipment	500	0	18	66	0	100
534640	R & M Operating Equipment			0			0
534800	Promotional Activities	500	65	800	860	557	300
534995	Litigation Expenditures			0			0
535200	Departmental Supplies	538	380	464	550	550	550
535210	Computer Supplies	957	1,043	451	500	0	1,500
535410	Dues and Memberships	200	200	200	200	200	200
535420	Books and Publications	96	0	111	125	90	125
535450	Training and Education	2,075	2,370	2,645	3,650	2,870	3,450
TOTAL OPERATING EXPENDITURES		26,885	27,217	27,775	30,971	27,417	31,125
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0
TOTAL CITY COUNCIL		49,609	49,940	50,522	53,733	50,179	53,889

CITY OF SEBASTIAN, FLORIDA 2016/2017 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 2016 ACCOMPLISHMENTS

- ✓ Continued meetings of the Management Team to coordinate actions and improve communications.
- ✓ Implemented a one-time Voluntary Early Retirement Program achieving substantial savings in personnel cost and allowing the addition of staffing for unstaffed functions, such as purchasing and contract administration.
- ✓ Attained a substantial amount of grant awards enabling improvements to the City's infrastructure.
- ✓ Initiated needed improvements at the City of Sebastian Municipal Golf Course facilities including a major project to completely replace the irrigation system.
- ✓ Initiated design and awarded competitive bid for construction of Hangar "C" at the Airport.
- ✓ Completed construction of Airport Drive East to significantly improve that entranceway to the Airport.
- ✓ Initiated the reconstruction of Barber Street.

FISCAL YEAR 2017 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 activities of the Florida League of Cities.
- Communicate regularly with representatives of other jurisdictions on issues of mutual interest.

PERFORMANCE MEASURES

Performance Indicators	Actual 2012/2013	Actual 2013/2014	Actual 2014/2015	Projected 2015/2016	Projected 2016/2017
Per Capita Level of Service Cost	\$ 448	\$ 464	\$ 506	\$516	\$504
Per Capita Number of Full-time Employees	5.14	5.27	5.32	5.25	5.01
General Fund Unrestricted Funds vs. Expenditures	47.49%	45.50%	40.92%	39.95%	39.45%

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR CITY MANAGER

STAFFING		NATURE OF ACTIVITY
15/16	16/17	
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 on issues requiring legislative actions and implementation of their decisions. Initiate and review all matters requiring City 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 2016-2017 adopted budget for City Manager is \$351,843. This compares to the 2015-2016 projected expenditures of \$291,204, an increase of \$60,639 or 20.82%.

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	Projected FY 15-16 Expenditures	Adopted FY 16-17 Budget	Difference
Personal Services	\$ 224,307	\$ 258,430	\$ 250,297	\$ 283,643	\$ 345,688	\$ 62,045
Operating Expenditures	4,068	6,286	6,885	7,561	6,155	(1,406)
Capital Outlay	-	-	-	-	-	-
Total	\$ 228,375	\$ 264,716	\$ 257,182	\$ 291,204	\$ 351,843	\$ 60,639

Fiscal Year 2016-17 adopted Budget:

Major Current Level Changes from

Fiscal Year 2015-16 Projected Expenditures:

	Difference
1. Personal Services - Increase primarily due to addition of Procurement Manager	\$ 62,045
2. Operating Expenses - Decrease due to decrease in vehicle maint costs	\$ (1,406)
3. Capital Outlay - No capital outlay requested in FY 2016-17	\$ -

PERSONAL SERVICES SCHEDULE

CITY MANAGER POSITION	PAY RANGE	GRADE	FULL TIME EQUIVALENTS			Projected Expenditures	Adopted Budget
			14-15	15-16	16-17	15-16	16-17
City Manager			1.00	1.00	1.00	\$ 122,000	\$ 132,000
Executive Assistant	43,927 / 79,069	64	1.00	1.00	1.00	70,000	72,100
Procurement Manager	55,588 / 100,058	73	0.00	1.00	1.00	18,000	57,500
Clerical Assisstant II	26,587 / 47,856	23	0.50	0.50	0.00	13,000	-
			2.50	3.50	3.00		
						\$ 223,000	\$ 261,600
						FICA Taxes	17,060
						Deferred Compensation	20,078
						Group Health Insurance Premium	13,285
						Dependant Health Ins Premium	9,683
						Employee Assistance Program	52
						Worker's Comp Insurance	485
						Auto Allowance	0
						Total Personal Services	\$ 283,643
							\$ 345,688

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

CITY MANAGER

Code: 010005

Account Number	Description	FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	Amended FY 15/16 Budget	FY 15/16 Projected	FY16/17 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	173,623	208,958	196,848	205,000	223,000	261,600
512100	FICA Taxes	12,951	14,078	15,083	15,683	17,060	20,013
512225	Deferred Compensation	15,626	18,806	17,522	18,450	20,078	23,544
512301	Group Health Insurance Premium	12,138	11,169	12,492	13,588	13,285	22,405
512305	Dependant Health Ins Premium	6,067	4,289	7,808	8,353	9,683	17,375
512309	Employee Assistance Program	46	44	47	51	52	72
512400	Worker's Comp Insurance	276	260	497	485	485	679
512601	Auto Allowance	3,580	826	0	0	0	0
TOTAL PERSONAL SERVICES		224,307	258,430	250,297	261,610	283,643	345,688
OPERATING EXPENDITURES							
534000	Travel and Per Diem	0	30	0	0	0	0
534101	Telephone	195	179	0	0	0	0
534105	Cellular Phone	0	388	435	540	561	600
534110	Internet Services	0	68	36	0	0	0
534120	Postage	57	61	82	50	25	50
534420	Equipment Leases	0	0	0	1,475	1,475	1,480
534620	R & M - Vehicles	0	0	468	500	2,000	500
534630	R & M - Office Equipment	240	232	1,739	672	650	675
534800	Promotional Activities	876	2,148	1,636	1,500	1,500	1,500
535200	Departmental Supplies	814	384	535	400	400	400
535210	Computer Supplies	7	15	0	0	0	0
535230	Small Tools & Equipment	0	0	418	0	0	0
535260	Gas and Oil	0	373	627	500	500	500
535410	Dues and Memberships	1,309	330	455	455	450	450
535420	Books and Publications	0	0	304	0	0	0
535450	Training and Education	570	2,078	150	0	0	0
TOTAL OPERATING EXPENDITURES		4,068	6,286	6,885	6,092	7,561	6,155
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0
TOTAL CITY MANAGER		228,375	264,716	257,182	267,702	291,204	351,843

CITY OF SEBASTIAN, FLORIDA 2016/2017 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 and 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, Citizen Budget Review Advisory Board, Disabilities Advisory Committee, Veterans Advisory Board, and Youth Advisory Council.

FISCAL YEAR 2016 ACCOMPLISHMENTS

- ✓ Hired FT Records Clerk to better coordinate records management program.
- ✓ Upgraded Laserfiche to add five additional user licenses for better use by staff.
- ✓ Began coordinating Cemetery sales in Unit 3.
- ✓ Provided administrative support for 2016 Charter review process.
- ✓ Canvassed 2015 Election.
- ✓ Began scanning personnel files to save storage space of hard copies.

FISCAL YEAR 2017 GOALS AND OBJECTIVES

- Records Clerk will attain Florida Records Manager Certification from Florida Records Management Association.
- Place Charter Review Advisory Committee Recommendation on the November ballot.
- Qualify candidates for two City Council seats and one vacated City Council seat to be placed on the November ballot.
- Hold quarterly records management team meetings to improve records management practices and encourage proper and timely disposition of records.
- Continue daily scanning of all permanent and long term records to Laserfiche.

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

PERFORMANCE MEASURES

Performance Indicators	Actual 2012/2013	Actual 2013/2014	Actual 2014/2015	Projected 2015/2016	Projected 2016/2017
Records Scanned	705	1593	825	1500	1000
Records Destroyed	157	127	176	140	140
Council Meeting Packets/Minutes	26	22	28	24	24
Cemetery Lots/Niches Sold	71	64	62	60	60
Election - Candidates Qualified	6	5	4	6	4
Legal/Display Ads Published	15	7	18	10	10
Code Supplements Distributed	3	2	3	4	3
Board Appointments Administered	17	18	19	18	15
Instruments Recorded	3	1	4	3	3
Public Records Requests	121	109	154	100	110
Other Committee Meeting Minutes Recorded	29	33	22	33	22

PROGRAM BUDGET DESCRIPTION FOR CITY CLERK

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>15/16</i>	<i>16/17</i>	
20.00%	20.00%	Services for City Council - 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%	10.00%	Services for Citizens - 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.
20.00%	20.00%	Services for Boards/Committees - 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.
20.00%	20.00%	Records Management - 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%	Cemetery - Coordinate with Cemetery Sexton on sale of cemetery lots, maintain cemetery records/database. Respond to customer concerns and complaints.
10.00%	10.00%	General Administration - 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%	City Election - The City Clerk is the City Elections Official and Chairperson of the City Canvassing Board, qualifies candidates for office and political committees, coordinates with Supervisor of Elections and State of Florida in administration of annual general elections, prepares resolutions and forms, swears in elected officials.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

CITY CLERK BUDGET SUMMARY

The Fiscal Year 2016-2017 adopted budget for City Clerk is \$188,919. This compares to the 2015-2016 projected expenditures of \$352,749, a decrease of \$163,830 or 46.44%.

	FY 12/13	FY 13/14	FY 14/15	Projected	Adopted	Difference
	Actual	Actual	Actual	FY 15/16 Expenditures	FY 16/17 Budget	
Personal Services	\$ 229,173	\$ 231,345	\$ 287,662	\$ 290,324	\$ 152,739	\$ (137,585)
Operating Expenses	36,815	52,803	41,270	62,426	36,180	(26,246)
Capital Outlay	4,003	2,970	14,598	-	-	-
Total	\$ 269,991	\$ 287,118	\$ 343,530	\$ 352,749	\$ 188,919	\$ (163,830)

Fiscal Year 2016-2017 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2015-2016 Projected Expenditures:

	Difference
1. Personal Services - Decrease due to transfer of vacant position and lower salary of new City Clerk	\$ (137,585)
2. Operating Expenses - Decrease due to election costs in even year	\$ (26,246)
3. Capital Outlay - No capital outlay requested in FY 2016-17	\$ -

PERSONAL SERVICES SCHEDULE

CITY CLERK

POSITION	PAY RANGE	GRADE	FULL TIME EQUIVALENTS			Projected	Adopted
			14-15	15-16	16-17	Expenditures 15-16	Budget 16-17
City Clerk			1.00	1.00	1.00	\$ 137,250	\$ 80,750
Deputy City Clerk	43,927 / 79,069	64	1.00	1.00	0.00	70,750	0
Records Program Manager	29,923 / 53,862	27	0.00	1.00	1.00	21,820	31,000
Clerical Assistant (Temporary)			1.50	0.50	0.50	1,760	4,000
Electronic Records and Information Manager			1.00	0.00	0.00	-	-
Audio Visual Specialist			0.50	0.00	0.00	-	-
			5.00	3.50	2.50		
						\$ 231,580	\$ 115,750
Overtime						-	-
FICA Taxes						17,716	8,855
Deferred Compensation						20,684	10,058
Group Health Insurance Premium						12,984	14,720
Dependant Health Ins Premium						6,833	3,008
Employee Assistance Program						56	48
Worker's Comp Insurance						471	300
Total Personal Services						\$ 290,324	\$ 152,739

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

CITY CLERK

Code: 010009

<u>Account</u>		<u>FY 12/13</u>	<u>FY 13/14</u>	<u>FY 14/15</u>	<u>Amended</u>	<u>FY 15/16</u>	<u>FY 16/17</u>
<u>Number</u>	<u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>FY 15/16</u>	<u>Projected</u>	<u>Adopted</u>
					<u>Budget</u>		<u>Budget</u>
PERSONAL SERVICES							
511200	Salaries	178,964	169,897	213,004	198,400	229,820	111,750
511300	Temporary Salaries	0	2,293	9,953	0	1,760	4,000
512100	FICA Taxes	13,017	17,785	16,795	15,178	17,716	8,855
512225	Deferred Compensation	16,107	15,188	18,848	17,856	20,684	10,058
512301	Group Health Insurance Premium	14,530	15,514	18,304	16,760	12,984	14,720
512305	Dependant Health Ins Premium	6,195	10,357	10,115	7,773	6,833	3,008
512309	Employee Assistance Program	56	56	88	72	56	48
512400	Worker's Comp Insurance	304	255	555	470	471	300
TOTAL PERSONAL SERVICES		229,173	231,345	287,662	256,509	290,324	152,739
533400	Other Contractual Services	1,432	1,418	1,688	2,000	800	2,000
533490	Codification Services	4,446	2,349	2,632	4,800	4,600	4,800
534000	Travel and Per Diem	964	85	736	1,246	1,250	1,200
534101	Telephone	154	165	0	0	0	0
534105	Cellular Phone	0	26	135	180	0	0
534110	Internet Services	0	185	1,748	1,925	433	0
534120	Postage	309	300	335	310	300	310
534420	Equipment Leases	0	0	0	708	710	770
534630	R & M - Office Equipment	15,068	11,243	11,931	11,700	11,700	12,850
534640	R & M Operating Equipment	0	500	1,850	0	0	0
534910	Clerk of Court Filing Fees	264	72	81	150	125	150
534920	Legal Ads	1,145	1,659	1,549	2,300	1,600	2,300
534990	Election Costs	7,919	32,660	8,732	35,000	34,338	9,500
535200	Departmental Supplies	289	189	341	500	500	500
535210	Computer Supplies	1,100	1,132	6,078	9,430	4,665	500
535230	Small Tools	2,525	0	1,301	500	0	0
535410	Dues and Memberships	650	620	1,033	520	525	550
535420	Books and Publications	0	0	0	100	0	100
535450	Training and Education	550	200	1,100	750	880	650
TOTAL OPERATING EXPENDITURES		36,815	52,803	41,270	72,119	62,426	36,180
CAPITAL OUTLAY							
606400	Vehicles and Equipment	4,003	2,970	14,598	0	0	0
TOTAL CAPITAL OUTLAY		4,003	2,970	14,598	0	0	0
TOTAL CITY CLERK		269,991	287,118	343,530	328,628	352,749	188,919

CITY OF SEBASTIAN, FLORIDA 2016/2017 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 2016 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 2017 GOALS AND OBJECTIVES

- Attend City Council, Planning and Zoning, Board of Adjustment, and Lagoon Council 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 council services.
- Draft and/or review ordinances and resolutions, as needed.

PERFORMANCE MEASURES

Performance Indicators	Actual 2012/2013	Actual 2013/2014	Actual 2014/2015	Projected 2015/2016	Projected 2016/2017
Number of Resolutions	35	38	33	35	35
Number of Ordinances	12	5	8	8	8
Number of Meetings	33	39	40	45	42

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR CITY ATTORNEY

STAFFING		NATURE OF ACTIVITY
15/16	16/17	
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 as requested.
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 2016-17 budget for the City Attorney is \$101,720. This compares to the 2015-16 projected expenditures of \$92,730, an increase of \$8,990 or 9.69%.

	FY 12-13	FY 13-14	FY 14-15	Amended FY 15-16	Projected FY 15/16	Adopted FY 16-17	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	95,775	102,959	103,870	101,730	92,730	101,720	8,990
Capital Outlay	-	-	-	-	-	-	-
Total	\$ 95,775	\$ 102,959	\$ 103,870	\$ 101,730	\$ 92,730	\$ 101,720	\$ 8,990

Fiscal Year 2016-17 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2015-16 Projected Expenditures:

	Difference
1. Personal Services - No change.	\$ -
2. Operating Expenses - Increase in City Attorney hours of service provided.	\$ 8,990
3. Capital Outlay - No capital outlay requested for FY 2016-17.	\$ -

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

CITY ATTORNEY

Code: 010010

<u>Account</u> <u>Number</u>	<u>Description</u>	<u>FY 12/13</u> <u>Actual</u>	<u>FY 13/14</u> <u>Actual</u>	<u>FY14/15</u> <u>Actual</u>	<u>Amended</u> <u>FY15/16</u> <u>Budget</u>	<u>FY15/16</u> <u>Projected</u>	<u>FY16/17</u> <u>Adopted</u> <u>Budget</u>
OPERATING EXPENDITURES							
533400	Other Contractual Services	93,450	100,639	102,294	100,000	91,000	100,000
534101	Telephone	75	71	0	0	0	0
534115	On-Line Services	1,428	1,428	1,130	1,080	1,080	1,070
534120	Postage	14	5	6	50	50	50
534630	R & M - Office Equipment	149	149	25	0	0	0
535210	Computer Supplies	0	20	0	0	0	0
535410	Dues and Memberships	225	150	0	150	150	150
535420	Books and Publications	435	497	415	450	450	450
TOTAL OPERATING EXPENDITURES		95,775	102,959	103,870	101,730	92,730	101,720
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0
TOTAL CITY ATTORNEY		95,775	102,959	103,870	101,730	92,730	101,720

CITY OF SEBASTIAN, FLORIDA 2016/2017 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.

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 prudent fiscal management policies are maintained. This Section also coordinates general and liability insurance claims and is responsible for documenting compliance with grant provisions and processing grant reimbursements. It also monitors all major construction projects to assure spending within amounts appropriated and restricted funds are correctly used.

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.

FISCAL YEAR 2016 ACCOMPLISHMENTS

- ✓ Published the required Community Redevelopment Agency Annual Activity Report for FY 2014-2015.
- ✓ Seventeenth time awardee of the Government Finance Officer's Association Certificate of Achievement for Excellence in Financial Reporting for the Comprehensive Annual Financial Report and eleventh 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 2014-2015 financial audit.
- ✓ Maintained 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.
- ✓ Provided administrative support to the Police Officers Pension Plan.
- ✓ Handled grant accounting and financial reporting requirements in coordination with other departments that were expected to adhere to requirements for narrative reports on progress.
- ✓ Recruited, interviewed and hired new employees and replacements for vacant positions.
- ✓ Improved internal processes to operate more efficiently.

FISCAL YEAR 2017 GOALS AND OBJECTIVES

- Generate cost saving ideas through internal audits/staff involvement.
- Complete revisions to the Standard Operating Procedures Manual.
- Provide low cost quality training for City employees. Develop mandatory training that can be provided through the intranet when appropriate.
- Provide training on MUNIS accounting system for City employees.
- 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.
- Continue to provide quality financial services for the City of Sebastian.
- Continue to provide responsive service to all customers, citizens, vendors, and employees.
- Submit 2015-2016 Comprehensive Annual Financial Report to Government Finance Officers Association for Excellence for Financial Award and 2016-2017 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 financial leadership to Management, Budget Review Advisory Committee and City Council.

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

PERFORMANCE MEASURES

Performance Indicators	Actual 2012/2013	Actual 2013/2014	Actual 2014/2015	Projected 2015/2016	Projected 2016/2017
Total Full and Part-time Positions	171	176	183	178	180
Terminations/Resignations/Retirements	35	17	23	15	15
HR hours to process new employee	3	3	3	3	3
Applications processed	159	369	391	400	300
New Hires	13	40	26	30	25
Background Checks conducted - non-sworn	11	35	13	25	20
Reported Workers Compensation Claims	10	17	19	10	10
Time frame to hire new employee - non-sworn	21 days	14 days	14 days	14 days	14 days
Time frame to hire new employee - sworn	1.5 Months	1.5 Months	1.5 Months	1.5 Months	1.5 Months
Program Cost Per Capita	\$22.11	\$25.03	\$25.05	\$23.95	\$21.82
Journal Entries Processed	891	922	973	900	950
Accounts Payable Invoices Processed	5,480	5,657	6,552	5,650	6,000
Accounts Payable Checks Processed	2,493	2,272	2,238	2,200	2,200
Purchase Orders Processed	233	242	254	250	250
Payroll Checks Processed	4,082	4,075	4,238	4,150	4,200
Purchasing/Corporate Card Transactions Processed	1,054	1,367	1,395	1,400	1,500
Purchasing Card Users	39	38	40	39	38
Garage Sale Permits Issued	873	970	880	1,000	900
Number of Fixed Assets Records	2,220	2,259	2,381	2,200	2,200
Comprehensive Annual Financial Statement issued	03/06/14	03/16/15	03/17/16	02/15/17	02/15/18
Annual Budget Document issued	10/22/13	12/26/14	10/27/15	10/30/16	10/30/17
Excellence in Financial Reporting Award (consecutive years)	15	16	17	18	19
Distinguished Budget Presentation Award (consecutive years)	9	10	11	12	13

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

PROGRAM BUDGET FOR ADMINISTRATIVE SERVICES

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>15/16</i>	<i>16/17</i>	
6.00%	4.00%	Hiring New Employees - Accept applications, screen applications for minimum qualifications, prepare employment and rejection letters, prepare new hire package, schedule pre-employment physical and drug screens, conduct new hire orientations, conduct employment and background investigations, coordinate with departments regarding examinations for skilled positions.
6.00%	4.00%	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.
1.00%	16.00%	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.
6.00%	5.00%	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.
1.00%	2.00%	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.
2.00%	5.00%	Grants & Special Projects - Responsible for quarterly status, reimbursement reports, close out documentation and federal and state compliance to grantors.
20.00%	23.00%	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.
17.00%	14.00%	Accounts Payable - Review all requests for payment and prepare checks. Process and pay purchasing card transactions. Ensure appropriate discounts are taken and invoices are paid prior to due date, audit travel expense reports and prepare year end 1099's.
12.00%	8.00%	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.
11.00%	8.00%	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%	1.00%	Risk Management - Ensure that insurance claims are promptly submitted to the insurance carrier. Resolve minor claims that are lower than deductible limits in a fair and consistent manner.
14.00%	8.00%	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.
2.00%	2.00%	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 2016/2017 ANNUAL BUDGET

ADMINISTRATIVE SERVICES BUDGET SUMMARY

The Fiscal Year 2016-2017 budget for Administrative Services is \$487,476. This compares to the 2015-2016 projected expenditures of \$535,013, a decrease of \$47,537 or -8.89%.

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	Amended FY 15-16 Budget	Projected FY 15-16 Expenditures	Adopted FY 16-17 Budget	Difference
Personal Services	\$ 400,429	\$ 464,036	\$ 480,510	\$ 397,647	\$ 448,645	\$ 393,766	\$ (54,879)
Operating Expenses	84,932	89,756	77,949	92,769	86,368	93,710	7,342
Capital Outlay	-	1,520	-	-	-	-	-
Total	\$ 485,361	\$ 555,312	\$ 558,459	\$ 490,416	\$ 535,013	\$ 487,476	\$ (47,537)

Fiscal Year 2016-17 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2015-16 Projected Expenditures:

	Difference
1. Personal Services - Decrease due to early retirement savings.	\$ (54,879)
2. Operating Expenses - Increase due to random drug testing program and internet services.	\$ 7,342
3. Capital Outlay - No Capital Outlay requested for FY 2016-2017.	\$ -

PERSONAL SERVICES SCHEDULE

ADMINISTRATIVE SERVICES DEPARTMENT

<u>POSITION</u>	<u>PAY</u> <u>RANGE</u>	<u>GRADE</u>	<u>FULL TIME EQUIVALENTS</u>			<u>Projected</u> <u>Expenditure</u>	<u>Adopted</u> <u>Budget</u>	
			<u>14-15</u>	<u>15-16</u>	<u>16-17</u>	<u>15-16</u>	<u>16-17</u>	
Admin Services Director	72,868 / 131,163	81	1.00	1.00	1.00	\$ 108,000	\$ 113,100	
Human Resources Manager/Asst Director	67,703 / 121,866	79	1.00	1.00	1.00	\$ 69,850	\$ 77,750	
Accounting Services Manager	50,871 / 91,568	70	1.00	1.00	1.00	121,650	57,500	
Accountant	40,244 / 72,439	37	0.00	0.00	0.00	15,800	-	
Human Resources Specialist	32,673 / 59,009	33	1.00	0.00	0.00	-	-	
Accounting Clerk III	30,821 / 55,478	28	1.00	0.00	0.00	-	-	
Accounting Clerk II	29,052 / 52,293	26	0.00	1.00	1.00	18,000	30,500	
Accounting Clerk I	25,812 / 46,462	22	0.00	1.00	1.00	16,800	28,500	
Accounting Clerk I (Part Time)	12.40 / 22.33	22	1.00	0.00	0.00	13,000	-	
Accounting Services Consultant (Temp)			0.00	0.50	0.50	4,250	5,000	
TOTAL SALARIES			6.00	5.50	5.50	\$ 367,350	\$ 312,350	
						Overtime	350	400
						FICA Taxes	28,102	23,925
						Deferred Compensation	32,679	27,698
						Group Health Insurance Premium	19,140	26,975
						Dependant Health Ins Premium	150	1,576
						Employee Assistance Program	138	120
						Worker's Comp Insurance	736	722
						Total Personal Services	\$ 448,645	\$ 393,766

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

ADMINISTRATIVE SERVICES DEPARTMENT

Code: 010020

Account Number	Description	FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	FY 15/16 Amended	FY 15/16 Projected	FY 16/17 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	319,054	372,321	390,688	323,800	363,100	307,350
511300	Temporary Salaries	0		0	0	4,250	5,000
511400	Overtime	68	423	2,023	400	350	400
512100	FICA Taxes	24,218	28,406	29,800	22,459	28,102	23,925
512225	Deferred Compensation	28,409	33,142	31,566	26,388	32,679	27,698
512301	Group Health Insurance Premium	25,935	27,188	22,722	23,446	19,140	26,975
512305	Dependent Insurance	2,130	1,961	2,643	297	150	1,576
512309	Employee Assistance Program	111	121	138	121	138	120
512400	Worker's Comp Insurance	504	474	929	736	736	722
TOTAL PERSONAL SERVICES		400,429	464,036	480,510	397,647	448,645	393,766
OPERATING EXPENDITURES							
533120	Consultants	1,659	6,722	0	6,000	0	0
533175	Employee Background Testing	7,665	7,188	5,534	8,400	6,500	6,750
533200	Audit Fees	34,380	32,887	35,951	33,179	36,000	36,000
533400	Other Contractual Services	2,205	694	3,799	7,500	7,500	10,000
534000	Travel and Per Diem	1,930	2,129	40	750	0	1,000
534101	Telephone	609	315	0	0	0	0
534105	Cellular Telephone	517	621	0	0	0	1,320
534110	Internet Access	480	466	36	0	180	450
534120	Postage	2,171	2,094	2,098	1,900	2,200	2,200
534130	Express Mail	13	0	0	0	0	0
534420	Equipment Leases	0	0	0	1,750	1,875	1,755
534630	R & M - Office Equipment	23,464	24,712	24,810	25,000	25,000	25,000
534700	Printing and Binding	2,526	1,679	247	300	300	400
534800	Promotional Activities	170	381	130	1,000	750	2,250
534825	Advertising	0	594	396	500	500	300
534920	Legal Ads	496	1,021	714	600	700	700
535200	Departmental Supplies	2,527	3,637	2,461	3,000	2,900	2,880
535205	Bank Charges	160	279	140	90	190	145
535210	Computer Supplies	560	1,287	165	100	418	100
535230	Small Tools & Equipment	0	407	140	0	0	0
535410	Dues and Memberships	1,184	1,120	1,239	1,300	905	1,210
535420	Books and Publications	1,452	858	50	500	50	50
535450	Training and Education	764	665	0	900	400	1,200
TOTAL OPERATING EXPENDITURES		84,932	89,756	77,949	92,769	86,368	93,710
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	1,520	0	0	0	0
TOTAL CAPITAL OUTLAY		0	1,520	0	0	0	0
TOTAL ADMINISTRATIVE SERVICES		485,361	555,312	558,459	490,416	535,013	487,476

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

MANAGEMENT INFORMATION SYSTEMS DIVISION

The Management Information Systems Division is responsible for the purchase, operation, and maintenance of the City's approved computerized hardware and software infrastructure, and either provides or recommends training for its use. The division also provides support for approximately 200 computers and printers, a City-wide computerized physical access control system, the Police Department's computer system infrastructure, Community Development's Arcview modified GIS system, computerized fuel monitoring and accounting systems, hardware and software support for the City's Internet/intranet accounts, maintenance of the City's telephone system, and manages City issued cellular devices.

FISCAL YEAR 2016 ACCOMPLISHMENTS

- ✓ As of 6 May, 2016 MIS has processed 1271 work orders:
 - Network related: 27%
 - Hardware related: 25%
 - Software related: 18%
 - Security related: 11%
 - Telecom related: 10%
 - Generating policy/procedural documentation: 1%
 - Other: 8%
- ✓ The MUNIS financial server has been virtualized saving on energy and administration costs.
- ✓ VLAN segmentation project completed.
- ✓ The two factor authentication implementation for FDLE requirements is complete.
- ✓ Continue VMware server virtualization expansion program.
- ✓ Implemented new Virtual Private Networking (VPN) system to provide greater data security for mobile users.
- ✓ Replaced authentication and file servers City-wide.
- ✓ Implemented mobile device manager to allow City staff to utilize smartphones and City Council to utilize iPads to access City emails remotely.
- ✓ Upgraded network wiring at Golf Course pro shop.
- ✓ Started process of mapping the City fiber optic assets for entry into the Sunshine 811 service.

FISCAL YEAR 2017 GOALS AND OBJECTIVES

- Continue to assess City's current data, software, and hardware needs and augment network infrastructure to be more responsive to fluctuating demands.
- Continue to assess the VMware server virtualization expansion program's current state and continue the expansion if City infrastructure demands warrant.
- Expand City fiber-optic network infrastructure.
- Complete major software upgrade of City-wide security system allowing the system to leverage the latest supported technology.
- Augment City-wide backup system to replicate data to cloud backup solution.
- Upgrade network wiring at City Public Works compound.
- Complete the process of mapping the City fiber optic assets for entry into the Sunshine 811 service.

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

PERFORMANCE MEASURES

Performance Indicators	Actual 2012/2013	Actual 2013/2014	Actual 2014/2015	Projected 2015/2016	Projected 2016/2017
Workorders Processed	2336	2448	2460	2400	2600
Server Outages Serviced	10	3	4	4	4
Network Outages Serviced	2	2	2	2	3
Phone System Outages Serviced	2	3	2	2	2
User Training hours performed/supported	100	170	180	150	170

PROGRAM BUDGET DESCRIPTION FOR THE MANAGEMENT INFORMATION SERVICES

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>15/16</i>	<i>16/17</i>	
30.00%	25.00%	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%	35.00%	End User Support - This includes hardware troubleshooting and repair, as well as, assisting users in the use of all data resources.
25.00%	25.00%	Network Administration - This includes the daily administration of network resources such as maintaining user accounts, e-mail accounts, data backup etc...
5.00%	5.00%	Division Administration - This includes the functions necessary to support the internal administrative needs of the MIS division's resources and personnel.
10.00%	10.00%	Technology Research and Development - This is the time necessary to research and evaluate technology related products and services for purchase and implementation.
100.00%	100.00%	

MANAGEMENT INFORMATION SYSTEMS BUDGET SUMMARY

The Fiscal Year 2016-2017 adopted budget for Management Information Systems is \$233,201. This compares to the 2015-2016 projected expenditures of \$194,290, an increase of \$38,911 or 20.3%.

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	Amended FY 15-16 Budget	Projected FY 15-16 Expenditures	Adopted FY 16-17 Budget	Difference
Personal Services	\$ 114,082	\$ 115,440	\$ 121,979	\$ 135,275	\$ 134,754	\$ 142,681	\$ 7,927
Operating Expenses	47,535	27,699	32,471	69,175	59,536	90,520	30,984
Capital Outlay	-	-	30,529	-	-	-	-
Total	\$ 161,617	\$ 143,139	\$ 184,979	\$ 204,450	\$ 194,290	\$ 233,201	\$ 38,911

Fiscal Year 2016-2017 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2015-2016 Projected Expenditures:

	Difference
1. Personal Services - Increase due to negotiated salary increases and health insurance increases.	\$ 7,927
2. Operating Expenses - Increase due mainly to new cloud based server back-up and replacement of UPS batteries.	\$ 30,984
3. Capital Outlay - No capital outlay requested for FY 2016-17.	\$ -

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

MANAGEMENT INFORMATION SERVICES

<u>POSITION</u>	<u>PAY</u>	<u>GRADE</u>	<u>FULL TIME EQUIVALENTS</u>			<u>Projected</u>	<u>Adopted</u>
	<u>RANGE</u>		<u>14-15</u>	<u>15-16</u>	<u>16-17</u>	<u>Expenditure</u>	<u>Budget</u>
						<u>15-16</u>	<u>16-17</u>
Network Manager	50.871 / 91,568	70	1.00	1.00	1.00	\$ 63,150	\$ 64,500
Systems Analyst	37.528 / 67,550	60	1.00	1.00	1.00	40,000	41,500
			2.00	2.00	2.00		
TOTAL SALARIES						\$ 103,150	\$ 106,000
						Overtime	1,000
						FICA Taxes	8,186
						Deferred Compensation	9,540
						Group Health Insurance Premium	14,683
						Dependant Health Ins Premium	2,950
						Employee Assistance Program	48
						Worker's Comp Insurance	274
Total Personal Services						\$ 134,754	\$ 142,681

CAPITAL OUTLAY SCHEDULE

MANAGEMENT INFORMATION SERVICES - TO BE FUNDED BY DISCRETIONARY SALES TAX

<u>DESCRIPTION</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>TOTAL</u>
Computer Equipment/Upgrades	\$ 50,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 190,000
Virtual Machine Host Server Hardware	40,000	-	-	-	-	40,000
Citywide Computer Replacements	-	-	180,000	-	-	180,000
Total	\$ 90,000	\$ 35,000	\$ 215,000	\$ 35,000	\$ 35,000	\$ 410,000

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

MANAGEMENT INFORMATION SYSTEMS

Code: 010021

Account <u>Number</u> <u>Description</u>	<u>FY 12/13</u> <u>Actual</u>	<u>FY 13/14</u> <u>Actual</u>	<u>FY 14/15</u> <u>Actual</u>	<u>Amended</u> <u>FY 15/16</u> <u>Budget</u>	<u>FY 15/16</u> <u>Projected</u>	<u>FY 16/17</u> <u>Adopted</u> <u>Budget</u>
PERSONAL SERVICES						
511200 Regular Salaries	85,410	87,093	97,822	103,600	103,150	106,000
511300 Temporary Salaries	2,288	3,545	0	0	0	0
511400 Overtime	0	0	0	0	0	1,000
512100 FICA Taxes	6,664	6,898	7,491	7,925	7,891	8,186
512225 Deferred Compensation	7,687	7,838	8,135	9,324	9,284	9,540
512301 Group Health Insurance Premium	11,835	9,803	7,993	12,839	12,839	14,683
512305 Dependant Health Ins Premium	0	0	202	1,280	1,283	2,950
512309 Employee Assistance Program	46	36	41	48	48	48
512400 Worker's Comp Insurance	152	227	295	259	259	274
TOTAL PERSONAL SERVICES	114,082	115,440	121,979	135,275	134,754	142,681
OPERATING EXPENDITURES						
533120 Consultants	2,000	0	0	0	0	0
533400 Other Contractual Services	0	0	0	20,000	14,955	5,000
534000 Travel and Per Diem	44	223	238	300	180	300
534101 Telephone	236	189	0	8,000	8,000	8,050
534105 Cellular Phone	746	767	677	780	840	1,440
534110 Internet Access	1,517	2,604	2,491	2,265	1,800	1,400
534120 Postage	33	0	0	10	10	20
534130 Express Mail	15	28	5	50	50	60
534630 R & M - Office Equipment	0	50	0	0	0	50,100
534640 R & M-Operating Equipment	20,884	15,721	23,833	31,070	22,000	10,100
535200 Departmental Supplies	139	52	1,115	200	200	1,050
535210 Computer Supplies	13,486	3,955	2,814	5,000	11,000	11,800
535230 Small Tools and Equipment	0	190	999	1,000	200	300
535280 Broadcast Supplies	7,781	2,198	0	0	0	0
535410 Dues and Memberships	359	896	299	500	301	500
535420 Books and Publications	0	76	0	0	0	0
535450 Training and Education	295	750	0	0	0	400
TOTAL OPERATING EXPENDITURES	47,535	27,699	32,471	69,175	59,536	90,520
CAPITAL OUTLAY						
606400 Vehicles and Equipment	0	0	30,529	0	0	0
TOTAL CAPITAL OUTLAY	0	0	30,529	0	0	0
TOTAL MANAGEMENT INFORMATION SYSTEMS DIVISION	161,617	143,139	184,979	204,450	194,290	233,201

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

AUDIO VISUAL

The Audio-Visual Division of IT consists of 1 FT, 1 PT, and 2 Temporary AV Staff. The Electronic Records & Information Manager manages 24 hour broadcasting including live City Board and Committee meetings, taped programming, and a slide program on COS-TV Comcast Channel 25 and streams live via the main City website on U-Stream; manages 12 City websites; provides Wi-Fi in chambers; coordinates all AV equipment purchases and upgrades; coordinates with all City Departments on the use of and upgrades to Laserfiche Imaging Software, Email management software, and other departmental records management software systems; and oversees the Working Waterfront technology.

FISCAL YEAR 2016 ACCOMPLISHMENTS

- ✓ Upgraded the Council Chambers Cameras, robotics and video Mixer systems.
- ✓ Migrated several city websites to an outside host.
- ✓ Upgraded several websites to maximize new technology & security.
- ✓ Completed a complete re-wire of the AV Broadcast Room in order to resolved some issues and make the room able to change in the future.
- ✓ Completed Laserfiche Software from 9.2.1 to 10.1.
- ✓ Completed UVerse connection.

FISCAL YEAR 2017 GOALS AND OBJECTIVES

- Complete Digital Conversion of AV equipment.
- Continue creating and updating procedures & documentation for operations.
- Assist MIS in Day to Day Operations.
- Manage the Day to Day operations of the City Council Chambers.
- Finish migrating the rest of the city's websites, that can be moved, to an outside host.

PERFORMANCE MEASURES

Performance Indicators	Actual 2012/2013	Actual 2013/2014	Actual 2014/2015	Projected 2015/2016	Projected 2016/2017
Technical Workorders Processed	n/a	435	162	300	400
Web/COS-TV Workorders Processed	n/a	878	906	900	900
User Training hours performed/supported	n/a	10	10	30	20
Programs Aired Live on COS-TV	n/a	105	87	115	80
Programs /Printed Pieces Created	n/a	70	51	75	20

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR AUDIO VISUAL

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>15/16</i>	<i>16/17</i>	
40.00%	40.00%	Broadcasting & Recording - broadcast board meetings live from council chambers. Film City sponsored events. Filming of the monthly PD report. Filming for commercials or other productions as directed. Creation of the daily programming schedule. Maintenance of the COStv information crawl.
20.00%	20.00%	Website Support - posting of all agendas & packets, adding the city's events to the events calendar on the city's main site. Making any additions or changes that are needed for the information on all the city's 13 websites to stay up-to-date. Any additions or changes are requested via work orders.
15.00%	15.00%	Content Creation - Creation of all the video files for the Web Archive service. Creation of monthly program for PD. Creation of programs for the city sponsored events. Creation of print advertising/banners as requested. Creation of COStv slides as needed. Any items needed are requested via work order.
10.00%	15.00%	Maintenance - monitoring and addressing the AV technical items. These include servers, switches, and other specialized hardware that is essential to the day to day operations of the AV division.
15.00%	10.00%	Records Management - Maintain the electronic records for the the City of Sebastian. This includes the public emails and the laserfiche system. work with the the City Clerks office to ensure our the city's electronic record storage is both user/public friendly and secured.
100.00%	100.00%	

AUDIO VISUAL BUDGET SUMMARY

The Fiscal Year 2016-2017 adopted budget for Audio Visual is \$121,939. This compares to the 2015-2016 projected expenditures of \$ 158,905, a decrease of \$ 36,966 or -23.26%.

	FY 12/13	FY 13/14	FY 14/15	Amended FY15/16	Projected FY 15/16	Requested FY 16/17	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ -	\$ -	\$ -	\$ 105,796	\$ 93,008	\$ 105,362	\$ 12,354
Operating Expenses	-	-	-	17,290	24,481	16,577	(7,904)
Capital Outlay	-	-	-	41,416	41,416	-	(41,416)
Total	\$ -	\$ -	\$ -	\$ 164,502	\$ 158,905	\$ 121,939	\$ (36,966)

Fiscal Year 2016-2017 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2015-2016 Projected Expenditures:

	Difference
1. Personal Services - Increase due to negotiated salary increases and health insurance increases	\$ 12,354
2. Operating Expenses - Decrease due mainly to lower travel costs and fewer computer supplies/small tools & equip needed	\$ (7,904)
3. Capital Outlay - No General Fund capital outlay requested in FY2016-17	\$ (41,416)

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

AUDIO VISUAL			FULL TIME EQUIVALENTS			Projected	Adopted
POSITION	PAY RANGE	GRADE	14-15	15-16	16-17	Expenditures	Budget
						15-16	16-17
Electronic Records and Information Mgr	40,200 / 68,339	61	0.00	1.00	1.00	56,500	\$ 58,500
Audio Visual Technician (Part Time)	15.45/hr		0.00	0.50	0.50	8,500	16,100
Audio Visual Technician (Temporary)	10.00/hr		0.00	2.00	1.00	11,000	11,000
			0.00	3.50	2.50		
						\$ 76,000	\$ 85,600
	Overtime					-	-
	FICA Taxes					5,814	6,854
	Deferred Compensation					5,100	5,265
	Group Health Insurance Premium					5,920	7,362
	Dependant Health Ins Premium					-	0
	Employee Assistance Program					40	48
	Worker's Comp Insurance					134	233
	Total Personal Services					\$ 93,008	\$ 105,362

CAPITAL OUTLAY SCHEDULE

AUDIO VISUAL DEPARTMENT - TO BE FUNDED BY DISCRETIONARY SALES TAX							
Description	EXPENDITURES PER FISCAL YEAR						TOTAL
	2016-17	2017-18	2018-19	2019-20	2020-21	2019-20	
Digital/HD Conversion	30,000	-	-	-	-	-	30,000
Channel Automation	20,000	-	-	-	-	-	20,000
Audio Enhancements	-	30,000	-	-	-	-	30,000
	\$ 50,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

AUDIO VISUAL

Code: 010022

<u>Account</u> <u>Number</u>	<u>Description</u>	<u>FY 12/13</u> <u>Actual</u>	<u>FY 13/14</u> <u>Actual</u>	<u>FY 14/15</u> <u>Actual</u>	<u>Amended</u> <u>FY15/16</u> <u>Budget</u>	<u>FY 15/16</u> <u>Projected</u>	<u>FY 16/17</u> <u>Adopted</u> <u>Budget</u>
PERSONAL SERVICES							
511200	Salaries	0	0	0	72,350	65,000	74,600
511300	Temporary Salaries	0	0	0	15,000	11,000	11,000
512100	FICA Taxes	0	0	0	6,682	5,814	6,854
512225	Deferred Compensation	0	0	0	5,108	5,100	5,265
512301	Group Health Insurance Premium	0	0	0	6,475	5,920	7,362
512305	Dependant Health Ins Premium	0	0	0	0	0	0
512309	Employee Assistance Program	0	0	0	47	40	48
512400	Worker's Comp Insurance	0	0	0	134	134	233
TOTAL PERSONAL SERVICES		0	0	0	105,796	93,008	105,362
OPERATING EXPENDITURES							
534000	Travel and Per Diem	0	0	0	1,210	1,310	200
534105	Cellular Phone	0	0	0	180	180	720
534110	Internet Services	0	0	0	3,181	3,000	3,300
534120	Postage	0	0	0	100	0	0
534420	Equipment Leases	0	0	0	66	66	66
534630	R & M - Office Equipment	0	0	0	2,920	920	1,545
534640	R & M - Operating Equipment	0	0	0	0	1,850	0
535200	Departmental Supplies	0	0	0	100	150	200
535210	Computer Supplies	0	0	0	3,310	5,860	5,140
535230	Small Tools	0	0	0	2,685	2,607	100
535410	Dues and Memberships	0	0	0	2,988	2,988	4,706
535420	Books and Publications	0	0	0	100	100	100
535450	Training and Education	0	0	0	450	450	500
TOTAL OPERATING EXPENDITURES		0	0	0	17,290	19,481	16,577
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	0	0	41,416	41,416	0
TOTAL CAPITAL OUTLAY		0	0	0	41,416	41,416	0
TOTAL AUDIO VISUAL		0	0	0	164,502	153,905	121,939

CITY OF SEBASTIAN, FLORIDA 2016/2017 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 Planning and Zoning, Parks and Recreation Administration, Economic Development, Special Events Coordination, Grants Coordination, and Horticultural Review.

FISCAL YEAR 2016 ACCOMPLISHMENTS

- ✓ Encouraged a proactive planning environment
- ✓ Continued to review and process site plan applications
- ✓ Enhance city project plan review process
- ✓ Initiated and executed an in-house GIS program
- ✓ Incorporated Parks and Recreation Administration into department
- ✓ Formalized park and special events applications and approval processes
- ✓ Continued National Flood Insurance program to retain rating
- ✓ Performed tree inventory and risk assessment of Riverview Park
- ✓ Established in-house horticultural review

FISCAL YEAR 2017 GOALS AND OBJECTIVES

- Continue support of proactive planning and development
- Update sign and landscape ordinances
- Promote staff training and attaining professional certifications
- Attend professional conferences
- Market tourism industry as part of community economic development
- Create a masterplan for the Riverview Park Campus
- Create landscape design for 512 medians
- Create Farmers Market regulations

PERFORMANCE MEASURES

Performance Indicators	Actual 2012/2013	Actual 2013/2014	Actual 2014/2015	Projected 2015/2016	Projected 2016/2017
Total major & minor site plan reviews	9	6	6	10	8
Preliminary/final plat approvals	0	5	2	5	5
Application requests processed	129	151	149	160	160
Total permits (temporary) issued	24	39	30	30	25
Division of a single lot	0	2	2	3	3
Land use and zoning change requests	0	0	1	2	1
Annexation Requests	2	0	0	2	1
Flood Zone determinations	214	131	127	75	100
Site Plan inspections	11	8	7	15	20
Land Development Code amendments	0	0	2	4	2
Model home conditional use approvals	0	0	1	3	2
Processing time for site plans (months)	2	3	3	2	3
Easements	0	3	3	10	7
Variances/Appeals	0	78	6	2	5

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR COMMUNITY DEVELOPMENT

STAFFING		NATURE OF ACTIVITY
15/16	16/17	
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. Research various miscellaneous topics and gather information for other agencies and/or other departments, including code enforcement. Provide administrative support for Parks and Recreation.
25.00%	25.00%	Site Plans, Variances, Plats - Work with other agencies to provide comments and public input on items reviewed 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%	10.00%	Comprehensive Planning - Manage, interpret, evaluate, update, and implement the Comprehensive Plan and other land use, development and preservation plans for the City.
10.00%	15.00%	Economic Development - Provide direction and guidance for projects that have an economic development impact, including annexations.
10.00%	25.00%	Community Redevelopment - Implementation of stated goals within the Community Redevelopment Master Plan and consistent with objectives outlined by the City Council.
15.00%	0.00%	General Administrative - Research various miscellaneous topics and gather information for other agencies and/or other departments, including code enf.
100.00%	100.00%	

COMMUNITY DEVELOPMENT BUDGET SUMMARY

The Fiscal Year 2016-2017 adopted budget for Community Development is \$267,729. This compares to the 2015-2016 projected expenditures of \$260,607, an increase of \$ 7,122 or 2.73%.

	FY 12-13	FY 13-14	FY 14-15	Projected FY 15-16	Adopted FY 16-17	Difference
	Actual	Actual	Actual	Expenditures	Budget	
Personal Services	\$ 200,068	\$ 217,866	\$ 188,832	\$ 238,513	\$ 217,794	\$ (20,719)
Operating Expenses	35,583	31,080	24,899	22,094	49,935	27,841
Capital Outlay	-	-	-	-	-	-
Total	\$ 235,651	\$ 248,946	\$ 213,731	\$ 260,607	\$ 267,729	\$ 7,122

Fiscal Year 2016-16 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2015-16 Projected Expenditures:

	Difference
1. Personal Services - Decrease due primarily to retirement of Senior Planner in FY16.	\$ (20,719)
2. Operating Expenses - Increase mainly due to increased advertising and staff training.	\$ 27,841
3. Capital Outlay - No capital outlay requested in FY 2016-17.	\$ -

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

COMMUNITY DEVELOPMENT

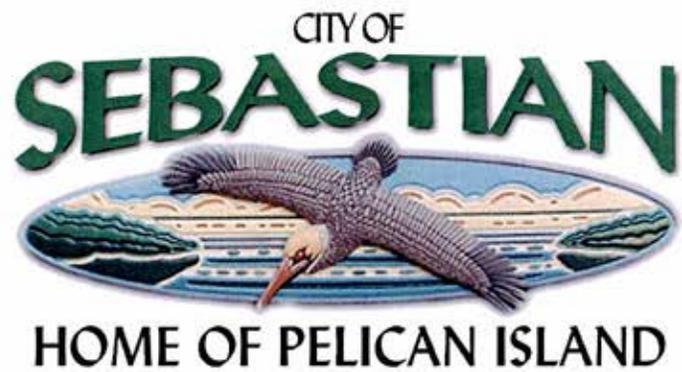
<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>FULL TIME EQUIVALENTS</u>			<u>Projected Expenditure</u>	<u>Adopted Budget</u>
			<u>14-15</u>	<u>15-16</u>	<u>16-17</u>	<u>15-16</u>	<u>16-17</u>
						\$	\$
Community Development Director	72,868 / 131,163	81	0.00	0.00	1.00	\$ 38,500	\$ 75,000
Planner	35,730 / 64,314	33	1.00	1.00	1.00	52,325	54,500
Clerical Assistant II	26,587 / 47,856	23	0.00	0.00	1.00	13,000	27,500
Senior Planner	48,000 / 86,401	67	1.00	1.00	0.00	80,000	-
			2.00	2.00	3.00	\$ 183,825	\$ 157,000
Overtime						4,000	4,000
FICA Taxes						14,369	12,317
Deferred Compensation						16,904	14,490
Clothing Allowance						-	-
Group Health Insurance Premium						11,250	22,016
Dependant Health Ins Premium						7,866	7,487
Employee Assistance Program						52	72
Worker's Comp Insurance						247	412
Total Personal Services						\$ 238,513	\$ 217,794

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

COMMUNITY DEVELOPMENT DEPARTMENT

Code: 010080

Account <u>Number</u>	<u>Description</u>	<u>FY 12/13</u> <u>Actual</u>	<u>FY 13/14</u> <u>Actual</u>	<u>FY 14/15</u> <u>Actual</u>	<u>Amended</u> <u>FY15/16</u> <u>Budget</u>	<u>FY 15/16</u> <u>Projected</u>	<u>FY 16/17</u> <u>Adopted</u> <u>Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	149,826	160,631	134,178	133,500	183,825	157,000
511400	Overtime	1,125	4,561	4,095	4,000	4,000	4,000
512100	FICA Taxes	9,875	12,514	10,584	10,519	14,369	12,317
512215	Clothing Allowance	120	120	0	0	0	0
512225	Deferred Compensation	12,795	13,930	13,520	12,375	16,904	14,490
512301	Group Health Insurance Premium	15,914	15,014	13,380	10,725	11,250	22,016
512305	Dependant Health Ins Premium	9,648	10,842	10,906	7,865	7,866	7,487
512309	Employee Assistance Program	63	56	58	48	52	72
512400	Worker's Comp Insurance	702	198	2,111	329	247	412
TOTAL PERSONAL SERVICES		200,068	217,866	188,832	179,361	238,513	217,794
OPERATING EXPENDITURES							
533120	Consultants	22,282	16,830	13,407	9,500	9,500	10,000
534000	Travel and Per Diem	603	111	0	0	2,368	1,610
534101	Telephone	281	252	0	0	0	0
534105	Cellular Telephone	215	283	62	0	150	300
534110	Internet Services	0	68	36	0	0	35
534120	Postage	511	1,097	1,499	1,000	1,000	1,500
534130	Express Mail	150	66	17	100	100	100
534420	Equipment Leases	0	0	0	1,344	1,344	1,345
534620	R & M-Vehicles	1,722	547	29	0	300	700
534630	R & M-Office Equipment	3,965	4,079	3,445	1,862	1,210	1,300
534700	Printing and Binding	0	0	0	200	200	0
534825	Advertising (Econ Dev)	0	0	0	0	0	20,000
534830	Special Events	0	25	413	1,000	1,000	1,000
534910	Clerk of Court Filing Fees	0	0	28	0	19	20
534920	Legal Ads	3,454	3,265	3,236	2,400	2,500	2,500
535200	Departmental Supplies	1,160	1,564	966	1,200	1,200	1,500
535210	Computer Supplies	487	1,475	200	240	240	2,610
535230	Small Tools and Equipment	0	0	144	0	0	0
535260	Gas and Oil	682	954	622	0	300	600
535270	Uniforms & Shoes	71	0	0	0	0	0
535410	Dues and Memberships	0	0	530	0	110	1,790
535420	Books and Publications	0	0	10	0	553	1,000
535450	Training and Education	0	464	255	0	0	2,025
TOTAL OPERATING EXPENDITURES		35,583	31,080	24,899	18,846	22,094	49,935
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0	0	0
TOTAL COMMUNITY DEVELOPMENT		235,651	248,946	213,731	198,207	260,607	267,729



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CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

POLICE DEPARTMENT CONSOLIDATED BUDGET FOR ALL DIVISIONS AND UNITS

The Fiscal Year 2016-2017 Adopted budget for the Police Department as a whole is \$4,865,135. This compares to the 2015-2016 projected expenditures of \$4,857,490, an increase of \$7,645 or .16%.

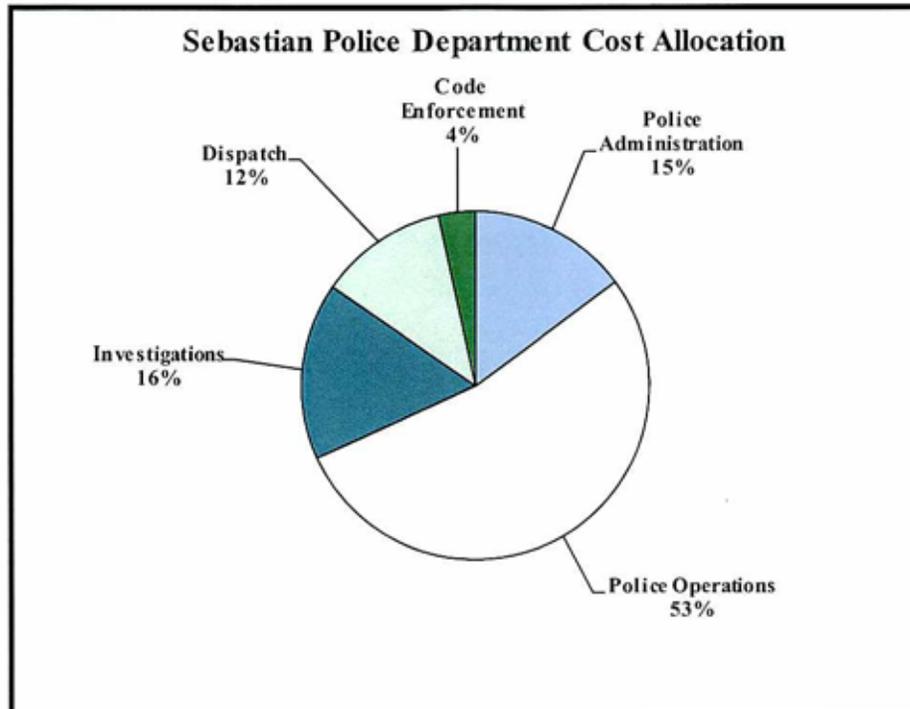
	FY 12/13	FY 13/14	FY 14/15	Amended FY 15/16	Projected FY 15/16	Adopted FY 16/17	
	Actual	Actual	Actual	Budget	Expenditures	Budget	Difference
Personal Services	\$ 3,972,888	\$ 4,145,255	\$ 4,186,997	\$ 4,193,501	\$ 4,293,307	\$ 4,278,494	\$ (14,813)
Operating Expenses	450,391	465,518	463,404	533,867	512,738	565,641	52,903
Capital Outlay	11,983	22,965	50,990	32,145	51,445	21,000	(30,445)
Total	\$ 4,435,262	\$ 4,633,738	\$ 4,701,391	\$ 4,759,513	\$ 4,857,490	\$ 4,865,135	\$ 7,645

Fiscal Year 2016-17 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2015-16 Projected Expenditures:

	Difference
1. Personal Services - Decrease due to savings from early retirement.	\$ (14,813)
2. Operating Expenses - Increase due to overall increase in operating costs.	\$ 52,903
3. Capital Outlay - Decrease due to fewer capital requests in FY 16-17.	\$ (30,445)



CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

	<u>FY 12/13</u> <u>Actual</u>	<u>FY 13/14</u> <u>Actual</u>	<u>FY 14/15</u> <u>Actual</u>	<u>FY 15/16</u> <u>Budget</u>	<u>FY 15/16</u> <u>Projected</u>	<u>FY 16/17</u> <u>Budget</u>
POLICE ADMINISTRATION						
PERSONAL SERVICES	\$ 635,685	\$ 682,404	\$ 772,157	\$ 680,526	\$ 716,640	\$ 593,434
OPERATING EXPENDITURES	89,335	92,291	114,750	143,638	151,193	131,562
CAPITAL OUTLAY	7,500	12,500	3,700	6,000	23,300	-
TOTAL	\$ 732,520	\$ 787,195	\$ 890,607	\$ 830,164	\$ 891,133	\$ 724,996
POLICE OPERATIONS						
PERSONAL SERVICES	\$ 2,183,234	\$ 2,182,388	\$ 2,135,684	\$ 2,163,297	\$ 2,222,594	\$ 2,303,075
OPERATING EXPENDITURES	229,517	235,531	219,761	233,457	214,537	280,177
CAPITAL OUTLAY	4,483	10,465	17,307	8,000	8,000	15,000
TOTAL	\$ 2,417,234	\$ 2,428,384	\$ 2,372,752	\$ 2,404,754	\$ 2,445,131	\$ 2,598,252
POLICE DETECTIVE						
PERSONAL SERVICES	\$ 549,229	\$ 628,634	\$ 622,918	\$ 634,333	\$ 664,132	\$ 666,787
OPERATING EXPENDITURES	100,750	102,517	105,416	127,330	116,060	121,240
CAPITAL OUTLAY	-	-	-	18,145	18,145	6,000
TOTAL	\$ 649,979	\$ 731,151	\$ 728,334	\$ 779,808	\$ 798,337	\$ 794,027
POLICE DISPATCH						
PERSONAL SERVICES	\$ 464,848	\$ 503,610	\$ 503,014	\$ 555,017	\$ 527,654	\$ 567,085
OPERATING EXPENDITURES	7,871	12,656	8,850	11,696	11,981	14,276
CAPITAL OUTLAY	-	-	29,983	-	2,000	-
TOTAL	\$ 472,719	\$ 516,266	\$ 541,846	\$ 566,713	\$ 541,635	\$ 581,361
POLICE CODE ENFORCEMENT						
PERSONAL SERVICES	\$ 139,892	\$ 148,219	\$ 153,224	\$ 160,328	\$ 162,288	\$ 148,113
OPERATING EXPENDITURES	22,918	22,523	14,627	17,746	18,967	18,386
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 162,810	\$ 170,742	\$ 167,851	\$ 178,074	\$ 181,255	\$ 166,499
TOTALS						
PERSONAL SERVICES	\$ 3,972,888	\$ 4,145,255	\$ 4,186,997	\$ 4,193,501	\$ 4,293,307	\$ 4,278,494
OPERATING EXPENDITURES	\$ 450,391	\$ 465,518	463,404	533,867	512,738	565,641
CAPITAL OUTLAY	\$ 11,983	\$ 22,965	50,990	32,145	51,445	21,000
TOTAL	\$ 4,435,262	\$ 4,633,738	\$ 4,701,391	\$ 4,759,513	\$ 4,857,490	\$ 4,865,135

CITY OF SEBASTIAN, FLORIDA 2016/2017 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 2016 ACCOMPLISHMENTS

- ✓ Continued to monitor and maintain processes to ensure Police Accreditation.
- ✓ Provided Annual FBI/FDLE UCR reports.
- ✓ Achieved compliance with FDLE Audits on system security working with City MIS.
- ✓ Completed one Citizen's Academy.
- ✓ Completed in house training on legal updates to include constitutional case law and statutory law.
- ✓ Continued Leadership development with supervisors.
- ✓ Acquired grants providing for more than \$20,000 in equipment.

FISCAL YEAR 2017 GOALS AND OBJECTIVES

- Continue Leadership training.
- Continue to provide leadership for a professional full service law enforcement agency.
- Continue to direct the community policing philosophy throughout the agency.
- Provide a community outreach program to maintain positive relations.

PERFORMANCE MEASURES

Performance Indicators	Actual 2012/2013	Actual 2013/2014	Actual 2014/2015	Projected 2015/2016	Projected 2016/2017
Civic meetings attended	75	75	77	70	75
Policies reviewed	82	80	88	80	80
Unit staff meetings attended	12	12	12	12	12
Senior staff meetings attended	15	24	26	24	25
Staff inspections performed	4	4	4	4	4
Computerized statistical reviews	12	12	12	12	12
Crime Prevention Information needs	92	120	50	90	50
Youth & Bike Safety Events	28	24	7	20	10
Community Events	65	60	50	60	50
Background Investigations	10	10	10	10	10
Training Assistance	20	24	24	24	24
Internal Investigations	2	3	2	2	2
Conduct 40 hrs of training for officers	36	37	36	37	37
Conduct training for civilian employees	19	19	20	20	20
Recruiting and promotional Activities	55	84	65	60	35
Number of citations processed	520	838	691	700	1000
Number of warnings processed	3796	3749	2834	3500	2900
Number of reports processed	1982	3261	3539	3000	3500
Number of parking citations processed	50	30	60	40	50
Number of trespass warnings processed	215	216	237	200	200
Statistical reports completed	35	35	35	35	35

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR POLICE ADMINISTRATION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>15/16</i>	<i>16/17</i>	
34.00%	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%	2.00%	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.
1.00%	0.50%	Staff Inspections
35.00%	36.00%	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.
22.00%	22.50%	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.
3.00%	2.00%	Reporting - Provide FDLE with UCR reports, update UCR, prepare and provide statistics, update pin map.
2.00%	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 2016-2017 adopted budget for Police Administration is \$724,996. This compares to the 2015-2016 projected expenditures of \$891,133 (excluding State Pension funds), a decrease of \$166,137 or -18.6%.

	FY 12-13	FY 13-14	FY 14-15	Amended FY 15-16	Projected FY 15-16	Adopted FY 16-17	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 635,685	\$ 682,404	\$ 772,157	\$ 680,526	\$ 716,640	\$ 593,434	\$ (123,206)
Operating Expenses	89,335	92,291	114,750	143,638	151,193	131,562	(19,631)
Capital Outlay	7,500	12,500	3,700	6,000	23,300	-	(23,300)
Total	\$ 732,520	\$ 787,195	\$ 890,607	\$ 830,164	\$ 891,133	\$ 724,996	\$ (166,137)

Fiscal Year 2016-17 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2015-2016 projected expenditures:

	Difference
1. Personal Services - Decrease due to elimination of 1 position and early retirement savings.	\$ (123,206)
2. Operating Expenses - Decrease due mainly to lower building maint and insurance costs.	\$ (19,631)
3. Capital Outlay - No capital outlay requested in FY 2016-17.	\$ (23,300)

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

<u>POSITION</u>	<u>PAY</u>		<u>FULL TIME EQUIVALENTS</u>			<u>Projected</u>	<u>Adopted</u>
	<u>RANGE</u>	<u>GRADE</u>				<u>Expenditure</u>	<u>Budget</u>
			<u>14-15</u>	<u>15-16</u>	<u>16-17</u>	<u>15-16</u>	<u>16-17</u>
Chief of Police	78,967 / 142,140	83	1.00	1.00	1.00	\$ 113,750	\$ 117,200
Deputy Chief of Police	62,565 / 112,616	77	1.00	1.00	1.00	110,750	114,200
Commander	50,871 / 91,568	70	1.00	1.00	1.00	61,000	62,500
Administrative Assistant	30,821 / 55,478	28	1.00	1.00	1.00	95,500	37,000
Records Specialist II	30,821 / 55,478	28	1.00	1.00	1.00	30,600	32,000
Clerical Assistant II	26,587 / 47,856	23	3.00	3.00	2.00	129,500	61,500
Logistics Specialist (Temp)	12.00/hr		0.50	0.50	0.50	8,000	12,500
			8.50	8.50	7.50	\$ 549,100	\$ 436,900
		Overtime				1,335	1,000
		FICA Taxes				42,232	33,623
		Clothing Allowance				1,620	1,620
		Deferred Compensation				22,959	11,835
		Chapter 185 Pension				40,329	41,964
		Group Health Insurance Premium				35,973	41,730
		Dependant Health Ins Premium				11,002	11,250
		Employee Assistance Program				172	168
		Worker's Comp Insurance				11,918	13,344
		Total Personal Services				\$ 716,640	\$ 593,434

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

POLICE ADMINISTRATION

Code: 010041

Account <u>Number</u>	<u>Description</u>	<u>FY 12/13 Actual</u>	<u>FY 13/14 Actual</u>	<u>FY 14/15 Actual</u>	<u>Amended FY 15/16 Budget</u>	<u>FY 15/16 Projected</u>	<u>FY 16/17 Adopted Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	362,903	398,062	465,795	494,700	541,100	424,400
511300	Temporary Salaries	0	0	5,097	12,500	8,000	12,500
511400	Overtime	140	364	1,349	1,000	1,335	1,000
512100	FICA Taxes	26,843	29,733	35,105	39,001	42,232	33,623
512215	Clothing Allowance	1,080	1,260	1,620	1,620	1,620	1,620
512225	Deferred Compensation	15,196	16,079	18,238	19,080	22,959	11,835
512250	Chapter 185 Retirement	37,014	39,636	34,006	40,373	40,329	41,964
512251	Chapter 185 State Shared Revenue	145,961	147,868	145,700	0	0	0
512301	Group Health Insurance Premium	29,582	31,124	39,463	47,075	35,973	41,730
512305	Dependant Health Ins Premium	12,477	13,133	12,889	13,063	11,002	11,250
512309	Employee Assistance Program	152	152	187	192	172	168
512400	Worker's Comp Insurance	4,337	4,993	12,709	11,922	11,918	13,344
TOTAL PERSONAL SERVICES		635,685	682,404	772,157	680,526	716,640	593,434
OPERATING EXPENDITURES							
533100	Professional Services	808	2,535	600	2,000	2,000	3,500
533400	Other Contractual Services	0	0	25	0	0	0
533415	Janitorial Services	960	0	5,046	10,092	10,092	10,092
533500	Investigations	0	347	647	500	500	500
534000	Travel and Per Diem	0	0	0	0	0	3,000
534101	Telephone	6,974	7,402	6,394	6,500	7,154	7,400
534105	Cellular Telephone	1,251	1,256	1,579	1,800	2,125	2,100
534110	Internet Services	165	405	1,365	2,167	1,740	1,800
534115	On-line Services	0	0	0	0	0	0
534120	Postage	1,338	1,393	1,145	900	1,100	1,100
534310	Electric	29,613	28,697	29,401	29,000	28,176	29,000
534320	Water/Sewer	2,898	3,145	3,211	3,600	2,852	3,100
534420	Equipment Leases	0	0	0	3,019	3,019	3,020
534500	Insurance	131	5,740	0	135	5,609	0
534610	R & M-Buildings	0	0	0	5,000	5,000	0
534620	R & M-Vehicles	737	870	1,223	1,200	1,500	1,500
534630	R & M - Office Equipment	29,222	17,614	40,395	45,000	45,000	45,000
534640	R & M-Operating Equipment	440	692	2,466	2,000	2,000	2,000
534650	R & M-Radio	123	320	513	200	200	200
534800	Promotional Activities	596	1,034	889	1,000	1,000	1,000
534820	Designated Expenditure (Greer Donation)	3,184	10,469	8,175	16,000	16,000	0
535200	Departmental Supplies	4,157	3,675	3,739	5,000	5,000	5,000
535210	Computer Supplies	2,018	1,037	476	50	50	50
535230	Small Tools and Equipment	0	0	418	500	2,600	500
535260	Gas and Oil	3,241	3,652	4,628	4,600	4,600	4,600
535270	Uniforms and Shoes	709	773	303	700	700	500
535275	Safety Equipment	0	0	0	0	0	100
535410	Dues and Memberships	770	1,155	1,810	2,175	2,175	2,500
535420	Books and Publications	0	80	300	0	1,000	1,000
535450	Training and Education	0	0	0	500	0	3,000
535710	NoAd Valorem Taxes	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES		89,335	92,291	114,750	143,638	151,193	131,562
CAPITAL OUTLAY							
606400	Vehicles and Equipment	7,500	9,500	0	6,000	14,300	0
606405	Vehicles and Equipment (Designated Funds)	0	3,000	3,700	0	9,000	0
TOTAL CAPITAL OUTLAY		7,500	12,500	3,700	6,000	23,300	0
TOTAL POLICE ADMINISTRATION		732,520	787,195	890,607	830,164	891,133	724,996

CITY OF SEBASTIAN, FLORIDA 2016/2017 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 2016 ACCOMPLISHMENTS

- ✓ Continuation of programmatic development of leadership and management skills of current and potential future leaders for intra-agency succession planning.
- ✓ Acquired several outside professional leadership training deliveries, including on-line, in-person and employ internal training mentoring with the line level supervisors.
- ✓ Finalized awards program and recognition of employee quality performance and address minor disciplinary issues.
- ✓ Provided increased officer protection equipment available to first responders (ballistics shields and helmets).
- ✓ Initiated Sebastian Community Outreach Program expanding the Sebastian Police Department presence within neighborhoods, business districts and public gathering using a federal grant.
- ✓ Acquired
- ✓ Shifted the Community Policing concept from a dedicated officer position to a patrol-based philosophy through the patrol shifts.
- ✓ Improved the Contraband Forfeiture activity among patrol officers to increase the utilization of the appropriate provisions of Statute 932.702.

FISCAL YEAR 2017 GOALS AND OBJECTIVES

- Enhance Citywide Speed Awareness Program by use of active signage to cover areas generating citizen concerns or based on traffic crash data to increase traffic safety.
- Development of a formal department-wide mentoring program for leadership and specialty skills for all employees to improve internal opportunities to develop staff.
- Improve Focus patrol force on specific quality of life crimes that impact the community.
- Assess and adjust routine procedures (reporting, processing and training) to more effectively respond to and solve crime.
- Continue to 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 2012/2013	Actual 2013/2014	Actual 2014/2015	Projected 2015/2016	Projected 2016/2017
Traffic Stops	4,604	4,302	3,586	4,500	4,000
Officer Initiated Activity	32,519	43,824	27,206	45,000	30,000
Traffic Enforcement	2,136	1,887	1,208	2,000	1,500
Parking Enforcement	10	47	7	50	50
Alarms	689	680	808	600	650
Written Warnings Traffic Stops	3,705	3,858	2,834	4,000	2,900
Calls for Service	53,091	49,368	44,831	55,000	50,000
Buckle up and DUI enforcement waves	4	4	4	4	4
K-9 usage reports	94	70	99	75	80
K-9 training days	52	52	52	52	52
Child safety seat programs	7	7	2	0	0
Boat safety inspections	45	0	22	30	30

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR POLICE OPERATIONS DIVISION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>15/16</i>	<i>16/17</i>	
35.00%	35.00%	<u>Calls for Service</u> - respond to calls for service.
15.00%	15.00%	<u>Traffic Stops and Citations</u> - Conduct traffic stops and issue citations and warnings.
10.00%	15.00%	<u>Investigations</u> - Conduct vehicle crash investigations.
3.00%	3.00%	<u>Criminal Transportation</u> - Transport arrested adults and juveniles to respective detention facilities.
5.00%	3.00%	<u>Training and Professional Development</u> - Provide a minimum of 40 hours of training to all members of the division.
20.00%	19.00%	<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.
7.00%	6.00%	<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%	

PERSONAL SERVICES SCHEDULE

POLICE OPERATIONS DIVISION							
<u>POSITION</u>	<u>PAY</u>		<u>FULL TIME EQUIVALENTS</u>			<u>Projected</u>	<u>Adopted</u>
	<u>RANGE</u>	<u>GRADE</u>	<u>14-15</u>	<u>15-16</u>	<u>16-17</u>	<u>Expenditure</u>	<u>Budget</u>
Sergeants	51,357 / 90,234	PD52	4.00	4.00	4.00	270,000	284,000
Officers	40,608 / 71,348	PD51	23.00	23.00	24.00	1,118,468	1,235,000
			27.00	27.00	28.00		
						\$ 1,388,468	\$ 1,478,000
		Overtime				209,000	150,000
		FICA Taxes				123,361	125,699
		Clothing Allowance				15,098	15,120
		Chapter 185 Retirement				217,488	231,176
		Group Health Insurance Premium				165,636	185,701
		Dependant Health Ins Premium				43,373	47,639
		Employee Assistance Program				640	672
		Worker's Comp Insurance				59,530	69,068
		Total Personal Services				\$ 2,222,594	\$ 2,303,075

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

POLICE OPERATIONS DIVISION BUDGET SUMMARY

The Fiscal Year 2016-2017 adopted budget for Police Operations Division is \$2,598,252. This compares to the 2015-2016 projected expenditures of \$2,445,131 an increase of \$153,121 or 6.26%.

	FY 12-13	FY 13-14	FY 14-15	Amended FY 15-16	Projected FY 15-16	Adopted FY 16-17	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 2,183,234	\$ 2,182,388	\$ 2,135,684	\$ 2,163,297	\$ 2,222,594	\$ 2,303,075	\$ 80,481
Operating Expenses	229,517	235,531	219,761	233,457	214,537	280,177	65,640
Capital Outlay	4,483	10,465	17,307	8,000	8,000	15,000	7,000
Total	\$ 2,417,234	\$ 2,428,384	\$ 2,372,752	\$ 2,404,754	\$ 2,445,131	\$ 2,598,252	\$ 153,121

Fiscal Year 2016-17 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2015-16 Projected Expenditures:

	Difference
1. Personal Services - Increase due to addition of 1 new police officer position.	\$ 80,481
2. Operating Expenses - Increase due mainly to gas usage, training and operating supplies.	\$ 65,640
3. Capital Outlay - Increase due to additional ballistic shields.	\$ 7,000

CAPITAL OUTLAYSCHEDULE

POLICE OPERATIONS DIVISION - TO BE FUNDED BY GENERAL FUND

<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>					
	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>TOTAL</u>
Patrol Rifles (5)	\$ 4,000	\$ 4,000	\$ -	\$ -	\$ -	\$ 8,000
Tasers (5)	\$ 6,000	\$ 6,000	\$ 6,000			18,000
Ballistic Shields (5)	5,000	5,000	-	-	-	10,000
	\$ 15,000	\$ 15,000	\$ 6,000	\$ -	\$ -	\$ 36,000

CAPITAL OUTLAYSCHEDULE

POLICE OPERATIONS DIVISION - TO BE FUNDED BY DISCRETIONARY SALES TAX

<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>					
	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>TOTAL</u>
Police Units (7)	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000
Boat Motor	20,000	-	-	-	-	20,000
Light Tower	10,000	-	-	-	-	10,000
Police Units (5)	-	250,000	250,000	250,000	-	750,000
Trailers (2)	-	14,000	-	-	-	14,000
Motorcycle	-	-	20,000	-	-	20,000
Generator	-	-	-	180,000	-	180,000
Police Units (6)	-	-	-	-	300,000	300,000
	\$ 380,000	\$ 264,000	\$ 270,000	\$ 430,000	\$ 300,000	\$ 1,644,000

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

POLICE OPERATIONS

Code: 010043

Account	FY 12/13	FY 13/14	FY 14/15	Amended FY 15/16	FY 15/16	FY 16/17
<u>Number</u> <u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Adopted</u> <u>Budget</u>
PERSONAL SERVICES						
511200 Regular Salaries	1,347,359	1,361,917	1,342,564	1,394,000	1,388,468	1,478,000
511300 Temporary Salaries	29,799	26,655	0	0	0	0
511400 Overtime	173,282	156,824	189,235	150,000	209,000	150,000
512100 FICA Taxes	116,930	116,465	114,146	119,231	123,361	125,699
512215 Clothing Allowance	14,742	13,995	13,973	14,580	15,098	15,120
512250 Chapter 185 Retirement	296,926	293,962	231,121	219,248	217,488	231,176
512301 Group Health Insurance Premium	140,010	145,013	138,213	162,051	165,636	185,701
512305 Dependant Health Ins Premium	30,190	29,152	38,612	43,987	43,373	47,639
512309 Employee Assistance Program	622	603	601	648	640	672
512400 Worker's Comp Insurance	33,374	37,802	67,218	59,552	59,530	69,068
TOTAL PERSONAL SERVICES	2,183,234	2,182,388	2,135,684	2,163,297	2,222,594	2,303,075
OPERATING EXPENDITURES						
534000 Travel and Per Diem	0	0	0	0	0	3,000
534105 Cellular Telephone	1,916	2,014	1,576	2,000	3,300	5,460
534110 Internet Access	7,203	8,206	8,542	12,120	15,200	16,000
534120 Postage	61	39	196	150	150	150
534130 Express Mail Charges	0	126	0	100	100	150
534420 Equipment Leases	0	0	0	1,067	1,067	1,067
534620 R & M-Vehicles	56,534	52,273	55,150	42,800	59,000	50,000
534630 R & M - Office Equipment	448	1,789	1,355	3,000	3,000	3,000
534640 R & M-Operating Equipment	5,472	5,580	6,052	6,000	6,000	6,000
534650 R & M-Radio	1,442	1,242	2,614	2,000	2,000	2,000
534800 Promotional Activities	121	0	0	0	0	200
534810 K-9 Expenditures	2,684	3,316	2,404	3,000	3,500	4,000
535200 Departmental Supplies	5,651	7,806	11,198	11,000	13,000	46,000
535210 Computer Supplies	345	686	30	50	50	50
535230 Small Tools and Equipment	596	250	981	1,500	1,500	3,000
535260 Gas and Oil	133,814	134,010	97,416	112,000	70,000	100,000
535270 Uniforms and Shoes	12,612	17,817	25,599	29,000	29,000	29,000
535275 Safety Equipment	618	352	6,116	5,570	5,570	5,500
535410 Dues and Memberships	0	25	330	600	600	600
535420 Books and Publications	0	0	200	1,500	1,500	1,000
535450 Training and Education	0	0	0	0	0	4,000
TOTAL OPERATING EXPENDITURES	229,517	235,531	219,761	233,457	214,537	280,177
CAPITAL OUTLAY						
606400 Vehicles and Equipment	4,483	10,465	17,307	8,000	8,000	15,000
TOTAL CAPITAL OUTLAY	4,483	10,465	17,307	8,000	8,000	15,000
TOTAL POLICE OPERATIONS DIVISION	2,417,234	2,428,384	2,372,752	2,404,754	2,445,131	2,598,252

CITY OF SEBASTIAN, FLORIDA 2016/2017 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. A primary focus of this Division is to nurture cooperation with other law enforcement agencies and to foster community involvement and promote awareness events. The Crime Analyst provides intelligence support internally and externally for the law enforcement community.

FISCAL YEAR 2016 ACCOMPLISHMENTS

- ✓ Established a full-time sergeant to directly supervise, lead and develop the division staff.
- ✓ Utilized formal crime analysis to end crime sprees and anticipate criminal activity.
- ✓ Initiated a process to reduce the infrastructure demands by purging property and evidence in accordance with the law.
- ✓ Maintained an above average clearance rate for major crimes.
- ✓ Investigated felony crimes using modern technology and ensuring Constitutional protections.
- ✓ Initiated an internal vice and narcotics operation to focus on those offenses that are the root-cause of other persons and property crimes.

FISCAL YEAR 2017 GOALS AND OBJECTIVES

- Develop and maintain relationships with external law enforcement partners to monitor crime trends that may intrude on the City of Sebastian.
- Research the need to employ computer forensics skills and determine training needs.
- Enhance the preliminary investigations process to take advantage of the provisions of the Florida Contraband Forfeiture Act F.S. 932.702.
- Complete the move of the property and evidence storage from the off-site property to headquarters-based location for security and reduce lost employee down time.

PERFORMANCE MEASURES

Performance Indicators	Actual 2012/2013	Actual 2013/2014	Actual 2014/2015	Projected 2015/2016	Projected 2016/2017
Burglary Investigations	96	158	103	170	150
Assault Investigations	186	209	197	200	200
Sexual Assault Investigations	10	9	9	10	10
Vehicle Theft Investigation	10	9	9	10	10
Robbery Investigations	5	1	5	3	3
Larceny Investigations	412	383	419	400	400
Juvenile Arrests	38	30	26	35	30
Murder/Attempted Murder Investigations	0	1	0	0	0

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR THE POLICE DETECTIVE DIVISION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>15/16</i>	<i>16/17</i>	
50.00%	50.00%	<u>Investigations</u> - Investigate reported criminal offenses, complete reports on same, conduct interviews, review and assist in the prosecution of suspects.
13.00%	14.00%	<u>On Scene Investigations</u> - Perform on-scene investigations and process crime scenes.
10.00%	9.00%	<u>Court Assistance</u> - Obtaining warrants, State Attorney's Office depositions and appear in court.
10.00%	9.00%	<u>Investigations Assistance</u> - Assist Uniform Division and other agencies with investigations.
10.00%	11.00%	<u>Training and Professional Development.</u>
5.00%	5.00%	<u>Community Meetings/Community Policing</u>
2.00%	2.00%	<u>Backgrounds</u>
100.00%	100.00%	

POLICE DETECTIVE DIVISION BUDGET SUMMARY

The Fiscal Year 2016-17 adopted budget for Police Detectives is \$794,027. This compares to the 2015-2016 projected expenditures of \$798,337, a decrease of \$4,310 or -.5%.

	FY 12-13	FY 13-14	FY 14-15	Amended FY 15-16	Projected FY 15-16	Adopted FY 16-17	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 549,229	\$ 628,634	\$ 622,918	\$ 634,333	\$ 664,132	\$ 666,787	\$ 2,655
Operating Expenses	100,750	102,517	105,416	127,330	116,060	121,240	5,180
Capital Outlay	-	-	-	18,145	18,145	6,000	(12,145)
Total	\$ 649,979	\$ 731,151	\$ 728,334	\$ 779,808	\$ 798,337	\$ 794,027	\$ (4,310)

Fiscal Year 2016-17 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2015-16 Projected Expenditures:

	Difference
1. Personal Services - Increase due to negotiated salary increases and health insurance increases.	\$ 2,655
2. Operating Expenses - Increase due mainly to Indian River Crime Lab price increase.	\$ 5,180
3. Capital Outlay - Decrease in capital outlay request for FY 2016-17.	\$ (12,145)

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

POLICE DETECTIVE DIVISION

<u>POSITION</u>	<u>PAY</u> <u>RANGE</u>	<u>GRADE</u>	<u>FULL TIME EQUIVALENTS</u>			<u>Projected</u> <u>Expenditure</u>	<u>Adopted</u> <u>Budget</u>
			<u>14-15</u>	<u>15-16</u>	<u>16-17</u>	<u>15-16</u>	<u>16-17</u>
Sergeant	51,357 / 90,234	PD52	1.00	1.00	1.00	75,500	78,000
Investigators	40,608 / 71,348	PD51	5.00	5.00	5.00	287,000	292,000
Evidence Technician	33,679 / 60,622	31	1.00	1.00	1.00	34,500	36,000
Crossing Guards (Temp)			5.00	5.00	5.00	46,500	43,200
			12.00	12.00	12.00		
						\$ 443,500	\$ 449,200
		Overtime				43,500	30,000
		FICA Taxes				37,255	37,315
		Clothing Allowance				8,580	8,580
		Deferred Compensation				3,240	3,240
		Chapter 185 Retirement				54,366	56,800
		Group Health Insurance Premium				45,285	51,671
		Dependant Health Ins Premium				13,193	15,172
		Employee Assistance Program				168	168
		Worker's Comp Insurance				15,045	14,641
		Total Personal Services				\$ 664,132	\$ 666,787

CAPITAL OUTLAY SCHEDULE

POLICE DETECTIVE DIVISION - FUNDED BY GENERAL FUND

<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>						<u>TOTAL</u>
	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2019-20</u>	
Hyper telephoto lens	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Equip for Evidence Bldg	5,000	5,000	-	-	-	-	10,000
	\$ 6,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 11,000

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

POLICE DETECTIVE DIVISION

Code: 010047

Account Number	Description	FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	Amended FY 15/16 Budget	FY 15/16 Projected	FY 16/17 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	323,378	361,684	370,650	394,000	397,000	406,000
511300	Temporary Salaries	41,990	43,620	42,739	43,200	46,500	43,200
511400	Overtime	25,150	45,594	38,831	25,000	43,500	30,000
512100	FICA Taxes	29,875	33,926	34,290	36,015	37,255	37,315
512215	Clothing Allowance	6,721	7,938	7,758	8,580	8,580	8,580
512225	Deferred Compensation	3,004	3,288	3,236	3,150	3,240	3,240
512250	Chapter 185 Retirement	61,040	67,310	55,523	54,528	54,366	56,800
512301	Group Health Insurance Premium	39,478	43,182	41,142	45,466	45,285	51,671
512305	Dependant Health Ins Premium	9,063	11,211	9,220	9,175	13,193	15,172
512309	Employee Assistance Program	148	161	162	168	168	168
512400	Worker's Comp Insurance	9,382	10,720	19,367	15,051	15,045	14,641
TOTAL PERSONAL SERVICES		549,229	628,634	622,918	634,333	664,132	666,787
OPERATING EXPENDITURES							
533100	Professional Services	56,495	56,495	57,907	59,355	59,355	67,889
533500	Investigations	204	414	426	500	785	500
534000	Travel and Per Diem	6,126	5,414	5,021	8,000	6,000	6,000
534101	Telephone	0	77	0	0	0	0
534105	Cellular Telephone	1,304	1,939	1,315	1,560	3,075	4,620
534110	Internet Access	0	441	1,897	2,597	2,597	2,700
534115	On-line Services	1,401	1,337	1,424	2,500	2,500	2,500
534120	Postage	0	11	26	100	100	100
534130	Express Mail Charges	267	166	0	100	101	100
534400	Rent/Leases	391	391	391	391	391	391
534420	Equipment Leases	0	0	0	482	482	482
534620	R & M-Vehicles	1,520	4,035	5,500	4,500	5,800	5,000
534630	R & M - Office Equipment	0	0	1,264	1,285	1,608	1,608
534650	R & M-Radio	0	0	473	100	100	100
534800	Promotional Activities	431	550	0	400	400	400
535200	Departmental Supplies	2,744	3,220	4,707	3,000	3,000	3,000
535210	Computer Supplies	614	1,132	174	50	50	50
535230	Small Tools and Equipment	0	0	349	13,210	5,016	500
535260	Gas and Oil	20,351	17,598	11,821	13,500	9,000	13,500
535270	Uniforms and Shoes	919	1,949	865	1,000	1,000	1,000
535275	Safety Equipment	323	261	1,526	1,000	1,000	1,000
535410	Dues and Memberships	100	125	25	200	200	300
535420	Books and Publications	0	0	290	500	500	500
535450	Training and Education	7,560	6,962	10,014	13,000	13,000	9,000
TOTAL OPERATING EXPENDITURES		100,750	102,517	105,416	127,330	116,060	121,240
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	0	0	18,145	18,145	6,000
TOTAL CAPITAL OUTLAY		0	0	0	18,145	18,145	6,000
TOTAL POLICE DETECTIVE DIVISION		649,979	731,151	728,334	779,808	798,337	794,027

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

POLICE DISPATCH UNIT

The police dispatch unit operates around the clock and takes emergency and non-emergency calls for service from the public, dispatches calls to officers, code enforcement and volunteers. They do investigative work for the officers utilizing the CAD, RMS, DAVID and FCIC/NCIC, provides information services to officers as well as citizens. They monitor and record the activities of officers, community service volunteers and code enforcement officers into the CAD system. Dispatch takes house watch requests from the citizen for the volunteers to check while they are away. Dispatch works closely with the other dispatch centers in the surrounding cities and counties by transferring calls to them or receiving calls from them. Dispatch uses several state of the art automated systems, which are linked to statewide and nationwide databases.

FISCAL YEAR 2016 ACCOMPLISHMENTS

- ✓ Improved Staffing and reduced the recall demands on existing employees
- ✓ Attended training for high-risk incident dispatching, such as Crimes in Progress, Active Shooter and Critical Stress Incident.
- ✓ Attended leadership management training for supervisor and employee.
- ✓ Ensured new dispatcher completed the State required dispatch academy training.
- ✓ Ensured the new dispatchers became Stated Certified as required by State.
- ✓ Ensured compliance with State and Federal legal and regulatory mandates on criminal justice information dissemination.
- ✓ Provided quality customer service from citizen's requests.

FISCAL YEAR 2017 GOALS AND OBJECTIVES

- ✓ Provide input to program administrator on improvements to CAPERS dispatching software to make it more helpful to the user.
- ✓ Do prep work towards obtaining new dispatch furniture.
- ✓ Update equipment such as the intercom system
- ✓ Prepare for migration to an upgraded technology base for radio communications.
- ✓ Ensure that all dispatchers meet the State Mandated Certification by February 2017.
- ✓ Provide training for high-risk incident dispatching, such as physically violent domestic situations, hostage situations, officer down scenarios, etc.
- ✓ Evaluate work flow systems, available technology and assigned tasks in the Communications Center to determine if there are labor cost efficiencies that can be employed to reduce the need more manpower in the future.
- ✓ Create a monitoring system to address unplanned employee absences to improve working conditions and reduce workplace disruption.
- ✓ Ensure that we are in compliance with all the new FBI/FDLE CJIS changes.

PERFORMANCE MEASURES

Performance Indicators	Actual 2012/2013	Actual 2013/2014	Actual 2014/2015	Projected 2015/2016	Projected 2016/2017
911 Calls Received	9,028	9,480	10,700	10,000	11,000
Code Violation Calls Received	6,903	8,119	6,995	8,000	8,000
Total Calls Received	55,309	49,696	44,831	51,000	50,000
Calls Per Dispatcher	6,636	6,212	5,603	8,000	6,500
Administrative Calls Handled	n/a	97 40,385	35,231	40,000	40,000

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR POLICE DISPATCH UNIT

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>15/16</i>	<i>16/17</i>	
52.00%	52.00%	Dispatch - Receive and dispatch calls for police services, including felony in progress and emergency calls. Supply information to officers and callers. Record police action taken on calls for service.
29.00%	29.00%	Calls - Receive complaint calls from public and emergency 911 calls.
16.00%	15.00%	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%	2.00%	Code Enforcement - Receive, document and dispatch code enforcement complaints.
2.00%	2.00%	Training and Professional Development.
100.00%	100.00%	

POLICE DISPATCH UNIT BUDGET SUMMARY

The Fiscal Year 2016-2017 adopted budget for Police Dispatch is \$581,361. This compares to the 2015-2016 projected expenditures of \$541,635 an increase of \$39,726 or 7.3%.

	FY 12/13	FY 13/14	FY 14/15	Amended FY 15/16	Projected FY 15/16	Adopted FY 16/17	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 464,848	\$ 503,610	\$ 503,014	\$ 555,017	\$ 527,654	\$ 567,085	\$ 39,431
Operating Expenses	7,871	12,656	8,850	11,696	11,981	14,276	2,295
Capital Outlay	-	-	29,983	-	2,000	-	(2,000)
Total	\$ 472,719	\$ 516,266	\$ 541,846	\$ 566,713	\$ 541,635	\$ 581,361	\$ 39,726

Fiscal Year 2016-17 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2015-16 Projected Expenditures:

	Difference
1. Personal Services - Increase due vacancies in FY 15/16 and due to salary and health insurance increases.	\$ 39,431
2. Operating Expenses - Increase due mainly to purchase of new 911 center chairs.	\$ 2,295
3. Capital Outlay - No capital outlay request in FY 2016-17.	\$ (2,000)

PERSONAL SERVICES SCHEDULE

POLICE DISPATCH UNIT

<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>FULL TIME EQUIVALENTS</u>			Projected	Adopted
			<u>14-15</u>	<u>15-16</u>	<u>16-17</u>	Expenditure <u>15-16</u>	Budget <u>16-17</u>
Communications Supervisor	40,244 / 72,439	37	1.00	1.00	1.00	\$ 64,350	\$ 67,000
Communication Technicians	30,821 / 55,478	28	9.00	9.00	9.00	291,150	315,000
			10.00	10.00	10.00		
						\$ 355,500	\$ 382,000
		Overtime				40,000	40,000
		FICA Taxes				30,275	32,283
		Deferred Compensation				35,600	37,980
		Group Health Insurance Premium				55,000	62,935
		Dependant Health Ins Premium				10,100	10,585
		Employee Assistance Program				232	240
		Worker's Comp Insurance				947	1,062
		Total Personal Services				\$ 527,654	\$ 567,085

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

POLICE DISPATCH UNIT

Code: 010049

Account <u>Number</u>	<u>Description</u>	<u>FY 12/13</u> <u>Actual</u>	<u>FY 13/14</u> <u>Actual</u>	<u>FY 14/15</u> <u>Actual</u>	<u>Amended</u> <u>FY 15/16</u> <u>Budget</u>	<u>FY 15/16</u> <u>Projected</u>	<u>FY 16/17</u> <u>Adopted</u> <u>Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	294,494	338,170	343,297	373,000	355,500	382,000
511400	Overtime	73,427	48,202	38,099	40,000	40,000	40,000
512100	FICA Taxes	27,604	29,038	27,859	30,507	30,275	32,283
512225	Deferred Compensation	29,633	33,896	33,420	37,170	35,600	37,980
512301	Group Health Insurance Premium	33,370	47,619	48,570	59,928	55,000	62,935
512305	Dependant Health Ins Premium	5,614	5,843	10,504	13,225	10,100	10,585
512309	Employee Assistance Program	165	221	214	240	232	240
512400	Worker's Comp Insurance	541	621	1,051	947	947	1,062
TOTAL PERSONAL SERVICES		464,848	503,610	503,014	555,017	527,654	567,085
OPERATING EXPENDITURES							
534000	Travel and Per Diem	572	1,296	874	1,000	1,000	1,000
534101	Telephone	0	88	0	0	0	0
534105	Cellular Telephone	214	140	129	550	380	660
534110	Internet Access	494	468	128	432	435	450
534115	Online Services	0	0	300	0	0	0
534420	Equipment Leases	0	0	0	966	966	966
534630	R & M-Office Equipment	2,309	1,999	2,252	2,148	2,100	2,100
534640	R & M-Operating Equipment	0	0	0	200	200	200
534650	R & M-Radios	0	0	0	0	0	500
534800	Promotional Activities	100	220	218	200	200	200
535200	Departmental Supplies	1,166	967	962	700	700	1,700
535210	Computer Supplies	125	3,646	18	50	50	50
535230	Small Tools and Equipment	0	0	0	1,000	1,000	1,000
535270	Uniforms	0	1,054	0	0	0	0
535275	Safety Equipment	0	0	0	200	200	200
535410	Dues and Memberships	222	468	468	500	500	1,000
535420	Books and Publications	0	0	0	250	250	250
535450	Training and Education	2,669	2,310	3,502	3,500	4,000	4,000
TOTAL OPERATING EXPENDITURES		7,871	12,656	8,850	11,696	11,981	14,276
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	0	29,983	0	2,000	0
TOTAL CAPITAL OUTLAY		0	0	29,983	0	2,000	0
TOTAL POLICE DISPATCH UNIT		472,719	516,266	541,846	566,713	541,635	581,361

CITY OF SEBASTIAN, FLORIDA 2016/2017 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 2016 ACCOMPLISHMENTS

- ✓ Provided professional code enforcement services to the community
- ✓ Continued to be proactive and responsive to violations
- ✓ Continued to address false alarms
- ✓ Hired an assistant to replace retiring personnel

FISCAL YEAR 2017 GOALS AND OBJECTIVES

- Be more proactive in providing education to the community on code enforcement concerns
- Continue to monitor the false alarm program to ensure compliance
- Continue to provide professional code enforcement services

PERFORMANCE MEASURES

Performance Indicators	Actual 2012/2013	Actual 2013/2014	Actual 2014/2015	Projected 2015/2016	Projected 2016/2017
Water Violations	5	3	2	3	3
Code Violations	1,509	1,851	1,582	1,800	750
Illegal Signs	560	355	450	550	500
Nuisance Abatement	309	273	172	280	225
Re-inspections	2,513	3,045	2,487	3,000	2,800
Property Inspections	327	423	504	400	450

PROGRAM BUDGET DESCRIPTION FOR THE CODE ENFORCEMENT DIVISION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>15/16</i>	<i>16/17</i>	
50.00%	50.00%	Citizen Complaints - Respond to complaints of city ordinance violations and self-initiate code compliance and enforcement.
32.00%	32.00%	Re-inspections - Follow up on notices of violations to ensure compliance.
0.50%	0.50%	Code Enforcement Board - Provide direct support to Code Enforcement Board for Code Enforcement hearings.
17.50%	17.50%	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 2016/2017 ANNUAL BUDGET

CODE ENFORCEMENT DIVISION BUDGET SUMMARY

The Fiscal Year 2016-2017 adopted budget for Code Enforcement is \$166,499. This compares to the 2015-2016 projected expenditures of \$181,255, a decrease of \$14,765 or -8.1%.

	FY 12-13	FY 13-14	FY 14-15	Amended FY 15-16	Projected FY 15-16	Adopted FY 16-17	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 139,892	\$ 148,219	\$ 153,224	\$ 160,328	\$ 162,288	\$ 148,113	\$ (14,175)
Operating Expenses	22,918	22,523	14,627	17,746	18,967	18,386	(581)
Capital Outlay	-	-	-	-	-	-	-
Total	\$ 162,810	\$ 170,742	\$ 167,851	\$ 178,074	\$ 181,255	\$ 166,499	\$ (14,756)

Fiscal Year 2016-17 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2015-16 Projected Expenditures:

	Difference
1. Personal Services - Decrease due to lower salary of new employee.	\$ (14,175)
2. Operating Expenditures - Decrease due to lower training costs.	\$ (581)
3. Capital Outlay - No capital outlay request in FY 2016-17.	\$ -

PERSONAL SERVICES SCHEDULE

CODE ENFORCEMENT DIVISION

<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>	<u>FULL TIME EQUIVALENTS</u>			Projected	Adopted
			<u>14-15</u>	<u>15-16</u>	<u>16-17</u>	Expenditure	Budget
			<u>14-15</u>	<u>15-16</u>	<u>16-17</u>	<u>15-16</u>	<u>16-17</u>
Code Enforcement Officer	32,698 / 45,156	30	2.00	2.00	2.00	\$ 72,500	\$ 76,500
Administrative Assistant	30,821 / 55,478	28	1.00	1.00	1.00	50,510	32,000
			3.00	3.00	3.00	\$ 123,010	\$ 108,500
		Overtime				100	100
		FICA Taxes				9,519	8,409
		Clothing Allowance				1,320	1,320
		Deferred Compensation				11,199	9,774
		Group Health Insurance Premium				14,418	16,887
		Dependant Health Ins Premium				570	741
		Employee Assistance Program				72	72
		Worker's Comp Insurance				2,080	2,310
		Total Personal Services				\$ 162,288	\$ 148,113

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

CODE ENFORCEMENT DIVISION

Code: 010045

Account <u>Number</u>	<u>Description</u>	<u>FY 12/13</u> <u>Actual</u>	<u>FY 13/14</u> <u>Actual</u>	<u>FY 14/15</u> <u>Actual</u>	<u>Amended</u> <u>FY 15/16</u> <u>Budget</u>	<u>FY 15/16</u> <u>Projected</u>	<u>FY 16/17</u> <u>Adopted</u> <u>Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	106,172	111,649	115,517	121,500	123,010	108,500
511400	Overtime	0	50	0	100	100	100
512100	FICA Taxes	8,099	8,591	8,883	9,403	9,519	8,409
512215	Clothing Allowance	240	1,320	1,320	1,320	1,320	1,320
512225	Deferred Compensation	9,555	10,057	10,397	10,944	11,199	9,774
512250	Chapter 185 Retirement			0	0	0	0
512301	Group Health Insurance Premium	14,056	14,636	14,103	14,343	14,418	16,887
512305	Dependant Health Ins Premium	493	662	704	568	570	741
512309	Employee Assistance Program	69	69	70	69	72	72
512400	Worker's Comp Insurance	1,208	1,185	2,230	2,081	2,080	2,310
TOTAL PERSONAL SERVICES		139,892	148,219	153,224	160,328	162,288	148,113
OPERATING EXPENDITURES							
534000	Travel and Per Diem	297	411	93	400	400	400
534101	Telephone	0	17	0	0	0	0
534105	Cellular Telephone	434	577	432	540	569	600
534110	Internet Services	1,010	981	682	870	866	950
534120	Postage	5,537	5,595	4,193	5,000	5,000	5,000
534420	Equipment Leases	0	0	0	66	66	66
534620	R & M-Vehicles	1,425	2,601	1,299	700	1,000	1,000
534630	R & M - Office Equipment	0	0	85	50	50	50
534650	R & M-Radio	0	0	69	0	100	100
534910	Clerk of Court Filing Fees	3,210	2,870	2,600	3,200	3,200	3,200
535200	Departmental Supplies	554	576	448	700	800	800
535210	Computer Supplies	131	184	53	50	50	50
535230	Small Tools and Equipment	0	0	0	100	100	100
535260	Gas and Oil	9,571	8,123	4,076	5,000	5,000	5,000
535270	Uniforms and Shoes	429	168	410	500	500	500
535275	Safety Equipment	0	0	0	100	100	100
535410	Dues and Memberships	70	70	110	70	199	70
535450	Training and Education	250	350	75	400	967	400
TOTAL OPERATING EXPENDITURES		22,918	22,523	14,627	17,746	18,967	18,386
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		162,810	170,742	167,851	178,074	181,255	166,499

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

ENGINEERING DEPARTMENT

The Engineering Department is being created as a separate division this year. It is responsible for reviewing and monitoring all the major construction activities of the City. They prepare specifications, compile bid or RFP documents, conduct pre-bid meetings with contractors and generally supervise and inspect the work. Staff is also responsible for installation and maintenance of traffic signs.

FISCAL YEAR 2016 ACCOMPLISHMENTS

- ✓ Prepared engineering design plans for 8 Capital Projects.
- ✓ Obtained SJRWMD or DEP permits for 6 projects.
- ✓ Prepared 14 Capital Improvement Bid Documents.
- ✓ Prepared RFQ for the Debris Hauling and Parks Master Plan.
- ✓ Completed NRB Oyster Bag permitting.
- ✓ Completed and presented the Mooring Assessment.
- ✓ Attended the NRB Commission Meetings.
- ✓ Prepare numerous conceptual plans for future CIP.
- ✓ Collected and tested storm water.
- ✓ Construction Inspections of Golf restroom, Storage Building, Paving.
- ✓ Completed and presented 2016 Pavement Assessment.
- ✓ Completed and presented Seawall Monitoring.
- ✓ Project Manager on Capital Improvement Projects.
- ✓ Reviewed the Sandcrest Site Plan.
- ✓ Reviewed the Strunk Funeral Site Plan.
- ✓ Completed 6 traffic studies.
- ✓ Reviewed 8 site plan developments.
- ✓ Created and presented new Citywide Traffic Calming program.
- ✓ Installed all-way stops at intersections of Englar, Easy and Granduar.
- ✓ Install new stop bars on various streets.
- ✓ Install new street signs on Roseland, CR 512 and Indian River Drive.

FISCAL YEAR 2017 GOALS AND OBJECTIVES

- Prepare engineering design plans and bid documents for CIP.
- Prepare and submit permit applications on capital projects.
- Continue monitoring the seawalls.
- Conduct the 2017 pavement assessment.
- Prepare engineer's cost estimates on capital bid documents.
- Project Manager on all Capital Improvement Projects.
- Construction inspection on CIP.
- Assist Airport and Golf Course on engineering.
- Assist PW on any drainage engineering and inspections.
- Review development site plans for Community Development.
- Continue to review and monitor the AAF design plans.
- Continue the monitoring and testing of storm water.
- Prepared grant applications for DEP and SJRWMD funds.
- Staff the monthly NRB Commission.
- Assist the NRB on the Working Waterfront oyster project.
- Continue to review traffic request and conduct investigations.
- Create new storm water marking campaign.
- Install and maintain traffic markings and signs.
- Repaint traffic markings and striping.
- Repaint City parking lots.
- Create signs as needed for other departments.

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

PERFORMANCE MEASURES

Performance Indicators	Actual 2014/2015	Projected 2015/2016	Projected 2016/2017
Completion of CIP design plans	n/a	n/a	6
Completion of engineering assessment/traffic studies	n/a	n/a	6
Completion of plan reviews for CD	n/a	n/a	6
Installation of signs and markings	n/a	n/a	100
Creation of signs	n/a	n/a	100
Restriping of markings and parking spaces	n/a	n/a	100

PROGRAM BUDGET DESCRIPTION FOR THE ENGINEERING DIVISION

STAFFING		NATURE OF ACTIVITY
15/16	16/17	
	30.00%	Field reviews, data collection and work on preparing engineering design plans, cost estimates, bid documents and completing engineering assessments/studies and assist Community Development of site plan reviews.
	20.00%	Field investigations, construction inspections, site and drainage inspections and assiting building and PW on drainage inspections
	20.00%	Traffic data collections, traffic counts, field reviews and traffic operations
	30.00%	Creating signs, repair and maintenance of signs and markings, restripe lines and parking signs
0.00%	100.00%	

ENGINEERING DIVISION BUDGET SUMMARY

The Fiscal Year 2016-17 adopted budget for Engineering is \$534,121. This compares to the 2015-2016 projected expenditures of \$0, an increase of \$534,121 or 100%.

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	Amended FY 15-16 Budget	Projected FY 15-16 Expenditures	Adopted FY 16-17 Budget	Difference
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 286,630	\$ 286,630
Operating Expenses	-	-	-	-	-	247,491	247,491
Capital Outlay	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 534,121	\$ 534,121

Fiscal Year 2016-17 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2015-16 Projected Expenditures:

	Difference
1. Personal Services - Increase due to new department in FY 2016/17	\$ 286,630
2. Operating Expenses - Increase due to new department in FY 2016/17	\$ 247,491
3. Capital Outlay - No capital outlay requested in FY 2016/17	\$ -

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

ENGINEERING DIVISION

Code: 010051

Account <u>Number</u>	<u>Description</u>	FY 14/15 <u>Actual</u>	Amended FY 15/16 <u>Budget</u>	Actual FY 15/16 thru 3/31/16	FY 15/16 <u>Projected</u>	FY 16/17 Adopted <u>Budget</u>
PERSONAL SERVICES						
511200	Regular Salaries	0	0	0	0	203,600
511300	Temporary Salaries	0	0	0	0	0
511400	Overtime	0	0	0	0	2,000
512100	FICA Taxes	0	0	0	0	15,747
512215	Clothing Allowance	0	0	0	0	240
512225	Deferred Compensation	0	0	0	0	18,504
512301	Group Health Insurance Premium	0	0	0	0	22,188
512305	Dependant Health Ins Premium	0	0	0	0	485
512309	Employee Assistance Program	0	0	0	0	72
512400	Worker's Comp Insurance	0	0	0	0	23,794
TOTAL PERSONAL SERVICES		0	0	0	0	286,630
OPERATING EXPENDITURES						
533150	Engineering Services	0	0	0	0	5,000
533400	Other Contractual Services	0	0	0	0	15,000
533410	Environmental Services	0	0	0	0	3,000
534000	Travel and Per Diem	0	0	0	0	1,000
534101	Telephone	0	0	0	0	1,550
534105	Cellular Telephone	0	0	0	0	1,200
534110	Internet Services	0	0	0	0	935
534120	Postage	0	0	0	0	400
534130	Express Mail Charges	0	0	0	0	500
534310	Electric	0	0	0	0	850
534315	Street Lighting	0	0	0	0	196,000
534320	Water/Sewer	0	0	0	0	50
534380	Trash Pickup/Hauling, Etc.	0	0	0	0	140
534420	Equipment Leases	0	0	0	0	66
534620	R & M-Vehicles	0	0	0	0	2,300
534630	R & M-Office Equipment	0	0	0	0	400
534640	R & M-Operating Equipment	0	0	0	0	2,200
534683	R & M Road Maintenance	0	0	0	0	300
534830	Special Events	0	0	0	0	400
534920	Legal Ads	0	0	0	0	200
535200	Departmental Supplies	0	0	0	0	5,500
535210	Computer Supplies	0	0	0	0	500
535230	Small Tools and Equipment	0	0	0	0	1,800
535260	Gas and Oil	0	0	0	0	3,200
535270	Uniforms and Shoes	0	0	0	0	450
535275	Safety Equipment	0	0	0	0	450
535310	Road Materials & Supplies	0	0	0	0	5,600
535410	Dues and Memberships	0	0	0	0	350
535420	Books and Publications	0	0	0	0	650
535450	Training and Education	0	0	0	0	2,500
TOTAL OPERATING EXPENDITURES		0	0	0	0	247,491
CAPITAL OUTLAY						
606400	Vehicles and Equipment	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0	0
TOTAL ROADS & MAINTENANCE		0	0	0	0	534,121

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

ENGINEERING DIVISION							
<u>POSITION</u>	<u>PAY RANGE</u>	<u>GRADE</u>				Projected	Adopted
			<u>14-15</u>	<u>15-16</u>	<u>16-17</u>	Expenditure	Budget
			<u>14-15</u>	<u>15-16</u>	<u>16-17</u>	<u>15-16</u>	<u>16-17</u>
City Engineer *	72,868 / 131,163	81	0.00	0.00	1.00	-	106,600
Construction Inspector **	35,730 / 64,314	33	0.00	0.00	1.00	-	66,500
Traffic Technician *	29,052 / 52,293	26	0.00	0.00	1.00	-	30,500
			0.00	0.00	3.00		
* Positions shown in PW-Roads in FY 15/16.						\$ -	\$ 203,600
** Position shown in PW-Stormwater in FY 15/16.							
		Overtime				-	2,000
		FICA Taxes				-	15,747
		Clothing Allowance				-	240
		Deferred Compensation				-	18,504
		Chapter 185 Retirement				-	-
		Group Health Insurance Premium				-	22,188
		Dependant Health Ins Premium				-	485
		Employee Assistance Program				-	72
		Worker's Comp Insurance				-	23,794
		Total Personal Services				\$ -	\$ 286,630

CAPITAL OUTLAY SCHEDULE

ENGINEERING DIVISION - FUNDED BY LOCAL OPTION GAS TAX						
<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>					<u>TOTAL</u>
	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	
Sign Replacement	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000
	-	-	-	-	-	-
	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

PUBLIC WORKS DEPARTMENT CONSOLIDATED BUDGET FOR ALL DIVISIONS

The Fiscal Year 2016-17 Adopted budget for the Public Works Department as a whole is \$3,093,339. As compared to the 2015-2016 projected expenditures of \$3,468,267, this is a decrease of \$374,928 or 10.81%.

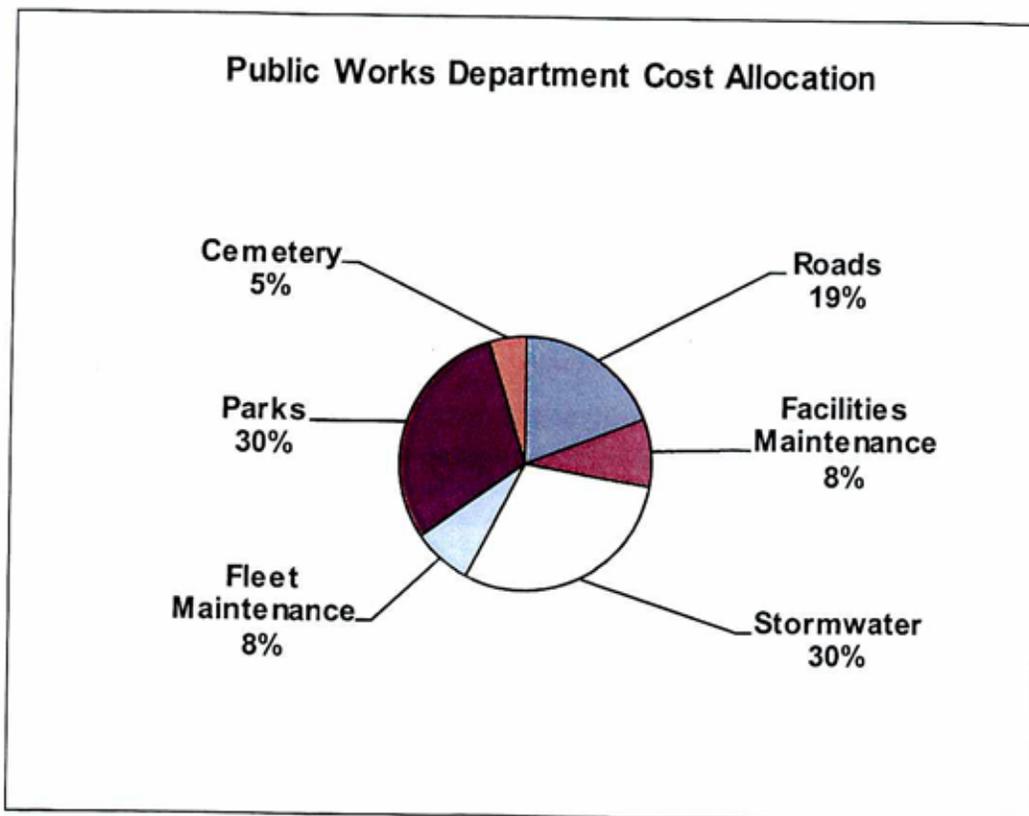
	FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	Amended FY 15/16 Budget	Projected FY 15/16 Expenditures	Adopted FY 16/17 Budget	Difference
Personal Services	\$ 2,123,780	\$ 2,074,088	\$ 2,302,391	\$ 2,351,617	\$ 2,334,142	\$ 1,812,914	\$ (521,228)
Operating Expenses	830,826	1,070,891	1,158,568	\$ 1,148,965	\$ 1,031,942	1,276,425	244,483
Capital Outlay	83,643	167,367	250,050	\$ 129,733	\$ 102,184	4,000	(98,184)
Total	\$ 3,038,249	\$ 3,312,346	\$ 3,711,009	\$ 3,630,315	\$ 3,468,267	\$ 3,093,339	\$ (374,928)

Fiscal Year 2015-2016 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2014-2015 Projected Expenditures:

1. Personal Services - Due to savings from early retirements and break-out of Engineering to a Department.	\$ (521,228)
2. Operating Expenses - Increase due primarily to addition landscaping services.	\$ 244,483
3. Capital Outlay - Decrease in capital outlay requests in FY 2016-17.	\$ (98,184)



CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

CONSOLIDATED PUBLIC WORKS DEPARTMENT

	FY 12/13 <u>Actual</u>	FY 13/14 <u>Actual</u>	FY 14/15 <u>Actual</u>	FY 15/16 <u>Budget</u>	FY 15/16 <u>Projected</u>	FY 16/17 <u>Budget</u>
ROADS & MAINTENANCE						
PERSONAL SERVICES	\$ 617,721	\$ 564,603	\$ 590,309	\$ 611,986	\$ 637,164	\$ 477,678
OPERATING EXPENDITURES	111,452	196,991	121,192	122,861	96,491	114,040
CAPITAL OUTLAY	38,579	105,695	134,086	18,191	3,791	-
TOTAL	\$ 767,752	\$ 867,289	\$ 845,587	\$ 753,038	\$ 737,446	\$ 591,718
STORMWATER UTILITY						
PERSONAL SERVICES	\$ 469,592	\$ 416,004	\$ 565,754	\$ 653,627	\$ 608,665	\$ 367,866
OPERATING EXPENDITURES	331,059	479,489	609,807	565,707	509,367	555,170
CAPITAL OUTLAY	3,783	4,820	45,956	1,283	3,303	-
TOTAL	\$ 804,434	\$ 900,313	\$ 1,221,517	\$ 1,220,617	\$ 1,121,335	\$ 923,036
FLEET MANAGEMENT						
PERSONAL SERVICES	\$ 181,491	\$ 156,028	\$ 186,514	\$ 205,920	\$ 202,369	\$ 209,148
OPERATING EXPENDITURES	17,643	25,044	22,666	31,232	26,991	27,300
CAPITAL OUTLAY	3,929	1,565	2,786	-	1,540	4,000
TOTAL	\$ 203,063	\$ 182,637	\$ 211,966	\$ 237,152	\$ 230,900	\$ 240,448
FACILITIES MAINTENANCE						
PERSONAL SERVICES	\$ 129,977	\$ 139,341	\$ 143,606	\$ 148,186	\$ 102,484	\$ 96,677
OPERATING EXPENDITURES	105,835	94,468	147,261	158,638	140,273	168,360
CAPITAL OUTLAY	18,162	9,969	15,398	40,000	40,000	-
TOTAL	\$ 253,974	\$ 243,778	\$ 306,265	\$ 346,824	\$ 282,757	\$ 265,037
PARKS & RECREATION						
PERSONAL SERVICES	\$ 617,929	\$ 651,475	\$ 660,978	\$ 574,913	\$ 637,756	\$ 539,114
OPERATING EXPENDITURES	227,421	237,321	224,215	237,260	225,673	386,170
CAPITAL OUTLAY	19,190	35,200	51,824	70,259	53,550	-
TOTAL	\$ 864,540	\$ 923,996	\$ 937,017	\$ 882,432	\$ 916,979	\$ 925,284
CEMETERY						
PERSONAL SERVICES	\$ 107,070	\$ 146,637	\$ 155,230	\$ 156,985	\$ 145,703	\$ 122,431
OPERATING EXPENDITURES	37,416	37,578	33,427	33,267	33,147	25,385
CAPITAL OUTLAY	-	10,118	-	-	-	-
TOTAL	\$ 144,486	\$ 194,333	\$ 188,657	\$ 190,252	\$ 178,850	\$ 147,816
TOTALS						
PERSONAL SERVICES	\$ 2,123,780	\$ 2,074,088	\$ 2,302,391	\$ 2,351,617	\$ 2,334,142	\$ 1,812,914
OPERATING EXPENDITURES	830,826	1,070,891	1,158,568	1,148,965	1,031,942	1,276,425
CAPITAL OUTLAY	83,643	167,367	250,050	129,733	102,184	4,000
TOTAL	\$ 3,038,249	\$ 3,312,346	\$ 3,711,009	\$ 3,630,315	\$ 3,468,267	\$ 3,093,339

CITY OF SEBASTIAN, FLORIDA 2016/2017 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 2015 ACCOMPLISHMENTS

- ✓ Completed all bridge repairs.
- ✓ Completed paving of the Barber Street Bridge.
- ✓ Completed Blueway Signage.
- ✓ Completed work on Fisherman’s Landing Museum.
- ✓ Completed installation of new flagpole at the Veteran’s Memorial.

FISCAL YEAR 2016 GOALS AND OBJECTIVES

- Complete Way Finding Signage.
- Continue work at Fisherman’s Landing.
- Continue maintenance on City docks.
- Continue pothole repairs.
- Continue assisting other departments.
- Continue assisting contractors.

PERFORMANCE MEASURES

Performance Indicators	Actual 2012/2013	Actual 2013/2014	Actual 2014/2015	Projected 2015/2016	Projected 2016/2017
Miles of Paved Roads Maintained	157	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

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>15/16</i>	<i>16/17</i>	
30.00%	30.00%	<u>Streets and Alleeways</u> - 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%	<u>General Maintenance</u> - Buildings, docks, piers, sidewalks, etc.
10.00%	10.00%	<u>General Administration</u> - Preparation of budget, update service records. Maintain equipment records. Review contracts and construction drawings on City Contract work. Meet with public as necessary. Coordinate employee training and education.
40.00%	40.00%	<u>Assisting other City Departments</u> - Lift heavy material with cranes, repair roadways and sidewalks following storm damage, transport heavy equipment and supplies to work-sites and grade parks and ballfields.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

ROADS & MAINTENANCE DIVISION BUDGET SUMMARY

The Fiscal Year 2016-2017 adopted budget for the Roads and Maintenance Division is \$591,718. This compares to the 2015-2016 projected expenditures of \$737,446, a decrease of 145,728 or -19.76%.

	FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	Amended FY 15/16 Budget	Projected FY 15/16 Expenditures	Adopted FY 16/17 Budget	Difference
Personal Services	\$ 617,721	\$ 564,603	\$ 590,309	\$ 611,986	\$ 637,164	\$ 477,678	\$ (159,486)
Operating Expenses	111,452	196,991	121,192	122,861	96,491	114,040	17,549
Capital Outlay	38,579	105,695	134,086	18,191	3,791	-	(3,791)
Total	\$ 767,752	\$ 867,289		\$ 753,038	\$ 737,446	\$ 591,718	\$ (145,728)

Fiscal Year 2016-17 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2015-16 Projected Expenditures

	Difference
1. Personal Services - Decrease due to transfer of 2 positions to Engineering and early retirements in FY16.	\$ (159,486)
2. Operating Expenses - Increase due mainly to fuel and equipment repair costs.	\$ 17,549
3. Capital Outlay - Decrease due to no capital outlay requested in FY 2016-17.	\$ (3,791)

PERSONAL SERVICES SCHEDULE

ROADS & MAINTENANCE 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>14-15</u>	<u>15-16</u>	<u>16-17</u>	<u>15-16</u>	<u>16-17</u>
Public Works Director	72,868 / 131,163	81	1.00	1.00	1.00	\$ 97,000	\$ 86,500
Director of Operations			1.00	1.00	0.00	107,400	-
Public Works Superintendent	50,871 / 91,568	70	0.00	0.00	1.00	-	56,500
Administrative Supervisor			1.00	1.00	0.00	84,500	-
Sign/Traffic Technician			1.00	1.00	0.00	39,900	-
Maintenance Worker III	29,052 / 52,293	26	1.00	1.00	1.00	29,250	30,500
Maintenance Worker II	27,384 / 49,291	24	3.00	3.00	2.00	89,500	56,500
Maintenance Worker I	25,812 / 46,462	22	1.00	1.00	3.00	25,800	80,000
Clerical Assistant II (P/T)	26,587 / 47,856	23	0.00	0.00	0.50	-	13,000
			9.00	9.00	8.50		
						\$ 473,350	\$ 323,000
		Overtime				7,000	7,000
		FICA Taxes				36,810	25,300
		Clothing Allowance				820	720
		Deferred Compensation				43,305	29,700
		Group Health Insurance Premium				51,600	58,348
		Dependant Health Ins Premium				675	4,679
		Employee Assistance Program				154	192
		Worker's Comp Insurance				23,450	28,739
		Total Personal Services				\$ 637,164	\$ 477,678

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

CAPITAL OUTLAY SCHEDULE

ROADS AND MAINTENANCE DIVISION - TO BE FUNDED BY GENERAL FUND						
EXPENDITURES PER FISCAL YEAR						
<u>Description</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>TOTAL</u>
3/4 ton Pick-Up (PW11)	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000
Utility Truck	-	-	40,000	-	-	40,000
	\$ -	\$ 30,000	\$ 40,000	\$ -	\$ -	\$ 70,000

CAPITAL OUTLAY SCHEDULE

ROADS AND MAINTENANCE DIVISION - TO BE FUNDED BY LOCAL OPTION GAS TAX						
EXPENDITURES PER FISCAL YEAR						
<u>Description</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>TOTAL</u>
Street Repaving	\$ 750,000	\$ 350,000	\$ 450,000	\$ 250,000	\$ 250,000	\$ 2,050,000
Sidewalk Construction	40,000	40,000	40,000	40,000	40,000	200,000
Road Striping	20,000	20,000	20,000	20,000	20,000	100,000
	\$ 810,000	\$ 410,000	\$ 510,000	\$ 310,000	\$ 310,000	\$ 2,350,000

CAPITAL OUTLAY SCHEDULE

ROADS AND MAINTENANCE DIVISION - TO BE FUNDED BY DISCRETIONARY SALES TAX						
EXPENDITURES PER FISCAL YEAR						
<u>Description</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>TOTAL</u>
Street Reconstruction	\$ 150,000	\$ 50,000	\$ -	\$ -	\$ -	\$ 200,000
Backhoe	95,000	-	-	-	-	95,000
Dump Truck	-	150,000	-	-	-	150,000
Brush Truck (Gas)	-	-	90,000	-	-	90,000
Utility Truck	-	-	40,000	-	-	40,000
3yd Loader	-	-	-	185,000	-	185,000
Skid Steer Trac Mower	-	-	-	-	80,000	80,000
	\$ 245,000	\$ 200,000	\$ 130,000	\$ 185,000	\$ 80,000	\$ 840,000

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

**PUBLIC WORKS DEPARTMENT
ROADS & MAINTENANCE DIVISION
Code: 010052**

Account Number	Description	FY 12/13 <u>Actual</u>	FY 13/14 <u>Actual</u>	FY 14/15 <u>Actual</u>	Amended FY 15/16 <u>Budget</u>	FY 15/16 <u>Projected</u>	FY 16/17 <u>Adopted Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	444,371	409,741	418,343	457,760	473,350	323,000
511400	Overtime	8,362	11,388	6,811	7,000	7,000	7,000
512100	FICA Taxes	33,037	31,219	33,621	36,440	36,810	25,300
512215	Clothing Allowance	960	840	720	720	820	720
512225	Deferred Compensation	40,700	37,169	40,817	43,691	43,305	29,700
512301	Group Health Insurance Premium	58,762	47,736	51,637	39,552	51,600	58,348
512305	Dependant Health Ins Premium	14,625	7,873	8,557	3,149	675	4,679
512309	Employee Assistance Program	228	171	204	216	154	192
512400	Worker's Comp Insurance	16,676	18,466	29,599	23,458	23,450	28,739
TOTAL PERSONAL SERVICES		617,721	564,603	590,309	611,986	637,164	477,678
OPERATING EXPENDITURES							
533150	Engineering Services	0	750	341	0	71	0
533400	Other Contractual Services	1,583	63,486	1,642	2,000	2,000	2,000
533415	Janitorial Services	40	0	0	0	0	0
533420	Pest/Weed Control/Mowing	94	94	0	200	0	0
534000	Travel and Per Diem	480	1,485	316	3,546	500	500
534101	Telephone	1,315	1,441	1,270	1,300	1,500	0
534105	Cellular Telephone	2,636	1,896	1,595	1,860	1,500	1,860
534110	Internet Services	424	656	1,598	915	480	450
534120	Postage	94	95	226	100	250	100
534310	Electric	3,171	3,275	3,550	3,600	2,300	2,150
534320	Water/Sewer	289	284	280	285	265	300
534380	Trash Pickup/Hauling, Etc.	1,618	1,584	1,994	1,500	1,400	1,500
534420	Equipment Leases	230	746	2,763	1,000	1,075	1,000
534615	R & M - Docks & Piers	0	0	1,500	0	0	0
534620	R & M-Vehicles	16,433	16,076	16,182	20,000	20,000	20,000
534630	R & M-Office Equipment	576	576	1,554	950	1,600	950
534640	R & M-Operating Equipment	26,907	28,993	12,382	14,000	10,000	14,000
534683	R & M Road Maintenance	0	0	11,539	0	0	0
534830	Special Events	1,055	952	2,396	1,805	1,300	1,805
534920	Legal Ads	0	431	218	0	150	0
535200	Departmental Supplies	11,597	16,908	10,535	15,000	15,000	15,000
535210	Computer Supplies	898	211	349	0	0	0
535230	Small Tools and Equipment	1,971	5,832	2,975	2,500	2,500	2,500
535260	Gas and Oil	21,555	22,906	20,215	25,000	13,000	22,000
535270	Uniforms and Shoes	1,704	2,153	1,386	1,750	1,700	2,375
535275	Safety Equipment	1,325	1,687	675	2,000	2,000	2,000
535310	Road Materials & Supplies	4,256	14,301	16,393	10,000	10,000	15,000
535350	Cement	9,987	6,780	5,053	10,000	5,000	5,000
535410	Dues and Memberships	414	426	438	450	800	450
535420	Books and Publications	0	47	216	100	100	100
535450	Training and Education	800	2,920	1,611	3,000	2,000	3,000
TOTAL OPERATING EXPENDITURES		111,452	196,991	121,192	122,861	96,491	114,040
CAPITAL OUTLAY							
606200	Buildings	0	0	4,863	0	0	0
606400	Vehicles and Equipment	38,579	105,695	129,223	18,191	3,791	0
TOTAL CAPITAL OUTLAY		38,579	105,695	134,086	18,191	3,791	0
TOTAL ROADS & MAINTENANCE		767,752	867,289	845,587	753,038	737,446	591,718

CITY OF SEBASTIAN, FLORIDA 2016/2017 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 2016 ACCOMPLISHMENTS

- ✓ Completed road crossing drainage.
- ✓ Monitored Presidential Streets baffle boxes.
- ✓ Monitored canal spraying contractor.
- ✓ Monitored ditch mowing contractor.
- ✓ Responded to Citizen Request concerns.

FISCAL YEAR 2017 GOALS AND OBJECTIVES

- Continue to monitor spraying contractor.
- Continue road crossing maintenance.
- Complete Cav-Cor parking.
- Continue ditch excavation.
- Continue front swale drainage work.
- Inspect drainage complaints as needed.

PERFORMANCE MEASURES

Performance Indicators	Actual 2012/2013	Actual 2013/2014	Actual 2014/2015	Projected 2015/2016	Projected 2016/2017
Miles of swales	280.0	280.0	280.0	280.0	280.0
Linear feet of swales reconstructed	30,100	50,000	160,000	28,500	28,500
Miles of ditches maintained	80.0	80.0	80.0	80.0	80.0
Catch basin and culverts maintained	200	200	200	200	200
Linear feet Main Ditches reconstructed	10,000	10,000	8,000	1,000	1,000
Road Crossing Pipe Replacements	24	25	30	10	20

PROGRAM BUDGET DESCRIPTION FOR STORMWATER UTILITY DIVISION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>15/16</i>	<i>16/17</i>	
50.00%	50.00%	<u>Drainage Maintenance</u> - Clean and spray stormwater swales, ditches and canals. Maintain 9 miles of large canals. Maintain 50 miles of ditches, swales and side yard ditches.
25.00%	25.00%	<u>Catch basins, Manholes and Culverts</u> - Hand clean and mow small drainage ditches. Maintain 310 catch basins and large/small culverts.
10.00%	10.00%	<u>General Administration</u> - Preparation of budget, update service records. Maintain equipment records. Review contracts and construction drawings on City contract work. Meet with public as necessary. Coordinate employee training and education.
5.00%	5.00%	<u>Building Dept Related Reviews:</u> Site Plan Review, Pool Drainage Plan Review, Fence Permits, Driveway Permits, and meeting with engineers, contractors, and public as necessary.
10.00%	10.00%	<u>Capital Projects</u> - Planning, Design, Specifications Consultant Coordination Bidding and Contracts, Construction Management inspections.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

PUBLIC WORKS DEPARTMENT

STORMWATER UTILITY DIVISION BUDGET SUMMARY

The Fiscal Year 2016-2017 adopted budget for the Stormwater Utility Division is \$923,036. This compares to the 2015-2016 projected expenditures of \$1,121,335 a decrease of \$198,299 or -17.68%.

	FY 12/13	FY 13/14	FY 14/15	Amended FY 15/16	Projected FY 15/16	Adopted FY 16/17	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 469,592	\$ 416,004	\$ 565,754	\$ 653,627	\$ 608,665	\$ 367,866	\$ (240,799)
Operating Expenses	331,059	479,489	609,807	565,707	509,367	555,170	45,803
Capital Outlay	3,783	4,820	45,956	1,283	3,303	-	(3,303)
Total	\$ 804,434	\$ 900,313	\$ 1,221,517	\$ 1,220,617	\$ 1,121,335	\$ 923,036	\$ (198,299)

Fiscal Year 2016-17 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2015-16 Projected Expenditures:

	Difference
1. Personal Services - Decrease due to transfer of 4 positions to other departments.	\$ (240,799)
2. Operating Expenses - Increase due mainly to contract mowing contract and equipment leases.	\$ 45,803
3. Capital Outlay - Decrease due to no capital outlay request in FY 2016-17.	\$ (3,303)

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>14-15</u>	<u>15-16</u>	<u>16-17</u>	<u>15-16</u>	<u>16-17</u>
Deputy Public Works Director	70,423 / 127,192	82	1.00	1.00	0.00	76,870	-
Stormwater Superintendent	47,937 / 100,227	70	1.00	1.00	0.00	54,750	-
Maintenance Supervisor	35,730 / 64,314	33	2.00	2.00	1.00	39,780	37,500
Construction Inspector	35,730 / 64,314	33	1.00	1.00	0.00	64,250	-
Maintenance Worker III	29,051 / 52,293	26	2.00	2.00	2.00	50,350	53,375
Maintenance Worker II	27,384 / 49,291	24	1.00	1.00	1.00	28,250	29,500
Maintenance Worker I	25,812 / 46,462	22	3.00	3.00	3.00	77,250	80,000
Environmental Specialist*	35,730 / 64,314	33	1.00	1.00	1.00	35,250	36,900
*Additional Compensation reflected in Airport Budget			12.00	12.00	8.00		
						\$ 426,750	\$ 237,275
		Overtime				11,000	5,000
		FICA Taxes				33,590	19,504
		Clothing Allowance				1,340	960
		Deferred Compensation				39,518	22,946
		Group Health Insurance Premium				61,350	53,124
		Dependant Health Ins Premium				11,575	283
		Employee Assistance Program				262	192
		Worker's Comp Insurance				23,280	28,582
		Total Personal Services				\$ 608,665	\$ 367,866

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

CAPITAL OUTLAY SCHEDULE

STORMWATER UTILITY DIVISION - TO BE FUNDED FROM STORMWATER UTILITY FUND						
EXPENDITURES PER FISCAL YEAR						
<u>Description</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>TOTAL</u>
1 Ton Pick-Up Truck SW606	\$ -	\$ -	\$ 48,000	\$ -	\$ -	\$ 48,000
Pumps/Baffle Box Filters	10,000	10,000	10,000	10,000	10,000	50,000
4 x 4 Pick-Up Truck SW614	-	-	-	30,000	-	30,000
Excavator Buckets/Mowing Heads	-	-	48,000	-	-	48,000
Water Tank and Trailer	-	-	-	15,000	-	15,000
Road Crossing/Sideyard Pipes	100,000	90,000	80,000	70,000	60,000	400,000
Pipe Sliplining	140,000	-	-	-	-	140,000
Dump Truck SW628/SW615/SW607	150,000	160,000	-	125,000	-	435,000
Transport Truck/Trailer SW609/SW610	-	-	215,000	-	-	215,000
Tractor SW688	-	-	-	165,000	-	165,000
Track Excavator	-	-	-	-	145,000	145,000
	\$ 400,000	\$ 260,000	\$ 401,000	\$ 415,000	\$ 215,000	\$ 1,691,000

CAPITAL OUTLAY SCHEDULE

STORMWATER UTILITY DIVISION - TO BE FUNDED FROM DISCRETIONARY SALES TAX						
EXPENDITURES PER FISCAL YEAR						
<u>Description</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>TOTAL</u>
Working Waterfront Phase 3	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Tulip Drive Road Crossing Pipe	-	50,000	-	-	-	50,000
	\$ 200,000	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

STORMWATER UTILITY DIVISION

Code: 010053

Account Number	Description	FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	Amended FY 15/16 Budget	FY 15/16 Projected	FY 16/17 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	333,296	295,057	400,970	465,885	426,750	237,275
511400	Overtime	1,390	2,168	9,377	5,000	11,000	5,000
512100	FICA Taxes	24,169	21,888	30,090	36,502	33,590	19,504
512215	Clothing Allowance	1,090	780	1,200	1,200	1,340	960
512225	Deferred Compensation	29,045	25,249	35,085	44,010	39,518	22,946
512301	Group Health Insurance Premium	47,375	37,420	55,595	65,135	61,350	53,124
512305	Dependant Health Ins Premium	16,732	11,806	10,803	12,318	11,575	283
512309	Employee Assistance Program	188	173	238	288	262	192
512400	Worker's Comp Insurance	16,307	21,463	22,397	23,289	23,280	28,582
TOTAL PERSONAL SERVICES		469,592	416,004	565,754	653,627	608,665	367,866
OPERATING EXPENDITURES							
533100	Professional Services	0	0	216	0	0	0
533150	Engineering Services	0	1,460	45,950	5,000	2,500	0
533400	Other Contractual Services	8,765	12,319	25,760	11,000	6,000	11,000
533410	Environmental Services	0	0	0	1,500	1,500	1,500
533420	Pest/Weed Control	35,565	27,834	27,219	45,000	45,000	45,000
533425	Contract Mowing Services	135,894	249,648	255,204	300,000	265,000	330,000
533427	Contract Qtr Round Maintenance	6,000	39,421	60,797	30,000	31,607	0
534000	Travel and Per Diem	0	177	434	1,000	0	0
534101	Telephone	893	1,076	1,257	1,300	1,450	1,550
534105	Cellular Telephone	1,781	1,242	1,746	2,280	2,350	1,020
534110	Internet Services	0	0	153	435	435	0
534120	Postage	0	0	14	0	0	0
534310	Electric	890	905	954	775	750	1,000
534320	Water/Sewer	730	713	600	500	975	1,200
534380	Trash Pickup/Hauling, Etc.	3,621	5,625	3,233	5,000	3,500	5,000
534420	Equipment Leases	241	1,766	13,440	15,000	10,000	20,000
534620	R & M-Vehicles	20,486	21,989	13,072	20,000	22,000	20,000
534630	R & M - Office Equipment	576	576	560	4,500	2,500	2,500
534640	R & M-Operating Equipment	24,496	28,008	25,325	25,000	23,000	25,000
534690	Dredging	0	0	14,998	0	0	0
534920	Legal Ads	230	192	0	0	0	0
535200	Departmental Supplies	1,979	2,765	5,364	4,500	4,000	4,500
535210	Computer Supplies	306	201	455	1,100	750	1,100
535221	Fertilizer/Chemical Supplies	0	2,122	0	0	0	0
535230	Small Tools and Equipment	2,162	2,363	2,521	2,000	3,000	2,500
535260	Gas and Oil	30,352	45,204	39,219	37,000	32,000	25,000
535270	Uniforms and Shoes	1,813	2,074	1,853	2,300	3,250	2,500
535275	Safety Equipment	71	137	4,549	2,500	2,000	2,500
535310	Road Materials & Supplies	10,888	4,522	10,323	10,717	11,000	10,000
535320	Sod	9,998	4,036	12,045	10,000	10,000	10,000
535350	Cement	9,937	3,072	4,081	10,000	7,500	10,000
535355	Culvert Pipe	22,163	18,179	35,955	15,000	15,000	20,000
535410	Dues and Memberships	138	142	296	300	300	300
535450	Training and Education	1,084	1,721	2,215	2,000	2,000	2,000
TOTAL OPERATING EXPENDITURES		331,059	479,489	609,807	565,707	509,367	555,170
CAPITAL OUTLAY							
606310	IOTB Fencing	0	0	0	0	2,020	0
606400	Vehicles and Equipment	3,783	1,370	45,956	1,283	1,283	0
606900	Infrastructure	0	3,450	0	0	0	0
TOTAL CAPITAL OUTLAY		3,783	4,820	45,956	1,283	3,303	0
TOTAL STORMWATER UTILITY DIVISION		804,434	900,313	1,221,517	1,220,617	1,121,335	923,036

CITY OF SEBASTIAN, FLORIDA 2016/2017 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 103 vehicles, 26 units of major equipment and 185 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 FDEP requirements.

FISCAL YEAR 2016 ACCOMPLISHMENTS

- ✓ Maintained the fuel facility to meet FDEP standards.
- ✓ Reduced the vehicle repair parts inventory.
- ✓ Sale of surplus vehicles/equipment and obsolete inventory.
- ✓ Trained 22 employees in MOT-1/Traffic Control.

FISCAL YEAR 2017 GOALS AND OBJECTIVES

- Expand training of City employees in safety, bucket truck, and forklift operation.
- Expand emergency amber light bar program for PW vehicles to improve safety.
- Expand use of government contracts to reduce vehicle maintenance costs.

PERFORMANCE MEASURES

Performance Indicators	Actual 2012/2013	Actual 2013/2014	Actual 2014/2015	Projected 2015/2016	Projected 2016/2017
Number of Vehicles Maintained	118	110	103	101	103
Number of Heavy Equipment Maintained	34	27	26	26	26
Number of Light Equipment Maintained	145	165	185	198	185
Preventive Maintenance Services	194	185	150	200	160
Road Service Calls	172	131	93	100	100
Completed Service Requests	683	901	1147	1366	1200

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

FLEET MANAGEMENT DIVISION BUDGET SUMMARY

The Fiscal Year 2016-2017 adopted budget for Vehicle Maintenance is \$240,448. This compares to the 2015-2016 projected expenditures of \$230,900, an increase of \$9,548 or 4.36%.

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	Amended FY 15/16 Budget	Projected FY 15/16 Expenditures	Adopted FY 16-17 Budget	Difference
Personal Services	\$ 181,491	\$ 156,028	\$ 186,514	\$ 205,920	\$ 202,369	\$ 209,148	\$ 6,779
Operating Expenses	17,643	25,044	22,666	31,232	26,991	27,300	309
Capital Outlay	3,929	1,565	2,786	-	1,540	4,000	2,460
Total	\$ 203,063	\$ 182,637	\$ 211,966	\$ 237,152	\$ 230,900	\$ 240,448	\$ 9,548

Fiscal Year 2016-17 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2015-16 Projected Expenditures

	Difference
1. Personal Services - Increase due to negotiated salary increases and health insurance increases.	\$ 6,779
2. Operating Expenses - Slight increase due to increase in overall operating costs.	\$ 309
3. Capital Outlay - Increase due to purchase of an engine scanner.	\$ 2,460

PROGRAM BUDGET FOR FLEET MANAGEMENT DIVISION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>15/16</i>	<i>16/17</i>	
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 2016/2017 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

FLEET MANAGEMENT DIVISION							Projected	Adopted
<u>POSITION</u>	PAY	<u>GRADE</u>	FULL TIME EQUIVELANTS			Expenditure	Budget	
	<u>RANGE</u>		<u>14-15</u>	<u>15-16</u>	<u>16-17</u>	<u>15-16</u>	<u>16-17</u>	
Fleet Superintendent	50,871 / 91,568	70	1.00	1.00	1.00	\$ 60,450	\$ 52,500	
Head Mechanic	30,821 / 55,478	28	0.00	1.00	1.00	40,685	45,000	
Mechanic	27,384 / 49,291	24	2.00	1.00	1.00	35,750	37,500	
Clerical Assisstant II *	26,587 / 47,856	23	0.50	0.50	0.50	14,500	16,000	
* Additional Compensation reflected in the Road Maintenance Budget.			3.50	3.50	3.50	\$ 151,385	\$ 151,000	
		Overtime				2,500	3,000	
		FICA Taxes				11,791	11,799	
		Clothing Allowance				240	240	
		Deferred Compensation				13,871	13,882	
		Group Health Insurance Premium				17,721	24,180	
		Dependant Health Ins Premium				0	0	
		Employee Assistance Program				96	96	
		Worker's Comp Insurance				4,765	4,951	
		Total Personal Services				\$ 202,369	\$ 209,148	

CAPITAL OUTLAY SCHEDULE

FLEET MANAGEMENT DIVISION - TO BE FUNDED BY GENERAL FLUND						
<u>Description</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>TOTAL</u>
Engine Scanner	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ 4,000
Four Post Lift	-	14,000	-	-	-	\$ 14,000
Upper/Lower Tool Box	-	5,000	-	-	-	\$ 5,000
Utility Service Truck	-	-	40,000	-	-	\$ 40,000
Upper/Lower Tool Box	-	-	-	5,000	-	\$ 5,000
Portable Welder	-	-	-	-	7,000	\$ 7,000
Tire Balancer	-	-	-	-	7,000	\$ 7,000
	\$ 4,000	\$ 19,000	\$ 40,000	\$ 5,000	\$ 14,000	\$ 82,000

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

FLEET MANAGEMENT DIVISION

Code: 010054

Account				Amended		FY 16/17	
<u>Number</u>	<u>Description</u>	<u>FY 12/13</u>	<u>FY 13/14</u>	<u>FY 14/15</u>	<u>FY 15/16</u>	<u>FY 15/16</u>	
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	
						<u>Adopted</u>	
						<u>Budget</u>	
PERSONAL SERVICES							
511200	Regular Salaries	139,004	122,678	141,376	156,700	151,385	151,000
511400	Overtime	1,358	1,462	1,599	1,500	2,500	3,000
512100	FICA Taxes	10,783	9,606	11,090	12,121	11,790	11,799
512215	Clothing Allowance	240	240	240	240	240	240
512225	Deferred Compensation	11,553	9,760	12,296	12,955	13,871	13,882
512301	Group Health Insurance Premium	15,998	9,532	14,916	17,496	17,721	24,180
512309	Employee Assistance Program	92	73	90	92	96	96
512400	Worker's Comp Insurance	2,463	2,677	4,858	4,767	4,765	4,951
TOTAL PERSONAL SERVICES		181,491	156,028	186,514	205,920	202,369	209,148
OPERATING EXPENDITURES							
533400	Other Contractual Services	485	300	225	750	750	750
533410	Environmental Services	50	260	205	2,250	800	800
533415	Janitorial Services	40	0	0	0	0	0
534000	Travel and Per Diem	663	1,046	1,083	1,265	1,265	1,520
534101	Telephone	213	184	0	205	0	0
534105	Cellular Telephone	777	424	422	850	595	600
534110	Internet Access	0	68	36	435	0	0
534310	Electric	2,630	2,696	2,711	2,525	2,572	2,600
534320	Water/Sewer	289	284	280	285	279	300
534420	Equipment Leases	0	0	59	900	900	900
534610	R & M - Buildings	453	1,207	2,494	4,600	4,600	2,600
534620	R & M-Vehicles	767	2,145	1,185	2,000	2,000	2,000
564330	R & M - Office Equipment	591	590	1,821	2,297	2,000	2,000
534640	R & M-Operating Equipment	3,613	6,247	3,420	4,000	2,460	4,000
534920	Legal Ads	0	0	150	0	0	0
535200	Departmental Supplies	2,186	3,089	3,669	3,200	3,200	3,200
535210	Computer Supplies	270	1,438	63	0	0	0
535230	Small Tools and Equipment	1,045	2,019	1,995	2,300	2,300	2,500
535260	Gas and Oil	1,916	839	1,009	1,000	1,000	1,000
535270	Uniforms and Shoes	922	1,071	635	650	650	780
535275	Safety Equipment	323	95	346	400	400	400
535410	Membership & Professional Dues	0	34	0	0	0	0
535420	Books and Publications	0	0	193	200	100	100
535450	Training and Education	410	1,008	666	1,120	1,120	1,250
TOTAL OPERATING EXPENDITURES		17,643	25,044	22,666	31,232	26,991	27,300
CAPITAL OUTLAY							
606400	Vehicles and Equipment	3,929	1,565	2,786	0	1,540	4,000
TOTAL CAPITAL OUTLAY		3,929	1,565	2,786	0	1,540	4,000
TOTAL FLEET MANAGEMENT DIVISION		203,063	182,637	211,966	237,152	230,900	240,448

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

PUBLIC WORKS

PARKS & RECREATION DIVISION

The Parks and Recreation Division is responsible for all maintenance and upkeep of the City parks and landscaped 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 2016 ACCOMPLISHMENTS

- ✓ Replaced trash receptacles and benches around parks.
- ✓ Fencing for Schumann tennis courts.
- ✓ Held successful Easter Egg Hunt and other special events.

FISCAL YEAR 2017 GOALS AND OBJECTIVES

- Continue quality maintenance of parks and City property.
- Successfully coordinate Special Events (Easter Egg Hunt, July 4th, etc).

PERFORMANCE MEASURES

Performance Indicators	Actual 2012/2013	Actual 2013/2014	Actual 2014/2015	Projected 2015/2016	Projected 2016/2017
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 2016/2017 ANNUAL BUDGET

PROGRAM BUDGET DESCRIPTION FOR PARKS & RECREATION DIVISION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>15/16</i>	<i>16/17</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 2016-2017 adopted budget for Parks & Recreation is \$925,284. This compares to the 2015-2016 projected expenditures of \$916,979 an increase of \$8,305 or .91%.

	FY 12-13	FY 13-14	FY 14-15	Amended FY 15-16	Projected FY 15-16	Adopted FY 16-17	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 617,929	\$ 651,475	\$ 660,978	\$ 574,913	\$ 637,756	\$ 539,114	\$ (98,642)
Operating Expenses	227,421	237,321	224,215	237,260	225,673	386,170	160,497
Capital Outlay	19,190	35,200	51,824	70,259	53,550	-	(53,550)
Total	\$ 864,540	\$ 923,996	\$ 937,017	\$ 882,432	\$ 916,979	\$ 925,284	\$ 8,305

Fiscal Year 2016-2017 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2015-2016 Projected Expenditures

	Difference
1. Personal Services - Decrease due to early retirements in FY16.	\$ (98,642)
2. Operating Expenses - Increase due to landscaping cost moved from Riverfront CRA Fund.	\$ 160,497
3. Capital Outlay - Decrease due to no capital outlay requested in FY 2016-17.	\$ (53,550)

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

PERSONAL SERVICES SCHEDULE

PARKS & RECREATION 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>14-15</u>	<u>15-16</u>	<u>16-17</u>	<u>15-16</u>	<u>16-17</u>
Parks Superintendent	50,871 / 91,568	70	1.00	1.00	0.00	\$ 84,000	\$ -
Parks Supervisor	35,730 / 64,314	33	1.00	1.00	0.00	13,000	-
Recreation Supervisor	35,730 / 64,314	33	1.00	1.00	1.00	43,500	45,000
Maintenance Supervisor	35,730 / 64,314	33	0.00	0.00	1.00	-	41,500
Maintenance Worker II	27,384 / 49,291	24	4.00	4.00	3.00	172,500	114,000
Maintenance Worker I	25,812 / 46,462	22	4.00	3.00	4.00	112,000	131,000
Asst Recreation Supervisor			0.50	0.50	0.50	2,000	2,000
Skate Park Attendants ⁽¹⁾			1.50	1.50	1.50	17,000	20,000
Gymnastic Assistant ⁽¹⁾			5.00	5.00	5.00	14,000	15,000
Tennis Courts Attendants ⁽¹⁾			2.00	2.00	2.00	27,000	30,000
			20.00	19.00	18.00	\$ 485,000	\$ 398,500
Overtime						7,800	7,500
FICA Taxes						37,760	31,123
Clothing Allowance						790	840
Deferred Compensation						39,023	30,586
Group Health Insurance Premium						41,587	37,951
Dependant Health Ins Premium						5,996	10,790
Employee Assistance Program						196	216
Worker's Comp Insurance						19,604	21,608
Total Personal Services						\$ 637,756	\$ 539,114

(1) For Gymnastic Assistants, 5 equals 10 temporary part-time positions. For Skate Park Attendants, 1.5 equals 3 temporary part-time positions. For Tennis Courts, 2 equals 4 temporary part-time positions.

CAPITAL OUTLAY SCHEDULE

PARKS & RECREATION DIVISION - TO BE FUNDED BY GENERAL FUND

<u>Description</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>TOTAL</u>
Mowers P370/P330	-	30,000	-	-	-	30,000
Pick-Up Truck P382	-	-	30,000	-	-	30,000
(3) Mowers	-	-	-	46,000	-	46,000
Open Trailer	-	-	-	6,000	-	6,000
15" Mower P381	-	-	-	-	18,000	18,000
Pick-Up Truck	-	-	-	-	30,000	30,000
	\$ -	\$ 30,000	\$ 30,000	\$ 52,000	\$ 48,000	\$ 160,000

CAPITAL OUTLAY SCHEDULE

PARKS & RECREATION DIVISION - TO BE FUNDED BY RECREATION IMPACT FEES

<u>Description</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>TOTAL</u>
Riverview Park Fencing	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Friendship Park Improvements	250,000	-	-	-	-	250,000
	\$ 275,000	\$ -	\$ -	\$ -	\$ -	\$ 275,000

CAPITAL OUTLAY SCHEDULE

PARKS & RECREATION DIVISION - TO BE FUNDED BY DISCRETIONARY SALES TAX

<u>Description</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>TOTAL</u>
Landscaping Highway U.S.#1 Medians	\$ 30,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ 330,000
	\$ 30,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ 330,000

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

PARKS & RECREATION DIVISION

Code: 010057

Account Number	Description	FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	Amended FY 15/16 Budget	FY 15/16 Projected	FY 16/17 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	379,346	405,235	416,084	364,567	425,000	331,500
511300	Temporary Salaries	66,402	65,201	61,223	65,000	60,000	67,000
511400	Overtime	14,283	16,236	16,022	5,000	7,800	7,500
512100	FICA Taxes	33,116	35,763	36,806	36,633	37,760	31,123
512215	Clothing Allowance	960	960	960	960	790	840
512225	Deferred Compensation	35,250	37,490	39,090	37,247	39,023	30,586
512301	Group Health Insurance Premium	58,841	59,197	53,579	39,496	41,587	37,951
512305	Dependant Health Ins Premium	18,724	18,434	13,380	6,159	5,996	10,790
512309	Employee Assistance Program	252	252	251	240	196	216
512400	Worker's Comp Insurance	10,755	12,707	23,584	19,611	19,604	21,608
TOTAL PERSONAL SERVICES		617,929	651,475	660,978	574,913	637,756	539,114
OPERATING EXPENDITURES							
533400	Other Contractual Services	0	1,770	1,650	7,000	7,000	164,450
533415	Janitorial Services	307	0	1,296	0	2,592	2,595
534000	Travel and Per Diem	1,428	408	1,259	1,650	500	800
534101	Telephone	2,874	3,441	3,987	3,875	4,264	4,500
534105	Cellular Telephone	2,241	882	637	720	415	840
534110	Internet Services	499	504	410	540	600	650
534120	Postage	99	60	43	50	25	50
534310	Electric	81,037	81,401	78,701	87,250	83,250	83,000
534320	Water/Sewer	10,829	17,354	24,030	15,000	10,116	12,000
534420	Equipment Leases	0	1,018	1,275	1,300	850	1,300
534615	R & M - Docks & Piers	0	0	0	0	0	1,500
534620	R & M - Vehicles	7,591	7,507	8,905	9,000	5,000	5,000
534630	R & M - Office Equipment	576	576	126	50	25	50
534640	R & M - Operating Equipment	21,011	25,883	21,197	19,000	19,000	19,000
534680	R & M - Irrigation Systems	4,538	3,646	9,076	5,000	5,000	5,000
534685	R & M - Grounds Maintenance	10,854	16,066	6,859	14,000	14,000	14,000
534686	R & M - Parks Facilities	27,048	14,763	15,576	15,000	15,000	30,000
534830	Special Event Expense	1,888	2,740	2,953	4,400	3,500	3,500
535200	Departmental Supplies	5,061	3,159	3,818	3,000	3,000	3,000
535210	Computer Supplies	730	99	0	0	85	85
535220	Cleaning Supplies	189	288	239	150	150	0
535221	Fertilizer/Chemical Supplies	8,839	10,049	10,477	9,000	4,000	5,000
535230	Small Tools and Equipment	4,650	11,274	5,153	14,495	31,000	15,000
535260	Gas and Oil	30,335	28,774	22,304	21,000	12,000	10,000
535270	Uniforms and Shoes	2,378	3,156	1,872	2,900	2,200	2,500
535275	Safety Equipment	276	323	234	250	250	250
535410	Dues and Memberships	1,301	1,512	775	1,130	850	1,000
535420	Books and Publications	88	94	0	100	0	100
535450	Training and Education	754	574	1,363	1,400	1,000	1,000
TOTAL OPERATING EXPENDITURES		227,421	237,321	224,215	237,260	225,673	386,170
CAPITAL OUTLAY							
606200	Buildings	0	0	0	0	2,550	0
606300	Improvements Other Than Bldgs	0	0	3,475	3,500	14,000	0
606400	Vehicles and Equipment	19,190	35,200	48,350	66,759	37,000	0
TOTAL CAPITAL OUTLAY		19,190	35,200	51,824	70,259	53,550	0
TOTAL PARKS & RECREATION DIVISION		864,540	923,996	937,017	882,432	916,979	925,284

CITY OF SEBASTIAN, FLORIDA 2016/2017 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 2016 ACCOMPLISHMENTS

- ✓ Continued care and maintenance of the Cemetery
- ✓ Continued to put granite benches in by the public for the public
- ✓ Put one (1) set of niches in (on going)
- ✓ Completed refurbishing the cemetery office building stucco

FISCAL YEAR 2017 GOALS AND OBJECTIVES

- Continue with the care and maintenance of the Cemetery
- Continue putting granite benches in for the public by the public
- Complete the columbarium project

PERFORMANCE MEASURES

Performance Indicators	Actual 2012/2013	Actual 2013/2014	Actual 2014/2015	Projected 2015/2016	Projected 2016/2017
Remains, including niches	45	36	40	35	39
Burials	38	31	31	33	33
Acres of property maintained	9.34	10.34	10.34	10.34	10.34
Operating cost per acre maintained	\$15,470	\$17,819	\$10,477	\$17,297	\$14,296

PROGRAM BUDGET DESCRIPTION FOR CEMETERY DIVISION

STAFFING		NATURE OF ACTIVITY
15/16	16/17	
60.00%	60.00%	Cemetery Ground Maintenance - Maintain 10.34 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%	

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

CEMETERY DIVISION BUDGET SUMMARY

The Fiscal Year 2016-2017 adopted budget for the Cemetery is \$147,816. This compares to the 2015-2016 projected expenditures of \$178,850, a decrease of \$31,034 or -17.4%.

	FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	Amended FY 15/16 Budget	Projected FY 15/16 Expenditures	Adopted FY 16/17 Budget	Difference
Personal Services	\$ 107,070	\$ 146,637	\$ 155,230	\$ 156,985	\$ 145,703	\$ 122,431	\$ (23,272)
Operating Expenses	37,416	37,578	33,427	33,267	33,147	25,385	(7,762)
Capital Outlay	-	10,118	-	-	-	-	-
Total	\$ 144,486	\$ 194,333	\$ 188,657	\$ 190,252	\$ 178,850	\$ 147,816	\$ (31,034)

Fiscal Year 2016-17 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2015-16 Projected Expenditures

	Difference
1. Personal Services - Decrease due to early retirement in FY16	\$ (23,272)
2. Operating Expenses - Decrease due mainly to lower building repair costs	\$ (7,762)
3. Capital Outlay - No capital outlay requested in FY2016-17	\$ -

PERSONAL SERVICES SCHEDULE

CEMETERY DIVISION

POSITION	PAY RANGE	FULL TIME EQUIVALENTS			Projected Expenditure	Adopted Budget	
		GRADE	14-15	15-16	16-17	15-16	16-17
Cemetery Supervisor	35,730 / 64,314	33	1.00	1.00	1.00	\$ 70,545	\$ 72,500
Maintenance Worker I (P/T)	25,812 / 46,462	22	1.00	1.00	0.50	36,000	15,500
			2.00	2.00	1.50	\$ 106,545	\$ 88,000
		Overtime				800	1,000
		FICA Taxes				8,230	6,827
		Clothing Allowance				240	240
		Deferred Compensation				9,683	6,626
		Group Health Insurance Premium				8,648	7,413
		Dependant Health Ins Premium				4,068	4,679
		Employee Assistance Program				32	48
		Worker's Comp Insurance				7,457	7,598
		Total Personal Services				\$ 145,703	\$ 122,431

CAPITAL OUTLAY SCHEDULE

CEMETERY DIVISION - TO BE FUNDED BY CEMETERY TRUST FUND

Description	EXPENDITURES PER FISCAL YEAR					TOTAL
	2016-17	2017-18	2018-19	2019-20	2020-21	
Columbarium	55,000	-	-	-	-	\$ 55,000
	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ 55,000

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

CEMETERY DIVISION

Code: 010059

Account <u>Number</u>	<u>Description</u>	<u>FY 12/13</u> <u>Actual</u>	<u>FY 13/14</u> <u>Actual</u>	<u>FY 14/15</u> <u>Actual</u>	<u>Amended</u> <u>FY 15/16</u> <u>Budget</u>	<u>FY 15/16</u> <u>Projected</u>	<u>FY 16/17</u> <u>Adopted</u> <u>Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	78,458	107,312	111,731	116,000	106,545	88,000
511400	Overtime	1,196	856	978	1,000	800	1,000
512100	FICA Taxes	5,798	7,947	8,264	8,969	8,230	6,827
512215	Clothing Allowance	120	240	240	240	240	240
512225	Deferred Compensation	7,169	9,735	10,144	10,552	9,682	6,626
512301	Group Health Insurance Premium	7,970	12,459	11,901	8,649	8,648	7,413
512305	Dependant Health Ins Premium	3,714	3,922	3,823	4,067	4,068	4,679
512309	Employee Assistance Program	29	46	47	48	32	48
512400	Worker's Comp Insurance	2,616	4,120	8,103	7,460	7,457	7,598
TOTAL PERSONAL SERVICES		107,070	146,637	155,230	156,985	145,703	122,431
OPERATING EXPENDITURES							
533400	Other Contractual Services	11,179	16,345	8,730	9,000	9,000	8,000
534101	Telephone	1,629	1,780	1,674	1,775	1,493	1,650
534105	Cellular Telephones	531	111	60	120	70	120
534110	Internet Access	554	554	606	650	734	700
534310	Electric	1,833	1,973	2,013	1,900	1,722	1,900
534610	R & M - Buildings	3,934	0	5,874	6,650	6,556	1,000
534620	R & M-Vehicles	232	26	697	750	750	750
534640	R & M-Operating Equipment	5,751	3,644	3,668	2,800	2,800	2,800
534685	R & M - Grounds Maintenance	1,567	3,851	1,327	1,907	1,907	1,230
535200	Departmental Supplies	6,000	4,796	5,251	3,902	4,302	3,835
535210	Computer Supplies	210	20	0	223	223	250
535220	Cleaning Supplies	0	77	0	200	200	200
535230	Small Tools and Equipment	198	1,093	1,099	1,140	1,140	500
535260	Gas and Oil	2,602	2,508	1,821	1,600	1,600	1,600
535270	Uniforms and Shoes	306	501	399	400	400	600
535275	Safety Equipment	869	299	208	250	250	250
TOTAL OPERATING EXPENDITURES		37,416	37,578	33,427	33,267	33,147	25,385
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	10,118	0	0	0	0
TOTAL CAPITAL OUTLAY		0	10,118	0	0	0	0
TOTAL CEMETERY DIVISION		144,486	194,333	188,657	190,252	178,850	147,816

CITY OF SEBASTIAN, FLORIDA 2016/2017 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 2016 ACCOMPLISHMENTS

- ✓ Coordinated repairs to A/C systems at various City facilities.
- ✓ Coordinated repairs to roofs at various City buildings.
- ✓ Sandblasting and powder coating trash receptacles and benches at City Hall.

FISCAL YEAR 2017 GOALS AND OBJECTIVES

- Continue quality maintenance of City property and facilities.

PERFORMANCE MEASURES

Performance Indicators	Actual 2012/2013	Actual 2013/2014	Actual 2014/2015	Projected 2015/2016	Projected 2016/2017
Number of facility and sites maintained	55	56	56	56	56
Total square footage maintained	160,538	161,138	161,138	161,138	161,138
Total number of work orders completed	175	200	150	150	150
Cost per square foot maintained	\$1.58	\$1.51	\$1.90	\$1.75	\$1.64

PROGRAM BUDGET DESCRIPTION FOR THE FACILITIES MAINTENANCE DIVISION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>15/16</i>	<i>16/17</i>	
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 2016/2017 ANNUAL BUDGET

FACILITIES MAINTENANCE DIVISION BUDGET SUMMARY

The Fiscal Year 2016-2017 adopted budget for the Facilities Maintenance is \$265,037. This compares to the 2015-2016 projected expenditures of \$282,757, a decrease of \$17,720 or -6.27%.

	FY 12-13	FY 13-14	FY 14-15	Amended FY 15/16	Projected FY 15/16	Adopted FY 16-17	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 129,977	\$ 139,341	\$ 143,606	\$ 148,186	\$ 102,484	\$ 96,677	\$ (5,807)
Operating Expenses	105,835	94,468	147,261	158,638	140,273	168,360	28,087
Capital Outlay	18,162	9,969	15,398	40,000	40,000	-	(40,000)
Total	\$ 253,974	\$ 243,778	\$ 306,265	\$ 346,824	\$ 282,757	\$ 265,037	\$ (17,720)

Fiscal Year 2016-2017 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2015-2016 Projected Expenditures

	Difference
1. Personal Services - Decrease due to elimination of part-time Custodian position.	\$ (5,807)
2. Operating Expenses - Increase due to additional amounts added for janitorial services contract.	\$ 28,087
3. Capital Outlay - Decrease due to no capital outlay request in FY 2016-17.	\$ (40,000)

PERSONAL SERVICES SCHEDULE

FACILITIES MAINTENANCE

POSITION	PAY RANGE	GRADE	FULL TIME EQUIVALENTS			Projected Expenditure	Adopted Budget
			14-15	FY 15-16	FY 16-17	FY 15-16	FY 16-17
Facilities Maintenance Supervisor	35,730 / 64,314	33	1.00	1.00	0.00	\$ -	\$ -
Facilities Foreman	30,821 / 55,478	28	0.00	1.00	1.00	34,500	36,000
Maintenance Worker II	27,384 / 49,291	24	1.00	0.00	0.00	0	0
Maintenance Worker I	25,812 / 46,462	22	1.00	1.00	1.00	27,926	27,000
Custodian (Temp)	16.02/hr		2.00	0.50	0.50	8,973	0
			5.00	3.50	2.50	\$ 71,399	\$ 63,000
						2,000	2,500
						5,633	6,330
						240	240
						5,820	5,917
						12,726	14,585
						0	0
						48	48
						4,618	4,057
						\$ 102,484	\$ 96,677

CAPITAL OUTLAY SCHEDULE

FACILITIES MAINTENANCE - TO BE FUNDED BY DISCRETIONARY SALES TAX

EXPENDITURES PER FISCAL YEAR

Description	2016-17	2017-18	2018-19	2019-20	2020-21	TOTAL
City Hall Parking Lot	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

FACILITIES MAINTENANCE DIVISION

Code: 010056

Account <u>Number</u>	<u>Description</u>	<u>FY 12/13</u> <u>Actual</u>	<u>FY 13/14</u> <u>Actual</u>	<u>FY 14/15</u> <u>Actual</u>	<u>Amended</u> <u>FY 15/16</u> <u>Budget</u>	<u>FY 15/16</u> <u>Projected</u>	<u>FY 16/17</u> <u>Dept</u> <u>Request</u>	<u>FY 16/17</u> <u>Adopted</u> <u>Budget</u>
PERSONAL SERVICES								
511200	Regular Salaries	65,935	72,984	86,663	99,037	62,426	63,000	63,000
511300	Temporary Salaries	30,426	34,961	13,563	8,350	8,973	17,000	0
511400	Overtime	6,595	3,153	6,633	5,000	2,000	5,000	2,500
512100	FICA Taxes	7,959	8,577	8,174	8,625	5,633	6,521	6,330
512215	Clothing Allowance	360	240	360	360	240	240	240
512225	Deferred Compensation	6,528	6,409	8,436	9,396	5,820	6,142	5,917
512301	Group Health Insurance Premium	9,550	9,932	13,103	12,726	12,726	14,585	14,585
512305	Dependant Health Ins Premium	520	462	329	0	0	0	0
512309	Employee Assistance Program	52	52	62	72	48	48	48
512400	Worker's Comp Insurance	2,052	2,571	6,284	4,620	4,618	4,057	4,057
TOTAL PERSONAL SERVICES		129,977	139,341	143,606	148,186	102,484	116,593	96,677
OPERATING EXPENDITURES								
533400	Other Contractual Services	19,264	19,462	24,422	26,000	26,000	27,000	27,000
533410	Environmental Services	25	1,135	0	1,000	500	1,000	1,000
533415	Janitorial Services	1,487	0	14,787	28,824	29,325	29,325	70,000
533420	Pest/Weed Control	2,297	2,850	2,588	2,700	3,150	3,150	3,150
534101	Telephone	0	28	0	0	0	0	0
534105	Cellular Telephone	1,688	367	211	180	300	360	360
534120	Postage	0	22	9	0	0	0	0
534610	R & M - Buildings	42,932	36,844	68,844	70,000	55,000	70,000	40,000
534620	R & M-Vehicles	5,084	1,011	1,124	3,000	1,500	3,000	1,500
534630	R & M - Office Equipment	473	473	39	0	0	0	0
534640	R & M-Operating Equipment	193	253	1,545	450	450	450	450
534920	Legal Ads	0	0	209	0	178	200	200
535200	Departmental Supplies	3,634	2,594	4,442	2,500	2,500	2,500	2,500
535210	Computer Supplies	49	65	0	0	0	0	0
535220	Cleaning Supplies	19,386	18,626	21,311	13,784	14,000	14,000	14,000
535230	Small Tools and Equipment	975	2,103	1,571	2,000	2,320	2,000	2,000
535250	Building Supplies	2,107	1,582	1,091	2,000	1,000	2,000	2,000
535260	Gas and Oil	4,425	4,805	3,558	4,000	2,500	4,000	2,000
535270	Uniforms and Shoes	1,441	1,752	1,039	1,000	850	1,000	1,000
535275	Safety Equipment	0	91	470	300	300	300	300
535450	Training and Education	375	405	0	900	400	900	900
TOTAL OPERATING EXPENDITURES		105,835	94,468	147,261	158,638	140,273	161,185	168,360
CAPITAL OUTLAY								
606200	Buildings	0	0	0	40,000	40,000	0	0
606400	Vehicles and Equipment	18,162	9,969	15,398	0	0	0	0
TOTAL CAPITAL OUTLAY		18,162	9,969	15,398	40,000	40,000	0	0
TOTAL FACILITIES MAINTENANCE		253,974	243,778	306,265	346,824	282,757	277,778	265,037

CITY OF SEBASTIAN, FLORIDA 2016/2017 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 2016-2017 adopted budget for Non-departmental is \$1,350,972. This compares to the 2015-2016 projected expenditures of \$1,242,903, an increase of \$108,069, or 8.7%.

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	Amended FY 15-16 Budget	Projected FY 15-16 Expenditures	Adopted FY 16-17 Budget	Difference
Personal Services	\$ 134,452	\$ 141,821	\$ 131,048	\$ 253,404	\$ 249,025	\$ 270,000	\$ 20,975
Operating Expenses	552,329	557,143	625,417	682,973	643,274	623,047	(20,227)
Grants and Aids	718	-	-	-	-	-	-
Capital Outlay	-	-	-	2,804	2,804	132,925	130,121
Non-Operating	63,561	-	349,590	347,800	347,800	325,000	(22,800)
Total	\$ 751,060	\$ 698,964	\$ 1,106,055	\$ 1,286,981	\$ 1,242,903	\$ 1,350,972	\$ 108,069

Fiscal Year 2016-2017 Adopted Budget:

Major Current Level Changes from

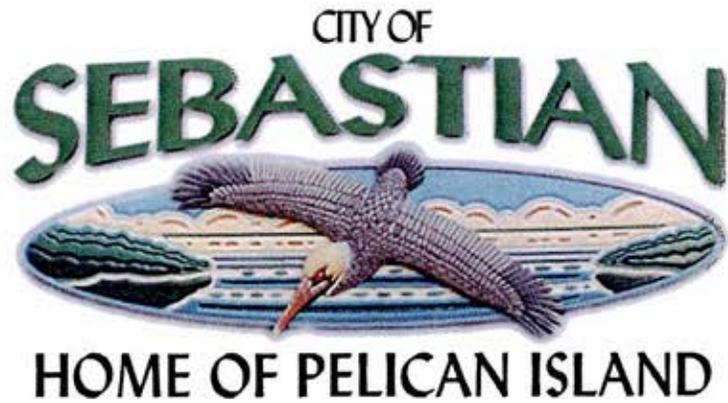
Fiscal Year 2015-2016 Projected Expenditures:

	Difference
1. Personal Services - Increase due to group health insurance for (14) early retirement employees from FY16.	\$ 20,975
2. Operating Expenses - Decrease due primarily to lower anticipated insurance costs	\$ (20,227)
3. Non-Operating Expenses - Decrease in transfers for special projects.	\$ (22,800)

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

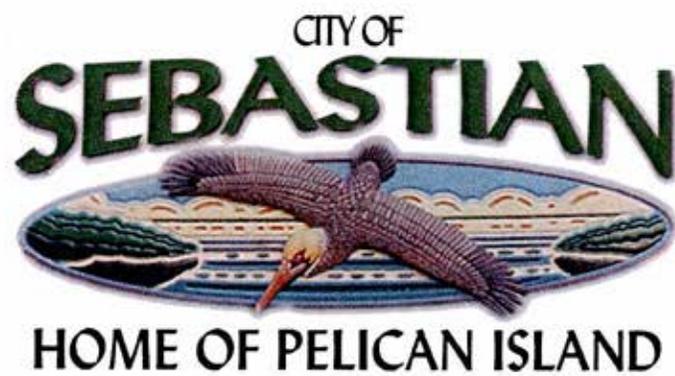
GENERAL FUND NON-DEPARTMENTAL Code: 010099

Account Number	Description	FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	Amended FY 15/16 Budget	FY 15/16 Projected	FY 16/17 Adopted Budget
PERSONAL SERVICES							
512301	Group Health Insurance	0	2,980	2,942	58,484	59,175	101,000
512307	Health Reimbursement Account	132,681	126,795	122,539	185,600	185,000	165,000
512400	Workers Compensation	0	6,930	0	0	0	0
512500	Unemployment	1,771	5,116	5,567	9,320	4,850	4,000
TOTAL PERSONAL SERVICES		134,452	141,821	131,048	253,404	249,025	270,000
OPERATING EXPENDITURES							
533100	Professional Services	0	0	800	0	0	0
533110	Prof Services - Labor Attorney	0	0	9,572	0	2,000	10,000
533120	Consultants	3,000	93	0	0	0	0
533300	Miscellaneous Services-Timeclocks	0	2,149	0	8,000	8,000	0
533400	Other Contractual Services	7,283	4,190	4,783	12,106	6,000	5,000
533415	Janitorial	490	0	0	0	0	0
533425	Contract Mowing Services	42,438	30,273	28,985	40,000	29,000	30,000
533426	Code Enforcement Charges	340	405	0	0	0	0
534101	Telephone	5,549	16,420	22,013	19,200	19,140	20,035
534110	Internet Services	4,788	16,449	18,130	17,285	18,000	18,005
534120	Postage	714	717	2,834	4,500	1,975	1,975
534310	Electric	37,536	40,385	40,337	41,000	39,510	40,000
534320	Water/Sewer	4,237	4,287	3,894	3,900	4,352	5,800
534400	Rents and Leases	0	0	20	0	0	0
534500	Insurance	202,926	226,829	225,570	247,344	262,000	212,000
534501	Claims	39,548	10,953	29,567	20,000	2,000	10,000
534610	R&M Building	3,510	0	0	0	0	0
534630	R&M Office equipment (Clear Village)	0	0	0	9,800	0	9,600
534700	Printing and Binding	0	0	6,415	6,400	6,800	6,800
534805	4th of July	19,250	19,250	19,500	19,500	20,000	20,000
534815	Paver Bricks	0	244	53	200	100	200
534825	Advertising Expenditures	2,036	2,019	2,746	2,280	2,300	2,950
534830	Special Events Expense	770	3,361	1,046	2,000	824	1,000
534835	Special Employee Events	1,208	1,421	2,856	2,000	2,000	5,000
534920	Legal Ads	70	0	179	0	0	0
534944	Supplies-PS Empl Exp Fund	1,925	1,769	815	1,500	750	1,500
534945	Supplies-General Empl Exp Fund	3,483	2,281	3,093	2,000	3,516	3,500
534980	Payment-Riverfront CRA Fund	145,437	144,892	158,885	183,438	181,150	181,097
535200	Departmental Supplies	1,303	1,538	506	1,700	1,500	1,700
535410	Dues and Memberships	2,310	2,339	2,613	2,635	2,672	2,700
535454	PBA Tuition Reimb Plan	4,672	6,699	21,512	17,000	11,500	15,000
535455	PEA Tuition Reimb Plan	0	867	850	1,000	0	1,000
535705	Property Taxes	610	0	0	0	0	0
535710	Non-Ad Valorem Tax	16,896	17,317	17,845	18,185	18,185	18,185
TOTAL OPERATING EXPENSES		552,329	557,143	625,417	682,973	643,274	623,047
CAPITAL OUTLAY							
606400	Vehicles and Equipment-Timeclocks	0	0	0	2,804	2,804	0
606900	Infrastructure	0	0	0	0	0	132,925
TOTAL CAPITAL OUTLAY		0	0	0	2,804	2,804	132,925
GRANTS AND AIDS							
708199	Grants and Aids	718	0	0	0	0	0
TOTAL GRANTS AND AIDS		718	0	0	0	0	0
909120	Interfund Trfr to 120 LOGT	14,500	0	207,000	200,000	200,000	200,000
909131	Interfund Trfr to Fund 310	0	0	10,450	12,600	12,600	0
909133	Trfr to Transp Impr Fund 330	49,061	0	32,140	0	0	0
909140	Trfr to Fund 140	0	0	0	10,600	10,600	0
909163	Interfund Trfr to Fund 163	0	0	100,000	100,000	100,000	100,000
909480	Trfr to Fund 480 Building	0	0	0	0	0	25,000
909541	Interfund Trfr to 415	0	0	0	24,600	24,600	0
TOTAL NON-OPERATING		63,561	0	349,590	347,800	347,800	325,000
TOTAL NON-DEPARTMENTAL		751,060	698,964	1,106,055	1,286,981	1,242,903	1,350,972



CITY OF SEBASTIAN FLORIDA
ANNUAL BUDGET
FISCAL YEAR 2016-2017

SPECIAL REVENUE FUNDS



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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)	\$ 1,087,738
Discretionary Sales Tax Fund (DST)	3,032,206
Riverfront Community Redevelopment Agency	381,029
Parking In-Lieu-Of Fund	19,837
Recreation Impact Fee Fund	275,000
Stormwater Utility Fund	1,160,000
Law Enforcement Forfeiture Fund	<u>1,145</u>
TOTAL	<u><u>\$ 5,956,955</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 2016-2017 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. The paving loan does not mature until FY22-23.

Low fuel costs have continued and contributed to an increase from prior year collections, although more fuel-efficient vehicles are expected to eventually have a negative effect on collections. The 2016-2017 allocation for the City of Sebastian is estimated at \$665,600. The estimate is based on trend analysis.

LOCAL OPTION GAS TAX FUND REVENUE

Code: 120010

Account Number	Description	FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	Amended FY 15/16 Budget	FY 15/16 Projected	FY 16/17 Adopted Budget
TAXES							
312400	Local Option Gas Tax	551,239	555,934	633,096	590,000	640,000	665,600
TOTAL TAXES		551,239	555,934	633,096	590,000	640,000	665,600
MISCELLANEOUS REVENUE							
334492	FDOT Lighting Agreement	9,474	9,758	10,050	10,352	10,352	12,532
361100	Interest Income	46	56	239	84	84	97
361105	SBA Interest Earnings	1	0	0	0	0	0
367000	Gain/Loss on Investments	0	0	0	0	0	0
369900	Other Miscellaneous Revenues	0	2,862	0	0	0	0
TOTAL MISCELLANEOUS REVENUE		9,521	12,676	10,289	10,436	10,436	12,629
NON-REVENUE SOURCES							
381001	Interfund Transfer from Fund 001	14,500	0	207,000	200,000	200,000	200,000
384120	Paving Note Proceeds	0	0	0	0	0	0
389991	Appropriation From Fund Balance	153,375	0	0	245,007	144,507	209,509
TOTAL NON-REVENUE SOURCES		167,875	0	207,000	445,007	344,507	409,509
TOTAL LOCAL OPTION GAS TAX		728,635	568,610	850,385	1,045,443	994,943	1,087,738

CITY OF SEBASTIAN, FLORIDA 2016-2017 ANNUAL BUDGET

LOCAL OPTION GAS TAX FUND EXPENDITURES

Code: 120051

Account <u>Number</u> <u>Description</u>	FY 12/13 <u>Actual</u>	FY 13/14 <u>Actual</u>	FY 14/15 <u>Actual</u>	Amended FY 15/16 <u>Budget</u>	FY 15/16 <u>Projected</u>	FY 16/17 Adopted <u>Budget</u>
533100 Professional Services	14,500	0	0	0	0	0
533300 All Aboard Florida	0	0	586	99,414	99,414	0
533400 Other Contractual Services	0	0	5,000	5,000	5,000	0
533452 Road Maintenance Service	0	9,929	2,472	10,000	10,000	20,000
534315 Public Lighting	186,739	161,205	176,795	180,000	180,000	0
534695 Railroad Crossing Maintenance	5,103	5,103	5,103	5,103	5,103	5,103
535310 Road Materials and Supplies	0	11,466	0	23,000	50,000	40,000
535380 Signalization Supplies	12,997	18,169	30,377	30,000	30,000	30,000
TOTAL OPERATING EXPENDITURES	219,339	205,872	220,333	352,517	379,517	95,103
DEBT SERVICE						
707105 Principal - Paving Loan	197,000	203,000	203,000	211,000	207,000	215,000
707205 Interest - Paving Loan	46,200	39,740	39,783	31,748	35,748	27,635
707300 Other Debt Service Costs	0	0	0	0	0	0
TOTAL DEBT SERVICE	243,200	242,740	242,783	242,748	242,748	242,635
NON-OPERATING						
909133 Trfr to Transp Impr Fund 330	266,096	229	136,742	450,178	372,678	750,000
909990 Unappropriated	0	119,769	250,527	0	0	0
TOTAL NON-OPERATING	266,096	119,998	387,269	450,178	372,678	750,000
TOTAL LOCAL OPTION GAS TAX	728,635	568,610	850,385	1,045,443	994,943	1,087,738

CITY OF SEBASTIAN, FLORIDA 2016-2017 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 2016-2017 allocation for the City of Sebastian is estimated at \$3,004,788. The estimate is based on the trend analysis. This revenue source was extended by referendum vote to December 31, 2019. A vote to extend it for another fifteen years is scheduled to occur in November 2016.

DISCRETIONARY SALES TAX FUND REVENUE

Code: 130010

<u>Account Number</u>	<u>Description</u>	<u>FY 12/13 Actual</u>	<u>FY 13/14 Actual</u>	<u>FY 14/15 Actual</u>	<u>Amended FY 15/16 Budget</u>	<u>FY 15/16 Projected</u>	<u>FY 16/17 Adopted Budget</u>
TAXES	Discretionary Sales Tax	2,587,904	2,738,405	2,916,092	2,931,500	2,931,500	3,004,788
TOTAL TAXES		2,587,904	2,738,405	2,916,092	2,931,500	2,931,500	3,004,788
MISCELLANEOUS REVENUE							
361100	Interest Income	19,660	24,090	23,030	21,353	11,753	14,418
361105	SBA Interest Earnings	1,823	1,348	6,834	2,000	11,600	13,000
367000	Gain/Loss on Sale of Investment	4,629	(2,601)	0	0	0	0
TOTAL MISCELLANEOUS REVENUE		26,112	22,837	29,864	23,353	23,353	27,418
NON-REVENUE SOURCES							
381320	Transfer from Fund 330	0	0	0	0	0	0
381330	Transfer from Fund 363	0	0	0	0	0	0
389991	Appropriation From PY Fund Balance	0	0	582,215	1,913,941	2,079,940	0
TOTAL NON-REVENUE SOURCES		0	0	582,215	1,913,941	2,079,940	0
TOTAL DISCRETIONARY SALES TAX		2,614,016	2,761,242	3,528,171	4,868,794	5,034,793	3,032,206

CITY OF SEBASTIAN, FLORIDA 2016-2017 ANNUAL BUDGET

DISCRETIONARY SALES TAX FUND EXPENDITURES

Code: 130051

<u>Account Number</u>	<u>Description</u>	<u>FY 12/13 Actual</u>	<u>FY 13/14 Actual</u>	<u>FY 14/15 Actual</u>	<u>Amended FY 15/16 Budget</u>	<u>FY 15/16 Projected</u>	<u>FY 16/17 Adopted Budget</u>
NON-OPERATING							
909101	Interfund Trfr to 001 - GF	0	0	0	0	0	0
909123	Interfund Trfr to 230-Series 2003 DSF	1,012,795	935,293	1,027,126	867,112	867,112	352,927
909131	Trfr to Capital Projects Fund 310	261,757	479,623	737,529	1,210,144	705,386	615,000
909132	Trfr to CIP Fund 320	46,778	(7,420)	286,636	289,723	815,595	230,000
909133	Trfr to Transp Impr Fund 330	72,590	517,415	918,950	891,268	727,329	150,000
909136	Trfr to Stormwater Impr Fund 363	490,211	485,410	260,494	25,280	0	0
909263	Trfr to Stormwater Debt Svs 263	0	0	167,550	401,141	401,141	402,963
909410	Trfr to Golf Course Fund 410	0	0	141	15,000	5,795	0
909541	Trfr to Golf Course Fund 415	0	0	0	599,858	599,859	0
909455	Trfr to Fund 455 AP	37,734	62,228	129,745	569,268	912,576	23,910
909990	Unappropriated	692,151	288,693	0	0	0	1,257,406
TOTAL NON-OPERATING		2,614,016	2,761,242	3,528,171	4,868,794	5,034,793	3,032,206
TOTAL DISCRETIONARY SALES TAX		2,614,016	2,761,242	3,528,171	4,868,794	5,034,793	3,032,206

CITY OF SEBASTIAN, FLORIDA 2016-2017 ANNUAL BUDGET

COMMUNITY REDEVELOPMENT AGENCY

City of Sebastian Community Redevelopment Agency was created by City Ordinance in 1995, pursuant to Section 163.387, Florida Statutes. The purpose of the Community Redevelopment Agency is the removal of blighted areas and the development of such areas, pursuant to the Community Redevelopment Act of 1969. All revenues and expenditures related to the City's Community Redevelopment Agency are included in this fund. In FY 2008-2009, a transfer was started to General Fund to offset the additional costs of providing enhanced maintenance of parks and medians within this area. This transfer was discontinued during FY 2015-16. In FY 2016-17, expenditures for janitorial services, landscaping, street lighting and water/sewer are being funded by General Fund.

COMMUNITY REDEVELOPMENT AGENCY REVENUES

Code: 140010

Account Number	Description	FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	Amended FY 15/16 Budget	FY 15/16 Projected	FY 16/17 Adopted Budget
TAXES							
338200	Tax Increment Revenue - Sebastian	145,437	144,891	158,885	183,438	181,150	181,097
338200	Tax Increment Revenue - County	120,886	127,169	137,535	141,661	157,874	162,610
TOTAL TAXES		266,323	272,060	296,420	325,099	339,024	343,707
MISCELLANEOUS REVENUE							
361100	Interest Income	1,363	1,818	1,255	400	2,307	1,100
361105	SBA Interest Earnings	213	158	635	40	833	222
367000	Gain/Loss on Investments	(64)	(295)	0	0	0	0
362100	Rents and Royalties	6,000	25,500	36,000	36,000	36,000	36,000
TOTAL MISCELLANEOUS REVENUE		7,512	27,181	37,890	36,440	39,140	37,322
NON-REVENUE SOURCES							
381001	Transfer from General Fund	0	0	0	10,600	0	0
389991	Fund Balance Carried Forward	0	174,885	0	401,697	235,838	0
TOTAL NON-REVENUE SOURCES		0	174,885	0	412,297	235,838	0
TOTAL RIVERFRONT REDEVELOPMENT		273,835	474,126	334,310	773,836	614,002	381,029

CITY OF SEBASTIAN, FLORIDA 2016-2017 ANNUAL BUDGET

COMMUNITY REDEVELOPMENT AGENCY EXPENDITURES

Code: 140051

Account <u>Number</u> <u>Description</u>	FY 12/13 <u>Actual</u>	FY 13/14 <u>Actual</u>	FY 14/15 <u>Actual</u>	Amended FY 15/16 <u>Budget</u>	FY 15/16 <u>Projected</u>	FY 16/17 Adopted <u>Budget</u>
OPERATING EXPENDITURES						
533100 Professional Services	9,200	5,000	5,000	5,000	5,000	5,000
533201 Admin Svcs Provided by the GF	13,202	13,202	13,202	13,202	13,202	13,202
533400 Other Contractual Services	0	37,850	0	26,005	6,244	50,000
533425 Contract Mowing Services	0	0	0	110,819	131,408	0
534315 Public Lighting	14,631	15,430	15,944	15,500	16,000	0
534320 Water and Sewer	880	1,117	1,231	1,425	1,200	0
534400 Rents and Leases	3,401	0	4,710	4,050	4,710	4,710
534501 Claims	0	0	18,000	0	0	0
534686 R&M-Park Facilities	0	0	8,688	20,750	250	0
534699 Other Capital Maintenance Expense	20,063	33,435	17,415	35,000	24,000	24,000
534830 Special Events Expense	39,975	37,890	37,452	42,468	36,000	36,000
534920 Legal Ads	620	363	1,539	1,535	1,295	1,500
535200 Departmental Supplies	0	150	0	0	0	0
535230 Small Tools and Equipment	0	0	8,471	10,000	0	0
535410 Dues & Memberships	175	175	175	175	175	175
535710 Non-Ad Valorem Taxes	2,326	2,381	2,568	2,568	2,033	2,500
TOTAL OPERATING EXPENDITURES	104,473	146,993	134,395	288,497	241,517	137,087
CAPITAL OUTLAY						
606310 Improvements Other Than Building	6,562	0	0	8,500	11,209	0
606400 Equipment	0	0	26,096	0	0	0
TOTAL CAPITAL OUTLAY	6,562	0	26,096	8,500	11,209	0
GRANTS AND AIDS						
820100 Façade/Sign Improvement Program	20,583	0	29,218	56,922	56,922	40,000
820200 Sewer Connection Program	0	0	500	199,500	55,000	194,500
TOTAL GRANTS AND AIDS	20,583	0	29,718	256,422	111,922	234,500
NON-OPERATING						
909100 Interfund Trfr to General Fund 001	60,000	60,000	60,000	19,517	21,667	0
909132 Interfund Trfr to CIP Fund 320	0	(31,292)	900	900	34,905	0
909133 Interfund Trfr to CIP Fund 330	6,175	298,425	16,527	200,000	192,782	0
909990 Unappropriated	76,042	0	66,674	0	0	9,442
TOTAL NON-OPERATING	142,217	327,133	144,101	220,417	249,354	9,442
TOTAL RIVERFRONT REDEVELOPMENT	273,835	474,126	334,310	773,836	614,002	381,029

CITY OF SEBASTIAN, FLORIDA 2016-2017 ANNUAL BUDGET

PARKING IN-LIEU-OF FUND

PARKING IN-LIEU-OF FUND REVENUE

Code: 150010

Account Number	Description	FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	Amended FY 15/16 Budget	FY 15/16 Projected	FY 16/17 Adopted Budget
MISCELLANEOUS REVENUE							
361100	Interest Income	1	1	0	0	0	0
361105	SBA Interest Earnings	71	76	284	100	419	107
363400	Parking In-Lieu-Of Fee	13,776	18,241	19,730	19,730	19,730	19,730
367000	Gain/Loss on Investments	124	(99)	0	0	0	0
389991	Appropriation from PY Fund Balance	0	11,103	0	35,091	34,709	0
TOTAL MISCELLANEOUS REVENUE		13,972	29,322	20,014	54,921	54,858	19,837
TOTAL PARKING IN-LIEU-OF FUND		13,972	29,322	20,014	54,921	54,858	19,837

PARKING IN-LIEU-OF FUND EXPENDITURES

Code: 150051

Account Number	Description	FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	Amended FY 15/16 Budget	FY 15/16 Projected	FY 16/17 Adopted Budget
CAPITAL OUTLAY AND PROJECTS							
606908	Parking	0	29,322	2,800	41,129	41,066	0
TOTAL CAPITAL OUTLAY AND PROJECTS		0	29,322	2,800	41,129	41,066	0
NON-OPERATING							
909133	Transfer to CIP Fund 330	0	0	0	13,792	13,792	0
909990	Unappropriated	13,972	0	17,214	0	0	19,837
TOTAL NON-OPERATING		13,972	0	17,214	13,792	13,792	19,837
TOTAL PARKING IN-LIEU-OF FUND		13,972	29,322	20,014	54,921	54,858	19,837

CITY OF SEBASTIAN, FLORIDA 2016-2017 ANNUAL BUDGET

RECREATION IMPACT FEE FUND

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

RECREATION IMPACT FEE FUND REVENUE

Code: 160010

Account <u>Number</u>	<u>Description</u>	FY 12/13 <u>Actual</u>	FY 13/14 <u>Actual</u>	FY 14/15 <u>Actual</u>	Amended FY 15/16 <u>Budget</u>	FY 15/16 <u>Projected</u>	FY 16/17 Adopted <u>Budget</u>
MISCELLANEOUS REVENUE							
361100	Interest Income	1,479	1,829	1,867	1,800	1,800	2,000
361105	SBA Interest Earnings	41	26	109	30	30	112
363270	Recreation Impact Fee	169,000	168,350	281,450	100,000	135,200	135,200
367000	Gain/Loss on Sale of Investment	(651)	(51)	0	0	0	0
TOTAL MISCELLANEOUS REVENUE		169,869	170,154	283,426	101,830	137,030	137,312
NON-REVENUE SOURCES							
389991	Appropriation From PY Fund Balance	144,295	0	0	15,914	0	137,688
TOTAL NON-REVENUE SOURCES		144,295	0	0	15,914	0	137,688
TOTAL RECREATION IMPACT FEE		314,164	170,154	283,426	117,744	137,030	275,000

RECREATION IMPACT FEE FUND EXPENDITURES

Code: 160051

Account <u>Number</u>	<u>Description</u>	FY 12/13 <u>Actual</u>	FY 13/14 <u>Actual</u>	FY 14/15 <u>Actual</u>	Amended FY 15/16 <u>Budget</u>	FY 15/16 <u>Projected</u>	FY 16/17 Adopted <u>Budget</u>
CAPITAL OUTLAY AND PROJECTS							
606300	Improvements Other Than Bldgs	5,523	0	4,372	0	0	0
TOTAL CAPITAL OUTLAY AND PROJECTS		5,523	0	4,372	0	0	0
OPERATING EXPENDITURES							
533100	Professional Services	2,430	0	8,200	0	0	0
TOTAL OPERATING EXPENDITURES		2,430	0	8,200	0	0	0
NON-OPERATING							
909132	Transfer to CIP Fund 320	306,211	123,410	97,387	117,744	80,459	275,000
909990	Unappropriated	0	46,744	173,467	0	56,571	0
TOTAL NON-OPERATING		306,211	170,154	270,854	117,744	137,030	275,000
TOTAL RECREATION IMPACT FEE		314,164	170,154	283,426	117,744	137,030	275,000

CITY OF SEBASTIAN, FLORIDA 2016-2017 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 activities are accounted for in the Stormwater Division of General Fund and to offset those expenditures, a monthly transfer is made from this Fund to General Fund.

STORMWATER UTILITY FUND REVENUE

Code: 163010

<u>Account Number</u>	<u>Description</u>	<u>FY 12/13 Actual</u>	<u>FY 13/14 Actual</u>	<u>FY 14/15 Actual</u>	<u>Amended FY 15/16 Budget</u>	<u>FY 15/16 Projected</u>	<u>FY 16/17 Adopted Budget</u>
MISCELLANEOUS REVENUE							
361100	Interest Income	446	1,009	1,139	1,851	3,200	3,875
361150	Other Interest	2,137	556	57	0	0	0
363630	Stormwater Utility Fee	1,003,900	985,171	986,973	985,500	993,000	993,000
363631	Delinquent Stormwater Fees	709	219	467	0	0	0
367000	Gain/Loss on Sale of Investment	29	0	0	0	0	0
381001	Transfer from Fund 001	0	0	100,000	100,000	100,000	100,000
389991	Appropriation from prior year fund balance	73,134	49,506	0	0	0	63,125
TOTAL MISCELLANEOUS REVENUE		1,080,355	1,036,461	1,088,636	1,087,351	1,096,200	1,160,000
TOTAL STORMWATER UTILITY		1,080,355	1,036,461	1,088,636	1,087,351	1,096,200	1,160,000

STORMWATER UTILITY FUND EXPENDITURES

Code: 163051

<u>Account Number</u>	<u>Description</u>	<u>FY 12/13 Actual</u>	<u>FY 13/14 Actual</u>	<u>FY 14/15 Actual</u>	<u>Amended FY 15/16 Budget</u>	<u>FY 15/16 Projected</u>	<u>FY 16/17 Adopted Budget</u>
OPERATING EXPENDITURES							
533100	Professional Services	11,608	2,306	146	50,000	0	0
533400	Other Contractual Services	0	0	131,317	37,100	37,100	0
533411	Permit Fees	7,988	0	0	0	0	0
534310	Electric	22,830	44,367	11,751	30,000	10,000	10,000
534640	R & M Operating Equipment	14,000	0	0	10,000	10,000	10,000
534955	Refunds	16,554	723	0	0	0	0
TOTAL OPERATING EXPENDITURES		72,980	47,396	143,214	127,100	57,100	20,000
NON-OPERATING							
909101	Interfund Trfr to 001 - GF	500,000	500,000	500,000	550,000	550,000	650,000
909263	Interfund Trfr to Fund 263	439,830	408,360	234,187	0	0	0
909131	Interfund Trfr to CIP Fund 310	67,545	63,000	55,850	258,712	207,535	150,000
909132	Interfund Trfr to CIP Fund 320	0	0	0	50,000	55,000	0
909363	Interfund Trfr to CIP Fund 363	0	0	100,000	100,000	100,000	340,000
909455	Interfund Trfr to CIP Fund 455	0	17,705	0	0	0	0
909990	Unappropriated	0	0	55,385	1,539	126,565	0
TOTAL NON-OPERATING		1,007,375	989,065	945,422	960,251	1,039,100	1,140,000
TOTAL STORMWATER UTILITY		1,080,355	1,036,461	1,088,636	1,087,351	1,096,200	1,160,000

CITY OF SEBASTIAN, FLORIDA 2016-2017 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. Expenditures are not budgeted until individually approved by the City Council.

LAW ENFORCEMENT FORFEITURE FUND REVENUE

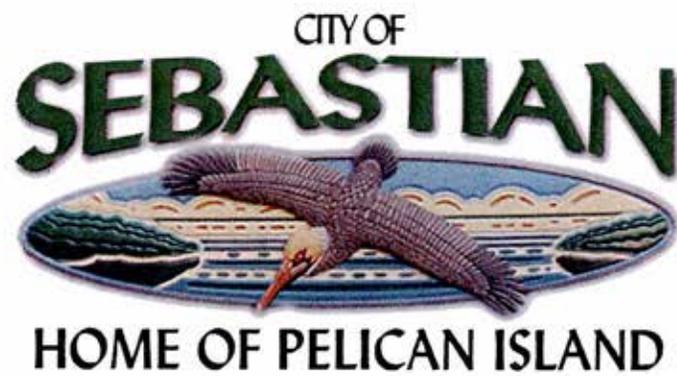
Code: 190010

Account <u>Number</u>	<u>Description</u>	FY 12/13 <u>Actual</u>	FY 13/14 <u>Actual</u>	FY 14/15 <u>Actual</u>	Amended FY 15/16 <u>Budget</u>	FY 15/16 <u>Projected</u>	FY 16/17 Adopted <u>Budget</u>
FINES AND FORFEITS							
351200	Confiscated Property	0	1,900	2,350	1,000	1,048	1,000
TOTAL FINES AND FORFEITS		0	1,900	2,350	1,000	1,048	1,000
MISCELLANEOUS REVENUE							
361100	Interest Income	28	13	17	10	40	25
361105	SBA Interest Earnings	126	85	230	100	150	120
365000	Sale of Surplus	0	0	0	0	27,530	0
366000	Contributions and Donations	0	141	0	0	0	0
367000	Gain/Loss on Investments	339	(152)	0	0	0	0
389991	Appropriation from PY Fund Balance	1,226	21,299	26,490	0	0	0
TOTAL MISCELLANEOUS REVENUE		1,719	21,386	26,737	110	27,720	145
TOTAL LAW ENFORCEMENT FORFEITURE		1,719	23,286	29,087	1,110	28,768	1,145

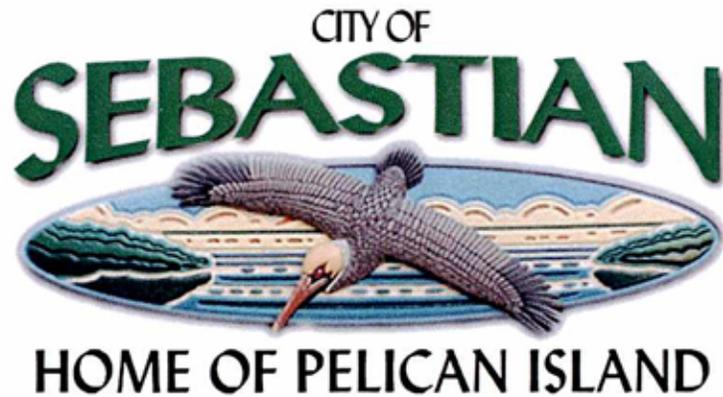
LAW ENFORCEMENT FORFEITURE FUND EXPENDITURES

Code: 190051

Account <u>Number</u>	<u>Description</u>	FY 12/13 <u>Actual</u>	FY 13/14 <u>Actual</u>	FY 14/15 <u>Actual</u>	Amended FY 15/16 <u>Budget</u>	FY 15/16 <u>Projected</u>	FY 16/17 Adopted <u>Budget</u>
OPERATING EXPENDITURES							
533100	Professional Services	0	818	818	0	0	0
534966	D.A.R.E. Expenditures	1,219	1,193	2,000	0	1,760	0
534967	G.R.E.A.T. Expenditures	0	0	332	0	0	0
535230	Small Tools and Equipment	0	0	11,937	0	0	0
535380	Departmental Supplies	0	10,275	0	0	2,000	0
TOTAL OPERATING EXPENDITURES		1,219	12,286	15,087	0	3,760	0
CAPITAL OUTLAY							
606400	Vehicles and Equipment	0	11,000	11,000	0	15,159	0
TOTAL CAPITAL OUTLAY		0	11,000	11,000	0	15,159	0
NON-OPERATING							
708199	Other Grants & Aids	500	0	3,000	0	3,000	0
909990	Unappropriated	0	0	0	1,110	6,849	1,145
TOTAL NON-OPERATING		500	0	3,000	1,110	9,849	1,145
TOTAL LAW ENFORCEMENT FORFEITURE		1,719	23,286	29,087	1,110	28,768	1,145

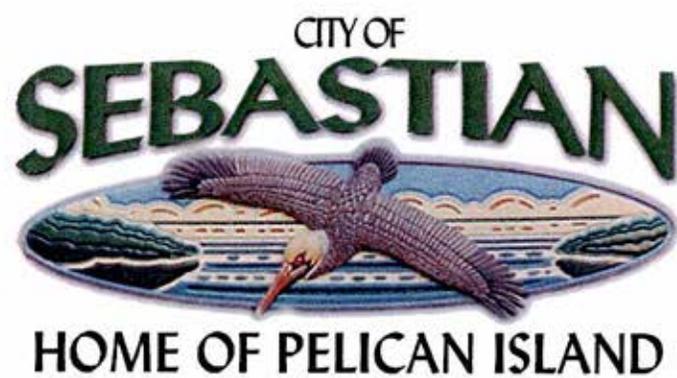


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CITY OF SEBASTIAN FLORIDA
ANNUAL BUDGET
FISCAL YEAR 2016-2017

DEBT SERVICE FUNDS



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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 2016-2017 ANNUAL BUDGET

DISCRETIONARY SALES SURTAX REVENUE DEBT SERVICE FUND

This debt service fund is used to record debt service payments originally associated with the Discretionary Sales Surtax Revenue Bonds, Series 2003 and Series 2003A. The discretionary sales tax backed revenue bonds were for fifteen (15) years. 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. The Bonds were refinanced using Bank Notes on December 18, 2013. The outstanding debt for this fund will be \$706,000 as of September 30, 2016.

DISCRETIONARY SALES SURTAX REVENUE BONDS/NOTES DEBT SERVICE REVENUES

Code: 230010

Account Number	Description	FY 12/12 <u>Actual</u>	FY 13/14 <u>Actual</u>	FY 14/15 <u>Actual</u>	Amended FY 15/16 <u>Budget</u>	FY 15/16 <u>Projected</u>	FY 16/17 Adopted <u>Budget</u>
MISCELLANEOUS REVENUE							
361100	Interest Income	4,818	6,450	822	2,144	2,144	1,591
361105	SBA Interest Earnings	0	0	0	0	0	0
367000	Gain/Loss on Investments	0	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUE		4,818	6,450	822	2,144	2,144	1,591
NON-REVENUE SOURCES							
381130	Interfund Trfr from 130 DST	1,012,795	935,293	1,027,125	867,112	867,112	352,927
384090	Bank Note Proceeds	0	38,870	0	0	0	0
389991	Appropriation from PY Fund Balance	544	1,038,103	1,360	159,369	159,369	356,036
TOTAL NON-REVENUE SOURCES		1,013,339	2,012,266	1,028,485	1,026,481	1,026,481	708,963
TOTAL DEBT SERVICE FUND		1,018,157	2,018,716	1,029,307	1,028,625	1,028,625	710,554

DISCRETIONARY SALES SURTAX REVENUE BONDS/NOTES DEBT SERVICE EXPENDITURES

Code: 230051

Account Number	Description	FY 12/12 <u>Actual</u>	FY 13/14 <u>Actual</u>	FY 14/15 <u>Actual</u>	Amended FY 15/16 <u>Budget</u>	FY 15/16 <u>Projected</u>	FY 16/17 Adopted <u>Budget</u>
OPERATING EXPENDITURES							
535205	Bank Charges	675	0	0	0	0	0
TOTAL OPERATING EXPENDITURES		675	0	0	0	0	0
DEBT SERVICE							
707130	Principal	820,000	1,971,420	1,008,000	1,016,000	1,016,000	706,000
707230	Interest	196,149	7,118	21,307	12,625	12,625	4,554
707300	Other Debt Service Costs	1,333	40,178	0	0	0	0
909990	Unappropriated	0	0	0	0	0	0
TOTAL DEBT SERVICE		1,017,482	2,018,716	1,029,307	1,028,625	1,028,625	710,554
TOTAL DEBT SERVICE FUND		1,018,157	2,018,716	1,029,307	1,028,625	1,028,625	710,554

CITY OF SEBASTIAN, FLORIDA 2016-2017 ANNUAL BUDGET

STORMWATER UTILITY REVENUE DEBT SERVICE FUND

This debt service fund was used to record debt service payments associated with the Stormwater Utility Revenue Bonds, Series 2003. The stormwater utility tax backed revenue bonds were for nineteen (19) years. The Bonds were refinanced using Bank Notes on December 18, 2013. The outstanding debt for this fund will be \$2,275,000 as of September 30, 2016. 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

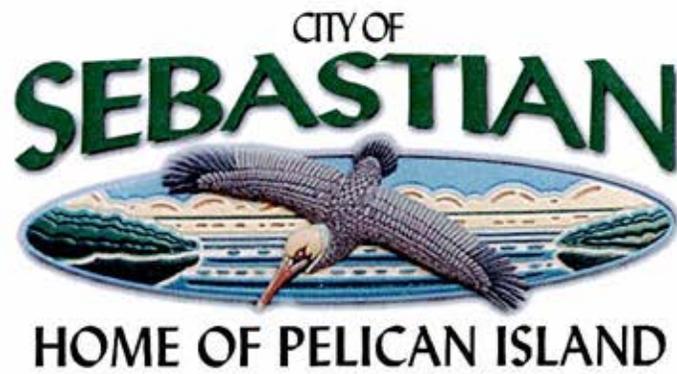
Code: 263010

Account Number	Description	FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	Amended FY 15/16 Budget	FY 15/16 Projected	FY 16/17 Adopted Budget
MISCELLANEOUS REVENUE							
361100	Interest Income	618	327	558	133	133	112
TOTAL MISCELLANEOUS REVENUE		618	327	558	133	133	112
NON-REVENUE SOURCES							
381130	Interfund Trfr from 130 DST	0	0	167,550	401,141	401,141	402,963
381163	Interfund Trfr from 163 SUF	439,830	408,360	234,187	0	0	0
384263	Bank Note Proceeds	0	38,958	0	0	0	0
389991	Appropriation from PY Fund Balance	0	15,768	204,064	0	0	57
TOTAL NON-REVENUE SOURCES		439,830	463,086	438,251	401,141	401,141	403,020
TOTAL DEBT SERVICE FUND		440,448	463,413	438,809	401,274	401,274	403,132

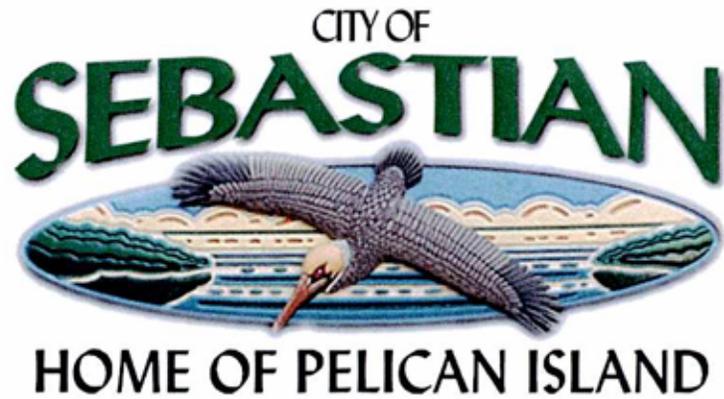
STORMWATER UTILITY REVENUE BONDS/NOTES DEBT SERVICE FUND - EXPENDITURES

Code: 263051

Account Number	Description	FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	Amended FY 15/16 Budget	FY 15/16 Projected	FY 16/17 Adopted Budget
DEBT SERVICE							
707163	Principal - Stormwater Series 2003	290,000	321,989	352,000	355,000	355,000	363,000
707263	Interest - Stormwater Series 2003	148,048	106,204	51,589	45,500	45,499	39,358
707300	Other Debt Service Costs	1,042	35,220	35,220	0	0	774
909990	Unappropriated	1,358	0	0	774	775	0
TOTAL DEBT SERVICE		440,448	463,413	438,809	401,274	401,274	403,132
TOTAL DEBT SERVICE FUND		440,448	463,413	438,809	401,274	401,274	403,132

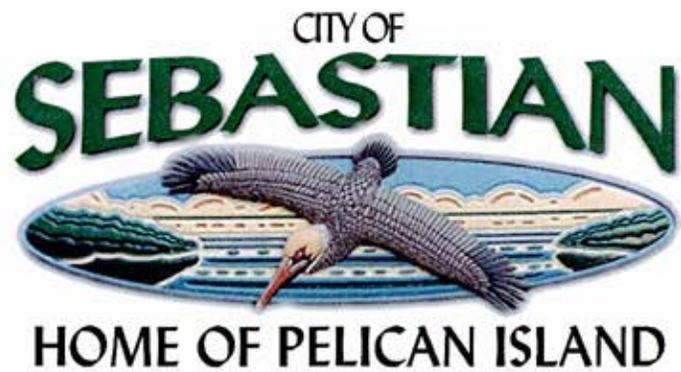


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CITY OF SEBASTIAN FLORIDA
ANNUAL BUDGET
FISCAL YEAR 2016-2017

CAPITAL PROJECT FUNDS



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CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

CAPITAL PROJECT FUNDS

INTRODUCTION

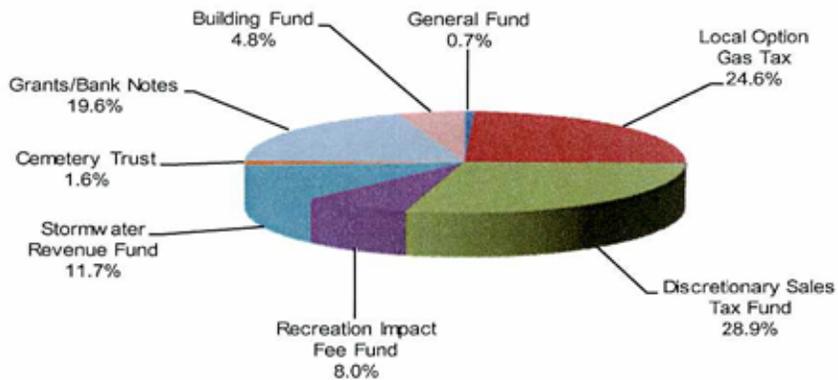
Capital improvements include streets, buildings, building improvements, new parks, park expansions/improvements, airport runways, infrastructure improvements, and major, one-time acquisitions of equipment. Projects in the Capital Improvement Program generally cost more than \$50,000 and last at least five years but may also be included when they are funded by Special Revenue Funds. This section of the annual budget document consists of information on all capital improvement projects that are scheduled for Fiscal Year 2016-17.

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 2016-17 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 Airport Project 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 2016-17 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.

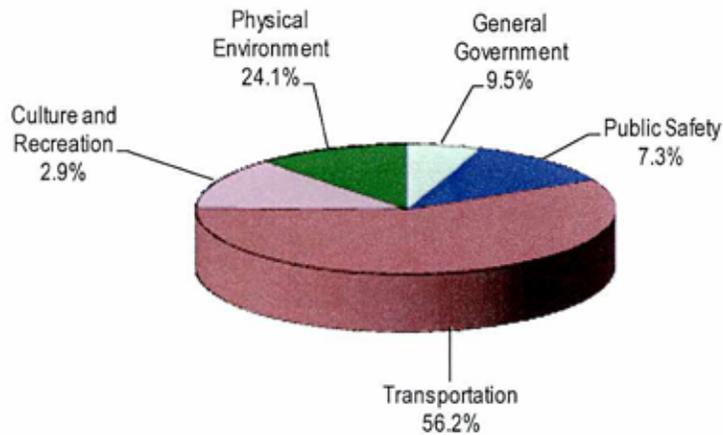
CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

CAPITAL IMPROVEMENT FUND SOURCES AND USES OF FUNDS FOR FISCAL YEAR 2015 – 2016

REVENUES BY SOURCE



USES OF FUNDS



CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

CAPITAL IMPROVEMENT FUND REVENUES AND EXPENDITURES FOR FISCAL YEAR 2016 – 2017

General Fund	\$	25,000
Local Option Gas Tax		840,000
Discretionary Sales Tax Fund		988,910
Recreation Impact Fee Fund		275,000
Stormwater Revenue Fund		400,000
Cemetery Trust		55,000
Grants/Bank Notes		668,972
Building Fund		165,000
Total Capital Improvement Fund Revenues	\$	3,417,882

General Fund	\$	25,000
Local Option Gas Tax		840,000
Discretionary Sales Tax Fund		988,910
Recreation Impact Fee Fund		275,000
Stormwater Revenue Fund		400,000
Cemetery Trust		55,000
Grants/Bank Notes		668,972
Building Fund		165,000
Total Capital Improvement Fund Revenues	\$	3,417,882

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

CAPITAL IMPROVEMENT PROGRAM BY PROJECT AND FUNDING SOURCE

	General	Local	Recreation			Stormwater	Cemetery	Grants/ Bank Note	Golf		Total	
	Fund	Option Gas Tax	DST	Parking In-Lieu-Of	Impact Fees				Utility	Trust		Course
FISCAL YEAR 2016/2017												
General Government												
Audio Visual Equipment			50,000								50,000	
Computer Upgrades			50,000								50,000	
MIS Servers			40,000								40,000	
Police Department												
Police Operations Equipment	15,000										15,000	
Police Detective Equipment	6,000										6,000	
Police Vehicles & Equipment			380,000								380,000	
Roads and Special Projects												
Public Works Roads Equipment			95,000								95,000	
Sign Replacement		30,000									30,000	
Street Reconstruction			150,000								150,000	
Street Repaving		750,000									750,000	
Sidewalk Construction		40,000									40,000	
Road Striping		20,000									20,000	
Working Waterfront Phase 3.			200,000					200,000			400,000	
Stormwater												
Stormwater Equipment						10,000					10,000	
Road Crossing/Sideyard Pipes						100,000					100,000	
Pipe Sliplining						140,000					140,000	
Dump Trucks						150,000					150,000	
Parks & Recreation												
Riverview Park Fencing					25,000						25,000	
Friendship Park Improvements					250,000						250,000	
Cemetery												
Columbariums							55,000				55,000	
Fleet Management												
Public Works Fleet Equipment	4,000										4,000	
Golf Course												
Rebuild Greens									165,000		165,000	
Airport												
Airport Master Plan Design			10,800					205,200			216,000	
Airport Taxiway C,D,E			13,110					263,772			276,882	
Total FY 2016/2017	\$ 25,000	\$ 840,000	\$ 988,910	\$ -	\$ 275,000	\$ 400,000	\$ 55,000	\$ 668,972	\$ 165,000	\$ -	\$ -	\$ 3,417,882

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION

Project Name:	Audio Visual Equipment	Project Description:
Funding Source:	General Fund	16/17 30K Digital/HD Conversion and 20K Channel Automation. 17/18 30K Audio Enhancements.

Justification: The Digital/HD Conversion relates to the camera equipment. The Audio Enhancements include microphone replacements and make the sound system hearing aid compatible.

Project Costs:

	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$	50,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000
Operating Impact (Savings):							
\$	-	\$ (4,000)	\$ (1,400)	\$ 6,600	\$ 14,600	\$ 21,600	\$ 37,400

Project Name:	Computer Upgrades	Project Description:
Funding Source:	Discretionary Sales Tax	Computer equipment and software upgrades.

Justification: This is needed to keep up-to-date with new technology and cover the cost of implementing new software releases. About \$38K appropriated for 16/17 is expected to be applied to upgrades to meet Police FDLE requirements. The Discretionary Sales Tax Fund will cover this through FY 21/22 but unless DST is renewed, General Fund will need to budget for this.

Project Costs:

	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$	50,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 225,000
Operating Impact (Savings):							
\$	-	\$ (3,200)	\$ 800	\$ 4,800	\$ 7,200	\$ 8,800	\$ 18,400

Project Name:	MIS Servers	Project Description:
Funding Source:	Discretionary Sales Tax	Replacement of host servers.

Justification: This is for the replacement of three aging servers used for computer operations for City Hall, Police Department and the Airport. This is to insure daily operations will continue without fail. The City also intends to use "cloud" technology for daily back up of files.

Project Costs:

	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$	40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Operating Impact (Savings):							
\$	-	\$ (600)	\$ (1,100)	\$ (1,040)	\$ (990)	\$ (930)	\$ (4,660)

Project Name:	Police Operations Equipment	Project Description:
Funding Source:	General Fund	16/17 5K for Patrol Rifles, 5K for Tasers, 5K Ballistic Shields. 17/18 5K for Patrol Rifles, 5K for Tasers, 5K Ballistic Shields. 18/19 6K Tasers

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

Project Costs:

	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$	15,000	\$ 15,000	\$ 6,000	\$ -	\$ -	\$ -	\$ 36,000
Operating Impact (Savings):							
\$	-	\$ (1,950)	\$ (1,703)	\$ 1,850	\$ 6,024	\$ 9,116	\$ 13,337

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

Project Name:	Police Detective Equipment	Project Description:
Funding Source:	General Fund	16/17 1K Hyper Telephoto Lens, 5K Evidence Building Equipment. 17/18 5K Evidence Building Equipment.

Justification: This will provide necessary equipment for the Detectives and allow for added equipment for the newly constructed evidence building.

Project Costs:

	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$	6,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 11,000
Operating Impact (Savings):							
\$	-	\$ (1,140)	\$ (2,030)	\$ (1,800)	\$ (1,590)	\$ (460)	\$ (7,020)

Project Name:	Police Vehicles & Equipment	Project Description:
Funding Source:	Discretionary Sales Tax	16/17 350K Patrol Units (7), 20K Boat Motor, 10K Light Tower. 17/18 250K Patrol Units (5), 14K 2 Trailers. 18/19 250K Patrol Units (5), 20K Motorcycle. 19/20 250K Patrol Units (5), 180K Generator. 20/21 300K Patrol Units (5). 21/22 300K Patrol Units (95).

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

Project Costs:

	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$	380,000	\$ 264,000	\$ 270,000	\$ 430,000	\$ 300,000	\$ 300,000	\$ 1,944,000
Operating Impact (Savings):							
\$	-	\$ (83,600)	\$ (103,680)	\$ (98,680)	\$ (94,280)	\$ (56,280)	\$ (436,520)

Project Name:	Public Works Roads Equipment	Project Description:
Funding Source:	Discretionary Sales Tax	16-17 95K Backhoe. 17-18 150K 15-17 Yard Dump Truck. 18-19 90K Brush Truck (Gas) and 40K Utility Truck. 19-20 185K 3 Yard Loader. 20-21 80K Skid Steer Track Mower. 21-22 50K Utility Truck and 65K Deisel Tractor.

Justification: Scheduled replacement of equipment used in the Roads Division that is eligible to be purchased using Discretionary Sales Taxes. This equipment been scheduled for replacement by the Fleet Division.

Project Costs:

	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$	95,000	\$ 150,000	\$ 130,000	\$ 185,000	\$ 80,000	\$ 115,000	\$ 755,000
Operating Impact (Savings):							
\$	-	\$ (36,100)	\$ (101,650)	\$ (158,000)	\$ (214,950)	\$ (226,450)	\$ (737,150)

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.

Project Costs:

	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$	30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 180,000
Operating Impact (Savings):							
\$	-	\$ (3,600)	\$ (5,100)	\$ (4,500)	\$ (1,800)	\$ 2,400	\$ (12,600)

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

Project Name:	Street Reconstruction	Project Description:	Reconstruction of Roadways.
Funding Source:	Discretionary Sales Tax		
Justification:	This will address a portion of Vocelle Avenue in FY 16-17 and Damask in FY 17-18 that requires reconstruction in order to restore them to good condition.		

Project Costs:

	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$	150,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	200,000
Operating Impact (Savings):							
\$	-	\$ 1,000	\$ 3,000	\$ 6,000	\$ 10,000	\$ 15,000	\$ 35,000

Project Name:	Street Repaving	Project Description:	Resurfacing of roadways.
Funding Source:	Local Option Gas Tax		
Justification:	Necessary to keep streets in good condition. Repaving reduces pot-hole repairs and claims for damages. Timely repaving can avoid a more costly reconstruction. Funds will be transferred each year from General Fund to supplement amounts from local option gas taxes that can be applied to this work. Work for FY16-17 includes 150K to resurface part of Vocelle Avenue, \$200K for Concha (Southern), \$100K for Bevan (Southern), 250K for Schumann (West of Railroad) and 50K of other minor areas. Work planned for FY17-18 includes 200K Day Drive, 100K for rest of Vocelle Avenue and 50K of other minor areas. Work for FY18-19 includes 200K for Indian River Drive and 250K of other unspecified roadways. Work for FY19-20 and beyond includes \$250K for unspecified roadways.		

Project Costs:

	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$	750,000	\$ 350,000	\$ 450,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 2,300,000
Operating Impact (Savings):							
\$	-	\$ (52,500)	\$ (39,500)	\$ (16,000)	\$ 44,000	\$ 116,500	\$ 52,500

Project Name:	Sidewalk Construction	Project Description:	Construction and repair of sidewalks throughout the City.
Funding Source:	Local Option Gas Tax		
Justification:	Projects focus on the safety of residents and bikers.		

Project Costs:

	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$	40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 240,000
Operating Impact (Savings):							
\$	-	\$ (2,800)	\$ (3,600)	\$ (2,400)	\$ 800	\$ 6,000	\$ (2,000)

Project Name:	Road Striping	Project Description:	Striping of roadways.
Funding Source:	Local Option Gas Tax		
Justification:	These funds will be used when needed to stripe or restripe roadways throughout the City.		

Project Costs:

	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$	20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 120,000
Operating Impact (Savings):							
\$	-	\$ (1,000)	\$ (400)	\$ 1,800	\$ 5,600	\$ 10,600	\$ 16,600

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

Project Name:	Working Waterfront Phase 3.	Project Description:
Funding Source:	Discretionary Sales Tax - 50% SJRWMD Grant - 50%	Working Waterfront Shoreline Protection.

Justification: This project is to continue with improvements to the Working Waterfront by construction of improvements that will protect the shoreline. The City's matching requirement is expected to be 50% or \$200,000.

Project Costs:

	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$	400,000	-	-	-	-	-	400,000
Operating Impact (Savings):							
\$	-	4,000	8,000	12,000	16,000	20,000	60,000

Project Name:	Stormwater Equipment	Project Description:
Funding Source:	Stormwater Fund	FY16-17 10K Pumps/Baffle Box Filters. FY17-18 10K Pumps/Baffle Box Filters FY 18-19 48K 1 Ton Crew Cab Truck SW606-2005, 10K Pumps/Baffle Box Filters, 48K Excavator Buckets/Mowing Heads. FY19-20 30K 4x4 Pickup SW-614-2006, 15K Water Tank and Trailer, 10K Pumps/Baffle Box Filters. FY20-21 10K Pumps/Baffle Box Filters. FY21-22 35K Pickup Truck Replacement, 10K Pumps/Baffle Box Filters.

Justification: Scheduled replacement of equipment essential to the stormwater maintenance program.

Project Costs:

	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$	10,000	10,000	106,000	55,000	10,000	45,000	236,000
Operating Impact (Savings):							
\$	-	(3,800)	(7,300)	(46,980)	(64,100)	(62,470)	(184,650)

Project Name:	Road Crossing/Sideyard Pipes	Project Description:
Funding Source:	Stormwater Fund	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 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$	100,000	90,000	80,000	70,000	60,000	50,000	450,000
Operating Impact (Savings):							
\$	-	(29,000)	(37,100)	(78,300)	(98,600)	(116,000)	(359,000)

Project Name:	Pipe Sliplining	Project Description:
Funding Source:	Stormwater Fund	Slipling of pipes.

Justification: This will provide rehabilitation of the pipes at Schumann and in other smaller locations without removal and replacement.

Project Costs:

	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$	140,000	-	-	-	-	-	140,000
Operating Impact (Savings):							
\$	-	(25,200)	(19,600)	(14,000)	(8,400)	(2,800)	(70,000)

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

Project Name:	Dump Trucks	Project Description:
Funding Source:	Stormwater Fund	<u>16/17</u> 150K 15-16yd Dump Truck SW-628. <u>17/18</u> 160K 15-16yd Dump Truck SW-615. <u>19/20</u> 125K 8yd Dump Truck SW607.

Justification: At the time of the scheduled replacement, these trucks will be over 15 years old.

Project Costs:

<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$ 150,000	\$ 160,000	\$ -	\$ 125,000	\$ -	\$ -	\$ 435,000

Operating Impact (Savings):

\$ -	\$ (42,000)	\$ (83,800)	\$ (77,600)	\$ (106,400)	\$ (97,700)	\$ (407,500)
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Project Name:	Riverview Park Fencing	Project Description:
Funding Source:	Recreation Impact Fees	Provide fencing at Riverview Park

Justification: This will provide a barrier to prevent vehicle access to the Park.

Project Costs:

<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000

Operating Impact (Savings):

\$ -	\$ (3,500)	\$ (2,750)	\$ (2,000)	\$ (1,250)	\$ (1,250)	\$ (10,750)
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Project Name:	Friendship Park Improvements	Project Description:
Funding Source:	Recreation Impact Fees	Design, permitting and construction of new recreation facilities, parking and drainage retention for Friendship Park

Justification: The Parks and Recreation Committee has been looking to improve Friendship Park. This project will add new facilities, including providing the community with the new recreational sport of Pickle Ball. This will involve a feasibility assessment, permitting and development of detailed construction costs.

Project Costs:

<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000

Operating Impact (Savings):

\$ -	\$ (20,000)	\$ (12,500)	\$ (5,000)	\$ 2,500	\$ 10,000	\$ (25,000)
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Project Name:	Columbariums	Project Description:
Funding Source:	Cemetery Trust Fund	Add a Columbarium, with 100 double niches back to back.

Justification: We expect to be 50% sold out of niches and should be providing for additional ones.

Project Costs:

<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,000

Operating Impact (Savings):

\$ -	\$ (4,950)	\$ (4,400)	\$ (3,300)	\$ (2,750)	\$ (1,650)	\$ (17,050)
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CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

Project Name:	Public Works Fleet Equipment	Project Description:
Funding Source:	General Fund	<u>16/17</u> 4K Engine Scanner. <u>17/18</u> 14K Four Post Lift, 5K Upper/Lower Tool Box. <u>18/19</u> 40K Utility Service Truck. <u>19/20</u> 5K Upper/Lower Tool Box. <u>20/21</u> 7K Portable Welder, 7K Tire Balancer.

Justification: This equipment is needed for the operations of the City Garage. The existing One Ton Service Utility Truck will be over 18 years old.

Project Costs:

<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$ 4,000	\$ 19,000	\$ 40,000	\$ 5,000	\$ 14,000	\$ -	\$ 82,000

Operating Impact (Savings):

\$ -	\$ (320)	\$ (1,440)	\$ (2,340)	\$ 3,400	\$ 8,080	\$ 7,380
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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 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$ 165,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 165,000

Operating Impact (Savings):

\$ -	\$ (24,750)	\$ (13,200)	\$ (1,650)	\$ 9,900	\$ 14,850	\$ (14,850)
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Project Name:	Airport Master Plan Design	Project Description:
Funding Source:	90% FAA Grant. 5% FDOT Grant. 5% City Matching Requirements from Discretionary Sales Tax	Airport Master Plan

Justification: This is for an update to the Airport Master Plan. The City matching requirement of \$10,800 will be from discretionary sales tax funds.

Project Costs:

<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$ 216,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 216,000

Operating Impact (Savings):

\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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Project Name:	Airport Taxiway C,D,E	Project Description:
Funding Source:	90% FAA Grant. 5% FDOT Grant.	Design and Construction of Airport Taxiway C, D and E.

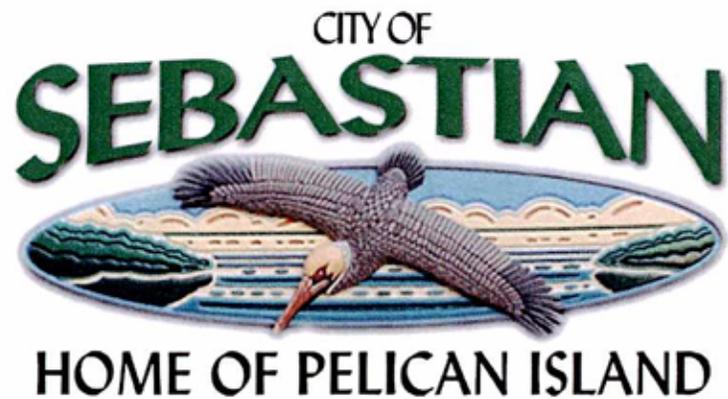
Justification: Design will start in FY16-17. Phase 1 Construction will be for Taxiway D and E in FY17-18 and Phase 2 Construction will be for Taxiway C in FY18-19. City matching requirement will be from discretionary sales taxes and are projected to be \$13,110 for design, \$80,000 for Phase 1 and \$100,000 for Phase 2.

Project Costs:

<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$ 276,882	\$ 1,600,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 3,876,882

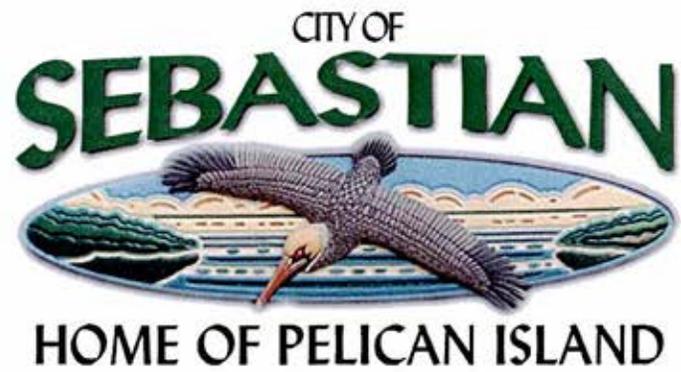
Operating Impact (Savings):

\$ -	\$ (24,919)	\$ (166,151)	\$ (324,613)	\$ (269,844)	\$ (208,306)	\$ (993,833)
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CITY OF SEBASTIAN FLORIDA
ANNUAL BUDGET
FISCAL YEAR 2016-2017

ENTERPRISE FUNDS



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CITY OF SEBASTIAN, FLORIDA 2016/2017 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>	FY 12/13	FY 13/14	FY 14/15	Amended FY 15/16	FY 15/16	FY 16/17
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Adopted Budget</u>
Total Revenues	\$ 1,264,695	\$ 1,368,912	\$ 1,297,919	\$ 1,390,293	\$ 1,234,171	\$ 1,357,423
Total GC Administration Division	610,315	608,737	621,131	659,185	637,381	595,872
Total GC Greens Division	648,000	571,980	570,774	571,762	563,842	563,759
Total GC Carts Division	238,166	427,554	106,650	155,346	154,157	163,853
Total Expenses	<u>1,496,481</u>	<u>1,608,271</u>	<u>1,298,554</u>	<u>1,386,293</u>	<u>1,355,380</u>	<u>1,323,484</u>
Change in Unrestricted Reserves	\$ (231,786)	\$ (239,359)	\$ (635)	\$ 4,000	\$ (121,209)	\$ 33,939

GOLF COURSE FUND REVENUE

Code: 410010

The Fiscal Year 2016-2017 adopted budget for Golf Course fund revenue is \$1,357,423. This compares to the 2015-2016 projected revenue of \$1,234,171 an increase of \$123,252 or 8.9%.

<u>Description</u>	FY 12-13	FY 13-14	FY 14-15	Amended FY 15-16	Projected FY 15-16	Adopted FY 16/17	<u>Difference</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Revenue</u>	<u>Budget</u>	
Charges for services	\$ 1,264,314	\$ 1,225,099	\$ 1,297,772	\$ 1,375,293	\$ 1,225,141	\$ 1,338,960	\$ 113,819
Non-operating revenues	381	143,813	147	15,000	9,030	18,463	9,433
Total revenues	<u>\$ 1,264,695</u>	<u>\$ 1,368,912</u>	<u>\$ 1,297,919</u>	<u>\$ 1,390,293</u>	<u>\$ 1,234,171</u>	<u>\$ 1,357,423</u>	<u>\$ 123,252</u>

Fiscal Year 2016-17 Adopted Budget:

Major Current Level Changes from

2015-16 Projected Revenue

1. Charges for services - Increase due to a projected increase in rounds played.	\$ 113,819
2. Non-operating revenues - Increase due to transfer from Golf Course Projects Fund.	\$ 9,433

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

GOLF COURSE REVENUE

Code: 410010

Account Number	Description	FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	Amended FY 15/16 Budget	FY 15/16 Projected	FY 16/17 Adopted Budget
CHARGES FOR SERVICES							
347501	Green Fees	467,543	425,012	443,871	465,701	400,000	450,000
347502	Cart Rentals	599,042	612,333	640,631	676,417	600,000	650,000
347510	Driving Range Fees	39,842	39,616	39,511	42,000	40,000	41,000
347512	Club Storage Fees	2,431	2,475	2,441	2,450	2,700	2,900
347513	Club Rentals Fees	2,582	2,383	2,296	2,415	2,415	2,500
347520	Initiation Fees	2,500	2,000	3,500	0	0	0
347521	Membership Fees	59,756	59,603	64,281	80,000	83,500	92,250
347522	Handicap Fees	4,920	5,100	4,760	5,000	4,700	4,800
347523	Resident Card Fees	32,146	29,890	30,538	32,000	27,000	30,000
347530	Non-Taxable Sales	41	38	44	50	50	50
347540	Pro Shop Sales	51,664	50,755	60,704	57,750	57,750	60,000
347541	Cost of Sales-Pro Shop	(38,126)	(44,457)	(35,419)	(35,000)	(30,000)	(35,000)
362100	Rents and Royalties	29,459	29,046	29,139	31,500	29,000	31,000
366000	Contributions & Donations	6,220	7,747	6,304	9,900	4,566	5,000
369900	Other Miscellaneous Revenues	1,324	1,684	1,435	1,000	1,000	1,000
369941	Sales Tax Commissions	360	360	360	360	360	360
369945	Pro Lesson Fees	2,463	1,532	3,218	3,750	2,000	3,000
369995	Cash Over/Short	147	(18)	158	0	100	100
369999	Prior Year Recoveries	0	0	0	0	0	0
TOTAL CHARGES FOR SERVICES		1,264,314	1,225,099	1,297,772	1,375,293	1,225,141	1,338,960
NON-OPERATING REVENUE							
361100	Interest Earnings	107	115	(77)	0	(665)	0
364100	Sale of Fixed Assets	274	137,600	224	0	3,900	0
367000	Gain/Loss on Sale of Golf Carts	0	6,098	0	0	0	0
381130	Interfund Transfer from Fund 130	0	0	0	15,000	5,795	0
381415	Interfund Transfer from Fund 415	0	0	0	0	0	18,463
TOTAL NON-OPERATING REVENUE		381	143,813	147	15,000	9,030	18,463
TOTAL GOLF COURSE REVENUES		1,264,695	1,368,912	1,297,919	1,390,293	1,234,171	1,357,423
USE OF UNRESTRICTED RESERVES		231,796	239,359	0	0	0	0
TOTAL GOLF COURSE SOURCES		1,496,491	1,608,271	1,297,919	1,390,293	1,234,171	1,357,423

CITY OF SEBASTIAN, FLORIDA 2016/2017 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 2016 ACCOMPLISHMENTS

- ✓ Initiated the replacement of the entire irrigation system.
- ✓ Replaced major portions of the cart paths.
- ✓ Totally reconstructed the two bathrooms on the course.
- ✓ Replaced various equipment amenities, including trash receptacles, golf bag rest and stands.
- ✓ Replaced the ice machine and added a shed covering.
- ✓ Rewired the cart barn.
- ✓ Repaired the starter shack.

FISCAL YEAR 2017 GOALS & OBJECTIVES

- Rebuild the greens.
- Complete roofing and shutter project.
- Complete installation of additional lights at the public parking lot.
- Replace various equipment amenities as needed.
- Prepare for a bidding process for the cart fleet the following year.
- Strive to excel in the quality of customer service.
- Continue working with the golf course maintenance contractor to produce the highest quality play conditions.
- Encourage annual memberships and offer a large variety of weekly leagues to promote repeat play.

PROGRAM BUDGET DESCRIPTION FOR THE SEBASTIAN GOLF COURSE

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>15/16</i>	<i>16/17</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 2016/2017 ANNUAL BUDGET

PERFORMANCE MEASUREMENT

SERVICE PROGRAM	Actual 2012/2013	Actual 2013/2014	Actual 2014/2015	Projected 2015/2016	Projected 2016/2017
Number of Annual Fees Sold	86	84	93	125	150
Single Resident	36	38	38	0	86
Single Non-Resident	10	10	9	0	0
Family Resident	36	32	42	0	64
Family Non-Resident	4	4	4	0	0
Resident/Discount Cards	736	653	663	700	700
TOTAL ANNUAL FEES SOLD	822	737	756	825	850
Annual Fee Rounds	7,546	7,615	7,919	8,800	8,800
Daily Fee Rounds	40,101	39,369	41,492	44,000	44,000
TOTAL NUMBER OF ROUNDS PLAYED	47,647	46,984	49,411	52,800	52,800

GOLF COURSE ADMINISTRATION BUDGET SUMMARY

The Fiscal Year 2016-2017 adopted budget for Golf Course Administration is \$595,872. This compares to the 2015-2016 projected expenses of \$637,381, a decrease of \$41,509 or -6.51%.

	FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	Amended FY 15/16 Budget	Projected FY 15/16 Expenses	Adopted FY 16/17 Budget	Difference
Personal Services	\$ 218,035	\$ 225,170	\$ 249,566	\$ 274,134	\$ 261,644	\$ 278,734	\$ 17,090
Operating Expenses	331,619	324,470	305,854	319,686	317,621	317,138	(483)
Capital Outlay	-	-	5,618	-	-	-	-
Transfers	60,661	59,097	60,094	65,365	58,116	-	(58,116)
Total	\$ 610,315	\$ 608,737	\$ 621,131	\$ 659,185	\$ 637,381	\$ 595,872	\$ (41,509)

Fiscal Year 2016-17 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2015-16 Projected Expenses:

	Difference
1. Personal Services - Increase due to negotiated salary increases and insurance increases.	\$ 17,090
2. Operating Expenses - Slight decrease due to lower projected water/sewer bills.	\$ (483)
3. Capital Outlay - No capital outlay requested in FY 2016-17.	\$ -
4. Transfers - Decrease due to discontinuing transfers to Golf Course Capital Improvements Fund.	\$ (58,116)

PERSONAL SERVICES SCHEDULE

GOLF COURSE ADMINISTRATION

POSITION	PAY RANGE	GRADE	Full Time Equivalents			Projected Expense 15-16	Adopted Budget 16-17
			14-15	15-16	16-17		
Golf Course Director	69,023 / 124,663	78	1.00	1.00	1.00	\$ 94,500	\$ 97,500
Head Cashier	26,545 / 69,662	26	1.00	1.00	1.00	49,250	51,000
Assistant Cashier (P/T)		15	1.00	1.00	1.00	24,000	25,500
Assistant Golf Pro (P/T)		17	0.00	0.50	0.50	12,000	15,000
Assistant Cashier (Temp)			1.50	1.50	1.50	13,500	16,000
			4.50	5.00	5.00		
						\$ 193,250	\$ 205,000
Overtime						750	1,500
Lesson Bonus						750	2,250
FICA Taxes						14,900	15,969
Deferred Compensation						16,245	13,703
Group Health Insurance Premium						13,025	15,047
Dependant Health Ins Premium						10,580	12,165
Health Reimbursement Account						8,000	8,000
Employee Assistance Program						118	120
Worker's Comp Insurance						4,026	4,980
Unemployment Insurance						-	-
Total Personal Services						\$ 261,644	\$ 278,734

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

GOLF COURSE ADMINISTRATION DIVISION

Code: 410110

Account <u>Number</u>	<u>Description</u>	<u>FY 12/13</u> <u>Actual</u>	<u>FY 13/14</u> <u>Actual</u>	<u>FY 14/15</u> <u>Actual</u>	<u>Amended</u> <u>FY 15/16</u> <u>Budget</u>	<u>FY 15/16</u> <u>Projected</u>	<u>FY 16/17</u> <u>Adopted</u> <u>Budget</u>
PERSONAL SERVICES:							
511200	Regular Salaries	147,673	150,711	171,185	166,500	179,750	189,000
511300	Temporary Salaries	15,956	17,349	18,048	39,536	13,500	16,000
511400	Overtime	988	880	746	1,500	750	1,500
511500	Lesson Bonus	1,320	1,455	1,774	1,500	750	2,250
512100	FICA Taxes	11,632	12,097	13,340	15,991	14,900	15,969
512225	Deferred Compensation	10,938	11,455	12,341	13,005	16,245	13,703
512301	Group Health Insurance Premium	11,971	12,527	11,968	13,200	13,025	15,047
512305	Dependant Health Ins Premium	9,648	10,188	9,950	10,647	10,580	12,165
512307	Health Reimbursement Account	5,957	6,107	5,627	8,108	8,000	8,000
512309	Employee Assistance Program	92	92	93	120	118	120
512400	Worker's Comp Insurance	1,860	2,359	4,433	4,027	4,026	4,980
512500	Unemployment Insurance	0	0	0	0	0	0
512600	OPEB Accrued Expense	0	(50)	61	0	0	0
TOTAL PERSONAL SERVICES		218,035	225,170	249,566	274,134	261,644	278,734
OPERATING EXPENSES:							
533100	Professional Services	2,096	2,180	1,972	2,036	2,082	2,082
533200	Audit Fees	2,917	2,848	3,133	3,446	3,446	3,446
533201	Admin Services provided by GF	82,638	90,902	94,539	100,791	100,791	96,000
533400	Other Contractual Services	213	0	50	0	90	3,975
533415	Janitorial Services	76	0	0	0	0	0
533420	Pest/Weed Control	450	450	413	450	450	450
533440	Electronic Security Services	469	489	511	594	594	894
534101	Telephone	2,106	2,650	2,921	2,975	3,333	3,500
534105	Cellular Telephone	313	180	180	180	325	360
534110	Internet Access	344	762	789	790	800	850
534120	Postage	65	135	61	100	100	0
534310	Electric	33,843	35,624	35,221	34,000	33,261	34,000
534320	Water/Sewer	13,338	13,903	13,457	19,725	15,268	14,000
534420	Equipment Leases	0	0	0	900	1,032	1,032
534445	Airport Property Lease	135,000	115,000	100,000	100,000	100,000	100,000
534500	Insurance	7,568	7,643	7,900	8,217	8,217	8,217
534610	R & M - Buildings	3,565	3,421	1,384	2,800	3,800	4,000
534630	R & M - Office Equipment	1,619	887	1,234	1,085	600	600
534845	Golf Course Promotions	6,220	8,059	6,354	6,000	6,000	6,000
534846	Golf Course Advertising	10,243	8,585	2,637	6,800	6,800	6,800
535200	Departmental Supplies	2,832	2,477	2,989	2,800	2,800	3,000
535205	Bank Charges	19,878	21,432	24,048	20,000	21,000	21,000
535210	Computer Supplies	219	876	0	100	0	100
535220	Cleaning Supplies	1,525	2,264	2,264	1,600	2,500	2,500
535230	Small Tools and Equipment	399	0	0	0	0	0
535270	Uniforms and Shoes	0	0	0	500	500	500
535410	Dues and Memberships	507	502	510	510	510	510
535710	Non-Ad Valorem Tax	3,176	3,201	3,287	3,287	3,322	3,322
TOTAL OPERATING EXPENSES		331,619	324,470	305,854	319,686	317,621	317,138
CAPITAL OUTLAY:							
606400	Vehicles and Equipment	0	0	5,618	0	0	0
TOTAL CAPITAL OUTLAY		0	0	5,618	0	0	0
NON-OPERATING EXPENSES							
909541	Intrafund Trfr to GC Capital	60,661	59,097	60,094	65,365	58,116	0
TOTAL NON-OPERATING EXPENSES		60,661	59,097	60,094	65,365	58,116	0
TOTAL GOLF COURSE ADMINISTRATION		610,315	608,737	621,131	659,185	637,381	595,872

CITY OF SEBASTIAN, FLORIDA 2016/2017 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 2016 ACCOMPLISHMENTS

- ✓ Monitored golf course ground with special emphasis on putting greens.
- ✓ Continued landscaping improvements.
- ✓ Worked to develop plans and construct a new maintenance barn.
- ✓ Continued work to clean out swales on the golf course perimeter to improve drainage.
- ✓ Worked with contractor on the replacement of the irrigation system.

FISCAL YEAR 2017 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 monitor and track all equipment needs.
- Meet and communicate with Golf Course Superintendent daily about issues and concerns.
- Explore innovative methods regarding equipment replacement and golf course turf practices.

PERFORMANCE MEASURES

Performance Indicators	Actual 2012/2013	Actual 2013/2014	Actual 2014/2015	Projected 2015/2016	Projected 2016/2017
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	5	5	5	5

PROGRAM BUDGET DESCRIPTION FOR THE GOLF COURSE GREENS DIVISION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>15/16</i>	<i>16/17</i>	
80.00%	95.00%	Golf Course Maintenance - Provide administrative oversight of independent golf course maintenance contract which provides daily turf care resulting in the quality appearance and playability of the golf course. Keeping the golf course in the best possible condition throughout the year adds to the enjoyment of the customers and insures return play.
20.00%	5.00%	Equipment Maintenance - Continue tracking equipment use and repair to insure proper maintenance and availability of equipment.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

GOLF COURSE GREENS DIVISION BUDGET SUMMARY

The Fiscal Year 2016-2017 adopted budget for Golf Course Greens Division is \$563,759. This compares to the 2015-2016 projected expenses of \$563,842, a decrease of \$83 or -.01%.

	FY 12-13	FY 13-14	FY 14-15	Amended FY 15-16	Projected FY 15-16	Adopted FY 16-17	Difference
	Actual	Actual	Actual	Budget	Expenses	Budget	
Operating Expenses	\$ 566,091	\$ 569,191	\$ 570,898	\$ 560,762	\$ 558,047	\$ 558,232	\$ 185
Capital Outlay	66,383	1,520	-	11,000	5,795	-	(5,795)
Non-Operating	15,526	1,269	(124)	-	-	5,527	5,527
Total	\$ 648,000	\$ 571,980	\$ 570,774	\$ 571,762	\$ 563,842	\$ 563,759	\$ (83)

Fiscal Year 2016-17 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2015-16 Projected Expenses:

	Difference
1. Operating Expenses - Increase due mainly to increased grounds maintenance expenses.	\$ 185
2. Capital Outlay - No capital outlay requested in FY 2016-17.	\$ (5,795)
3. Non-Operating - Increase due to Building Dept loan interest payment.	\$ 5,527

GOLF COURSE GREENS DIVISION - TO BE FUNDED FROM GOLF CAPITAL FUND

EXPENDITURES PER FISCAL YEAR

<u>Description</u>	<u>2016-17</u>	<u>2017-2018</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>TOTAL</u>
Rebuild Greens	\$ 165,000	\$ -	\$ -	\$ -	\$ -	\$ 165,000
	\$ 165,000	\$ -	\$ -	\$ -	\$ -	\$ 165,000

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

GOLF COURSE GREENS DIVISION

Code: 410120

Account <u>Number</u>	<u>Description</u>	<u>FY 12/13</u> <u>Actual</u>	<u>FY 13/14</u> <u>Actual</u>	<u>FY 14/15</u> <u>Actual</u>	<u>Amended</u> <u>FY 15/16</u> <u>Budget</u>	<u>FY 15/16</u> <u>Projected</u>	<u>FY 16/17</u> <u>Adopted</u> <u>Budget</u>
OPERATING EXPENSES							
533400	Other Contractual Services	0	0	229	0	0	0
533420	Pest/Weed Control	0	0	440	480	120	0
533440	Electronic Security Services	275	300	0	0	0	0
533445	Groundskeeping Service	513,645	513,645	535,632	535,632	535,632	535,632
534310	Electric	17,300	18,734	14,829	14,000	11,195	12,000
534610	R & M - Buildings	782	1,131	0	250	0	500
534640	R & M-Operating Equipment	16,198	18,862	948	750	500	500
534680	R & M - Irrigation Systems	14,755	13,007	16,389	5,000	4,000	2,000
534685	R & M - Grounds Maintenance	2,402	363	201	4,000	6,000	6,000
535200	Departmental Supplies	695	414	1,533	500	500	500
535220	Cleaning Supplies	0	0	101	150	100	100
535230	Small Tools and Equipment	39	2,712	596	0	0	0
535250	Building Supplies	0	23	0	0	0	1,000
TOTAL OPERATING EXPENSES		566,091	569,191	570,898	560,762	558,047	558,232
CAPITAL OUTLAY							
606200	Buildings	0	1,520	0	0	0	0
606300	IOTB	0	0	0	11,000	5,795	0
606310	IOTB - Fencing	1,107	0	0	0	0	0
606400	Vehicles and Equipment	65,276	0	0	0	0	0
TOTAL CAPITAL OUTLAY		66,383	1,520	0	11,000	5,795	0
NON-OPERATING EXPENSES							
707145	Principal - Golf Course Loan	13,362	0	0	0	0	0
707245	Interest - Golf Course Loan	1,649	1,269	(124)	0	0	5,527
707300	Other Debt Service Costs	515	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES		15,526	1,269	(124)	0	0	5,527
TOTAL GREENS DIVISION		648,000	571,980	570,774	571,762	563,842	563,759

CITY OF SEBASTIAN, FLORIDA 2016/2017 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 the driving range and water station, maintain 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 2016 ACCOMPLISHMENTS

- ✓ 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.
- ✓ Provided ice & water for customers, maintained ice machine(s) and dispensers.

FISCAL YEAR 2017 GOALS AND OBJECTIVES

- 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 2012/2013	Actual 2013/2014	Actual 2014/2015	Projected 2015/2016	Projected 2016/2017
Club Car Electric Golf Carts	86	86	86	86	86
Tires Maintained	352	352	352	356	356
Grease Fittings Maintained	534	534	356	356	356
Range Carts	1	1	1	1	1
Ranger Carts	1	1	1	1	1
Batteries Maintained	519	519	524	524	524
Beverage Carts	1	1	1	1	1

PROGRAM BUDGET DESCRIPTION FOR THE GOLF CART DIVISION

STAFFING		NATURE OF ACTIVITY
15/16	16/17	
30.00%	30.00%	<u>General Maintenance and Care of Golf Carts</u> - Clean and maintain golf carts in operational condition for guests use and maintain operational cart barn.
30.00%	30.00%	<u>Golf Course Facilities</u> - Maintenance and care of Cart Barn, Driving Range, Water Station, and general area around Golf Shop and starter area.
40.00%	40.00%	<u>Customer Service</u> - Provide unsurpassed customer service to our members.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

GOLF COURSE CARTS DIVISION BUDGET SUMMARY

The Fiscal Year 2016-2017 adopted budget for Golf Course Carts Division is \$163,853. This compares to the 2015-2016 projected expenses of \$154,157, an increase of \$9,696 or 6.29%.

	FY 12-13	FY 13-14	FY 14-15	Amended FY 15-16	Projected FY 15-16	Adopted FY 16-17	Difference
	Actual	Actual	Actual	Budget	Expenses	Budget	
Personal Services	\$ 70,044	\$ 78,301	\$ 95,327	\$ 96,790	\$ 93,851	\$ 103,547	\$ 9,696
Operating Expenses	64,922	5,377	2,025	1,150	2,900	2,900	-
Capital Outlay	103,200	334,059	-	-	-	-	-
Debt Service	-	9,817	9,298	57,406	57,406	57,406	-
Total	\$ 238,166	\$ 427,554	\$ 106,650	\$ 155,346	\$ 154,157	\$ 163,853	\$ 9,696

Fiscal Year 2016-17 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2015-16 Projected Expenses:

	Difference
1. Personal Services - Increase due to projected increase in hours to be worked.	\$ 9,696
2. Operating Expenses - No change.	\$ -
3. Capital Outlay - No capital outlay request in FY 2016-17.	\$ -
4. Debt Service - No change.	\$ -

PERSONAL SERVICES SCHEDULE

GOLF COURSE CART DIVISION

<u>POSITION</u>	<u>PAY</u> <u>RANGE</u>	<u>GRADE</u>				<u>Projected</u> <u>Expense</u>	<u>Adopted</u> <u>Budget</u>
			<u>14-15</u>	<u>15-16</u>	<u>16-17</u>	<u>15-16</u>	<u>16-17</u>
Cart Attendants (P/T) -	8.05 / 14.49	9	2.00	2.00	2.00	\$ 43,000	\$ 42,000
Cart Attendants (Temp)	8.05/hr		6.00	6.00	6.00	41,000	51,000
			8.00	8.00	8.00	\$ 84,000	\$ 93,000
	Overtime					1,500	1,000
	FICA Taxes					6,550	7,191
	Group Insurance					0	0
	Employee Assistance Program					96	96
	Worker's Compensation					1,705	2,260
	Total Personal Services					\$ 93,851	\$ 103,547

(1) For P/T Cart Attendants, 2 equals 4 temporary part-time positions.

For Temporary Cart Attendants, 6 equals 12 temporary part-time positions.

CAPITAL OUTLAY SCHEDULE

GOLF COURSE CART DIVISION

<u>Description</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>TOTAL</u>
Golf Cart Fleet	\$ -	\$ 334,059	\$ -	\$ -	\$ -	\$ 334,059
Ball Washer	\$ -	\$ -	\$ 2,195	\$ -	\$ -	\$ 2,195
Range Ball Dispenser	\$ -	\$ -	\$ 4,395	\$ -	\$ -	\$ 4,395
3 Gang Picker	\$ -	\$ -	\$ 2,195	\$ -	\$ -	\$ 2,195
	\$ -	\$ 334,059	\$ 8,785	\$ -	\$ -	\$ 342,844

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

GOLF COURSE CARTS DIVISION

Code: 410130

Account <u>Number</u>	<u>Description</u>	<u>FY 12/13</u> <u>Actual</u>	<u>FY 13/14</u> <u>Actual</u>	<u>FY 14/15</u> <u>Actual</u>	<u>Amended</u> <u>FY 15/16</u> <u>Budget</u>	<u>FY 15/16</u> <u>Projected</u>	<u>FY 16/17</u> <u>Adopted</u> <u>Budget</u>
PERSONAL SERVICES							
511200	Regular Salaries	27,533	34,161	36,527	34,000	43,000	42,000
511300	Temporary Salaries	36,007	36,154	49,802	50,000	41,000	51,000
511400	Overtime	751	1,540	1,566	1,300	1,500	1,000
512100	FICA Taxes	4,920	5,511	6,701	6,426	6,550	7,191
512301	Group Insurance	0	0	0	3,266	0	0
512309	Employee Assistance Program	98	81	76	92	96	96
512400	Worker's Comp Insurance	735	854	655	1,706	1,705	2,260
TOTAL PERSONAL SERVICES		70,044	78,301	95,327	96,790	93,851	103,547
OPERATING EXPENSES							
534420	Equipment Leases	57,690	500	0	0	0	0
534610	R & M - Buildings	4,021	3,737	1,400	500	1,500	1,500
534640	R & M-Operating Equipment	2,438	956	517	500	1,000	1,000
534920	Legal Ads	264	0	0	0	0	0
535200	Departmental Supplies	93	100	30	100	250	250
535220	Cleaning Supplies	11	4	14	50	50	50
535230	Small Tools and Equipment	0	80	64	0	100	100
535270	Uniforms and shoes	405	0	0	0	0	0
TOTAL OPERATING EXPENSES		64,922	5,377	2,025	1,150	2,900	2,900
CAPITAL OUTLAY							
606400	Vehicles and Equipment	103,200	334,059	0	0	0	0
TOTAL CAPITAL OUTLAY		103,200	334,059	0	0	0	0
NON-OPERATING EXPENSES							
707145	Principal - Golf Course Loan	0	0	0	49,846	50,000	52,000
707245	Interest - Golf Course Loan	0	9,817	9,298	7,560	7,406	5,406
707300	Other Debt Service Costs	0	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES		0	9,817	9,298	57,406	57,406	57,406
TOTAL CARTS DIVISION		238,166	427,554	106,650	155,346	154,157	163,853

CITY OF SEBASTIAN, FLORIDA 2016/2017 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 12/13</u>	<u>FY 13/14</u>	<u>FY 14/15</u>	<u>Amended</u>	<u>FY 15/16</u>	<u>FY 15/16</u>	<u>FY 16/17</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>FY 15/16</u>	<u>Projected</u>	<u>Adopted</u>	<u>Budget</u>
Total Revenues	\$ 437,622	\$ 434,675	\$ 415,239	\$ 578,755	\$ 615,885	\$ 431,606	
Total Airport Administration	\$ 422,070	\$ 321,540	\$ 311,885	\$ 564,720	\$ 656,086	\$ 417,401	
Total Economic Development	19,928	19,527	10,035	14,035	35	-	
Change in Unrestricted Reserves	\$ (4,376)	\$ 93,608	\$ 93,318	\$ -	\$ (40,236)	\$ 14,205	

AIRPORT FUND REVENUE

Code: 450010

The Fiscal Year 2016-2017 adopted budget for Airport fund revenue is \$431,606. This compares to the 2015-2016 projected Airport fund revenue of \$615,885, a decrease of \$184,279 or -29.9%.

<u>Description</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>Amended</u>	<u>Projected</u>	<u>Adopted</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>FY 15-16</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>Difference</u>
				<u>Budget</u>	<u>Revenue</u>	<u>Budget</u>	
Operating revenue	\$ 429,823	\$ 422,843	\$ 383,698	\$ 375,055	\$ 380,555	\$ 417,406	\$ 36,851
Non-operating revenues	7,799	11,832	31,541	203,700	235,330	14,200	(221,130)
Total revenues and other sources	\$ 437,622	\$ 434,675	\$ 415,239	\$ 578,755	\$ 615,885	\$ 431,606	\$ (184,279)

Fiscal Year 2016-17 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2015-16 Projected Revenue:

	<u>Difference</u>
1. Operating revenue - Increase due to contractual increases in tenant lease payments	\$ 36,851
2. Non-operating revenues - Decrease due to no contribution or insurance proceeds in FY 2016-17	\$ (221,130)

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

AIRPORT REVENUE

Code: 450010

Account <u>Number</u>	<u>Description</u>	<u>FY 12/13 Actual</u>	<u>FY 13/14 Actual</u>	<u>FY 14/15 Actual</u>	<u>Amended FY 15/16 Budget</u>	<u>FY 15/16 Projected</u>	<u>FY 16/17 Adopted Budget</u>
OPERATING REVENUE							
344100	Fuel Sales	53,780	49,504	71,366	50,000	72,000	75,000
347541	Cost of Sales	(44,137)	(36,177)	(62,452)	(37,500)	(54,000)	(56,250)
362150	Nontaxable Rents	391	391	391	391	391	391
362100	Rents and Royalties	359,031	348,026	313,585	302,940	302,940	338,375
369900	Other Miscellaneous Revenues	60,566	60,848	60,547	58,974	58,974	59,640
369941	Sales Tax Commission	192	251	261	250	250	250
369999	Prior Year Recoveries	0	0	0	0	0	0
TOTAL OPERATING REVENUE		429,823	422,843	383,698	375,055	380,555	417,406
NON-OPERATING REVENUE:							
OTHER NON-OPERATING REVENUE:							
361100	Interest Earnings	0	149	(230)	200	0	0
361105	SBA Interest Earnings	0	0	0	0	0	0
364100	Sale of Fixed Assets	0	50	20,602	0	0	0
365000	Sale of Surplus Materials/Scrap	0	0	0	0	0	1,000
366000	Contributions & Donations	0	0	0	178,500	178,500	0
369200	Insurance Proceeds	0	0	0	0	31,830	0
369400	Reimbursements	7,799	11,633	11,169	13,000	13,000	13,200
381130	Transfer from Fund 130 DST	0	0	0	12,000	12,000	0
381455	Transfer from Fund 455	0	0	0	0	0	0
TOTAL OTHER NON-OPERATING REVENUE		7,799	11,832	31,541	203,700	235,330	14,200
TOTAL AIRPORT REVENUES		437,622	434,675	415,239	578,755	615,885	431,606
USE OF UNRESTRICTED RESERVES		4,376	0	0	0	0	0
TOTAL AIRPORT SOURCES		441,998	434,675	415,239	578,755	615,885	431,606

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

AIRPORT ADMINISTRATION

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

FISCAL YEAR 2016 ACCOMPLISHMENTS

- ✓ Construction completed on Airport Drive East Project (road portion).
- ✓ Engineering design on Hangar C completed.
- ✓ Received new airport equipment from FDOT – Excavator.
- ✓ Initial engineering review of Taxiways C, D and E enacted and coordinated with FAA.
- ✓ Leased Hangar B to Velocity, Inc.
- ✓ Acquired 10,000 sqft Velocity, Inc. Production Facility Building.
- ✓ Construction started on Airport/Golf Course Storage Building.
- ✓ Runway marking painted with reflective paint per FAA requirements.

FISCAL YEAR 2017 GOALS AND OBJECTIVES

- Complete construction of Airport/Golf Course Storage Building.
- Complete engineering design of Taxiways C, D and E.
- Begin construction of Taxiways D and E.
- Begin Airport Master Plan update and update Airport Layout Plan.
- Complete construction of Hangar C.
- Install new AWOS (Automated Weather Observing System) with thunderstorm detection.

PERFORMANCE MEASURES

Performance Indicators	Actual 2012/2013	Actual 2013/2014	Actual 2014/2015	Projected 2015/2016	Projected 2016/2017
Acres Available for Development	108	108	108	108	108
Airport Leasehold Revenues	\$359,422	\$348,417	\$313,976	\$303,331	\$338,375

PROGRAM BUDGET DESCRIPTION FOR THE AIRPORT

STAFFING		NATURE OF ACTIVITY
15/16	16/17	
25.00%	25.00%	Compliance - Conduct operations at the Airport in accordance with FAA and FDOT compliance.
25.00%	20.00%	Capital Improvement Project Execution and Monitoring - Execute and monitor Capital Improvement Projects. Prepare and submit a Five-Year Capital Improvement Program in accordance with Regulations. Prepare and apply for Florida Department of Transportation Airport Improvement Grants for Capital Improvement Projects and equipment.
10.00%	15.00%	Tenant and Public Relations - Monitor and execute Tenant Lease agreements. Provide dispute resolution regarding airport regulations. Maintain contact with Airport users and citizens, respond to questions and complaints and provide information to all parties about rules, regulations and airport information.
40.00%	40.00%	Airport Maintenance - Mow Airport, herbicide runways and taxiways, maintain runway lighting system. Supervise runway maintenance and Scrub Jay mitigation/Habitat Conservation Area. Clear and maintain runway approaches and perform daily Airport inspections.
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

AIRPORT BUDGET SUMMARY

The Fiscal Year 2016-2017 adopted budget for the Municipal Airport Administration is \$417,401. This compares to the 2015-2016 projected expenses of \$656,086, a decrease of \$238,685 or -55.9%.

	FY 12-13	FY 13-14	FY 14-15	Amended FY 15-16	Projected FY 15-16	Adopted FY 16-17	Difference
	Actual	Actual	Actual	Budget	Expenses	Budget	
Personal Services	\$ 170,204	\$ 81,490	\$ 117,124	\$ 124,696	\$ 139,211	\$ 203,827	\$ 64,616
Operating Expenses	235,291	219,697	173,283	174,190	182,318	179,074	(3,244)
Capital Outlay	-	928	2,078	195,809	264,532	-	(264,532)
Debt Service	16,575	19,425	19,401	70,025	70,025	34,500	(35,525)
Contingency	15,552	93,608	-	-	-	-	-
Total	\$ 437,622	\$ 415,148	\$ 311,885	\$ 564,720	\$ 656,086	\$ 417,401	\$ (238,685)

Fiscal Year 2016-17 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2015-16 Projected Expenses:

	Difference
1. Personal Services - Increase due mainly to addition of 1 new position	\$ 64,616
2. Operating Expenses - Decrease due mainly to lower building maintenance costs	\$ (3,244)
3. Capital Outlay - No capital outlay requests in FY 2016-17	\$ (264,532)
4. Debt Service - Decrease in debt payments	\$ (35,525)

PERSONAL SERVICES SCHEDULE

AIRPORT ADMINISTRATION

POSITION	PAY RANGE	GRADE	Full Time Equivalents			Projected	Adopted
			14-15	15-16	16-17	Expense	Budget
						15-16	16-17
Airport Manager	37,528 / 67,550	60	0.00	0.00	1.00	\$ 39,035	\$ 53,500
Airport Administrator *			0.00	0.00	0.00	\$ 5,495	\$ 4,100
Airport Maintenance Worker I	25,812 / 46,462	22	0.00	0.00	1.00	\$ 7,540	\$ 26,500
Airport Operations Specialist III	29,538 / 57,350	4D	0.00	0.00	1.00	-	56,500
Airport Operations Specialist	25,812 / 46,462	22	1.00	1.00	0.00	54,515	-
			1.00	1.00	3.00		
* Additional compensation reflected in Stormwater budget						\$ 106,585	\$ 140,600
		Overtime				750	500
		FICA Taxes				5,957	10,499
		Clothing Allowance				120	240
		Deferred Compensation				5,021	12,352
		Group Health Insurance Premium				8,550	21,940
		Dependant Health Ins Premium				4,069	4,679
		Health Reimbursement Account				3,100	6,400
		Employee Assistance Program				34	72
		Worker's Comp Insurance				5,025	6,545
		Total Personal Services				\$ 139,211	\$ 203,827

CAPITAL OUTLAY SCHEDULE

AIRPORT - TO BE FUNDED BY DISCRETIONARY SALES TAX

Description	EXPENDITURES PER FISCAL YEAR					TOTAL
	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	
Airport Master Plan Design	\$ 10,800	\$ -	\$ -	\$ -	\$ -	\$ 10,800
Airport Taxiway C, D, E	13,883	80,000	100,000	-	-	193,883
Weather Observation System	-	21,200	-	-	-	21,200
Construct Access Road West	-	160,000	-	-	-	160,000
Construct T-Hangars	-	-	-	-	150,000	150,000
	\$ 24,683	\$ 261,200	\$ 100,000	\$ -	\$ 150,000	\$ 204,683

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

AIRPORT ADMINISTRATION

Code: 450110

Account Number	Description	FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	Amended FY 15/16 Budget	FY 15/16 Projected	FY 16/17 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	129,428	53,528	94,353	95,305	106,585	140,600
511400	Overtime	74	462	609	500	750	500
512100	FICA Taxes	9,804	5,028	3,778	4,452	5,957	10,499
512215	Clothing Allowance	120	120	120	120	120	240
512225	Deferred Compensation	11,835	6,293	4,843	5,238	5,021	12,352
512301	Group Health Insurance Premium	8,649	6,868	5,948	6,479	8,550	21,940
512305	Dependant Health Ins Premium	4,590	4,037	3,823	4,499	4,069	4,679
512307	Health Reimbursement Account	1,718	1,438	894	3,054	3,100	6,400
512309	Employee Assistance Program	46	30	23	24	34	72
512400	Worker's Comp Insurance	3,940	3,712	2,701	5,025	5,025	6,545
512600	OPEB Accrued Expense	0	(26)	32	0	0	0
TOTAL PERSONAL SERVICES		170,204	81,490	117,124	124,696	139,211	203,827
OPERATING EXPENSES							
533100	Professional Services	8,125	3,500	0	0	750	0
533200	Audit Fees	1,758	1,404	1,264	1,264	1,264	1,264
533201	Admin Services provided by GF	52,772	47,495	49,180	47,762	47,762	45,500
533202	Maintenance Services provided by GF	67,000	56,583	0	0	0	0
533400	Other Contractual Services	3,133	2,740	4,002	2,650	2,650	2,750
533415	Janitorial Services	532	0	0	0	440	480
533420	Pest/Weed Control/Mowing	450	862	825	900	900	850
534000	Travel and Per Diem	0	0	1,749	500	1,200	3,600
534101	Telephone	2,683	3,436	3,598	3,750	3,950	4,100
534105	Cellular Phone	737	387	415	240	500	780
534110	Internet Access	1,321	950	536	505	475	550
534120	Postage	253	118	47	250	100	250
534130	Express Mail	70	0	11	50	100	150
534310	Electric	22,351	23,640	25,554	25,200	24,500	25,000
534320	Water/Sewer	1,863	2,044	2,855	3,500	2,150	2,000
534500	Insurance	25,485	25,580	26,624	30,002	30,000	30,000
534610	R & M Buildings	3,404	6,593	6,676	18,082	18,082	10,000
534620	R & M-Vehicles	3,312	1,498	2,698	3,500	3,500	2,800
534640	R & M-Operating Equipment	11,939	9,971	15,338	8,000	15,000	14,500
534681	R & M-Fencing	990	2,380	634	3,000	5,000	2,000
534685	R & M-Grounds Maintenance	1,889	6,839	2,307	476	1,100	2,000
534700	Printing and Binding	0	0	139	0	50	250
534800	Promotional Activities	258	282	108	500	0	0
534825	Advertising Expenditures	30	0	0	0	0	0
534920	Legal Ads	0	0	294	0	0	0

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

Account Number	Description	FY 12/13 <u>Actual</u>	FY 13/14 <u>Actual</u>	FY 14/15 <u>Actual</u>	Amended FY 15/16 <u>Budget</u>	FY 15/16 <u>Projected</u>	FY 16/17 Dept <u>Request</u>	FY 16/17 Adopted <u>Budget</u>
535200	Departmental Supplies	844	1,695	2,524	1,200	1,250	1,250	1,250
535205	Bank Charges	1,639	1,504	2,133	1,500	1,500	2,000	2,000
535210	Computer Supplies	124	7	69	0	0	500	500
535230	Small Tools and Equipment	577	215	1,675	500	500	750	750
535260	Gas and Oil	7,754	5,867	7,303	4,800	4,800	6,000	6,000
535270	Uniforms & Shoes	223	221	185	290	290	650	650
535275	Safety Equipment	0	0	0	0	100	200	200
535410	Dues and Memberships	430	430	330	500	500	500	500
535420	Books and Publications	18	0	0	0	0	0	0
535450	Training and Education	0	30	440	1,500	105	4,500	4,500
535710	Non-Ad Valorem Tax	13,327	13,426	13,769	13,769	13,800	13,900	13,900
TOTAL OPERATING EXPENSES:		235,291	219,697	173,283	174,190	182,318	186,336	179,074
CAPITAL OUTLAY:								
606200	Buildings	0	0	0	178,500	178,500	0	0
606310	IOTB - Fencing	2,818	0	0	0	40,116	0	0
606400	Vehicles and Equipment	0	928	2,078	17,309	45,916	0	0
TOTAL CAPITAL OUTLAY:		0	928	2,078	195,809	264,532	0	0
NON-OPERATING EXPENSES								
707146	Principal - DST Fund Advance	0	0	0	0	0	0	0
707246	Interest - DST Fund Advance	16,575	19,425	19,401	20,025	20,025	20,500	24,500
909101	Interfund Trfr to General Fund	0	0	0	50,000	50,000	50,000	10,000
909901	Contingency	15,552	93,608	0	0	0	0	0
TOTAL NON-OPERATING EXPENSES		32,127	113,033	19,401	70,025	70,025	70,500	34,500
TOTAL AIRPORT ADMINISTRATION		437,622	415,148	311,885	564,720	656,086	460,663	417,401

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

BUILDING DEPARTMENT

The Building Department is an enterprise operation of the City. The major source of revenue is building permit fees. These have shown some growth over the past couple of years. Operating revenues are sufficient to cover necessary operation and maintenance expenses.

<u>Description</u>	<u>FY 12/13</u> <u>Actual</u>	<u>FY 13/14</u> <u>Actual</u>	<u>FY 14/15</u> <u>Actual</u>	<u>Amended</u> <u>FY 15/16</u> <u>Budget</u>	<u>FY 15/16</u> <u>Projected</u>	<u>FY 16/17</u> <u>Adopted</u> <u>Budget</u>
Total Revenues and Transfers	\$ 710,960	\$ 702,196	\$ 717,270	\$ 658,650	\$ 804,391	\$ 780,220
Total Expenses	423,097	534,928	691,195	1,448,853	1,175,395	743,601
Change in Unrestricted Reserves	\$ 287,863	\$ 167,268	\$ 26,075	\$ (790,203)	\$ (371,004)	\$ 36,619

BUILDING DEPARTMENT REVENUE

Code: 480010

The Fiscal Year 2016-2017 adopted budget for the Building Department fund revenue is \$780,220. This compares to the 2015-2016 projected Building Department fund revenue of \$804,391, a decrease of \$24,171 or -3.7%.

<u>Description</u>	<u>FY 12/13</u> <u>Actual</u>	<u>FY 13/14</u> <u>Actual</u>	<u>FY 14/15</u> <u>Actual</u>	<u>Amended</u> <u>FY 15/16</u> <u>Budget</u>	<u>Projected</u> <u>FY 15/16</u> <u>Revenue</u>	<u>Adopted</u> <u>FY 16/17</u> <u>Budget</u>	<u>Difference</u>
Operating revenue	\$ 705,526	\$ 698,876	\$ 710,622	\$ 646,950	\$ 792,100	\$ 744,400	\$ (47,700)
Non-operating revenues	5,434	3,320	6,648	11,700	12,291	35,820	23,529
Total revenues and other sources	\$ 710,960	\$ 702,196	\$ 717,270	\$ 658,650	\$ 804,391	\$ 780,220	\$ (24,171)

Fiscal Year 2016/2017 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2015-2016 Projected Revenue:

	<u>Difference</u>
1. Operating revenue - Decrease due mainly to decrease in general building permits	\$ (47,700)
2. Non-operating revenues - Increase due to transfer from Gen Fund for Business Tax Licensing Specialist	\$ 23,529

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

BUILDING DEPARTMENT REVENUE

Code: 480010

Account Number	Description	FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	Amended FY 15/16 Budget	FY 15/16 Projected	FY 16/17 Adopted Budget
OPERATING REVENUE							
321000	Business Taxes	85,911	0	0	0	0	0
321100	Business Taxes - Penalties/Transfers	1,598	16	0	0	0	0
321050	Contractor License	12,947	13,797	13,133	15,000	12,500	13,000
321150	Contractor License - Penalties	2,419	3,055	3,635	3,000	2,000	2,500
322050	Building Permits	352,553	374,428	358,845	335,000	420,000	390,000
322055	Roofing Permits	36,280	40,381	42,148	42,500	55,000	50,000
322065	Aluminum Structure	10,875	14,325	21,450	16,500	20,000	21,000
322070	Shed Permits	4,350	5,775	5,925	5,600	7,200	6,300
322075	Reinspection Fees	11,180	13,110	12,670	11,300	23,500	22,500
322100	Land Clearing Permits	13,475	13,450	13,250	11,500	16,200	15,500
322200	Electrical Permits	25,845	28,939	29,999	29,000	34,000	32,000
322225	Plumbing Permits	23,777	25,196	28,564	25,500	26,500	25,000
322230	Pool Permits	9,945	14,400	18,225	18,000	18,000	18,000
322240	Solar Permits	2,625	2,700	4,575	5,500	3,000	3,000
322250	Mechanical Permits	40,650	52,830	60,597	44,000	62,500	59,000
322300	Fencing Permits	11,250	17,400	17,700	13,000	20,000	17,000
322500	Sign Permits	2,145	3,555	2,955	2,600	3,600	3,000
322600	Expired Permit Fee	4,275	8,550	15,300	9,500	7,700	8,000
329400	Plan Checking Fees	36,557	42,822	42,112	38,000	44,000	42,000
341920	Cert. Copying/Record Research	280	824	776	750	400	600
347556	County Facility Admin Fee	12,552	12,346	12,288	11,500	13,000	12,000
359000	Other Fines and Forfeitures	4,037	10,977	6,475	9,200	3,000	4,000
TOTAL OPERATING REVENUE		705,526	698,876	710,622	646,950	792,100	744,400
OTHER NON-OPERATING REVENUE:							
361100	Interest Income	1,148	1,989	2,114	9,100	1,590	6,777
361105	SBA Interest Earnings	774	584	2,535	600	2,200	1,543
364100	Sale of Fixed Assets	2,075	0	0	0	5,501	0
367000	Gain/Loss on Investment	0	-1,127	0	0	0	0
369900	Other Miscellaneous Revenue	1,437	1,874	1,998	2,000	3,000	2,500
381001	Transfer from General Fund	0	0	0	0	0	25,000
TOTAL OTHER NON-OPERATING REVENUE		5,434	3,320	6,648	11,700	12,291	35,820
TOTAL BUILDING DEPARTMENT REVENUES		710,960	702,196	717,270	658,650	804,391	780,220
USE OF UNRESTRICTED RESERVES		0	0	0	790,203	0	0
TOTAL BUILDING DEPARTMENT SOURCES		710,960	702,196	717,270	1,448,853	804,391	780,220

CITY OF SEBASTIAN, FLORIDA 2016/2017 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 2016 ACCOMPLISHMENTS

- ✓ Maintained timeliness and delivery of permitting services with a turnaround time of 10 days or less for most permits.
- ✓ Provided continuing education to employees to meet minimum state licensing requirements. Customer service training is ongoing.
- ✓ Building Department web page and forms were updated to the new building code.
- ✓ New computer program was installed through Clear Village, Inc. to service Building Department, Business Tax Receipts and Public Works allowing on-line submittals and citizen requests.
- ✓ 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 Special Magistrate or Construction Board for final resolution as necessary.
- ✓ Continue to follow up on expired permits and open inspections.
- ✓ Continue to scan permits, business tax receipt and contractor licensing documents into laser-fiche for permanent record keeping.

FISCAL YEAR 2017 GOALS AND OBJECTIVES

- Continue to maintain timeliness and delivery of permitting services with a turnaround time of 10 days or less for most plan reviews.
- Provide ongoing customer service training and building code related continuing education to satisfy minimum state licensing requirements.
- Continue to enhance our customer service by adding permit types that can be submitted for review, collect fees and issue permits all on-line through the new computer system.
- Continue to enforce state laws and city ordinances related to construction industry and unlicensed contractor activity.
- Continue to follow up on expired permits and open inspections.
- Continue to scan completed permits, business tax receipts and contractor licensing documents into laser-fiche for safe record keeping.

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

BUILDING DEPARTMENT BUDGET SUMMARY

The Fiscal Year 2016-2017 adopted budget for the Building Department, excluding budgeted contingency is \$743,601. This compares to the projected FY 2015-2016 expenses of \$1,175,395, a decrease of \$431,794 or -29.8%.

	FY 12/13	FY 13/14	FY 14/15	Amended FY 15/16	Projected FY 15/16	Adopted FY 16/17	Difference
	Actual	Actual	Actual	Budget	Expenses	Budget	
Personal Services	\$ 334,684	\$ 377,564	\$ 428,466	\$ 419,893	\$ 419,836	\$ 454,131	\$ 34,295
Operating Expenses	88,413	87,859	100,488	128,132	120,529	124,470	\$ 3,941
Capital Outlay	-	4,395	29,368	72,789	72,945	-	\$ (72,945)
Transfers	65,110	105,294	104,086	828,039	562,086	165,000	\$ (397,086)
Contingency	287,463	167,268	-	-	-	-	\$ -
Total	\$ 775,670	\$ 742,380	\$ 662,408	\$ 1,448,853	\$ 1,175,395	\$ 743,601	\$ (431,794)

Fiscal Year 2016-17 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2015-16 Projected Expenses

	Difference
1. Personal Services - Increase due to addition of 1 part time position	\$ 34,295
2. Operating Expenses - Increase due mainly to increased contractual service and internet costs	\$ 3,941
3. Capital Outlays - No capital outlay requested in FY 2016-17	\$ (72,945)
4. Transfers - Decrease due to repayment to Gen Fund being complete	\$ (397,086)

PERSONAL SERVICES SCHEDULE

BUILDING DEPARTMENT

POSITION	PAY RANGE	GRADE	Full Time Equivalents			Projected Expense	Adopted Budget
			14-15	15-16	16-17	15-16	16-17
Building Official	64,487 / 116,076	78	1.00	1.00	1.00	\$ 95,500	\$ 98,500
Chief Building Inspector	47,028 / 84,651	42	1.00	1.00	1.00	60,500	61,500
Plans Examiner	48,439 / 87,190	43	1.00	1.00	1.00	65,500	67,000
Local Business Tax Specialist	29,052 / 52,293	26	1.00	1.00	1.00	59,500	61,000
Permitting Technician	29,052 / 52,293	26	1.00	1.00	1.00	35,000	36,000
Building Inspector (P/T)	\$ 20.5119/hr	35	0.00	0.00	0.50	-	21,500
			5.00	5.00	5.50		
TOTAL SALARIES						\$ 316,000	\$ 345,500
Overtime						1,600	1,500
FICA Taxes						24,315	26,573
Clothing Allowance						240	360
Deferred Compensation						28,606	29,317
Group Health Insurance Premium						25,000	27,099
Dependant Health Ins Premium						8,800	10,024
Health Reimbursement Account						8,800	9,600
Employee Assistance Program						120	144
Worker's Comp Insurance						6,355	8,451
Unemployment Insurance						-	-
Total Personal Services						\$ 419,836	\$ 458,568

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

PERFORMANCE MEASURES

Performance Indicators	Actual 2012/2013	Actual 2013/2014	Actual 2014/2015	Projected 2015/16	Projected 2016/17
Residential permits issued	242	218	220	225	245
Commercial permits issued	40	32	40	40	36
Other permits issued	2,574	3,014	3,262	2,950	3,440
Total number of inspections	8,695	10,466	10,916	11,000	13,800
Total number of reinspections	857	873	968	790	1,025
Number of Professional licenses processed	398	447	383	430	375
Expired permits processed	58	114	206	135	125
Business Tax Receipts processed and issued	1066	1090	1156	1145	1300
Building permits turn around time (working days)	10	10	10	10	10

PROGRAM BUDGET DESCRIPTION FOR THE BUILDING DEPARTMENT

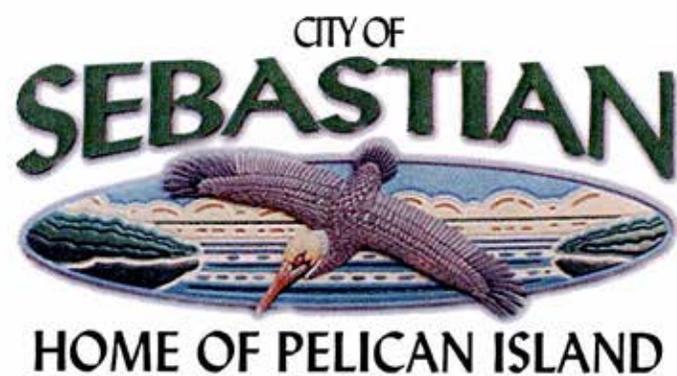
<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>15/16</i>	<i>16/17</i>	
8.00%	8.00%	Administration - The Director supervises the enforcement of all Florida Building Codes, including Sebastian City and Land Development Codes related to construction. Courtesy inspections are performed as needed. Reviews commercial plan review and projects that include Mechanical, Electrical or Plumbing details. Approval of all department expenditures and prepares the annual budget.
25.00%	25.00%	Permitting - Accepts permit applications, calculates fees, issuance of permits, scheduling of inspections, closing out permits when completed, prepares certificates of occupancy for signature, and answers questions concerning building permits.
16.00%	16.00%	Plan Review - Performs plan review of all permit applications and building plans for code approval, including structural, electrical, plumbing and mechanical. Also includes the review of all zoning on residential building applications. Answers code questions for builders and general public related to plan review.
38.00%	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 Receipts.
2.00%	2.00%	Safety - Following up on expired permits and unsafe structures.
3.00%	3.00%	Records Retention - Scanning plans to laserfiche for permanent record keeping
100.00%	100.00%	

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

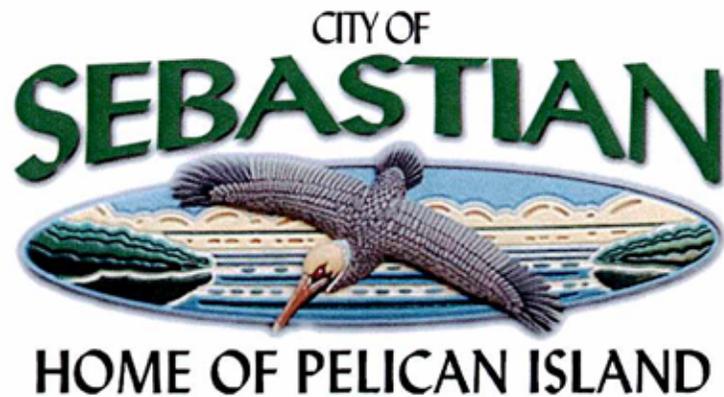
BUILDING DEPARTMENT Code: 480110

Account Number	Description	FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Actual	Amended FY 15/16 Budget	FY 15/16 Projected	FY 16/17 Adopted Budget
PERSONAL SERVICES							
511200	Regular Salaries	258,204	290,655	326,403	314,600	316,000	341,500
511400	Overtime	3,680	2,813	1,381	500	1,600	1,500
512100	FICA Taxes	18,870	21,562	26,143	23,402	24,315	26,267
512215	Clothing Allowance	240	240	310	240	240	360
512225	Deferred Compensation	22,539	25,278	30,509	28,381	28,606	29,317
512301	Group Health Insurance Premium	16,417	19,530	23,264	28,415	25,000	27,084
512305	Dependant Health Ins Premium	6,077	6,434	7,088	10,216	8,800	10,024
512307	Health Reimbursement Account	5,019	6,774	5,553	7,662	8,800	9,600
512309	Employee Assistance Program	92	102	111	120	120	144
512400	Worker's Comp Insurance	3,546	4,264	7,596	6,357	6,355	8,335
512600	OPEB Accrued Expense	0	(88)	108	0	0	0
TOTAL PERSONAL SERVICES		334,684	377,564	428,466	419,893	419,836	454,131
OPERATING EXPENSES							
533200	Audit Fees	945	861	862	948	948	948
533201	Administrative Services Provided by GF	62,785	56,507	62,158	68,374	68,374	65,000
533400	Other Contractual Services	0	0	9,203	5,520	1,900	4,500
534000	Travel and Per Diem	534	1,021	654	773	775	788
534101	Telephone	349	524	408	475	420	450
534105	Cellular Telephone	1,046	1,431	814	1,440	910	1,130
534110	Internet Services	479	1,529	1,511	4,128	1,403	2,750
534120	Postage	1,119	1,447	1,532	1,200	500	800
534310	Electric	3,167	3,205	3,197	3,500	3,100	3,200
534320	Water / Sewer	274	287	266	300	300	350
534420	Equipment Leases	0	0	0	1,350	1,548	1,400
534500	Insurance	3,957	5,850	5,018	6,500	7,000	7,000
534620	R & M-Vehicles	2,525	1,527	1,554	1,200	800	1,000
534630	R & M - Office Equipment	4,430	4,532	4,425	25,000	26,000	26,500
534910	Clerk of Court Filing Fees	0	0	27	50	0	0
534920	Legal Ads	0	0	231	235	0	0
535200	Departmental Supplies	1,054	1,116	1,191	1,100	900	1,150
535210	Computer Supplies	321	1,397	60	0	75	1,080
535230	Small Tools and Equipment	0	207	280	200	100	200
535260	Gas and Oil	3,709	4,189	3,459	3,450	2,926	3,500
535270	Uniforms and Shoes	0	279	275	280	275	365
535275	Safety Equipment	0	0	0	50	50	50
535410	Dues and Memberships	535	876	585	860	710	1,060
535420	Books and Publications	278	106	1,431	250	525	300
535450	Training and Education	906	968	1,348	949	990	949
TOTAL OPERATING EXPENSES		88,413	87,859	100,488	128,132	120,529	124,470
CAPITAL OUTLAY							
606100	Land	0	0	10,376	0	0	0
606400	Vehicles and Equipment	0	4,395	18,993	72,789	72,945	0
TOTAL CAPITAL OUTLAY		0	4,395	29,368	72,789	72,945	0
NON-OPERATING EXPENSES							
909100	Transfer to General Fund	0	65,110	105,294	104,086	104,086	0
909131	Transfer to Fund 310	0	0	27,579	23,953	23,953	0
909541	Transfer to Fund 415	0	0	0	700,000	434,047	165,000
909901	Contingency	287,463	167,268	0	0	0	0
TOTAL NON-OPERATING EXPENSES		287,463	171,663	132,873	828,039	562,086	165,000
TOTAL BUILDING DEPARTMENT		710,560	641,481	691,195	1,448,853	1,175,395	743,601

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET



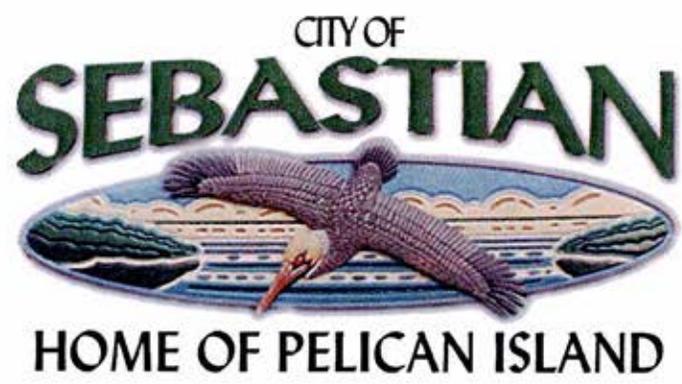
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CITY OF SEBASTIAN FLORIDA
ANNUAL BUDGET
FISCAL YEAR 2017-2022

***CAPITAL IMPROVEMENT
PROGRAM***

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET



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**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2017-22**

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 2017-22**

<u>List of Projects</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>Totals</u>
General Government							
Audio Visual Equipment	\$ 50,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000
Computer Replacements	-	-	180,000	-	-	-	180,000
Computer Upgrades	50,000	35,000	35,000	35,000	35,000	35,000	225,000
MIS Servers	40,000	-	-	-	-	-	40,000
Police Department							
Police Operations Equipment	15,000	15,000	6,000	-	-	-	36,000
Police Detective Equipment	6,000	5,000	-	-	-	-	11,000
Police Vehicles & Equipment	380,000	264,000	270,000	430,000	300,000	300,000	1,944,000
Roads and Special Projects							
Public Works Roads Equipment	95,000	150,000	130,000	185,000	80,000	115,000	755,000
Public Works Roads Equipment	-	30,000	40,000	-	-	-	70,000
Sign Replacement	30,000	30,000	30,000	30,000	30,000	30,000	180,000
Street Reconstruction	150,000	50,000	-	-	-	-	200,000
Street Repaving	750,000	350,000	450,000	250,000	250,000	250,000	2,300,000
Sidewalk Construction	40,000	40,000	40,000	40,000	40,000	40,000	240,000
Road Striping	20,000	20,000	20,000	20,000	20,000	20,000	120,000
Working Waterfront Phase 3.	400,000	-	-	-	-	-	400,000
Stormwater							
Stormwater Equipment	10,000	10,000	106,000	55,000	10,000	45,000	236,000
Road Crossing/Sideyard Pipes	100,000	90,000	80,000	70,000	60,000	50,000	450,000
Tulip Drive Road Crossing	-	50,000	-	-	-	-	50,000
Tractor	-	-	-	165,000	-	-	165,000
Track Excavator	-	-	-	-	145,000	-	145,000
Pipe Sliplining	140,000	-	-	-	-	-	140,000
Dump Trucks	150,000	160,000	-	125,000	-	-	435,000
Transport Truck/Trailer	-	-	215,000	-	-	-	215,000
Parks & Recreation							
Public Works Parks Equipment	-	85,000	30,000	52,000	48,000	-	215,000
Riverview Park Fencing	25,000	-	-	-	-	-	25,000
Friendship Park Improvements	250,000	-	-	-	-	-	250,000
Cemetery							
Columbariums	55,000	-	-	-	-	-	55,000
Facilities Maintenance							
City Hall Parking Lot	-	50,000	-	-	-	-	50,000
Fleet Management							
Public Works Fleet Equipment	4,000	19,000	40,000	5,000	14,000	-	82,000
Golf Course							
Golf Cart Fleet	-	334,059	-	-	-	-	334,059
Golf Course Small Equipment	-	-	8,785	-	-	-	8,785
Rebuild Greens	165,000	-	-	-	-	-	165,000
Airport							
Airport Vehicle	-	30,000	-	-	-	-	30,000
Weather Observation System	-	106,000	-	-	-	-	106,000
Airport Master Plan Design	216,000	-	-	-	-	-	216,000
Airport Taxiway C,D,E	276,882	1,600,000	2,000,000	-	-	-	3,876,882
Construct Access Road West	-	800,000	-	-	-	-	800,000
Airport Shade Hangars	-	400,000	-	-	-	-	400,000
Totals	\$ 3,417,882	\$ 4,753,059	\$ 3,680,785	\$ 1,462,000	\$ 1,032,000	\$ 885,000	\$ 15,230,726

**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2017-22
SUMMARY**

	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>Total</u>
<u>Grouped by Department</u>							
General Government	\$ 140,000	\$ 65,000	\$ 215,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 525,000
Police Department	401,000	284,000	276,000	430,000	300,000	300,000	1,991,000
Public Works Department							
Roads and Special Projects	1,485,000	670,000	710,000	525,000	420,000	455,000	4,265,000
Stormwater	400,000	310,000	401,000	415,000	215,000	95,000	1,836,000
Parks & Recreation	275,000	85,000	30,000	52,000	48,000	-	490,000
Cemetery	55,000	-	-	-	-	-	55,000
Facilities Maintenance	-	50,000	-	-	-	-	50,000
Fleet Management	4,000	19,000	40,000	5,000	14,000	-	82,000
Golf Course	165,000	334,059	8,785	-	-	-	507,844
Airport	492,882	2,936,000	2,000,000	-	-	-	5,428,882
Total by Departments	\$3,417,882	\$4,753,059	\$ 3,680,785	\$1,462,000	\$1,032,000	\$ 885,000	\$15,230,726
<u>Grouped by Function</u>							
General Government	\$ 195,000	\$ 115,000	\$ 215,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 630,000
Public Safety	401,000	284,000	276,000	430,000	300,000	300,000	1,991,000
Transportation	1,981,882	3,625,000	2,750,000	530,000	434,000	455,000	9,775,882
Parks & Recreation	440,000	419,059	38,785	52,000	48,000	-	997,844
Physical Environment	400,000	310,000	401,000	415,000	215,000	95,000	1,836,000
Total by Functions	\$3,417,882	\$4,753,059	\$ 3,680,785	\$1,462,000	\$1,032,000	\$ 885,000	\$15,230,726
<u>Grouped by Funding Source</u>							
General Fund	\$ 25,000	\$ 154,000	\$ 116,000	\$ 57,000	\$ 62,000	\$ -	\$ 414,000
DST	988,910	970,200	715,000	650,000	415,000	450,000	4,189,110
LOGT	840,000	440,000	540,000	340,000	340,000	340,000	2,840,000
Recreation Impact Fees	275,000	-	-	-	-	-	275,000
Stormwater Fund	400,000	260,000	401,000	415,000	215,000	95,000	1,786,000
Airport	-	30,000	-	-	-	-	30,000
Building Fund	165,000	-	8,785	-	-	-	173,785
Grants/Bank Notes	668,972	2,898,859	1,900,000	-	-	-	5,467,831
Cemetery	55,000	-	-	-	-	-	55,000
Total Funding Sources	\$3,417,882	\$4,753,059	\$ 3,680,785	\$1,462,000	\$1,032,000	\$ 885,000	\$15,230,726

**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2017-22**

	General	Local		Recreation		Stormwater	Cemetery	Grants/	Golf						
	Fund	Option	DST	Parking	Impact	Utility	Trust	Bank Note	Course	Airport	Building	Total			
		Gas Tax		In-Lieu-Of	Fees										
<u>FISCAL YEAR 2016/2017</u>															
General Government															
Audio Visual Equipment			50,000									50,000			
Computer Upgrades			50,000									50,000			
MIS Servers			40,000									40,000			
Police Department															
Police Operations Equipment	15,000											15,000			
Police Detective Equipment	6,000											6,000			
Police Vehicles & Equipment			380,000									380,000			
Roads and Special Projects															
Public Works Roads Equipment			95,000									95,000			
Sign Replacement		30,000										30,000			
Street Reconstruction			150,000									150,000			
Street Repaving		750,000										750,000			
Sidewalk Construction		40,000										40,000			
Road Striping		20,000										20,000			
Working Waterfront Phase 3.			200,000					200,000				400,000			
Stormwater															
Stormwater Equipment						10,000						10,000			
Road Crossing/Sideyard Pipes						100,000						100,000			
Pipe Sliplining						140,000						140,000			
Dump Trucks						150,000						150,000			
Parks & Recreation															
Riverview Park Fencing					25,000							25,000			
Friendship Park Improvements					250,000							250,000			
Cemetery															
Columbariums							55,000					55,000			
Fleet Management															
Public Works Fleet Equipment	4,000											4,000			
Golf Course															
Rebuild Greens									165,000			165,000			
Airport															
Airport Master Plan Design			10,800					205,200				216,000			
Airport Taxiway C,D,E			13,110					263,772				276,882			
Total FY 2016/2017	\$ 25,000	\$ 840,000	\$ 988,910	\$ -	\$ 275,000	\$ 400,000	\$ 55,000	\$ 668,972	\$ 165,000	\$ -	\$ -	\$ 3,417,882			

**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2017-22**

	General	Local	Recreation								Total	
	Fund	Option Gas Tax	DST	Parking In-Lieu-Of	Impact Fees	Stormwater Utility	Cemetery Trust	Grants/ Bank Note	Golf Course	Airport		Building
FISCAL YEAR 2017/2018												
General Government												
Audio Visual Equipment			30,000									30,000
Computer Upgrades			35,000									35,000
Police Department												
Police Operations Equipment	15,000											15,000
Police Detective Equipment	5,000											5,000
Police Vehicles & Equipment			264,000									264,000
Roads and Special Projects												
Public Works Roads Equipment	30,000		150,000									180,000
Sign Replacement		30,000										30,000
Street Reconstruction			50,000									50,000
Street Repaving		350,000										350,000
Sidewalk Construction			40,000									40,000
Road Striping		20,000										20,000
Stormwater												
Stormwater Equipment						10,000						10,000
Road Crossing/Sideyard Pipes						90,000						90,000
Pipe Sliplining						-						-
Tulip Drive Road Crossing			50,000									50,000
Dump Trucks						160,000						160,000
Parks & Recreation												
Public Works Parks Equipment	85,000											85,000
Facilities Maintenance												
City Hall Parking Lot			50,000									50,000
Fleet Management												
Public Works Fleet Equipment	19,000											19,000
Golf Course												
Golf Cart Fleet								334,059				334,059
Airport												
Airport Vehicle										30,000		30,000
Weather Observation System			21,200					84,800				106,000
Airport Taxiway C,D,E			80,000					1,520,000				1,600,000
Construct Access Road West			160,000					640,000				800,000
Airport Shade Hangars			80,000					320,000				400,000
Total FY 2017/2018	\$ 154,000	\$ 440,000	\$ 970,200	\$ -	\$ -	\$ 260,000	\$ -	\$ 2,898,859	\$ -	\$ 30,000	\$ -	\$ 4,753,059

**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2017-22**

	General	Local	Recreation								Total	
	Fund	Option Gas Tax	DST	Parking In-Lieu-Of	Impact Fees	Stormwater Utility	Cemetery Trust	Grants/ Bank Note	Golf Course	Airport		Building
<u>FISCAL YEAR 2018/2019</u>												
General Government												
Computer Replacements		\$	180,000									180,000
Computer Upgrades			35,000									35,000
Police Department												
Police Operations Equipment	6,000											6,000
Police Vehicles & Equipment			270,000									270,000
Roads and Special Projects												
Public Works Roads Equipment	40,000		130,000									170,000
Sign Replacement		30,000										30,000
Street Repaving		450,000										450,000
Sidewalk Construction		40,000										40,000
Road Striping		20,000										20,000
Stormwater												
Stormwater Equipment						106,000						106,000
Road Crossing/Sideyard Pipes						80,000						80,000
Transport Truck/Trailer						215,000						215,000
Parks and Recreation												
Public Works Parks Equipment	30,000											30,000
Fleet Management												
Public Works Fleet Equipment	40,000											40,000
Golf Course												
Golf Course Small Equipment								8,785				8,785
Airport												
Airport Taxiway C,D,E			100,000					1,900,000				2,000,000
Total FY 2018/2019	\$ 116,000	\$ 540,000	\$ 715,000	\$ -	\$ -	\$ 401,000	\$ -	\$ 1,900,000	\$ 8,785	\$ -	\$ -	\$ 3,680,785

**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2017-22**

	General	Local	Recreation							Golf	Airport	Building	Total
	Fund	Option Gas Tax	DST	Parking In-Lieu-Of	Impact Fees	Stormwater Utility	Cemetery Trust	Grants/ Bank Note	Course				
<u>FISCAL YEAR 2020/2021</u>													
General Government													
Computer Upgrades			35,000									35,000	
Police Department													
Police Vehicles & Equipment			300,000									300,000	
Roads and Special Projects													
Public Works Roads Equipment	-		80,000									80,000	
Sign Replacement		30,000										30,000	
Street Repaving		250,000										250,000	
Sidewalk Construction		40,000										40,000	
Road Striping		20,000										20,000	
Stormwater													
Stormwater Equipment						10,000						10,000	
Road Crossing/Sideyard Pipes						60,000						60,000	
Track Excavator						145,000						145,000	
Transport Truck/Trailer						-						-	
Parks and Recreation													
Public Works Parks Equipment	48,000											48,000	
Fleet Management													
Public Works Fleet Equipment	14,000											14,000	
Total FY 2020/2021	\$ 62,000	\$ 340,000	\$ 415,000	\$ -	\$ -	\$ 215,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,032,000	

**CITY OF SEBASTIAN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2017-22**

	General	Local	Recreation								Total	
	Fund	Option Gas Tax	DST	Parking In-Lieu-Of	Impact Fees	Stormwater Utility	Cemetery Trust	Grants/ Bank Note	Golf Course	Airport		Building
<u>FISCAL YEAR 2021/2022</u>												
General Government												
Computer Upgrades			35,000									35,000
Police Department												
Police Vehicles & Equipment			300,000									300,000
Roads and Special Projects												
Public Works Roads Equipment	-		115,000									115,000
Sign Replacement		30,000										30,000
Street Repaving		250,000										250,000
Sidewalk Construction		40,000										40,000
Road Striping		20,000										20,000
Stormwater												
Stormwater Equipment						45,000						45,000
Road Crossing/Sideyard Pipes						50,000						50,000
Total FY 2021/2022	\$ -	\$ 340,000	\$ 450,000	\$ -	\$ -	\$ 95,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 885,000
Grand Total	\$ 414,000	\$ 2,840,000	\$ 4,189,110	\$ -	\$ 275,000	\$ 1,786,000	\$ 55,000	\$ 5,467,831	\$ 173,785	\$ 30,000	\$ -	\$ 15,230,726

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2017-2022
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

GENERAL GOVERNMENT

Project Name:	Audio Visual Equipment	Project Description:
Funding Source:	General Fund	16/17 30K Digital/HD Conversion and 20K Channel Automation. 17/18 30K Audio Enhancements.

Justification: The Digital/HD Conversion relates to the camera equipment. The Audio Enhancements include microphone replacements and make the sound system hearing aid compatible.

Project Costs:

<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$ 50,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000

Operating Impact (Savings):

\$ -	\$ (4,000)	\$ (1,400)	\$ 6,600	\$ 14,600	\$ 21,600	\$ 37,400
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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 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$ -	\$ -	\$ 180,000	\$ -	\$ -	\$ -	\$ 180,000

Operating Impact (Savings):

\$ -	\$ -	\$ -	\$ (14,400)	\$ 3,600	\$ 21,600	\$ 10,800
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Project Name:	Computer Upgrades	Project Description:
Funding Source:	Discretionary Sales Tax	Computer equipment and software upgrades.

Justification: This is needed to keep up-to-date with new technology and cover the cost of implementing new software releases. About \$38K appropriated for 16/17 is expected to be applied to upgrades to meet Police FDLE requirements. The Discretionary Sales Tax Fund will cover this through FY 21/22 but unless DST is renewed, General Fund will need to budget for this.

Project Costs:

<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$ 50,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 225,000

Operating Impact (Savings):

\$ -	\$ (3,200)	\$ 800	\$ 4,800	\$ 7,200	\$ 8,800	\$ 18,400
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Project Name:	MIS Servers	Project Description:
Funding Source:	Discretionary Sales Tax	Replacement of host servers.

Justification: This is for the replacement of three aging servers used for computer operations for City Hall, Police Department and the Airport. This is to insure daily operations will continue without fail. The City also intends to use "cloud" technology for daily back up of files.

Project Costs:

<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000

Operating Impact (Savings):

\$ -	\$ (600)	\$ (1,100)	\$ (1,040)	\$ (990)	\$ (930)	\$ (4,660)
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CITY OF SEBASTIAN, FLORIDA

FISCAL YEAR 2017-2022

CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM

PUBLIC SAFETY

Project Name:	Police Operations Equipment	Project Description:
Funding Source:	General Fund	<u>16/17</u> 5K for Patrol Rifles, 5K for Tasers, 5K Ballistic Shields. <u>17/18</u> 5K for Patrol Rifles, 5K for Tasers, 5K Ballistic Shields. <u>18/19</u> 6K Tasers

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

Project Costs:

<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$ 15,000	\$ 15,000	\$ 6,000	\$ -	\$ -	\$ -	\$ 36,000

Operating Impact (Savings):

\$ -	\$ (1,950)	\$ (1,703)	\$ 1,850	\$ 6,024	\$ 9,116	\$ 13,337
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Project Name:	Police Detective Equipment	Project Description:
Funding Source:	General Fund	<u>16/17</u> 1K Hyper Telephoto Lens, 5K Evidence Building Equipment. <u>17/18</u> 5K Evidence Building Equipment.

Justification: This will provide necessary equipment for the Detectives and allow for added equipment for the newly constructed evidence building.

Project Costs:

<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$ 6,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 11,000

Operating Impact (Savings):

\$ -	\$ (1,140)	\$ (2,030)	\$ (1,800)	\$ (1,590)	\$ (460)	\$ (7,020)
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Project Name:	Police Vehicles & Equipment	Project Description:
Funding Source:	Discretionary Sales Tax	<u>16/17</u> 350K Patrol Units (7), 20K Boat Motor, 10K Light Tower. <u>17/18</u> 250K Patrol Units (5), 14K 2 Trailers. <u>18/19</u> 250K Patrol Units (5), 20K Motorcycle. <u>19/20</u> 250K Patrol Units (5), 180K Generator. <u>20/21</u> 300K Patrol Units (5). <u>21/22</u> 300K Patrol Units 95).

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

Project Costs:

<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$ 380,000	\$ 264,000	\$ 270,000	\$ 430,000	\$ 300,000	\$ 300,000	\$ 1,944,000

Operating Impact (Savings):

\$ -	\$ (83,600)	\$ (103,680)	\$ (98,680)	\$ (94,280)	\$ (56,280)	\$ (436,520)
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CITY OF SEBASTIAN, FLORIDA

FISCAL YEAR 2017-2022

CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM

PUBLIC WORKS - ROADS AND SPECIAL PROJECTS

Project Name:	Public Works Roads Equipment	Project Description:
Funding Source:	Discretionary Sales Tax	16-17 95K Backhoe. 17-18 150K 15-17 Yard Dump Truck. 18-19 90K Brush Truck (Gas) and 40K Utility Truck. 19-20 185K 3 Yard Loader. 20-21 80K Skid Steer Track Mower. 21-22 50K Utility Truck and 65K Deisel Tractor.

Justification: Scheduled replacement of equipment used in the Roads Division that is eligible to be purchased using Discretionary Sales Taxes. This equipment been scheduled for replacement by the Fleet Division.

Project Costs:

	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$	95,000	\$ 150,000	\$ 130,000	\$ 185,000	\$ 80,000	\$ 115,000	\$ 755,000
Operating Impact (Savings):							
\$	-	\$ (36,100)	\$ (101,650)	\$ (158,000)	\$ (214,950)	\$ (226,450)	\$ (737,150)

Project Name:	Public Works Roads Equipment	Project Description:
Funding Source:	General Fund	17/18 30K for Pickup PW-11-2003. 18/19 40K for Utility Truck

Justification: Scheduled replacement of other equipment used in the Roads Division.

Project Costs:

	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$	-	\$ 30,000	\$ 40,000	\$ -	\$ -	\$ -	\$ 70,000
Operating Impact (Savings): Included with above.							
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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.

Project Costs:

	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$	30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 180,000
Operating Impact (Savings):							
\$	-	\$ (3,600)	\$ (5,100)	\$ (4,500)	\$ (1,800)	\$ 2,400	\$ (12,600)

Project Name:	Street Reconstruction	Project Description:
Funding Source:	Discretionary Sales Tax	Reconstruction of Roadways.

Justification: This will address a portion of Vocelle Avenue in FY 16-17 and Damask in FY 17-18 that requires reconstruction in order to restore them to good condition.

Project Costs:

	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$	150,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Operating Impact (Savings):							
\$	-	\$ 1,000	\$ 3,000	\$ 6,000	\$ 10,000	\$ 15,000	\$ 35,000

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2017-2022**

CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM

PUBLIC WORKS - ROADS AND SPECIAL PROJECTS (CONTINUED)

Project Name:	Street Repaving	Project Description:
Funding Source:	Local Option Gas Tax	Resurfacing of roadways.
Justification:	Necessary to keep streets in good condition. Repaving reduces pot-hole repairs and claims for damages. Timely repaving can avoid a more costly reconstruction. Funds will be transferred each year from General Fund to supplement amounts from local option gas taxes that can be applied to this work. Work for FY16-17 includes 150K to resurface part of Vocelle Avenue, \$200K for Concha (Southern), \$100K for Bevan (Southern), 250K for Schumann (West of Railroad) and 50K of other minor areas. Work planned for FY17-18 includes 200K Day Drive, 100K for rest of Vocelle Avenue and 50K of other minor areas. Work for FY18-19 includes 200K for Indian River Drive and 250K of other unspecified roadways. Work for FY19-20 and beyond includes \$250K for unspecified roadways.	

Project Costs:

	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$	750,000	\$ 350,000	\$ 450,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 2,300,000
Operating Impact (Savings):							
\$	-	\$ (52,500)	\$ (39,500)	\$ (16,000)	\$ 44,000	\$ 116,500	\$ 52,500

Project Name:	Sidewalk Construction	Project Description:
Funding Source:	Local Option Gas Tax	Construction and repair of sidewalks throughout the City.
Justification:	Projects focus on the safety of residents and bikers.	

Project Costs:

	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$	40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 240,000
Operating Impact (Savings):							
\$	-	\$ (2,800)	\$ (3,600)	\$ (2,400)	\$ 800	\$ 6,000	\$ (2,000)

Project Name:	Road Striping	Project Description:
Funding Source:	Local Option Gas Tax	Striping of roadways.
Justification:	These funds will be used when needed to stripe or restripe roadways throughout the City.	

Project Costs:

	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$	20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 120,000
Operating Impact (Savings):							
\$	-	\$ (1,000)	\$ (400)	\$ 1,800	\$ 5,600	\$ 10,600	\$ 16,600

Project Name:	Working Waterfront Phase 3.	Project Description:
Funding Source:	Discretionary Sales Tax - 50% SJRWMD Grant - 50%	Working Waterfront Shoreline Protection.

Justification: This project is to continue with improvements to the Working Waterfront by construction of improvements that will protect the shoreline. The City's matching requirement is expected to be 50% or \$200,000.

Project Costs:

	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$	400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Operating Impact (Savings):							
\$	-	\$ 4,000	\$ 8,000	\$ 12,000	\$ 16,000	\$ 20,000	\$ 60,000

CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2017-2022
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM
PUBLIC WORKS - STORMWATER UTILITY

Project Name:	Stormwater Equipment	Project Description:
Funding Source:	Stormwater Fund	FY16-17 10K Pumps/Baffle Box Filters. FY17-18 10K Pumps/Baffle Box Filters FY 18-19 48K 1 Ton Crew Cab Truck SW606-2005, 10K Pumps/Baffle Box Filters, 48K Excavator Buckets/Mowing Heads. FY19-20 30K 4x4 Pickup SW-614-2006, 15K Water Tank and Trailer, 10K Pumps/Baffle Box Filters. FY20-21 10K Pumps/Baffle Box Filters. FY21-22 35K Pickup Truck Replacement, 10K Pumps/Baffle Box Filters.

Justification: Scheduled replacement of equipment essential to the stormwater maintenance program.

Project Costs:

	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$	10,000	\$ 10,000	\$ 106,000	\$ 55,000	\$ 10,000	\$ 45,000	\$ 236,000
Operating Impact (Savings):							
\$	-	\$ (3,800)	\$ (7,300)	\$ (46,980)	\$ (64,100)	\$ (62,470)	\$ (184,650)

Project Name:	Road Crossing/Sideyard Pipes	Project Description:
Funding Source:	Stormwater Fund	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 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$	100,000	\$ 90,000	\$ 80,000	\$ 70,000	\$ 60,000	\$ 50,000	\$ 450,000
Operating Impact (Savings):							
\$	-	\$ (29,000)	\$ (37,100)	\$ (78,300)	\$ (98,600)	\$ (116,000)	\$ (359,000)

Project Name:	Tulip Drive Road Crossing	Project Description:
Funding Source:	Discretionary Sales Tax	Pipe Replacement

Justification: This will replace the road crossing pipe under Tulip Drive near Laconia Street, which needs to be upsized for additional flow capacity.

Project Costs:

	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$	-	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Operating Impact (Savings):							
\$	-	\$ -	\$ (14,500)	\$ (14,500)	\$ (14,500)	\$ (14,500)	\$ (58,000)

Project Name:	Tractor	Project Description:
Funding Source:	Stormwater Fund	Replaces Slope Mower SW-688 that was auctioned due an unrepairable broken frame.

Justification: This unit is needed to cut back rights-of way.

Project Costs:

	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$	-	\$ -	\$ -	\$ 165,000	\$ -	\$ -	\$ 165,000
Operating Impact (Savings):							
\$	-	\$ -	\$ -	\$ -	\$ (46,200)	\$ (42,900)	\$ (89,100)

CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2017-2022
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM
PUBLIC WORKS - STORMWATER UTILITY (CONTINUED)

Project Name:	Track Excavator	Project Description:	
Funding Source:	Stormwater Fund		Provides replacement to 2011 CAT 308 for Stormwater use.
Justification:	This unit is needed for maintenance of stormwater ditches.		

Project Costs:

	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$	-	\$ -	\$ -	\$ -	\$ 145,000	\$ -	\$ 145,000
Operating Impact (Savings):							
\$	-	\$ -	\$ -	\$ -	\$ -	\$ (40,600)	\$ (40,600)

Project Name:	Pipe Sliplining	Project Description:	
Funding Source:	Stormwater Fund		Slipling of pipes.
Justification:	This will provide rehabilitation of the pipes at Schumann and in other smaller locations without removal and replacement.		

Project Costs:

	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$	140,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,000
Operating Impact (Savings):							
\$	-	\$ (25,200)	\$ (19,600)	\$ (14,000)	\$ (8,400)	\$ (2,800)	\$ (70,000)

Project Name:	Dump Trucks	Project Description:	
Funding Source:	Stormwater Fund		<u>16/17</u> 150K 15-16yd Dump Truck SW-628. <u>17/18</u> 160K 15-16yd Dump Truck SW-615. <u>19/20</u> 125K 8yd Dump Truck SW607.

Justification: At the time of the scheduled replacement, these trucks will be over 15 years old.

Project Costs:

	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$	150,000	\$ 160,000	\$ -	\$ 125,000	\$ -	\$ -	\$ 435,000
Operating Impact (Savings):							
\$	-	\$ (42,000)	\$ (83,800)	\$ (77,600)	\$ (106,400)	\$ (97,700)	\$ (407,500)

Project Name:	Transport Truck/Trailer	Project Description:	
Funding Source:	Stormwater Fund		145K Transport Truck SW-609-2000 and 35 ton Trailer SW-610-2002.

Justification: These are scheduled replacements of equipment used by Stormwater crews. The Truck is estimated to cost \$145K and the Trailer 70K.

Project Costs:

	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$	-	\$ -	\$ 215,000	\$ -	\$ -	\$ -	\$ 215,000
Operating Impact (Savings):							
\$	-	\$ -	\$ -	\$ (60,200)	\$ (55,900)	\$ (51,600)	\$ (167,700)

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2017-2022
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM
PUBLIC WORKS - PARKS AND RECREATION**

Project Name:	Public Works Parks Equipment	Project Description:
Funding Source:	General Fund	<u>17/18</u> 55K Deisel Tractor P-340, 30K for 2 Mowers P-370 and P330. <u>18/19</u> 30K Pickup P-382-2003. <u>19/20</u> 46K for 3 Mowers-2011, 6K Open Trailer. <u>20/21</u> 18K 15" Mower P-381-2012 and 30K Pickup.

Justification: These are scheduled replacements of equipment used in the Parks Division.

Project Costs:

	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$	-	\$ 85,000	\$ 30,000	\$ 52,000	\$ 48,000	\$ -	\$ 215,000
Operating Impact (Savings):							
\$	-	\$ (6,800)	\$ (700)	\$ 6,640	\$ 17,800	\$	\$ 16,940

Project Name:	Riverview Park Fencing	Project Description:
Funding Source:	Recreation Impact Fees	Provide fencing at Riverview Park

Justification: This will provide a barrier to prevent vehicle access to the Park.

Project Costs:

	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$	25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Operating Impact (Savings):							
\$	-	\$ (3,500)	\$ (2,750)	\$ (2,000)	\$ (1,250)	\$ (1,250)	\$ (10,750)

Project Name:	Friendship Park Improvements	Project Description:
Funding Source:	Recreation Impact Fees	Design, permitting and construction of new recreation facilities, parking and drainage retention for Friendship Park

Justification: The Parks and Recreation Committee has been looking to improve Friendship Park. This project will add new facilities, including providing the community with the new recreational sport of Pickle Ball. This will involve a feasibility assessment, permitting and development of detailed construction costs.

Project Costs:

	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$	250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Operating Impact (Savings):							
\$	-	\$ (20,000)	\$ (12,500)	\$ (5,000)	\$ 2,500	\$ 10,000	\$ (25,000)

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2017-2022
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

PUBLIC WORKS - CEMETERY

Project Name:	Columbariums	Project Description:					
Funding Source:	Cemetery Trust Fund	Add a Columbarium, with 100 double niches back to back.					
Justification:	We expect to be 50% sold out of niches and should be providing for additional ones.						
Project Costs:							
	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,000
Operating Impact (Savings):							
	\$ -	\$ (4,950)	\$ (4,400)	\$ (3,300)	\$ (2,750)	\$ (1,650)	\$ (17,050)

PUBLIC WORKS - FACILITIES MAINTENANCE

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:	This parking lot should be seal coated and striped.						
Project Costs:							
	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Operating Impact (Savings):							
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PUBLIC WORKS - FLEET MANAGEMENT

Project Name:	Public Works Fleet Equipment	Project Description:					
Funding Source:	General Fund	<u>16/17</u> 4K Engine Scanner. <u>17/18</u> 14K Four Post Lift, 5K Upper/Lower Tool Box. <u>18/19</u> 40K Utility Service Truck. <u>19/20</u> 5K Upper/Lower Tool Box. <u>20/21</u> 7K Portable Welder, 7K Tire Balancer.					
Justification:	This equipment is needed for the operations of the City Garage. The existing One Ton Service Utility Truck will be over 18 years old.						
Project Costs:							
	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
	\$ 4,000	\$ 19,000	\$ 40,000	\$ 5,000	\$ 14,000	\$ -	\$ 82,000
Operating Impact (Savings):							
	\$ -	\$ (320)	\$ (1,440)	\$ (2,340)	\$ 3,400	\$ 8,080	\$ 7,380

CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2017-2022
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM
GOLF COURSE FUND

Project Name:	Golf Cart Fleet	Project Description:	
Funding Source:	Bank Note	Project Description:	Replace 86 Golf Carts.
Justification:	Carts were acquired in October 2013 via 4 year bank note and are expected to be replaced in FY 17-18.		

Project Costs:

	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$	-	\$ 334,059	\$ -	\$ -	\$ -	\$ -	\$ 334,059
Operating Impact (Savings):							
\$	-	\$ -	\$ (26,725)	\$ 6,681	\$ 40,087	\$ 60,131	\$ 80,174

Project Name:	Golf Course Small Equipment	Project Description:	
Funding Source:	Golf Course Operating Fund	Project Description:	Gang Picker, Ball Washer and Range Ball Dispenser.
Justification:	These units are aging and expected to need replacement in the future.		

Project Costs:

	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$	-	\$ -	\$ 8,785	\$ -	\$ -	\$ -	\$ 8,785
Operating Impact (Savings):							
\$	-	\$ -	\$ -	\$ (2,548)	\$ (2,372)	\$ (2,196)	\$ (7,116)

Project Name:	Rebuild Greens	Project Description:	
Funding Source:	Golf Course Capital Fund	Project Description:	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 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$	165,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 165,000
Operating Impact (Savings):							
\$	-	\$ (24,750)	\$ (13,200)	\$ (1,650)	\$ 9,900	\$ 14,850	\$ (14,850)

**CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2017-2022
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

AIRPORT FUND

Project Name:	Airport Vehicle	Project Description:	
Funding Source:	Airport Revenue Fund	Replace Pickup	
Justification:	This is AP-2 used for Airport maintenance activities. Current vehicle is a 4 wheel drive and has accumulated over 76,000 miles.		

Project Costs:

	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$	-	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Operating Impact (Savings):							
\$	-	\$ -	\$ (6,600)	\$ (3,600)	\$ (600)	\$ 2,400	\$ (8,400)

Project Name:	Weather Observation System	Project Description:	
Funding Source:	75% FDOT Grant. City Matching Requirements at 25% from Discretionary Sales Tax funds.	Automated Weather Observation System.	

Justification: This is for the purchase of an AWAS III upgraded automated weather observation system. The City matching requirement of \$21,200 will be from discretionary sales tax funds.

Project Costs:

	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$	-	\$ 106,000	\$ -	\$ -	\$ -	\$ -	\$ 106,000
Operating Impact (Savings):							
\$	-	\$ -	\$ (12,720)	\$ (4,240)	\$ 4,240	\$ 9,540	\$ (3,180)

Project Name:	Airport Master Plan Design	Project Description:	
Funding Source:	90% FAA Grant. 5% FDOT Grant. 5% City Matching Requirements from Discretionary Sales Tax	Airport Master Plan	

Justification: This is for an update to the Airport Master Plan. The City matching requirement of \$10,800 will be from discretionary sales tax funds.

Project Costs:

	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$	216,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 216,000
Operating Impact (Savings):							
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project Name:	Airport Taxiway C,D,E	Project Description:	
Funding Source:	90% FAA Grant. 5% FDOT Grant.	Design and Construction of Airport Taxiway C, D and E.	

Justification: Design will start in FY16-17. Phase 1 Construction will be for Taxiway D and E in FY17-18 and Phase 2 Construction will be for Taxiway C in FY18-19. City matching requirement will be from discretionary sales taxes and are projected to be \$13,110 for design, \$80,000 for Phase 1 and \$100,000 for Phase 2.

Project Costs:

	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$	276,882	\$ 1,600,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 3,876,882
Operating Impact (Savings):							
\$	-	\$ (24,919)	\$ (166,151)	\$ (324,613)	\$ (269,844)	\$ (208,306)	\$ (993,833)

CITY OF SEBASTIAN, FLORIDA
FISCAL YEAR 2017-2022
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM
AIRPORT FUND (CONTINUED)

Project Name:	Construct Access Road West	Project Description:
Funding Source:	80% FAA and FDOT Grants. City Matching Requirements at 20% from Discretionary Sales Tax	Design and Build Access Road West

Justification: Airport West development requires infrastructure. \$160,000 will be needed as City matching funds.

Project Costs:

	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$	-	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ 800,000
Operating Impact (Savings):							
\$	-	\$ -	\$ (72,000)	\$ (64,000)	\$ (48,000)	\$ (40,000)	\$ (224,000)

Project Name:	Airport Shade Hangars	Project Description:
Funding Source:	80% FDOT Grants. City Matching Requirements at 20% from Discretionary Sales Tax funds.	Design and Build Shade Hangars

Justification: This project will allow an affordable way for local pilots to protect their aircraft from the elements. There are about 30 aircraft currently only tied down. This will provide 14 shade hangars and resurface the apron area where they will be located. \$27,900 of annual revenue to the Airport is anticipated, if these are fully occupied.

Project Costs:

	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>Total</u>
\$	-	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Operating Impact (Savings):							
\$	-	\$ -	\$ (36,000)	\$ (32,000)	\$ (24,000)	\$ (20,000)	\$ (112,000)

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 2016-17</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>Total Impacts</u>
General Fund:							
<i>Maintenance</i>	-	80,090	228,410	402,420	644,870	925,610	2,281,400
<i>Efficiency</i>	-	(124,500)	(172,090)	(234,090)	(275,360)	(275,210)	(1,081,250)
<i>Risk</i>	-	(166,100)	(236,000)	(289,020)	(305,150)	(293,390)	(1,289,660)
<i>Replacement</i>	-	(118,650)	(269,073)	(445,561)	(640,116)	(776,274)	(2,249,673)
Totals	-	(329,160)	(448,753)	(566,251)	(575,756)	(419,264)	(2,339,183)

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 decline in future periods. This supports the premise that the City would financially benefit by diligently scheduling replacements before net maintenance cost become excessive.

Golf Course Fund:							
<i>Maintenance</i>	-	8,250	39,884	71,694	103,504	135,314	358,646
<i>Efficiency</i>	-	(16,500)	(44,956)	(27,522)	(9,122)	(10,684)	(108,784)
<i>Replacement</i>	-	(11,550)	(29,903)	(36,651)	(41,729)	(46,807)	(166,640)
<i>Revenue</i>	-	(4,950)	(4,950)	(5,038)	(5,038)	(5,038)	(25,014)
Totals	-	(24,750)	(39,925)	2,484	47,615	72,784	58,208

With the capital outlay items funded for the Golf Course, the value of replacing capital items on a timely basis is supported by the projections of net maintenance cost.

Airport Fund:							
<i>Maintenance</i>	-	2,769	40,338	97,906	155,475	213,044	509,532
<i>Efficiency</i>	-	-	(133,600)	(128,460)	(111,320)	(109,360)	(482,740)
<i>Risk</i>	-	(21,600)	(190,688)	(387,019)	(370,119)	(58,451)	(1,027,878)
<i>Replacement</i>	-	-	(9,520)	(10,880)	(12,240)	(13,600)	(46,240)
Totals	-	(18,831)	(293,471)	(428,453)	(338,204)	31,634	(1,047,325)

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

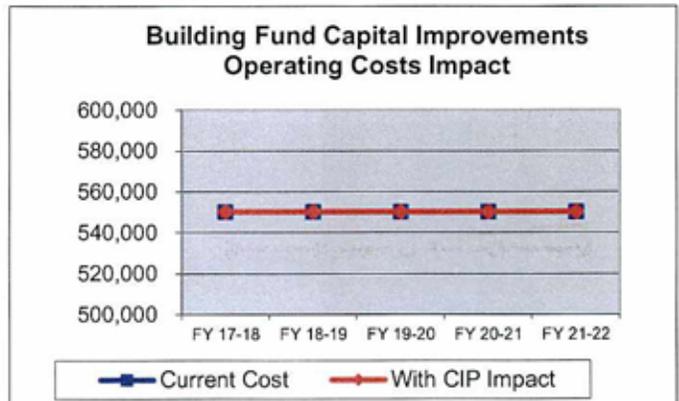
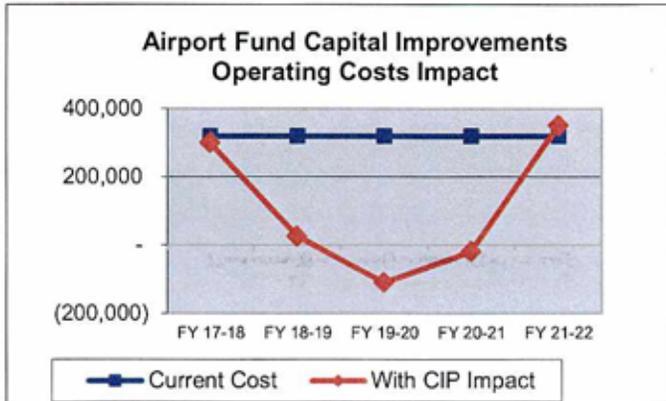
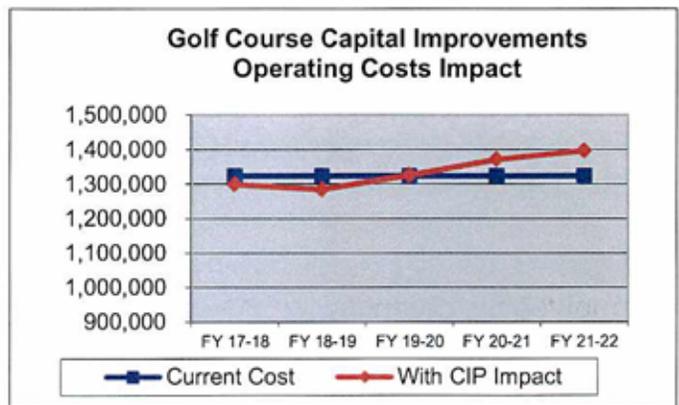
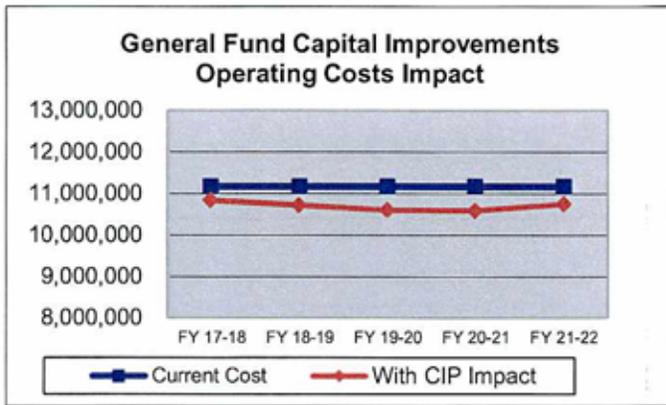
Building Fund:							
<i>Maintenance</i>	-	-	-	-	-	-	-
<i>Efficiency</i>	-	-	-	-	-	-	-
<i>Risk</i>	-	-	-	-	-	-	-
<i>Replacement</i>	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-

There are no projected scheduled capital purchases or replacements over this time period.

All Funds:							
<i>Maintenance</i>	-	91,109	308,632	572,020	903,849	1,273,968	3,149,578
<i>Efficiency</i>	-	(141,000)	(217,046)	(261,612)	(284,482)	(285,894)	(1,190,034)
<i>Risk</i>	-	(187,700)	(426,688)	(676,039)	(675,269)	(351,841)	(2,317,538)
<i>Replacement</i>	-	(130,200)	(308,495)	(493,091)	(694,085)	(836,682)	(2,462,553)
<i>Revenue</i>	-	(4,950)	(4,950)	(5,038)	(5,038)	(5,038)	(25,014)
Totals	-	(372,741)	(648,548)	(863,760)	(755,025)	(205,486)	(2,845,560)

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.



**IMPACTS OF CAPITAL OUTLAYS ON OPERATING COST
SUMMARY OF RESULTS**

Project Names	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Audio Visual Equipment	(4,000)	(1,400)	6,600	14,600	21,600
Computer Replacements	-	-	(14,400)	3,600	21,600
Computer Upgrades	(4,000)	(1,800)	3,900	11,100	19,400
MIS Servers	(3,200)	800	4,800	7,200	8,800
Police Operations Equipment	(1,950)	(1,703)	1,850	6,024	9,116
Police Detective Equipment	(1,140)	(2,030)	(1,800)	(1,590)	(460)
Police Vehicles & Equipment	(83,600)	(103,680)	(98,680)	(94,280)	(56,280)
Public Works Roads Equipment	(36,100)	(101,650)	(158,000)	(214,950)	(226,450)
Sign Replacement	(3,600)	(5,100)	(4,500)	(1,800)	2,400
Street Reconstruction	(10,500)	(6,500)	3,500	13,500	23,500
Street Repaving	(52,500)	(39,500)	(16,000)	44,000	116,500
Sidewalk Construction	(2,800)	(3,600)	(2,400)	800	6,000
Road Striping	(1,000)	(400)	1,800	5,600	10,600
Working Waterfront Phase 3.	4,000	8,000	12,000	16,000	20,000
Stormwater Equipment	(3,800)	(7,300)	(46,980)	(64,100)	(62,470)
Road Crossing/Sideyard Pipes	(29,000)	(37,100)	(78,300)	(98,600)	(116,000)
Tulip Drive Road Crossing	-	(14,500)	(14,500)	(14,500)	(14,500)
Tractor	-	-	-	(46,200)	(42,900)
Track Excavator	-	-	-	-	(40,600)
Pipe Sliplining	(25,200)	(19,600)	(14,000)	(8,400)	(2,800)
Dump Trucks	(42,000)	(83,800)	(77,600)	(106,400)	(97,700)
Transport Truck/Trailer	-	-	(60,200)	(55,900)	(51,600)
Public Works Parks Equipment	-	(6,800)	(700)	6,640	17,800
Riverview Park Fencing	(3,500)	(2,750)	(2,000)	(1,250)	(1,250)
Friendship Park Improvements	(20,000)	(12,500)	(5,000)	2,500	10,000
Columbariums	(4,950)	(4,400)	(3,300)	(2,750)	(1,650)
City Hall Parking Lot	-	-	-	-	-
Public Works Fleet Equipment	(320)	(1,440)	(2,340)	3,400	8,080
Total General Fund	(329,160)	(448,753)	(566,251)	(575,756)	(419,264)
Golf Cart Fleet	-	(26,725)	6,681	40,087	60,131
Golf Course Small Equipment	-	-	(2,548)	(2,372)	(2,196)
Rebuild Greens	(24,750)	(13,200)	(1,650)	9,900	14,850
Total Golf Course	(24,750)	(39,925)	2,484	47,615	72,784
Airport Vehicle	-	(6,600)	(3,600)	(600)	2,400
Weather Observation System	-	(12,720)	(4,240)	4,240	9,540
Airport Master Plan Design	-	-	-	-	-
Airport Taxiway C,D,E	(18,831)	(166,151)	(324,613)	(269,844)	79,694
Construct Access Road West	-	(72,000)	(64,000)	(48,000)	(40,000)
Airport Shade Hangars	-	(36,000)	(32,000)	(24,000)	(20,000)
Total Airport	(18,831)	(293,471)	(428,453)	(338,204)	31,634
None Projected	-	-	-	-	-
Total Building Department	-	-	-	-	-
Total All Funds	(372,741)	(782,148)	(992,220)	(866,345)	(314,846)

IMPACTS OF CAPITAL OUTLAYS ON OPERATING COST PROJECT EXPLANATIONS

Audio Visual Equipment – FY2016-17 Thru FY2017-18 – These funds are earmarked for replacing cameras, acoustic panels and audio enhancements to the City 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.

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.

MIS Servers – FY2016-17 – This is to replace physical servers. Anticipated maintenance expenditures will offset savings from improved efficiencies and replacements within a few years.

Police Operations Equipment – FY2016-17 Thru FY2018-19 – These expenditures will replace safety related equipment. There will be a net increase in operating costs for maintenance of the equipment after initial savings from taking the old equipment out of service.

Police Detective Equipment – FY2016-17 Thru FY2017-18 – This is needed for investigations and to equip the evidence building. The resulting gain in efficiency and reduction of risk will offset the additional maintenance cost for a number of years following this construction.

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 old units for a number of years after these purchases.

Public Works Roads Equipment – Annual Purchases – These are scheduled replacements of the Public Works Roads Division equipment with DST Funding. 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.

Public Works Roads Equipment – FY2017-18 Thru FY2018- These are scheduled replacements of the Public Works Roads Division equipment from General Fund. 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 – Annual Purchases – Required by new regulations, maintenance costs will steadily increase.

Street Reconstruction – FY2016-17 Thru FY2017-18 – These funds will be used on street repairs that require reconstruction. Some ongoing normal maintenance expenditures are expected.

Street Repaving – Annual Allocations – 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 but there will be a net future impact on maintenance expenditures.

Sidewalk Construction – Annual Allocations – This is for new installation of sidewalks throughout the City. There will be additional maintenance costs associated with the construction but also initial savings by making it safer for pedestrians.

Road Striping – Annual Allocation – Initially, the reduced exposure to liability claims will minimize the net annual maintenance costs.

Working Waterfront Phase 3 – FY2016-17 – This project will provide additional funds for improvements and enhancements at the Working Waterfront and can be expected to increase annual maintenance costs.

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

Road Crossings/Sideyard Pipes – Annual Allocations – This work will replace failing pipes under roads and install new pipes in side yard ditches. There will be some additional maintenance required but this will be more than offset by saving the cost of mowing and maintaining the sideyard swales.

Tulip Drive Road Crossings – FY2017-18 – This work will replace failing pipes near Laconia Street. There will be some additional maintenance required but there will be greater savings due to the upsizing of the pipes and additional flow capacity.

Tractor – FY2019-20 – This replacement will save a large amount of maintenance cost on the replaced unit and also increase efficiency.

Track Excavator – FY2020-21 – This allocation will save money spent on maintenance cost and also increase efficiency.

Pipe Sliplining – FY2016-17 – This project will rehabilitate the pipe under roadways, which is slowly deteriorating. Additional maintenance is anticipated as a result of this work but this will be offset by increased efficiency and reduction of risk.

Dump Trucks – FY2016-17, FY2017-18 and FY2019-20 – These allocations are to replace these essential pieces of equipment. There will be savings in operating cost, since maintenance cost will be minimal in the early years and there will be savings from taking the old trucks out of service.

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

Transport Truck/Trailer – 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.

Public Works Parks Equipment – Annual Allocations – These are scheduled replacements. There will be additional maintenance cost as these items get older but initial savings from taking older units out of service and reducing the risk of injuries from equipment failures.

Riverview Park Fencing – FY2016-17 – This project will add a barrier to prevent vehicle access to the park. This should reduce damage and maintenance expenditures to the park landscaping and facilities.

Friendship Park Improvements FY2016-17 – This project will add facilities for Pickle Ball, plus parking and drainage improvements. There will be some cost reductions in the early years due to lower maintenance but maintenance costs will eventually increase.

Columbariums – FY2016-17 – This project will add 200 double niches, which will increase cost of maintenance but will also provide increased efficiency.

City Hall Parking Lot – FY2017-18 – The City Hall parking lot will be seal coated and striped. There will be the normal amount of maintenance cost.

Public Works Fleet Equipment – Annual Allocations – These equipment purchases will result in a net increase in maintenance costs that will be partially offset by increases in efficiency and savings on maintaining the replaced equipment.

Golf Cart Fleet – FY2017-18 – This replaces the golf carts on a four year schedule to insure they are dependable when needed. There are initial savings from efficiency and replacement but an increase in net maintenance costs as they get older.

Golf Course Small Equipment – FY2018-19 – This is for the replacement of equipment, including a gang picker, ball washer and range ball dispenser. There are initial savings from efficiency and replacement but an increase in net maintenance costs as they get older.

Rebuild Greens – FY2016-17 – 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.

Airport Vehicle – FY2017-18 – This is a replacement of a vehicle that is used for maintenance activities. There will be initial savings but there will eventually be increases in the net maintenance costs.

Weather Observation System – FY2017-18 – This will purchase an upgraded automated weather observation system. There is expected to be an impact on operating costs.

Airport Master Plan Design – FY2016-17 – This is for an update to the Airport Master Plan and will not have an impact on operating costs.

Airport Taxiway C, D, E. – FY2016-17 Thru FY2018-19 - These upgrades are needed for safety and improved flight operations. There will be an impact on operating costs.

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.

Airport Shade Hangars – FY2017-18 – This will provide 14 shade hangars and resurface the apron area where they will be located. It is expected to increase the annual revenue to the Airport, even net of annual maintenance expenditures.

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

<u>List of Projects</u>	<u>Life</u> <u>Years</u>	<u>Life</u>						<u>Capital</u> <u>Totals</u>
		<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	
General Government								
Audio Visual Equipment	5	\$ 50,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	80,000
<i>Maintenance</i>		-	3,500	9,100	14,700	20,300	25,900	
<i>Efficiency</i>		-	(5,000)	(6,000)	(2,800)	400	2,600	
<i>Replacement</i>		-	(2,500)	(4,500)	(5,300)	(6,100)	(6,900)	
<i>Total</i>		-	(4,000)	(1,400)	6,600	14,600	21,600	
Computer Replacements	5	-	-	180,000	-	-	-	180,000
<i>Maintenance</i>		-	-	-	12,600	25,200	37,800	
<i>Efficiency</i>		-	-	-	(18,000)	(10,800)	(3,600)	
<i>Replacement</i>		-	-	-	(9,000)	(10,800)	(12,600)	
<i>Total</i>		-	-	-	(14,400)	3,600	21,600	
Computer Upgrades	5	50,000	35,000	35,000	35,000	35,000	35,000	225,000
<i>Maintenance</i>		-	3,500	9,450	17,850	28,700	42,000	
<i>Efficiency</i>		-	(5,000)	(6,500)	(6,600)	(7,300)	(9,000)	
<i>Replacement</i>		-	(2,500)	(4,750)	(7,350)	(10,300)	(13,600)	
<i>Total</i>		-	(4,000)	(1,800)	3,900	11,100	19,400	
MIS Servers	5	40,000	-	-	-	-	-	40,000
<i>Maintenance</i>		-	2,800	5,600	8,400	11,200	14,000	
<i>Efficiency</i>		-	(4,000)	(2,400)	(800)	(800)	(1,600)	
<i>Replacement</i>		-	(2,000)	(2,400)	(2,800)	(3,200)	(3,600)	
<i>Total</i>		-	(3,200)	800	4,800	7,200	8,800	
Police Department								
Police Operations Equipment	5	15,000	15,000	6,000	-	-	-	36,000
<i>Maintenance</i>		-	1,050	3,150	5,670	8,190	10,710	
<i>Efficiency</i>		-	(1,500)	(2,400)	(1,800)	(960)	(420)	
<i>Risk</i>		-	(1,500)	(2,400)	(1,800)	(660)	(120)	
<i>Replacement</i>		-	-	(53)	(221)	(546)	(1,054)	
<i>Total</i>		-	(1,950)	(1,703)	1,850	6,024	9,116	
Police Detective Equipment	30+	6,000	5,000	-	-	-	-	11,000
<i>Maintenance</i>		-	60	170	280	390	500	
<i>Efficiency</i>		-	(600)	(1,100)	(1,040)	(990)	(930)	
<i>Risk</i>		-	(600)	(1,100)	(1,040)	(990)	(30)	
<i>Total</i>		-	(1,140)	(2,030)	(1,800)	(1,590)	(460)	
Police Vehicles & Equipment	7	380,000	264,000	270,000	430,000	300,000	300,000	1,944,000
<i>Maintenance</i>		-	19,000	51,200	96,900	164,100	246,300	
<i>Efficiency</i>		-	(38,000)	(53,000)	(60,680)	(76,260)	(81,140)	
<i>Risk</i>		-	(38,000)	(53,000)	(60,680)	(68,660)	(73,540)	
<i>Replacement</i>		-	(26,600)	(48,880)	(74,220)	(113,460)	(147,900)	
<i>Total</i>		-	(83,600)	(103,680)	(98,680)	(94,280)	(56,280)	
Roads and Special Projects								
Public Works Roads Equipment	20	95,000	180,000	170,000	185,000	80,000	115,000	825,000
<i>Maintenance</i>		-	1,900	7,400	16,300	28,900	43,100	
<i>Efficiency</i>		-	(9,500)	(26,550)	(40,800)	(54,850)	(56,550)	
<i>Risk</i>		-	(9,500)	(26,550)	(40,800)	(54,850)	(56,550)	
<i>Replacement</i>		-	(19,000)	(55,950)	(92,700)	(134,150)	(156,450)	
<i>Total</i>		-	(36,100)	(101,650)	(158,000)	(214,950)	(226,450)	
Sign Replacement	7	30,000	30,000	30,000	30,000	30,000	30,000	180,000
<i>Maintenance</i>		-	1,500	4,500	9,000	15,000	22,500	
<i>Risk</i>		-	(3,000)	(5,100)	(6,300)	(6,600)	(6,600)	
<i>Replacement</i>		-	(2,100)	(4,500)	(7,200)	(10,200)	(13,500)	
<i>Total</i>		-	(3,600)	(5,100)	(4,500)	(1,800)	2,400	
Street Reconstruction		150,000	50,000	-	-	-	-	200,000
<i>Maintenance</i>		-	4,500	10,500	16,500	22,500	28,500	
<i>Risk</i>		-	(15,000)	(17,000)	(13,000)	(9,000)	(5,000)	
<i>Total</i>		-	(10,500)	(6,500)	3,500	13,500	23,500	
Street Repaving	10	750,000	350,000	450,000	250,000	250,000	250,000	2,300,000
<i>Maintenance</i>		-	22,500	55,500	102,000	156,000	217,500	
<i>Risk</i>		-	(75,000)	(95,000)	(118,000)	(112,000)	(101,000)	
<i>Total</i>		-	(52,500)	(39,500)	(16,000)	44,000	116,500	

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

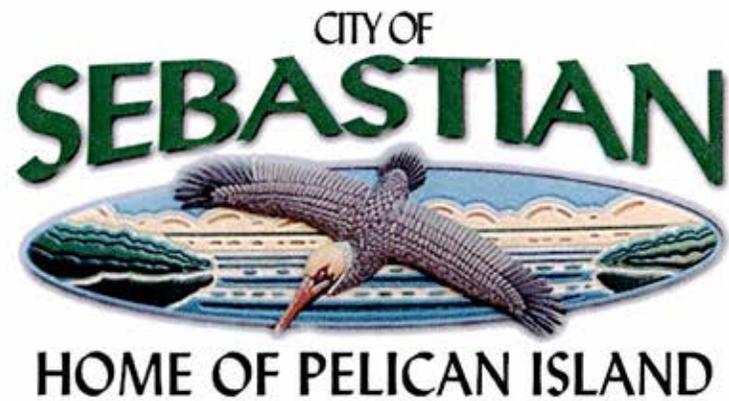
<u>List of Projects</u>	Life	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>Capital Totals</u>
	<u>Years</u>							
Roads and Special Projects (Continued)								
Sidewalk Construction	10	40,000	40,000	40,000	40,000	40,000	40,000	240,000
<i>Maintenance</i>		-	1,200	3,600	7,200	12,000	18,000	
<i>Risk</i>			(4,000)	(7,200)	(9,600)	(11,200)	(12,000)	
Total		-	(2,800)	(3,600)	(2,400)	800	6,000	
Road Striping	7	20,000	20,000	20,000	20,000	20,000	20,000	120,000
<i>Maintenance</i>		-	1,000	3,000	6,000	10,000	15,000	
<i>Risk</i>		-	(2,000)	(3,400)	(4,200)	(4,400)	(4,400)	
Total		-	(1,000)	(400)	1,800	5,600	10,600	
Working Waterfront Phase 3.	30+	400,000	-	-	-	-	-	400,000
<i>Maintenance</i>		-	4,000	8,000	12,000	16,000	20,000	
Total		-	4,000	8,000	12,000	16,000	20,000	
Stormwater								
Stormwater Equipment	20	10,000	10,000	106,000	55,000	10,000	45,000	236,000
<i>Maintenance</i>		-	200	600	3,120	6,740	10,560	
<i>Efficiency</i>		-	(1,000)	(1,900)	(12,300)	(16,540)	(15,730)	
<i>Risk</i>		-	(1,000)	(1,900)	(12,300)	(16,540)	(15,730)	
<i>Replacement</i>		-	(2,000)	(4,100)	(25,500)	(37,760)	(41,570)	
Total		-	(3,800)	(7,300)	(46,980)	(64,100)	(62,470)	
Road Crossing/Sideyard Pipes	30+	100,000	90,000	80,000	70,000	60,000	50,000	450,000
<i>Maintenance</i>		-	1,000	20,900	5,600	9,000	13,000	
<i>Replacement</i>		-	(30,000)	(58,000)	(83,900)	(107,600)	(129,000)	
Total		-	(29,000)	(37,100)	(78,300)	(98,600)	(116,000)	
Tulip Drive Road Crossing	30+	-	50,000	-	-	-	-	50,000
<i>Maintenance</i>		-	-	500	1,000	1,500	2,000	
<i>Replacement</i>		-	-	(15,000)	(15,500)	(16,000)	(16,500)	
Total		-	-	(14,500)	(14,500)	(14,500)	(14,500)	
Tractor	20	-	-	-	165,000	-	-	165,000
<i>Maintenance</i>		-	-	-	-	3,300	6,600	
<i>Efficiency</i>		-	-	-	-	(16,500)	(14,850)	
<i>Replacement</i>		-	-	-	-	(33,000)	(34,650)	
Total		-	-	-	-	(46,200)	(42,900)	
Track Excavator	20	-	-	-	-	145,000	-	145,000
<i>Maintenance</i>		-	-	-	-	-	2,900	
<i>Efficiency</i>		-	-	-	-	-	(14,500)	
<i>Replacement</i>		-	-	-	-	-	(29,000)	
Total		-	-	-	-	-	(40,600)	
Pipe Sliplining	20	140,000	-	-	-	-	-	140,000
<i>Maintenance</i>		-	2,800	5,600	8,400	11,200	14,000	
<i>Efficiency</i>		-	(14,000)	(12,600)	(11,200)	(9,800)	(8,400)	
<i>Risk</i>		-	(14,000)	(12,600)	(11,200)	(9,800)	(8,400)	
Total		-	(25,200)	(19,600)	(14,000)	(8,400)	(2,800)	
Dump Trucks	20	150,000	160,000	-	125,000	-	-	435,000
<i>Maintenance</i>		-	3,000	9,200	15,400	24,100	32,800	
<i>Efficiency</i>		-	(15,000)	(29,500)	(26,400)	(35,800)	(31,450)	
<i>Replacement</i>		-	(30,000)	(63,500)	(66,600)	(94,700)	(99,050)	
Total		-	(42,000)	(83,800)	(77,600)	(106,400)	(97,700)	
Transport Truck/Trailer	20	-	-	215,000	-	-	-	215,000
<i>Maintenance</i>		-	-	-	4,300	8,600	12,900	
<i>Efficiency</i>		-	-	-	(21,500)	(19,350)	(17,200)	
<i>Replacement</i>		-	-	-	(43,000)	(45,150)	(47,300)	
Total		-	-	-	(60,200)	(55,900)	(51,600)	

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

<u>List of Projects</u>	Life							<u>Capital Totals</u>
	<u>Years</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	
Parks								
Public Works Parks Equipment	5	-	85,000	30,000	52,000	48,000	-	215,000
<i>Maintenance</i>		-	-	5,950	14,000	25,690	40,740	
<i>Risk</i>		-	-	(8,500)	(8,100)	(8,700)	(8,520)	
<i>Replacement</i>		-	-	(4,250)	(6,600)	(10,350)	(14,420)	
<i>Total</i>		-	-	(6,800)	(700)	6,640	17,800	
Riverview Park Fencing	10	25,000	-	-	-	-	-	25,000
<i>Maintenance</i>		-	750	1,500	2,250	3,000	3,750	
<i>Risk</i>		-	(2,500)	(2,250)	(2,000)	(1,750)	(1,500)	
<i>Replacement</i>		-	(1,750)	(2,000)	(2,250)	(2,500)	(3,500)	
<i>Total</i>		-	(3,500)	(2,750)	(2,000)	(1,250)	(1,250)	
Friendship Park Improvements	20	250,000	-	-	-	-	-	250,000
<i>Maintenance</i>		-	5,000	10,000	15,000	20,000	25,000	
<i>Efficiency</i>		-	(25,000)	(22,500)	(20,000)	(17,500)	(15,000)	
<i>Total</i>		-	(20,000)	(12,500)	(5,000)	2,500	10,000	
Cemetery								
Columbariums	30+	55,000	-	-	-	-	-	55,000
<i>Maintenance</i>		-	550	1,100	1,650	2,200	2,750	
<i>Efficiency</i>		-	(5,500)	(5,500)	(4,950)	(4,950)	(4,400)	
<i>Total</i>		-	(4,950)	(4,400)	(3,300)	(2,750)	(1,650)	
City Hall Parking Lot	N/A	-	50,000	-	-	-	-	50,000
<i>Normal Maintenance</i>								
Fleet Management								
Public Works Fleet Equipment	5	4,000	19,000	40,000	5,000	14,000	-	82,000
<i>Maintenance</i>		-	280	1,890	6,300	11,060	16,800	
<i>Efficiency</i>		-	(400)	(2,140)	(5,220)	(3,360)	(3,040)	
<i>Replacement</i>		-	(200)	(1,190)	(3,420)	(4,300)	(5,680)	
<i>Total</i>		-	(320)	(1,440)	(2,340)	3,400	8,080	
Golf Course								
Golf Cart Fleet	5	-	334,059	-	-	-	-	334,059
<i>Maintenance</i>		-	-	23,384	46,768	70,152	93,537	
<i>Efficiency</i>		-	-	(33,406)	(20,044)	(6,681)	(6,681)	
<i>Replacement</i>		-	-	(16,703)	(20,044)	(23,384)	(26,725)	
<i>Total</i>		-	-	(26,725)	6,681	40,087	60,131	
Golf Course Small Equipment	20	-	-	8,785	-	-	-	8,785
<i>Maintenance</i>		-	-	-	176	351	527	
<i>Efficiency</i>		-	-	-	(879)	(791)	(703)	
<i>Replacement</i>		-	-	-	(1,757)	(1,845)	(1,933)	
<i>Revenue</i>		-	-	-	(88)	(88)	(88)	
<i>Total</i>		-	-	-	(2,548)	(2,372)	(2,196)	
Rebuild Greens	7	165,000	-	-	-	-	-	165,000
<i>Maintenance</i>		-	8,250	16,500	24,750	33,000	41,250	
<i>Efficiency</i>		-	(16,500)	(11,550)	(6,600)	(1,650)	(3,300)	
<i>Replacement</i>		-	(11,550)	(13,200)	(14,850)	(16,500)	(18,150)	
<i>Revenue</i>		-	(4,950)	(4,950)	(4,950)	(4,950)	(4,950)	
<i>Total</i>		-	(24,750)	(13,200)	(1,650)	9,900	14,850	
Airport								
Airport Vehicle	7	-	30,000	-	-	-	-	30,000
<i>Maintenance</i>		-	-	1,500	3,000	4,500	6,000	
<i>Efficiency</i>		-	-	(3,000)	(2,100)	(1,200)	(300)	
<i>Risk</i>		-	-	(3,000)	(2,100)	(1,200)	(300)	
<i>Replacement</i>		-	-	(2,100)	(2,400)	(2,700)	(3,000)	
<i>Total</i>		-	-	(6,600)	(3,600)	(600)	2,400	

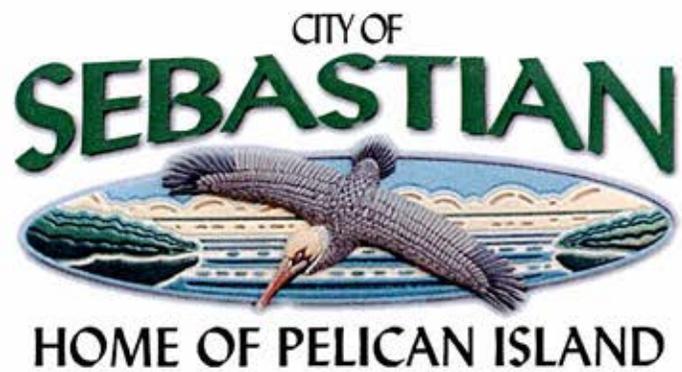
**IMPACTS OF CAPITAL IMPROVEMENT PROJECTS ON OPERATING COST
CALCULATIONS BY PROJECT (CONTINUED)**

<u>List of Projects</u>	Life	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>Capital Totals</u>
	<u>Years</u>							
Airport (Continued)								
Weather Observation System	7	-	106,000	-	-	-	-	106,000
<i>Maintenance</i>		-	-	5,300	10,600	15,900	21,200	
<i>Efficiency</i>		-	-	(10,600)	(6,360)	(2,120)	(1,060)	
<i>Replacement</i>		-	-	(7,420)	(8,480)	(9,540)	(10,600)	
<i>Total</i>		-	-	(12,720)	(4,240)	4,240	9,540	
Airport Master Plan Design	30+	216,000	-	-	-	-	-	216,000
<i>Normal Maintenance</i>								
Airport Taxiway C,D,E	30+	276,882	1,600,000	2,000,000	-	-	-	3,876,882
<i>Maintenance</i>		-	2,769	21,538	60,306	99,075	137,844	
<i>Risk</i>		-	(21,600)	(187,688)	(384,919)	(368,919)	(58,151)	
<i>Total</i>		-	(18,831)	(166,151)	(324,613)	(269,844)	79,694	
Construct Access Road West	30+	-	800,000	-	-	-	-	800,000
<i>Maintenance</i>		-	-	8,000	16,000	24,000	32,000	
<i>Efficiency</i>		-	-	(80,000)	(80,000)	(72,000)	(72,000)	
<i>Total</i>		-	-	(72,000)	(64,000)	(48,000)	(40,000)	
Airport Shade Hangars	30+	-	400,000	-	-	-	-	400,000
<i>Maintenance</i>		-	-	4,000	8,000	12,000	16,000	
<i>Efficiency</i>		-	-	(40,000)	(40,000)	(36,000)	(36,000)	
<i>Total</i>		-	-	(36,000)	(32,000)	(24,000)	(20,000)	
Totals		-	(372,741)	(782,148)	(992,220)	(866,345)	(314,846)	15,230,726



CITY OF SEBASTIAN FLORIDA
ANNUAL BUDGET
FISCAL YEAR 2016-2017

SCHEDULES



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CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

SCHEDULE ONE

SUMMARY OF MILLAGE RATES AND TAX COLLECTIONS

<u>Fiscal Year</u>	<u>Millage Rate</u>	<u>Tax Collection</u>	
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	\$2,975,299	
2015	3.8556	\$3,295,549	Estimated
2016	3.8556	\$3,588,674	Estimated
2017	3.8000	\$3,793,025	Estimated

CITY OF SEBASTIAN, FLORIDA 2016/2017 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 2016-17 Total Debt Service</u>
Notes Payable Outstanding as of 09/30/16:				
\$1,722,000 Infrastructure Sales Surtax Bank Notes	12/18/2013	\$706,000	\$4,554	\$710,554
\$2,630,000 Stormwater Utility Bank Notes	12/18/2013	363,000	39,358	402,358
\$1,689,000 Paving Improvements Bank Notes	05/11/2012	<u>215,000</u>	<u>27,635</u>	<u>242,635</u>
Total Debt Service Payments		<u>\$1,284,000</u>	<u>\$71,547</u>	<u>\$1,355,547</u>

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

SCHEDULE THREE

DEBT SERVICE PAYMENT SCHEDULE

\$2,893,000 Infrastructure Sales Surtax Bank Notes

Date	Principal	Interest	Total	Fiscal Year Total
10/01/2016	\$353,000	\$3,035.80	\$356,035.80	
04/01/2017	\$353,000	\$1,517.90	\$354,517.90	\$710,553.70
Total	\$706,000	\$4,553.70	\$710,553.70	\$710,553.70

\$5,630,000 Stormwater Utility Bank Notes

Date	Principal	Interest	Total	Fiscal Year Total
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	\$2,275,000	\$139,593.70	\$2,414,593.70	\$2,414,593.70

\$2,296,000 Paving Improvements Promissory Notes

Date	Principal	Interest	Total	Fiscal Year Total
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	\$1,478,000.00	\$102,373.80	\$1,580,373.80	\$1,580,373.80

\$299,050 Golf Cart 48 Month Bank Loan (With Balloon Payment)

Date	Principal	Interest	Total	Fiscal Year Total
12 Months of 2017	\$ 51,866.72	\$ 5,538.72	\$ 57,405.44	\$ 57,405.44
2 Months of 2018	\$ 110,909.91	\$ 721.13	\$ 111,631.04	\$ 111,631.04

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

**SCHEDULE FOUR
LEASE PAYMENTS SCHEDULE**

Lease Description	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
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

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

SCHEDULE FIVE LOCAL OPTION GAS TAX FUND PROJECTED BALANCES FISCAL YEARS 2017-2022

	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Local Option Gas Taxes	\$ 633,096	\$ 640,000	\$ 665,600	\$ 692,224	\$ 719,913	\$ 748,709	\$ 778,658	\$ 809,804
FDOT Lighting Agreement	10,050	10,352	12,532	12,532	12,532	12,532	12,532	12,532
Transfer from General Fund (AAF+Streets)	207,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Investment Income	239	84	97	64	103	129	129	194
Total Revenues	\$ 850,385	\$ 850,436	\$ 878,229	\$ 904,820	\$ 932,548	\$ 961,371	\$ 991,319	\$ 1,022,530
Debt Payment - Final FY22-23	\$ 242,783	\$ 242,748	\$ 242,635	\$ 242,445	\$ 243,177	\$ 243,802	\$ 243,340	\$ 242,801
Street Lights	176,795	180,000	-	-	-	-	-	-
R/R Crossing Maintenance	5,103	5,103	5,103	5,103	5,103	5,103	5,103	5,103
All Aboard Florida	586	99,414	-	-	-	-	-	-
Sidewalk Repairs	-	-	-	-	-	-	-	-
Road Striping	2,472	10,000	20,000	20,000	20,000	20,000	20,000	20,000
Indian River Drive Light Poles	5,000	5,000	-	-	-	-	-	-
Sign Replacement	30,377	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Street Repaving								
TOTAL								
Street Repaving for FY15 + Main Street	136,742	246,678						
TOTAL	\$ 599,858							
Sidewalk Construction		50,000						
Repaving (Bevan, Concha, Melrose, Benedictine, Schumann)		126,000						
TOTAL		\$ 994,943						
Sidewalk Construction			40,000					
Catch-up Street Repaving			750,000	300,000				
TOTAL			\$ 1,087,738					
Sidewalk Construction				40,000				
Street Repaving				50,000				
TOTAL				\$ 687,548				
Sidewalk Construction					40,000			
Street Repaving					250,000			
Repaving Indian River Drive					200,000			
TOTAL					\$ 788,280			
Sidewalk Construction						40,000		
Street Repaving						250,000		
TOTAL						\$ 588,905		
Sidewalk Construction							40,000	
Street Repaving							250,000	
TOTAL							\$ 588,443	
Sidewalk Construction								40,000
Street Repaving								250,000
TOTAL								\$ 587,904
BEGINNING FUND BALANCE	\$ 156,668	\$ 407,195	\$ 262,688	\$ 53,180	\$ 270,452	414,720	787,185	1,190,061
BUDGET RESERVE - 15% OF EXPENSES	53,561	112,829	126,765	66,765	81,765	51,765	51,765	51,765
UNRESTRICTED RESERVE BALANCE	\$ 103,107	\$ 294,366	\$ 135,923	\$ (13,586)	\$ 188,686	\$ 362,954	\$ 735,420	\$ 1,138,296
TOTAL REVENUES	850,385	850,436	878,229	904,820	932,548	961,371	991,319	1,022,530
TOTAL EXPENDITURES+TRANSFERS	599,858	994,943	1,087,738	687,548	788,280	588,905	588,443	587,904
ENDING FUND BALANCE	\$ 353,634	\$ 149,859	\$ (73,586)	\$ 203,686	\$ 332,954	\$ 735,420	\$ 1,138,296	\$ 1,572,921

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

SCHEDULE FIVE DISCRETIONARY SALES TAX FUND (DST) PROJECTED BALANCES FISCAL YEARS 2017-2022

	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
DST Revenue	\$ 2,916,092	\$ 2,931,500	\$ 3,004,788	\$ 3,079,907	\$ 789,226	\$ -	\$ -	\$ -
Principal from \$285,000 Airport Advance 09/29/08	624	649	675	702	6,730	6,999	7,279	7,570
Interest from \$285,000 Airport Advance	11,376	11,351	11,325	11,298	11,270	11,001	10,721	10,721
Principal from \$267,511 Airport Advance 01/05/11	0	0	1,800	1,872	1,946	2,024	2,105	2,105
Interest from \$267,511 Airport Advance	8,025	8,025	10,700	10,628	10,554	10,476	10,395	10,311
Investment Income	9,839	3,328	2,918	1,387	2,358	2,748	2,230	1,391
DST PROJECT REVENUE	\$ 2,945,956	\$ 2,954,853	\$ 3,032,206	\$ 3,105,794	\$ 822,084	\$ 33,248	\$ 32,730	\$ 32,098
City Hall Debt (Retires 2018)	1,027,126	867,112	352,927					
Stormwater Debt (Retires 5/01/22)	167,550	401,141	402,963	403,792	402,914	401,355	400,961	234,292
Computer Replacement and Annual Upgrades	34,949	89,981	50,000	35,000	215,000	35,000	35,000	35,000
MIS Servers			40,000					
Audio Visual Equipment			50,000					
Police Vehicles and Equipment	311,876	232,000	380,000	264,000	270,000	430,000	300,000	300,000
Diesel Fuel Tank and Software	29,117	25,000						
1/4 Round Swale Improvement	260,494							
Presidential Streets	76,474	904						
Fish House Improvements	215,596	127,671						
Construct Hangars	13,056	307,294						
Airport Drive East	116,689	566,975						
Tulip Drive	20,000	172,540						
Pedestrian Bridge	50							
Golf Course Fuel Tank	-	5,795						
Roof Repairs (City Hall and PD)	52,787	70,595						
Painting City Hall	-	50,000						
Police - Public Parking	-	51,938						
City Hall Parking Lot		-	-	50,000				
Boat Lift	7,976							
Veteran's Memorial	10,277							
Fleming	322,346							
Englar Paving	19,968							
Tulip Drive Road Crossing		-		50,000				
Vac Truck SW-618	361,587							
Patch Truck		156,125						
Diesel Tractor		55,000						
Golf Course Improvements	141	599,859						
Coolidge Drive	480,112							
TOTAL FY 15	\$ 3,528,171							
Police Evidence Garage/Cameras		325,000						
Dispatch Consoles Upgrade		60,000						
Public Works Compound Equipment Shelters		60,000						
Working Waterfront Drainage		93,778						
Working Waterfront Phase 2A Enhancements		88,551						
Working Waterfront Drainage Phase 3 Shoreline			200,000					
Excavator (Grant matching)		25,280						
Replace Schumann Sidewalk		23,828						
Street Reconstruction (Barber)		478,119						
Runway Markings		7,307						
Automated Weather Observation System		-		21,200				
Electrical Boring for Swoop Pond		4,000						
Two Airport Gates		12,000						
Service Pathway		15,000						
Chipper		62,000						
TOTAL FY 16		\$ 5,034,793						
Street Reconstruction (Vocelle and Damask)			150,000	50,000				
Backhoe			95,000					
U.S.#1 Medians			30,000	100,000	100,000	100,000		
Airport Master Plan Design			10,800					
Taxiway "C", "D" and "E"			13,110					
TOTAL FY 17			\$ 1,774,800					
15-17 Yard Dump Truck				150,000				
Airport Shade Hangars				80,000				
Taxiway "D" and "E"				80,000				
Construct Access Road West				160,000				
TOTAL FY 18				\$ 1,443,992				
Brush Truck - Gas					90,000			
Utility Truck					40,000			
Taxiway "C" (West and East)					100,000			
TOTAL FY 19					\$ 1,117,914			
3 Yard Loader						185,000		
TOTAL FY 20						\$ 1,151,355		
Skid Steer Track Mower							80,000	
TOTAL FY 21							\$ 815,961	
Utility Truck								50,000
Diesel Tractor								65,000
TOTAL FY 22								\$ 684,292
BEGINNING FUND BALANCE	\$ 2,995,792	\$ 2,413,577	\$ 333,637	\$ 1,591,043	\$ 3,252,846	\$ 2,957,016	\$ 1,838,909	\$ 1,055,678
BUDGET RESERVE - 10% OF EXPENSES	352,817	503,479	177,480	144,399	111,791	115,136	81,596	68,429
RESERVE FOR ADVANCES	528,798	528,149	525,674	523,100	514,424	505,401	496,017	486,342
UNRESTRICTED RESERVE BALANCE	\$ 2,114,177	\$ 1,381,949	\$ (369,517)	\$ 923,544	\$ 2,626,630	\$ 2,336,480	\$ 1,261,296	\$ 500,907
TOTAL REVENUES	2,945,956	2,954,853	3,032,206	3,105,794	822,084	33,248	32,730	32,098
TOTAL EXPENDITURES+DEBT+TRANSFERS	3,528,171	5,034,793	1,774,800	1,443,992	1,117,914	1,151,355	815,961	684,292
ENDING FUND BALANCE	\$ 1,531,962	\$ (697,991)	\$ 887,889	\$ 2,585,347	\$ 2,330,801	\$ 1,218,372	\$ 478,065	\$ (151,286)
Cash on Hand	\$ 1,884,779	\$ (194,512)	\$ 1,065,369	\$ 2,729,746	\$ 2,442,592	\$ 1,333,508	\$ 559,661	\$ (82,857)
Advances to Other Funds - Balance After FY 21-22:								\$ 253,172
								Principal from \$285,000 Airport Advance 09/29/08
								Principal from \$267,511 Airport Advance 01/05/11
								\$ 233,170
								\$ 486,342

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

SCHEDULE FIVE RECREATION IMPACT FEE FUNDS PROJECTED BALANCES FISCAL YEARS 2017-2022

	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Recreation Impact Fees	\$ 135,200	\$ 135,200	\$ 135,200	\$ 135,200	\$ 135,200	\$ 135,200	\$ 135,200	\$ 135,200
Pelican Isles Escrow Release	146,250	-	-	-	-	-	-	-
Investment Income	1,976	1,830	2,084	1,763	2,083	2,403	2,403	2,724
PROJECTED REVENUE	\$ 283,426	\$ 137,030	\$ 137,284	\$ 136,963	\$ 137,283	\$ 137,603	\$ 137,603	\$ 137,924
Riverview Park Irrigation and Fountains	4,372							
Bark Park Amenities								
Blueway/Signage Improvements								
Bleacher Shields								
Community Center Playground								
Handicap Pier - Yacht Club								
Mooring Fields								
Creative Playground Improvements								
Riverview Park Volleyball Lights								
Schumann Playground Equipment								
Barber Street Multi-use Field Lights								
Art and Senior Center Signs								
TOTAL FY 13								
Community Center Needs Analysis	8,200							
Batting Cage/Dugouts								
Disc Golf Course	-							
Tennis Wall/Raquet Ball Court	3,013							
TOTAL FY 14								
Equipment Building		16,584						
Community Center (Paving/Drainage/Lighting)	\$ 100	52,000						
Rebuild Skate Park Ramps	94,274							
Barber Street Netting		11,875						
TOTAL FY 15	\$ 109,959							
TOTAL FY 16		\$ 80,459						
Riverview Park Fence			25,000					
Friendship Park Improvements (Pickle Ball)			250,000					
TOTAL FY 17			\$ 275,000	-				
TOTAL FY 18				\$ -	-			
TOTAL FY 19					\$ -	-		
TOTAL FY 20						\$ -	-	
TOTAL FY 21							\$ -	-
BEGINNING FUND BALANCE	\$ 595,672	\$ 769,139	\$ 825,710	\$ 687,994	\$ 824,957	\$ 962,240	\$ 962,240	\$ 1,099,843
TOTAL REVENUES	283,426	137,030	137,284	136,963	137,283	137,603	137,603	137,924
TOTAL EXPENDITURES	109,959	80,459	275,000	0	0	0	0	0
ENDING FUND BALANCE	\$ 769,139	\$ 825,710	\$ 687,994	\$ 824,957	\$ 962,240	\$ 1,099,843	\$ 1,099,843	\$ 1,237,767

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

SCHEDULE FIVE RIVERFRONT CRA FUND PROJECTED BALANCES FISCAL YEARS 2017-2022

	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Tax Increment from City	\$ 158,885	\$ 181,150	\$ 183,747	\$ 189,259	\$ 194,937	\$ 200,785	\$ 200,785	\$ 200,785
Tax Increment from County	137,535	157,874	162,610	167,489	172,513	177,689	177,689	177,689
Rents	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000
Investment Income	1,890	3,140	1,322	1,430	2,715	4,084	5,548	7,022
PROJECTED REVENUE	\$ 334,310	\$ 378,164	\$ 383,680	\$ 394,178	\$ 406,166	\$ 418,558	\$ 420,022	\$ 421,496
Gateway Enhancements	13,451							
CAVCOR Landscaping vs. Shoreline Stabilization	900	20,750						
Waterfront Renovations/Expenses (Crabby Bills)	17,415	24,000	24,000	24,000	24,000	24,000	24,000	24,000
Façade/Sign Improvement Program	29,218	56,922	40,000	40,000	40,000	40,000	40,000	40,000
Sewer Connection Program (Reduced by Master Plan)	500	55,000	194,500	100,000	100,000	100,000	100,000	100,000
Update CRA Master Plan			50,000					
Special Events	37,452	36,000	36,000	36,000	36,000	36,000	36,000	36,000
Operating Expenditures	44,370	43,865	27,087	27,087	27,087	27,087	27,087	27,087
Settlement with Fisherman's Landing	18,000							
Ice Machine/Walkin Cooler for Crab E. Bills	26,096							
Veteran's Memorial	5,919	11,209						
Picnic Tables and Benches for Riverview Park	8,471							
Speed Bumps on Indian River Drive		3,875						
CavCorp Enhancements	3,075	188,907						
Landscaping on US#1 (Grant Match)	2,769	14,155						
Transfer to General Fund for Quality Maintenance	60,000	21,667						
TOTAL RIVERFRONT CRA FY15	\$ 267,636							
Janitorial Services Contract		6,244	-	-	-	-	-	-
Landscaping Maintenance Contract		131,408	-	-	-	-	-	-
TOTAL RIVERFRONT CRA FY16		\$ 614,002						
TOTAL RIVERFRONT CRA FY17			\$ 371,587					
TOTAL RIVERFRONT CRA FY18				\$ 227,087				
TOTAL RIVERFRONT CRA FY19					\$ 227,087			
TOTAL RIVERFRONT CRA FY20						\$ 227,087		
TOTAL RIVERFRONT CRA FY21							\$ 227,087	
TOTAL RIVERFRONT CRA FY22								\$ 227,087
BEGINNING FUND BALANCE	\$ 380,054	\$ 446,728	\$ 210,890	\$ 222,983	\$ 390,073	\$ 569,152	\$ 760,623	\$ 953,558
ANNUAL REVENUES	334,310	378,164	383,680	394,178	406,166	418,558	420,022	421,496
ANNUAL EXPENDITURES	267,636	614,002	371,587	227,087	227,087	227,087	227,087	227,087
ENDING FUND BALANCE	\$ 446,728	\$ 210,890	\$ 222,983	\$ 390,073	\$ 569,152	\$ 760,623	\$ 953,558	\$ 1,147,968

Detail on Operating Expenditures:

Indian River County Tax Assessor	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
City of Sebastian Administration	13,202	13,202	13,202	13,202	13,202	13,202	13,202	13,202
Street Lighting	15,944	16,000	-	-	-	-	-	-
Water/Sewer	1,231	1,200	-	-	-	-	-	-
Submerged Land Lease	4,710	4,710	4,710	4,710	4,710	4,710	4,710	4,710
Legal Advertisements	1,540	1,295	1,500	1,500	1,500	1,500	1,500	1,500
CRA Association	175	175	175	175	175	175	175	175
Ad Valorem Taxes	2,568	2,033	2,500	2,500	2,500	2,500	2,500	2,500
Tree Inventory	-	250	-	-	-	-	-	-
Total Operating Expenditures	\$ 44,370	\$ 43,865	\$ 27,087					

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

SCHEDULE FIVE STORMWATER UTILITY FUND PROJECTED BALANCES FISCAL YEARS 2017-2022

	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Stormwater Fees	\$ 987,440	\$ 993,000	\$ 993,000	\$ 993,000	\$ 993,000	\$ 993,000	\$ 993,000	\$ 993,000
Transfer from General Fund	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Investment Income	1,196	3,200	3,875	3,561	3,903	3,583	3,190	3,795
SW PROJECTED REVENUE	\$ 1,088,636	\$ 1,096,200	\$ 1,096,875	\$ 1,096,561	\$ 1,096,903	\$ 1,096,583	\$ 1,096,190	\$ 1,096,795
Professional Services	146							
Debt Service	234,187							
Lagoon Improvements	100,000							
Ditch Maintenance	131,317	37,100						
Stormwater Park Maintenance	11,751							
SW-603 Pickup	27,925							
SW-600 Pickup	27,925							
Transfer to General Fund for Swale Maintenance	500,000							
TOTAL STORMWATER FY15	\$ 1,033,251							
Lagoon Improvements (25K Oyster Mats, 1/3rd Interlocal)		100,000						
Stormwater Park Maintenance		10,000						
Road Crossings/Sideyard Pipes		55,000						
SW-616 4X4 Pickup		30,909						
4X4 Herb/Utility Vehicle		13,726						
Pumps/Baffle Box Maintenance		10,000						
Armadillo		162,900						
SW-628 Tandem Dump Truck		-	150,000					
Pipe Sliplining		-	140,000					
Transfer to General Fund for Swale Maintenance		550,000						
TOTAL STORMWATER FY16		\$ 969,635						
Lagoon Improvements (25K Oyster Mats, 1/3rd Interlocal)			100,000					
Stormwater Park Maintenance			10,000					
Road Crossings/Sideyard Pipes			100,000					
SW-609 2000 Transport Truck			-		145,000			
SW-615 2001 Dump Truck				160,000				
SW-606 1 Ton Crew Cab Pickup				-	48,000			
SW-614 4X4 Pickup				-		30,000		
Pumps/Baffle Box Replacement				10,000				
Transfer to General Fund for Swale Maintenance				650,000				
TOTAL STORMWATER FY17			\$ 1,160,000					
NPDES 5 Year Permit				7,988				
Lagoon Improvements (25K Oyster Mats, 1/3rd Interlocal)				100,000				
Stormwater Park Maintenance				10,000				
Road Crossings/Sideyard Pipes				90,000				
SW-610 2002 Interstate Trailer				-	70,000			
Tractor SW-688				-		165,000		
Pumps/Baffle Box Replacement				10,000				
Transfer to General Fund for Swale Maintenance				650,000				
TOTAL STORMWATER FY18				\$ 1,027,988				
Lagoon Improvements (25K Oyster Mats, 1/3rd Interlocal)					100,000			
Stormwater Park Maintenance					10,000			
Road Crossings/Sideyard Pipes					80,000			
Pumps/Baffle Box Replacement					10,000			
Transfer to General Fund for Swale Maintenance					650,000			
Excavator Buckets/Mowing Heads					48,000			
TOTAL STORMWATER FY19					\$ 1,161,000			
Lagoon Improvements (25K Oyster Mats, 1/3rd Interlocal)						100,000		
Stormwater Park Maintenance						10,000		
SW-607 8yd Dump Truck						125,000		
Water Tank and Trailer						15,000		
Road Crossings/Sideyard Pipes						70,000		
Pumps/Baffle Box Replacement						10,000		
Transfer to General Fund for Swale Maintenance						650,000		
TOTAL STORMWATER FY20						\$ 1,175,000		
Lagoon Improvements (25K Oyster Mats, 1/3rd Interlocal)							100,000	
Stormwater Park Maintenance							10,000	
Track Excavator 2011 CAT 308							145,000	
Road Crossings/Sideyard Pipes							60,000	
Pumps/Baffle Box Replacement							10,000	
Transfer to General Fund for Swale Maintenance							650,000	
TOTAL STORMWATER FY21							\$ 975,000	
Lagoon Improvements (25K Oyster Mats, 1/3rd Interlocal)								100,000
Stormwater Park Maintenance								10,000
Pickup Truck Replacement								35,000
Road Crossings/Sideyard Pipes								50,000
Pumps/Baffle Box Replacement								10,000
Transfer to General Fund for Swale Maintenance								650,000
TOTAL STORMWATER FY22								\$ 855,000
BEGINNING FUND BALANCE	\$ 44,915	\$ 100,300	\$ 226,865	\$ 163,740	\$ 232,313	\$ 168,216	\$ 89,799	\$ 210,990
BUDGET RESERVE - 15% OF EXPENSES	154,988	145,445	174,000	154,198	174,150	176,250	146,250	128,250
UNRESTRICTED RESERVE BALANCE	\$ (110,072)	\$ (45,145)	\$ 52,865	\$ 9,542	\$ 58,163	\$ (8,034)	\$ (56,451)	\$ 82,740
ANNUAL REVENUES	1,088,636	1,096,200	1,096,875	1,096,561	1,096,903	1,096,583	1,096,190	1,096,795
ANNUAL EXPENDITURES	1,033,251	969,635	1,160,000	1,027,988	1,161,000	1,175,000	975,000	855,000
ENDING FUND BALANCE	\$ (54,687)	\$ 81,420	\$ (10,260)	\$ 78,115	\$ (5,934)	\$ (86,451)	\$ 64,740	\$ 324,535

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

SCHEDULE FIVE PARKING IN LIEU OF FUND PROJECTED BALANCES FISCAL YEARS 2017-2022

	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Payments in Lieu of Parking	\$ 19,730	\$ 19,730	\$ 19,730	\$ 19,730	\$ 19,730	\$ 19,730	\$ 19,730	\$ 19,730
Investment Income	284	419	107	285	465	647	830	1,015
PROJECTED REVENUE	20,014	20,149	19,837	20,015	20,195	20,377	20,560	20,745
Expenditures:								
Parking on Indian River Drive	2,800	54,858	-	-	-	-	-	-
PROJECTED DISBURSEMENTS	2,800	54,858	-	-	-	-	-	-
NONEXPENDABLE TRUST FUND:								
BEGINNING FUND BALANCE	\$ 29,335	\$ 46,549	\$ 11,840	\$ 31,677	\$ 51,692	\$ 71,887	\$ 92,264	\$ 112,824
REVENUES	20,014	20,149	19,837	20,015	20,195	20,377	20,560	20,745
EXPENDITURES	2,800	54,858	0	0	0	0	0	0
ENDING FUND BALANCE	\$ 46,549	\$ 11,840	\$ 31,677	\$ 51,692	\$ 71,887	\$ 92,264	\$ 112,824	\$ 133,570

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

SCHEDULE FIVE CEMETERY TRUST FUND PROJECTED BALANCES FISCAL YEARS 2017-2022

	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Lot Sales	\$ 89,000	\$ 89,000	\$ 89,000	\$ 89,000	\$ 89,000	\$ 89,000	\$ 89,000	\$ 89,000
Refunds								
Equipment Sales	\$ 1,418							
Nonexpendable Trust Fund Interest	3,569	3,846	4,058	4,266	4,469	4,671	4,873	5,075
Expendable Trust Fund Interest	124	333	507	462	664	867	1,072	1,277
PROJECTED REVENUE	94,111	93,179	93,565	93,728	94,133	94,538	94,944	95,351
Expenditures from Expendable Trust Fund:								
Redo South Paved Roadway	-	-	-	-	-	-	-	100,000
Columbariums	-	6,200	55,000	-	-	-	-	-
Nonexpendable Interest General Fund Transfer	3,012	1,398	2,171	3,846	4,058	4,266	4,469	4,671
PROJECTED DISBURSEMENTS	3,012	7,598	57,171	3,846	4,058	4,266	4,469	104,671
NONEXPENDABLE TRUST FUND:								
BEGINNING FUND BALANCE	\$ 809,707	\$ 854,764	\$ 901,712	\$ 948,099	\$ 993,019	\$ 1,037,930	\$ 1,082,834	\$ 1,127,738
ANNUAL REVENUES	48,069	48,346	48,558	48,766	48,969	49,171	49,373	49,575
ANNUAL TRANSFERS	3,012	1,398	2,171	3,846	4,058	4,266	4,469	4,671
ENDING FUND BALANCE	\$ 854,764	\$ 901,712	\$ 948,099	\$ 993,019	\$ 1,037,930	\$ 1,082,834	\$ 1,127,738	\$ 1,172,642
EXPENDABLE TRUST FUND:								
BEGINNING FUND BALANCE	\$ 27,953	\$ 73,995	\$ 112,627	\$ 102,634	\$ 147,596	\$ 192,760	\$ 238,128	\$ 283,699
ANNUAL REVENUES	46,042	44,833	45,007	44,962	45,164	45,367	45,572	45,777
ANNUAL EXPENDITURES	-	6,200	55,000	-	-	-	-	100,000
ENDING FUND BALANCE	\$ 73,995	\$ 112,627	\$ 102,634	\$ 147,596	\$ 192,760	\$ 238,128	\$ 283,699	\$ 229,476

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

SCHEDULE FIVE

GOLF COURSE FUND PROJECTED BALANCES FISCAL YEARS 2017-2022

	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Charges for Services	\$ 1,235,405	\$ 1,160,365	\$ 1,273,500	\$ 1,273,500	\$ 1,273,500	\$ 1,273,500	\$ 1,273,500	\$ 1,273,500
Proshop Sales	60,704	57,750	60,000	60,000	60,000	60,000	60,000	60,000
Rents	29,139	29,000	31,000	31,000	31,000	31,000	31,000	31,000
Other Revenue	1,637	3,460	4,460	4,460	4,460	4,460	4,460	4,460
Contributions	6,304	4,566	5,000	5,000	5,000	5,000	5,000	5,000
Sale of Carts or Equipment	224	3,900	-	135,975	-	-	-	135,975
Bank Note Proceeds	-	-	-	299,050	-	-	-	299,050
Transfer from DST Fund 130	-	5,795	-	-	-	-	-	-
Close out Capital Fund	-	-	18,463	-	-	-	-	-
Investment Income	-	(665)	-	-	-	-	-	-
PROJECTED REVENUE	\$ 1,333,413	\$ 1,264,171	\$ 1,392,423	\$ 1,808,985	\$ 1,373,960	\$ 1,373,960	\$ 1,373,960	\$ 1,808,985
Operating Costs	\$ 1,223,336	\$ 1,234,063	\$ 1,260,551	\$ 1,270,005	\$ 1,279,530	\$ 1,289,127	\$ 1,298,795	\$ 1,308,536
Proshop Cost of Sales	35,419	30,000	35,000	35,000	35,000	35,000	35,000	35,000
Transfer to Capital Fund	60,094	58,116	-	-	-	-	-	-
Bank Note Payments - Golf Carts	34,411	57,406	57,406	57,406	57,406	57,406	57,406	57,406
Other Capital/Picker, Washer, Dispenser	5,618	-	-	8,785	-	-	-	-
Fuel Tank	-	5,795	-	-	-	-	-	-
TOTAL FY 15	\$ 1,358,878	\$ 1,385,380	\$ 1,358,484	\$ 1,712,884	\$ 1,379,565	\$ 1,415,556	\$ 1,425,224	\$ 1,769,024
TOTAL FY 16		\$ 1,385,380						
Loan Interest Payment to Building Fund			5,527	7,629	7,629	7,629	7,284	6,934
Loan Principal Payment to Building			-	-	-	26,394	26,739	27,089
TOTAL FY 17			\$ 1,358,484	\$ 1,712,884	\$ 1,379,565	\$ 1,415,556	\$ 1,425,224	\$ 1,769,024
Golf Cart Purchase				334,059				334,059
TOTAL FY 18				\$ 1,712,884				
TOTAL FY 19					\$ 1,379,565			
TOTAL FY 20						\$ 1,415,556		
TOTAL FY 21							\$ 1,425,224	\$ 1,769,024
BEGINNING FUND BALANCE	\$ (47,764)	\$ (73,229)	\$ (194,438)	\$ (160,499)	\$ (64,398)	\$ (70,003)	\$ (70,003)	\$ (111,599)
TOTAL REVENUES	1,333,413	1,264,171	1,392,423	1,808,985	1,373,960	1,373,960	1,373,960	1,808,985
EXPENDITURES	1,358,878	1,385,380	1,358,484	1,712,884	1,379,565	1,415,556	1,425,224	1,769,024
OPERATING FUND BALANCE	\$ (73,229)	\$ (194,438)	\$ (160,499)	\$ (64,398)	\$ (70,003)	\$ (111,599)	\$ (121,267)	\$ (71,638)
BEGINNING FUND BALANCE	\$ 95,465	\$ 140,923	\$ 18,463					
Transfer from DST Fund	\$ 141	\$ 599,859						
Transfer from Operating Fund	60,094	58,116	-					
Loan from Building Fund		433,472	165,000					
Loan Principal Payment to Building								
Transfer from General Fund R&R		24,600						
Investment Income	948	650						
Course Bathrooms	139	103,406						
Irrigation System - DST & Building Loan	141	906,621						
Cart Path Repairs	14,700	12,250						
Added Cart Path Work - Building Loan		15,000						
Trash Receptacles	745	1,735						
Golf Bag Rest and Stands		7,312						
Pump #1 Motor Replacement		7,890						
Ice Machine and Shed		5,810						
Ice Machine for Eagles Nest		2,391						
Pressure Wash/Paint Clubhouse		3,300						
Pump Replacement		3,185						
Electrical Work		25,011						
Cart Barn Re-wiring		23,886						
Starter Shack Repairs		9,650						
Parking Lot Lights - Building Loan		51,285						
Roofing - Building Loan		60,425						
Rebuild Greens - Building Loan			165,000					
Return Balance Back to Revenue Fund			18,463					
CAPITAL FUND BALANCE	\$ 140,923	\$ 18,463	\$ -					
Total Fund 410 and 415 Balances	\$ 67,694	\$ (175,975)	\$ (160,499)	\$ (64,398)	\$ (70,003)	\$ (111,599)	\$ (121,267)	\$ (71,638)
Change in Value of Capital Assets	(120,378)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
Golf Cart Bank Loan Balances	(212,251)	(162,777)	(110,910)	(260,651)	(212,251)	(162,777)	(110,910)	(260,651)
Building fund Loan Balance		433,472	598,472	598,472	598,472	598,472	598,472	598,472
CAFR Unrestricted Balance	\$ (264,935)	\$ (55,280)	\$ 177,063	\$ 123,423	\$ 166,218	\$ 174,096	\$ 216,295	\$ 116,183

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

SCHEDULE FIVE

AIRPORT FUND PROJECTED BALANCES FISCAL YEARS 2017-2022

	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
OPERATING FUND:								
Fuel Sales Revenue (2.5% Increase)	\$ 71,366	\$ 72,000	\$ 75,000	\$ 76,875	\$ 78,797	\$ 80,767	\$ 82,786	\$ 84,856
Non-taxable Rents	391	391	391	391	391	391	391	391
Golf Course Rents	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Taxable Rents	213,584	202,940	238,375	238,375	238,375	238,375	238,375	238,375
Insurance Proceeds	-	31,830						
Other Revenue	92,579	84,224	74,090	74,090	74,090	74,090	74,090	74,090
Investment Income	(230)	-	-	137	128	103	92	82
PROJECTED REVENUE	\$ 477,690	\$ 491,385	\$ 487,856	\$ 489,868	\$ 491,780	\$ 493,725	\$ 495,734	\$ 497,794
Operating Costs	295,856							
Fuel Purchases for Resale	62,452							
Repayment of General Fund Advance	50,000							
Repayment of DST Fund Advance	20,025							
TOTAL FY 15	\$ 428,333							
Operating Costs		321,529						
Fuel Purchases for Resale		54,000						
Equipment & Fencing		56,701						
Vehicle Purchase		29,331						
Repayment of General Fund Advance		50,000						
Repayment of DST Fund Advance		20,025						
TOTAL FY 16		\$ 531,586						
Operating Costs			382,901					
Fuel Purchases for Resale			56,250					
Repayment of General Fund Advance			10,000					
Repayment of DST Fund Advance			24,500					
TOTAL FY 17			\$ 473,651					
Operating Costs				387,496				
Fuel Purchases for Resale				57,656				
Repayment of General Fund Advance				10,000				
Repayment of DST Fund Advance				24,500				
TOTAL FY 18				\$ 479,652				
Operating Costs					392,146			
Fuel Purchases for Resale					59,098			
Repayment of General Fund Advance					10,000			
Repayment of DST Fund Advance					30,500			
TOTAL FY 19					\$ 491,743			
Operating Costs						396,852		
Fuel Purchases for Resale						60,575		
Repayment of General Fund Advance						10,000		
Repayment of DST Fund Advance						30,500		
TOTAL FY 20						\$ 497,927		
Operating Costs							401,614	
Fuel Purchases for Resale							62,089	
Repayment of General Fund Advance							10,000	
Repayment of DST Fund Advance							30,500	
TOTAL FY 21							\$ 504,203	
Operating Costs								406,433
Fuel Purchases for Resale								63,642
Repayment of General Fund Advance								10,000
Repayment of DST Fund Advance								30,500
TOTAL FY 22								510,575
BEGINNING FUND BALANCE	\$ 9,600	\$ 58,957	\$ 18,756	\$ 32,961	\$ 43,177	\$ 43,214	\$ 39,013	\$ 30,544
TOTAL REVENUES	477,690	491,385	487,856	489,868	491,780	493,725	495,734	497,794
TOTAL EXPENDITURES+DEBT+TRANSFERS	428,333	531,586	473,651	479,652	491,743	497,927	504,203	510,575
ENDING FUND BALANCE	\$ 58,957	\$ 18,756	\$ 32,961	\$ 43,177	\$ 43,214	\$ 39,013	\$ 30,544	\$ 17,763
CAPITAL FUND:								
BEGINNING FUND BALANCE	\$ -							
Grants	702,154	1,397,483	263,772	2,564,800	1,900,000	-	-	-
Transfers from DST	129,744	387,404	24,683	341,200	100,000	-	-	-
Capital Outlays	831,898	1,784,887	288,455	2,906,000	2,000,000	-	-	-
ENDING FUND BALANCE	\$ -							
TOTAL OPERATING AND CAPITAL	\$ 58,957	\$ 18,756	\$ 32,961	\$ 43,177	\$ 43,214	\$ 39,013	\$ 30,544	\$ 17,763
Interfund Loans	(701,287)	(675,638)	(648,163)	(635,589)	(616,913)	(597,890)	(597,890)	(578,867)
AIRPORT FUND COMBINED FUNDS	\$ (642,330)	\$ (656,882)	\$ (615,202)	\$ (592,412)	\$ (573,699)	\$ (558,877)	\$ (567,346)	\$ (561,104)

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

SCHEDULE FIVE BUILDING FUND PROJECTED BALANCES FISCAL YEARS 2017-2022

	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Operating Revenue	\$ 710,621	\$ 792,100	\$ 744,400	\$ 774,176	\$ 805,143	\$ 837,349	\$ 870,843	\$ 905,676
Other Revenue	1,999	8,501	2,500	2,500	2,500	2,500	2,500	2,500
Transfer from General Fund	-	-	25,000	25,000	25,000	25,000	25,000	25,000
Principal on Golf Course Loan	-	-	-	-	-	26,394	26,739	27,089
Interest on Golf Course Loan	-	-	5,527	7,629	7,629	7,629	7,284	6,934
Investment Income	4,650	3,790	2,793	2,940	3,611	4,333	5,183	5,287
PROJECTED REVENUE	\$ 717,270	\$ 804,391	\$ 780,220	\$ 812,245	\$ 843,883	\$ 903,205	\$ 937,549	\$ 972,487
Operating Costs	529,012							
Compact Pickup	18,923							
Clear Village Software	27,579	23,953						
Unsafe Structure Demolition	10,376							
Transfer to General Fund	105,294							
TOTAL FY 15	\$ 691,184							
Operating Costs		540,697						
Compact Pickup		20,183						
Utility Vehicle		28,100						
Computer Monitors		5,250						
Surface Tablets		4,900						
Large Plan Scanner		14,639						
Transfer to General Fund		104,086						
Loan to Golf Course		433,472	165,000					
TOTAL FY 16		\$ 1,175,280						
Operating Costs			578,601					
TOTAL FY 17			\$ 743,601					
Operating Costs				592,835				
TOTAL FY 18				\$ 592,835				
Operating Costs					607,418			
TOTAL FY 19					\$ 607,418			
Operating Costs						622,361		
TOTAL FY 20						\$ 622,361		
Operating Costs							637,671	
TOTAL FY 21							\$ 637,671	
Operating Costs								653,358
TOTAL FY 22								\$ 653,358
BEGINNING FUND BALANCE	\$ 948,958	\$ 975,044	\$ 604,155	\$ 640,774	\$ 860,185	\$ 1,096,650	\$ 1,096,650	\$ 1,377,494
TOTAL REVENUES	717,270	804,391	780,220	812,245	843,883	903,205	937,549	972,487
EXPENDITURES+DEBT+TRANSFERS	691,184	1,175,280	743,601	592,835	607,418	622,361	637,671	653,358
ENDING FUND BALANCE	\$ 975,044	\$ 604,155	\$ 640,774	\$ 860,185	\$ 1,096,650	\$ 1,377,494	\$ 1,396,528	\$ 1,696,623

Advances to Golf Fund - Balance After FY 21-22

518,250

CITY OF SEBASTIAN, FLORIDA 2016/2017 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 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 on a capital improvement including 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 with a government’s boundaries.

CITY OF SEBASTIAN, FLORIDA 2016/2017 ANNUAL BUDGET

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

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

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

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

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

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

Mill – A tax rate set on the basis of the valuation of properties. 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 pay a governmental agency the same amount of property tax dollars 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.

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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.

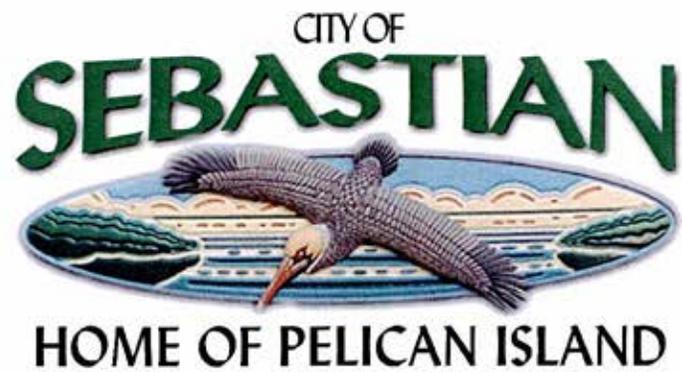
Unreserved Fund Balance – Portion of a fund balance that is available for appropriation.

User Fee – A fee charged to the party that directly receives 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 that has been 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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