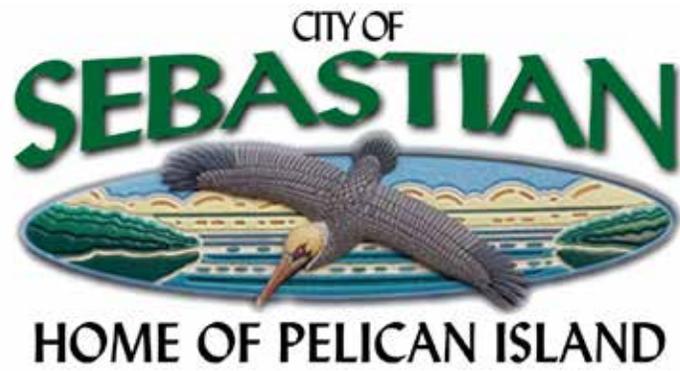


CITY OF SEBASTIAN  
FLORIDA

# ANNUAL BUDGET FISCAL YEAR 2018–2019

**CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET**



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**CITY COUNCIL**

Jim Hill  
Mayor

Linda Kinchen  
Vice-Mayor

Bob McPartlan  
Council Member

Ed Dodd  
Council Member

Albert Iovino  
Council Member

**CITY OF SEBASTIAN  
FLORIDA**

**ANNUAL BUDGET  
FISCAL YEAR 2018–2019**

**CITY MANAGEMENT**

Jeanette Williams  
City Clerk

Paul Carlisle  
City Manager

James Stokes  
City Attorney

**DEPARTMENT HEADS**

Kenneth W. Killgore  
Administrative Services Director/CFO

Michelle Morris  
Police Chief

Scott Baker  
Public Facilities Director

Lisa Frazier  
Community Development Director

Wayne Eseltine  
Building Official

Tim Walker  
Stormwater Director

Greg Gardner  
Director of Golf



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Sebastian  
Florida**

For the Fiscal Year Beginning

**October 1, 2017**

*Christopher P. Morrill*

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, 2017. 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 Administrative Services Department, 1225 Main Street, Sebastian, FL 32958

**CITY OF SEBASTIAN, FLORIDA**  
**FISCAL YEAR 2018-2019 ANNUAL BUDGET**

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**CITY OF SEBASTIAN, FLORIDA**  
**FISCAL YEAR 2018-2019 ANNUAL BUDGET**

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**HOW TO READ THE BUDGET**

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

**Budget Message** – This section includes the budget transmittal letter from the City Manager. The letter addresses the key policy changes that support the adopted budget document.

**Budget Overview** – This section provides an overview of the key policy issues and programs, community profile and revenue trend analysis, and an overall budget summary.

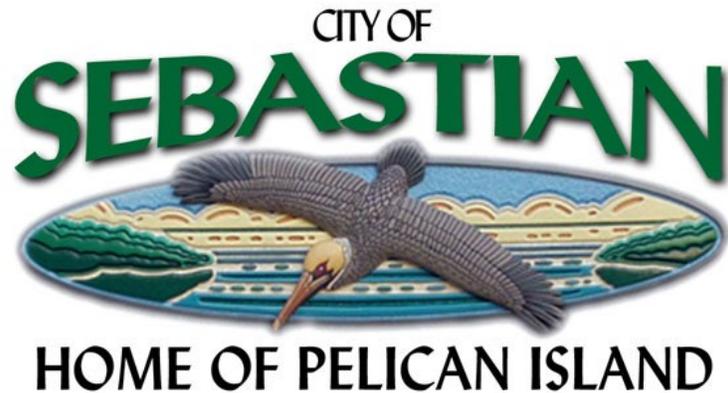
**Policies** – This section presents the City's policies that guide the preparation of the budget.

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

- **General Fund** - This section provides detailed general fund revenue analysis and departmental/division budget information on services, goals and objectives, performance measures, staffing, and expenditures by line item. General Fund is the main operating fund of the City and includes traditional municipal activities, such as public safety, public works and recreation.
- **Special Revenue Funds** - This section provides description of each individual fund as well as detailed line item budget information. These funds account for revenues dedicated or restricted to specific uses.
- **Debt Service Funds** - This section provides description of each individual fund as well as detailed line item budget information. These funds account for transactions associated with the City's long-term debt.
- **Capital Project Funds** - This section provides detailed budget information on funding sources and project appropriation (uses) for all FY 2018/19 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.

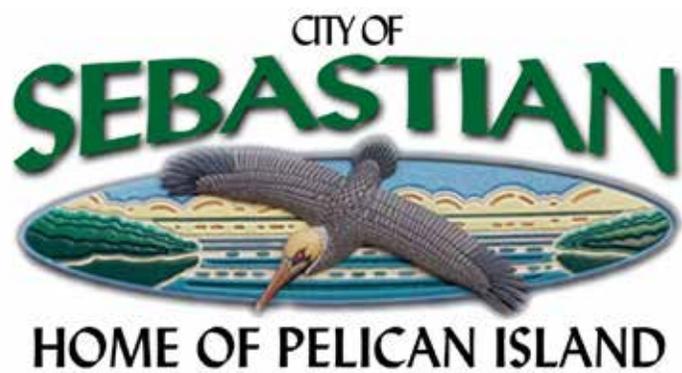
**Capital Improvement Program** – The Capital Improvement Program section provides a long-range capital improvement plan. The plan describes planned capital improvement projects and funding sources for Fiscal Year 2019-2024.

**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.

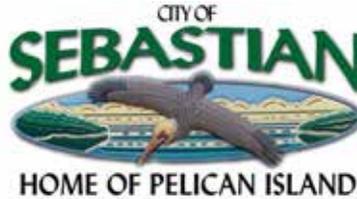


CITY OF SEBASTIAN FLORIDA  
ANNUAL BUDGET  
FISCAL YEAR 2018-2019

***BUDGET MESSAGE***



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October 1, 2018

The Honorable Mayor Jim Hill and City Council  
City of Sebastian  
1225 Main Street, City Hall  
Sebastian, Florida, USA

**Re: Fiscal Year 2019 Budget Letter of Transmittal**

Dear Mayor Hill and City Council Members:

In compliance with provisions of the City Charter and Florida Statutes, we are pleased to submit the Fiscal Year 2018/19 Budget. Total appropriations for all City Funds are \$31,733,380, as compared to the \$26,848,429 that was approved before amendments last year. The difference is primarily attributable to significant increases in the capital outlays anticipated for a new Public Facilities Compound, stormwater improvements and construction of Taxiway "C" at the Airport.

This year, we had a 9.34% overall increase in taxable values. This included a 7.95% 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, 2017. Total revenues and transfers for General Fund are \$12,171,816 this year, which is a \$123,295 increase over the 2017/18 budget before amendments. With General Fund expenditures at \$12,053,795, the unappropriated difference is \$118,021 which is designated as unappropriated. At the City Council's discretion, this could possibly be allocated during the year toward improvements to the stormwater system or such other needs that are identified.

With regard to personnel, the Budget reflects 4% across the board pay adjustments for all employees, which was the result of negotiations with the two collective bargaining units. In addition, there were changes in the number of positions, with ten full-time added and one less part-time/temporary in the General Fund; one full-time added in the Stormwater Fund; four less part-time/temporaries in the Golf Fund; plus one full-time and one part-time added in the Building Fund. General fund added a MIS Systems Administrator, two School Resource Officers, two Sworn Police Officers, two Road Maintenance Workers, and three Leisure Services Maintenance Workers. The addition of a Leisure Services Director position is being offset by eliminating the Parks Administrator position. General Fund changes to part-time or temporary workers included adding a Police COPE Assistant, adding a Recreation Attendant, eliminating one MIS Audio Visual Technician and two Police Temporary Officers. The added full-time position in the Stormwater Fund is a Construction Inspector. The Golf Fund is eliminating two part-time/temporary Cashiers and two temporary Cart Attendants. The added full-time in the Building Fund is a Building Inspector and the added part-time is a Clerical Assistant.

The City Council appointed Citizen's Budget Review Advisory Committee conducted several meetings to review and discuss an initial draft of the proposed budget and to develop their recommendations to the City Council. The Committee was advised that Staff's initial recommendation was developed based on budgeting funds to address pent-up needs for additional staffing; to presume that pay increases would be negotiated with the Collective bargaining units; and to presume that employee health insurance would increase by fifteen percent (15%). Staff had been able to otherwise trim the budget request and limit spending such that it recommended adoption of the rolled-back millage of 3.1514, which excluding revenue from new construction, is calculated to generate the same total tax revenue that last year's taxpayers had paid.

Subsequent to that initial recommendation, the City negotiated four percent (4%) across the board pay adjustments for employees covered by collective bargaining agreements and determined the same increase would be made for all other employees. By seeking competitive proposals for employee health insurance, premium increases on employee health insurance were substantially less than anticipated and this allowed the difference to be earmarked for possible appropriation to additional stormwater improvements or such other uses the City Council may identify during the year.

The City Council appointed Parks and Recreation Advisory Committee also played a role in formulating the budget for the Recreation Impact Fee Fund by commenting and being supportive on the new projects recommended by Staff. These included park signage, an “all inclusive” playground and other park amenities. It should be noted that, with a large number of people attending their meeting, the main discussion at their meeting was on the need to add facilities for pickle ball players. This was strongly supported by tennis players who currently share some of their tennis courts, which interferes with their usage and only partially addresses the demand. Staff assured the attendees that plans were underway to construct pickle ball facilities using funds that had already been allocated.

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 that the FY 2019-24 CIP be adopted with no suggested modifications.

In the end, the City Council adopted Staff’s recommended budget and the rolled-back millage of 3.1514. Action was also taken to adopt the Capital Improvement Plan.

**AD VALOREM TAXES**

The table below is an example of the effect of the approved 3.1514 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 2.1%:

	<u>FY 2017-18 With 3.4000 Millage</u>	<u>FY 2018-19 With 3.1514 Millage</u>
Taxable Value	\$ 100,000	\$ 102,100
Homestead Exemption	<u>50,000</u>	<u>50,000</u>
Net Taxable Value	\$ 50,000	\$ 52,100
Millage	<u>3.4000</u>	<u>3.1514</u>
Taxes for Year	\$170.00	\$164.19
Tax Decrease		(\$5.81)

The table below shows the effect of the approved 3.1514 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 7.95%:

	<u>FY 2014-15 With 3.4000 Millage</u>	<u>FY 2015-16 With 3.1514 Millage</u>
Taxable Value	\$100,000	\$ 107,950
Millage	<u>3.4000</u>	<u>3.1514</u>
Taxes for Year	\$340.00	\$340.19
Tax Decrease		(\$.19)

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

	<u>Amount</u>	<u>Percent Change</u>
FY2018 Final Taxable Value	\$1,153,129,498	
Revised Assessed Values	91,678,428	7.95%
New Construction and Additions	<u>15,998,356</u>	<u>1.39%</u>
FY2019 Certified Taxable Value	\$1,260,806,292	9.34%

Ad Valorem tax revenue comprises 31.6% of the total Fiscal Year 2019 General Fund budgeted sources (excluding interfund transfers) and is the largest source of revenue for the General Fund. This percentage dropped significantly from 2010 to 2012 but has held in the range of about 33% until now, as shown on the following table:

<u>Fiscal Year</u>	<u>Total Revenues</u>	<u>Ad Valorem Taxes</u>	<u>% of General Fund</u>
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%
2018	11,318,883	3,797,121	33.5%
2019	12,076,816	3,814,314	31.6%

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 it seems we have somewhat recovered and are able 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 2018-19 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 2018-2019 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 9.34% this year, which is a positive sign that we have essentially recovered from the economic drop-off.
- **Major Revenue Source Increases** – Another indication that we are recovering is that 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 utility companies and the State, which is consistent with our conservative budget approach.

- **Permitting Revenues** –As the economy dropped-off in past years, permitting revenue declined below amounts required to the Building Department’s operations. However, in recent years these revenues are well above operating expenses and we are able to set aside reserves to soften the impact of any future down turns.
- **Economic Signs** – There is strengthening activity in the local housing market and with the overall building activity within the City. 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 been held level 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 only possible using grant funds and dedicated special revenues. During those difficult times, monies to repair or replace items and to cover routine maintenance cost were extremely limited. This resulted in a critical level of equipment and facilities that were in deteriorated condition and in need of repair or replacement. 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 necessary, although those items had not been budgeted.
- **Personnel Expenditures** – Personnel expenditures are a challenge in that approximately 77% 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 previous five years, 3% increases were approved through the collective bargaining process. This followed a period when pay rates for employees were not increased at all over a four year period. This year, which is the final year of the current three year labor agreements, the City was able to grant a 4% increase based on current revenue levels. Similar increases may be more difficult to achieve in negotiating the labor agreements for the coming year, as ad valorem tax revenues may decline with the passage of a referendum to grant additional exemptions on homestead properties valued over \$100,000.
  - Health care benefits continue to be a concern. This year the City was fortunate to have only a 4.2% increase in premium but there is still uncertainty on how the City will be affected in the future, with the continued escalation of healthcare costs.
  - The need to supplement staffing levels is only now being addressed after a number of years of being severely limited. We are hopeful that these levels can continue to be maintained, as they are needed to effectively manage and operate the various departments. The current focus will be to keep staffing to a sustainable level.

#### **CAPITAL IMPROVEMENT PROGRAM**

On September 26, 2018, the City Council approved a six-year capital improvement program for Fiscal Year 2019-2024. Staff has incorporated the first year of that plan into the proposed FY 2018-19 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 rest focused on road maintenance and repaving. \$501,100 is programmed this year for repaving work.

In addition to paying debt service on the Stormwater Bank Note, discretionary sales taxes (DST) will continue to finance the purchase of police department vehicles. Another ongoing allocation from DST is funding to upgrade the City's computer systems. Much to the City's relief, DST funding was renewed by referendum in November 2016. Otherwise, the City would be having difficult decisions on how to cover these expenditures. Below is a synopsis of the projected expenditures for other significant projects that were also programmed from these funds:

- FY 2018-19 allocations include \$250,000 to match grant funding for parking improvements at the Working Waterfront; \$1,670,870 for the initial construction phase of a new Public Works Garage Compound; \$296,534 to match grant funding and pipe a major drainage ditch; plus \$128,819 in matching funds for grants at the Airport to Construct Taxiways "C".
- FY 2019-20 allocations include another \$3,331,244 for the second construction phase of the new Public Works Garage Compound; \$335,000 for a Dispatch Console, Radio System Upgrades and Power Source Generator; \$30,000 for Speed Trailers for traffic enforcement; \$75,000 for a Tractor with Long Arm Mower; along with matching funds of \$225,000 to a grant for one-half the costs of initiating Construction of Hangar "D" at the Airport.
- FY 2020-21 includes \$58,000 allocated for the Dispatch Radio System; \$1,574,000 for the final construction phase of the Public Works Garage Compound; \$2,000,000 toward possible grant matching funds to address Seawall Repair or Replacement concerns; plus matching funds of \$225,000 to a grant for one-half the costs of completing Construction of Hangar "D" at the Airport.
- FY 2021-22 has \$74,000 for a Skid Steer unit used for road maintenance; \$50,000 for additional fixtures and equipment for the Public Works Garage Compound; \$2,000,000 toward possible grant matching funds to address Seawall Repair or Replacement concerns; along with matching funds of \$100,000 for a grant to construct an Access Road to the west side of the Airport.
- FY 2022-23 includes \$50,000 for additional fixtures and equipment for the Public Works Garage Compound and \$2,000,000 toward possible grant matching funds to address the Seawall Repair or Replacement concerns.
- FY 2023-24 includes a \$2,000,000 allocation toward possible grant matching funds to address the Seawall Repair or Replacement concerns.

In the Recreation Impact Fee Fund, \$20,000 is planned each year to be equally divided among the four zones for unanticipated upgrades to facilities in each individual zone. In FY 2018-19, \$213,000 is allocated for Park Amenities; \$100,000 for Park Signage; \$10,000 for the Bark Park Shade Structure; and \$40,000 was added to the All Inclusive Playground project. In FY 2019-20, another \$172,000 is allocated for Park Amenities.

The Riverfront Community Redevelopment Agency (CRA Fund) includes annual allocations of \$25,000 to cover expenditures on the waterfront properties; \$40,000 to continue the Façade/Sign Improvement Program; \$75,000 to continue the Sewer Connection Program; and \$45,000 to assist with funding of special events. In both FY 2018-19 and FY2019-20, \$50,000 is earmarked for Street Signage within the CRA area. In addition, \$10,000 per year has been shown for each year toward developing a program to protect and sustain the Riverview Park Tree Canopy. This is a treasured resource for the Community, which enjoys activities under the large Oak trees at that site and the City wants to be sure a tree canopy will be there for future generations. Although routine operating expenditures are minimized to allow funds to be directed toward programs or projects directly impacting the vitality and values of properties in the CRA district, expenditures for maintaining landscaping to a higher standard in the parks and rights-of-way will now be paid from this Fund.

The Stormwater Utility Fund now includes all the operating and capital needs for the stormwater system, versus having operating expenditures accounted for in the General Fund. Projections include allocations of \$190,000 each year for sliplining and replacing pipe. In FY 2018-19, \$500,000 is budgeted from stormwater fees for Stormwater Improvements. After FY 2018-19, it is assumed that grants will provide one-half the cost to continue having \$500,000 of Other Stormwater Improvement funds allocated each year. \$1,186,137 is also programmed for FY 2018-19 for the Stonecrop Drainage project that will be funded by grants and transfers from the Discretionary Sales Tax Fund. Another \$23,800 is budgeted in FY 2018-19 for scheduled replacements of equipment. For future scheduled replacements of equipment, \$114,000 is planned during FY 2019-20; \$340,000 in FY 2020-21; \$20,000 in FY 2021-22; \$225,000 in FY 2022-23; and \$35,000 in FY 2023-24.

The Parking In-Lieu-Of Fund balances are not appropriated for any additional projects at this time. These monies are collected for the purpose of enhancing the available parking facilities in lieu of the developer providing the minimum additional parking required for the prospective use of the property. Currently, there are no payment agreements in effect that will increase the available balance, so the amount that can be devoted to future parking improvements appears limited.

In the Cemetery Trust Fund, there are no projects forecasted at this time. \$55,000 is being scheduled each year to be paid to the General Fund to partially defray the cost of operations that are accounted for within the Public Facilities operating budget.

In the Golf Course, extraordinary efforts to improve the facilities have occurred over the past several years, including a new irrigation system, rebuilding of the greens and replacement of the cart paths. It is expected that these projects and the upgrades that were recently done to the restaurant will have the result of generating more business. Then in the coming years, the Golf Course can begin “unwinding” the internally financed loans that made those improvements possible.

As mentioned above, a number of major improvement projects are funded for the Airport in the capital budget using grant and transfers from the DST Fund. Revenues from property rentals have steadily increased and are sufficient to cover the normal operating costs and to repay advances with interest to the DST Fund on loans used toward constructing hangars and to make payments on an interest free advance from the General Fund that was made a number of years ago.

For the Building Fund, a vehicle is scheduled to be purchased for use of the additional Building Inspector that will be added in FY 2018-19. Other vehicles and capital equipment have recently been replaced and no additional capital outlays are expected to be necessary.

The Fiscal Year 2019-2024 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 in May of 2017 until June 30, 2023.
- Contracting for services such as landscaping, ditch mowing and janitorial work when such measures are beneficial and affordable;

**Commitment to the Future:**

- Updating the Airport Master Plan and 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;
- A grant for the development of a Coastal Resiliency Plan has been approved.
- 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;
- 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 again offer annual pay raises, spend the necessary funds for normal maintenance and catch up on equipment replacements.

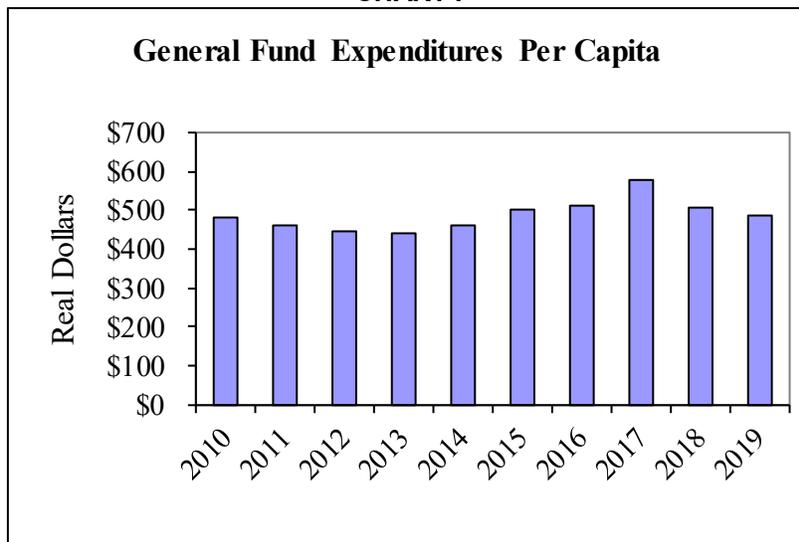
Trend information on General Fund expenditures per capita is shown in the table below and in CHART I that follows:

**General Fund Expenditures Per Capita**

<u>Fiscal Year</u>	Actual	Adopted	Adopted							
	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
General Fund Expenditures (in millions)	\$10.99	\$10.59	\$9.79	\$9.75	\$10.30	\$11.23	\$11.57	\$13.41	\$12.25	\$12.05
Population (1)	22,722	22,922	21,929	21,995	22,188	22,296	22,622	23,137	24,192	24,630
Percent Change from Prior Year	-0.9%	0.9%	-4.3%	0.3%	0.9%	0.5%	1.5%	2.3%	4.6%	1.8%
Expenditures Per Capita	\$484	\$462	\$446	\$443	\$464	\$504	\$511	\$580	\$506	\$489
Percent Change from Prior Year	-7.8%	-4.5%	-3.4%	-0.7%	4.7%	8.5%	1.5%	13.3%	-12.6%	-3.4%

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

**CHART I**

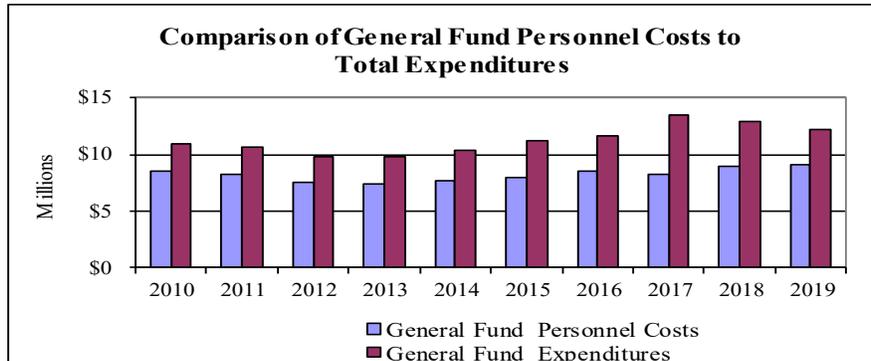


Another important consideration involves strict attention to personnel costs. The comparison of General Fund personnel costs to total General Fund expenditures for the past several years is shown in the following table and in CHART II. The percentage increases from FY 2008 to FY 2013 are mainly due to 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 2015, the early retirement program payouts in FY 2016 caused an increase. This was followed by large contractual expenditures for debris pickup and rebuilding riverfront piers after Hurricane Matthew in 2017 and due to debris pickup in FY 2018 after Hurricane Irma. The increase in personnel costs budgeted in 2019 is due to adding employees in order to continue providing quality services to the public.

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

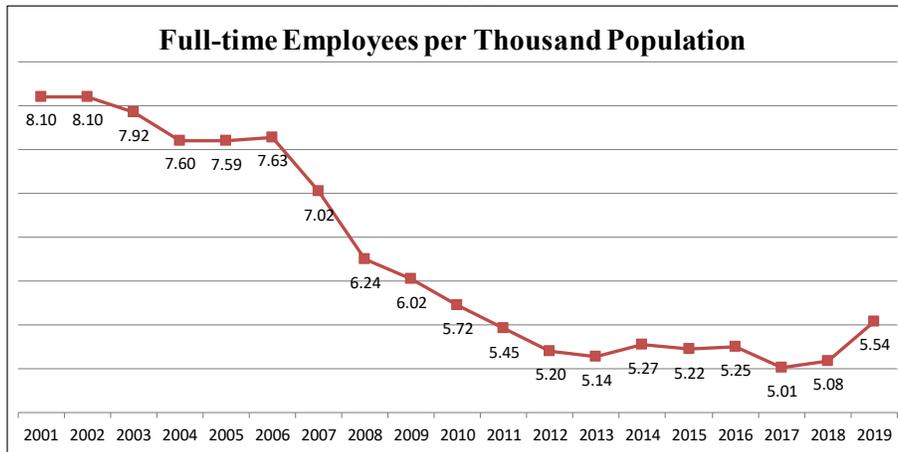
Fiscal Year		General Fund Personnel Costs	Total General Fund Expenditures	Percentage
2010	Actual	\$8,534,921	\$10,991,875	77.65%
2011	Actual	\$8,244,295	\$10,589,848	77.85%
2012	Actual	\$7,530,386	\$9,785,294	76.96%
2013	Actual	\$7,421,903	\$9,750,950	76.11%
2014	Actual	\$7,671,004	\$10,297,178	74.50%
2015	Actual	\$7,971,142	\$11,229,408	70.98%
2016	Actual	\$8,527,708	\$11,568,292	73.72%
2017	Actual	\$8,175,533	\$13,408,315	60.97%
2018	Estimated	\$8,918,954	\$12,855,069	69.38%
2019	Budget	\$9,086,967	\$12,171,816	74.66%

**CHART II**



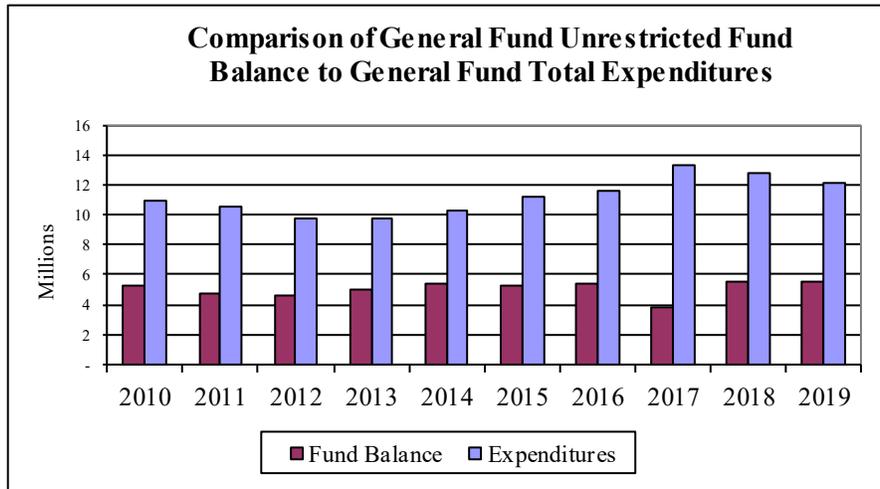
A significant factor continuously examined by the administration is full-time employees per thousand in population. Until the increases scheduled in 2019, Sebastian has operated with fewer employees per thousand in population than past years. This is illustrated in Chart III.

**CHART III**

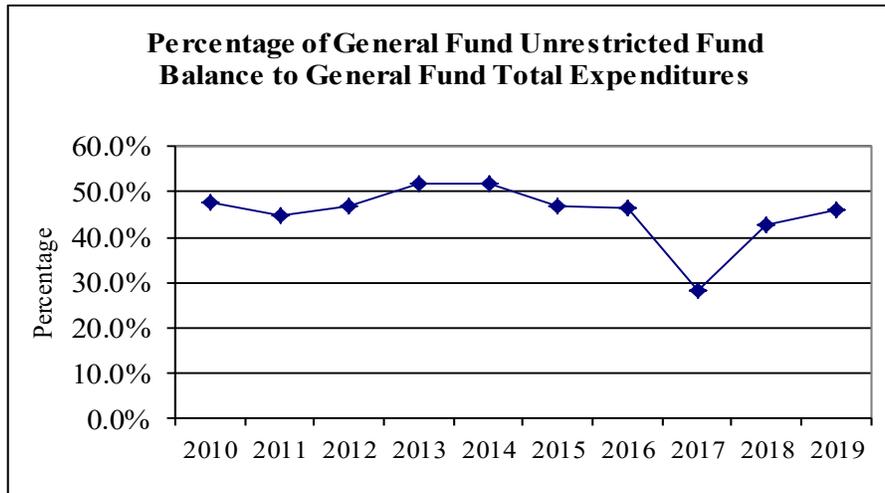


The comparison of General Fund actual unrestricted fund balance to the General Fund total expenditures is illustrated in Chart IV and Chart V. As stated in the adopted financial policies, the General Fund unrestricted fund balance for declared national disasters is targeted at five million dollars (\$5,000,000). This target approximates an amount calculated to sustain City operations following such events. The nationally recognized Government Finance Officers Association recommends the unrestricted fund balance be no less than two months of the General Fund regular operating expenditures but experience has shown that this would be inadequate for this City. With expenditures recently resulting from Hurricane Matthew and Hurricane Irma, fund balance has been reduced and the City has yet to recover all the approved reimbursements from the State or FEMA (Federal Emergency Management Agency). Nevertheless, the charts below reflect that the administration has historically maintained a healthy General Fund unrestricted fund balance. Such trends are reliable indicators of the financial stability of a community.

**CHART IV**



**CHART V**



In addition to the five million dollars (\$5,000,000) for declared national disasters, the Financial Policies have been expanded to add additional targeted funding amounts. Up to \$275,000 is targeted as a Capital Renewal and Replacement Reserve; \$370,000 is targeted for Shortfalls in Intergovernmental Revenues; and \$350,000 is targeted for Employee Leave Payouts. In any year that generates a surplus of revenue over expenditures, the City Council will determine the amount to be added to each category.

## **BUDGET BY FUNCTION**

### **Economic Environment**

As reported by the University of Florida Bureau of Economic and Business Research, 2017 Estimates of Population, the City's population is 24,630. This was a 1.8% increase over the prior year. Sebastian has an approximate "build-out" rate of 75%. However, although residential and commercial development for the past several years was at a very slow rate, there are now signs of growth. This has been reflective of economic conditions on a State and Nationwide scale and is not considered a local peculiarity.

The Sebastian Community Redevelopment Agency (CRA) experienced an increase in property values this year from \$97,801,122 to \$102,968,948. 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](http://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 sixteen 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 assisted 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 and bring them into compliance with the State's specifications.

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 catching up on road resurfacing that had been deferred over a number of years. In FY 2017, the cost of public street lighting that had previously been covered by in the Local Option Gas Tax Fund budget was switched to the General Fund and that transfer was able to be discontinued. In addition, several major projects to rebuild streets that had not been adequately maintained and had to be rebuilt were funded in the Discretionary Sales Tax Fund budget during the past several years. Monies are budgeted in FY 2019 to perform a professional road condition assessment and document a systematic plan to insure that road resurfacing is completed before conditions require a complete rebuilding.

## **Airport**

The Sebastian Municipal Airport Master Plan serves as the guiding document for airport planning. Consultants have recently updated this valuable document. 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. These include major work on taxiways and additional hangars. The ability to fund these large projects was made possible by grants from the Florida Department of Transportation (FDOT) and Federal Aviation Administration (FAA), combined with a relatively small amount of 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 plans.

## **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 improvements.

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 measures. This action initially helped and drainage complaints were reduced. However in subsequent years, the number of complaints increased and it was realized that additional actions were needed, so a program was initiated to have the contractor also 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 drainage structures needed replacement, so priority was given to the purchase of equipment. When it became apparent that the City needed a better way of tracking complaints and following 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 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. The stormwater fee was doubled to \$10.00 per ERU (Equivalent Residential Unit) for FY 2018-19 to provide additional revenue to be allocated for major capital projects that have been deferred during past years. To provide better accountability and transparency, measures have been taken with the FY 2018-19 Budget to account for all stormwater revenues and expenditures directly within the Stormwater Fund, rather through transfers to the General Fund where operation and maintenance cost have been budgeted as a Division within General Fund.

## **Culture and Recreation**

The City continues with efforts to devote sufficient funding for beautification and landscaping maintenance and improvements throughout the City. The organization remains acutely aware that properly maintaining this infrastructure is a high priority for making the City an attractive location to both work and play. Therefore, attention is given to providing the staffing and equipment necessary to properly maintain street medians, rights-of-way areas and green areas surrounding all existing City facilities. In response to current demands from the public, efforts are made to add or enhance parks and recreation facilities using monies allocated from recreation impact fees. Recreation impact fees are budgeted in FY 2018-19 for standardizing park signage and providing additional recreational facilities. In addition to making these parks and recreation facilities available, the City operates a public Golf Course facility. In recent years, a major project to renovate the Golf Course restaurant was accomplished, the irrigation system was upgraded, the cart paths were replaced and the greens were completely rebuilt. With these improvements, there is an expectation that the Golf Course will attract more customers than it has in the past and be more self-supporting.

## SUMMARY

The Proposed Fiscal Year 2018-19 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.

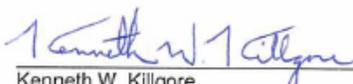
Although major revenue sources had declined over several years, the City is now seeing some increases. Because of good long-term forecasting, the City has maintained spending within the amount of anticipated revenues, while experiencing no outward signs of lowering levels of service. The Fiscal Year 2018-19 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 2017-18 budget document. This is the fourteenth consecutive year 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.

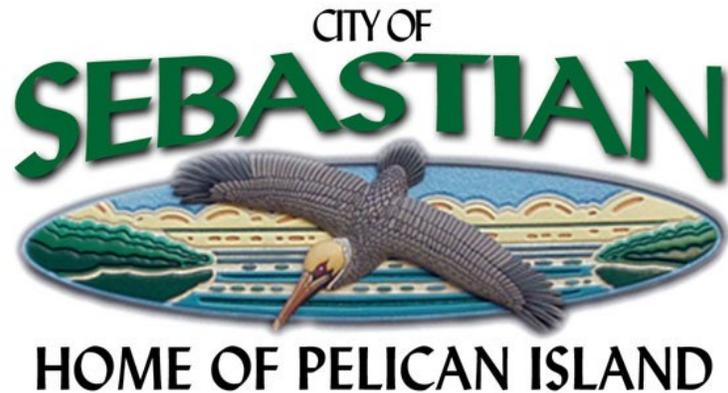
In closing, we wish to acknowledge the steadfast efforts and dedication of the employees of the City of Sebastian. Throughout the tough economic times of the past years, the organization's employees stepped up to take on additional work and perform at high levels, making Sebastian a gem along the Treasure 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,

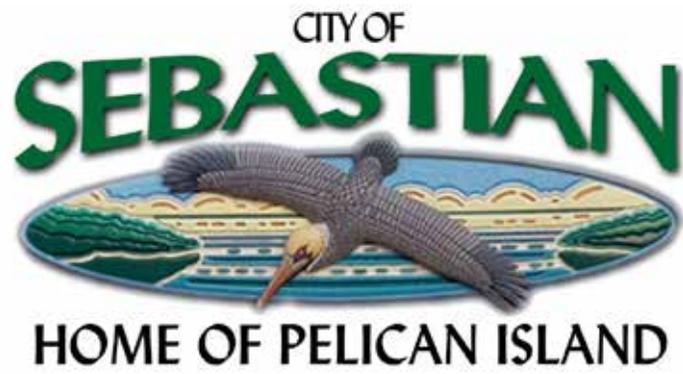
  
Kenneth W. Killgore,  
Administrative Services Director/CFO

  
Paul Carlisle,  
City Manager



CITY OF SEBASTIAN FLORIDA  
ANNUAL BUDGET  
FISCAL YEAR 2018-2019

***BUDGET OVERVIEW***



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# CITY OF SEBASTIAN, FLORIDA 2018/2019 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 24,630 living in an area of approximately 14.6 square miles.

The City boasts beautiful well-maintained parks; maintains unobstructed views of the intra-coastal waterway in the Indian River Lagoon along its riverfront district; has a close proximity to Atlantic beaches, has a good number of shops and restaurants; and includes many churches. Several City festivals are celebrated each year, plus there are monthly arts and crafts shows and concerts in the park. City managed services include a well-respected police department, municipal golf course and airport. The City has a central location for automobile traffic 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, 2018 unemployment rate was 4.9%, as compared to 3.7% for Florida. According to the Bureau of Economic and Business Research 27.0% of the County's population holds a bachelor's degree or higher, the area median age is 51 years and median household income for 2017 was \$47,446. 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.

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

Major employers in the County are shown below along with their approximate level of employment as of June 2018.

## 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	2,407
Indian River Medical Center	Health Care	2,099
Publix Supermarkets	Food/Beverage	1,300
Indian River County	Government	1,441
Piper Aircraft	Manufacturer	995
Wal-Mart	Retail	736
Sebastian River Medical Center	Health Care	595
John's Island	Residential/Resort	580
Medical Data System	Collection Agency	500
City of Vero Beach	Government	395
Visiting Nurse Association	Health Care	432

Source: Indian River County Chamber of Commerce

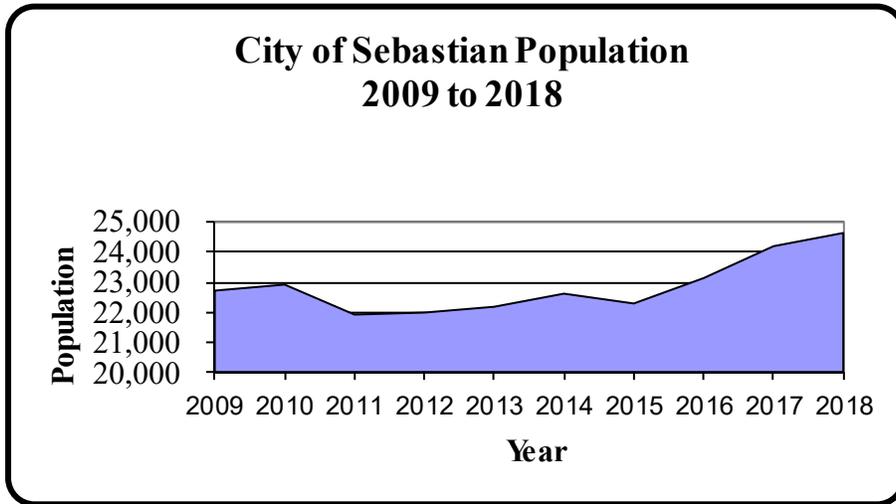
# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## Population/Growth

The City of Sebastian has once again started to show a reasonable level of population growth in 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

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%
2017	24,192	4.56%
2018	24,630	1.81%



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

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

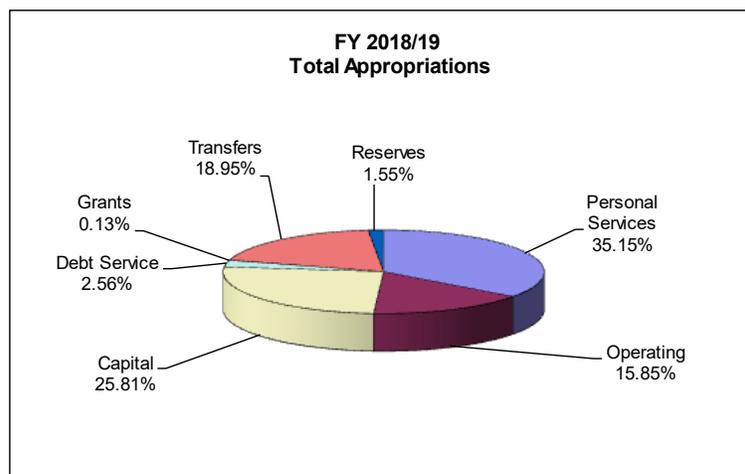
The Fiscal Year 2018/19 adopted budget continues to emphasize minimizing expenditures, yet adequately funding the desired level of service. Reducing expenditures continues to be a challenge, as each year becomes more difficult as the budgets have already been kept at a minimum. Despite the State mandated 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 several years, the City has been able to address deferred maintenance issues, replacement of 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 2018/19 is \$31,733,380. 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 \$11,153,343.
- **Operating Budget:** The operating budget finances the contractual fees, supplies, utility billings, training/travel expenditures. The budgeted amount for this fiscal year is \$5,030,258.
- **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 in all Funds for this fiscal year is \$8,191,493.
- **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 \$733,727.
- **Grants Budget:** This includes payments to other individuals or organizations. \$40,000 is appropriated in this fiscal year to continue the sign upgrade program within the Community Redevelopment Area.
- **Transfers Budget:** These are made between budgeted funds and total \$6,071,742 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. The appropriations this fiscal year to increase fund balances total \$437,817.

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



# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

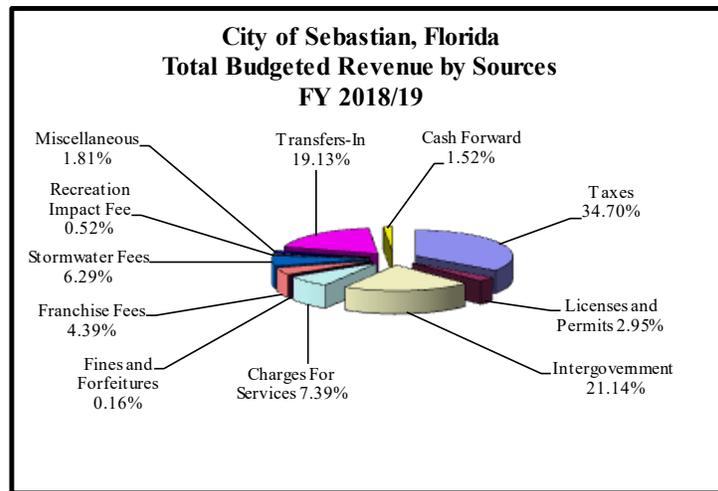
## FY 2018/19 BUDGET SUMMARY FOR ALL FUNDS

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>CAPITAL PROJECTS FUNDS</u>	<u>ENTERPRISE FUNDS</u>	<u>ALL FUNDS</u>
<b><u>REVENUES:</u></b>						
Taxes:						
Ad Valorem	\$ 3,816,814	\$ -	\$ -	\$ -	\$ -	\$ 3,816,814
Sales and Use Taxes	-	4,257,800	-	-	-	4,257,800
Utility Service	2,935,950	-	-	-	-	2,935,950
Licenses and Permits	143,100	-	-	-	793,300	936,400
Intergovernmental Revenue	2,919,860	1,275,313	-	2,512,317	-	6,707,490
Charges For Services	494,902	-	-	-	1,849,455	2,344,357
Fines and Forfeitures	50,500	1,000	-	-	-	51,500
Franchise Fees	1,394,340	-	-	-	-	1,394,340
Stormwater Assessment	-	1,995,000	-	-	-	1,995,000
Recreation Impact Fees	-	163,800	-	-	-	163,800
Miscellaneous Revenue	321,350	211,145	900	-	43,675	577,070
<b>TOTAL REVENUES</b>	<u>12,076,816</u>	<u>7,904,058</u>	<u>900</u>	<u>2,512,317</u>	<u>2,686,430</u>	<u>25,180,521</u>
Transfers-In (1)	95,000	296,534	402,914	5,238,926	38,368	6,071,742
Cash Balances Brought Forward	-	481,117	-	-	-	481,117
<b>TOTAL REVENUES, BALANCES AND TRANSFERS</b>	<u>\$ 12,171,816</u>	<u>\$ 8,681,709</u>	<u>\$ 403,814</u>	<u>\$ 7,751,243</u>	<u>\$ 2,724,798</u>	<u>\$ 31,733,380</u>
<b><u>EXPENDITURE/EXPENSES:</u></b>						
General Government	\$ 3,805,222	\$ -	\$ -	\$ 190,000	\$ -	\$ 3,995,222
Public Safety	5,822,382	-	-	474,000	791,070	7,087,452
Physical Environment	-	2,111,587	-	1,686,137	-	3,797,724
Transportation	1,206,872	119,550	-	5,028,106	424,354	6,778,882
Economic Environment	-	-	-	-	-	-
Culture and Recreation	1,219,319	-	-	373,000	1,238,495	2,830,814
Debt Service	-	243,177	403,659	-	86,891	733,727
<b>TOTAL EXPENDITURE/EXPENSES</b>	<u>12,053,795</u>	<u>2,474,314</u>	<u>403,659</u>	<u>7,751,243</u>	<u>2,540,810</u>	<u>25,223,821</u>
Transfers-Out (1)	-	5,993,374	-	-	78,368	6,071,742
Increases to Cash Reserves	118,021	214,021	155	-	105,620	437,817
<b>TOTAL EXPENDITURES/EXPENSES, TRANSFERS AND RESERVES</b>	<u>\$ 12,171,816</u>	<u>\$ 8,681,709</u>	<u>\$ 403,814</u>	<u>\$ 7,751,243</u>	<u>\$ 2,724,798</u>	<u>\$ 31,733,380</u>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## SUMMARY OF REVENUES

Funding available to the city in FY 2018/19 from all sources is estimated at \$31,733,380. As illustrated in the graph below, tax revenues make up approximately 34.70% of total budgeted revenues. Tax revenues include ad valorem taxes, discretionary sales tax, and utility service tax. Intergovernmental revenues make up 21.14% of revenues. These are comprised of state shared revenues and federal grants, state grants, and local grants. Charges for services represent an additional 7.39% of revenues, and are generated mainly by the enterprise activities of the city.



The table presented below summarizes changes in FY 2018/19 revenues compared to the FY 2017/18 original budget. Taxes increased 5.6% due to an increase in taxable values, even though the City was able to reduce the millage due to projected increases in special revenue fund revenues. Licenses and Permits have an increase of 18.4% due to higher expectations of permitting activity. Intergovernmental Revenue shows an increase of 13.5% due to additional proceeds expected from grants for Airport projects. Franchise Fees is increased 4.6% due to growth in those receipts. An increase in the Stormwater Assessment resulted in almost doubling that projection and Miscellaneous Revenue is increased 61.4% due to increases in anticipated investment returns and sales of surplus items. Recreation Impact Fee projections were maintained at the same level as recent collections. Transfers-In were increased 48.7% due to additional funds being transferred for capital projects. The Balances Forward decrease is due to using more of the reserve balances in Special Revenue Funds to pay for current year capital projects.

	<b>Total Budgeted Revenue</b>					
	Budget FY 2014/15	Budget FY 2015/16	Budget FY 2017/18	Budget FY 2018/19	Increase (Decrease)	% Increase/ Decrease
Taxes	\$ 9,288,334	9,799,774	10,421,873	#####	\$ 588,691	5.6%
Licenses and Permits	771,950	792,450	790,900	936,400	145,500	18.4%
Intergovernmental Revenue	3,048,553	3,379,959	5,909,988	6,707,490	797,502	13.5%
Charges For Services	2,073,739	2,081,582	2,235,194	2,344,357	109,163	4.9%
Fines and Forfeitures	68,100	66,300	56,000	51,500	(4,500)	-8.0%
Franchise Fees	1,201,400	1,255,053	1,333,454	1,394,340	60,886	4.6%
Stormwater Assessment	1,000,000	985,500	998,000	1,995,000	997,000	99.9%
Recreation Impact Fee	246,250	100,000	163,800	163,800	-	0.0%
Miscellaneous Revenue	306,928	304,225	357,609	577,070	219,461	61.4%
<b>Total Operating revenues</b>	<b>\$ 18,005,254</b>	<b>\$ 18,764,843</b>	<b>\$ 22,266,818</b>	<b>\$ 25,180,521</b>	<b>\$ 2,913,703</b>	<b>13.1%</b>
Transfers-In	5,515,366	4,648,339	4,082,381	6,071,742	1,989,361	48.7%
Balances Forward	561,222	403,343	499,230	481,117	(18,113)	-3.6%
<b>Total Revenues</b>	<b>\$ 24,081,842</b>	<b>\$ 23,816,525</b>	<b>\$ 26,848,429</b>	<b>\$ 31,733,380</b>	<b>\$ 4,884,951</b>	<b>18.2%</b>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

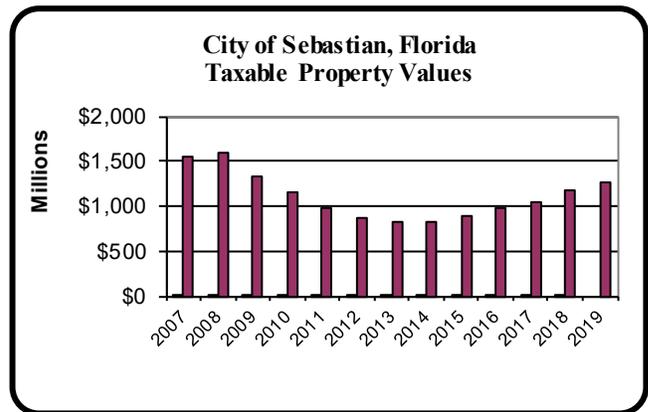
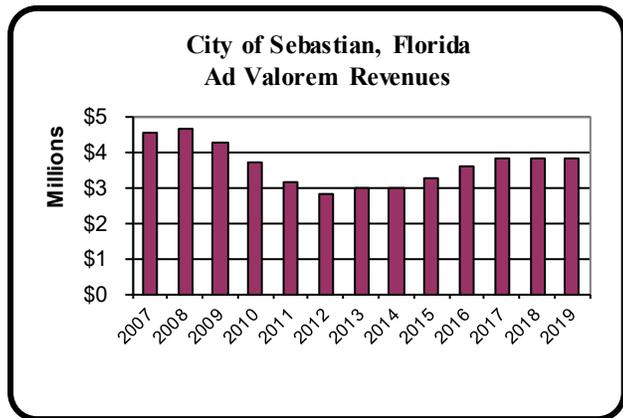
The following is an overview and analysis of all the major revenue sources for the city. The overview provides a description of the revenue and the authority to collect such revenue. The analysis provides up to ten years trend for each major revenue source.

## 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 2018/19 the City has budgeted at 96% or \$3,814,314 for current ad valorem tax collections.

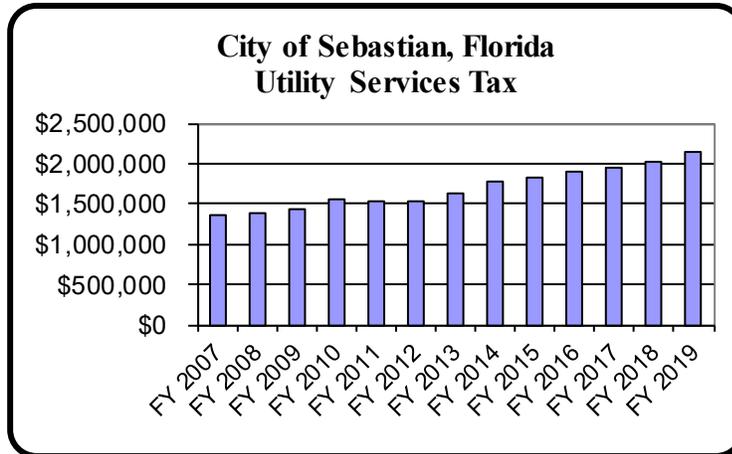
Ad valorem taxes, or property taxes, provide approximately 31.4% of the City’s General Fund revenues. The graphs below illustrate a significant decline in ad valorem revenues and property value until FY 2012/13 and then a sizable recovery since then. The FY 2018/19 property value shows an increase from the previous year final levy due to additions to the tax roll and increases in taxable assessed values. A summary of the City’s millage rates and tax collections since 1998 is located in the schedule section of this document.



# CITY OF SEBASTIAN, FLORIDA 2018/2019 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 2018/19, \$1,810,000 is estimated to be received from this tax on electric service based on trend analysis. The Utility Services Tax revenues are recorded in the General Fund and they provide 17.8% of General Fund revenues. The graph below illustrates historical and projected collections in Utility Services Tax, which is consumption driven.



## Communication Service Tax

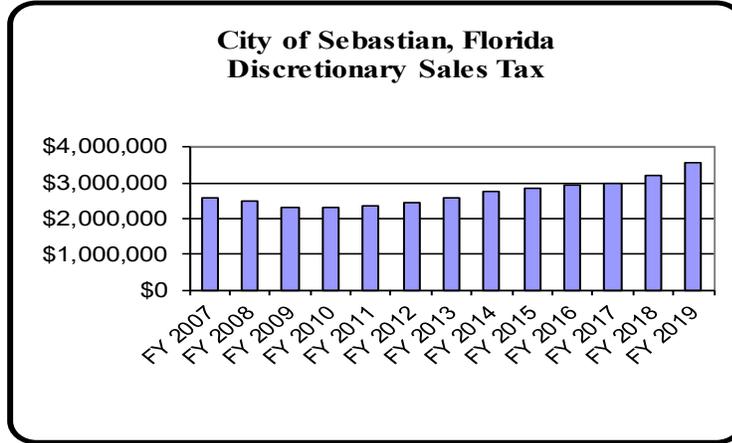
The Communication Service Tax replaced the franchise fee for dealers of communications services (including, but not limited to, phone and cable TV services). The tax in the city is 5.22% of the sales price on all taxable sales of communication services provided within the municipality. The revenue estimated for the FY 2018/19 is \$786,000. The revenue estimate is based on trend analysis and the estimate provided by the Legislative Committee on Intergovernmental Relations (LCIR). The Communication Service Tax is recorded in the city's general fund.

## Discretionary Sales Tax

The discretionary sales tax is the seventh-cent or an additional one-cent sales tax levied by Indian River County. Indian River County voters originally passed the Optional One-cent Sales Tax in March 1989 to be used for infrastructure needs of the County over a fifteen-year period. It was extended in November of 2002 and again in November of 2016, with fifteen-year extensions approved by voter referendums and is now in place until December 31, 2031. 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 2018/19, \$3,572,500 is estimated to be received based on the trend analysis and the estimate provided by the Legislative Committee on Intergovernmental Relations (LCIR). The revenues from the Discretionary Sales Tax are recorded in a special revenue fund.

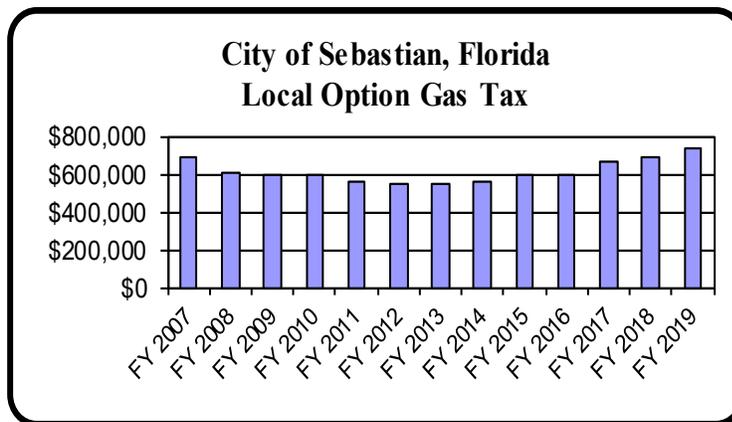
# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

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 2007.



## 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 2018/19 the revenue is projected to be \$740,300. 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.

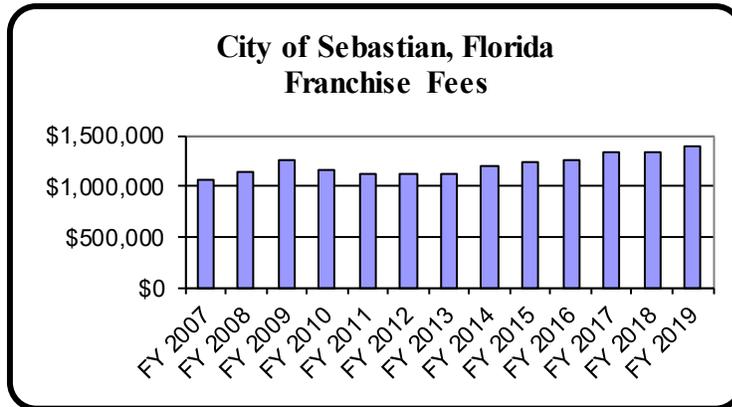


## **FRANCHISE FEES**

Franchise fees are paid by utility providers (electricity, solid waste and natural gas) for their use of city streets and property in providing their services. The solid waste and natural gas 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 2018/19, \$1,394,340 is budgeted as franchise fees revenues.

# CITY OF SEBASTIAN, FLORIDA 2018/2019 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.

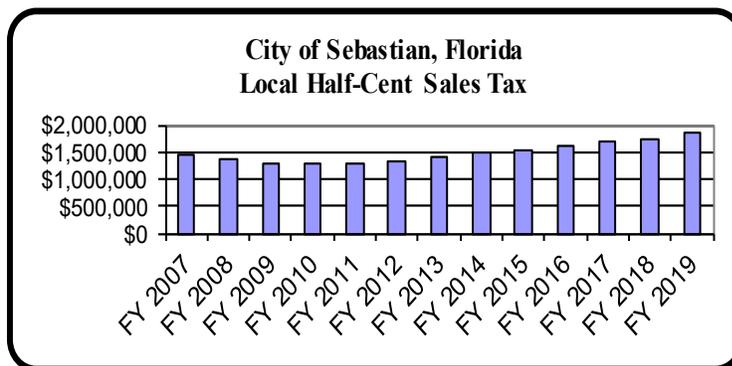


## INTERGOVERNMENTAL REVENUES

### 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 2019 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.

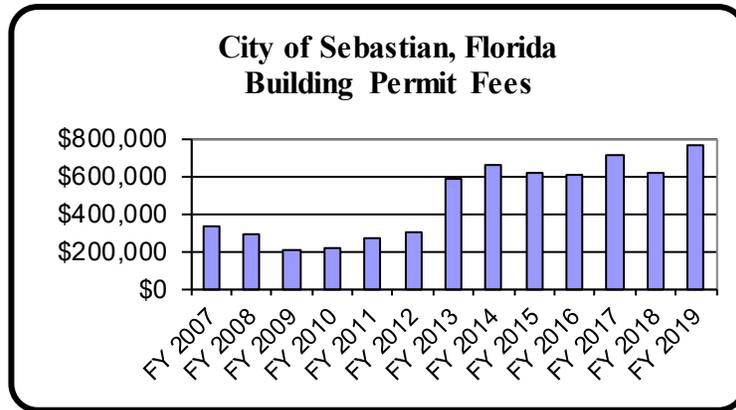


# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## CHARGES FOR SERVICES

### Building Department Revenues

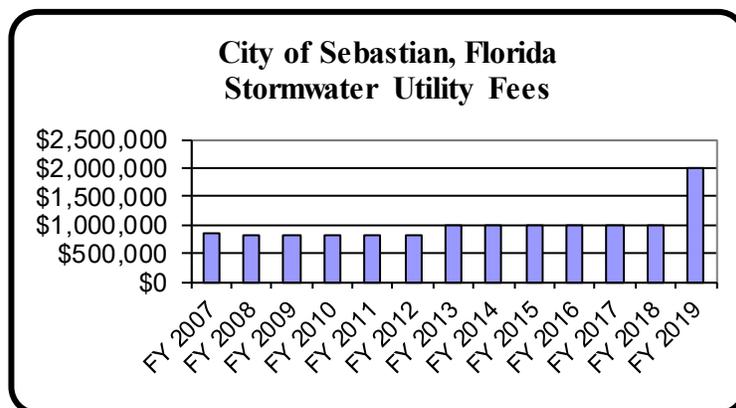
The Building Department is an enterprise operation of the City. A major part of the Building Department Revenue sources is building permit fees. Building activities are very sensitive to economic changes, and this type of revenues can quickly decline if there is a downturn in the economy. The City experienced 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 2012/2013. Then for FY 2018/2019, in order to increase funding for necessary capital improvements, the fee was increased to \$10.00 per month. For the FY 2018/19, the revenue is estimated to be a net amount of \$1,995,000. 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 2018/2019 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 2018/19 to the original expenditure budget for FY 2017/18.

The total increase of 1.79% for the General Fund reflects a minor increase in personnel cost, a decline in operating expenditures, an increase in capital outlays and a large reduction in transfers to other funds. Notable changes in appropriations for individual departments are:

- ❑ City Manager increased 7.73% due to increased travel and memberships.
- ❑ City Clerk decreased 8.51% since there is not a County election this year.
- ❑ Audio Visual was consolidated under Management Information Services.
- ❑ Administrative Services went up by 6.02% from wage and benefit increases.
- ❑ Management Information Services increased 101.74% from adding an employee and Audio Visual.
- ❑ Police Administration decreased 5.08% due to a reorganization of the command staff.
- ❑ Police Operations increased 19.06% due to adding four sworn positions.
- ❑ Police Dispatch increased 7.77% from wage and benefit increases.
- ❑ Code Enforcement went up by 5.37% from wage and benefit increases.
- ❑ Roads and Maintenance increased 56.46% from the original 2017/18 budget due to an amendment in the year for street lighting cost, which was previously charged in the Local Option Gas Tax Fund.
- ❑ Stormwater Utility costs are now being accounted for in the Stormwater Revenue Fund.
- ❑ Fleet Management went up by 6.36% from wage and benefit increases.
- ❑ Facilities Maintenance increased 33.34% due adding a Construction Specialist during the year.
- ❑ Leisure Services replaces Parks and Recreation and went up due to adding a Director and three Maintenance Workers.
- ❑ Cemetery increased 22.64% primarily due to budgeting to replace a vehicle.
- ❑ Community Development decreased 6.21% due to eliminating a Parks Administrator position.
- ❑ Non-Departmental increased 7.16% due to liability insurance premiums and allocating funds to an account that may be authorized for additional stormwater improvements.

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

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

Org Code	Description	FY 14/15 Budget	FY 15/16 Budget	FY 16/17 Budget	FY 17/18 Budget	FY 18/19 Adopted Budget	Increase (Decrease)	% Increase (Decrease)
010001	City Council	\$ 50,522	\$ 53,733	\$ 53,889	\$ 54,893	\$ 55,908	\$ 1,015	1.85%
010005	City Manager	257,182	267,702	351,843	276,569	297,939	21,370	7.73%
010009	City Clerk	343,530	328,628	188,919	225,160	206,008	(19,152)	-8.51%
010022	Audio Visual	-	164,502	121,939	134,138	-	(134,138)	n/a
010010	City Attorney	103,870	101,730	101,720	101,554	104,914	3,360	3.31%
010020	Administrative Services	558,459	490,416	487,476	652,296	691,555	39,259	6.02%
010021	Management Information Service	184,979	204,450	233,201	220,197	444,227	224,030	101.74%
010041	Police Administration	890,607	830,164	724,996	893,551	848,196	(45,355)	-5.08%
010043	Police Operations	2,372,752	2,404,754	2,598,252	2,778,265	3,307,720	529,455	19.06%
010047	Police Detective Division	728,334	779,808	794,027	803,619	839,821	36,202	4.50%
010049	Police Dispatch Unit	541,846	566,713	581,361	597,355	643,773	46,418	7.77%
010045	Code Enforcement Division	167,851	178,074	166,499	173,549	182,872	9,323	5.37%
010051	Engineering	-	-	534,121	418,276	-	(418,276)	n/a
010052	Roads and Maintenance	845,587	753,038	591,718	615,953	963,710	347,757	56.46%
010053	Stormwater Utility	1,221,517	1,220,617	923,036	926,206	-	(926,206)	n/a
010054	Fleet Management	211,966	237,152	240,448	228,632	243,162	14,530	6.36%
010056	Facilities Maintenance	306,265	346,824	265,037	314,412	419,225	104,813	33.34%
010057	Leisure Services	937,017	882,432	925,284	926,176	1,219,319	293,143	31.65%
010059	Cemetery	188,657	190,252	147,816	178,423	218,820	40,397	22.64%
010080	Community Development	213,731	198,207	267,729	421,109	394,947	(26,162)	-6.21%
010099	Non-Departmental	1,106,055	1,286,981	1,350,972	1,016,936	1,089,700	72,764	7.16%
Total General Fund Expenditures		<u>\$11,230,728</u>	<u>\$11,486,177</u>	<u>\$11,650,283</u>	<u>\$11,957,269</u>	<u>\$12,171,816</u>	<u>\$ 214,547</u>	<u>1.79%</u>

Exhibit S-2 compares the General Fund expenditure by category budget for FY 2018/19 with the original expenditures budget for FY 2017/18.

- Salaries and benefits reflects an increase of 4.31% primarily because of pay and benefit increases scheduled for employees. Employee cost transferred to the Stormwater Fund essentially offset the added cost of employee additions to other General Fund Departments.
- Operating expenditures decreased 16.72% due primarily to moving the Stormwater Division from General Fund and having them charged directly to the Stormwater Fund.
- Capital outlay reflects a significant increase in items being funded by General Fund.
- Transfers to Other Funds have been totally eliminated.

## Exhibit S-2 General Fund Appropriations by Category

By Major Category	FY 14/15 Actual	FY 15/16 Budget	FY 16/17 Budget	FY 17/18 Budget	FY 18/19 Budget	Increase (Decrease)	% Increase (Decrease)
Salaries and Benefits	\$ 7,972,462	\$ 8,157,482	\$ 8,028,832	\$ 8,711,830	\$ 9,086,967	\$ 375,137	4.31%
Operating Expenditures	2,562,509	2,774,797	3,138,526	3,200,439	2,665,328	\$ (535,111)	-16.72%
Capital Outlays	346,166	206,098	157,925	45,000	301,500	\$ 256,500	570.00%
Transfers to Other Funds	349,590	347,800	325,000	-	-	-	n/a
Total	<u>\$ 11,230,728</u>	<u>\$ 11,486,177</u>	<u>\$ 11,650,283</u>	<u>\$ 11,957,269</u>	<u>\$ 12,053,795</u>	<u>\$ 96,526</u>	<u>0.81%</u>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

Exhibit S-3 compares the total expenditure budget by fund for FY 2018/19 to the original expenditure budget for FY 2017/18. 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 14/15</u> <u>Actual</u> <u>Expenditures/</u> <u>Expenses</u>	<u>FY 15/16</u> <u>Actual</u> <u>Expenditures/</u> <u>Expenses</u>	<u>FY 16/17</u> <u>Budgeted</u> <u>Expenditures/</u> <u>Expenses</u>	<u>FY 17/18</u> <u>Budgeted</u> <u>Expenditures/</u> <u>Expenses</u>	<u>FY 18/19</u> <u>Budgeted</u> <u>Expenditures/</u> <u>Expenses</u>	<u>Increase</u> <u>(Decrease)</u>	<u>%</u> <u>Increase</u> <u>(Decrease)</u>
<b>General Fund (1)</b>	\$ 11,229,408	\$ 11,568,292	\$ 12,134,654	\$ 11,957,269	\$ 12,053,795	\$ 96,526	0.81%
<b>Special Revenue Funds</b>							
Local Option Gas Tax (2)	599,858	901,572	1,087,738	793,548	863,827	70,279	8.86%
Discretionary Sales Tax (3)	3,528,171	2,785,073	4,308,141	2,419,637	3,368,137	948,500	39.20%
Riverfront CRA (4)	267,636	366,718	371,587	317,192	501,885	184,693	58.23%
Parking In-Lieu-Of	2,800	62	-	-	-	-	n/a
Recreation Impact Fee (5)	109,959	32,399	275,000	455,000	383,000	(72,000)	-15.82%
Stormwater Utility (6)	1,033,251	920,199	1,160,000	1,117,988	3,295,839	2,177,851	194.80%
Law Enforcement Forfeiture Fund	29,087	17,096	-	-	-	-	n/a
<b>Debt Service Funds</b>							
Discretionary Sales Surtax	1,029,307	1,384,661	710,554	-	-	-	n/a
Stormwater Utility Revenue Bonds	438,809	400,498	403,132	404,078	403,659	(419)	-0.10%
<b>Capital Project Funds (7)</b>	3,567,037	3,498,000	3,417,882	5,360,107	7,751,243	2,391,136	44.61%
<b>Enterprise Funds</b>							
Golf Course Fund (8)	1,298,554	1,693,832	1,519,603	1,347,898	1,333,254	(14,644)	-1.09%
Airport Fund	321,921	639,639	427,402	497,456	494,854	(2,602)	-0.52%
Building Department (9)	693,340	716,461	785,696	607,723	791,070	183,347	30.17%
<b>Total All Funds</b>	\$ 24,149,138	\$ 24,924,502	\$ 26,601,389	\$ 25,277,896	\$ 31,240,563	\$ 5,962,667	23.59%

- (1) General Fund reflects increases to employee pay and benefits and added positions, which are almost entirely offset by eliminating by moving stormwater expenditures to the Stormwater Fund.
- (2) Local Option Gas Tax road resurfacing projects have been increased.
- (3) Discretionary Sales Tax spending increased because of substantial funding allocated to construction of a new public works facility and providing grant matching funds toward large Airport projects.
- (4) Riverfront CRA increased due to moving landscaping costs in that area from the General Fund.
- (5) Recreation Impact Fee decreased because less funding was scheduled for projects than last year.
- (6) Stormwater Utility increased because stormwater expenditures were moved from General Fund.
- (7) Capital Project Funds increased due to the large amounts allocated for the public works facility and for matching funds on Airport grants.
- (8) Golf Course Fund decreased because of less being allocated for maintenance and repairs.
- (9) Airport Fund decreased because a separate Airport Director position has not been budgeted.
- (10) Building Department increased due to adding expenses for the new Fire Marshall function and an additional Building Inspector position.

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## FUND BALANCE COMPARISON AND PROJECTED CHANGES

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

### Exhibit S-4

## FUND BALANCE COMPARISON AND PROJECTED CHANGES

Fund Name	Balance 9/30/2016 Actual	Balance 9/30/2017 Actual	Balance 9/30/2018 Estimated	Change in Fund Balance		Projected Balance 9/30/2019	Percentage Change from Prior Year
				Projected Sources	Projected Uses		
<b>General Fund (1)</b>	5,811,428	4,507,146	6,165,969	12,171,816	(12,053,795)	6,283,990	1.9%
<b>Special Revenue Funds</b>							
Local Option Gas Tax (2)	363,900	211,004	142,894	757,359	(863,827)	36,426	-74.5%
Discretionary Sales Tax (3)	2,709,105	2,643,877	2,751,089	3,635,607	(3,368,137)	3,018,559	9.7%
Riverfront CRA (4)	458,053	540,748	177,621	431,710	(501,885)	107,446	-39.5%
Parking In-Lieu-Of Fund (5)	72,975	39,893	54,097	406	0	54,503	0.8%
Recreation Impact Fee (6)	904,892	955,251	601,883	174,228	(383,000)	393,111	-34.7%
Stormwater Utility Fee Fund (7)	374,556	266,603	396,409	3,200,137	(3,295,839)	300,707	-24.1%
Law Enforcement Forfeiture Fund	36,694	49,226	44,019	1,145	0	45,164	2.6%
<b>Debt Service Funds</b>							
Discretionary Sales Tax Bonds	356,036	0	0	0	0	0	n/a
Stormwater Utility Revenue Bonds	168,436	170,357	173,498	404,692	(401,274)	176,916	2.0%
<b>Capital Project Funds (8)</b>							
General Capital Project	0	0		539,000	(539,000)	0	n/a
Capital Improvements	0	0		883,000	(883,000)	0	n/a
Transportation Improvements	0	0		2,251,970	(2,251,970)	0	n/a
Stormwater Improvements	0	0		1,686,137	(1,686,137)	0	n/a
Airport Improvements	0			2,391,136	(2,391,136)	0	n/a
<b>Enterprise Funds</b>							
Golf Course Revenue Fund (9)	(215,160)	(411,060)	(594,794)	1,378,254	(1,378,254)	(594,794)	0.0%
Airport Fund (10)	(58,097)	8,115	(38,111)	621,876	(566,054)	17,711	146.5%
Building Department (11)	730,999	602,750	779,066	840,868	(791,070)	828,864	6.4%
<b>Total All Funds</b>	<b>11,713,817</b>	<b>9,583,910</b>	<b>10,653,640</b>	<b>31,369,341</b>	<b>(31,354,378)</b>	<b>10,668,603</b>	<b>0.1%</b>

- (1) General Fund projected fund balance is projected to increase but that difference may be allocated by the City Council to fund additional stormwater improvements. Ad valorem taxes were based on a 3.1514 millage, which is less than the 3.4000 levied last year.
- (2) Almost all the available balances in the Local Option Gas Tax Fund are being allocated to road resurfacing.
- (3) Discretionary Sales Tax projected fund balance will be decreased from spending on the Public Works Compound and may be further decreased should the City undertake large expenditures on repair or replacement of seawalls.
- (4) With landscaping moved back from General Fund, Riverfront CRA is not expected to increase fund balance or have substantial resources to initiate beneficial improvements.
- (5) The Parking In-Lieu-Of Fee has no planned expenditures and there are no outstanding agreements currently active.
- (6) Recreation Impact Fee projected fund balance decreases due to budgeted construction projects.
- (7) Stormwater Utility Fee Fund revenues will be used for all operational expenses and for additional capital improvements that are expected to be done in concert with grant funding.
- (8) Capital Project Fund projected receipts are equal to amounts projected to be spent.
- (9) Golf Course Fund shows anticipated revenues will equal expenses for FY 2019.
- (10) Airport Fund's projected revenues are expected to exceed expenses in FY 2019.
- (11) Building Department Fund continues to record revenues in excess of expenses and is accumulating reserves to dampen the effects of any future economic slowdowns.

# CITY OF SEBASTIAN, FLORIDA 2018/2019 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 2018/19, total personnel costs are approximately 68.8% of the city's budgeted operating expenses. Exhibit S-5 provides a comparison of staffing levels in recent years.

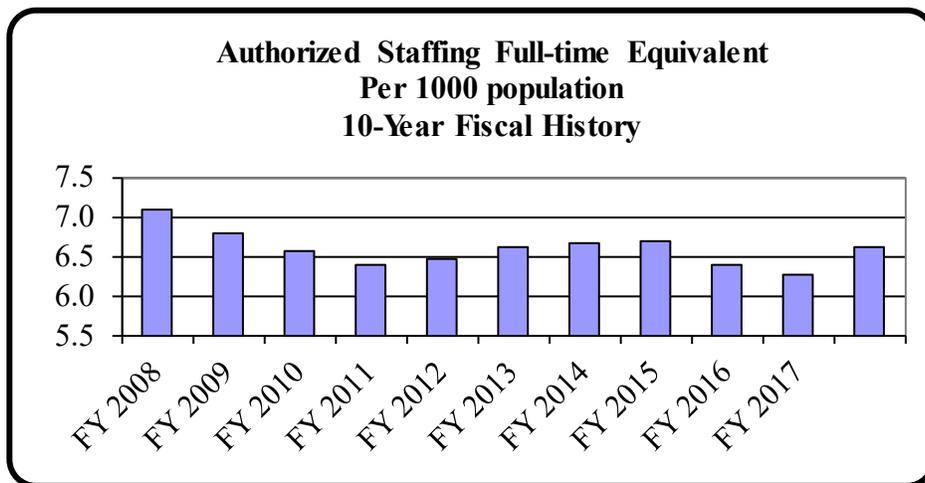
### Exhibit S-5 FULL AND PART-TIME POSITIONS

Department/Division	Budget FY 2014/2015		Budget FY 2015/2016		Budget FY 2016/2017		Budget FY 2017/2018		Amended Budget FY 2017/2018		Budget FY 2018/2019	
	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T	F/T	P/T
City Council	0	5	0	5	0	5	0	5	0	5	0	5
City Manager	2.5	0	2.5	0	3	0	2	0	2	0	2	0
City Clerk	3	4	3	0	2	1	2	1	2	1	2	1
City Attorney	0	0	0	0	0	0	0	0	0	0	0	0
Administrative Services	5	2	4	2	5	1	6	1	6	0	6	0
Mgmt Information Svcs	2	0	2	0	2	0	2	0	3	3	4	2
Audio Visual	0	0	1	5	1	3	1	4	0	0	0	0
Leisure Services	11	18	10	18	9	18	9	16	8	17	12	18
Community Development	2	0	2	0	3	0	5	0	5	0	4	0
Police Administration	8	1	8	1	7	1	8	1	8	1	7	2
Police Operations	27	0	27	0	28	0	28	2	29	1	34	0
Police Detectives	7	10	7	10	7	10	7	10	7	11	7	10
Police Dispatch	10	0	10	0	10	0	10	0	10	0	10	0
Code Enforcement	3	0	3	0	3	0	3	0	3	0	3	0
Engineering	0	0	0	0	3	0	2	0	0	0	0	0
Roads & Maintenance	9	0	9	0	8.5	0	7.5	2	7.5	0	9.5	0
Fleet Management	3.5	0	3.5	0	3.5	0	3.5	0	3.5	0	3.5	0
Facilities Maintenance	3	4	3	1	2	1	2	0	3	0	3	0
Cemetery	2	0	2	0	1	1	2	0	2	0	2	0
<b>GENERAL FUND TOTALS</b>	<b>98</b>	<b>44</b>	<b>97</b>	<b>42</b>	<b>98</b>	<b>41</b>	<b>100</b>	<b>42</b>	<b>99</b>	<b>39</b>	<b>109</b>	<b>38</b>
<b>Stormwater Utility</b>	<b>12</b>	<b>0</b>	<b>12</b>	<b>0</b>	<b>8</b>	<b>0</b>	<b>9</b>	<b>0</b>	<b>13</b>	<b>1</b>	<b>14</b>	<b>1</b>
Golf Course Administration	2	5	2	6	2	6	2	6	2	5	2	4
Golf Course Carts	0	16	0	16	0	16	0	16	0	14	0	14
<b>Golf Course Total</b>	<b>2</b>	<b>21</b>	<b>2</b>	<b>22</b>	<b>2</b>	<b>22</b>	<b>2</b>	<b>22</b>	<b>2</b>	<b>19</b>	<b>2</b>	<b>18</b>
<b>Airport</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>2</b>	<b>0</b>
<b>Building Department</b>	<b>5</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>5</b>	<b>1</b>	<b>5</b>	<b>1</b>	<b>6</b>	<b>0</b>	<b>7</b>	<b>1</b>
<b>SUB-TOTALS</b>	<b>118</b>	<b>65</b>	<b>117</b>	<b>64</b>	<b>116</b>	<b>64</b>	<b>119</b>	<b>65</b>	<b>123</b>	<b>59</b>	<b>134</b>	<b>58</b>
<b>TOTAL POSITIONS</b>	<b>183</b>		<b>181</b>		<b>180</b>		<b>184</b>		<b>182</b>		<b>192</b>	
<b>FULL-TIME POSITIONS</b>	<b>150.50</b>		<b>149.00</b>		<b>148.00</b>		<b>151.50</b>		<b>152.50</b>		<b>163.00</b>	

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

The FY 2018/19 budget reflects a total authorization of 163.0 full-time equivalent (FTE) positions to serve an estimated population of 24,630. This is a staffing ratio of 6.62 FTE's per 1,000 population. From the chart and graph below, the trend for the past few years is illustrated. With the additions made this year, the number of full-time equivalents is back to within the historic range. It is expected these levels will continue in future years providing any extreme economic growth or downturn is experienced.

<u>Year</u>	<u>FTE</u>	<u>Population</u>	<u>Number of FTE Per Thousand</u>
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	150.50	22,622	6.6528
FY 2016	149.00	22,296	6.6828
FY 2017	148.00	23,137	6.3967
FY 2018	151.50	24,192	6.2624
FY 2019	163.00	24,630	6.6179



# CITY OF SEBASTIAN, FLORIDA 2018/2019 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 9/30/18</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

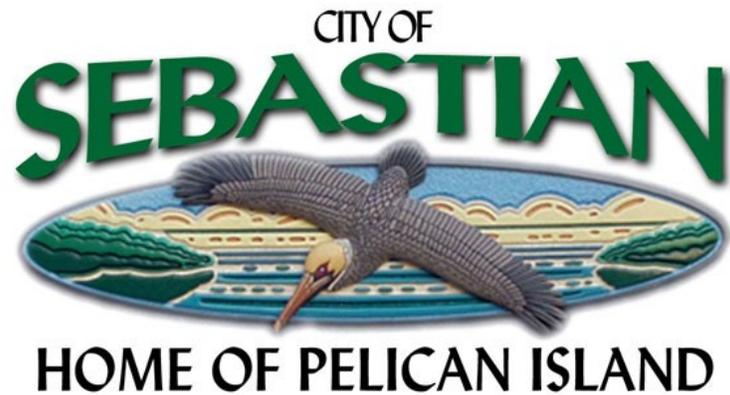
### Debt Outstanding

The following table lists the city's debt obligations and commitments as of September 30, 2018. Each of the two long-term notes include a covenant pledging special revenues. There is no outstanding debt related to the General Fund and the city has no variable rate debt. The Stormwater Bank Note was used to refund a bond issue that initially held an insured rating of AAA. The Paving Improvements Note was used to refund another Bank Note with less desirable terms. The Golf Cart Lease Purchase was used to acquire a new fleet of golf carts.

Debt Description	Initial Principal Amount	Principal Remaining 9/30/2018	Interest Rate	Final Maturity	Initial Bond Rating/ Insurer	Security Pledge
Stormwater Utility Revenue Bank Notes 2014	\$5,630,000	\$1,912,000	2% to 4.2%	2022	AAA/MBIA	Stormwater Utility Fees
Paving Improvements Promissory Notes 2012	\$2,296,000	\$1,263,000	1.94%	2023	N/A	Local Option Gas Tax
Golf Cart 60 Month Lease Purchase 2017	\$313,152	\$206,167	3.49%	2022	N/A	N/A

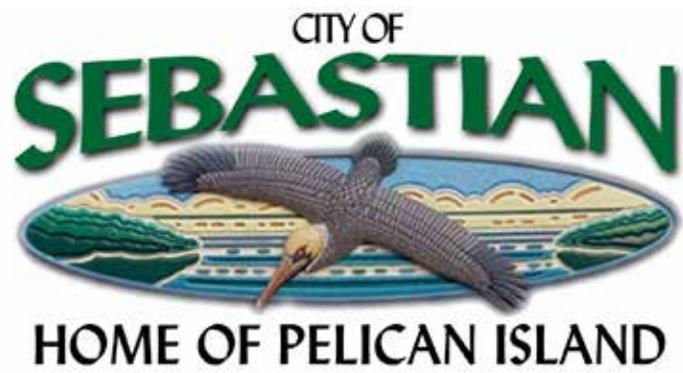
### Effects on Current Operations

Although stormwater utility fees are pledged to the Stormwater Utility Revenue Notes, the annual debt service is currently being paid from discretionary sales tax revenues. This is a legitimate use of those revenues and helps toward enabling stormwater utility fees to be applied to operational and current capital improvement needs of the utility without being encumbered by the debt service payments. Local option gas tax revenues are used to pay the debt service on the Paving Improvements Promissory Notes, which is an allowed use of those funds, since the debt pertains to improvements to the City's transportation system. Clearly, with the priority that must be given to those debt service payments, the net revenues available for capital purchases and/or operating expenditures on the transportation system is reduced. Payments on the Lease Purchase of the golf carts effects the net income from operations but also insures a well-maintained fleet that is essential to insuring a pleasing golfing experience for the customers.

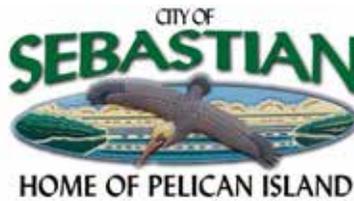


CITY OF SEBASTIAN FLORIDA  
ANNUAL BUDGET  
FISCAL YEAR 2018-2019

***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 17, 2018. 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.

### I. 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.

### II. 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.

#### A. Budget Process

The development of the budget is guided by the following budget policies:

1. A budget calendar will be designed each year to provide a framework within which the interactions necessary to formulate a sound budget could occur and ensure that the City complies with State legal mandates.
2. The budget must be balanced for all funds. Total revenues and other available funds must equal total estimated expenditures for each fund (Section 166.241 Florida Statutes requires all budgets to be balanced).
3. All operating funds are subject to the annual budget process and reflected in the budget document.
4. The enterprise operations of the City are intended to be self-supporting; i.e., current revenues will cover current expenditures, including debt service.

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, Management Information Systems, Community Development and Facilities Maintenance). 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

5. Pursuant to Ordinance 05-16, stormwater utility fees can be utilized to fund stormwater operations, in addition to capital improvements. In the past, stormwater operations were accounted for in the General Fund and partially reimbursed with transfers from the Stormwater Fund. Beginning with the FY 2019 Budget, stormwater operating expenditures will be directly accounted for within the Stormwater Fund in order to better disclose how the fees are being used.
6. 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.)
7. 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.)
8. Deferred compensation retirement programs for employees other than police officers will be fully funded on each payday at 9% of the wages paid. The defined benefit pension plan for police officers 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.
9. The City will coordinate development of the capital improvement budget with the development of the annual operating budget. Each item included in the capital improvement budget is reviewed for its impact on the operating budget. The review quantifies four main factors, which are maintenance costs, improved efficiency, reduction in liability exposure and savings from taking replaced items out of service. Other considerations include the expectation of generating additional revenue, changes in personnel requirements and consistency with the City's Comprehensive Plan.

### **B. 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 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

### C. 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.

### D. Budget Amendment

1. Changes to total fund appropriations and uses of contingency appropriations may only be 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 any significant item prompting the change will usually go to the City Council (e.g., award of contract, additions to staff, contract change order). Procedures for transfers between appropriations 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 Citizen's Budget Review Board and the City Council comparing actual versus budgeted revenue and expense activity for all budgeted funds.

### E. Planning

The City will annually prepare and distribute to departments and the City Council a Five-Year Forecast for the period beyond the next fiscal year. The forecast will include estimated revenues, operating costs and future capital improvements included in the capital improvement plan, as well as projected fund balances.

## III. Revenue Policies

### A. 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.

### B. User Fees

The City shall recalculate on an 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 and Building Enterprise Funds at a level that fully supports the total direct and indirect costs of their respective operations, including any debt service and depreciation.

# City of Sebastian, Florida

## Financial Policies

### IV. Performance Measurement Policies

#### A. 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. These must be linked to the department wide goals and objectives being supported. Systematic and cost effective methodologies must also be developed to monitor and project the established performance measures. Supervisors shall insure that fair, objective and aggressive performance measures are identified for each employee or work group that directly supports program goals and objectives and that an evaluation of the success in accomplishing departmental measures are part of the employee's annual performance review.

#### B. 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.

### V. Investment Policies

#### A. 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 select and manage all City investments. Investments shall always be made with the priority focused on achieving safety, liquidity and optimal return of the investments. Further detail on allowed investments is contained in a separately published investment policy.

#### B. 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 a regular basis. The City's Chief Financial Officer shall prepare quarterly investment portfolio reports containing information on the securities being held and the returns of each investment category. The City's Chief Financial Officer shall meet and discuss any changes in investment strategies or differences in investment holdings with an Investment Committee consisting of the City's Chief Financial Officer, the City Manager and a third person selected by the City Manager.

# City of Sebastian, Florida

## Financial Policies

### VI. Capital Improvement Program Policies

#### A. Capital Improvement Plan

The City shall adopt an annual Capital Budget based on the Capital Improvement Plan and make all capital improvements in accordance with it. 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 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 Replacement Programs – The City shall forecast capital replacement and maintenance needs for at least five-year periods beyond the budget year 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.

#### B. Definition

Capital improvements include streets, buildings, building improvements, park expansions/improvements, new parks, airport runways, infrastructure improvements, and acquisitions of equipment. Projects in the Capital Improvement Program generally cost more than \$750 and last at least five years (with the exception of computer software if \$5,000 or greater). For accounting purposes, these lesser cost capital items are often included, in order to easily reconcile the initial year with the capital accounts budgeted in that year's Operating Budget. Significant allocations to some programs that do not meet the definition of capital items may also be reflected in the Program in order to present the complete financial plan, although they may ultimately be accounted for as operating expenditures.

#### C. Alignments

The City shall coordinate the development of the Capital Improvement Program plan with the development of the 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.

#### D. Project Approvals

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).

#### E. 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.

#### F. 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

### **VII. Debt Management Policies**

#### **A. 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 at least three percent (3%) over the life of the respective issue should be attained.

#### **B. Debt Financing for Capital Assets**

##### **1. Short-term Borrowing**

Short-term borrowing or lease/purchase contracts should only 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 Long-term Debt**

When the City finances capital projects or purchases by issuing long-term debt, it shall amortize the debt over a term not to exceed the average useful life of the project(s) financed. Financing utilizing bank notes will be preferred to avoid the higher issuance cost typically incurred with bonded debt. 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.

#### **C. 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.

#### **D. Bond Ratings and Full Disclosure**

The City recognizes the importance of favorable bond ratings by the various rating agencies. Bond ratings will be obtained when bonds are issued and will be regularly updated for the term of the issue. 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

### E. 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., Citizens Budget Review Board) are teams made up of Residents and City staff to address specific concerns and provide direction and feedback;
- ❖ *Master Planning* – Specific functions and processes are included in written plans, such as the Comprehensive Plan, Stormwater Master Plan, Community Redevelopment Agency 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 beyond the next budget year for all major City funds;
- ❖ *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;

### VIII. 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 update schedules of all fund surpluses and deficits, with projections of reserve requirements and any 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 will be reviewed 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 recommendations to the City Manager for any changes to the Fund Balance Policies and Use of Surplus Policies based on needs identified in this analysis.

- A. General Fund uncommitted and unassigned fund balances will be maintained at a target amount of five million dollars (\$5,000,000) for declared natural disasters. This approximates an amount calculated to sustain City operations in the aftermath of unforeseen or emergency events, such as hurricanes declared to be natural disasters. Key assumptions of this calculation are:
  - a. That damage to City-owned and private property will amount to a loss of no greater than 30% in overall property values;
  - b. That the damage occurs after the maximum proposed millage is established for the next fiscal year, resulting in up to a year's delay before there is the option of increasing property tax revenues;
  - c. Property taxes, franchise fees, utility service taxes and other revenues will decline;
  - d. There would be significant public safety and public works employee overtime; large outlays for debris removal; plus expenditures for repairing and replacing City facilities;
  - e. Reimbursements from insurance claims will occur within six months and FEMA claims will occur within a year;

# City of Sebastian, Florida

## Financial Policies

- B.** In addition, the City shall assign any General Fund operating surplus for the fiscal year (revenues in excess of expenditures) to restore the Capital Renewal and Replacement Reserve to a balance no greater than \$275,000. This Reserve is assigned for the purpose of allowing the City Manager to immediately proceed with repairing or replacing essential 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. The necessary budget adjustments for these items shall be reported to and approved by the City Council along with the next Quarterly Financial Report. Should the City Manager determine that it is necessary to use these balances toward Enterprise Fund expenses, those transactions shall be recorded as loans.
- C.** Consideration shall also be given to establishing extra cushions for unanticipated events or extraordinary expenditures, such as:
- a. Uncontrollable shortfalls in intergovernmental revenue occurring due to poor economic conditions at the State and National levels or the willful political action of those attempting to undermine home rule and the effectiveness of City government. (General Fund receives about \$3.7 million each year from Communication Service Taxes, State Revenue Sharing, Motor Fuel Taxes and the Half-cent Sales Taxes which is about 30% of its total revenues);
  - b. Significant payouts of unused employee leave accruals at the time they terminate. These are typically manageable by covering them from the relevant department's other budgeted funds but the departure of 100% of the employees would create a total payout of about \$1.4 million in wages alone. In response to some emergency situations, the City could be faced with excessive voluntary departures or perhaps mandatory layoffs due to the financial situation.
  - c. Unanticipated expenditures on capital outlays or capital replacements of such a magnitude that are beyond the possibility of immediately funding within any legal or normally reasonable means.
    - (1) Although financing from financial institutions may be feasible in certain isolated cases, this possibility may not be available should those creditors have to also consider other events the City could be dealing with at the time.
    - (2) Additional cushions could be established in certain Special Revenue Funds (Local Option Gas Tax, Discretionary Sales Tax, Community Redevelopment Agency and Stormwater Utility Funds) as a capital reserve for this purpose.
  - d. The unfunded Police Pension Fund Actuarial Accrued Liability is also something that could possibly be a concern. Annual contributions to the pension plan are calculated to cover the vested benefits being accumulated by the Police Officers but the deficit occurs when plan changes are made or when assumptions are changed or when certain assumptions such as investment income do not materialize. An immediate payout is not required, since repayment of the deficit is allowed to be amortized and calculated into future annual payments. Not long ago, these deficits were exaggerated by politicians and this alarmed the public. Some consideration could be given to either paying more than required on the annual requirement or establishing another cushion of cash reserves in case political forces create a mandate in the future to pay off the deficit.
  - e. Localized emergencies that may not be eligible for insurance or FEMA reimbursement, such as flooding, tornados, sink holes, earth quakes, civil disorders, terrorism, explosions, fires, etc. Emergencies of this nature would most likely impact operational accounts such as overtime pay expenditures and utility tax and franchise fee revenues. To the extent possible without increasing tax rates, a cushion of some amount would be warranted.
- D.** Target amounts should be established and reviewed annually during the budgeting process for each of the above. Generally, the targets would be calculated as a reasonable percentage of the total based on a rational analysis of the perceived likelihood of the event actually occurring and amounts that would be sufficient to reduce the negative impact of the event to acceptable levels. At the discretion of the City Council, replenishment of established target amounts will occur as soon as reasonably possible without tax rate increases or further damaging ongoing levels of service to the public.

# City of Sebastian, Florida

## Financial Policies

- E.** In some instances, the City’s Golf Course, Airport and Building Enterprise Funds may be impacted by the foregoing emergency conditions. Certainly, the Golf Course and Airport do not currently have the resources that might be necessary to effectively restore their operations. While considering the level of targeted cash reserve balances in the General Fund and Special Revenue Funds, it must be recognized that these operations may also need financial assistance to recover.
- F.** In conclusion, the following Fund Balance Policies for funding amount targets will be in effect:
- a. Declared National Disasters - \$5,000,000 Target Balance.
  - b. Capital Renewal and Replacement Reserve – Replenished Up to \$275,000 from Operating Surpluses.
  - c. Shortfalls in Intergovernmental Revenues – \$370,000 Based on 10% of Annual State Revenues.
  - d. Employee Leave Accrual Payouts – \$350,000 Based on 25% of Accumulated Liability.
  - e. Capital Outlay Reserve – Set Aside 5% in Certain Special Revenue Funds:
    - i. Local Option Gas Tax – \$37,000 based on 5% of budget of gas taxes.
    - ii. Discretionary Sales Tax – \$176,000 based on 5% of budget for sales taxes.
    - iii. Community Redevelopment Agency – \$19,000 based on 5% of budget for tax increment receipts.
    - iv. Stormwater Utility – \$100,000 based on 5% of budget for stormwater fee receipts.
  - f. Unfunded Police Pension Liability – Address this by increasing annual contribution when possible.
  - g. Localized Emergencies – The severity of such events is difficult to envision, thus it is assumed that other balances would have to be utilized.
  - h. The total funding target for General Fund to cover items a, b, c and d. would be \$5,995,000, which exceeds current balances. These are to be fully funded as soon as possible by Operating Surpluses that exceed amounts needed to replenish the Capital Renewal and Replacement Reserve.

### **IX. Use of Surplus Policies**

It is the intent of the City to use all uncommitted or unassigned surpluses to accomplish three primary goals: meeting fund balance policies, avoidance of future debt, and reduction of outstanding debts or liabilities. The City will always avoid using fund balances or year-end surpluses to cover ongoing operating expenses.

- A.** Any surpluses realized in the General Fund may, at the discretion of the City Council, be used to restore fund balance targets or other purposes in the following order of priority:
- 1. \$5,000,000 target reserve for declared national disasters.
  - 2. \$275,000 maximum start of the fiscal year Capital Renewal and Replacement Reserve.
  - 3. \$370,000 target reserve for shortfalls in intergovernmental revenues.
  - 4. \$350,000 target reserve for payouts of terminating employee leave accruals.
  - 5. Additional payments to reduce the Police Pension Trust Fund Unfunded Actuarial Accrued Liability.
- B.** After fully satisfying the fund balance targets or additional payments, surpluses may be used for the following purposes, listed in order of priority:
- 1. Additional 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.
  - 2. Cemetery Permanent Trust Fund. After all other needs have been satisfied, excess surpluses may be transferred to the Cemetery Permanent Trust Fund established to care for the Cemetery. The amounts transferred shall be deemed corpus to the Cemetery Trust fund for funding Cemetery care and maintenance.
  - 3. 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 that will result in increased property values.

# City of Sebastian, Florida

## Financial Policies

### C. Special Revenue Fund Surpluses

**Local Option Gas Tax Revenue Fund** – A target reserve will be maintained in an amount equal to five percent (5%) of the annual budgeted gas tax receipts to alleviate the impact of a decline in amounts of collected revenue and to provide sufficient funds for unanticipated transportation expenditures. Surpluses projected five years beyond the budget year may exceed the target or be allocated toward additional eligible projects or programs.

**Discretionary Sales Surtax Revenue Fund** – A target reserve will be maintained in an amount equal to five percent (5%) of the annual budgeted sales tax receipts to alleviate the impact of decline in amounts of collected revenue and to provide sufficient funds for unanticipated replacements of eligible capital improvements or equipment. Surpluses projected five years beyond the budget year may exceed the target or also be programmed toward additional eligible capital infrastructure, payoff of the outstanding Stormwater Bank Notes or forgiveness of some of the advances made for the construction of Airport Hangars A and B.

**Community Redevelopment Agency** – A target reserve will be maintained in an amount equal to five percent (5%) of the annual budgeted tax increment receipts to alleviate the impact of a decline in amounts of collected revenue and to provide sufficient funds for unanticipated projects or programs. Surpluses projected five years beyond the budget year may exceed the target or also be programmed toward additional eligible projects or programs that may be identified in the future.

**Parking In-Lieu-Of Fund** – Surpluses will be used to fund projects that add vehicle parking facilities or may be held in reserve for projects that may be identified in the future.

**Recreation Impact Fee Fund** – Surpluses will be used toward additional projects to provide additions or improvements to Parks and Recreation facilities or may be held in reserve for projects that may be identified in the future. (Note that impact fee payments must be refunded if not appropriated within seven years).

**Stormwater Utility Revenue Fund** – A target reserve will be maintained in an amount of five percent (5%) of the annual budgeted Stormwater fee receipts for the purpose of alleviating the impact of an unanticipated decline in amounts of collected revenue and to provide sufficient funds for unanticipated capital improvements. Surpluses projected five years beyond the budget year may exceed the target or be programmed toward additional programs or eligible capital projects or be used for paying off the Stormwater Bank Notes.

### X. Reporting and Analysis

To ensure compliance with the adopted financial policies, the 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 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.
- *Fund Balance and Reserve Analysis* – The City’s Chief Financial Officer will review the fund balance and reserve levels and produce a report annually on reserve levels as compared to policy goals.

# CITY OF SEBASTIAN, FLORIDA 2018/2019 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 2018/2019 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.

**Stormwater Utility Revenue Bonds Debt Service Fund (263)** - This fund is used to account for the accumulation of revenues 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 2018/2019 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)** – 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 and interest on the Permanent Endowment portion of the trust may not be spent but the interest on it can be used either to make capital improvements or maintain the community cemetery. The principal and interest on the Non-endowed funds portion may 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.

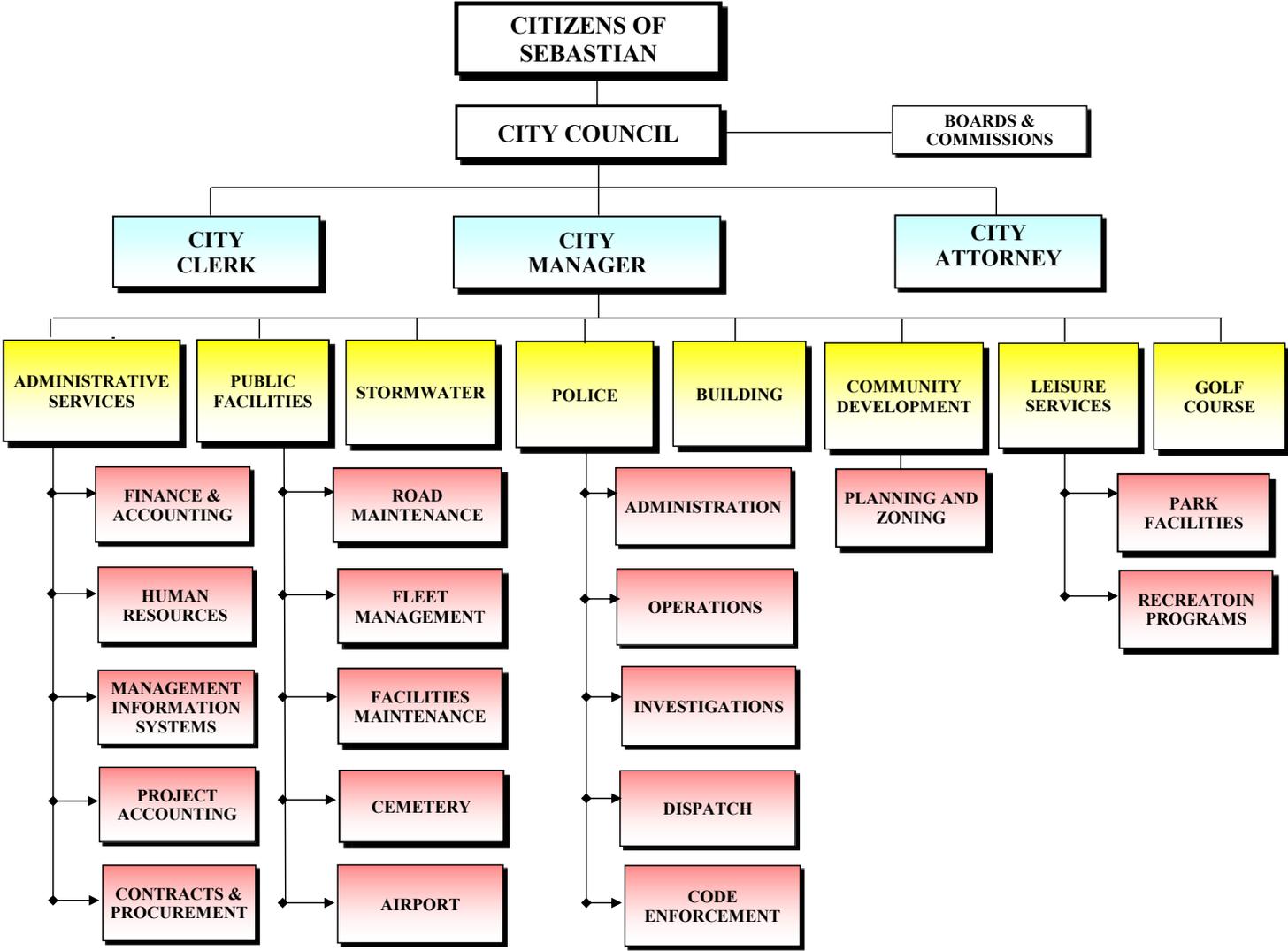
# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## 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	Stormwater Fund	Enterprise Fund
City Council	General Government	X		
City Manager	General Government	X		
City Clerk	General Government	X		
City Attorney	General Government	X		
Administrative Services	General Government	X		
Management Information System	General Government	X		
Community Development	General Government	X		
Police Administration	Public Safety	X		
Police Operations	Public Safety	X		
Police Detective	Public Safety	X		
Police Dispatch	Public Safety	X		
Police Code Enforcement	Public Safety	X		
Engineering	Transportation	X		
Road and Maintenance	Transportation	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		
Stormwater Utility	Physical Environment		X	
Golf Course Administration	Cultural/Recreation			X
Golf Course Greens Division	Cultural/Recreation			X
Golf Course Cart Division	Cultural/Recreation			X
Airport Administration	Transportation			X
Building	Public Safety			X

**CITY OF SEBASTIAN, FLORIDA  
ORGANIZATIONAL CHART  
Fiscal Year 2018/2019**



**CITY OF SEBASTIAN  
FISCAL YEAR 2018-2019 BUDGET CALENDAR**

<b><u>DATE</u></b>	<b><u>DAY</u></b>	<b><u>EVENT</u></b>
01/10/18	Wednesday	City Council @6:00pm – Approve Budget Calendar and 4 <sup>th</sup> Quarter Budget Report
01/24/18	Wednesday	City Council @6:00pm – Consider City Council Operating Budget Objectives and Review Priorities of Items in the Capital Improvement Plan for 2018/19
01/29/18	Monday	Budget Review Advisory Board @6:00pm – Kick-off Meeting and Review of 4 <sup>th</sup> Quarter FY2017 Budget Report
02/14/18	Wednesday	City Council @6:00pm – Finalize City Council Operating Budget Objectives and Review Priorities of Items in the Capital Improvement Plan for 2017/18
02/16/18	Friday	Departments Receive Instructions for Capital Improvement Program
03/05/18	Monday	Budget Review Advisory Board @6:00pm – Review 1 <sup>st</sup> Quarter Budget Report
03/14/18	Wednesday	City Council @6:00pm – Approve 1st Quarter Budget Report
03/16/18	Friday	Departments Submit Capital Improvement Program Request to Administrative Services
04/20/18	Friday	Departments Receive Instructions on Operating Budget Preparation
05/11/18	Friday	Departments Submit Operating Budget Request to Administrative Services
05/25/18	Friday	Complete Administrative Services Review and Balancing of CIP and Draft Budgets
06/01/18	Friday	Estimate of Property Values Received from Property Appraiser
06/04/18	Monday	Budget Review Advisory Board @6:00pm – Review 2 <sup>nd</sup> Quarter Budget Report
06/08/18	Tuesday	Complete City Manager Review of CIP and Draft Budgets
06/13/18	Wednesday	City Council @6:00pm – Approve 2nd Quarter Budget Report
06/15/18	Monday	City Council and Budget Review Advisory Board Receive Recommended CIP and Operating Budget
06/15/18	Monday	Planning and Zoning Board Receives Capital Improvement Program
06/29/18	Friday	DR-420 Certified Property Values Received from Property Appraiser
07/02/18	Monday	Budget Review Advisory Board @6:00pm – Presentation of Draft Capital Improvement Program and Operating Budget and Consider Recommendations to City Council
07/05/18	Thursday	Planning and Zoning Board @7:00pm – Approval of Capital Improvement Program
07/09/18	Monday	Budget Review Advisory Board @6:00pm – Approve Chair’s Presentation of Recommendations to City Council
07/11/18	Wednesday	City Council @6:00pm – Receive Budget Review Advisory Board Recommendation and Approve Proposed Millage to be Submitted to Property Appraiser
07/23/18	Monday	Parks & Recreation Board @6:00pm - Review of Capital Improvement Program
07/26/18	Wednesday	Deadline to send DR-420 Proposed Millage Form to Property Appraiser
07/30/18	Monday	Budget Review Advisory Board @6:00pm – Approve Changes to Recommendation to City Council on Draft Capital Improvement Program and Operating Budget (if needed)
08/06/18	Monday	Budget Review Advisory Board @6:00pm – Review 3rd Quarter Budget Report
08/08/18	Wednesday	City Council @6:00pm – Approve 3rd Quarter Budget Report and Presentation on Budget Recommendations
09/03/18	Monday	Final Adoption of School Board Budget
09/05/18	Wednesday	First Public Hearing on County Budget
09/12/18	Wednesday	Final Adoption of County Budget
09/17/18	Monday	City Council @6:00pm – Special Meeting for First Public Hearing on Millage and Budget/Approval of Capital Improvement Program/Financial Policies
09/22/18	Saturday	Advertise the Tentative Millage and Proposed Budget
09/26/18	Wednesday	CRA/City Council Meeting @6:00pm – Approve Community Redevelopment Agency Budget/Final Public Hearing on Millage and Budget
09/27/18	Thursday	Send Resolution Adopting Final Millage to Property Appraiser

# CITY OF SEBASTIAN, FLORIDA 2018/2019 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 2018/2019 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.

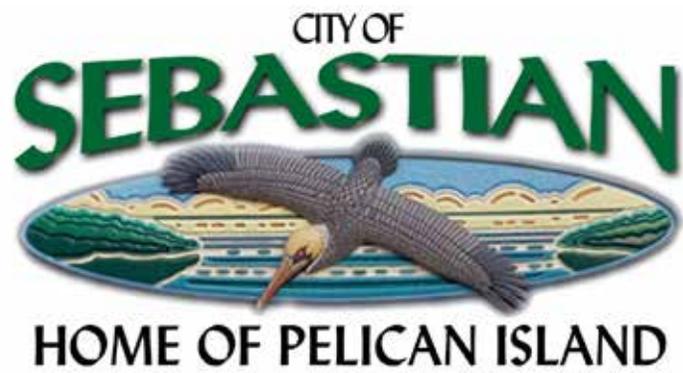
Within 15 days of the first hearing, the City must advertise its intent to adopt a final millage rate and budget. Finally, the millage rate and budget are adopted by separate resolutions of the City Council at the second hearing which must be held not less than two days or more than five days after the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

## **Budget Implementation**

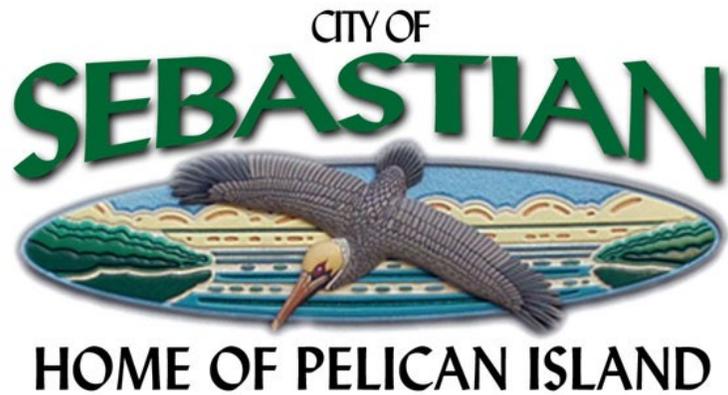
The budget process does not end with legal adoption of the budget. The Administrative Services Department staff along with City departments, monitor the budget throughout the fiscal year. An integrated financial software system provides budgetary control and various budgetary reports to aid in this process.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

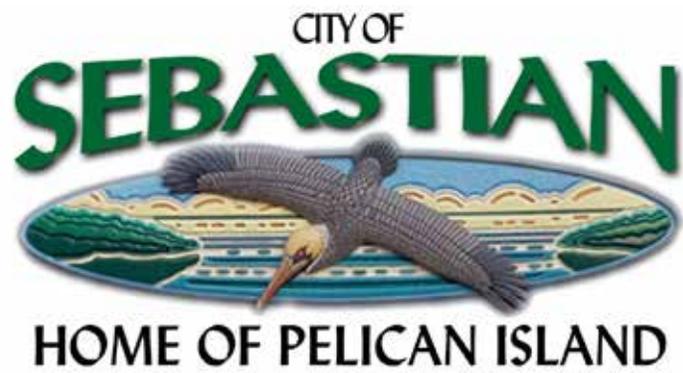


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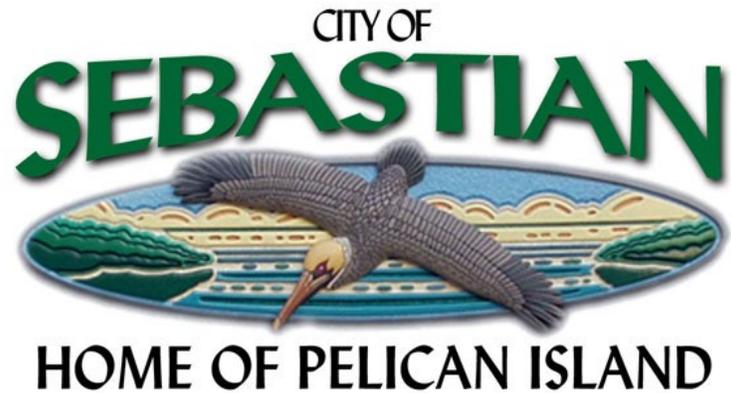


CITY OF SEBASTIAN FLORIDA  
ANNUAL BUDGET  
FISCAL YEAR 2018-2019

***BUDGET DETAIL***



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CITY OF SEBASTIAN, FLORIDA  
ANNUAL BUDGET  
FISCAL YEAR 2018-2019

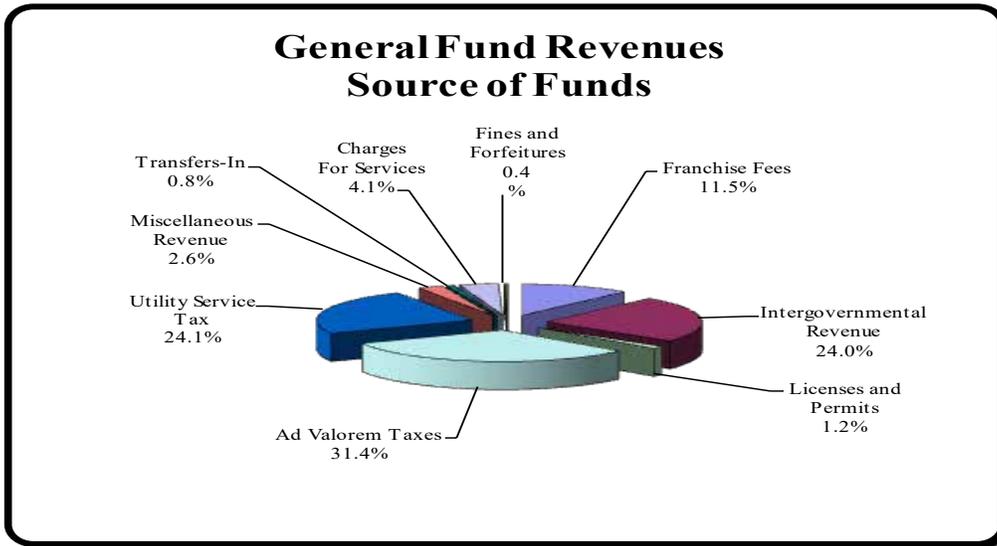
***GENERAL FUND***

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

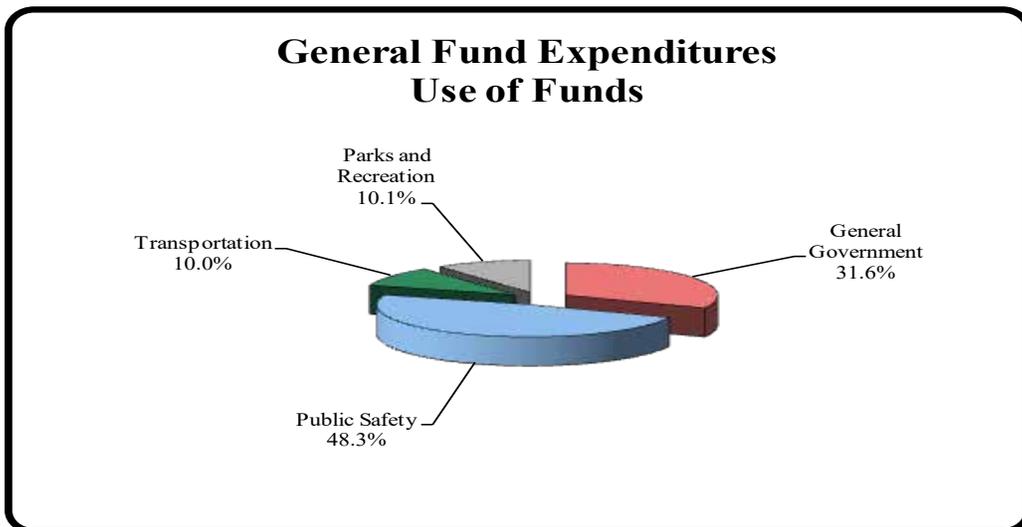
## GENERAL FUND

The General Fund is the main operating fund for the City of Sebastian. The budget for Fiscal Year 2018-2019 is \$12,171,816. 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 .8% of revenues for the General Fund.



City services are provided mainly through the General Fund revenues. The graph presented below shows that 48.3% of total General Fund expenditures are allocated to public safety related activities. Other city services are included in general government, transportation and parks and recreation.



# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## TABLE G-1

### GENERAL FUND REVENUE

**Code: 001501**

The Fiscal Year 2018-2019 adopted budget for General Fund Revenue and Interfund Transfers is \$ 12,171,936. This is \$ 3,367,745 less than the projected actual 2017-2018 General Fund Revenue and Other Sources of \$ 15,539,561.

Description				Amended				Difference
	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 17/18	FY 18/19		
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>		
Taxes and franchise fees	\$ 7,178,016	\$ 7,546,774	\$ 7,785,255	\$ 7,884,576	\$ 7,964,010	\$ 8,147,104	\$ 183,094	
Licenses and permits	147,219	136,614	135,899	138,500	153,100	143,100	(10,000)	
Inter-governmental revenue	2,515,809	2,654,805	2,807,990	2,608,036	4,582,477	2,919,860	(1,662,617)	
Charges for service	320,955	326,774	312,760	404,140	402,040	549,902	147,862	
Fines and forfeits	60,685	72,010	70,411	55,000	50,500	50,500	-	
Interest earnings	25,110	28,860	55,587	34,431	73,850	80,650	6,800	
Rents and royalties	103,975	109,958	119,298	102,000	128,000	128,000	-	
Sales of assets	41,955	91,622	43,806	40,300	17,000	34,000	17,000	
Contributions/donations	48,124	72,681	25,420	32,200	46,000	33,000	(13,000)	
Other miscellaneous revenues	38,519	24,998	68,932	45,471	50,700	45,700	(5,000)	
Total revenues	\$ 10,480,367	\$ 11,065,096	\$ 11,425,359	\$ 11,344,654	\$ 13,467,677	\$ 12,131,816	\$ (1,335,861)	
Interfund transfers	718,306	727,151	663,569	729,638	729,638	40,000	(689,638)	
Total revenues and interfund transfers	11,198,673	11,792,247	12,088,928	12,074,292	14,197,315	12,171,816	(2,025,499)	
Change in Fund Balance	(30,734)	223,955	(1,319,386)	(263,500)	1,342,246	-	(1,342,246)	
Total revenues and other sources	\$ 11,167,939	\$ 12,016,202	\$ 10,769,542	\$ 11,810,792	\$ 15,539,561	\$ 12,171,816	\$ (3,367,745)	

#### Fiscal Year 2018-19 Adopted Budget Revenues -

Major Current Level Changes from FY 2017-18 Projected Revenues:

1. **Taxes and franchise fees** - Increase primarily due to increases in electric franchise and utility fees.
2. **Licenses and permits** - A decrease in projected business tax receipts is projected.
3. **Intergovernmental** - FY 17-18 revenues included major amounts as reimbursements from Hurricane Matthew.
4. **Charges for service** - Increase resulting from projected reimbursements from the School Board for Resource Officers.
5. **Fines and forfeits** - The same amounts are anticipated.
6. **Interest earnings** - Some increase in interest rates are expected.
7. **Rents and royalties** - The same amounts are anticipated.
8. **Sales of assets** - Additional amounts are anticipated from sales of surplus equipment.
9. **Contributions/Donations** - A decrease is shown because the Greer donation is not budgeted.
10. **Other miscellaneous revenues** - A decline is projected from current amounts of damage reimbursements.
11. **Interfund transfers** - Significant decrease resulting from moving Stormwater transfers and expenditures out of General Fund.

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## GENERAL FUND REVENUE DETAIL

Code: 001501

Account		FY 14/15	FY 15/16	FY 16/17	Amended	FY 17/18	FY 18/19
Number	Description	Actual	Actual	Actual	FY 17/18	Projected	Budget
					Budget		
<b>TAXES</b>							
311000	Current Ad Valorem Taxes	3,295,549	3,530,235	3,726,976	3,797,124	3,797,124	3,814,314
311001	Delinquent Ad Valorem Taxes	2,241	72,789	77,898	2,500	2,500	2,500
311002	Penalty on Delinquent Taxes	0	0	0	0		
<b>TOTAL AD VALOREM TAXES</b>		<b>3,297,790</b>	<b>3,603,023</b>	<b>3,804,874</b>	<b>3,799,624</b>	<b>3,799,624</b>	<b>3,816,814</b>
<b>FRANCHISE FEES</b>							
313100	Electric Franchise Fees	1,164,863	1,163,216	1,169,540	1,228,000	1,231,200	1,280,400
313700	Solid Waste Franchise Fees	71,806	79,191	84,201	85,694	90,400	94,000
313900	Other Franchise Fees - CNG	4,846	15,023	17,662	19,760	18,406	19,940
<b>TOTAL FRANCHISE FEES</b>		<b>1,241,515</b>	<b>1,257,430</b>	<b>1,271,402</b>	<b>1,333,454</b>	<b>1,340,006</b>	<b>1,394,340</b>
<b>UTILITY SERVICE TAXES</b>							
314100	Electric Utility Service Tax	1,545,946	1,606,145	1,640,256	1,695,000	1,741,000	1,810,000
314300	Water Utility Service Tax	255,823	269,555	277,004	288,912	277,600	288,700
314400	Gas Utility Service Tax	5,301	11,016	12,070	12,168	14,380	14,950
314800	Propane Utility Service Tax	33,776	29,373	39,579	30,418	34,900	36,300
314950	CST Revenue Sharing	797,865	770,233	740,071	725,000	756,500	786,000
<b>TOTAL UTILITY SERVICE TAXES</b>		<b>2,638,711</b>	<b>2,686,321</b>	<b>2,708,980</b>	<b>2,751,498</b>	<b>2,824,380</b>	<b>2,935,950</b>
<b>TOTAL TAXES &amp; FRANCHISE FEES</b>		<b>7,178,016</b>	<b>7,546,774</b>	<b>7,785,255</b>	<b>7,884,576</b>	<b>7,964,010</b>	<b>8,147,104</b>
<b>LICENSES AND PERMITS</b>							
321000	Business Taxes	90,364	81,250	85,221	90,000	90,000	90,000
321100	Business Tax - Penalties/Transfers	2,540	1,835	2,309	2,000	2,000	2,000
322060	Driveway Permit Fees	26,000	27,700	24,500	26,000	26,000	26,000
322075	Reinspection Fees	70	70	0	0	0	0
322080	Right-of-Way Permits	0	0	500	0	0	0
322900	Other Permits & Fees	2,344	2,601	2,744	2,600	2,600	2,600
329100	Zoning Fees	8,311	6,375	5,241	6,000	20,000	10,000
329200	Site Plan Review Fees	2,400	7,800	7,300	5,000	5,000	5,000
329300	Plat Review Fees	9,300	3,000	4,200	3,000	4,000	4,000
329400	Plan Checking Fees	450	603	975	500	1,000	1,000
329450	Engineer Review Fees	2,400	2,600	250	1,200	0	0
329500	Alarm Permits	3,040	2,780	2,660	2,200	2,500	2,500
<b>TOTAL LICENSES AND PERMITS</b>		<b>147,219</b>	<b>136,614</b>	<b>135,899</b>	<b>138,500</b>	<b>153,100</b>	<b>143,100</b>
<b>INTERGOVERNMENTAL REVENUE:</b>							
<b>FEDERAL GRANTS</b>							
331200	Fed Grant-Public Safety	1,534	5,249	6,708	0	0	0
331204	Fed - JAG Grant	3,438	13,984	16,131	0	0	0
334901	FEMA - Federal Reimb	0	0	0	0	1,549,966	0
334902	FEMA - State Reimb	0	0	0	0	224,551	0
<b>TOTAL FEDERAL GRANTS</b>		<b>4,972</b>	<b>19,233</b>	<b>22,839</b>	<b>0</b>	<b>1,774,517</b>	<b>0</b>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## GENERAL FUND REVENUE DETAIL - CONTINUED

Code: 001501

Account Number	Description	FY 14/15 Actual	FY 15/16 Actual	FY 16/17 Actual	Amended FY 17/18 Budget	FY 17/18 Projected	FY18/19 Budget
<b>STATE SHARED REVENUES</b>							
335120	Municipal Revenue Sharing	584,933	606,939	663,142	641,160	752,000	782,900
335122	8th Cent Motor Fuel Tax	191,842	195,044	208,091	200,876	236,000	245,400
335140	Mobile Home Licenses	10,587	11,319	13,349	11,000	13,960	13,960
335150	Alcohol Beverage Licenses	13,677	16,078	15,237	16,000	16,000	16,000
335180	Local Half-Cent Sales Tax	1,564,098	1,637,166	1,716,703	1,739,000	1,790,000	1,861,600
335200	Police Pension State Shared Revenue	145,700	169,027	168,628	0	0	0
<b>TOTAL STATE SHARED REVENUES</b>		<b>2,510,837</b>	<b>2,635,572</b>	<b>2,785,151</b>	<b>2,608,036</b>	<b>2,807,960</b>	<b>2,919,860</b>
<b>TOTAL INTER-GOV'T REVENUE</b>		<b>2,515,809</b>	<b>2,654,805</b>	<b>2,807,990</b>	<b>2,608,036</b>	<b>4,582,477</b>	<b>2,919,860</b>
<b>CHARGES FOR SERVICES</b>							
341920	Cert. Copying, Record Search	1,715	2,604	2,588	1,600	3,000	3,000
341930	Election Fees	244	427	305	300	0	305
342100	PD Special Services Fees	17,728	25,387	27,958	21,000	25,000	25,000
	School Resource Officers	0	0	0	0	0	75,000
343805	Cemetery Fees	10,251	9,462	9,290	12,000	12,000	12,000
347550	Skate Facility Fees	4,869	3,458	2,376	6,000	2,500	2,500
347555	Tennis Facility Fees	24,102	15,454	18,327	23,000	21,000	21,000
347556	County Impact Fees Admin. Fees	12,288	11,879	10,415	12,000	12,000	12,000
347557	Community Center Rec Revenues	26,681	23,168	17,663	25,000	22,000	22,000
349140	RRD-Management Fees	13,202	13,202	13,202	87,740	87,740	90,372
349410	Golf Course-Management Fees	94,539	100,791	96,000	93,000	93,000	88,350
349450	Airport-Management Fees	49,180	47,762	45,500	55,000	55,000	72,425
349455	Maintenance Service Fees-AP	3,422	4,223	3,850	0	1,300	1,300
349480	Building Dept Management Fees	62,158	68,374	65,000	43,000	43,000	45,150
349485	Maintenance Services Fees-Bldg Dept.	576	584	286	500	500	500
349601	Cemetery-Management Fees	0	0	0	0	0	55,000
349620	Administrative Fees-Pension	0	0	0	24,000	24,000	24,000
<b>TOTAL CHGS FOR SERVICE</b>		<b>320,955</b>	<b>326,774</b>	<b>312,760</b>	<b>404,140</b>	<b>402,040</b>	<b>549,902</b>
<b>FINES AND FORFEITS</b>							
351100	Court Fines	13,718	11,524	12,633	13,000	13,000	13,000
351115	Police Education-\$2.00 Funds	1,209	1,127	1,044	1,200	1,100	1,100
351120	Drivers Education	0	0	71	0	0	0
351140	Parking Fines	905	1,045	845	600	1,000	1,000
351200	Confiscated Property	0	20,000	0	0	0	0
354100	Code Enforcement Fines	44,653	38,193	55,631	40,000	35,000	35,000
359000	Other Fines/Forfeits	200	122	187	200	400	400
<b>TOTAL FINES AND FORFEITS</b>		<b>60,685</b>	<b>72,010</b>	<b>70,411</b>	<b>55,000</b>	<b>50,500</b>	<b>50,500</b>
<b>MISCELLANEOUS REVENUE:</b>							
<b>INTEREST EARNINGS</b>							
361100	Interest Income	13,148	20,611	37,199	30,000	49,700	55,000
361105	State Board Interest Earnings	11,804	8,066	14,495	3,931	23,500	25,000
361150	Other Interest	158	182	3,893	500	650	650
<b>TOTAL INTEREST EARNINGS</b>		<b>25,110</b>	<b>28,860</b>	<b>55,587</b>	<b>34,431</b>	<b>73,850</b>	<b>80,650</b>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## GENERAL FUND REVENUE DETAIL - CONTINUED

Code: 001501

Account <u>Number</u>	<u>Description</u>	FY 14/15 <u>Actual</u>	FY 15/16 <u>Actual</u>	FY 16/17 <u>Actual</u>	Amended FY 17/18 <u>Budget</u>	FY 17/18 <u>Projected</u>	FY 18/19 <u>Budget</u>
<b>RENT AND ROYALTIES</b>							
362100	Rents and Royalties	12,187	16,559	16,547	12,000	28,000	28,000
362150	Nontaxable Rent	91,788	93,400	102,752	90,000	100,000	100,000
<b>TOTAL RENT AND ROYALTIES</b>		<b>103,975</b>	<b>109,958</b>	<b>119,298</b>	<b>102,000</b>	<b>128,000</b>	<b>128,000</b>
<b>SALE OF FIXED ASSETS</b>							
364100	Sale of Fixed Assets	36,927	90,012	40,106	35,000	15,000	30,000
365000	Sale of Surplus Material/Scrap	5,028	1,610	3,700	5,300	2,000	4,000
<b>TOTAL SALES OF FIXED ASSETS</b>		<b>41,955</b>	<b>91,622</b>	<b>43,806</b>	<b>40,300</b>	<b>17,000</b>	<b>34,000</b>
<b>CONTRIBUTIONS/DONATIONS</b>							
366000	Contributions & Donations	17,000	46,255	2,900	1,000	3,000	3,000
366050	Donations - SRA	0	400	0	0	0	0
366150	75th Anniversary Revenues	100	420	1,390	1,200	1,500	1,500
366200	Contribution/Greer Trust	20,000	16,000	12,000	10,000	13,000	0
366603	Donations-COPE Unit	0	0	0	10,000	20,000	20,000
366604	Donations-Public Safety Employees	2,946	3,675	6,003	2,500	5,000	5,000
366605	Donations-General Empl Fund	3,378	2,431	627	2,500	1,000	1,000
366805	4th of July Donations	4,700	3,500	2,500	5,000	2,500	2,500
<b>TOTAL CONTRIBUTIONS/DONATIONS</b>		<b>48,124</b>	<b>72,681</b>	<b>25,420</b>	<b>32,200</b>	<b>46,000</b>	<b>33,000</b>
<b>OTHER MISCELLANEOUS REVENUES</b>							
367000	Gain/Loss on Sale of Investments	0	0	4,242	0	0	0
369100	Motor Fuel Tax Rebate	13,517	13,321	14,181	12,000	15,000	15,000
369200	Insurance Proceeds	1,501	0	43,117	3,458	15,000	15,000
369400	Reimbursements	21,655	11,043	7,151	27,013	20,000	15,000
369900	Other Miscellaneous Revenues	1,383	313	92	2,500	500	500
369955	Vend Mach Sales-Gen Empl Fund	463	320	148	500	200	200
369995	Cash Over/Short	0	1	0	0	0	0
<b>TOTAL OTHER MISCELLANEOUS REV.</b>		<b>38,519</b>	<b>24,998</b>	<b>68,932</b>	<b>45,471</b>	<b>50,700</b>	<b>45,700</b>
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>257,683</b>	<b>328,120</b>	<b>313,043</b>	<b>254,402</b>	<b>315,550</b>	<b>321,350</b>
<b>TOTAL REVENUES</b>		<b>10,480,367</b>	<b>11,065,096</b>	<b>11,425,359</b>	<b>11,344,654</b>	<b>13,467,677</b>	<b>12,131,816</b>
<b>INTERFUND TRANSFERS</b>							
381140	Transfer from 140 CRA	60,000	21,667	0	0	0	0
381148	Transfer from 480 BUILDING	105,294	104,086	0	0	0	0
381163	Transfer from 163 STORMWATER	500,000	550,000	650,000	700,000	700,000	0
381450	Transfer from 450 AIRPORT	50,000	50,000	10,000	25,000	25,000	40,000
381601	Transfer from 601 CEMETERY	3,012	1,398	3,569	4,638	4,638	0
<b>TOTAL INTERFUND TRANSFERS</b>		<b>718,306</b>	<b>727,151</b>	<b>663,569</b>	<b>729,638</b>	<b>729,638</b>	<b>40,000</b>
<b>TOTAL REVENUES AND TRANSFERS</b>		<b>11,198,673</b>	<b>11,792,247</b>	<b>12,088,928</b>	<b>12,074,292</b>	<b>14,197,315</b>	<b>12,171,816</b>
<b>OTHER FINANCING SOURCES</b>							
389991	Change in Fund Balance	(\$30,734)	\$223,955	(\$1,319,386)	(\$263,500)	\$1,342,246	0
<b>TOTAL OTHER SOURCES</b>		<b>(\$30,734)</b>	<b>\$223,955</b>	<b>(\$1,319,386)</b>	<b>(\$263,500)</b>	<b>\$1,342,246</b>	<b>0</b>
<b>TOTAL REV. AND OTHER SOURCES</b>		<b>11,167,939</b>	<b>12,016,202</b>	<b>10,769,542</b>	<b>11,810,792</b>	<b>15,539,561</b>	<b>12,171,816</b>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 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 14/15 Actual	FY 15/16 Actual	FY 16/17 Actual	Amended		FY 18/19 Budget	Change From FY 17/18 Budget	% Increase (Decrease)
					FY 17/18 Budget	FY 17/18 Projected			
010001	City Council	\$ 50,522	\$ 48,720	\$ 53,751	\$ 54,893	\$ 53,298	\$ 55,908	\$ 1,015	1.8%
010005	City Manager	257,182	287,769	264,000	303,269	426,065	297,939	(5,330)	-1.8%
010009	City Clerk	343,530	353,080	180,698	225,760	206,914	206,008	(19,752)	-8.7%
010010	City Attorney	103,870	94,682	68,346	101,554	96,312	104,914	3,360	3.3%
010020	Administrative Services	558,459	550,159	571,115	657,696	642,348	691,555	33,859	5.1%
010021	Management Information Services	184,979	199,227	163,425	357,864	393,863	444,227	86,363	24.1%
010022	Audio Visual	0	163,253	105,534	0	0	0	-	0.0%
010041	Police Administration	889,288	1,020,084	1,004,482	908,139	860,763	848,196	(59,943)	-6.6%
010043	Police Operations	2,372,752	2,457,843	2,598,763	2,790,944	3,001,321	3,307,720	516,776	18.5%
010047	Police Detective Division	728,334	810,068	714,488	806,600	774,442	839,821	33,221	4.1%
010049	Police Dispatch Unit	541,846	539,889	611,029	600,155	597,442	643,773	43,618	7.3%
010045	Code Enforcement Division	167,851	178,717	164,704	174,449	177,820	182,872	8,423	4.8%
010051	Engineering	0	0	597,616	0	0	0	-	0.0%
010052	Roads and Maintenance	845,587	744,410	455,432	769,512	810,374	963,710	194,198	25.2%
010053	Stormwater Utility	1,221,517	1,067,564	713,390	1,208,644	1,113,540	0	(1,208,644)	-100.0%
010054	Fleet Management	211,966	257,389	213,861	229,632	211,528	243,162	13,530	5.9%
010056	Facilities Maintenance	306,265	268,635	427,285	479,169	479,135	419,225	(59,944)	-12.5%
010057	Leisure Services	937,017	887,662	923,457	906,679	860,995	1,219,319	312,640	34.5%
010059	Cemetery	188,657	180,365	166,376	187,914	184,066	218,820	30,906	16.4%
010080	Community Development	213,731	253,529	214,587	423,243	408,586	394,947	(28,296)	-6.7%
010099	Non-Departmental	1,106,055	1,205,249	3,195,976	1,151,676	1,556,257	1,089,700	(61,976)	-5.4%
	<b>Total General Fund Expenditures</b>	<b>\$11,229,407</b>	<b>\$11,568,292</b>	<b>\$13,408,315</b>	<b>\$12,337,792</b>	<b>\$12,855,069</b>	<b>\$12,171,816</b>	<b>(165,976)</b>	<b>-1.3%</b>
	<b>Total Revenues and Transfers</b>	<b>11,198,673</b>	<b>11,792,247</b>	<b>12,088,928</b>	<b>12,074,292</b>	<b>14,197,315</b>	<b>12,171,816</b>	<b>97,524</b>	<b>0.8%</b>
	<b>Change in Fund Balance</b>	<b>\$ (30,734)</b>	<b>\$ 223,955</b>	<b>\$ (1,319,386)</b>	<b>\$ (263,500)</b>	<b>\$ 1,342,246</b>	<b>\$ -</b>	<b>\$ 263,500</b>	

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

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

Department	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Budget
<b>CITY COUNCIL</b>						
PERSONAL SERVICES	\$ 22,747	\$ 22,821	\$ 22,729	\$ 22,743	\$ 22,728	\$ 22,743
OPERATING EXPENDITURES	27,775	25,898	31,022	32,150	30,570	33,165
CAPITAL OUTLAY	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 50,522</b>	<b>\$ 48,720</b>	<b>\$ 53,751</b>	<b>\$ 54,893</b>	<b>\$ 53,298</b>	<b>\$ 55,908</b>
<b>CITY MANAGER</b>						
PERSONAL SERVICES	\$ 250,297	\$ 277,445	\$ 257,129	\$ 269,484	\$ 387,786	\$ 278,709
OPERATING EXPENDITURES	6,885	10,324	6,870	33,785	38,280	19,230
CAPITAL OUTLAY	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 257,182</b>	<b>\$ 287,769</b>	<b>\$ 264,000</b>	<b>\$ 303,269</b>	<b>\$ 426,065</b>	<b>\$ 297,939</b>
<b>CITY CLERK</b>						
PERSONAL SERVICES	\$ 287,662	\$ 287,490	\$ 150,152	\$ 163,275	\$ 159,023	\$ 166,495
OPERATING EXPENDITURES	41,270	65,590	30,545	62,485	47,891	24,513
CAPITAL OUTLAY	14,598	-	-	-	-	15,000
<b>TOTAL</b>	<b>\$ 343,530</b>	<b>\$ 353,080</b>	<b>\$ 180,698</b>	<b>\$ 225,760</b>	<b>\$ 206,914</b>	<b>\$ 206,008</b>
<b>CITY ATTORNEY</b>						
PERSONAL SERVICES						
OPERATING EXPENDITURES	103,870	94,682	68,346	101,554	96,312	104,914
CAPITAL OUTLAY	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 103,870</b>	<b>\$ 94,682</b>	<b>\$ 68,346</b>	<b>\$ 101,554</b>	<b>\$ 96,312</b>	<b>\$ 104,914</b>
<b>ADMINISTRATIVE SERVICES</b>						
PERSONAL SERVICES	\$ 480,510	\$ 452,108	\$ 461,830	\$ 525,361	\$ 525,145	\$ 557,119
OPERATING EXPENDITURES	77,949	98,051	105,234	132,335	117,203	134,436
CAPITAL OUTLAY	-	-	4,050	-	-	-
<b>TOTAL</b>	<b>\$ 558,459</b>	<b>\$ 550,159</b>	<b>\$ 571,115</b>	<b>\$ 657,696</b>	<b>\$ 642,348</b>	<b>\$ 691,555</b>
<b>MANAGEMENT INFORMATION SERVICES</b>						
PERSONAL SERVICES	\$ 121,979	\$ 130,875	\$ 111,969	\$ 247,092	\$ 247,672	\$ 329,872
OPERATING EXPENDITURES	32,471	68,352	51,456	110,772	146,191	114,355
CAPITAL OUTLAY	30,529	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 184,979</b>	<b>\$ 199,227</b>	<b>\$ 163,425</b>	<b>\$ 357,864</b>	<b>\$ 393,863</b>	<b>\$ 444,227</b>
<b>AUDIO VISUAL</b>						
PERSONAL SERVICES	\$ -	\$ 102,069	\$ 91,008	\$ -	\$ -	\$ -
OPERATING EXPENDITURES	-	25,365	14,526	-	-	-
CAPITAL OUTLAY	-	35,819	-	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 163,253</b>	<b>\$ 105,534</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>COMMUNITY DEVELOPMENT</b>						
PERSONAL SERVICES	\$ 188,832	\$ 235,559	\$ 180,910	\$ 378,601	\$ 363,420	\$ 321,517
OPERATING EXPENDITURES	24,899	17,970	33,677	44,642	45,166	73,430
CAPITAL OUTLAY	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 213,731</b>	<b>\$ 253,529</b>	<b>\$ 214,587</b>	<b>\$ 423,243</b>	<b>\$ 408,586</b>	<b>\$ 394,947</b>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

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

Department	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Budget
<b>POLICE DEPARTMENT - ADMINISTRATION</b>						
PERSONAL SERVICES	\$ 770,837	\$ 873,844	\$ 883,814	\$ 765,732	\$ 732,890	\$ 723,081
OPERATING EXPENDITURES	114,750	122,937	120,669	142,407	127,873	125,115
CAPITAL OUTLAY	3,700	23,303	-	-	-	-
<b>TOTAL</b>	<b>\$ 889,288</b>	<b>\$ 1,020,084</b>	<b>\$ 1,004,482</b>	<b>\$ 908,139</b>	<b>\$ 860,763</b>	<b>\$ 848,196</b>
<b>POLICE DEPARTMENT - OPERATIONS</b>						
PERSONAL SERVICES	\$ 2,135,684	\$ 2,238,074	\$ 2,308,436	\$ 2,467,961	\$ 2,709,637	\$ 2,986,450
OPERATING EXPENDITURES	219,761	211,528	270,954	302,983	271,684	300,270
CAPITAL OUTLAY	17,307	8,241	19,373	20,000	20,000	21,000
<b>TOTAL</b>	<b>\$ 2,372,752</b>	<b>\$ 2,457,843</b>	<b>\$ 2,598,763</b>	<b>\$ 2,790,944</b>	<b>\$ 3,001,321</b>	<b>\$ 3,307,720</b>
<b>POLICE DEPARTMENT - INVESTIGATIONS</b>						
PERSONAL SERVICES	\$ 622,918	\$ 669,523	\$ 603,083	\$ 686,939	\$ 664,149	\$ 697,014
OPERATING EXPENDITURES	105,416	125,100	106,217	119,661	110,293	114,807
CAPITAL OUTLAY	-	15,444	5,188	-	-	28,000
<b>TOTAL</b>	<b>\$ 728,334</b>	<b>\$ 810,068</b>	<b>\$ 714,488</b>	<b>\$ 806,600</b>	<b>\$ 774,442</b>	<b>\$ 839,821</b>
<b>POLICE DEPARTMENT - DISPATCH</b>						
PERSONAL SERVICES	\$ 503,014	\$ 531,446	\$ 600,680	\$ 585,174	\$ 585,550	\$ 627,288
OPERATING EXPENDITURES	8,850	8,443	10,349	14,981	11,892	16,485
CAPITAL OUTLAY	29,983	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 541,846</b>	<b>\$ 539,889</b>	<b>\$ 611,029</b>	<b>\$ 600,155</b>	<b>\$ 597,442</b>	<b>\$ 643,773</b>
<b>CODE ENFORCEMENT</b>						
PERSONAL SERVICES	\$ 153,224	\$ 162,772	\$ 149,566	\$ 156,084	\$ 159,845	\$ 165,798
OPERATING EXPENDITURES	14,627	15,945	15,138	18,365	17,975	17,074
CAPITAL OUTLAY	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 167,851</b>	<b>\$ 178,717</b>	<b>\$ 164,704</b>	<b>\$ 174,449</b>	<b>\$ 177,820</b>	<b>\$ 182,872</b>
<b>ENGINEERING</b>						
PERSONAL SERVICES	\$ -	\$ -	\$ 293,557	\$ -	\$ -	\$ -
OPERATING EXPENDITURES	-	-	239,138	-	-	-
CAPITAL OUTLAY	-	-	64,921	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 597,616</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

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

Department	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Budget
<b>PUBLIC FACILITIES - ROADS AND MAINTENANCE</b>						
PERSONAL SERVICES	\$ 590,309	\$ 631,616	\$ 379,293	\$ 405,138	\$ 472,815	\$ 544,060
OPERATING EXPENDITURES	121,192	83,688	72,500	356,830	330,015	353,650
CAPITAL OUTLAY	134,086	29,107	3,639	7,544	7,544	66,000
<b>TOTAL</b>	<b>\$ 845,587</b>	<b>\$ 744,410</b>	<b>\$ 455,432</b>	<b>\$ 769,512</b>	<b>\$ 810,374</b>	<b>\$ 963,710</b>
<b>PUBLIC FACILITIES - STORMWATER UTILITY</b>						
PERSONAL SERVICES	\$ 565,754	\$ 615,512	\$ 336,195	\$ 700,270	\$ 639,975	\$ -
OPERATING EXPENDITURES	609,807	448,749	377,195	507,387	473,565	-
CAPITAL OUTLAY	45,956	3,303	-	987	-	-
<b>TOTAL</b>	<b>\$ 1,221,517</b>	<b>\$ 1,067,564</b>	<b>\$ 713,390</b>	<b>\$ 1,208,644</b>	<b>\$ 1,113,540</b>	<b>\$ -</b>
<b>PUBLIC FACILITIES - FLEET MANAGEMENT</b>						
PERSONAL SERVICES	\$ 186,514	\$ 202,533	\$ 184,297	\$ 197,962	\$ 179,095	\$ 199,681
OPERATING EXPENDITURES	22,666	26,331	27,228	31,670	32,433	36,481
CAPITAL OUTLAY	2,786	28,525	2,335	-	-	7,000
<b>TOTAL</b>	<b>\$ 211,966</b>	<b>\$ 257,389</b>	<b>\$ 213,861</b>	<b>\$ 229,632</b>	<b>\$ 211,528</b>	<b>\$ 243,162</b>
<b>PUBLIC FACILITIES - CEMETERY</b>						
PERSONAL SERVICES	\$ 155,230	\$ 146,747	\$ 140,365	\$ 152,983	\$ 149,365	\$ 156,354
OPERATING EXPENDITURES	33,427	30,318	26,011	26,440	26,210	26,466
CAPITAL OUTLAY	-	3,300	-	8,491	8,491	36,000
<b>TOTAL</b>	<b>\$ 188,657</b>	<b>\$ 180,365</b>	<b>\$ 166,376</b>	<b>\$ 187,914</b>	<b>\$ 184,066</b>	<b>\$ 218,820</b>
<b>PUBLIC FACILITIES - FACILITIES MAINTENANCE</b>						
PERSONAL SERVICES	\$ 143,606	\$ 101,865	\$ 92,872	\$ 123,964	\$ 129,125	\$ 160,705
OPERATING EXPENDITURES	147,261	159,784	225,941	233,416	225,010	230,020
CAPITAL OUTLAY	15,398	6,986	108,473	121,789	125,000	28,500
<b>TOTAL</b>	<b>\$ 306,265</b>	<b>\$ 268,635</b>	<b>\$ 427,285</b>	<b>\$ 479,169</b>	<b>\$ 479,135</b>	<b>\$ 419,225</b>
<b>LEISURE SERVICES</b>						
PERSONAL SERVICES	\$ 660,978	\$ 615,126	\$ 518,371	\$ 516,345	\$ 489,385	\$ 864,504
OPERATING EXPENDITURES	224,215	234,661	394,206	382,734	370,260	254,815
CAPITAL OUTLAY	51,824	37,875	10,880	7,600	1,350	100,000
<b>TOTAL</b>	<b>\$ 937,017</b>	<b>\$ 887,662</b>	<b>\$ 923,457</b>	<b>\$ 906,679</b>	<b>\$ 860,995</b>	<b>\$ 1,219,319</b>
<b>NON-DEPARTMENTAL</b>						
PERSONAL SERVICES	\$ 131,048	\$ 230,284	\$ 409,276	\$ 346,722	\$ 301,350	\$ 285,577
OPERATING EXPENDITURES	625,417	631,265	611,345	639,814	615,392	686,102
CAPITAL OUTLAY	-	-	1,765	-	-	-
GRANTS AND AIDS	-	-	-	-	-	-
INTERFUND TRANSFERS OUT	349,590	343,700	2,173,590	73,888	639,515	-
CONTINGENCY	-	-	-	91,252	-	118,021
<b>TOTAL</b>	<b>\$ 1,106,055</b>	<b>\$ 1,205,249</b>	<b>\$ 3,195,976</b>	<b>\$ 1,151,676</b>	<b>\$ 1,556,257</b>	<b>\$ 1,089,700</b>
<b>TOTALS</b>						
PERSONAL SERVICES	\$ 7,971,142	\$ 8,527,708	\$ 8,175,533	\$ 8,711,830	\$ 8,918,954	\$ 9,086,967
OPERATING EXPENDITURES	2,562,509	2,504,982	2,838,568	3,294,411	3,134,214	2,665,328
CAPITAL OUTLAY	346,166	191,902	220,623	166,411	162,385	301,500
GRANTS AND AIDS	-	-	-	-	-	-
INTERFUND TRANSFERS OUT	349,590	343,700	2,173,590	73,888	639,515	-
CONTINGENCY	-	-	-	91,252	-	118,021
<b>TOTAL GENERAL FUND</b>	<b>\$ 11,229,407</b>	<b>\$ 11,568,292</b>	<b>\$ 13,408,315</b>	<b>\$ 12,337,792</b>	<b>\$ 12,855,069</b>	<b>\$ 12,171,816</b>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 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. The City Council 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 2018 ACCOMPLISHMENTS

- ✓ Maintained municipal service delivery.
- ✓ Established public safety and service announcement system for resident subscribers.
- ✓ Continued efforts to ensure property stormwater runoff and road repair, especially Indian River Drive.
- ✓ Sought community input to enhance CRA district and property use for 1215 Indian River Drive.
- ✓ Approved septic to sewer grants to assist businesses.
- ✓ Completed Golf Course Restaurant restoration and entered into lease with new operator.
- ✓ Completed Golf Course clubhouse restroom repairs.
- ✓ Appointed new City Attorney and City Manager.
- ✓ Numerous community appearances at request of civic organizations.
- ✓ Continue to operate with a fiscally conservative standard.
- ✓ Established medical marijuana regulations.
- ✓ Appointed Building Official as the City's Fire Marshal.
- ✓ Expanded the City's boundary to include 180 acres to be known as the Spirit of Sebastian PUD and 75 acres of commercial general.

## FISCAL YEAR 2019 GOALS AND OBJECTIVES

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

- Establish regulations for short term rental properties.
- Update Parks & Recreation and Conservation, Coastal Management & Public Facilities Elements of the Comprehensive Plan.
- Update the CRA Master Plan.
- Maintain municipal service delivery, continue hotline and good customer service.
- Continue to protect the Indian River Lagoon.
- Continue successful water conveyance throughout the City.

## PERFORMANCE MEASURES

Performance Indicators	Actual 2014/2015	Actual 2015/2016	Actual 2016/2017	Projected 2017/2018	Projected 2018/2019
Number of Council Meetings Conducted	22	24	21	20	20
Number of CRA Meetings Conducted	6	7	8	5	6
Number of Board of Adjustment Meetings Conducted	1	5	2	2	2
Number of Ordinances Adopted	8	9	3	5	5
Number of Resolutions Adopted	33	36	35	33	35
Number of Board Appointments	19	18	16	20	15

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## CITY COUNCIL PROGRAM BUDGET DESCRIPTION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>17/18</i>	<i>18/19</i>	
35.00%	35.00%	<b>Regular and Special Meetings</b> - 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%	<b>City Functions and Events</b> - Attendance at functions. Public relations.
25.00%	25.00%	<b>Conference, Legislative, County, State, and Local Meetings</b> - Attendance at assigned County and regional meetings. City representation at all levels of government and intra-governmental affairs.
30.00%	30.00%	<b>Citizens' Problems and Complaints</b> - Assisting Citizens in referring complaints and problems to the City Manager for follow-up.
100.00%	100.00%	

## CITY COUNCIL BUDGET SUMMARY

The Fiscal Year 2018-2019 adopted budget for City Council is \$ 55,908. This compares to the 2017-2018 projected expenditures of \$ 53,298, an increase of \$ 2,610, or 4.90%.

	FY 14/15	FY 15/16	FY 16/17	Amended FY 17/18	Projected FY 17/18	FY 18/19	
	Actual	Actual	Actual	Budget	Expenditures	Budget	Difference
Personal Services	\$ 22,747	\$ 22,821	\$ 22,729	\$ 22,743	\$ 22,728	\$ 22,743	\$ 15
Operating Expenditures	27,775	25,898	31,022	32,150	30,570	33,165	2,595
Capital Outlay	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 50,522</b>	<b>\$ 48,720</b>	<b>\$ 53,751</b>	<b>\$ 54,893</b>	<b>\$ 53,298</b>	<b>\$ 55,908</b>	<b>\$ 2,610</b>

Fiscal Year 2018-2019 Adopted Budget:

Major Current Level Changes from Fiscal Year 2017-2018 Projected Expenditures:

	<u>Difference</u>
<b>1. Personal Services</b> - Slight increase in worker's compensation insurance.	\$ 15
<b>2. Operating Expenditures</b> - Increase due to higher projected travel associated costs.	\$ 2,595
<b>3. Capital Outlay</b> - No capital outlay requested.	\$ -

## PERSONAL SERVICES SCHEDULE

<b>CITY COUNCIL</b>		<b>FULL TIME EQUIVALENTS</b>				<b>Projected</b>	<b>Budget</b>
<b>POSITION</b>	<b>PAY RANGE</b>	<b>16/17</b>	<b>17/18</b>	<b>Amended 17/18</b>	<b>18/19</b>	<b>17/18</b>	<b>18/19</b>
Mayor	5,400	1.00	1.00	1.00	1.00	\$ 5,400	\$ 5,400
Vice-Mayor	3,600	1.00	1.00	1.00	1.00	3,600	3,600
Council Member	3,600	3.00	3.00	3.00	3.00	10,800	10,800
		5.00	5.00	5.00	5.00		
		<b>TOTAL SALARIES</b>				<b>\$ 19,800</b>	<b>\$ 19,800</b>
						FICA Taxes	2,892
						Worker's Compensation Insurance	36
						<b>Total Personal Services</b>	<b>\$ 22,728</b>
						<b>\$ 22,728</b>	<b>\$ 22,743</b>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

**CITY COUNCIL**

**Code: 010001**

<u>Account</u>		<u>FY 14/15</u>	<u>FY15/16</u>	<u>FY 16/17</u>	<u>Amended</u>	<u>FY 17/18</u>	<u>FY 18/19</u>
<u>Number</u>	<u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>FY 17/18</u>	<u>FY 17/18</u>	<u>FY 18/19</u>
					<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
<b>PERSONAL SERVICES</b>							
511200	Legislative Salaries	19,800	19,875	19,800	19,800	19,800	19,800
512100	FICA Taxes	2,892	2,897	2,892	2,892	2,892	2,892
512400	Worker's Comp Insurance	55	49	38	51	36	51
<b>TOTAL PERSONAL SERVICES</b>		<b>22,747</b>	<b>22,821</b>	<b>22,729</b>	<b>22,743</b>	<b>22,728</b>	<b>22,743</b>
<b>OPERATING EXPENDITURES</b>							
534000	Travel & Per Diem	22,486	21,591	24,217	24,000	23,652	26,000
534105	Cellular Telephone	600	563	1,293	1,680	1,711	1,980
534110	Internet Access	0	0	1,064	870	575	435
534630	R & M Office Equipment	18	0	0	0	0	0
534800	Promotional Activities	800	557	190	800	170	600
535200	Departmental Supplies	464	272	467	500	683	500
535210	Computer Supplies	451	0	565	500	100	500
535410	Dues and Memberships	200	200	0	200	200	200
535420	Books and Publications	111	90	0	125	24	25
535450	Training and Education	2,645	2,625	3,225	3,475	3,455	2,925
<b>TOTAL OPERATING EXPENDITURES</b>		<b>27,775</b>	<b>25,898</b>	<b>31,022</b>	<b>32,150</b>	<b>30,570</b>	<b>33,165</b>
<b>CAPITAL OUTLAY</b>							
606400	Vehicles and Equipment	0	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL CITY COUNCIL</b>		<b>50,522</b>	<b>48,720</b>	<b>53,751</b>	<b>54,893</b>	<b>53,298</b>	<b>55,908</b>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## CITY MANAGER

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 day-to-day operations of the City, as well as ensuring services and operations function in an efficient, timely and cost effective manner, while still in accordance with City Council objectives.

As chief operating officer, 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 service requests; and conducting administrative research and analysis.

## FISCAL YEAR 2018 ACCOMPLISHMENTS

- ✓ Continued meetings of the Management Team to coordinate actions and improve communications.
- ✓ Reorganized to separate the Stormwater budget from other operations and have it accounted for as an independent operation.
- ✓ Completed renovations to the restaurant at the Golf Course.
- ✓ Resurfaced and reconstructed a number of roadways.
- ✓ Successfully managed the advanced preparation activities and prompt reaction to the impacts of Hurricane Irma.
- ✓ Implemented measures to establish a City Fire Marshal to insure more timely response and review of development plans.
- ✓ Attained a substantial amount of grant awards enabling improvements to the Airport.

## FISCAL YEAR 2019 GOALS AND OBJECTIVES

### City Goal: Governmental Efficiency

#### City Operations

- Proactively monitor and evaluate the efficiency and effectiveness of service delivery methods and procedures; assess and monitor workload, administrative and support systems, and internal reporting relationships; identify opportunities for improvement; and direct the implementation of changes.
- Develop a strategic plan and strategies to achieve stated goals that are identified.
- Create the most efficient and high quality City operation while upgrading the existing infrastructure.
- Closely monitor spending and consider any cost savings ideas.
- Insure effective communications between managers and employees.
- Prepare to successfully deal with major hurricane events.

#### Quality Service to Citizens

- Promote an effective, responsive and value-based organizational culture.
- Create, present, and explain City programs, policies, and activities; and negotiate and resolve sensitive, significant, and controversial issues.
- Insure that reports and supporting documentation are 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 and International City/County Managers Association (ICMA).
- Network with counterparts in surrounding governmental entities to share information.

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## PERFORMANCE MEASURES

Performance Indicators	Actual 2014/2015	Actual 2015/2016	Actual 2016/2017	Projected 2017/2018	Projected 2018/2019
Per Capita Level of Service Cost	\$504	\$511	\$580	\$531	\$503
Per Capita Number of Full-time Employees	5.29	5.17	5.01	5.08	5.58
General Fund Unrestricted Funds vs. Expenditures	50.34%	50.24%	31.99%	45.31%	47.20%

## CITY MANAGER PROGRAM BUDGET DESCRIPTION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>17/18</i>	<i>18/19</i>	
40.00%	40.00%	<b>Management and Supervision of City Programs and Projects</b> - Plan, organize, direct, coordinate, and report on City Projects. Improve and expand efforts for quality public services.
20.00%	20.00%	<b>Preparation of City Council Agenda</b> - Provide City Council members with recommendations on issues requiring legislative actions and implementation of their decisions. Initiate and review all matters requiring City Council actions.
20.00%	20.00%	<b>Intergovernmental Affairs</b> - Represent City in intergovernmental matters. Serve as City representative on task forces, committees and planning groups. Administer inter-local agreements. Monitor and report State and Federal legislation affecting the City.
20.00%	20.00%	<b>Purchasing and Contract Administration</b> - Provide City Departments/Divisions assistance in purchasing policy compliance. 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 2018-2019 adopted budget for City Manager is \$ 297,939. This compares to the 2017-2018 projected expenditures of \$426,065, a decrease of \$ 128,126 or -44.52%.

	FY 14/15		FY 15/16		FY 16/17		Projected		Difference
	Actual		Actual		Actual		FY 17/18 Expenditures	FY 18/19 Budget	
Personal Services	\$ 250,297	\$	277,445	\$	257,129	\$	387,786	\$ 278,709	\$ (109,077)
Operating Expenditures	6,885		10,324		6,870		38,280	19,230	(19,050)
Capital Outlay	-		-		-		-	-	-
<b>Total</b>	<b>\$ 257,182</b>	<b>\$</b>	<b>287,769</b>	<b>\$</b>	<b>264,000</b>	<b>\$</b>	<b>426,065</b>	<b>\$ 297,939</b>	<b>\$ (128,126)</b>

Fiscal Year 2018-19 Adopted Budget:

Major Current Level Changes from Fiscal Year 2017-18 Projected Expenditures:	<u>Difference</u>
<b>1. Personal Services</b> - Decrease due to high employee payout expenses in FY18.	\$ (109,077)
<b>2. Operating Expenses</b> - Decrease due to City Manager recruitment expenses in FY18.	\$ (19,050)
<b>3. Capital Outlay</b> - No capital outlay requested.	\$ -

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## PERSONAL SERVICES SCHEDULE

CITY MANAGER		FULL TIME EQUIVALENTS				Projected	
POSITION	PAY RANGE	Amended				Expenditures	Budget
		16/17	17/18	17/18	18/19	17-18	18/19
City Manager		1.00	1.00	1.00	1.00	\$ 233,200	\$ 140,500
Executive Assistant	43,927 / 79,069	1.00	1.00	1.00	1.00	74,500	77,250
Procurement Manager	55,588 / 100,058	1.00	0.00	0.00	0.00	-	-
		3.00	2.00	2.00	2.00		
						\$ 307,700	\$ 217,750
FICA Taxes						23,000	16,658
Deferred Compensation						27,700	19,598
Group Health Insurance Premium						29,000	24,137
Worker's Comp Insurance						386	566
Total Personal Services						\$ 387,786	\$ 278,709

### CITY MANAGER

**Code: 010005**

Account Number	Description	FY 14/15 Actual	FY 15/16 Actual	FY 16/17 Actual	Amended FY 17/18 Budget	FY 17/18 Projected	FY 18/19 Budget
<b>PERSONAL SERVICES</b>							
511200	Regular Salaries	196,848	217,675	200,485	210,700	307,700	217,750
512100	FICA Taxes	15,083	16,208	15,223	16,103	23,000	16,658
512225	Deferred Compensation	17,522	19,030	18,397	18,945	27,700	19,598
512301	Group Health Insurance Premium	12,492	14,310	13,371	23,158	29,000	24,137
512305	Dependant Health Ins Premium	7,808	9,684	9,215	0	0	0
512309	Employee Assistance Program	47	52	48	32	0	0
512400	Worker's Comp Insurance	497	485	390	546	386	566
<b>TOTAL PERSONAL SERVICES</b>		<b>250,297</b>	<b>277,445</b>	<b>257,129</b>	<b>269,484</b>	<b>387,786</b>	<b>278,709</b>
<b>OPERATING EXPENDITURES</b>							
533400	Other Contractual Services	0	0	0	26,500	30,800	0
534000	Travel and Per Diem	0	4	0	0	1,100	5,000
534105	Cellular Phone	435	555	709	660	628	635
534110	Internet Services	36	0	0	0	0	0
534120	Postage	82	32	19	50	50	50
534420	Equipment Leases	0	1,584	1,562	1,480	1,507	1,535
534620	R & M - Vehicles	468	4,134	237	500	200	500
534630	R & M - Office Equipment	1,739	662	580	650	750	760
534800	Promotional Activities	1,636	1,246	1,467	1,500	1,000	1,500
535200	Departmental Supplies	535	543	366	445	445	500
535210	Computer Supplies	0	0	8	0	0	0
535230	Small Tools & Equipment	418	0	0	0	0	0
535260	Gas and Oil	627	883	1,192	1,250	1,050	1,250
535410	Dues and Memberships	455	681	681	750	750	4,500
535420	Books and Publications	304	0	0	0	0	0
535450	Training and Education	150	0	50	0	0	3,000
<b>TOTAL OPERATING EXPENDITURES</b>		<b>6,885</b>	<b>10,324</b>	<b>6,870</b>	<b>33,785</b>	<b>38,280</b>	<b>19,230</b>
<b>CAPITAL OUTLAY</b>							
606400	Vehicles and Equipment	0	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL CITY MANAGER</b>		<b>257,182</b>	<b>287,769</b>	<b>264,000</b>	<b>303,269</b>	<b>426,065</b>	<b>297,939</b>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 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 the website in Laserfiche. The City Clerk is the City Elections Official, Canvassing Board Chair, and Records Management Liaison Officer for all City department records except Law Enforcement. The office 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, and Charter Review Committee.

## FISCAL YEAR 2018 ACCOMPLISHMENTS

- ✓ Developed November 7, 2017 ballot and canvassed the election for three seats.
- ✓ Activated successful preparation and response to securing office records and equipment during Hurricane Irma.
- ✓ Scanned water and sewer files from the 1980's and 1990's; and employee files.
- ✓ Prepared Laserfiche templates for Unit 3 and new columbarium lots in the Cemetery.
- ✓ Enhanced retention/destruction process regarding Laserfiche templates for contracts.
- ✓ Assisted with new City Attorney and City Manager Search.
- ✓ Assisted with plans to enhance Council Chambers.
- ✓ Continued to learn by attending seminars, conferences, and webinars.
- ✓ Assisted Supervisor of Elections with Early Voting preparation and upon completion of the candidate qualifying period, will develop November 6, 2018 ballot for two seats.

## FISCAL YEAR 2019 GOALS AND OBJECTIVES

- Hold election process for two Council seats.
- Work with numerous code changes anticipated with the new City Attorney and City Manager.
- Continue to coordinate the recording and transcription of City board meetings utilizing the technical writer.
- Continue to serve Council, boards, staff and the public by providing information and response.
- Canvass the 2019 election for three seats.
- Purchase and be trained in the operation of a large plans scanner to eliminate paper storage of City plans and surveys.
- Achieve Florida Records Management Association recertification of Records Program Manager.

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## PERFORMANCE MEASURES

Performance Indicators	Actual 2014/2015	Actual 2015/2016	Actual 2016/2017	Projected 2017/2018	Projected 2018/2019
Records Scanned	825	1500	20 c.f.	168 c.f.	22 c.f.
Records Destroyed	176	140	412 c.f.	423 c.f.	400 c.f.
Council Meeting Packets/Minutes	28	24	21	20	22
Cemetery Lots/Niches Sold	62	59	32	55	55
Election - Candidates Qualified	4	3	4	8	3
Legal/Display Ads Published	18	18	13	20	20
Code Supplements Distributed	3	2	0	5	5
Board Appointments Administered	19	18	16	20	18
Instruments Recorded	4	2	8	10	10
Public Records Requests	154	145	136	125	150
Other Committee Meeting Minutes Recorded	22	21	11	20	6

## CITY CLERK PROGRAM BUDGET DESCRIPTION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>17/18</i>	<i>18/19</i>	
20.00%	20.00%	<b>Services for City Council</b> - 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%	<b>Services for Citizens</b> - 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%	<b>Services for Boards/Committees</b> - Board liaison, advertise vacancies, administer financial disclosure forms, update Commission on Ethics website annually, record and provide services to Board of Adjustment and CRA. Maintain and update Board Handbook, and conduct board member orientation and prepare outgoing certificates.
20.00%	20.00%	<b>Records Management</b> - 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%	<b>Cemetery</b> - Coordinate with Cemetery Sexton on sale of cemetery lots, maintain cemetery records/database. Respond to customer concerns and complaints.
10.00%	10.00%	<b>General Administration</b> - 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 Cityseeb emails.
10.00%	10.00%	<b>City Election</b> - 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 2018/2019 ANNUAL BUDGET

## CITY CLERK BUDGET SUMMARY

The Fiscal Year 2018-2019 adopted budget for City Clerk is \$ 206,008. This compares to the 2017-2018 projected expenditures of \$206,914, a decrease of \$ 906 or -.44%.

	FY 14/15	FY 15/16	FY 16/17	Projected		Difference
				Actual	Actual	
Personal Services	\$ 287,662	\$ 287,490	\$ 150,152	\$ 159,023	\$ 166,495	\$ 7,472
Operating Expenses	41,270	65,590	30,545	47,891	24,513	(23,378)
Capital Outlay	14,598	-	-	-	15,000	15,000
<b>Total</b>	<b>\$ 343,530</b>	<b>\$ 353,080</b>	<b>\$ 180,698</b>	<b>\$ 206,914</b>	<b>\$ 206,008</b>	<b>\$ (906)</b>

Fiscal Year 2018-2019 Adopted Budget:

Major Current Level Changes from Fiscal Year 2017-2018 Projected Expenditures:	Difference
<b>1. Personal Services</b> - Increase due primarily to negotiated increases in salaries and insurance.	\$ 7,472
<b>2. Operating Expenses</b> - Decrease due primarily to non-election year costs.	\$ (23,378)
<b>3. Capital Outlay</b> - Increase due to plans scanner requested in FY19.	\$ 15,000

## PERSONAL SERVICES SCHEDULE

### CITY CLERK

POSITION	PAY RANGE	FULL TIME EQUIVALENTS				Projected	
		Amended				Expenditures	Budget
		16/17	17/18	17/18	18/19		
City Clerk		1.00	1.00	1.00	1.00	\$ 80,725	\$ 84,000
Records Program Manager	29,923 / 53,862	1.00	1.00	1.00	1.00	33,700	35,250
Clerical Assistant (Temp)	\$10/hr	0.50	0.50	0.50	0.00	7,700	-
Clerical Assistant (P/T)	\$ 10.30/hr	0.00	0.00	0.00	0.50	-	8,250
		2.50	2.50	2.50	2.50		
						\$ 122,125	\$ 127,500
						100	200
						9,350	9,769
						10,307	10,733
						16,912	17,962
						229	331
						<b>\$ 159,023</b>	<b>\$ 166,495</b>

## CAPITAL OUTLAY SCHEDULE

### CITY CLERK DEPARTMENT - TO BE FUNDED BY GENERAL FUND

Description	EXPENDITURES PER FISCAL YEAR					
	2018/19	2019/20	2020/21	2021/22	2022/23	TOTAL
Plans Scanner	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
	<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,000</b>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## CITY CLERK

Code: 010009

<u>Account</u>		<u>FY 14/15</u>	<u>FY 15/16</u>	<u>FY 16/17</u>	<u>Amended</u> <u>FY 17/18</u>	<u>FY 17/18</u>	<u>FY 18/19</u>
<u>Number</u>	<u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
<b>PERSONAL SERVICES</b>							
511200	Salaries	213,004	228,236	109,944	115,350	114,425	127,500
511300	Temporary Salaries	9,953	1,595	4,943	10,400	7,700	0
511400	Overtime	0	0	0	200	100	200
512100	FICA Taxes	16,795	17,311	8,551	9,589	9,350	9,769
512225	Deferred Compensation	18,848	20,024	9,895	10,328	10,307	10,733
512301	Group Health Insurance Premium	18,304	12,965	13,372	17,052	16,912	17,962
512305	Dependant Health Ins Premium	10,115	6,833	3,178	0	0	0
512309	Employee Assistance Program	88	56	48	32	0	0
512400	Worker's Comp Insurance	555	471	221	324	229	331
<b>TOTAL PERSONAL SERVICES</b>		<b>287,662</b>	<b>287,490</b>	<b>150,152</b>	<b>163,275</b>	<b>159,023</b>	<b>166,495</b>
533400	Other Contractual Services	1,688	2,090	1,796	3,000	2,053	3,000
533490	Codification Services	2,632	3,306	2,008	5,000	2,580	5,000
534000	Travel and Per Diem	736	1,253	681	1,200	100	800
534101	Telephone	0	7	0	0	0	0
534105	Cellular Phone	135	0	0	0	0	0
534110	Internet Services	1,748	433	0	0	0	0
534120	Postage	335	355	365	300	300	450
534420	Equipment Leases	0	689	679	645	668	668
534630	R & M - Office Equipment	11,931	11,453	11,800	10,640	960	960
534640	R & M Operating Equipment	1,850	0	0	0	0	0
534910	Clerk of Court Filing Fees	81	93	268	300	193	300
534920	Legal Ads	1,549	2,178	2,084	2,000	2,000	2,000
534990	Election Costs	8,732	34,338	9,488	37,500	37,940	9,820
535200	Departmental Supplies	341	529	374	300	300	300
535210	Computer Supplies	6,078	7,450	21	300	122	300
535230	Small Tools	1,301	0	0	0	0	0
535410	Dues and Memberships	1,033	525	538	550	550	550
535420	Books and Publications	0	62	0	100	25	0
535450	Training and Education	1,100	830	444	650	100	365
<b>TOTAL OPERATING EXPENDITURES</b>		<b>41,270</b>	<b>65,590</b>	<b>30,545</b>	<b>62,485</b>	<b>47,891</b>	<b>24,513</b>
<b>CAPITAL OUTLAY</b>							
606400	Vehicles and Equipment	14,598	0	0	0	0	15,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>14,598</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,000</b>
<b>TOTAL CITY CLERK</b>		<b>343,530</b>	<b>353,080</b>	<b>180,698</b>	<b>225,760</b>	<b>206,914</b>	<b>206,008</b>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 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 2018 ACCOMPLISHMENTS

- ✓ Attended City Council, Planning and Zoning, and Board of Adjustment meetings.
- ✓ Provided regular updates to the City Council on changes to federal and state laws, as well as pending suits and legal cases.
- ✓ Researched and develop an Ordinance regarding medical marijuana dispensaries.
- ✓ Researched and develop an Ordinance regarding vacation rentals.
- ✓ Reviewed significant legal claims and insurance settlements, as deemed necessary.
- ✓ Provided input to the process of terminating the Golf Course restaurant lease and the purchase of a property on Indian River Drive.

## FISCAL YEAR 2019 GOALS AND OBJECTIVES

- Attend City Council, Planning and Zoning, and Board of Adjustment meetings.
- Provide quality legal services to the City Council, various boards, and the City Staff.
- Continue to provide regular updates to the City Council on changes to federal and state laws, as well as pending suits and legal cases.
- Review significant legal claims and insurance settlements, as deemed necessary.
- Coordinate and monitor the use of any outside council services.
- Draft and/or review proposed ordinances and resolutions, as needed.
- Provide for substitute legal counsel in instances when the City Attorney is not available.

## PERFORMANCE MEASURES

Performance Indicators	Actual 2014/2015	Actual 2015/2016	Actual 2016/2017	Projected 2017/2018	Projected 2018/2019
Number of Resolutions	33	35	35	35	35
Number of Ordinances	8	8	3	8	5
Number of Meetings	40	45	42	42	58

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## CITY ATTORNEY PROGRAM BUDGET DESCRIPTION

STAFFING		NATURE OF ACTIVITY
17/18	18/19	
25.00%	25.00%	<b>Counsel to City Council and Other City Bodies</b> - Attend workshops, regular and special meetings of City Council, Planning Commission, Board of Adjustment, and Code Enforcement Board, as well as other City bodies as assigned and provide advice as to the law and procedures.
25.00%	25.00%	<b>Function as City's Solicitor</b> - Prepare and review ordinances, resolutions, contracts, property instruments and other legal documents on behalf of the City.
40.00%	40.00%	<b>City Legal Advisor</b> - Provide legal counsel to and attends meetings with City Manager, department directors and key personnel on a day-to-day basis. Provide legal opinions to City Council and Manager as requested.
10.00%	10.00%	<b>Legal Representative</b> - Represent City in litigation and administrative proceedings as required. Act as General Counsel to the City in the supervision of outside counsel.
100.00%	100.00%	

## CITY ATTORNEY BUDGET SUMMARY

The Fiscal Year 2018-19 adopted budget for the City Attorney is \$ 104,914. This compares to the 2017-18 projected expenditures of \$ 96,312, an increase of \$ 8,602 or 8.93%.

	FY 14/15	FY 15/16	FY 16/17	Amended FY17/18	Projected FY 17/18	FY 18/19	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	103,870	94,682	68,346	101,554	96,312	104,914	8,602
Capital Outlay	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 103,870</b>	<b>\$ 94,682</b>	<b>\$ 68,346</b>	<b>\$ 101,554</b>	<b>\$ 96,312</b>	<b>\$ 104,914</b>	<b>\$ 8,602</b>

Fiscal Year 2018-19 Adopted Budget:

Major Current Level Changes from Fiscal Year 2017-18 Projected Expenditures:	Difference
<b>1. Personal Services</b> - No change.	\$ -
<b>2. Operating Expenses</b> - Increase due to new attorney contract and online service fees.	\$ 8,602
<b>3. Capital Outlay</b> - No capital outlay requested.	\$ -

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## CITY ATTORNEY

Code: 010010

Account				Amended			
Number	Description	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY17/18	FY 18/19
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
<b>OPERATING EXPENDITURES</b>							
533400	Other Contractual Services	102,294	92,615	66,545	100,000	95,500	103,200
534000	Travel and Per Diem	0	318	0	0	0	0
534105	Cellular Phone	0	0	0	0	285	460
534110	Internet Services	0	0	209	0	433	0
534115	On-Line Services	1,130	1,074	920	1,104	0	1,104
534120	Postage	6	0	0	0	0	0
534630	R & M - Office Equipment	25	0	0	0	0	0
535200	Departmental Supplies	0	0	0	0	72	0
535230	Small Tools and Equipment	0	0	0	0	22	0
535410	Dues and Memberships	0	150	150	150	0	150
535420	Books and Publications	415	0	522	300	0	0
535450	Training and Education	0	525	0	0	0	0
<b>TOTAL OPERATING EXPENDITURES</b>		<b>103,870</b>	<b>94,682</b>	<b>68,346</b>	<b>101,554</b>	<b>96,312</b>	<b>104,914</b>
<b>CAPITAL OUTLAY</b>							
606400	Vehicles and Equipment	0	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL CITY ATTORNEY</b>		<b>103,870</b>	<b>94,682</b>	<b>68,346</b>	<b>101,554</b>	<b>96,312</b>	<b>104,914</b>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## ADMINISTRATIVE SERVICES DEPARTMENT

The Administrative Services Department primarily provides support services to other City departments. It is organized into three primary sections, which are Finance, Purchasing, 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. It is also responsible for documenting compliance with grant provisions, processing grant reimbursements and monitoring construction projects to assure spending is within amounts appropriated.

The Purchasing Section monitors all purchases and new agreements. An effort is made to regularly review outstanding agreements to be sure renewals are timely made and the terms are adhered to.

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. It is also responsible for 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.

## FISCAL YEAR 2018 ACCOMPLISHMENTS

- ✓ Nineteenth time awardee of the Government Finance Officer's Association Certificate of Achievement for Excellence in Financial Reporting for the Comprehensive Annual Financial Report and thirteenth time awardee of the Government Finance Officer's Association Distinguished Budget Presentation Award.
- ✓ Maintained American Express corporate card and Bank of America purchasing card programs.
- ✓ 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 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.
- ✓ Completed conversion to automated payroll system.
- ✓ Completed revision to the purchasing manual.

## FISCAL YEAR 2019 GOALS AND OBJECTIVES

- Generate cost saving ideas through internal audits/staff involvement.
- Provide low cost quality training for City employees. Develop mandatory training that can be provided through the internet when appropriate.
- Recruit and promote the most qualified candidates recognizing the value of diversity.
- Promote a safe and healthy work place, reflecting the commitment to fairness and equality.
- Continue to provide responsive service to all customers, citizens, vendors, and employees.
- Submit 2017-2018 Comprehensive Annual Financial Report for the Excellence for Financial Reporting Award and 2018-2019 Annual Budget document for the Distinguished Budget Presentation Award to Government Finance Officers Association.
- 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 31th each year.
- Reformat the Quarterly Financial Report to enable more timely completion and provide more concise and useful information to decision makers and the public.
- Continue staff training in accounting, risk management, and emergency management.

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## PERFORMANCE MEASURES

Performance Indicators	Actual 2014/2015	Actual 2015/2016	Actual 2016/2017	Projected 2017/2018	Projected 2018/2019
Total Full and Part-time Positions	183	178	180	189	209
Terminations/Resignations/Retirements	23	41	29	20	30
HR hours to process new employee	3	3	3	3	3
Applications processed	391	400	300	400	500
New Hires	26	35	37	25	50
Background Checks conducted - non-sworn	13	35	40	20	60
Reported Workers Compensation Claims	19	8	18	10	25
Time frame to hire new employee - non-sworn	14 days	14 days	21 days	14 days	21 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	\$25.05	\$24.63	\$24.68	\$26.55	\$28.74
Journal Entries Processed	973	1,032	1,028	975	1,000
Accounts Payable Invoices Processed	6,552	4,238	4,191	4,500	4,400
Accounts Payable Checks Processed	2,238	2,384	2,232	2,500	2,400
Purchase Orders Processed	254	328	289	300	325
Payroll Checks Processed	4,238	3,992	4,008	4,100	4,300
Purchasing/Corporate Card Transactions Processed	1,395	1,357	1,718	1,675	2,200
Purchasing Card Users	40	39	40	41	39
Garage Sale Permits Issued	880	838	799	850	850
Number of Fixed Assets Records	2,381	2,200	2,302	2,500	2,500
Comprehensive Annual Financial Statement issued	03/17/16	02/15/17	03/23/18	02/15/19	02/15/20
Annual Budget Document issued	10/27/14	10/27/15	11/04/16	11/27/17	10/15/18
Excellence in Financial Reporting Award (consecutive years)	17	18	19	20	21
Distinguished Budget Presentation Award (consecutive years)	11	12	13	14	15

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## ADMINISTRATIVE SERVICES PROGRAM BUDGET

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>17/18</i>	<i>18/19</i>	
25.00%	24.00%	<b>General Accounting</b> - Data entry for general ledger activity for all City operations, bank reconciliations, preparation of federal, state and local reports, and allocation of charges to City departments. Ensure all accounting information is entered timely and accurately. Maintain fixed assets records and ensure assets are recorded and tagged properly. Account for all Capital Projects.
11.00%	11.00%	<b>Accounts Payable</b> - Review all requests for payment and prepare checks. Process and pay purchasing card transactions. Ensure appropriate discounts are taken and invoices are paid prior to due date, audit travel expense reports and prepare year end 1099's.
9.00%	7.00%	<b>Budget</b> - 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.
8.00%	8.00%	<b>Payroll</b> - Review and process payroll, including benefits, deductions, leave availability, and workers compensation. Prepare quarterly reports to the workers compensation insurance carrier. Prepare employee insurance invoices for payment. Monitor ADP to insure quarterly and annual payroll tax reports and year end W-2's are processed correctly.
8.00%	6.00%	<b>Auditing and Financial Reporting</b> - Analyze general ledger accounts, develop and prepare subsidiary ledgers for the annual audit. Analyze financial data. Prepare monthly budget to actual statements and annual financial statements. Prepare annual State reports, such as Comptroller's Report, Transportation Report, and other complex financial analyses. Invest operating and construction funds. Make debt service payments and record transactions. Complete the Comprehensive Annual Financial Report and submit to the Government Finance Officers Association Award Program.
8.00%	6.00%	<b>Contract and Agreement Management</b> - Maintain a contract database tracking all deliverables, terms, and action dates. Review terms and make recommendations for any potential changes. Support Department Heads and Project Managers on contract issues.
8.00%	7.00%	<b>Procurement</b> - Research, negotiate pricing, seek out best practices and implement for procurement. Support Department Heads and staff in the procurement process. Build City relationships with vendors. Update Policies and Procedures as needed.
5.00%	3.00%	<b>Hiring New Employees</b> - Post position, 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. Interview applicants as part of panel.
4.00%	7.00%	<b>Customer Service</b> - Respond to customer inquiries both in person and on the phone. Route incoming calls, complaints, concerns, etc to the appropriate department. Receive mail and packages and sort and distribute appropriately. Provide support to other employees and departments as needed.
3.00%	3.00%	<b>Employee Support</b> - Provide protection to both City and employees by following federal and state laws/regulations. Manage employee relations and identify labor costs. Mediate and resolve disputes between management and employees. Maintain, update, and implement City Human Resources policies and procedures. Develop and coordinate employee training. Review and revise job descriptions and pay scales. Maintain all employee files. Sit in on Police Pension Board meetings.
3.00%	2.00%	<b>Grants &amp; Special Projects</b> - Responsible for quarterly status, reimbursement reports, close out documentation and federal and state compliance to grantors.
2.00%	3.00%	<b>In-Service Actions</b> - Process employee action notices for activity - promotions, demotions and transfers. Maintain personnel and subject files. Update salary schedules and compensation plans. Administer employee evaluation program.
2.00%	2.00%	<b>Effective Insurance Plans</b> - Develop and maintain a comprehensive, innovative and effectively managed insurance benefits plan for all employees and dependents. Provide clear prevention opportunities and participation options for employees and dependents.
2.00%	3.00%	<b>Risk Management</b> - Ensure that liability insurance claims are promptly submitted to the insurance carrier. Resolve minor claims that are lower than deductible limits in a fair and consistent manner. Insure Workers Compensation claims are submitted to carrier. Maintain correspondence with insurance carrier for all liability and workers compensation claims from inception to completion or return to work. Negotiate carrier benefits and rates. Coordinate all safety training.
1.00%	3.00%	<b>Union Negotiations, Contract Administration</b> - 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.
1.00%	3.00%	<b>Cash Management</b> - 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.
0.00%	2.00%	<b>Records Management</b> - Records storage, disposition, and destruction. Insure annual compliance. Complete transmittals, box labels, records disposition and destruction forms, and update master log.
100.00%	100.00%	

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## ADMINISTRATIVE SERVICES BUDGET SUMMARY

The Fiscal Year 2018-2019 adopted budget for Administrative Services is \$691,555. This compares to the 2017-2018 projected expenditures of \$642,348, an increase of \$49,207 or 7.66%.

	FY 14-15	FY 15-16	FY 16-17	Amended FY 17-18	Projected FY 17-18	FY 18-19	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 480,510	\$ 452,108	\$ 461,830	\$ 525,361	\$ 525,145	\$ 557,119	\$ 31,974
Operating Expenses	77,949	98,051	105,234	132,335	117,203	134,436	17,233
Capital Outlay	-	-	4,050	-	-	-	-
<b>Total</b>	<b>\$ 558,459</b>	<b>\$ 550,159</b>	<b>\$ 571,115</b>	<b>\$ 657,696</b>	<b>\$ 642,348</b>	<b>\$ 691,555</b>	<b>\$ 49,207</b>

Fiscal Year 2018-19 Adopted Budget:

Major Current Level Changes from Fiscal Year 2017-18 Projected Expenditures:

	Difference
<b>1. Personal Services</b> - Increase due to negotiated salary and insurance increases.	\$ 31,974
<b>2. Operating Expenses</b> - Increase due primarily to projected increase in hiring expenses.	\$ 17,233
<b>3. Capital Outlay</b> - No capital outlay requested.	\$ -

## PERSONAL SERVICES SCHEDULE

### ADMINISTRATIVE SERVICES DEPARTMENT

<u>POSITION</u>	<u>PAY RANGE</u>	<u>FULL TIME EQUIVALENTS</u>				<u>Projected</u>	
		<u>Amended</u>				<u>Expenditure</u>	<u>Budget</u>
		<u>16/17</u>	<u>17/18</u>	<u>17/18</u>	<u>18/19</u>	<u>17/18</u>	<u>18/19</u>
Administrative Services Director/CFO	78,967 / 142,140	1.00	1.00	1.00	1.00	\$ 128,350	\$ 133,500
Human Resources Director/Asst Admin Services Director	72,868 / 131,163	1.00	1.00	1.00	1.00	84,975	91,750
Assistant Accounting Services Director	67,703 / 121,866	1.00	1.00	1.00	1.00	66,500	73,000
Procurement/Contracts Manager	55,588 / 100,058	0.00	1.00	1.00	1.00	63,750	66,500
Accountant	40,244 / 72,439	0.00	1.00	1.00	1.00	42,200	44,000
Account Clerk II	29,052 / 52,293	1.00	0.00	1.00	1.00	11,500	30,250
Account Clerk I	25,812 / 46,462	1.00	1.00	0.00	0.00	17,000	-
Accounting Services Consultant (Temp)		0.50	0.50	0.00	0.00	40	-
		5.50	6.50	6.00	6.00		
	<b>TOTAL SALARIES</b>					\$ 414,315	\$ 439,000
	Overtime					150	250
	FICA Taxes					31,725	33,603
	Deferred Compensation					37,300	39,533
	Group Health Insurance Premium					40,961	43,672
	Worker's Comp Insurance					694	1,061
	<b>Total Personal Services</b>					<b>\$ 525,145</b>	<b>\$ 557,119</b>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## ADMINISTRATIVE SERVICES DEPARTMENT

Code: 010020

Account Number	Description	FY 14/15 Actual	FY 15/16 Actual	FY 16/17 Actual	Amended FY 17/18 Budget	FY 17/18 Projected	FY 18/19 Budget
<b>PERSONAL SERVICES</b>							
511200	Regular Salaries	390,688	368,115	371,071	412,650	414,275	439,000
511300	Temporary Salaries	0	2,948	2,092	1,850	40	0
511400	Overtime	2,023	59	0	250	150	250
512100	FICA Taxes	29,800	28,345	28,474	31,315	31,725	33,603
512225	Deferred Compensation	31,566	30,677	31,911	36,675	37,300	39,533
512301	Group Health Insurance Premium	22,722	20,400	24,016	41,543	40,961	43,672
512305	Dependent Insurance	2,643	693	3,487	0	0	0
512309	Employee Assistance Program	138	136	138	95	0	0
512400	Worker's Comp Insurance	929	736	642	983	694	1,061
<b>TOTAL PERSONAL SERVICES</b>		<b>480,510</b>	<b>452,108</b>	<b>461,830</b>	<b>525,361</b>	<b>525,145</b>	<b>557,119</b>
<b>OPERATING EXPENDITURES</b>							
533120	Consultants	0	10,529	6,281	5,000	830	4,500
533175	Employee Background Testing	5,534	12,182	16,562	14,500	8,000	13,200
533200	Audit Fees	35,951	33,525	33,060	36,000	36,000	37,746
533400	Other Contractual Services	3,799	7,010	4,969	32,200	29,000	30,350
534000	Travel and Per Diem	40	41	496	1,000	750	1,000
534101	Telephone	0	0	0	0	0	0
534105	Cellular Telephone	0	0	440	450	0	0
534110	Internet Access	36	159	433	435	809	0
534120	Postage	2,098	2,160	1,893	2,100	1,725	1,800
534420	Equipment Leases	0	1,879	1,852	1,755	1,820	1,820
534630	R & M - Office Equipment	24,810	24,282	25,957	26,100	27,750	27,895
534700	Printing and Binding	247	0	0	200	0	0
534800	Promotional Activities	130	0	0	2,250	1,250	1,750
534825	Advertising	396	198	1,118	250	249	500
534920	Legal Ads	714	1,069	1,984	1,700	1,100	1,700
535200	Departmental Supplies	2,461	3,380	5,513	3,350	3,350	5,210
535205	Bank Charges	140	190	147	175	145	175
535210	Computer Supplies	165	418	469	100	660	2,600
535230	Small Tools & Equipment	140	0	0	0	0	0
535410	Dues and Memberships	1,239	950	3,563	3,720	3,340	3,340
535420	Books and Publications	50	50	50	50	50	50
535450	Training and Education	0	30	449	1,000	375	800
<b>TOTAL OPERATING EXPENDITURES</b>		<b>77,949</b>	<b>98,051</b>	<b>105,234</b>	<b>132,335</b>	<b>117,203</b>	<b>134,436</b>
<b>CAPITAL OUTLAY</b>							
606400	Vehicles and Equipment	0	0	4,050	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>4,050</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ADMINISTRATIVE SERVICES</b>		<b>558,459</b>	<b>550,159</b>	<b>571,115</b>	<b>657,696</b>	<b>642,348</b>	<b>691,555</b>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## MANAGEMENT INFORMATION SYSTEMS DIVISION

The Management Information Systems division consists of three (3) full-time and two (2) part-time staff members. This 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. We also oversee the live broadcast of the City's meetings, 24 hour broadcasting of COStv and creation/maintenance of all City websites. This division provides support for approximately 200 computers, printers and other systems including computerized physical access control, Police Department's computer infrastructure, accounting, Community Development's GIS, computerized fuel monitoring and also oversees the Working Waterfront technology. MIS supports hardware and software for the Internet/Intranet accounts, maintenance of email system, telephone system, and manages City issued cellular devices. MIS coordinates with other departments relating to use and configuration of the records imaging software (Laserfiche) and other departmental records management software systems.

### FISCAL YEAR 2018 ACCOMPLISHMENTS

- ✓ Upgraded Laserfiche United to Avante.
- ✓ Installed & configured wireless within the City Hall complex for public use.
- ✓ Installed & configured two (2) Sophos UTM firewalls (Unified Threat Management).
- ✓ Replaced two (2) switches with Cisco Catalyst 9300s.
- ✓ Reconfigured network to provide redundancy and optimization of resources.

### FISCAL YEAR 2019 GOALS AND OBJECTIVES

- Continue to broadcast as many city meetings and functions as possible.
- Redesign both the Golf Course and Airport websites.
- Replace the whole-room UPS in the Police Department.
- Continue to work on improving the audio quality within the City Council Chambers.
- Continue to push the City towards a Digital-First Mindset.
- Continue to assess the City's current technology needs and address them as effectively as possible.

### PERFORMANCE MEASURES

Performance Indicators	Actual 2014/2015	Actual 2015/2016	Actual 2016/2017	Projected 2017/2018	Projected 2018/2019
Workorders Processed	2460	2012	2730	2100	2500
Server/Network/Phone Outages Serviced	4	4	22	20	15
Web/COS-TV Workorders Processed	906	1018	694	700	700
Programs Aired Live on COS-TV	87	72	101	110	120
User Training hours performed/supported	180	72	30	30	60

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## MANAGEMENT INFORMATION SERVICES PROGRAM BUDGET DESCRIPTION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>17/18</i>	<i>18/19</i>	
30.00%	20.00%	<b>Network Analysis, Design, and Configuration</b> - This includes the assessment of the city's current data needs, as well as, projected needs for all software and hardware, and the documentation of all systems.
20.00%	30.00%	<b>End User Support</b> - This includes hardware troubleshooting and repair, as well as, assisting users in the use of all data resources.
25.00%	0.00%	<b>Network Administration</b> - This includes the daily administration of network resources such as maintaining user accounts, e-mail accounts, data backup etc...
10.00%	5.00%	<b>Division Administration</b> - This includes the functions necessary to support the internal administrative needs of the MIS division's resources and personnel.
15.00%	5.00%	<b>Technology Research and Development</b> - This is the time necessary to research and evaluate technology related products and services for purchase and implementation.
0.00%	10.00%	<b>Broadcasting/Recording/Content Creation</b> - broadcast board meetings live from council chambers. Filming for commercials or other productions as directed. Creation of the daily programming schedule. Creation of all the video files for the Web Archive service. Creation of print advertising/banners as requested. Creation of COSTV slides as needed. Any items needed are requested via work order.
0.00%	5.00%	<b>Website Support</b> - 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 websites to stay up-to-date. Any additions or changes are requested via work orders.
0.00%	15.00%	<b>Maintenance</b> - monitoring and addressing MIS technical items. These include servers, switches, and other specialized hardware that is essential to the day to day operations of the MIS division. This includes the daily administration of network resources such as maintaining user accounts, e-mail accounts, data backup etc...
0.00%	10.00%	<b>Records Management</b> - Maintain the electronic records for the City of Sebastian. This includes the public emails and the laserfiche system. work with the City Clerks office to ensure our the city's electronic record storage is both user/public friendly and secured.
100.00%	100.00%	

## MANAGEMENT INFORMATION SYSTEMS BUDGET SUMMARY

The Fiscal Year 2018-2019 adopted budget for Management Information Systems is \$ 444,227. This compares to the 2017-2018 projected expenditures of \$ 393,863, an increase of \$ 50,364, or 12.79%.

	FY 14/15		FY 15/16		FY 16/17		Amended	Projected	
	Actual	Actual	Actual	Actual	Actual	Budget	FY 17/18	FY 18/19	Difference
Personal Services	\$ 121,979	\$ 130,875	\$ 111,969	\$ 247,092	\$ 247,672	\$ 329,872	\$ 82,200		
Operating Expenses	32,471	68,352	51,456	110,772	146,191	114,355	(31,836)		
Capital Outlay	30,529	-	-	-	-	-	-		
<b>Total</b>	<b>\$ 184,979</b>	<b>\$ 199,227</b>	<b>\$ 163,425</b>	<b>\$ 357,864</b>	<b>\$ 393,863</b>	<b>\$ 444,227</b>	<b>\$ 50,364</b>		

Fiscal Year 2018-2019 Adopted Budget:

Major Current Level Changes from Fiscal Year 2017-2018 Projected Expenditures:

	Difference
<b>1. Personal Services</b> - Increase due to new position and negotiated salary and insurance increases.	\$ 82,200
<b>2. Operating Expenses</b> - Decrease due primarily to no longer utilizing outside consultant.	\$ (31,836)
<b>3. Capital Outlay</b> - No capital outlay requested.	\$ -

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## PERSONAL SERVICES SCHEDULE

MANAGEMENT INFORMATION SERVICES								
<u>POSITION</u>	<u>PAY RANGE</u>	<u>FULL TIME EQUIVALENTS</u>				<u>Projected</u>	<u>Budget</u>	
		<u>Amended</u>				<u>Expenditure</u>		
		<u>16/17</u>	<u>17/18</u>	<u>17/18</u>	<u>18/19</u>	<u>17/18</u>	<u>18/19</u>	<u>18/19</u>
MIS Manager	50,871 / 91,568	0.00	0.00	1.00	1.00	\$ 58,450	\$	72,500
Network Manager	50,871 / 91,568	1.00	1.00	0.00	0.00	28,310		-
Electronic Records and Information Manager	40,200 / 68,339	1.00	1.00	0.00	0.00	9,257		-
MIS Technical Analyst	40,200 / 68,339	0.00	0.00	1.00	1.00	43,350		59,000
Systems Administrator	40,200 / 68,339	0.00	0.00	0.00	1.00	-		56,500
MIS Technician	32,698 / 58,857	0.00	1.00	1.00	1.00	33,675		36,500
Systems Analyst	37,528 / 67,550	1.00	0.00	0.00	0.00	-		-
Audio Visual Technician (Part Time)	\$ 15.45/hr	0.50	0.50	0.50	0.50	10,625		13,500
Audio Visual Technician (Temp)	\$ 10.00/hr	1.00	1.50	1.00	0.50	7,650		7,800
		4.50	5.00	4.50	5.00			
TOTAL SALARIES						\$ 191,317	\$	245,800
						Overtime		1,000
						FICA Taxes		18,880
						Deferred Compensation		20,205
						Group Health Insurance Premium		43,348
						Worker's Comp Insurance		639
Total Personal Services						\$ 247,672	\$	329,872

## CAPITAL OUTLAY SCHEDULE

MANAGEMENT INFORMATION SERVICES - TO BE FUNDED BY DISCRETIONARY SALES TAX						
<u>DESCRIPTION</u>	<u>EXPENDITURES PER FISCAL YEAR</u>					<u>TOTAL</u>
	<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	
Computer Upgrades	\$ 30,000	\$ 80,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 290,000
Network Infrastructure Upgrades	-	45,000	10,000	10,000	10,000	75,000
Police Server UPS	-	15,000	-	-	-	15,000
Total	\$ 30,000	\$ 140,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 380,000

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## MANAGEMENT INFORMATION SYSTEMS

Code: 010021

Account				Amended			
Number	Description	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 17/18	FY 18/19
		Actual	Actual	Actual	Budget	Projected	Budget
<b>PERSONAL SERVICES</b>							
511200	Regular Salaries	97,822	99,865	86,749	184,250	183,667	238,000
511300	Temporary Salaries	0	163	0	11,000	7,650	7,800
511400	Overtime	0	0	678	1,000	500	1,000
512100	FICA Taxes	7,491	7,319	6,785	14,887	14,675	18,880
512225	Deferred Compensation	8,135	8,988	7,449	14,985	15,575	20,205
512301	Group Health Insurance Premium	7,993	12,838	10,023	20,405	25,250	43,348
512305	Dependant Health Ins Premium	202	1,392	43	0	0	0
512309	Employee Assistance Program	41	52	40	64	0	0
512400	Worker's Comp Insurance	295	259	202	501	355	639
<b>TOTAL PERSONAL SERVICES</b>		<b>121,979</b>	<b>130,875</b>	<b>111,969</b>	<b>247,092</b>	<b>247,672</b>	<b>329,872</b>
<b>OPERATING EXPENDITURES</b>							
533120	Consultants	0	0	0	0	32,500	0
533400	Other Contractual Services	0	14,955	0	700	615	0
534000	Travel and Per Diem	238	165	280	500	375	500
534101	Telephone	0	0	7,634	8,050	8,010	9,000
534105	Cellular Phone	677	810	819	1,920	1,500	2,400
534110	Internet Access	2,491	1,660	1,414	14,342	14,000	16,000
534120	Postage	0	0	5	20	50	100
534130	Express Mail	5	43	11	60	60	100
534420	Equipment Leases	0	0	0	66	69	69
534630	R & M - Office Equipment	0	0	30,215	52,016	52,016	68,606
534640	R & M-Operating Equipment	23,833	39,338	1,690	900	500	300
535200	Departmental Supplies	1,115	278	328	1,100	1,600	300
535210	Computer Supplies	2,814	10,658	7,900	22,202	27,000	9,750
535230	Small Tools and Equipment	999	146	245	400	100	0
535410	Dues and Memberships	299	299	501	4,696	4,696	4,940
535420	Books and Publications	0	0	0	100	100	100
535450	Training and Education	0	0	415	3,700	3,000	2,190
<b>TOTAL OPERATING EXPENDITURES</b>		<b>32,471</b>	<b>68,352</b>	<b>51,456</b>	<b>110,772</b>	<b>146,191</b>	<b>114,355</b>
<b>CAPITAL OUTLAY</b>							
606400	Vehicles and Equipment	30,529	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>30,529</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL MANAGEMENT INFORMATION SYSTEMS DIVISION</b>		<b>184,979</b>	<b>199,227</b>	<b>163,425</b>	<b>357,864</b>	<b>393,863</b>	<b>444,227</b>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

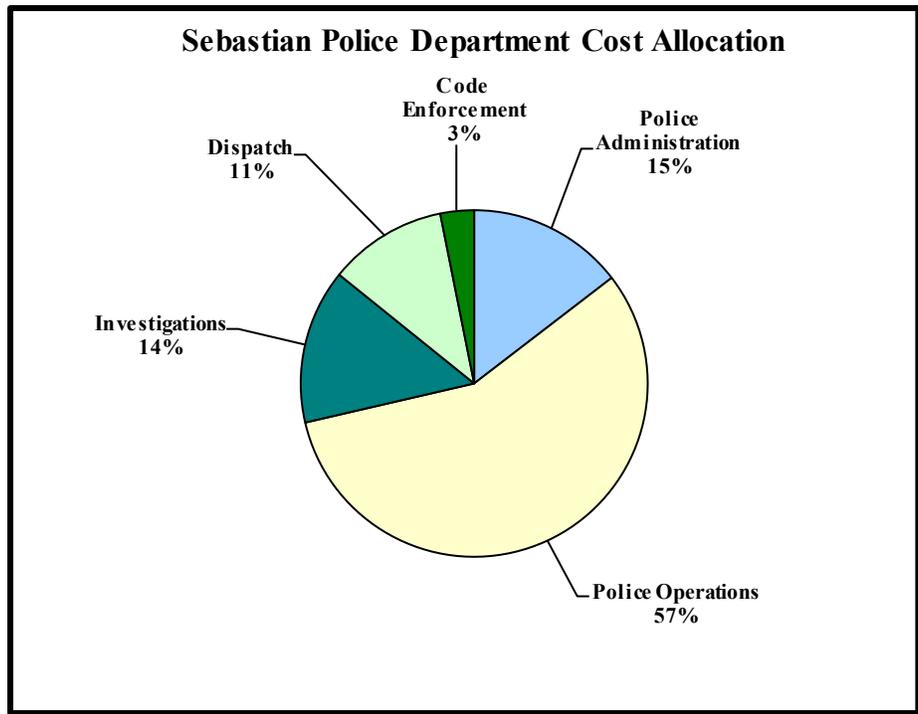
## POLICE DEPARTMENT CONSOLIDATED BUDGET FOR ALL DIVISIONS AND UNITS

The Fiscal Year 2018-2019 adopted budget for the Police Department as a whole is \$5,822,382. This compares to the 2017-2018 projected expenditures of \$5,411,788, an increase of \$ 410,594 or 7.6%.

	FY 14/15	FY 15/16	FY 16/17	Amended FY 17/18	Projected FY 17/18	FY 18/19	
	Actual	Actual	Actual	Budget	Expenditures	Budget	Difference
Personal Services	\$ 4,185,678	\$ 4,475,659	\$ 883,814	\$ 4,661,890	\$ 4,852,071	\$ 5,199,631	\$ 347,560
Operating Expenses	463,404	483,953	120,669	598,397	539,717	573,751	34,034
Capital Outlay	50,990	46,988	-	20,000	20,000	49,000	29,000
<b>Total</b>	<b>\$ 4,700,071</b>	<b>\$ 5,006,600</b>	<b>\$ 1,004,482</b>	<b>\$ 5,280,287</b>	<b>\$ 5,411,788</b>	<b>\$ 5,822,382</b>	<b>\$ 410,594</b>

Fiscal Year 2018-19 Adopted Budget:

Major Current Level Changes from Fiscal Year 2017-18 Projected Expenditures:	Difference
<b>1. Personal Services</b> - Increase due to new positions added and negotiated salary and insurance increases.	\$ 347,560
<b>2. Operating Expenses</b> - Increase due to projected increases in fuel, operating supplies, and training costs.	\$ 34,034
<b>3. Capital Outlay</b> - Increase due to investigative equipment requested.	\$ 29,000



# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

	<u>FY 14/15</u> <u>Actual</u>	<u>FY 15/16</u> <u>Actual</u>	<u>FY 16/17</u> <u>Actual</u>	<u>FY 17/18</u> <u>Budget</u>	<u>FY 17/18</u> <u>Projected</u>	<u>FY 18/19</u> <u>Budget</u>
<b>POLICE ADMINISTRATION</b>						
PERSONAL SERVICES	\$ 770,837	\$ 873,844	\$ 883,814	\$ 765,732	\$ 732,890	\$ 723,081
OPERATING EXPENDITURES	114,750	122,937	120,669	142,407	127,873	125,115
CAPITAL OUTLAY	3,700	23,303	-	-	-	-
<b>TOTAL</b>	<b>\$ 889,288</b>	<b>\$ 1,020,084</b>	<b>\$ 1,004,482</b>	<b>\$ 908,139</b>	<b>\$ 860,763</b>	<b>\$ 848,196</b>
<b>POLICE OPERATIONS</b>						
PERSONAL SERVICES	\$ 2,135,684	\$ 2,238,074	\$ 2,308,436	\$ 2,467,961	\$ 2,709,637	\$ 2,986,450
OPERATING EXPENDITURES	219,761	211,528	270,954	302,983	271,684	300,270
CAPITAL OUTLAY	17,307	8,241	19,373	20,000	20,000	21,000
<b>TOTAL</b>	<b>\$ 2,372,752</b>	<b>\$ 2,457,843</b>	<b>\$ 2,598,763</b>	<b>\$ 2,790,944</b>	<b>\$ 3,001,321</b>	<b>\$ 3,307,720</b>
<b>POLICE INVESTIGATIONS</b>						
PERSONAL SERVICES	\$ 622,918	\$ 669,523	\$ 603,083	\$ 686,939	\$ 664,149	\$ 697,014
OPERATING EXPENDITURES	105,416	125,100	106,217	119,661	110,293	114,807
CAPITAL OUTLAY	-	15,444	5,188	-	-	28,000
<b>TOTAL</b>	<b>\$ 728,334</b>	<b>\$ 810,068</b>	<b>\$ 714,488</b>	<b>\$ 806,600</b>	<b>\$ 774,442</b>	<b>\$ 839,821</b>
<b>POLICE DISPATCH</b>						
PERSONAL SERVICES	\$ 503,014	\$ 531,446	\$ 600,680	\$ 585,174	\$ 585,550	\$ 627,288
OPERATING EXPENDITURES	8,850	8,443	10,349	14,981	11,892	16,485
CAPITAL OUTLAY	29,983	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 541,846</b>	<b>\$ 539,889</b>	<b>\$ 611,029</b>	<b>\$ 600,155</b>	<b>\$ 597,442</b>	<b>\$ 643,773</b>
<b>POLICE CODE ENFORCEMENT</b>						
PERSONAL SERVICES	\$ 153,224	\$ 162,772	\$ 149,566	\$ 156,084	\$ 159,845	\$ 165,798
OPERATING EXPENDITURES	14,627	15,945	15,138	18,365	17,975	17,074
CAPITAL OUTLAY	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 167,851</b>	<b>\$ 178,717</b>	<b>\$ 164,704</b>	<b>\$ 174,449</b>	<b>\$ 177,820</b>	<b>\$ 182,872</b>
<b>TOTALS</b>						
PERSONAL SERVICES	\$ 4,185,678	\$ 4,475,659	\$ 4,545,579	\$ 4,661,890	\$ 4,852,071	\$ 5,199,631
OPERATING EXPENDITURES	463,404	483,953	523,326	598,397	539,717	573,751
CAPITAL OUTLAY	50,990	46,988	24,561	20,000	20,000	49,000
<b>TOTAL</b>	<b>\$ 4,700,071</b>	<b>\$ 5,006,600</b>	<b>\$ 5,093,466</b>	<b>\$ 5,280,287</b>	<b>\$ 5,411,788</b>	<b>\$ 5,822,382</b>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 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 2018 ACCOMPLISHMENTS

- ✓ Provided leadership training and professional development to key agency members
- ✓ Provided a full time Community Outreach Program designed to foster a positive relationship
- ✓ Provided professional law enforcement services to our community
- ✓ Researched and trained in the utilization of intelligence led policing methods and technology

### FISCAL YEAR 2019 GOALS AND OBJECTIVES

- Continue to provide professional law enforcement services to the community
- Continue to develop staff for future growth
- Enhance our Community Outreach Program to reach more members of the community
- Establish a more involved relationship with our schools through the SRO program

### PERFORMANCE MEASURES

Performance Indicators	Actual 2014/2015	Actual 2015/2016	Actual 2016/2017	Projected 2017/2018	Projected 2018/2019
Civic meetings attended	77	90	100	90	100
Policies reviewed	88	90	123	80	100
Unit staff meetings attended	12	12	12	12	12
Senior staff meetings attended	26	24	24	24	24
Staff inspections performed	4	4	4	4	4
Computerized statistical reviews	12	12	12	12	12
Crime Prevention Information needs	50	55	30	60	50
Youth & Bike Safety Events	7	30	30	25	24
Community Events	50	58	62	65	60
Background Investigations	10	14	20	10	20
Training Assistance	24	24	24	24	24
Internal Investigations	2	1	1	2	2
Conduct 40 hrs of training for officers	36	38	39	40	43
Conduct training for civilian employees	20	40	40	40	40
Recruiting and promotional Activities	65	40	36	40	36
Number of citations processed	691	711	670	800	800
Number of warnings processed	2834	2354	2510	2400	2400
Number of reports processed	3539	3191	3262	3200	3300
Number of parking citations processed	60	73	49	60	50
Number of trespass warnings processed	237	268	149	250	200
Statistical reports completed	35	35	30	35	38

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## POLICE ADMINISTRATION PROGRAM BUDGET DESCRIPTION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>17/18</i>	<i>18/19</i>	
38.00%	37.50%	<b>General Management</b> - Direct department, develop and expand citizen involvement and public education. Meet with civic groups, media, and other public and private groups. General administrative duties managing the department.
2.50%	2.50%	<b>Professional Standards</b> - Oversee all internal affairs investigations and conduct two staff inspections during the year. Oversee all background investigations. Insure that accreditation standards are followed and documented.
0.50%	0.50%	<b>Staff Inspections</b>
33.00%	32.00%	<b>Records Management</b> - Processing, distributing and entering incident reports, citations, warnings, parking tickets, trespass warnings, and other related records management for the Divisions of the Police Department.
20.00%	21.50%	<b>Citizen Requests</b> - Respond to citizen and agency requests for incident reports, accident reports, and local checks by fax, mail or phone. Providing officers with information when requested, signing for, processing and entering subpoenas. Providing records information to citizens in person or by phone.
5.00%	4.50%	<b>Reporting</b> - Provide FDLE with UCR reports, update UCR, prepare and provide statistics, update pin map.
1.00%	1.50%	<b>Administrative</b> - Mail correspondence to housewatch participants and to program donors, collect copy fees, signoff citation fees and alarm fees.
100.00%	100.00%	

## POLICE ADMINISTRATION BUDGET SUMMARY

The Fiscal Year 2018-2019 adopted budget for Police Administration is \$ 848,196. This compares to the 2017-2018 projected expenditures of \$ 860,763 (excluding State Pension funds), a decrease of \$ 12,567 or -1.5%.

	FY 14/15		FY 15/16		FY 16/17		Amended	Projected		
	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Expenditures	Budget	Difference
Personal Services	\$ 770,837	\$ 873,844	\$ 883,814	\$ 765,732	\$ 732,890	\$ 723,081	\$ (9,809)			
Operating Expenses	114,750	122,937	120,669	142,407	127,873	125,115	(2,758)			
Capital Outlay	3,700	23,303	-	-	-	-	-			
<b>Total</b>	<b>\$ 889,288</b>	<b>\$ 1,020,084</b>	<b>\$ 1,004,482</b>	<b>\$ 908,139</b>	<b>\$ 860,763</b>	<b>\$ 848,196</b>	<b>\$ (12,567)</b>			

Fiscal Year 2018-19 Adopted Budget:

Major Current Level Changes from Fiscal Year 2017-2018 Projected Expenditures:

	Difference
<b>1. Personal Services</b> - Decrease due to elimination of one full time position.	\$ (9,809)
<b>2. Operating Expenses</b> - Decrease due primarily to insurance costs not incurred this year.	\$ (2,758)
<b>3. Capital Outlay</b> - No capital outlay requested.	\$ -

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## PERSONAL SERVICES SCHEDULE

<b>POLICE ADMINISTRATION</b>							
<b>POSITION</b>	<b>PAY RANGE</b>	<b>FULL TIME EQUIVALENTS</b>				<b>Projected</b>	<b>Budget</b>
		<b>Amended</b>				<b>Expenditure</b>	
		<b>16/17</b>	<b>17/18</b>	<b>17/18</b>	<b>18/19</b>	<b>17/18</b>	<b>18/19</b>
Chief of Police	78,967 / 142,140	1.00	1.00	1.00	1.00	\$ 120,500	\$ 125,500
Deputy Chief of Police	62,565 / 112,616	1.00	1.00	1.00	1.00	117,500	122,250
Captain	60,742 / 109,336	0.00	0.00	0.00	1.00	-	96,750
Commander	50,871 / 91,568	1.00	2.00	2.00	0.00	142,500	-
Administrative Supervisor	35,730 / 64,314	0.00	1.00	1.00	1.00	42,500	44,500
Administrative Assistant	30,821 / 55,478	1.00	1.00	1.00	1.00	39,000	41,250
Records Specialist II	30,821 / 55,478	1.00	1.00	1.00	1.00	32,500	34,000
Clerical Assistant II	26,587 / 47,856	2.00	1.00	1.00	1.00	30,500	32,000
Logistics Specialist (Temp)	12.00/hr	0.50	0.50	0.50	0.50	10,000	12,500
COPE Assistant (Temp)	12.00/hr	0.00	0.00	0.00	0.50	-	12,500
		7.50	8.50	8.50	8.00		
		<b>TOTAL SALARIES</b>				\$ 535,000	\$ 521,250
						500	500
						41,250	40,038
						1,980	1,620
						13,225	13,703
						75,610	75,790
						52,750	54,509
						12,575	15,671
						\$ 732,890	\$ 723,081

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## POLICE ADMINISTRATION

Code: 010041

Account Number	Description	FY 14/15 Actual	FY 15/16 Actual	FY 16/17 Actual	Amended FY 17/18 Budget	FY 17/18 Projected	FY 18/19 Budget
<b>PERSONAL SERVICES</b>							
511200	Regular Salaries	465,795	534,855	529,259	546,588	525,000	496,250
511300	Temporary Salaries	5,097	8,391	8,847	12,500	10,000	25,000
511400	Overtime	1,349	1,498	810	1,000	500	500
512100	FICA Taxes	35,105	40,897	40,636	42,661	41,250	40,038
512215	Clothing Allowance	1,620	1,620	2,138	2,160	1,980	1,620
512225	Deferred Compensation	16,918	17,288	12,592	13,320	13,225	13,703
512250	Chapter 185 Retirement	34,006	41,923	54,528	62,410	75,610	75,790
512251	Chapter 185 State Shared Revenue	145,700	169,027	168,628	0	0	0
512301	Group Health Insurance Premium	39,463	35,184	43,909	67,165	52,750	54,509
512305	Dependant Health Ins Premium	12,889	11,071	12,446	0	0	0
512309	Employee Assistance Program	187	172	192	127	0	0
512400	Worker's Comp Insurance	12,709	11,918	9,828	17,801	12,575	15,671
<b>TOTAL PERSONAL SERVICES</b>		<b>770,837</b>	<b>873,844</b>	<b>883,814</b>	<b>765,732</b>	<b>732,890</b>	<b>723,081</b>
<b>OPERATING EXPENDITURES</b>							
533100	Professional Services	600	890	2,743	1,500	600	600
533400	Other Contractual Services	25	25	25	0	0	0
533415	Janitorial Services	5,046	10,092	11,017	0	0	0
533500	Investigations	647	179	320	500	700	500
534000	Travel and Per Diem	0	0	2,899	3,000	4,000	4,000
534101	Telephone	6,394	7,258	7,936	4,755	8,775	8,940
534105	Cellular Telephone	1,579	2,105	2,629	2,880	2,600	2,100
534110	Internet Services	1,365	1,898	3,039	3,050	3,040	2,185
534120	Postage	1,145	1,409	1,285	1,000	1,000	1,000
534310	Electric	29,401	28,861	29,202	30,000	25,000	29,000
534320	Water/Sewer	3,211	2,829	3,082	3,000	3,050	3,100
534420	Equipment Leases	0	3,240	3,194	3,020	3,140	3,140
534500	Insurance	0	5,609	0	5,700	5,609	0
534610	R & M-Buildings	0	3,699	0	5,000	5,000	5,000
534620	R & M-Vehicles	1,223	1,346	1,035	1,500	1,500	1,500
534630	R & M - Office Equipment	40,395	29,513	32,104	45,000	40,000	40,000
534640	R & M-Operating Equipment	2,466	572	33	4,000	4,000	4,000
534650	R & M-Radio	513	130	200	200	50	100
534800	Promotional Activities	889	912	1,000	1,000	1,000	1,000
534820	Designated Expenditure (Greer Donation)	8,175	7,435	1,509	10,000	1,959	0
535200	Departmental Supplies	3,739	3,937	5,628	5,252	5,000	5,000
535210	Computer Supplies	476	38	47	50	50	50
535230	Small Tools and Equipment	418	3,687	649	500	500	500
535260	Gas and Oil	4,628	4,171	3,922	4,600	4,500	5,000
535270	Uniforms and Shoes	303	484	1,471	800	800	800
535275	Safety Equipment	0	0	0	100	0	100
535410	Dues and Memberships	1,810	1,743	2,370	2,500	3,000	3,000
535420	Books and Publications	300	875	125	500	0	500
535450	Training and Education	0	0	3,206	3,000	3,000	4,000
<b>TOTAL OPERATING EXPENDITURES</b>		<b>114,750</b>	<b>122,937</b>	<b>120,669</b>	<b>142,407</b>	<b>127,873</b>	<b>125,115</b>
<b>CAPITAL OUTLAY</b>							
606400	Vehicles and Equipment	0	14,303	0	0	0	0
606405	Vehicles and Equipment (Designated Funds)	3,700	9,000	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>3,700</b>	<b>23,303</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL POLICE ADMINISTRATION</b>		<b>889,288</b>	<b>1,020,084</b>	<b>1,004,482</b>	<b>908,139</b>	<b>860,763</b>	<b>848,196</b>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## POLICE OPERATIONS DIVISION

The Operations Division is the most visible component of the police department and is tasked with 24hour/7 day 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 including four K-9 units and one full-time traffic officer. Several officers also provide extra duty services such as 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 2018 ACCOMPLISHMENTS

- ✓ Significant increase in police-community interactions through the COPE unit activity.
- ✓ Significant increase in the public education and awareness through the COPE training.
- ✓ Reduction in crime statistics through aggressive patrol initiatives.
- ✓ Reduction in traffic crash-related injury and traffic homicide.
- ✓ Development of leadership mentoring and preparation of succession promotions.
- ✓ Continued progress of nationally recognized crisis intervention and stress management services for internal and external application.

## FISCAL YEAR 2019 GOALS AND OBJECTIVES

- Obtain data on reoccurring incidents of domestic violence to target troubled relationships and develop an active intervention strategy to interrupt the cycle of violence in such relationships.
- Participate in developing resources to support victims and families impacted by domestic violence.
- Increase utilization of civil citation program for juvenile intervention.
- Increase soft skills training in legal issues, communications and alternative
- Increase water patrol activity utilizing the Department patrol boat.
- Finalize the protection equipment program for all sworn personnel, e.g.-ballistics shields and helmets.
- Initiate a wide spread traffic education/passive correction program targeting speeding by utilizing speed signs at locations of re-occurring complaints.

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## PERFORMANCE MEASURES

Performance Indicators	Actual 2014/2015	Actual 2015/2016	Actual 2016/2017	Projected 2017/2018	Projected 2018/2019
Traffic Stops	3,586	3,013	3,225	3,500	3,500
Officer Initiated Activity	27,206	13,521	14,024	20,000	20,000
Traffic Enforcement	1,208	991	1,004	1,500	1,500
Parking Enforcement	7	73	107	70	100
Alarms	808	729	711	650	600
Written Warnings Traffic Stops	2,834	2,354	2,519	2,900	3,000
Calls for Service	44,831	35,518	37,265	50,000	50,000
Buckle up and DUI enforcement waves	4	4	2	4	4
K-9 usage reports	99	35	46	90	75
K-9 training days	52	52	52	52	52
Child safety seat programs	2	0	0	0	0
Boat safety inspections	22	39	32	40	50

## POLICE OPERATIONS DIVISION PROGRAM BUDGET DESCRIPTION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>17/18</i>	<i>18/19</i>	
40.00%	40.00%	<b><u>Calls for Service</u></b> - respond to calls for service.
15.00%	18.00%	<b><u>Traffic Stops and Citations</u></b> - Conduct traffic stops and issue citations and warnings.
15.00%	16.00%	<b><u>Investigations</u></b> - Conduct vehicle crash investigations.
2.00%	2.50%	<b><u>Criminal Transportation</u></b> - Transport arrested adults and juveniles to respective detention facilities.
4.00%	3.50%	<b><u>Training and Professional Development</u></b> - Provide a minimum of 40 hours of training to all members of the division.
15.00%	12.00%	<b><u>Patrol and Crime Prevention</u></b> - Maintain patrol logs and direct patrols to reduce opportunistic crimes. Monitor traffic to direct traffic enforcement strategies. Plan and participate in task force operations.
4.00%	4.00%	<b><u>K-9 Unit</u></b> - Responsible for directed patrol and request for officer assists.
4.00%	3.00%	<b><u>Motorcycle/Traffic Unit</u></b> - Criminal and non-criminal traffic law enforcement and accident investigations
1.00%	1.00%	<b><u>Marine Unit</u></b> - Patrol waterways, enforce marine laws and perform water rescues.
100.00%	100.00%	

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## POLICE OPERATIONS DIVISION BUDGET SUMMARY

The Fiscal Year 2018-2019 adopted budget for Police Operations Division is \$ 3,307,720. This compares to the 2017-2018 projected expenditures of \$ 3,001,321 an increase of \$ 306,399 or 10.21%.

	FY 14/15	FY 15/16	FY 16/17	Amended FY 17/18	Projected FY 17/18	FY 18/19	
	Actual	Actual	Actual	Budget	Expenditures	Budget	Difference
Personal Services	\$ 2,135,684	\$ 2,238,074	\$ 2,308,436	\$ 2,467,961	\$ 2,709,637	\$ 2,986,450	\$ 276,813
Operating Expenses	219,761	211,528	270,954	302,983	271,684	300,270	28,586
Capital Outlay	17,307	8,241	19,373	20,000	20,000	21,000	1,000
<b>Total</b>	<b>\$ 2,372,752</b>	<b>\$ 2,457,843</b>	<b>\$ 2,598,763</b>	<b>\$ 2,790,944</b>	<b>\$ 3,001,321</b>	<b>\$ 3,307,720</b>	<b>\$ 306,399</b>

Fiscal Year 2018-19 Adopted Budget:

Major Current Level Changes from Fiscal Year 2017-18 Projected Expenditures:

	Difference
<b>1. Personal Services</b> - Increase due to additional positions and negotiated salary and insurance increases.	\$ 276,813
<b>2. Operating Expenses</b> - Increase primarily to due higher projected fuel usage and equip repairs & maint.	\$ 28,586
<b>3. Capital Outlay</b> - Slight increase due to T-3 batteries needed in FY19.	\$ 1,000

## PERSONAL SERVICES SCHEDULE

### POLICE OPERATIONS DIVISION

POSITION	PAY RANGE	FULL TIME EQUIVALENTS				Projected Expenditure	Budget
		16/17	17/18	Amended 17/18	18/19	17/18	18/19
Lieutenant	57,256 / 106,061	0.00	0.00	0.00	1.00	-	94,500
Sergeants	51,357 / 90,234	4.00	4.00	4.00	4.00	292,100	286,500
Officers	40,608 / 71,348	24.00	24.00	25.00	29.00	1,367,900	1,424,250
Officers (Temp)	\$ 19.52/hr	0.00	1.00	0.50	0.00	22,800	-
		28.00	29.00	29.50	34.00		
<b>TOTAL SALARIES</b>						\$ 1,682,800	\$ 1,805,250
Overtime						200,000	160,000
FICA Taxes						145,250	151,746
Clothing Allowance						15,235	18,360
Chapter 185 Retirement						359,552	432,355
Group Health Insurance Premium						254,725	334,451
Worker's Comp Insurance						52,075	84,288
<b>Total Personal Services</b>						<b>\$ 2,709,637</b>	<b>\$ 2,986,450</b>

## CAPITAL OUTLAYSCHEDULE

### POLICE OPERATIONS DIVISION - TO BE FUNDED BY GENERAL FUND

Description	EXPENDITURES PER FISCAL YEAR						TOTAL
	2018/19	2019/20	2020/21	2021/22	2022/23		
Tasers	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	\$ -	\$ -	18,000
Rifles	8,000	4,000	4,000	-	-	-	16,000
E-Ticket printers	2,000	2,000	2,000	4,000	-	-	10,000
T-3 batteries	5,000	-	-	5,000	-	-	10,000
	<b>\$ 21,000</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 9,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>36,000</b>

### POLICE OPERATIONS DIVISION - TO BE FUNDED BY DISCRETIONARY SALES TAX

Description	EXPENDITURES PER FISCAL YEAR						TOTAL
	2018/19	2019/20	2020/21	2021/22	2022/23		
Police Units w/Equip (6)	\$ 345,000	\$ 350,000	\$ 355,000	\$ 360,000	\$ 365,000	\$ -	1,775,000
Pole Mounted Radar Signs	15,000	-	-	-	-	-	15,000
Speed Trailers (2)	-	30,000	-	-	-	-	30,000
Hand Held Radios (20)	58,000	58,000	58,000	-	-	-	174,000
EOC & Back-Up Hand Held Radios	-	27,000	-	-	-	-	27,000
	<b>\$ 418,000</b>	<b>\$ 465,000</b>	<b>\$ 413,000</b>	<b>\$ 360,000</b>	<b>\$ 365,000</b>	<b>\$ -</b>	<b>2,021,000</b>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## POLICE OPERATIONS

Code: 010043

Account		FY 14/15	FY 15/16	FY 16/17	Amended FY 17/18	FY 17/18	FY 18/19
Number	Description	Actual	Actual	Actual	Budget	Projected	Budget
<b>PERSONAL SERVICES</b>							
511200	Regular Salaries	1,342,564	1,381,150	1,426,778	1,494,366	1,660,000	1,805,250
511300	Temporary Salaries	0	0	965	41,000	22,800	0
511400	Overtime	189,235	239,985	235,443	160,000	200,000	160,000
512100	FICA Taxes	114,146	120,237	130,506	130,142	145,250	151,746
512215	Clothing Allowance	13,973	14,108	14,333	16,200	15,235	18,360
512250	Chapter 185 Retirement	231,121	229,147	237,861	298,815	359,552	432,355
512301	Group Health Insurance Premium	138,213	150,698	157,464	251,743	254,725	334,451
512305	Dependant Health Ins Premium	38,612	42,593	53,575	0	0	0
512309	Employee Assistance Program	601	626	640	444	0	0
512400	Worker's Comp Insurance	67,218	59,530	50,871	75,251	52,075	84,288
<b>TOTAL PERSONAL SERVICES</b>		<b>2,135,684</b>	<b>2,238,074</b>	<b>2,308,436</b>	<b>2,467,961</b>	<b>2,709,637</b>	<b>2,986,450</b>
<b>OPERATING EXPENDITURES</b>							
533500	Investigations	0	0	52	0	0	0
534000	Travel and Per Diem	0	0	2,902	3,370	6,000	6,000
534105	Cellular Telephone	1,576	3,543	3,814	5,280	5,325	6,050
534110	Internet Access	8,542	15,194	16,038	15,950	16,750	18,110
534120	Postage	196	32	0	200	100	100
534130	Express Mail Charges	0	315	61	150	100	100
534420	Equipment Leases	0	1,145	1,040	1,500	1,109	1,110
534620	R & M-Vehicles	55,150	56,633	65,921	55,000	49,000	50,000
534630	R & M - Office Equipment	1,355	1,337	1,322	4,000	3,000	3,000
534640	R & M-Operating Equipment	6,052	5,681	6,814	6,000	800	7,000
534650	R & M-Radio	2,614	1,338	3,453	2,000	1,000	500
534800	Promotional Activities	0	0	200	1,000	900	1,000
534810	K-9 Expenditures	2,404	2,202	3,292	5,000	5,000	6,000
535200	Departmental Supplies	11,198	16,914	21,899	50,000	40,000	45,000
535210	Computer Supplies	30	10	0	500	100	100
535230	Small Tools and Equipment	981	1,888	16,137	10,300	9,000	9,000
535260	Gas and Oil	97,416	74,920	80,456	90,000	90,000	100,000
535270	Uniforms and Shoes	25,599	25,347	33,863	36,148	30,000	30,000
535275	Safety Equipment	6,116	2,899	7,513	6,000	5,000	5,000
535410	Dues and Memberships	330	590	100	590	500	700
535420	Books and Publications	200	1,538	170	1,500	0	1,500
535450	Training and Education	0	0	5,908	8,495	8,000	10,000
<b>TOTAL OPERATING EXPENDITURES</b>		<b>219,761</b>	<b>211,528</b>	<b>270,954</b>	<b>302,983</b>	<b>271,684</b>	<b>300,270</b>
<b>CAPITAL OUTLAY</b>							
606400	Vehicles and Equipment	17,307	8,241	19,373	20,000	20,000	21,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>17,307</b>	<b>8,241</b>	<b>19,373</b>	<b>20,000</b>	<b>20,000</b>	<b>21,000</b>
<b>TOTAL POLICE OPERATIONS DIVISION</b>		<b>2,372,752</b>	<b>2,457,843</b>	<b>2,598,763</b>	<b>2,790,944</b>	<b>3,001,321</b>	<b>3,307,720</b>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## POLICE INVESTIGATIONS 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 2018 ACCOMPLISHMENTS

- ✓ Purged excess property and evidence in accordance with the law.
- ✓ Evaluate work flow systems, available technology and assigned tasks in the Detective Division to determine if there are labor cost efficiencies that can be employed to reduce the need for more manpower in the future.
- ✓ Completed the move of the property and evidence storage from the off-site property to headquarters-based location for security and maximized available space.
- ✓ Continued training for forensic needs within the agency.
- ✓ Continued to develop and maintain a positive working relationship with allies to keep our community safe and aware.

### FISCAL YEAR 2019 GOALS AND OBJECTIVES

- Continue to purge property and evidence in accordance with the law.
- Certify the crime scene technician as a latent fingerprint examiner to reduce the dependency on outside agencies and expedite investigations that can be resolved by latent evidence.
- Evaluate work flow systems, available technology and assigned tasks in the Detective Division to determine if there are labor cost efficiencies that can be employed to reduce the need for more manpower in the future.
- Continue advanced training of the investigators to ensure up to date tactics are employed.
- Continue to provide professional investigative services.

### PERFORMANCE MEASURES

Performance Indicators	Actual 2014/2015	Actual 2015/2016	Actual 2016/2017	Projected 2017/2018	Projected 2018/2019
Burglary Investigations	103	72	54	100	60
Assault Investigations	197	224	191	200	200
Sexual Assault Investigations	9	3	5	10	7
Vehicle Theft Investigation	9	27	16	15	18
Robbery Investigations	5	7	8	5	9
Larceny Investigations	419	417	347	400	375
Juvenile Arrests	26	20	59	20	30
Murder/Attempted Murder Investigations	0	0	0	1	0

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## POLICE INVESTIGATIONS DIVISION PROGRAM BUDGET DESCRIPTION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>17/18</i>	<i>18/19</i>	
52.00%	50.00%	<b><u>Investigations</u></b> - Investigate reported criminal offenses, complete reports on same, conduct interviews, review and assist in the prosecution of suspects.
15.00%	15.00%	<b><u>On Scene Investigations</u></b> - Perform on-scene investigations and process crime scenes.
10.00%	10.00%	<b><u>Court Assistance</u></b> - Obtaining warrants, State Attorney's Office depositions and appear in court.
8.00%	10.00%	<b><u>Investigations Assistance</u></b> - Assist Uniform Division and other agencies with investigations.
8.00%	8.00%	<b><u>Training and Professional Development.</u></b>
5.00%	0.00%	<b><u>Community Meetings/Community Policing</u></b>
2.00%	7.00%	<b><u>Backgrounds</u></b>
100.00%	100.00%	

## POLICE INVESTIGATIONS DIVISION BUDGET SUMMARY

The Fiscal Year 2018-19 adopted budget for Police Investigations is \$ 839,821. This compares to the 2017-2018 projected expenditures of \$774,442, an increase of \$65,379 or 8.4%.

	FY 14/15	FY 15/16	FY 16/17	Amended FY 17/18	Projected FY 17/18	FY 18/19	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 622,918	\$ 669,523	\$ 603,083	\$ 686,939	\$ 664,149	\$ 697,014	\$ 32,865
Operating Expenses	105,416	125,100	106,217	119,661	110,293	114,807	4,514
Capital Outlay	-	15,444	5,188	-	-	28,000	28,000
<b>Total</b>	<b>\$ 728,334</b>	<b>\$ 810,068</b>	<b>\$ 714,488</b>	<b>\$ 806,600</b>	<b>\$ 774,442</b>	<b>\$ 839,821</b>	<b>\$ 65,379</b>

Fiscal Year 2018-19 Adopted Budget:

Major Current Level Changes from Fiscal Year 2017-18 Projected Expenditures:

	Difference
<b>1. Personal Services</b> - Increases due to negotiated salary and insurance increases.	\$ 32,865
<b>2. Operating Expenses</b> - Increases due to crime lab price increase and projected fuel cost increases.	\$ 4,514
<b>3. Capital Outlay</b> - Increase due to new capital equipment requests in FY19.	\$ 28,000

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## PERSONAL SERVICES SCHEDULE

<b>POLICE INVESTIGATIONS DIVISION</b>							
<u>POSITION</u>	<u>PAY RANGE</u>	<u>FULL TIME EQUIVALENTS</u>				<u>Projected</u>	<u>Budget</u>
		<u>Amended</u>				<u>Expenditure</u>	
		<u>16/17</u>	<u>17/18</u>	<u>17/18</u>	<u>18/19</u>	<u>17/18</u>	
Lieutenant	57,256 / 106,061	0.00	0.00	0.00	1.00	\$ -	\$ 65,750
Sergeant	51,357 / 90,234	1.00	1.00	1.00	1.00	60,450	55,500
Investigators	40,608 / 71,348	5.00	5.00	5.00	4.00	275,050	248,750
Evidence Technician	33,679 / 60,622	1.00	1.00	1.00	1.00	37,500	38,500
Investigator (Temp)	\$ 19.52/hr	0.50	0.50	0.50	0.00	16,500	-
Crossing Guards (Temp)	\$ 10.00/hr	4.50	4.50	5.00	5.00	43,500	43,500
		12.00	12.00	12.50	12.00		
<b>TOTAL SALARIES</b>						\$ 433,000	\$ 452,000
Overtime						33,250	30,000
FICA Taxes						36,275	37,529
Clothing Allowance						7,800	8,580
Deferred Compensation						3,375	3,915
Chapter 185 Retirement						73,599	86,900
Group Health Insurance Premium						62,100	57,379
Worker's Comp Insurance						14,750	20,711
Total Personal Services						\$ 664,149	\$ 697,014

## CAPITAL OUTLAY SCHEDULE

<b>POLICE DETECTIVE DIVISION - FUNDED BY GENERAL FUND</b>						
<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>					<u>TOTAL</u>
	<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	
Situational Awareness System	\$ 17,000	\$ -	\$ -	\$ -	\$ -	\$ 17,000
2 Way Remote Speaker/Microphone	6,000	-	-	-	-	6,000
CVSA Machine	5,000	-	-	-	-	5,000
Early Warning System	-	10,000	-	-	-	10,000
Crime Report Analysis Software	-	10,000	-	-	-	10,000
	\$ 28,000	\$ 20,000	\$ -	\$ -	\$ -	\$ 48,000

## POLICE DETECTIVE DIVISION - FUNDED BY DISCRETIONARY SALES TAX

<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>					<u>TOTAL</u>
	<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	
Evidence Building Fixtures	\$ 50,000	20,000	\$ 20,000	\$ -	\$ -	\$ 90,000
	\$ 50,000	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ 90,000

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## POLICE DETECTIVE DIVISION

Code: 010047

<u>Account Number</u>	<u>Description</u>	<u>FY 14/15 Actual</u>	<u>FY 15/16 Actual</u>	<u>FY 16/17 Actual</u>	<u>Amended FY 17/18 Budget</u>	<u>FY 17/18 Projected</u>	<u>FY 18/19 Budget</u>
<b>PERSONAL SERVICES</b>							
511200	Regular Salaries	370,650	399,494	334,513	391,481	373,000	408,500
511300	Temporary Salaries	42,739	51,073	58,503	63,500	60,000	43,500
511400	Overtime	38,831	39,147	51,292	35,000	33,250	30,000
512100	FICA Taxes	34,290	37,197	33,627	37,912	36,275	37,529
512215	Clothing Allowance	7,758	8,580	7,450	8,580	7,800	8,580
512225	Deferred Compensation	3,236	3,594	3,445	3,150	3,375	3,915
512250	Chapter 185 Retirement	55,523	56,545	45,918	61,383	73,599	86,900
512301	Group Health Insurance Premium	41,142	45,507	41,236	65,058	62,100	57,379
512305	Dependant Health Ins Premium	9,220	13,172	16,170	0	0	0
512309	Employee Assistance Program	162	168	146	111	0	0
512400	Worker's Comp Insurance	19,367	15,045	10,784	20,764	14,750	20,711
<b>TOTAL PERSONAL SERVICES</b>		<b>622,918</b>	<b>669,523</b>	<b>603,083</b>	<b>686,939</b>	<b>664,149</b>	<b>697,014</b>
<b>OPERATING EXPENDITURES</b>							
533100	Professional Services	57,907	59,355	67,889	70,418	70,418	72,749
533500	Investigations	426	785	181	500	500	500
534000	Travel and Per Diem	5,021	9,472	2,379	6,000	6,000	6,000
534105	Cellular Telephone	1,315	3,465	3,355	4,320	3,900	3,480
534110	Internet Access	1,897	2,727	2,236	2,600	3,000	3,030
534115	On-line Services	1,424	1,356	1,603	2,500	1,647	1,656
534120	Postage	26	69	23	100	25	100
534130	Express Mail Charges	0	156	22	200	0	0
534400	Rent/Leases	391	391	391	391	391	0
534420	Equipment Leases	0	517	510	482	502	502
534620	R & M-Vehicles	5,500	4,118	6,345	5,000	3,500	3,500
534630	R & M - Office Equipment	1,264	1,444	1,202	1,500	810	840
534640	R & M-Operating Equipment	0	0	85	0	0	0
534650	R & M-Radio	473	427	79	100	50	100
534800	Promotional Activities	0	870	147	400	400	400
535200	Departmental Supplies	4,707	3,156	2,918	3,000	2,500	2,500
535210	Computer Supplies	174	23	72	50	50	50
535230	Small Tools and Equipment	349	11,627	185	500	200	250
535260	Gas and Oil	11,821	9,038	10,816	12,000	8,000	9,000
535270	Uniforms and Shoes	865	1,167	337	1,000	500	800
535275	Safety Equipment	1,526	169	1,016	1,000	500	750
535410	Dues and Memberships	25	95	25	400	400	400
535420	Books and Publications	290	200	0	200	0	200
535450	Training and Education	10,014	14,475	4,403	7,000	7,000	8,000
<b>TOTAL OPERATING EXPENDITURES</b>		<b>105,416</b>	<b>125,100</b>	<b>106,217</b>	<b>119,661</b>	<b>110,293</b>	<b>114,807</b>
<b>CAPITAL OUTLAY</b>							
606400	Vehicles and Equipment	0	15,444	5,188	0	0	28,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>15,444</b>	<b>5,188</b>	<b>0</b>	<b>0</b>	<b>28,000</b>
<b>TOTAL POLICE DETECTIVE DIVISION</b>		<b>728,334</b>	<b>810,068</b>	<b>714,488</b>	<b>806,600</b>	<b>774,442</b>	<b>839,821</b>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 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, and dispatches calls to officers, code enforcement and volunteers. They do investigative work for the officers utilizing the CAD, RMS, DAVID and FCIC/NCIC, provide 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 citizens 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 2018 ACCOMPLISHMENTS

- ✓ Transitioned two terminals (of the three) from the old radio system to a new system.
- ✓ All currently employed dispatchers met the State Mandated Certification by the deadline.
- ✓ Provided training for high-risk incident dispatching, such as physically violent domestic situations, hostage situations, officer down scenarios, etc.
- ✓ Reduced unplanned employee absences by improve working conditions, reduced overtime and reduce workplace disruption.
- ✓ Ensured that we are in compliance with all the new FBI/FDLE CJIS changes.
- ✓ Provided professional quality customer service our citizens.

### FISCAL YEAR 2019 GOALS AND OBJECTIVES

- Increase efficiency in taking and dispatching calls for service.
- Evaluate work flow systems, available technology and assigned tasks in the Communications Center to determine if there is the need for more manpower in the future.
- Become more involved in the countywide emergency management planning and preparation process for natural and man-made disasters.
- Continue advanced training to ensure professional communications services are provided.

#### PERFORMANCE MEASURES

Performance Indicators	Actual 2014/2015	Actual 2015/2016	Actual 2016/2017	Projected 2017/2018	Projected 2018/2019
911 Calls Received	10,700	9,953	9,004	11,000	9,000
Code Violation Calls Received	6,995	6,128	6,773	7,500	6,900
Total Calls Received	44,831	41,903	45,136	45,000	46,000
Calls Per Dispatcher	5,603	5,237	5,015	5,500	5,500
Administrative Calls Handled	35,231	34,587	37,846	40,000	38,000

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## POLICE DISPATCH UNIT PROGRAM BUDGET DESCRIPTION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>17/18</i>	<i>18/19</i>	
53.00%	53.00%	<b><u>Dispatch</u></b> - Receive and dispatch calls for police services, including felony in progress and emergency calls. Supply information to officers and callers. Record police action taken on calls for service.
29.00%	29.00%	<b><u>Calls</u></b> - Receive complaint calls from public and emergency 911 calls.
14.00%	14.00%	<b><u>Information Retrieval</u></b> - Check auto tags, VIN's, individuals, articles through the automated in-house records system and FCIC/NCIC systems. Send and receive LETS and fax messages.
2.00%	2.00%	<b><u>Code Enforcement</u></b> - Receive, document and dispatch code enforcement complaints.
2.00%	2.00%	<b><u>Training and Professional Development.</u></b>
100.00%	100.00%	

## POLICE DISPATCH UNIT BUDGET SUMMARY

The Fiscal Year 2018-2019 adopted budget for Police Dispatch is \$643,773. This compares to the 2017-2018 projected expenditures of \$597,442, an increase of \$46,331 or 7.8%.

	FY 14/15		FY 15/16		FY 16/17		Amended FY 17/18	Projected FY 17/18	FY 18/19	
	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Expenditures	Budget	Difference
Personal Services	\$ 503,014	\$ 531,446	\$ 600,680	\$ 585,174	\$ 585,550	\$ 627,288	\$ 41,738			
Operating Expenses	8,850	8,443	10,349	14,981	11,892	16,485	4,593			
Capital Outlay	29,983	-	-	-	-	-	-			
<b>Total</b>	<b>\$ 541,846</b>	<b>\$ 539,889</b>	<b>\$ 611,029</b>	<b>\$ 600,155</b>	<b>\$ 597,442</b>	<b>\$ 643,773</b>	<b>\$ 46,331</b>			

Fiscal Year 2018-19 Adopted Budget:

Major Current Level Changes from Fiscal Year 2017-18 Projected Expenditures:

	Difference
<b>1. Personal Services</b> - Increase due to negotiated salary and insurance increases.	\$ 41,738
<b>2. Operating Expenses</b> - Increase due primarily to UPS maintenance costs.	\$ 4,593
<b>3. Capital Outlay</b> - No capital outlay requested.	\$ -

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## PERSONAL SERVICES SCHEDULE

<b>POLICE DISPATCH UNIT</b>							
<u>POSITION</u>	<u>PAY RANGE</u>	<u>FULL TIME EQUIVALENTS</u>				<u>Projected</u>	<u>Budget</u>
		<u>16-17</u>	<u>17-18</u>	<u>Amended</u> <u>17-18</u>	<u>18-19</u>	<u>Expenditure</u> <u>17-18</u>	
Communications Supervisor	40,244 / 72,439	1.00	1.00	1.00	1.00	\$ 68,000	\$ 71,000
Communication Technicians	30,821 / 55,478	9.00	9.00	9.00	9.00	326,750	335,250
		10.00	10.00	10.00	10.00		
		<b>TOTAL SALARIES</b>				\$ 394,750	\$ 406,250
						40,000	40,000
						33,275	34,138
						39,250	40,163
						77,500	105,615
						775	1,122
						<b>\$ 585,550</b>	<b>\$ 627,288</b>

## CAPITAL OUTLAY SCHEDULE

<b>POLICE DISPATCH UNIT - FUNDED BY DISCRETIONARY SALES TAX</b>						
<u>Description</u>	<u>EXPENDITURES PER FISCAL YEAR</u>					<u>TOTAL</u>
	<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	
Hand Held Radios (2)	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ 6,000
Radio Console Replacement	-	50,000	-	-	-	50,000
911 Technology Upgrades	-	200,000	-	-	-	200,000
	<b>\$ 6,000</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 256,000</b>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## POLICE DISPATCH UNIT

Code: 010049

Account Number	Description	FY 14/15 Actual	FY 15/16 Actual	FY 16/17 Actual	Amended FY 17/18 Budget	FY 17/18 Projected	FY 18/19 Budget
<b>PERSONAL SERVICES</b>							
511200	Regular Salaries	343,297	360,520	379,933	385,800	394,750	406,250
511400	Overtime	38,099	43,795	74,843	45,000	40,000	40,000
512100	FICA Taxes	27,859	29,433	33,487	32,742	33,275	34,138
512225	Deferred Compensation	33,420	35,553	39,105	38,520	39,250	40,163
512301	Group Health Insurance Premium	48,570	51,574	54,368	81,881	77,500	105,615
512305	Dependant Health Ins Premium	10,504	9,397	17,931	0	0	0
512309	Employee Assistance Program	214	228	232	158	0	0
512400	Worker's Comp Insurance	1,051	947	782	1,073	775	1,122
<b>TOTAL PERSONAL SERVICES</b>		<b>503,014</b>	<b>531,446</b>	<b>600,680</b>	<b>585,174</b>	<b>585,550</b>	<b>627,288</b>
<b>OPERATING EXPENDITURES</b>							
534000	Travel and Per Diem	874	1,244	818	1,000	720	1,000
534105	Cellular Telephone	129	400	472	480	462	480
534110	Internet Access	128	433	433	435	435	435
534115	Online Services	300	0	0	0	0	0
534420	Equipment Leases	0	1,037	1,022	966	1,005	1,005
534630	R & M-Office Equipment	2,252	1,428	1,302	2,300	1,000	3,200
534640	R & M-Operating Equipment	0	0	500	1,500	1,500	1,500
534650	R & M-Radios	0	220	88	500	0	300
534800	Promotional Activities	218	247	217	300	300	300
535200	Departmental Supplies	962	773	2,193	1,000	700	800
535210	Computer Supplies	18	130	0	50	70	50
535230	Small Tools and Equipment	0	0	0	1,000	500	1,000
535270	Uniforms	0	0	0	0	0	1,000
535275	Safety Equipment	0	0	10	200	200	200
535410	Dues and Memberships	468	468	331	1,000	1,000	1,215
535420	Books and Publications	0	0	0	250	0	0
535450	Training and Education	3,502	2,063	2,963	4,000	4,000	4,000
<b>TOTAL OPERATING EXPENDITURES</b>		<b>8,850</b>	<b>8,443</b>	<b>10,349</b>	<b>14,981</b>	<b>11,892</b>	<b>16,485</b>
<b>CAPITAL OUTLAY</b>							
606400	Vehicles and Equipment	29,983	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>29,983</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL POLICE DISPATCH UNIT</b>		<b>541,846</b>	<b>539,889</b>	<b>611,029</b>	<b>600,155</b>	<b>597,442</b>	<b>643,773</b>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 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 2018 ACCOMPLISHMENTS

- ✓ Proactively provided education to the community on code enforcement concerns
- ✓ Continually monitored the false alarm program to ensure compliance
- ✓ Provided professional code enforcement services

### FISCAL YEAR 2019 GOALS AND OBJECTIVES

- Continue to provide proactive and professional code enforcement services
- Proactively educate the community on code enforcement concerns improving quality of life
- Increase efficiency in observing and responding to code complaints

### PERFORMANCE MEASURES

Performance Indicators	Actual 2014/2015	Actual 2015/2016	Actual 2016/2017	Projected 2017/2018	Projected 2018/2019
Water Violations	2	26	174	20	50
Code Violations	1,582	1,338	1,579	1,471	1,600
Illegal Signs	450	369	456	405	450
Nuisance Abatement	172	598	527	500	550
Re-inspections	2,487	1,941	2,558	2,135	2,500
Property Inspections	504	353	336	388	350

### PROGRAM BUDGET DESCRIPTION FOR THE CODE ENFORCEMENT DIVISION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>17/18</i>	<i>18/19</i>	
50.00%	50.00%	<b><u>Citizen Complaints</u></b> - Respond to complaints of city ordinance violations and self-initiate code compliance and enforcement.
32.00%	32.00%	<b><u>Re-inspections</u></b> - Follow up on notices of violations to ensure compliance.
0.50%	0.50%	<b><u>Code Enforcement Board</u></b> - Provide direct support to Code Enforcement Board for Code Enforcement hearings.
17.50%	17.50%	<b><u>Documentation</u></b> - To document complaints, as well as self-initiated actions, write reports and follow up letters and prepare documentation for Code Enforcement Board.
100.00%	100.00%	

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## CODE ENFORCEMENT DIVISION BUDGET SUMMARY

The Fiscal Year 2018-2019 adopted budget for Code Enforcement is \$182,872. This compares to the 2017-2018 projected expenditures of \$177,820, an increase of \$ 5,052 or 2.8%.

	FY 14/15	FY 15/16	FY 16/17	Amended FY 17/18	Projected FY 17/18	FY 18/19	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 153,224	\$ 162,772	\$ 149,566	\$ 156,084	\$ 159,845	\$ 165,798	\$ 5,953
Operating Expenses	14,627	15,945	15,138	18,365	17,975	17,074	(901)
Capital Outlay	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 167,851</b>	<b>\$ 178,717</b>	<b>\$ 164,704</b>	<b>\$ 174,449</b>	<b>\$ 177,820</b>	<b>\$ 182,872</b>	<b>\$ 5,052</b>

Fiscal Year 2018-19 Adopted Budget:

Major Current Level Changes from Fiscal Year 2017-18 Projected Expenditures:

	Difference
<b>1. Personal Services</b> - Increase due to negotiated salary and insurance increases.	\$ 5,953
<b>2. Operating Expenditures</b> - Slight decrease to lower anticipated postage and fuel expenses.	\$ (901)
<b>3. Capital Outlay</b> - No capital outlay requested.	\$ -

## PERSONAL SERVICES SCHEDULE

### CODE ENFORCEMENT DIVISION

POSITION	PAY RANGE	FULL TIME EQUIVALENTS				Projected	Budget
		16/17	17/18	Amended 17/18	18/19	Expenditure 17/18	18/19
Code Enforcement Officer	32,698 / 45,156	2.00	2.00	2.00	2.00	\$ 79,000	\$ 82,250
Administrative Assistant	30,821 / 55,478	1.00	1.00	1.00	1.00	33,550	34,000
		3.00	3.00	3.00	3.00		
		<b>TOTAL SALARIES</b>				\$ 112,550	\$ 116,250
		Overtime				600	100
		FICA Taxes				8,750	9,002
		Clothing Allowance				1,320	1,320
		Deferred Compensation				10,200	10,472
		Group Health Insurance Premium				24,725	26,179
		Worker's Comp Insurance				1,700	2,475
		<b>Total Personal Services</b>				<b>\$ 159,845</b>	<b>\$ 165,798</b>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## CODE ENFORCEMENT DIVISION

Code: 010045

Account Number	Description	FY 14/15 Actual	FY 15/16 Actual	FY 16/17 Actual	Amended FY 17/18 Budget	Projected FY 17/18 Budget	FY 18/19 Budget
<b>PERSONAL SERVICES</b>							
511200	Regular Salaries	115,517	123,415	108,672	113,400	112,550	116,250
511400	Overtime	0	222	26	100	600	100
512100	FICA Taxes	8,883	9,570	8,322	8,715	8,750	9,002
512215	Clothing Allowance	1,320	1,320	1,320	1,320	1,320	1,320
512225	Deferred Compensation	10,397	11,127	9,881	10,134	10,200	10,472
512301	Group Health Insurance Premium	14,103	14,395	15,585	19,988	24,725	26,179
512305	Dependant Health Ins Premium	704	570	3,986	0	0	0
512309	Employee Assistance Program	70	72	72	48	0	0
512400	Worker's Comp Insurance	2,230	2,080	1,701	2,379	1,700	2,475
<b>TOTAL PERSONAL SERVICES</b>		<b>153,224</b>	<b>162,772</b>	<b>149,566</b>	<b>156,084</b>	<b>159,845</b>	<b>165,798</b>
<b>OPERATING EXPENDITURES</b>							
534000	Travel and Per Diem	93	876	0	400	244	400
534105	Cellular Telephone	432	620	469	450	460	480
534110	Internet Services	682	865	866	875	875	875
534120	Postage	4,193	4,044	3,695	4,500	4,950	4,500
534420	Equipment Leases	0	71	70	70	69	69
534620	R & M-Vehicles	1,299	1,948	2,043	2,000	888	1,000
534630	R & M - Office Equipment	85	47	37	50	30	30
534650	R & M-Radio	69	0	79	100	0	100
534910	Clerk of Court Filing Fees	2,600	1,600	1,250	3,000	2,286	2,500
535200	Departmental Supplies	448	696	714	700	328	700
535210	Computer Supplies	53	47	0	50	0	50
535230	Small Tools and Equipment	0	0	79	100	0	100
535260	Gas and Oil	4,076	3,964	5,768	5,000	6,574	5,000
535270	Uniforms and Shoes	410	0	0	500	647	500
535275	Safety Equipment	0	0	0	100	0	100
535410	Dues and Memberships	110	199	70	70	70	70
535450	Training and Education	75	967	0	400	554	600
<b>TOTAL OPERATING EXPENDITURES</b>		<b>14,627</b>	<b>15,945</b>	<b>15,138</b>	<b>18,365</b>	<b>17,975</b>	<b>17,074</b>
<b>CAPITAL OUTLAY</b>							
606400	Vehicles and Equipment	0	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL CODE ENFORCEMENT DIVISION</b>		<b>167,851</b>	<b>178,717</b>	<b>164,704</b>	<b>174,449</b>	<b>177,820</b>	<b>182,872</b>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## PUBLIC FACILITIES DEPARTMENT CONSOLIDATED BUDGET FOR ALL DIVISIONS

The Fiscal Year 2018-19 adopted budget for the Public Facilities Department as a whole is \$ 1,844,917. As compared to the 2017-2018 projected expenditures of \$ 2,798,643 , this is a decrease of \$ 953,726 or -34.4%.

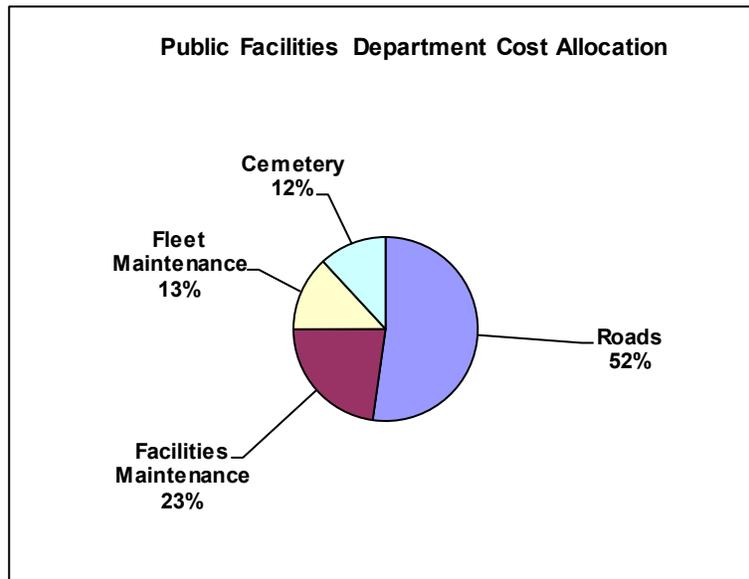
	FY 14/15 Actual	FY 15/16 Actual	FY 16/17 Actual	Amended FY 17/18 Budget	Projected FY 17/18 Expenditures	FY 18/19 Budget	Difference
Personal Services	\$ 1,641,412	\$ 1,698,272	\$ 379,293	\$ 1,580,317	\$ 1,570,375	\$ 1,080,800	\$ (489,575)
Operating Expenses	934,353	748,870	72,500	\$ 1,155,743	\$ 1,087,233	626,617	(460,616)
Capital Outlay	198,226	71,221	3,639	\$ 138,811	\$ 141,035	137,500	(3,535)
<b>Total</b>	<b>\$ 2,773,991</b>	<b>\$ 2,518,363</b>	<b>\$ 455,432</b>	<b>\$ 2,874,871</b>	<b>\$ 2,798,643</b>	<b>\$ 1,844,917</b>	<b>\$ (953,726)</b>

Fiscal Year 2018-2019 Adopted Budget:

Major Current Level Changes from

Fiscal Year 2017-2018 Projected Expenditures:

	Difference
<b>1. Personal Services</b> - Decrease due to Stormwater expenses being moved to the Stormwater Fund.	\$ (489,575)
<b>2. Operating Expenses</b> - Decrease due to Stormwater expenses being moved to the Stormwater Fund.	\$ (460,616)
<b>3. Capital Outlay</b> - Increase due to replacement of mowers and trucks and resurfacing tennis courts in FY19.	\$ (3,535)



# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## CONSOLIDATED PUBLIC FACILITIES DEPARTMENT

	<u>FY 14/15</u> <u>Actual</u>	<u>FY 15/16</u> <u>Actual</u>	<u>FY 16/17</u> <u>Actual</u>	<u>FY 17/18</u> <u>Budget</u>	<u>FY 17/18</u> <u>Projected</u>	<u>FY 18/19</u> <u>Budget</u>
<b>ROADS &amp; MAINTENANCE</b>						
PERSONAL SERVICES	\$ 590,309	\$ 631,616	\$ 379,293	\$ 405,138	\$ 472,815	\$ 564,060
OPERATING EXPENDITURES	121,192	83,688	72,500	356,830	330,015	333,650
CAPITAL OUTLAY	134,086	29,107	3,639	7,544	7,544	66,000
TOTAL	\$ 845,587	\$ 744,410	\$ 455,432	\$ 769,512	\$ 810,374	\$ 963,710
<b>STORMWATER UTILITY</b>						
PERSONAL SERVICES	\$ 565,754	\$ 615,512	\$ 336,195	\$ 700,270	\$ 639,975	\$ -
OPERATING EXPENDITURES	609,807	448,749	377,195	507,387	473,565	-
CAPITAL OUTLAY	45,956	3,303	-	987	-	-
TOTAL	\$ 1,221,517	\$ 1,067,564	\$ 713,390	\$ 1,208,644	\$ 1,113,540	\$ -
<b>FLEET MANAGEMENT</b>						
PERSONAL SERVICES	\$ 186,514	\$ 202,533	\$ 184,297	\$ 197,962	\$ 179,095	\$ 199,681
OPERATING EXPENDITURES	22,666	26,331	27,228	31,670	32,433	36,481
CAPITAL OUTLAY	2,786	28,525	2,335	-	-	7,000
TOTAL	\$ 211,966	\$ 257,389	\$ 213,861	\$ 229,632	\$ 211,528	\$ 243,162
<b>FACILITIES MAINTENANCE</b>						
PERSONAL SERVICES	\$ 143,606	\$ 101,865	\$ 92,872	\$ 123,964	\$ 129,125	\$ 160,705
OPERATING EXPENDITURES	147,261	159,784	225,941	233,416	225,010	230,020
CAPITAL OUTLAY	15,398	6,986	108,473	121,789	125,000	28,500
TOTAL	\$ 306,265	\$ 268,635	\$ 427,285	\$ 479,169	\$ 479,135	\$ 419,225
<b>CEMETERY</b>						
PERSONAL SERVICES	\$ 155,230	\$ 146,747	\$ 140,365	\$ 152,983	\$ 149,365	\$ 156,354
OPERATING EXPENDITURES	33,427	30,318	26,011	26,440	26,210	26,466
CAPITAL OUTLAY	-	3,300	-	8,491	8,491	36,000
TOTAL	\$ 188,657	\$ 180,365	\$ 166,376	\$ 187,914	\$ 184,066	\$ 218,820
<b>TOTALS</b>						
PERSONAL SERVICES	\$ 1,641,412	\$ 1,698,272	\$ 1,133,021	\$ 1,580,317	\$ 1,570,375	\$ 1,080,800
OPERATING EXPENDITURES	934,353	748,870	728,876	1,155,743	1,087,233	626,617
CAPITAL OUTLAY	198,226	71,221	114,447	138,811	141,035	137,500
TOTAL	\$ 2,773,991	\$ 2,518,363	\$ 1,976,344	\$ 2,874,871	\$ 2,798,643	\$ 1,844,917

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## PUBLIC FACILITIES 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. In addition they provide heavy construction support to other departments as needed.

### FISCAL YEAR 2018 ACCOMPLISHMENTS

- ✓ Assisted Airport with Apron Reconstruction.
- ✓ Demolished structures surrounding Harbor Lights Motel.
- ✓ Assisted Parks with rehab of Bryant Court and Creative Playgrounds.
- ✓ Started Hot Mix Roads Repair Program.
- ✓ Began Focused Sidewalk trip hazard mitigation Program.
- ✓ Installed curbing and stop bumps at GC parking lot.

### FISCAL YEAR 2019 GOALS AND OBJECTIVES

- Average 4 tons per week of asphalt towards pot hole repairs throughout the year.
- Inspect sidewalks and repair trip hazards for the entire City of Sebastian.
- Paint crosswalks and stop bars for the entire City of Sebastian.
- Replace 50 faded STOP signs with new.
- Replace 50 faded STREET name signs with new.
- Perform a Pavement Condition Index (PCI) assessment of City streets.
- Integrate PCI data into a comprehensive street maintenance and repair plan.

### PERFORMANCE MEASURES

Performance Indicators	Actual 2014/2015	Actual 2015/2016	Actual 2016/2017	Projected 2017/2018	Projected 2018/2019
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

### ROADS & MAINTENANCE DIVISION PROGRAM BUDGET DESCRIPTION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>17/18</i>	<i>18/19</i>	
30.00%	40.00%	<b>Streets and Alleyways</b> - 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%	<b>General Maintenance</b> - Buildings, docks, piers, sidewalks, etc.
10.00%	10.00%	<b>General Administration</b> - Preparation of budget, update service records. Maintain equipment records. Review contracts and construction drawings on City Contract work. Meet with public as necessary. Coordinate employee training and education.
40.00%	30.00%	<b>Assisting other City Departments</b> - Lift heavy material with cranes, repair roadways and sidewalks following storm damage, transport heavy equipment and supplies to work-sites and grade parks and ballfields.
100.00%	100.00%	

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## ROADS & MAINTENANCE DIVISION BUDGET SUMMARY

The Fiscal Year 2018-2019 adopted budget for the Roads and Maintenance Division is \$ 963,710. This compares to the 2017-2018 projected expenditures of \$ 810,374 , a increase of \$ 153,336 or 18.92%.

	FY 14/15	FY 15/16	FY 16/17	Amended FY 17/18	Projected FY 17/18	FY 18/19	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 590,309	\$ 631,616	\$ 379,293	\$ 405,138	\$ 472,815	\$ 564,060	\$ 91,245
Operating Expenses	121,192	83,688	72,500	356,830	330,015	333,650	3,635
Capital Outlay	134,086	29,107	3,639	7,544	7,544	66,000	58,456
<b>Total</b>	<b>\$ 845,587</b>	<b>\$ 744,410</b>	<b>\$ 455,432</b>	<b>\$ 769,512</b>	<b>\$ 810,374</b>	<b>\$ 963,710</b>	<b>\$ 153,336</b>

Fiscal Year 2018-19 Adopted Budget:

Major Current Level Changes from Fiscal Year 2017-18 Projected Expenditures	Difference
<b>1. Personal Services</b> - Increase due to addition of two new positions and negotiated salary and insurance increases.	\$ 91,245
<b>2. Operating Expenses</b> - Slight increase primarily due to utility costs.	\$ 3,635
<b>3. Capital Outlay</b> - Increase due to (2) new vehicles scheduled for purchase in FY19.	\$ 58,456

## PERSONAL SERVICES SCHEDULE

### ROADS & MAINTENANCE DIVISION

POSITION	PAY RANGE	Amended				Projected	
		16/17	17/18	17/18	18/19	Expenditure 17/18	Budget 18/19
Public Facilities Director	72,868 / 131,163	1.00	1.00	1.00	1.00	\$ 85,250	\$ 88,500
Public Works Superintendent	50,871 / 91,568	1.00	1.00	0.00	0.00	13,900	-
Public Facilities Supervisor	35,730 / 64,314	0.00	0.00	1.00	1.00	32,400	41,750
Traffic Technician	29,052 / 52,293	0.00	0.00	1.00	1.00	31,000	33,250
Maintenance Worker III	29,052 / 52,293	1.00	1.00	1.00	1.00	31,000	33,250
Maintenance Worker II	27,384 / 49,291	2.00	1.00	1.00	1.00	28,250	30,500
Maintenance Worker I	25,812 / 46,462	3.00	3.00	2.00	4.00	59,750	108,750
Maintenance Worker II (Temp)	\$ 23.70/hr	0.00	0.50	0.00	0.00	-	-
Clerical Assistant II (Temp)	\$ 13.95/hr	0.00	0.50	0.00	0.00	8,500	-
Clerical Assistant II (P/T)	26,587 / 47,856	0.50	0.50	0.50	0.50	16,200	17,000
		8.50	8.50	7.50	9.50		
		<b>TOTAL SALARIES</b>				\$ 306,250	\$ 353,000
*Traffic Technician position transferred in from Engineering during FY18.	Overtime					16,000	20,000
	FICA Taxes					24,725	28,608
	Clothing Allowance					840	960
	Deferred Compensation					28,250	32,040
	Group Health Insurance Premium					67,000	96,536
	Worker's Comp Insurance					29,750	32,916
	<b>Total Personal Services</b>					<b>\$ 472,815</b>	<b>\$ 564,060</b>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## CAPITAL OUTLAY SCHEDULE

<b>ROADS AND MAINTENANCE DIVISION - TO BE FUNDED BY GENERAL FUND</b>						
<b>EXPENDITURES PER FISCAL YEAR</b>						
<u>Description</u>	<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	<u>TOTAL</u>
3/4 Ton Pick-Up Truck	\$ 36,000	\$ -	\$ -	\$ -	\$ -	\$ 36,000
Pick-Up Truck (Director)	30,000	-	-	-	-	30,000
	<u>\$ 66,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 66,000</u>

<b>ROADS AND MAINTENANCE DIVISION - TO BE FUNDED BY LOCAL OPTION GAS TAX</b>						
<b>EXPENDITURES PER FISCAL YEAR</b>						
<u>Description</u>	<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	<u>TOTAL</u>
Street Repaving/Reconstruction	\$ 401,100	\$ 430,100	\$ 412,500	\$ 427,460	\$ 429,550	\$ 2,100,710
Indian River Drive Corridor Improvements	100,000	-	-	-	-	100,000
Concrete Dust Vacuum	3,200	-	-	-	-	3,200
	<u>\$ 504,300</u>	<u>\$ 430,100</u>	<u>\$ 412,500</u>	<u>\$ 427,460</u>	<u>\$ 429,550</u>	<u>\$ 2,203,910</u>

<b>ROADS AND MAINTENANCE DIVISION - TO BE FUNDED BY DISCRETIONARY SALES TAX</b>						
<b>EXPENDITURES PER FISCAL YEAR</b>						
<u>Description</u>	<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	<u>TOTAL</u>
CavCorp Parking Lot-Asphalt	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Working Waterfront Parking Lot	250,000	-	-	-	-	250,000
Public Facilities Compound @ Airport	1,670,870	3,331,244	1,574,000	50,000	50,000	6,676,114
Brush Dump Truck	50,000	-	-	-	-	50,000
Tractor w/Long Arm Mower	-	75,000	-	-	-	75,000
Skid Steer	-	-	-	74,000	-	74,000
	<u>\$ 2,020,870</u>	<u>\$ 3,406,244</u>	<u>\$ 1,574,000</u>	<u>\$ 124,000</u>	<u>\$ 50,000</u>	<u>\$ 7,175,114</u>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

**PUBLIC FACILITIES DEPARTMENT  
ROADS & MAINTENANCE DIVISION**

Code: 010052

Account <u>Number</u>	<u>Description</u>	<u>FY 14/15 Actual</u>	<u>FY 15/16 Actual</u>	<u>FY 16/17 Actual</u>	<u>Amended FY 17/18 Budget</u>	<u>FY 17/18 Projected</u>	<u>FY 18/19 Adopted Budget</u>
<b>PERSONAL SERVICES</b>							
511200	Regular Salaries	418,343	483,527	252,665	225,377	297,750	353,000
511300	Temporary Salaries	0	0	847	37,312	8,500	0
511400	Overtime	6,811	8,558	10,794	10,400	16,000	20,000
512100	FICA Taxes	33,621	38,186	20,388	20,673	24,725	28,608
512215	Clothing Allowance	720	820	790	960	840	960
512225	Deferred Compensation	40,817	36,752	23,363	20,876	28,250	32,040
512301	Group Health Insurance Premium	51,637	39,600	36,054	62,539	67,000	96,536
512305	Dependant Health Ins Premium	8,557	570	13,076	0	0	0
512309	Employee Assistance Program	204	154	148	95	0	0
512400	Worker's Comp Insurance	29,599	23,449	21,167	26,906	29,750	32,916
<b>TOTAL PERSONAL SERVICES</b>		<b>590,309</b>	<b>631,616</b>	<b>379,293</b>	<b>405,138</b>	<b>472,815</b>	<b>564,060</b>
<b>OPERATING EXPENDITURES</b>							
533150	Engineering Services	341	71	0	25,000	15,000	20,000
533400	Other Contractual Services	1,642	2,170	0	15,900	4,700	5,600
533420	Pest/Weed Control/Mowing	0	14	0	0	500	2,000
534000	Travel and Per Diem	316	556	0	1,500	0	1,500
534101	Telephone	1,270	1,467	0	1,116	1,800	1,860
534105	Cellular Telephone	1,595	1,255	1,210	1,588	1,905	1,920
534110	Internet Services	1,598	527	433	832	1,085	804
534120	Postage	226	298	49	300	200	200
534130	Express Mail Charges	0	0	0	400	200	200
534310	Electric	3,550	2,905	1,677	3,000	2,650	3,000
534315	Street Lighting	0	0	0	205,000	207,000	215,000
534320	Water/Sewer	280	262	266	300	275	300
534380	Trash Pickup/Hauling, Etc.	1,994	2,010	6,811	1,640	2,500	1,800
534420	Equipment Leases	2,763	1,110	731	1,070	2,300	2,036
534615	R & M - Docks & Piers	1,500	0	0	1,500	250	0
534620	R & M-Vehicles	16,182	13,391	12,199	17,000	20,000	15,000
534630	R & M-Office Equipment	1,554	1,876	2,166	2,200	2,200	2,480
534640	R & M-Operating Equipment	12,382	8,170	15,535	11,000	11,000	15,000
534683	R & M Road Maintenance	11,539	0	0	0	0	0
534830	Special Events	2,396	1,341	0	1,805	0	2,000
534920	Legal Ads	218	149	0	200	0	200
535200	Departmental Supplies	10,535	10,768	2,652	12,650	9,000	10,000
535210	Computer Supplies	349	85	20	400	500	2,500
535230	Small Tools and Equipment	2,975	1,846	984	4,700	4,700	6,000
535260	Gas and Oil	20,215	11,255	12,559	20,000	20,000	19,500
535270	Uniforms and Shoes	1,386	1,474	1,191	2,729	1,500	2,750
535275	Safety Equipment	675	1,705	1,268	2,450	750	1,000
535310	Road Materials & Supplies	16,393	9,638	10,766	15,500	15,500	16,000
535350	Cement	5,053	6,171	1,573	500	500	1,500
535410	Dues and Memberships	438	730	310	800	300	300
535420	Books and Publications	216	0	0	750	200	200
535450	Training and Education	1,611	2,447	100	5,000	3,500	3,000
<b>TOTAL OPERATING EXPENDITURES</b>		<b>121,192</b>	<b>83,688</b>	<b>72,500</b>	<b>356,830</b>	<b>330,015</b>	<b>333,650</b>
<b>CAPITAL OUTLAY</b>							
606200	Buildings	4,863	0	0	0	0	0
606400	Vehicles and Equipment	129,223	29,107	3,639	7,544	7,544	66,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>134,086</b>	<b>29,107</b>	<b>3,639</b>	<b>7,544</b>	<b>7,544</b>	<b>66,000</b>
<b>TOTAL ROADS &amp; MAINTENANCE</b>		<b>845,587</b>	<b>744,410</b>	<b>455,432</b>	<b>769,512</b>	<b>810,374</b>	<b>963,710</b>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## PUBLIC FACILITIES 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 137 vehicles, 19 units of major equipment and 160 units of smaller equipment and tools. In addition, the Fleet Management staff also maintains the City's fuel facilities in the compound, assuring fuel availability for the fleet and compliance with FDEP requirements.

### FISCAL YEAR 2018 ACCOMPLISHMENTS

- ✓ Took delivery of no less than 5 new vehicles and equipment.
- ✓ Increased in-house repairs and preventative maintenance services to 90%.
- ✓ Began small tool and diagnostic instruments replacement program.
- ✓ Continued training for mechanics for diagnostic and repair procedures.
- ✓ Generated \$ 47,344 in revenue through GovDeals auctions and Council approved private sales of surplus vehicles and equipment.

### FISCAL YEAR 2019 GOALS AND OBJECTIVES

- Continue training for safety, ASE and vehicle/equipment specific repair procedures.
- Continue to improve preventive maintenance programs.
- Maintain accountability for all inventory items.
- Continue fuel storage, maintenance, and compliance.
- Continue auction sales of surplus vehicles and equipment.

### PERFORMANCE MEASURES

Performance Indicators	Actual 2014/2015	Actual 2015/2016	Actual 2016/2017	Projected 2017/2018	Projected 2018/2019
Number of Vehicles Maintained	103	101	104	108	140
Number of Heavy Equipment Maintained	26	26	26	27	23
Number of Light Equipment Maintained	185	198	185	185	140
Preventive Maintenance Services	150	200	135	200	200
Road Service Calls	93	100	89	100	75
Completed Service Requests	1147	1366	1529	1600	1400

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## FLEET MANAGEMENT DIVISION PROGRAM BUDGET DESCRIPTION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>17/18</i>	<i>18/19</i>	
10.00%	10.00%	<b>Administration of City Fleet Management Program</b> - Supervise and direct employees in the implementation of a Fleet Management Program for over 300 pieces of equipment. Develop and direct the maintenance of a 2,800 sq. ft. maintenance facility.
45.00%	45.00%	<b>Vehicle Maintenance</b> - Schedule and perform vehicle preventive maintenance, mechanical and body repair services on all city-owned vehicles and equipment, except Golf Course equipment.
10.00%	10.00%	<b>Order and Parts Processing</b> - Order, receive and stock vehicle repair parts and material. Schedule vehicle sublet repairs.
5.00%	5.00%	<b>Employee Training</b> - Train employees in new corrective repair procedures, waste disposal, and Department of Labor Safety Requirements and Standards.
10.00%	10.00%	<b>Vehicle Data Processing</b> - Data processing of work orders, issue slips, purchase orders and parts. Maintain computerized parts and tools inventory.
5.00%	5.00%	<b>General Administrative</b> - Preparation of Budget, maintenance of vehicle records and training records.
5.00%	5.00%	<b>Administration of City Fuel Facility Management Program</b> - Supervise and maintain unleaded gasoline and diesel fuel storage and dispensing facilities. Implement, monitor and maintain Fuel Management System.
5.00%	5.00%	<b>Planning and implementation of Fleet Maintenance Programs</b> - Plan, develop and implement programs to modernize facilities, equipment and tools.
5.00%	5.00%	<b>General Administrative Program</b> - Implementation of Guidelines for the acquisition and replacement of Fleet Assets.
100.00%	100.00%	

## FLEET MANAGEMENT DIVISION BUDGET SUMMARY

The Fiscal Year 2018-2019 adopted budget for Vehicle Maintenance is \$243,162. This compares to the 2017-2018 projected expenditures of \$211,528, an increase of \$ 31,634 or 14.46%.

	FY 14/15	FY 15/16	FY 16/17	Amended FY 17/18	Projected FY 17/18	FY 18/19	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 186,514	\$ 202,533	\$ 184,297	\$ 197,962	\$ 179,095	\$ 199,681	\$ 20,586
Operating Expenses	22,666	26,331	27,228	31,670	32,433	36,481	4,048
Capital Outlay	2,786	28,525	2,335	-	-	7,000	7,000
<b>Total</b>	<b>\$ 211,966</b>	<b>\$ 257,389</b>	<b>\$ 213,861</b>	<b>\$ 229,632</b>	<b>\$ 211,528</b>	<b>\$ 243,162</b>	<b>\$ 31,634</b>

Fiscal Year 2018-19 Adopted Budget:

Major Current Level Changes from Fiscal Year 2017-18 Projected Expenditures	Difference
<b>1. Personal Services</b> - Increase due to negotiated salary and insurance increases.	\$ 20,586
<b>2. Operating Expenses</b> - Increase due primarily to additional memberships and tools required.	\$ 4,048
<b>3. Capital Outlay</b> - Increase due to diagnostic scanner purchase scheduled for FY19.	\$ 7,000

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## PERSONAL SERVICES SCHEDULE

FLEET MANAGEMENT DIVISION		FULL TIME EQUIVALENTS				Projected	Budget
<u>POSITION</u>	<u>PAY RANGE</u>	<u>16/17</u>	<u>17/18</u>	Amended <u>17/18</u>	<u>18/19</u>	<u>Expenditure</u> <u>17/18</u>	<u>18/19</u>
Fleet Superintendant	50,871 / 91,568	1.00	1.00	1.00	1.00	\$ 52,750	\$ 60,000
Lead Mechanic	30,821 / 55,478	1.00	1.00	1.00	1.00	34,000	37,000
Mechanic	27,384 / 49,291	1.00	1.00	1.00	1.00	26,800	31,750
Clerical Assisstant II *	26,587 / 47,856	0.50	0.50	0.50	0.50	13,000	13,500
		3.50	3.50	3.50	3.50		
		<b>TOTAL SALARIES</b>				\$ 126,550	\$ 142,250
*Additional Compensation reflected in the Roads & Maintenance budget.		Overtime				2,000	4,000
		FICA Taxes				9,850	11,206
		Clothing Allowance				220	240
		Deferred Compensation				11,600	13,163
		Group Health Insurance Premium				25,725	23,997
		Worker's Comp Insurance				3,150	4,825
		Total Personal Services				<u>\$ 179,095</u>	<u>\$ 199,681</u>

## CAPITAL OUTLAY SCHEDULE

FLEET MANAGEMENT DIVISION - TO BE FUNDED BY GENERAL FLUND						
<u>Description</u>	EXPENDITURES PER FISCAL YEAR					
	<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	<u>TOTAL</u>
Automotive Diagnostic Scanner	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ 7,000
1 Ton Pick-Up Truck	-	36,000	-	-	-	36,000
	<u>\$ 7,000</u>	<u>\$ 36,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 43,000</u>

FLEET MANAGEMENT DIVISION - TO BE FUNDED BY DISCRETIONARY SALES TAX						
<u>Description</u>	EXPENDITURES PER FISCAL YEAR					
	<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	<u>TOTAL</u>
Four Post Hydraulic Lift	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>\$ 15,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## FLEET MANAGEMENT DIVISION

Code: 010054

Account	FY 14/15	FY 15/16	FY 16/17	Amended FY 17/18	FY 17/18	FY 18/19
<u>Number</u> <u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
<b>PERSONAL SERVICES</b>						
511200 Regular Salaries	141,376	151,243	132,257	137,500	126,550	142,250
511400 Overtime	1,599	4,083	4,483	4,000	2,000	4,000
512100 FICA Taxes	11,090	11,703	10,369	10,767	9,850	11,206
512215 Clothing Allowance	240	240	320	240	220	240
512225 Deferred Compensation	12,296	13,951	11,267	12,645	11,600	13,163
512301 Group Health Insurance Premium	14,916	16,456	18,652	28,305	25,725	23,997
512305 Dependant Health Ins Premium	49	0	3,210	0	0	0
512309 Employee Assistance Program	90	92	92	63	0	0
512400 Worker's Comp Insurance	4,858	4,765	3,647	4,442	3,150	4,825
<b>TOTAL PERSONAL SERVICES</b>	<b>186,514</b>	<b>202,533</b>	<b>184,297</b>	<b>197,962</b>	<b>179,095</b>	<b>199,681</b>
<b>OPERATING EXPENDITURES</b>						
533400 Other Contractual Services	225	388	301	750	750	2,000
533410 Environmental Services	205	407	471	800	800	800
534000 Travel and Per Diem	1,083	867	768	1,520	150	1,520
534105 Cellular Telephone	422	600	789	720	1,000	1,200
534110 Internet Access	36	0	0	0	0	0
534310 Electric	2,711	2,714	2,949	3,000	2,500	2,900
534320 Water/Sewer	280	262	266	300	270	300
534420 Equipment Leases	59	966	952	900	936	936
534610 R & M - Buildings	2,494	3,339	221	0	2,600	600
534620 R & M-Vehicles	1,185	2,312	1,434	2,000	2,000	2,200
564330 R & M - Office Equipment	1,821	1,190	1,193	2,000	2,000	2,000
534640 R & M-Operating Equipment	3,420	5,218	5,876	9,200	9,352	9,200
534920 Legal Ads	150	0	0	0	0	0
535200 Departmental Supplies	3,669	3,917	3,320	3,200	3,200	3,200
535210 Computer Supplies	63	0	20	0	500	500
535230 Small Tools and Equipment	1,995	1,927	4,824	3,500	2,500	3,500
535260 Gas and Oil	1,009	855	1,735	1,200	1,200	1,500
535270 Uniforms and Shoes	635	803	753	780	875	775
535275 Safety Equipment	346	105	196	400	400	400
535410 Membership & Professional Dues	0	0	50	50	50	1,600
535420 Books and Publications	193	0	0	100	100	100
535450 Training and Education	666	460	1,111	1,250	1,250	1,250
<b>TOTAL OPERATING EXPENDITURES</b>	<b>22,666</b>	<b>26,331</b>	<b>27,228</b>	<b>31,670</b>	<b>32,433</b>	<b>36,481</b>
<b>CAPITAL OUTLAY</b>						
606400 Vehicles and Equipment	2,786	28,525	2,335	0	0	7,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>2,786</b>	<b>28,525</b>	<b>2,335</b>	<b>0</b>	<b>0</b>	<b>7,000</b>
<b>TOTAL FLEET MANAGEMENT DIVISION</b>	<b>211,966</b>	<b>257,389</b>	<b>213,861</b>	<b>229,632</b>	<b>211,528</b>	<b>243,162</b>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## PUBLIC FACILITIES 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 2018 ACCOMPLISHMENTS

- ✓ Began leveling of Sand Hill area of cemetery property expansion.
- ✓ Completed headstone straightening project.

### FISCAL YEAR 2019 GOALS AND OBJECTIVES

- Complete Sand Hill expansion of cemetery.
- Repair and expand cemetery irrigation system.

### PERFORMANCE MEASURES

Performance Indicators	Actual 2014/2015	Actual 2015/2016	Actual 2016/2017	Projected 2017/2018	Projected 2018/2019
Cremaains, including niches	40	35	13	30	34
Burials	31	33	45	30	31
Acres of property maintained	10.34	10.34	10.34	10.34	10.34
Operating cost per acre maintained	\$18,245	\$17,124	\$16,091	\$16,980	\$17,863

### CEMETERY DIVISION PROGRAM BUDGET DESCRIPTION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>17/18</i>	<i>1819</i>	
70.00%	70.00%	<b>Cemetery Grounds Maintenance</b> - 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%	<b>Public Relations</b> - Assist with sales and locations of burial spaces and assist citizens and visitors in locating burial spaces of family members and friends.
10.00%	10.00%	<b>Administration</b> - Assist in record keeping, bill processing, sales and products.
10.00%	10.00%	<b>Burials</b> - Markings for gravediggers, policing area for ants, checking flowers and parking cars.
100.00%	100.00%	

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## CEMETERY DIVISION BUDGET SUMMARY

The Fiscal Year 2018-2019 adopted budget for the Cemetery is \$218,820. This compares to the 2017-2018 projected expenditures of \$184,066, an increase of \$ 34,754 or 18.9%.

	FY 14/15	FY 15/16	FY 16/17	Amended FY 17/18	Projected FY 17/18	FY 18/19	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 155,230	\$ 146,747	\$ 140,365	\$ 152,983	\$ 149,365	\$ 156,354	\$ 6,989
Operating Expenses	33,427	30,318	26,011	26,440	26,210	26,466	256
Capital Outlay	-	3,300	-	8,491	8,491	36,000	27,509
<b>Total</b>	<b>\$ 188,657</b>	<b>\$ 180,365</b>	<b>\$ 166,376</b>	<b>\$ 187,914</b>	<b>\$ 184,066</b>	<b>\$ 218,820</b>	<b>\$ 34,754</b>

Fiscal Year 2018-19 Adopted Budget:

Major Current Level Changes from Fiscal Year 2017-18 Projected Expenditures	Difference
<b>1. Personal Services</b> - Increase due to negotiated salary and insurance increases.	\$ 6,989
<b>2. Operating Expenses</b> - Slight increase due primarily to utility costs.	\$ 256
<b>3. Capital Outlay</b> - Increase due to purchase of a replacement truck in FY19.	\$ 27,509

## PERSONAL SERVICES SCHEDULE

CEMETERY DIVISION		FULL TIME EQUIVALENTS				Projected	Budget
POSITION	PAY RANGE	Amended				Expenditure	Budget
		16/17	17/18	17/18	18/19	17/18	18/19
Cemetery Supervisor	35,730 / 64,314	1.00	1.00	1.00	1.00	\$ 73,000	\$ 75,000
Maintenance Worker I	25,812 / 46,462	0.50	1.00	1.00	1.00	30,600	31,750
		1.50	2.00	2.00	2.00		
<b>TOTAL SALARIES</b>						<b>\$ 103,600</b>	<b>\$ 106,750</b>
						Overtime	2,000
						FICA Taxes	8,338
						Clothing Allowance	240
						Deferred Compensation	9,788
						Group Health Insurance Premium	18,825
						Worker's Comp Insurance	9,263
Total Personal Services						<b>\$ 149,365</b>	<b>\$ 156,354</b>

## CAPITAL OUTLAY SCHEDULE

CEMETERY DIVISION - TO BE FUNDED BY GENERAL FUND						
EXPENDITURES PER FISCAL YEAR						
Description	2018/19	2019/20	2020/21	2021/22	2022/23	TOTAL
1 Ton 4WD Pick-Up Truck	\$ 36,000	\$ -	\$ -	\$ -	\$ -	\$ 36,000
	<b>\$ 36,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36,000</b>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## CEMETERY DIVISION

Code: 010059

Account <u>Number</u>	<u>Description</u>	<u>FY 14/15</u> <u>Actual</u>	<u>FY 15/16</u> <u>Actual</u>	<u>FY 16/17</u> <u>Actual</u>	<u>Amended</u> <u>FY 17/18</u> <u>Budget</u>	<u>FY 17/18</u> <u>Projected</u>	<u>FY 18/19</u> <u>Budget</u>
<b>PERSONAL SERVICES</b>							
511200	Regular Salaries	111,731	106,626	99,587	106,500	103,600	106,750
511400	Overtime	978	3,308	1,520	1,500	3,000	2,000
512100	FICA Taxes	8,264	8,075	7,422	8,204	8,100	8,338
512215	Clothing Allowance	240	240	120	240	240	240
512225	Deferred Compensation	10,144	8,292	9,284	9,630	9,600	9,788
512301	Group Health Insurance Premium	11,901	8,648	11,748	18,963	18,825	19,975
512305	Dependant Health Ins Premium	3,823	4,068	5,043	0	0	0
512309	Employee Assistance Program	47	32	44	32	0	0
512400	Worker's Comp Insurance	8,103	7,457	5,596	7,914	6,000	9,263
<b>TOTAL PERSONAL SERVICES</b>		<b>155,230</b>	<b>146,747</b>	<b>140,365</b>	<b>152,983</b>	<b>149,365</b>	<b>156,354</b>
<b>OPERATING EXPENDITURES</b>							
533400	Other Contractual Services	8,730	7,210	8,245	7,995	7,995	7,995
534101	Telephone	1,674	1,611	1,609	1,620	1,705	1,740
534105	Cellular Telephones	60	60	150	180	180	180
534110	Internet Access	606	663	743	780	820	840
534310	Electric	2,013	2,184	2,689	2,500	1,975	2,500
534610	R & M - Buildings	5,874	6,608	373	400	400	600
534620	R & M-Vehicles	697	136	125	825	825	1,000
534640	R & M-Operating Equipment	3,668	4,282	3,698	2,800	2,800	2,800
534685	R & M - Grounds Maintenance	1,327	1,418	2,938	1,345	1,345	1,500
535200	Departmental Supplies	5,251	3,195	2,627	4,285	4,285	3,000
535210	Computer Supplies	0	71	61	200	200	200
535220	Cleaning Supplies	0	0	0	200	200	200
535230	Small Tools and Equipment	1,099	735	329	700	870	1,000
535260	Gas and Oil	1,821	1,482	1,747	1,760	1,760	1,936
535270	Uniforms and Shoes	399	431	626	600	600	575
535275	Safety Equipment	208	224	52	250	250	200
535450	Training and Education	0	10	0	0	0	200
<b>TOTAL OPERATING EXPENDITURES</b>		<b>33,427</b>	<b>30,318</b>	<b>26,011</b>	<b>26,440</b>	<b>26,210</b>	<b>26,466</b>
<b>CAPITAL OUTLAY</b>							
606400	Vehicles and Equipment	0	3,300	0	8,491	8,491	36,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>3,300</b>	<b>0</b>	<b>8,491</b>	<b>8,491</b>	<b>36,000</b>
<b>TOTAL CEMETERY DIVISION</b>		<b>188,657</b>	<b>180,365</b>	<b>166,376</b>	<b>187,914</b>	<b>184,066</b>	<b>218,820</b>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## PUBLIC FACILITIES FACILITIES MAINTENANCE DIVISION

The Facilities Maintenance Division is responsible for the maintenance and repair of 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 by providing such services as moving office equipment and furniture.

### FISCAL YEAR 2018 ACCOMPLISHMENTS

- ✓ Coordinated repairs and replacements of City Hall and Police air conditioning systems.
- ✓ Supervised the janitorial service contractor.
- ✓ Performed minor electrical and plumbing work or monitored the work of contractors.
- ✓ Moved furniture and equipment to permit carpeting and painting of the Administrative Services Offices.

### FISCAL YEAR 2019 GOALS AND OBJECTIVES

- Coordinate repairs and replacements of air conditioning systems.
- Insure quality maintenance of City property and facilities.
- Supervise the janitorial service contractor.
- Perform minor electrical and plumbing work or monitor the work of contractors.
- Be available to assist with moving office equipment and furniture as needed.

### PERFORMANCE MEASURES

Performance Indicators	Actual 2014/2015	Actual 2015/2016	Actual 2016-2017	Projected 2017/2018	Projected 2018/2019
Number of facility and sites maintained	56	56	56	56	56
Total square footage maintained	161,138	161,138	161,138	161,138	161,138
Total number of work orders completed	150	150		150	
Cost per square foot maintained	\$1.90	\$1.67	\$2.65	\$2.97	\$2.61

### PROGRAM BUDGET DESCRIPTION FOR THE FACILITIES MAINTENANCE DIVISION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>17/18</i>	<i>18/19</i>	
20.00%	20.00%	<b>Property Maintenance</b> - 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%	<b>Administration</b> - Supervise City facility contractors to ensure contractual obligations enforced. Provide general administrative duties to ensure overall efficient operation of City owned facilities and the preparation of annual division budget.
60.00%	60.00%	<b>General Services</b> - 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 2018/2019 ANNUAL BUDGET

## FACILITIES MAINTENANCE DIVISION BUDGET SUMMARY

The Fiscal Year 2018-2019 adopted budget for Facilities Maintenance is \$ 419,225. This compares to the 2017-2018 projected expenditures of \$479,135, a decrease of \$ 59,910 or - 12.50%.

	FY 14/15	FY 15/16	FY 16/17	Amended FY 17/18	Projected FY 17/18	FY 18/19	
	Actual	Actual	Actual	Budget	Expenditures	Budget	Difference
Personal Services	\$ 143,606	\$ 101,865	\$ 92,872	\$ 123,964	\$ 129,125	\$ 160,705	\$ 31,580
Operating Expenses	147,261	159,784	225,941	233,416	225,010	230,020	5,010
Capital Outlay	15,398	6,986	108,473	121,789	125,000	28,500	(96,500)
<b>Total</b>	<b>\$ 306,265</b>	<b>\$ 268,635</b>	<b>\$ 427,285</b>	<b>\$ 479,169</b>	<b>\$ 479,135</b>	<b>\$ 419,225</b>	<b>\$ (59,910)</b>

Fiscal Year 2018-2019 Adopted Budget:

Major Current Level Changes from Fiscal Year 2017-2018	Projected Expenditures	Difference
Specialist.	\$ 31,580	\$ 31,580
<b>2. Operating Expenses</b> - Increase due primarily to additional janitorial services and cleaning supplies.	\$ 5,010	\$ 5,010
<b>3. Capital Outlay</b> - Decrease due to fewer capital purchases scheduled for FY19.	\$ (96,500)	\$ (96,500)

## PERSONAL SERVICES SCHEDULE

FACILITIES MAINTENANCE		FULL TIME EQUIVALENTS				Projected	Budget
<u>POSITION</u>	<u>PAY RANGE</u>	<u>FY 16/17</u>	<u>FY 17/18</u>	Amended <u>FY 17/18</u>	<u>FY 18/19</u>	<u>FY 17-18</u>	<u>FY 18/19</u>
Construction Specialist	35,730 / 64,314	0.00	0.00	1.00	1.00	\$ 24,500	\$ 42,250
Facilities Foreman	30,821 / 55,478	1.00	1.00	1.00	1.00	36,850	39,500
Maintenance Worker I	25,812 / 46,462	1.00	1.00	1.00	1.00	27,000	29,500
Custodian (Temp)	16.02/hr	0.50	0.00	0.00	0.00	-	-
		<u>2.50</u>	<u>2.00</u>	<u>3.00</u>	<u>3.00</u>		
<b>TOTAL SALARIES</b>						\$ 88,350	\$ 111,250
						Overtime	3,000
						FICA Taxes	8,768
						Clothing Allowance	360
						Deferred Compensation	10,283
						Group Health Insurance Premium	21,241
						Worker's Comp Insurance	5,803
						<u>Total Personal Services</u>	<u>\$ 129,125</u>
							<u>\$ 160,705</u>

## CAPITAL OUTLAY SCHEDULE

FACILITIES MAINTENANCE - TO BE FUNDED BY GENERAL FUND						
<u>Description</u>	EXPENDITURES PER FISCAL YEAR					
	<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	<u>TOTAL</u>
Air Conditioning Recovery Unit	\$ 4,500	\$ -	\$ -	\$ -	\$ -	\$ 4,500
22KW Generator	10,000	-	-	-	-	10,000
City Hall Air Conditioner	14,000	-	-	-	-	14,000
	<u>\$ 28,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,500</u>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## FACILITIES MAINTENANCE DIVISION

Code: 010056

Account <u>Number</u>	<u>Description</u>	<u>FY 14/15</u> <u>Actual</u>	<u>FY 15/16</u> <u>Actual</u>	<u>FY 16/17</u> <u>Actual</u>	<u>Amended</u> <u>FY 17/18</u> <u>Budget</u>	<u>FY 17/18</u> <u>Projected</u>	<u>FY 18/19</u> <u>Budget</u>
<b>PERSONAL SERVICES</b>							
511200	Regular Salaries	86,663	62,496	62,073	83,611	88,350	111,250
511300	Temporary Salaries	13,563	8,150	0	0	0	0
511400	Overtime	6,633	2,238	3,174	3,100	5,250	3,000
512100	FICA Taxes	8,174	5,524	5,075	6,552	7,250	8,768
512215	Clothing Allowance	360	240	240	240	240	360
512225	Deferred Compensation	8,436	5,826	6,018	7,687	8,425	10,283
512301	Group Health Insurance Premium	13,103	12,725	13,256	17,351	17,275	21,241
512305	Dependant Health Ins Premium	329	0	0	0	0	0
512309	Employee Assistance Program	62	48	48	44	0	0
512400	Worker's Comp Insurance	6,284	4,618	2,988	5,379	2,335	5,803
<b>TOTAL PERSONAL SERVICES</b>		<b>143,606</b>	<b>101,865</b>	<b>92,872</b>	<b>123,964</b>	<b>129,125</b>	<b>160,705</b>
<b>OPERATING EXPENDITURES</b>							
533400	Other Contractual Services	24,422	27,280	30,383	27,000	27,000	28,000
533410	Environmental Services	0	0	75	1,000	0	1,000
533415	Janitorial Services	14,787	29,464	69,685	84,250	85,000	88,500
533420	Pest/Weed Control	2,588	3,450	3,038	3,150	3,150	3,150
534101	Telephone	0	0	0	0	0	0
534105	Cellular Telephone	211	304	131	446	560	720
534120	Postage	9	0	0	0	0	0
534610	R & M - Buildings	68,844	70,048	94,400	83,759	83,000	75,000
534620	R & M-Vehicles	1,124	912	2,817	1,500	1,000	2,500
534630	R & M - Office Equipment	39	0	0	0	0	200
534640	R & M-Operating Equipment	1,545	138	212	450	600	500
534920	Legal Ads	209	178	0	0	0	0
535200	Departmental Supplies	4,442	2,402	905	2,500	2,250	2,500
535210	Computer Supplies	0	0	0	0	0	0
535220	Cleaning Supplies	21,311	18,853	16,945	16,000	13,000	16,000
535230	Small Tools and Equipment	1,571	2,897	3,470	7,000	3,500	3,500
535250	Building Supplies	1,091	465	0	2,000	1,000	2,000
535260	Gas and Oil	3,558	2,353	3,113	2,000	4,000	4,000
535270	Uniforms and Shoes	1,039	811	735	1,161	700	800
535275	Safety Equipment	470	0	34	300	250	250
535450	Training and Education	0	230	0	900	0	1,400
<b>TOTAL OPERATING EXPENDITURES</b>		<b>147,261</b>	<b>159,784</b>	<b>225,941</b>	<b>233,416</b>	<b>225,010</b>	<b>230,020</b>
<b>CAPITAL OUTLAY</b>							
606200	Buildings	0	0	0	0	0	0
606400	Vehicles and Equipment	15,398	6,986	108,473	121,789	125,000	28,500
<b>TOTAL CAPITAL OUTLAY</b>		<b>15,398</b>	<b>6,986</b>	<b>108,473</b>	<b>121,789</b>	<b>125,000</b>	<b>28,500</b>
<b>TOTAL FACILITIES MAINTENANCE</b>		<b>306,265</b>	<b>268,635</b>	<b>427,285</b>	<b>479,169</b>	<b>479,135</b>	<b>419,225</b>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## LEISURE SERVICES DEPARTMENT

The Leisure Services Department 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. It maintains all of the Sebastian Blvd. intersections. 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. The Division also reserves the Yacht Club and Community Center facilities for events and meetings.

### FISCAL YEAR 2018 ACCOMPLISHMENTS

- ✓ Installed (2) two new playgrounds and engineered wood surface at Riverview Park.
- ✓ Successfully prepared for and hosted first Shrimp Festival at Riverview Park.
- ✓ Established a Safety Inspection Program for all city playgrounds.
- ✓ Managed City-Sponsored Events and ensured efficient use of all resources.
- ✓ Solidified rapport with City of Sebastian residents and continued to offer quality customer service.

### FISCAL YEAR 2019 GOALS AND OBJECTIVES

- Continue quality maintenance of parks and other City properties.
- Continue to repair existing and/or install new irrigation.
- Keep all athletic facilities and playgrounds in top condition.
- Provide support to all City sponsored events.
- Coordinate with football and baseball organizations in the use of City facilities.

### PERFORMANCE MEASURES

Performance Indicators	Actual 2014/2015	Actual 2015/2016	Actual 2016/2017	Projected 2017/2018	Projected 2018/2019
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 2018/2019 ANNUAL BUDGET

## LEISURE SERVICES DEPARTMENT PROGRAM BUDGET DESCRIPTION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>17/18</i>	<i>18/19</i>	
55.00%	43.00%	<b>Parks</b> - 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%	<b>Active Recreation</b> - Provide aerobics, exercise, dance, Yoga, Tai Chi, gymnastics, baby bees and karate programs at the Community Center.
15.50%	25.00%	<b>Recreation</b> - Fulfill City-sponsored event requirements and provide the necessary manpower for these. Ensure Riverview Park and/or Riverfront are prepared in a timely manner, per event demands, and maintain the health of Riverview Park.
10.00%	7.00%	<b>Playgrounds</b> - Repair and maintain equipment at all City owned playground areas.
8.00%	14.00%	<b>Ballfields</b> - Fertilization and Pest Control, drag, rake, mow, remove trash, and maintain facilities at 8 organized-play fields to maintain a safe area of play.
5.00%	4.00%	<b>Landscaping</b> - Trimming, removal and replacement of trees, plants and sod on all City properties.
1.50%	2.00%	<b>Structural Repairs and Irrigation</b> - Maintain, repair and/or replace buildings, structures and irrigation systems.
100.00%	100.00%	

## LEISURE SERVICES DEPARTMENT BUDGET SUMMARY

The Fiscal Year 2018-2019 adopted budget for Leisure Services is \$ 1,219,319. This compares to the 2017-2018 projected expenditures of \$860,995 an increase of \$ 358,324 or 41.62%.

	FY 14/15		FY 15/16		FY 16/17		Amended FY 17/18		Projected FY 17/18		FY 18/19		Difference
	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Expenditures	Budget	Expenditures	Budget	Expenditures	
Personal Services	\$ 660,978	\$ 615,126	\$ 518,371	\$ 516,345	\$ 489,385	\$ 864,504	\$ 375,119						
Operating Expenses	224,215	234,661	394,206	382,734	370,260	254,815	(115,445)						
Capital Outlay	51,824	37,875	10,880	7,600	1,350	100,000	98,650						
<b>Total</b>	<b>\$ 937,017</b>	<b>\$ 887,662</b>	<b>\$ 923,457</b>	<b>\$ 906,679</b>	<b>\$ 860,995</b>	<b>\$ 1,219,319</b>	<b>\$ 358,324</b>						

Fiscal Year 2018-2019 Adopted Budget:

Major Current Level Changes from Fiscal Year 2017-2018 Projected Expenditures

	Difference
<b>1. Personal Services</b> - Increase due to addition of new positions and negotiated salary increases.	\$ 375,119
<b>2. Operating Expenses</b> - Decrease due primarily to landscaping contract being paid by CRA Fund.	\$ (115,445)
<b>3. Capital Outlay</b> - Increase due to new mowers, a truck, and resurfacing courts.	\$ 98,650

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## PERSONAL SERVICES SCHEDULE

### LEISURE SERVICES DEPARTMENT

POSITION	PAY RANGE	FULL TIME EQUIVALENTS				Projected Expenditure 17/18	Budget 18/19
		Amended					
		16/17	17/18	17/18	18/19		
Leisure Services Director*	72,868 / 131,163	0.00	0.00	0.00	1.00	\$ -	\$ 75,000
Recreation Supervisor	35,730 / 64,314	1.00	1.00	1.00	1.00	49,500	53,250
Maintenance Supervisor	35,730 / 64,314	1.00	1.00	1.00	1.00	43,500	45,500
Maintenance Worker II	27,384 / 49,291	3.00	2.00	2.00	4.00	78,000	169,250
Maintenance Worker I	25,812 / 46,462	4.00	5.00	4.00	5.00	111,000	141,000
Maintenance Worker I (P/T)	25,812 / 46,462	0.00	0.00	0.50	0.50	10,000	19,000
Recreation Attendant (P/T)	\$ 10.09/hr	0.00	0.00	0.00	0.50	-	15,500
Skate Park Attendants (P/T)	\$ 8.58/hr	1.50	1.50	1.50	1.50	17,300	18,000
Tennis Courts Attendants (P/T)	\$ 8.58/hr	2.00	2.00	2.00	2.00	30,500	32,000
Asst Recreation Supervisor		0.50	0.50	0.50	0.50	1,200	2,000
Gymnastics Assistants		5.00	4.00	4.00	4.00	5,500	8,000
		18.00	17.00	16.50	21.00		
<b>TOTAL SALARIES</b>						\$ 346,500	\$ 578,500
*Position transferred from Community Development in FY19		Overtime				20,000	20,000
		FICA Taxes				28,125	45,886
		Clothing Allowance				1,010	1,320
		Deferred Compensation				28,100	43,560
		Group Health Insurance Premium				52,600	147,763
		Worker's Comp Insurance				13,050	27,475
<b>Total Personal Services</b>						<b>\$ 489,385</b>	<b>\$ 864,504</b>

## CAPITAL OUTLAY SCHEDULE

### LEISURE SERVICES DEPARTMENT - TO BE FUNDED BY GENERAL FUND

Description	EXPENDITURES PER FISCAL YEAR					
	2018/19	2019/20	2020/21	2021/22	2022/23	TOTAL
Mower (P-370)	\$ 13,000	\$ -	\$ -	\$ -	\$ -	\$ 13,000
Mower (P-330)	13,000	-	-	-	-	13,000
Mowers (3)	-	39,000	-	-	-	39,000
1 Ton Crew Cab Pick-Up Truck	38,000	-	-	-	-	38,000
1/2 Ton Extended Cab Pick-Up Trucks	-	-	34,000	34,000	-	68,000
Resurface Schumann Park Tennis Courts	36,000	-	-	-	-	36,000
	<b>\$ 100,000</b>	<b>\$ 39,000</b>	<b>\$ 34,000</b>	<b>\$ 34,000</b>	<b>\$ -</b>	<b>\$ 207,000</b>

### LEISURE SERVICES DEPARTMENT - TO BE FUNDED BY RECREATION IMPACT FEES

Description	EXPENDITURES PER FISCAL YEAR					
	2018/19	2019/20	2020/21	2021/22	2022/23	TOTAL
Park Amenities	\$ 213,000	\$ 172,000	\$ -	\$ -	\$ -	\$ 385,000
Bark Park Shade Structure	10,000	-	-	-	-	10,000
All Inclusive Playground	40,000	-	-	-	-	40,000
Park Improvements	20,000	20,000	20,000	20,000	20,000	100,000
Park Signage	100,000	-	-	-	-	100,000
	<b>\$ 383,000</b>	<b>\$ 192,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 635,000</b>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## LEISURE SERVICES DEPARTMENT

Code: 010057

Account Number	Description	FY 14/15 Actual	FY 15/16 Actual	FY 16/17 Actual	Amended FY 17/18 Budget	FY 17/18 Projected	FY 18/19 Budget
<b>PERSONAL SERVICES</b>							
511200	Regular Salaries	416,084	419,226	312,197	317,977	292,000	568,500
511300	Temporary Salaries	61,223	53,925	51,029	60,000	54,500	10,000
511400	Overtime	16,022	7,261	23,013	6,500	20,000	20,000
512100	FICA Taxes	36,806	36,536	30,016	29,260	28,125	45,886
512215	Clothing Allowance	960	790	1,160	960	1,010	1,320
512225	Deferred Compensation	39,090	34,803	30,421	28,937	28,100	43,560
512301	Group Health Insurance Premium	53,579	37,150	41,616	56,704	52,600	147,763
512305	Dependant Health Ins Premium	13,380	5,640	12,788	0	0	0
512309	Employee Assistance Program	251	192	216	131	0	0
512400	Worker's Comp Insurance	23,584	19,604	15,915	15,876	13,050	27,475
<b>TOTAL PERSONAL SERVICES</b>		<b>660,978</b>	<b>615,126</b>	<b>518,371</b>	<b>516,345</b>	<b>489,385</b>	<b>864,504</b>
<b>OPERATING EXPENDITURES</b>							
533400	Other Contractual Services	1,650	14,630	162,577	156,500	156,500	10,000
533415	Janitorial Services	1,296	2,592	2,717	0	0	0
533420	Pest Control	0	0	0	5,280	2,500	4,000
534000	Travel and Per Diem	1,259	559	806	1,325	450	925
534101	Telephone	3,987	4,531	4,807	3,660	5,150	5,220
534105	Cellular Telephone	637	391	625	591	600	780
534110	Internet Services	410	569	550	675	660	660
534120	Postage	43	9	11	50	10	20
534310	Electric	78,701	73,960	68,912	71,000	77,000	80,000
534320	Water/Sewer	24,030	13,637	15,009	14,500	12,750	14,500
534420	Equipment Leases	1,275	285	1,291	1,800	1,200	2,500
534615	R & M - Docks & Piers	0	0	124	0	2,000	2,500
534620	R & M - Vehicles	8,905	3,214	5,433	5,000	5,000	5,000
534630	R & M - Office Equipment	126	6	1	50	5	50
534640	R & M - Operating Equipment	21,197	20,606	18,268	19,000	18,000	22,000
534680	R & M - Irrigation Systems	9,076	4,867	5,793	10,000	5,000	12,000
534685	R & M - Grounds Maintenance	6,859	7,063	11,229	13,250	11,000	14,000
534686	R & M - Parks Facilities	15,576	37,570	65,081	32,808	32,000	34,000
534830	Special Event Expense	2,953	3,474	2,964	3,500	3,500	7,000
535200	Departmental Supplies	3,818	3,221	3,477	15,250	12,500	8,000
535210	Computer Supplies	0	82	141	150	50	250
535220	Cleaning Supplies	239	0	0	0	0	0
535221	Fertilizer/Chemical Supplies	10,477	2,127	5,630	7,000	6,000	7,500
535230	Small Tools and Equipment	5,153	25,970	3,413	5,650	4,000	6,000
535260	Gas and Oil	22,304	11,397	9,792	10,000	9,000	10,000
535270	Uniforms and Shoes	1,872	2,213	2,382	2,345	1,900	3,200
535275	Safety Equipment	234	159	544	250	600	650
535410	Dues and Memberships	775	901	1,156	1,500	1,285	1,460
535420	Books and Publications	0	0	0	100	100	100
535450	Training and Education	1,363	629	1,478	1,500	1,500	2,500
<b>TOTAL OPERATING EXPENDITURES</b>		<b>224,215</b>	<b>234,661</b>	<b>394,206</b>	<b>382,734</b>	<b>370,260</b>	<b>254,815</b>
<b>CAPITAL OUTLAY</b>							
606200	Buildings	0	2,550	0	0	0	0
606300	Improvements Other Than Bldgs	3,475	7,225	1,400	6,250	0	36,000
606400	Vehicles and Equipment	48,350	28,100	9,480	1,350	1,350	64,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>51,824</b>	<b>37,875</b>	<b>10,880</b>	<b>7,600</b>	<b>1,350</b>	<b>100,000</b>
<b>TOTAL PARKS &amp; RECREATION DIVISION</b>		<b>937,017</b>	<b>887,662</b>	<b>923,457</b>	<b>906,679</b>	<b>860,995</b>	<b>1,219,319</b>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## COMMUNITY DEVELOPMENT DEPARTMENT

The Community Development Department provides constructive planning to facilitate quality development. The department provides professional guidance to the City Council, the City Manager, the Planning and Zoning Commission, 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, Environmental Permitting, and Grants Coordination.

### FISCAL YEAR 2018 ACCOMPLISHMENTS

- ✓ Annexed approximately 262 acres into the City of Sebastian.
- ✓ Updated Comprehensive Plan FLUM.
- ✓ Completed Data & Analysis for Parks, Recreation & Open Space Element of Comprehensive Plan.
- ✓ Enacted two new Ordinances: Medical Marijuana and Vacation Rentals.
- ✓ Made application for over \$1M in grant funding.
- ✓ Continued to administer Indian River Lagoon Council grants.
- ✓ Continued to administer CRA grant funds.
- ✓ Initiated update to the CRA Master Plan and Website.
- ✓ Created the Parks and Open Space Map.
- ✓ Initiated Living Docks at the Working Waterfront.
- ✓ Designed and Coordinated three major construction projects.
- ✓ Identified and located all trees within Riverside Park.
- ✓ Reorganized and expanded Department to include Parks Recreation Administration and Environmental Permitting.
- ✓ Provided professional training opportunities including: Parks and Recreation; Stormwater; Floodplain Management; Planning and Zoning; Growth Management.
- ✓ Completed 2020 Census Count.
- ✓ Completed CRS Annual recertification.

### FISCAL YEAR 2019 GOALS AND OBJECTIVES

- Complete Data & Analysis for three elements of the Comprehensive Plan.
- Complete updates to permit applications and policy process.
- Update NRB Website and CDD Web applications.
- Complete revisions to Airport, Signage and Landscape Ordinances.
- Complete revisions to the Landscape Maintenance Plan for public places.
- Complete renovations to the Working Waterfront and Indian River Drive Corridor improvements including landscaping and signage.
- Initiate the CDBG 5-yr Consolidated Plan.
- Initiate a Septic to Sewer program for City of Sebastian.
- Continue to monitor and administer Septic to Sewer Grant for CRA.
- Continue to monitor and administer Façade, Sign, and Landscape Grant for CRA.
- Complete CRS training in preparation for 5-year audit.
- Create Greeninfrastructure and Open Space plan.
- ✓ Automate the facility rental process to minimize manpower.
- ✓ Seek grants that will improve/enhance our parks and recreational facilities.
- ✓ Increase efficiency of manpower during special events, thereby hopefully reducing overtime costs.

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## PERFORMANCE MEASURES

Performance Indicators	Actual 2014/2015	Actual 2015/2016	Actual 2016/2017	Projected 2017/2018	Projected 2018/2019
Total Major & Minor Site Plan Reviews	6	10	11	10	10
Total Major & Minor Site Plan Approvals	0	0	6	6	8
Preliminary/Final Plat Approvals	2	5	3	6	4
Total Temporary Permits Issued	39	30	34	45	50
Division of a Single Lot/Release of Unity of Titles	2	3	5	3	8
Unity of Titles	0	0	26	28	30
Land Use and Zoning Change Requests	1	2	0	2	4
Annexation Requests/Approvals	0	2	0	2	2
Flood Zone Determinations/MT-1 Applications	127	75	37	50	40
Commercial Site Plan Inspections	7	15	22	20	25
Land Development Code Amendments	2	4	1	6	6
Conditional Use/Special Use/Accessory Structure Approvals	1	3	7	2	8
Easements/Acquisitions	3	10	4	9	6
Variations/Appeals/Waivers	2	5	4	5	5
Comp Plan/Element Changes	3	2	0	3	4
Stormwater Credit Program	0	0	54	54	60
Building Permits Zoning Reviews - Residential	0	0	0	86	150
Building Permits Zoning Inspections - Environmental	0	0	0	250	350
Façade, Sign, and Landscape Grant	0	0	5	8	8
Septic to Sewer Grant	0	0	8	5	8
Application Requests Processed	149	160	160	150	0
Processing Time for Site Plans (Months)	3	2	3	3	0

## PROGRAM BUDGET DESCRIPTION FOR COMMUNITY DEVELOPMENT

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>17/18</i>	<i>18/19</i>	
25.00%	25.00%	<b>Public Assistance</b> - Provide zoning and other regulatory information to the public and work with the public to assure that development is of the highest quality and that all development proposals are consistent with City Regulations. Provide updates to applicable Department websites and online forms.
25.00%	30.00%	<b>Site Plans, Variations, Plats</b> - Work with site development to provide technical review of proposed design in accordance with City regulations. Coordinate review comments and permitting requirements from outside agencies, public input, and direction from the Planning and Zoning Commission and City Council. Provide Environmental reviews for site development requests. Work with special committees and taskforce groups that may be required from time to time. Implement policy issues that Council has recommended or mandated.
10.00%	15.00%	<b>Comprehensive Planning</b> - Manage, interpret, evaluate, update, and implement the Comprehensive Plan and other land use, development and preservation plans for the City. Provide project management of CIP projects and long range planning projects including annexations and intergovernmental priorities. Provide direction and guidance for projects that have an economic development impact. Maintain position on various committees and Boards such as the MPO. Provide presentations to various interest groups regarding economic developments and long range plans .
15.00%	15.00%	<b>Community Redevelopment</b> - Implementation of stated goals within the Community Redevelopment Master Plan and consistent with objectives outlined by the City Council.
15.00%	15.00%	<b>General Administrative</b> - Research various miscellaneous topics and gather information for other agencies and/or other departments, including staff support to the Planning and Zoning Commission and Parks & Recreation Advisory Committee.
10.00%	0.00%	<b>Economic Development</b> - Provide direction and guidance for projects that have an economic development impact, including annexations.
100.00%	100.00%	

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## COMMUNITY DEVELOPMENT BUDGET SUMMARY

The Fiscal Year 2018-2019 adopted budget for Community Development is \$394,947. This compares to the 2017-2018 projected expenditures of \$ 408,586, a decrease of \$ 13,639, or -3.34%.

	FY 14/15	FY 15/16	FY 16/17	Projected		Difference
	Actual	Actual	Actual	FY 17/18 Expenditures	FY 18/19 Budget	
Personal Services	\$ 188,832	\$ 235,559	\$ 180,910	\$ 363,420	\$ 321,517	\$ (41,903)
Operating Expenses	24,899	17,970	33,677	45,166	73,430	28,264
Capital Outlay	-	-	-	-	-	-
<b>Total</b>	<b>\$ 213,731</b>	<b>\$ 253,529</b>	<b>\$ 214,587</b>	<b>\$ 408,586</b>	<b>\$ 394,947</b>	<b>\$ (13,639)</b>

Fiscal Year 2018-19 Adopted Budget:

Major Current Level Changes from Fiscal Year 2017-18 Projected Expenditures:	Difference
<b>1. Personal Services</b> - Increase due to transfer of Parks Administrator position to Leisure Services.	\$ (41,903)
<b>2. Operating Expenses</b> - Increase due primarily to CDBG consultant fees added in FY19.	\$ 28,264
<b>3. Capital Outlay</b> - No capital outlay requested.	\$ -

## PERSONAL SERVICES SCHEDULE

COMMUNITY DEVELOPMENT							
<u>POSITION</u>	<u>PAY RANGE</u>	<u>Amended</u>				<u>Projected Expenditure</u>	<u>Budget</u>
		<u>16/17</u>	<u>17/18</u>	<u>17/18</u>	<u>18/19</u>	<u>17/18</u>	<u>18/19</u>
Community Development Director/CRA Manager	72,868 / 131,163	0.00	1.00	1.00	1.00	\$ 86,000	\$ 91,250
Community Development Manager	50,871 / 91,568	1.00	1.00	1.00	1.00	69,000	72,250
Parks Administrator*	40,200 / 68,339	1.00	1.00	1.00	0.00	48,000	-
Zoning Technician	35,730 / 64,314	1.00	1.00	1.00	1.00	38,500	42,000
Environmental Technician	35,730 / 64,314	0.00	1.00	1.00	1.00	36,500	39,000
		3.00	5.00	5.00	4.00		
		<b>TOTAL SALARIES</b>				\$ 278,000	\$ 244,500
*Position transferred to Leisure Services in FY19							
						2,100	2,500
						21,428	18,905
						25,209	22,005
						100	120
						36,150	32,849
						433	638
						<u>\$ 363,420</u>	<u>\$ 321,517</u>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## COMMUNITY DEVELOPMENT DEPARTMENT

Code: 010080

Account Number	Description	FY 14/15 Actual	FY 15/16 Actual	FY 16/17 Actual	Amended FY17/18 Budget	FY 17/18 Projected	FY 18/19 Budget
<b>PERSONAL SERVICES</b>							
511200	Regular Salaries	134,178	180,556	128,186	272,059	278,000	244,500
511300	Temporary Salaries	0	0	0	0	0	0
511400	Overtime	4,095	7,889	6,620	5,000	2,100	2,500
512100	FICA Taxes	10,584	13,293	9,743	21,032	21,428	18,905
512215	Clothing Allowance	0	0	0	0	100	120
512225	Deferred Compensation	13,520	14,831	11,721	24,743	25,209	22,005
512301	Group Health Insurance Premium	13,380	10,728	13,581	55,075	36,150	32,849
512305	Dependant Health Ins Premium	10,906	7,883	10,693	0	0	0
512309	Employee Assistance Program	58	50	62	79	0	0
512400	Worker's Comp Insurance	2,111	329	303	613	433	638
<b>TOTAL PERSONAL SERVICES</b>		<b>188,832</b>	<b>235,559</b>	<b>180,910</b>	<b>378,601</b>	<b>363,420</b>	<b>321,517</b>
<b>OPERATING EXPENDITURES</b>							
533120	Consultants	13,407	2,675	8,713	20,000	20,000	45,797
533400	Other Contractual Services	0	624	1,648	2,400	2,200	2,400
534000	Travel and Per Diem	0	2,992	922	2,740	2,500	3,575
534105	Cellular Telephone	62	63	176	492	930	1,020
534110	Internet Services	36	0	0	0	1,155	433
534120	Postage	1,499	1,041	903	1,250	1,300	1,500
534130	Express Mail	17	5	0	75	50	75
534420	Equipment Leases	0	1,442	1,422	1,345	1,400	1,400
534620	R & M-Vehicles	29	45	1,873	700	500	800
534630	R & M-Office Equipment	3,445	2,738	2,218	2,060	2,500	2,520
534825	Advertising (Econ Dev)	0	0	8,998	0	0	0
534830	Special Events (NRB)	413	997	1,092	1,500	1,500	1,500
534910	Clerk of Court Filing Fees	28	19	0	20	20	30
534920	Legal Ads	3,236	1,803	1,838	3,000	2,500	2,500
535200	Departmental Supplies	966	1,704	1,469	2,500	2,250	3,000
535210	Computer Supplies	200	178	109	750	750	800
535230	Small Tools and Equipment	144	0	0	0	0	0
535260	Gas and Oil	622	69	227	600	675	800
535270	Uniforms & Shoes	0	0	0	0	0	0
535410	Dues and Memberships	530	647	734	2,030	2,086	1,880
535420	Books and Publications	10	553	132	500	400	400
535450	Training and Education	255	375	1,205	2,680	2,450	3,000
<b>TOTAL OPERATING EXPENDITURES</b>		<b>24,899</b>	<b>17,970</b>	<b>33,677</b>	<b>44,642</b>	<b>45,166</b>	<b>73,430</b>
<b>CAPITAL OUTLAY</b>							
606400	Vehicles and Equipment	0	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL COMMUNITY DEVELOPMENT</b>		<b>213,731</b>	<b>253,529</b>	<b>214,587</b>	<b>423,243</b>	<b>408,586</b>	<b>394,947</b>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 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 2018-2019 adopted budget for Non-Departmental is \$1,089,70. This compares to the 2017-2018 projected expenditures of \$1,556,257 a decrease of \$ 466,557, or -30.0%.

	FY 13/14	FY 14/15	FY 15/16	Amended FY 17/18	Projected FY 17/18	FY 18/19	Difference
	Actual	Actual	Actual	Budget	Expenditures	Budget	
Personal Services	\$ 141,821	\$ 131,048	\$ 230,284	\$ 346,722	\$ 301,350	\$ 285,577	\$ (15,773)
Operating Expenses	557,143	625,417	631,265	639,814	615,392	686,102	70,710
Grants and Aids	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Non-Operating	-	349,590	343,700	165,140	639,515	118,021	(521,494)
<b>Total</b>	<b>\$ 698,964</b>	<b>\$ 1,106,055</b>	<b>\$ 1,205,249</b>	<b>\$ 1,151,676</b>	<b>\$ 1,556,257</b>	<b>\$ 1,089,700</b>	<b>\$ (466,557)</b>

Fiscal Year 2018-2019 Adopted Budget:

Major Current Level Changes from Fiscal Year 2017-2018 Projected Expenditures:

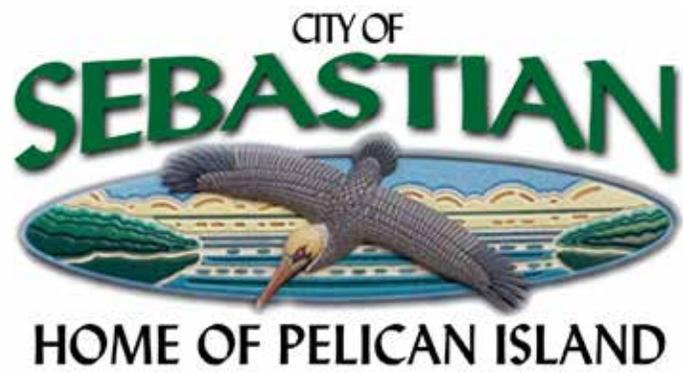
	Difference
<b>1. Personal Services</b> - Decrease due to reduced costs from early retirement program.	\$ (15,773)
<b>2. Operating Expenses</b> - Increase due primarily to new insurance policy on piers and utility increases.	\$ 70,710
<b>3. Non-Operating Expenses</b> - Decrease due to no transfers out scheduled.	\$ (521,494)

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

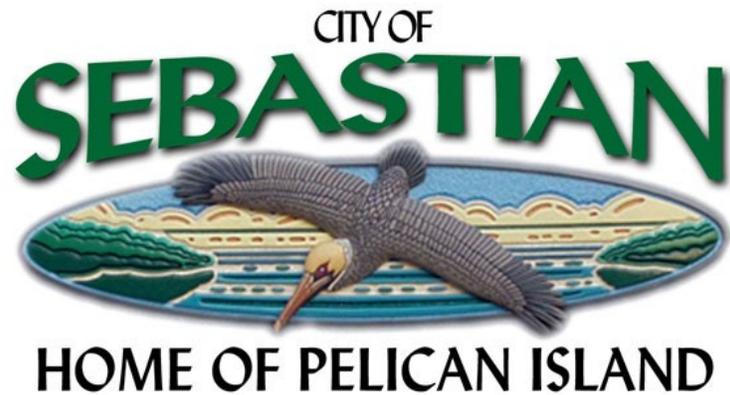
## GENERAL FUND NON-DEPARTMENTAL

Code: 010099

Account		FY 14/15	FY 15/16	FY 16/17	Amended	FY 17/18	FY 17/18	FY 18/19
Number	Description	Actual	Actual	Actual	Budget	Projected	Projected	Budget
<b>PERSONAL SERVICES</b>								
512301	Group Health Insurance	2,942	60,739	95,512	105,810	90,000		54,300
512307	Health Reimbursement Account	122,539	163,956	189,297	215,000	211,250		201,077
512500	Unemployment	5,567	5,589	(43)	2,000	100		200
512700	Additional Compensation	0	0	124,511	23,912	0		30,000
<b>TOTAL PERSONAL SERVICES</b>		<b>131,048</b>	<b>230,284</b>	<b>409,276</b>	<b>346,722</b>	<b>301,350</b>		<b>285,577</b>
<b>OPERATING EXPENDITURES</b>								
533100	Professional Services	800	0	0	2,000	0		0
533110	Prof Services - Labor Attorney	9,572	6,359	0	4,000	0		0
533120	Consultants	0	0	2,867	0	0		0
533400	Other Contractual Services	4,783	6,501	1,164	5,000	1,500		4,000
533425	Contract Mowing Services	28,985	22,532	29,865	30,000	24,000		25,000
534101	Telephone	22,013	19,899	19,735	18,060	18,000		21,800
534110	Internet Services	18,130	17,904	17,721	17,100	17,685		17,700
534120	Postage	2,834	4,458	5,220	3,275	3,000		3,275
534310	Electric	40,337	39,644	38,994	40,000	40,000		43,000
534320	Water/Sewer	3,894	4,399	4,678	4,500	4,450		4,500
534400	Rents and Leases	20	(20)	0	0	0		0
534500	Insurance	225,570	253,795	225,840	227,600	220,000		277,710
534501	Claims	29,567	3,281	2,911	5,000	6,919		5,000
534630	R&M Office equipment (Clear Village)	0	0	9,600	9,890	9,600		5,090
534700	Printing and Binding	6,415	6,653	6,849	6,800	3,400		6,800
534805	4th of July	19,500	20,000	20,000	25,083	31,250		32,690
534815	Paver Bricks	53	72	926	800	1,150		1,400
534825	Advertising Expenditures	2,746	2,079	2,134	2,750	2,580		3,250
534830	Special Events Expense	1,046	1,516	824	6,000	5,000		0
534835	Special Employee Events	2,856	2,000	4,291	4,000	4,600		5,000
534920	Legal Ads	179	343	0	0	0		0
543943	PD COPE Unit Expenses	0	0	0	10,000	10,000		10,000
534944	Supplies-PS Emp1 Exp Fund	815	440	4,789	1,500	3,000		1,500
534945	Supplies-General Emp1 Exp Fund	3,093	3,516	331	0	0		750
534980	Payment-Riverfront CRA Fund	158,885	181,150	181,631	178,556	181,652		183,842
535200	Departmental Supplies	506	1,407	1,350	1,700	1,500		1,700
535410	Dues and Memberships	2,613	2,672	2,851	2,875	3,052		3,095
535454	PBA Tuition Reimb Plan	21,512	11,139	7,098	12,000	3,250		7,000
535455	PEA Tuition Reimb Plan	850	1,341	1,353	3,000	1,200		3,000
535710	Non-Ad Valorem Tax	17,845	18,185	18,322	18,325	18,604		19,000
<b>TOTAL OPERATING EXPENSES</b>		<b>625,417</b>	<b>631,265</b>	<b>611,345</b>	<b>639,814</b>	<b>615,392</b>		<b>686,102</b>
<b>CAPITAL OUTLAY</b>								
606400	Vehicles and Equipment	0	0	1,765	0	0		0
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>1,765</b>	<b>0</b>	<b>0</b>		<b>0</b>
<b>NON-OPERATING</b>								
909120	Interfund Trfr to 120 LOGT	207,000	200,000	200,000	0	0		0
909131	Interfund Trfr to Fund 310	10,450	5,700	1,603,353	9,750	575,378		0
909132	Interfund Trfr to Fund 320	0	0	5,449	52,818	52,817		0
909133	Trfr to Transp Impr Fund 330	32,140	0	132,925	0	0		0
909140	Trfr to Fund 140	0	10,600	0	0	0		0
909145	Trfr to Fund 450 AP	0	0	28,040	0	0		0
909163	Interfund Trfr to Fund 163	100,000	100,000	100,000	0	0		0
909410	Interfund Trfr to Fund 410	0	0	78,823	11,320	11,320		0
909480	Trfr to Fund 480 Building	0	0	25,000	0	0		0
909541	Interfund Trfr to 415	0	24,600	0	0	0		0
909545	Interfund Trfr to 455	0	2,800	0	0	0		0
909901	Unappropriated	0	0	0	91,252	0		118,021
<b>TOTAL NON-OPERATING</b>		<b>349,590</b>	<b>343,700</b>	<b>2,173,590</b>	<b>165,140</b>	<b>639,515</b>		<b>118,021</b>
<b>TOTAL NON-DEPARTMENTAL</b>		<b>1,106,055</b>	<b>1,205,249</b>	<b>3,195,976</b>	<b>1,151,676</b>	<b>1,556,257</b>		<b>1,089,700</b>

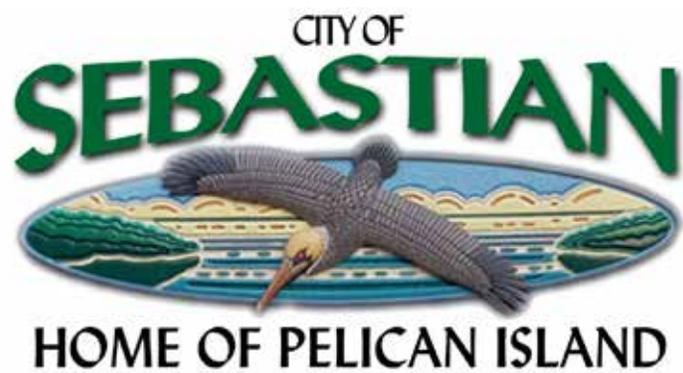


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CITY OF SEBASTIAN, FLORIDA  
ANNUAL BUDGET  
FISCAL YEAR 2018-2019

***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)	\$ 863,827
Discretionary Sales Tax Fund (DST)	3,635,607
Riverfront Community Redevelopment Agency	501,885
Parking In-Lieu-Of Fund	406
Recreation Impact Fee Fund	383,000
Stormwater Utility Fund	3,295,839
Law Enforcement Forfeiture Fund	<u>1,145</u>
<b>TOTAL</b>	<b><u><u>\$ 8,681,709</u></u></b>

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 2018-2019 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 2018-2019 allocation for the City of Sebastian is estimated at \$740,300. The estimate is based on trend analysis.

## **LOCAL OPTION GAS TAX FUND REVENUE**

**Code: 120010**

<u>Account Number</u>	<u>Description</u>	<u>FY 14/15 Actual</u>	<u>FY 15/16 Actual</u>	<u>FY 16/17 Actual</u>	<u>Amended FY 17/18 Budget</u>	<u>FY 17/18 Projected</u>	<u>FY 18/19 Budget</u>
<b>TAXES</b>							
312400	Local Option Gas Tax	633,096	646,132	674,778	683,001	705,100	740,300
<b>TOTAL TAXES</b>		<b>633,096</b>	<b>646,132</b>	<b>674,778</b>	<b>683,001</b>	<b>705,100</b>	<b>740,300</b>
<b>MISCELLANEOUS REVENUE</b>							
334492	FDOT Lighting Agreement	10,050	10,352	12,532	12,908	12,908	13,295
361100	Interest Income	239	1,780	948	1,182	3,000	3,764
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>10,289</b>	<b>12,132</b>	<b>13,480</b>	<b>14,090</b>	<b>15,908</b>	<b>17,059</b>
<b>NON-REVENUE SOURCES</b>							
381001	Interfund Transfer from Fund 001	207,000	200,000	200,000	0	0	0
389991	Appropriation From Fund Balance	0	43,308	152,896	123,955	68,110	106,468
<b>TOTAL NON-REVENUE SOURCES</b>		<b>207,000</b>	<b>243,308</b>	<b>352,896</b>	<b>123,955</b>	<b>68,110</b>	<b>106,468</b>
<b>TOTAL LOCAL OPTION GAS TAX</b>		<b>850,385</b>	<b>901,572</b>	<b>1,041,154</b>	<b>821,046</b>	<b>789,118</b>	<b>863,827</b>

# CITY OF SEBASTIAN, FLORIDA 2018-2019 ANNUAL BUDGET

## LOCAL OPTION GAS TAX FUND EXPENDITURES

Code: 120051

<u>Account</u>		<u>FY 14/15</u>	<u>FY 15/16</u>	<u>FY 16/17</u>	<u>Amended</u> <u>FY 17/18</u>	<u>FY 17/18</u>	<u>FY 18/19</u>
<u>Number</u>	<u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
533300	All Aboard Florida	586	0	71,894	0	0	0
533400	Other Contractual Services	5,000	0	0	0	0	11,500
533452	Road Maintenance Service	2,472	0	1,081	20,000	5,000	15,000
534315	Public Lighting	176,795	183,067	0	0	0	0
534695	Railroad Crossing Maintenance	5,103	5,103	5,103	5,103	5,103	64,350
535310	Road Materials and Supplies	0	44,077	23,386	40,000	5,000	5,000
535380	Signalization Supplies	30,377	26,399	21,621	35,000	18,000	20,500
<b>TOTAL OPERATING EXPENDITURES</b>		<b>220,333</b>	<b>258,646</b>	<b>123,085</b>	<b>100,103</b>	<b>33,103</b>	<b>116,350</b>
<b>CAPITAL OUTLAY</b>							
606400	Vehicles and Equipment	0	0	12,011	27,498	27,570	3,200
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>12,011</b>	<b>27,498</b>	<b>27,570</b>	<b>3,200</b>
<b>DEBT SERVICE</b>							
707105	Principal - Paving Loan	203,000	211,000	215,000	219,000	219,000	224,000
707205	Interest - Paving Loan	39,783	31,748	27,635	23,445	23,445	19,177
<b>TOTAL DEBT SERVICE</b>		<b>242,783</b>	<b>242,748</b>	<b>242,635</b>	<b>242,445</b>	<b>242,445</b>	<b>243,177</b>
<b>NON-OPERATING</b>							
909133	Trfr to Transp Impr Fund 330	136,742	400,178	663,423	451,000	486,000	501,100
909990	Unappropriated	250,527	0	0	0	0	0
<b>TOTAL NON-OPERATING</b>		<b>387,269</b>	<b>400,178</b>	<b>663,423</b>	<b>451,000</b>	<b>486,000</b>	<b>501,100</b>
<b>TOTAL LOCAL OPTION GAS TAX</b>		<b>850,385</b>	<b>901,572</b>	<b>1,041,154</b>	<b>821,046</b>	<b>789,118</b>	<b>863,827</b>

# CITY OF SEBASTIAN, FLORIDA 2018-2019 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. tax funds are distributed to participating cities within the County on a percentage basis determined by the C population. The funds can be used to finance, plan, and construct infrastructure, land acquisition for recreation preservation, land improvement, and emergency vehicle purchases.

The FY 2018-2019 allocation for the City of Sebastian is estimated at \$3,517,500. The estimate is based on trend analysis. This revenue source was extended by referendum vote in FY 2016-2017 to December 31, 2023.

### **DISCRETIONARY SALES TAX FUND REVENUE**

**Code: 130010**

<u>Account Number</u>	<u>Description</u>	<u>FY 14/15 Actual</u>	<u>FY 15/16 Actual</u>	<u>FY 16/17 Actual</u>	<u>Amended FY 17/18 Budget</u>	<u>FY 17/18 Projected</u>	<u>FY 18/19 Budget</u>
312600	Discretionary Sales Tax	2,916,092	3,052,152	3,207,905	3,187,750	3,405,000	3,572,500
<b>TOTAL TAXES</b>		<b>2,916,092</b>	<b>3,052,152</b>	<b>3,207,905</b>	<b>3,187,750</b>	<b>3,405,000</b>	<b>3,572,500</b>
<b>MISCELLANEOUS REVENUE</b>							
361100	Interest Income	23,030	20,025	29,500	24,500	39,500	50,500
361105	SBA Interest Earnings	6,834	8,424	10,463	3,208	18,000	12,607
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>29,864</b>	<b>28,449</b>	<b>39,963</b>	<b>27,708</b>	<b>57,500</b>	<b>63,107</b>
<b>NON-REVENUE SOURCES</b>							
389991	Appropriation From PY Fund Balance	582,215	0	65,228	419,278	0	0
<b>TOTAL NON-REVENUE SOURCES</b>		<b>582,215</b>	<b>0</b>	<b>65,228</b>	<b>419,278</b>	<b>0</b>	<b>0</b>
<b>TOTAL DISCRETIONARY SALES TAX</b>		<b>3,528,171</b>	<b>3,080,601</b>	<b>3,313,096</b>	<b>3,634,736</b>	<b>3,462,500</b>	<b>3,635,607</b>

# CITY OF SEBASTIAN, FLORIDA 2018-2019 ANNUAL BUDGET

## DISCRETIONARY SALES TAX FUND EXPENDITURES

Code: 130051

<u>Account Number</u>	<u>Description</u>	<u>FY 14/15 Actual</u>	<u>FY 15/16 Actual</u>	<u>FY 16/17 Actual</u>	<u>Amended FY 17/18 Budget</u>	<u>FY 17/18 Projected</u>	<u>FY 18/19 Budget</u>
<b>NON-OPERATING</b>							
909123	Interfund Trfr to 230-Series 2003 DSF	1,027,126	868,342	354,854	0	0	0
909131	Trfr to Capital Projects Fund 310	737,529	389,723	643,474	1,585,179	1,428,289	539,000
909132	Trfr to CIP Fund 320	286,636	123,163	480,928	414,975	388,900	250,000
909133	Trfr to Transp Impr Fund 330	918,950	220,948	941,624	456,500	456,500	1,750,870
909263	Trfr to Stormwater Debt Svs 263	167,550	401,143	402,963	403,792	403,792	402,914
909363	Trfr to Stormwater Impr Fund 363	260,494	25,280	22,309	323,550	164,500	296,534
909410	Trfr to Golf Course Fund 410	141	599,858	59,798	138,375	138,375	0
909455	Trfr to Fund 455 AP	129,745	156,616	407,146	312,365	374,931	128,819
909990	Unappropriated	0	295,528	0	0	107,213	267,470
<b>TOTAL NON-OPERATING</b>		<b>3,528,171</b>	<b>3,080,601</b>	<b>3,313,096</b>	<b>3,634,736</b>	<b>3,462,500</b>	<b>3,635,607</b>
<b>TOTAL DISCRETIONARY SALES TAX</b>		<b>3,528,171</b>	<b>3,080,601</b>	<b>3,313,096</b>	<b>3,634,736</b>	<b>3,462,500</b>	<b>3,635,607</b>

# CITY OF SEBASTIAN, FLORIDA 2018-2019 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.

### **COMMUNITY REDEVELOPMENT AGENCY REVENUES**

**Code: 140010**

<b>Account</b>		<b>FY 14/15</b>	<b>FY 15/16</b>	<b>FY 16/17</b>	<b>Amended FY 17/18</b>	<b>FY 17/18</b>	<b>FY 18/19</b>
<b><u>Number</u></b>	<b><u>Description</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Projected</u></b>	<b><u>Budget</u></b>
<b>TAXES</b>							
338200	Tax Increment Revenue - Sebastian	158,885	181,150	181,631	178,556	181,652	183,842
338200	Tax Increment Revenue - County	137,535	157,874	160,610	171,433	184,879	201,868
<b>TOTAL TAXES</b>		<b>296,420</b>	<b>339,024</b>	<b>342,241</b>	<b>349,989</b>	<b>366,531</b>	<b>385,710</b>
<b>MISCELLANEOUS REVENUE</b>							
361100	Interest Income	1,255	3,019	4,702	1,878	10,000	9,500
361105	SBA Interest Earnings	635	0	1,056	0	700	500
362100	Rents and Royalties	36,000	36,000	36,000	36,000	36,000	36,000
367000	Gain/Loss on Investments	0	0		0	0	0
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>37,890</b>	<b>39,019</b>	<b>41,758</b>	<b>37,878</b>	<b>46,700</b>	<b>46,000</b>
<b>NON-REVENUE SOURCES</b>							
381001	Transfer from General Fund	0	0	0	0	0	0
389991	Fund Balance Carried Forward	0	0	0	398,559	363,127	70,175
<b>TOTAL NON-REVENUE SOURCES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>398,559</b>	<b>363,127</b>	<b>70,175</b>
<b>TOTAL RIVERFRONT REDEVELOPMENT</b>		<b>334,310</b>	<b>378,043</b>	<b>383,999</b>	<b>786,426</b>	<b>776,358</b>	<b>501,885</b>

# CITY OF SEBASTIAN, FLORIDA 2018-2019 ANNUAL BUDGET

## COMMUNITY REDEVELOPMENT AGENCY EXPENDITURES

Code: 140051

Account <u>Number</u>	<u>Description</u>	FY 14/15 <u>Actual</u>	FY 15/16 <u>Actual</u>	FY 16/17 <u>Actual</u>	Amended FY 17/18 <u>Budget</u>	FY 17/18 <u>Projected</u>	FY 18/19 <u>Budget</u>
<b>OPERATING EXPENDITURES</b>							
533100	Professional Services	5,000	5,000	5,000	5,000	5,000	5,000
533201	Admin Svcs Provided by the GF	13,202	13,202	13,202	87,740	87,740	90,372
533400	Other Contractual Services	0	20,398	0	53,000	50,000	156,700
533425	Contract Mowing Services	0	118,370	0	0	0	0
534315	Public Lighting	15,944	15,579	0	0	0	0
534320	Water and Sewer	1,231	946	0	0	0	0
534400	Rents and Leases	4,710	3,968	4,022	4,710	648	648
534501	Claims	18,000	0	0	0	0	0
534686	R&M-Park Facilities	8,688	250	0	0	0	0
534699	Other Capital Maintenance Expense	17,415	23,572	6,178	24,000	24,000	25,000
534830	Special Events Expense	37,452	37,120	39,308	42,000	42,000	45,000
534920	Legal Ads	1,539	1,463	1,857	1,500	5,571	2,000
535200	Departmental Supplies	0	0	0	0	0	0
535230	Small Tools and Equipment	8,471	0	0	0	0	0
535410	Dues & Memberships	175	175	175	175	175	175
535710	Non-Ad Valorem Taxes	2,568	2,033	2,067	2,067	1,990	1,990
<b>TOTAL OPERATING EXPENDITURES</b>		<b>134,395</b>	<b>242,076</b>	<b>71,808</b>	<b>220,192</b>	<b>217,124</b>	<b>326,885</b>
<b>CAPITAL OUTLAY</b>							
606300	Improvements Other Than Buildings	0	11,209	0	57,000	50,000	60,000
606400	Equipment	26,096	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>26,096</b>	<b>11,209</b>	<b>0</b>	<b>57,000</b>	<b>50,000</b>	<b>60,000</b>
<b>GRANTS AND AIDS</b>							
820100	Façade/Sign Improvement Program	29,218	10,196	0	70,000	70,000	40,000
820200	Sewer Connection Program	500	69,500	40,766	189,234	189,234	75,000
<b>TOTAL GRANTS AND AIDS</b>		<b>29,718</b>	<b>79,696</b>	<b>40,766</b>	<b>259,234</b>	<b>259,234</b>	<b>115,000</b>
<b>NON-OPERATING</b>							
909101	Interfund Trfr to General Fund 001	60,000	21,667	0	0	0	0
909131	Interfund Trfr to CIP Fund 310	0	0	0	250,000	250,000	0
909132	Interfund Trfr to CIP Fund 320	900	0	0	0	0	0
909133	Interfund Trfr to CIP Fund 330	16,527	12,070	188,730	0	0	0
909363	Interfund Trfr to CIP Fund 363	0	0	0	0	0	0
909990	Unappropriated	66,674	11,325	82,695	0	0	0
<b>TOTAL NON-OPERATING</b>		<b>144,101</b>	<b>45,062</b>	<b>271,425</b>	<b>250,000</b>	<b>250,000</b>	<b>0</b>
<b>TOTAL RIVERFRONT REDEVELOPMENT</b>		<b>334,310</b>	<b>378,043</b>	<b>383,999</b>	<b>786,426</b>	<b>776,358</b>	<b>501,885</b>

# CITY OF SEBASTIAN, FLORIDA 2017-2018 ANNUAL BUDGET

## PARKING IN-LIEU-OF FUND

### PARKING IN-LIEU-OF FUND REVENUE

Code: 150010

Account <u>Number</u>	<u>Description</u>	FY 14/15 <u>Actual</u>	FY 15/16 <u>Actual</u>	FY 16/17 <u>Actual</u>	Amended FY 17/18 <u>Budget</u>	FY 17/18 <u>Projected</u>	FY 18/19 <u>Budget</u>
<b>MISCELLANEOUS REVENUE</b>							
361100	Interest Income	0	0	0	0	0	0
361105	SBA Interest Earnings	284	358	468	429	429	406
363400	Parking In-Lieu-Of Fee	19,730	26,130	24,945	13,775	13,775	0
389991	Appropriation from PY Fund Balance	0	0	33,082	0	29,530	0
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>20,014</b>	<b>26,488</b>	<b>58,495</b>	<b>14,204</b>	<b>43,734</b>	<b>406</b>
<b>TOTAL PARKING IN-LIEU-OF FUND</b>		<b>20,014</b>	<b>26,488</b>	<b>58,495</b>	<b>14,204</b>	<b>43,734</b>	<b>406</b>

### PARKING IN-LIEU-OF FUND EXPENDITURES

Code: 150051

Account <u>Number</u>	<u>Description</u>	FY 14/15 <u>Actual</u>	FY 15/16 <u>Actual</u>	FY 16/17 <u>Actual</u>	Amended FY 17/18 <u>Budget</u>	FY 17/18 <u>Projected</u>	FY 18/19 <u>Budget</u>
<b>CAPITAL OUTLAY AND PROJECTS</b>							
606908	Parking	2,800	62	58,495	0	0	0
<b>TOTAL CAPITAL OUTLAY AND PROJECTS</b>		<b>2,800</b>	<b>62</b>	<b>58,495</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NON-OPERATING</b>							
909990	Unappropriated	17,214	26,426	0	14,204	43,734	406
<b>TOTAL NON-OPERATING</b>		<b>17,214</b>	<b>26,426</b>	<b>0</b>	<b>14,204</b>	<b>43,734</b>	<b>406</b>
<b>TOTAL PARKING IN-LIEU-OF FUND</b>		<b>20,014</b>	<b>26,488</b>	<b>58,495</b>	<b>14,204</b>	<b>43,734</b>	<b>406</b>

# CITY OF SEBASTIAN, FLORIDA 2017-2018 ANNUAL BUDGET

## RECREATION IMPACT FEE FUND

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

### **RECREATION IMPACT FEE FUND REVENUE**

**Code: 160010**

<u>Account Number</u>	<u>Description</u>	<u>FY 14/15 Actual</u>	<u>FY 15/16 Actual</u>	<u>FY 16/17 Actual</u>	<u>Amended FY 17/18 Budget</u>	<u>FY 17/18 Projected</u>	<u>FY 18/19 Budget</u>
<b>MISCELLANEOUS REVENUE</b>							
361100	Interest Income	1,867	4,353	8,887	2,000	10,000	10,428
361105	SBA Interest Earnings	109	0	0	112	0	0
363270	Recreation Impact Fee	281,450	163,800	102,700	135,200	163,800	163,800
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>283,426</b>	<b>168,153</b>	<b>111,587</b>	<b>137,312</b>	<b>173,800</b>	<b>174,228</b>
<b>NON-REVENUE SOURCES</b>							
389991	Appropriation From PY Fund Balance	0	0	0	137,688	353,368	208,772
<b>TOTAL NON-REVENUE SOURCES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>137,688</b>	<b>353,368</b>	<b>208,772</b>
<b>TOTAL RECREATION IMPACT FEE</b>		<b>283,426</b>	<b>168,153</b>	<b>111,587</b>	<b>275,000</b>	<b>527,168</b>	<b>383,000</b>

### **RECREATION IMPACT FEE FUND EXPENDITURES**

**Code: 160051**

<u>Account Number</u>	<u>Description</u>	<u>FY 14/15 Actual</u>	<u>FY 15/16 Actual</u>	<u>FY 16/17 Actual</u>	<u>Amended FY 17/18 Budget</u>	<u>FY 17/18 Projected</u>	<u>FY 18/19 Budget</u>
<b>CAPITAL OUTLAY AND PROJECTS</b>							
606300	Improvements Other Than Bldgs	4,372	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY AND PROJECTS</b>		<b>4,372</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OPERATING EXPENDITURES</b>							
533100	Professional Services	8,200	0	14,774	0	19,600	0
<b>TOTAL OPERATING EXPENDITURES</b>		<b>8,200</b>	<b>0</b>	<b>14,774</b>	<b>0</b>	<b>19,600</b>	<b>0</b>
<b>NON-OPERATING</b>							
909132	Transfer to CIP Fund 320	97,387	32,399	46,455	275,000	507,568	383,000
909990	Unappropriated	173,467	135,754	50,358	0	0	0
<b>TOTAL NON-OPERATING</b>		<b>270,854</b>	<b>168,153</b>	<b>96,813</b>	<b>275,000</b>	<b>507,568</b>	<b>383,000</b>
<b>TOTAL RECREATION IMPACT FEE</b>		<b>283,426</b>	<b>168,153</b>	<b>111,587</b>	<b>275,000</b>	<b>527,168</b>	<b>383,000</b>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 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, 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 \$10.00 per month, or \$120.00 per year (Resolution R-19-19). The Stormwater Utility Staff are 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 their responsibility 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.

### SUMMARY OF REVENUES AND EXPENDITURES

<u>Description</u>	<u>FY 14/15</u>	<u>FY 15/16</u>	<u>FY 16/17</u>	<u>Amended</u> <u>FY 17/18</u>	<u>FY 17/18</u>	<u>FY 18/19</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
Total Revenues	\$ 1,088,636	\$ 1,094,455	\$ 1,102,138	\$ 1,001,535	\$ 1,012,269	\$ 3,200,137
Total Expenses	<u>\$ 1,754,768</u>	<u>\$ 1,437,763</u>	<u>\$ 1,273,479</u>	<u>\$ 1,626,632</u>	<u>\$ 1,409,974</u>	<u>\$ 3,295,839</u>
Change in Unrestricted Reserves	<u>\$ (666,132)</u>	<u>\$ (343,308)</u>	<u>\$ (171,341)</u>	<u>\$ (625,097)</u>	<u>\$ (397,705)</u>	<u>\$ (95,702)</u>

## FISCAL YEAR 2018 ACCOMPLISHMENTS

- ✓ Continued road crossing pipe replacements and slip lining.
- ✓ Performed catch basin and baffle box maintenance.
- ✓ Monitored vendor providing ditch mowing services.
- ✓ Performed ditch excavations.
- ✓ Monitored vendor spraying canals for invasive plants.
- ✓ Assisted other departments as needed during emergencies.

## FISCAL YEAR 2019 GOALS AND OBJECTIVES

- Continue replacing failed road crossing pipes.
- Continue slip lining of older infrastructure.
- Continue catch basin and baffle box maintenance.
- Perform rear ditch excavation more often.
- Continue front swale and rear ditch mowing.
- Bring retention and detention ponds into compliance.
- Continue spraying of invasive plants in waterways.
- Continue with culvert pipe replacement in flood prone areas.
- Continue to assist other departments.
- Strive to provide the public with the service they want.

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## PERFORMANCE MEASURES

Performance Indicators	Actual 2014/2015	Actual 2015/2016	Actual 2016/2017	Projected 2017/2018	Projected 2018/2019
Miles of swales	280.0	280.0	280.0	280.0	280.0
Linear feet of swales reconstructed	160,000	28,500	28,500	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	205	205	205
Linear feet Main Ditches reconstructed	8,000	1,000	1,000	1,000	1,000
Road Crossing Pipe Replacements	30	10	20	20	20

## STORMWATER UTILITY PROGRAM BUDGET DESCRIPTION

STAFFING		NATURE OF ACTIVITY
17/18	18/19	
50.00%	50.00%	<b>Drainage Maintenance</b> - Clean and spray stormwater swales, ditches and canals. Maintain 9 miles of large canals. Maintain ditches, swales and side yard ditches.
25.00%	25.00%	<b>Catch basins, Manholes and Culverts</b> - Hand clean and mow small drainage ditches. Maintain 310 catch basins and large/small culverts.
10.00%	10.00%	<b>General Administration</b> - Preparation of budget, update service records. Maintain equipment records. Review contracts and construction drawings on City contract work. Meet with public as necessary. Coordinate employee training and education.
5.00%	5.00%	<b>Building Dept Related Reviews:</b> Site Plan Review, Pool Drainage Plan Review, Fence Permits, Driveway Permits, and meeting with engineers, contractors, and public as necessary.
10.00%	10.00%	<b>Capital Projects</b> - Planning, Design, Specifications Consultant Coordination Bidding and Contracts, Construction Management inspections.
100.00%	100.00%	

## STORMWATER UTILITY DIVISION BUDGET SUMMARY

The Fiscal Year 2018-2019 adopted budget for the Stormwater Utility Division is \$ 3,295,839. This compares to the 2017-2018 projected expenditures of \$1,409,974, an increase of \$1,885,865 or 133.75%.

	Amended						Difference
	FY 14/15 Actual	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Budget	FY 17/18 Projected	FY 18/19 Budget	
Personal Services	\$ 565,754	\$ 615,512	\$ 336,195	\$ 700,270	\$ 639,975	\$ 891,152	\$ 251,177
Operating Expenses	753,021	494,679	389,210	925,375	769,999	694,750	(75,249)
Capital Outlay	45,956	3,303	-	987	-	23,800	23,800
Non-Operating	390,037	324,269	548,074	0	0	1,686,137	1,686,137
<b>Total</b>	<b>\$ 1,754,768</b>	<b>\$ 1,437,763</b>	<b>\$ 1,273,479</b>	<b>\$ 1,626,632</b>	<b>\$ 1,409,974</b>	<b>\$ 3,295,839</b>	<b>\$ 1,885,865</b>

Fiscal Year 2018-19 Adopted Budget:

Major Current Level Changes from Fiscal Year 2017-18 Projected Expenditures:

	Difference
<b>1. Personal Services</b> - Increase due to (1) additional position, negotiated salary and insurance increases, and filling all positions.	\$ 251,177
<b>2. Operating Expenses</b> - Decrease due primarily to lower driveway/swale replacement costs.	\$ (75,249)
<b>3. Capital Outlay</b> - Increase due to new equipment needed.	\$ 23,800
<b>4. Non-Operating</b> - Increase due to transfers to capital project funds.	\$ 1,686,137

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## STORMWATER UTILITY DIVISION REVENUE

Code: 163010

Account <u>Number</u> <u>Description</u>	FY 14/15 <u>Actual</u>	FY 15/16 <u>Actual</u>	FY 16/17 <u>Actual</u>	Amended FY 17/18 <u>Budget</u>	FY 17/18 <u>Projected</u>	FY 18/19 <u>Budget</u>
<b>CHARGES FOR SERVICES</b>						
363630 Stormwater Utility Fee	986,973	966,608	964,338	998,000	997,269	1,995,000
363631 Delinquent Stormwater Fees	467	24,447	28,501	0	0	0
<b>TOTAL CHARGES FOR SERVICES</b>	<b>987,440</b>	<b>991,055</b>	<b>992,839</b>	<b>998,000</b>	<b>997,269</b>	<b>1,995,000</b>
<b>MISCELLANEOUS REVENUE</b>						
361100 Interest Income	1,139	3,400	7,956	3,535	15,000	19,000
361150 Other Interest	57	0	1,343	0	0	0
381001 Transfer from Fund 001	100,000	100,000	100,000	0	0	0
381130 Transfer from DST Fund 130 Grants	0 0	0 0	0 0	0 0	0 0	296,534 889,603
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>101,196</b>	<b>103,400</b>	<b>109,299</b>	<b>3,535</b>	<b>15,000</b>	<b>1,205,137</b>
<b>TOTAL STORMWATER REVENUES</b>	<b>1,088,636</b>	<b>1,094,455</b>	<b>1,102,138</b>	<b>1,001,535</b>	<b>1,012,269</b>	<b>3,200,137</b>
<b>USE OF UNRESTRICTED RESERVES</b>	<b>666,132</b>	<b>343,308</b>	<b>171,141</b>	<b>625,097</b>	<b>397,705</b>	<b>95,702</b>
<b>TOTAL STORMWATER UTILITY</b>	<b>1,754,768</b>	<b>1,437,763</b>	<b>1,273,279</b>	<b>1,626,632</b>	<b>1,409,974</b>	<b>3,295,839</b>

## PERSONAL SERVICES SCHEDULE

### STORMWATER UTILITY DIVISION

<u>POSITION</u>	<u>PAY</u> <u>RANGE</u>	<u>FULL TIME EQUIVALENTS</u>				<u>Projected</u>	
		<u>Amended</u>				<u>Expenditures</u>	<u>Budget</u>
		<u>16/17</u>	<u>17/18</u>	<u>17/18</u>	<u>18/19</u>	<u>17/18</u>	<u>18/19</u>
Stormwater Utilities Director	72,868 / 131,163	0.00	0.00	1.00	1.00	87,250	89,250
Asst Stormwater Utilities Director	52,397 / 94,315	0.00	0.00	1.00	1.00	72,000	76,000
Stormwater Superintendent	50,871 / 91,568	0.00	0.00	1.00	1.00	61,000	63,250
Maintenance Supervisor	35,730 / 64,314	1.00	1.00	0.00	0.00	-	-
Construction Inspector	35,730 / 64,314	0.00	0.00	0.00	1.00	-	37,250
Maintenance Worker III	29,052 / 52,293	2.00	2.00	3.00	3.00	93,575	100,750
Maintenance Worker II	27,384 / 49,291	1.00	1.00	1.00	1.00	29,000	30,500
Maintenance Worker I	25,812 / 46,462	3.00	5.00	6.00	6.00	101,175	166,250
Environmental Specialist	35,730 / 64,314	1.00	0.00	0.00	0.00	-	-
Clerical Assistant II (Temp)	\$ 13.95/hour	0.00	0.00	0.50	0.50	9,600	18,250
		8.00	9.00	13.50	14.50		
<b>TOTAL SALARIES</b>						\$ 453,600	\$ 581,500
Overtime						12,000	10,000
FICA Taxes						35,725	45,351
Clothing Allowance						1,100	1,320
Deferred Compensation						41,050	51,593
Group Health Insurance Premium						75,050	130,109
Worker's Comp Insurance						21,450	66,279
Additional Compensation						-	5,000
<b>Total Personal Services</b>						<b>\$ 639,975</b>	<b>\$ 891,152</b>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## CAPITAL OUTLAY SCHEDULE

<b>STORMWATER UTILITY DIVISION - TO BE FUNDED FROM STORMWATER UTILITY FUND</b>						
<b>EXPENDITURES PER FISCAL YEAR</b>						
<u>Description</u>	<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	<u>TOTAL</u>
Other Stormwater Improvements	\$ 500,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,500,000
Plate Compactor	14,000	-	-	-	-	14,000
Sod Cutter	6,000	-	-	-	-	6,000
Concrete Chipping Hammer	2,000	-	-	-	-	2,000
3" Pump	1,000	-	-	-	-	1,000
2" Pump	800	-	-	-	-	800
1 Ton Utility Crew Cab Truck	-	48,000	-	-	-	48,000
(2) Pick-Up Trucks	-	66,000	-	-	-	66,000
Transport Truck	-	-	145,000	-	-	145,000
Bruch Truck	-	-	125,000	-	-	125,000
Low Bed Trailer	-	-	70,000	-	-	70,000
Water Tank and Trailer	-	-	-	20,000	-	20,000
Track Excavator	-	-	-	-	145,000	145,000
Excavator Buckets & Mowing Heads	-	-	-	-	45,000	45,000
Pick-Up Truck	-	-	-	-	35,000	35,000
	<b>\$ 523,800</b>	<b>\$ 364,000</b>	<b>\$ 590,000</b>	<b>\$ 270,000</b>	<b>\$ 475,000</b>	<b>\$ 2,222,800</b>

<b>STORMWATER UTILITY DIVISION - TO BE FUNDED FROM DISCRETIONARY SALES TAX</b>						
<b>EXPENDITURES PER FISCAL YEAR</b>						
<u>Description</u>	<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	<u>TOTAL</u>
Stonecrop Drainage	\$ 296,534	\$ -	\$ -	\$ -	\$ -	\$ 296,534
Seawall Repair or Replacement	-	-	1,000,000	1,000,000	1,000,000	3,000,000
	<b>\$ 296,534</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 3,296,534</b>

<b>STORMWATER UTILITY DIVISION - TO BE FUNDED BY GRANTS</b>						
<b>EXPENDITURES PER FISCAL YEAR</b>						
<u>Description</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021/22</u>	<u>2022-23</u>	<u>TOTAL</u>
Other Stormwater Improvements	\$ -	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,000,000
Stonecrop Drainage	889,603	-	-	-	-	889,603
Seawall Repair or Replacement	-	-	1,000,000	1,000,000	1,000,000	3,000,000
	<b>\$ 889,603</b>	<b>\$ 250,000</b>	<b>\$ 1,250,000</b>	<b>\$ 1,250,000</b>	<b>\$ 1,250,000</b>	<b>\$ 4,889,603</b>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## STORMWATER UTILITY DIVISION EXPENDITURES

**Code: 163051** (Includes prior years General Fund Stormwater Account)

Account <u>Number</u>	<u>Description</u>	FY 14/15 <u>Actual</u>	FY 15/16 <u>Actual</u>	FY 16/17 <u>Actual</u>	Amended FY 17/18 <u>Budget</u>	FY 17/18 <u>Projected</u>	FY 18/19 <u>Budget</u>
<b>PERSONAL SERVICES</b>							
511200	Regular Salaries	400,970	423,840	208,494	461,766	444,000	563,250
511300	Temporary Salaries	0	0	0	10,463	9,600	18,250
511400	Overtime	9,377	18,240	20,501	8,000	12,000	10,000
512100	FICA Taxes	30,090	33,695	18,247	36,603	35,725	45,351
512215	Clothing Allowance	1,200	1,340	880	960	1,100	1,320
512225	Deferred Compensation	35,085	40,033	21,198	42,036	41,050	51,593
512301	Group Health Insurance Premium	55,595	63,122	43,808	95,778	75,050	130,109
512305	Dependant Health Insurance Premium	10,803	11,699	1,846	0	0	0
512309	Employee Assistance Program	238	262	170	191	0	0
512400	Worker's Comp Insurance	22,397	23,280	21,052	44,473	21,450	66,279
512700	Additional Compensation	0	0	0	0	0	5,000
<b>TOTAL PERSONAL SERVICES</b>		<b>565,754</b>	<b>615,511</b>	<b>336,196</b>	<b>700,270</b>	<b>639,975</b>	<b>891,152</b>
<b>OPERATING EXPENSES</b>							
533100	Professional Services	362	148	129	0	0	0
533150	Engineering Services	45,950	900	0	0	0	0
533400	Other Contractual Services	157,077	40,606	0	255,000	171,000	60,000
533410	Environmental Services	0	499	0	0	0	0
533411	Permit Fees	0	0	500	7,988	7,988	0
533420	Pest/Weed Control	27,219	23,014	21,385	45,000	23,000	25,000
533425	Contract Mowing Services	255,204	244,500	243,012	300,000	290,000	290,000
533427	Contract Qtr Round Maintenance	60,797	31,607	0	0	0	0
534000	Travel and Per Diem	434	0	297	0	0	0
534101	Telephone	1,257	1,467	1,585	1,116	1,750	1,860
534105	Cellular Telephone	1,746	2,422	392	1,635	1,550	2,520
534110	Internet Services	153	433	0	333	225	0
534120	Postage	14	0	6	0	11,746	0
534310	Electric	12,705	9,597	9,155	11,000	6,600	9,900
534320	Water/Sewer	600	874	557	1,250	1,425	1,350
534380	Trash Pickup/Hauling	3,233	3,237	3,100	5,000	1,500	1,500
534400	Rents and Leases	0	0	0	0	0	6,000
534420	Equipment Leases	13,440	7,569	755	10,000	1,000	5,000
534620	R & M - Vehicles	13,072	22,288	16,475	20,000	25,000	25,000
534630	R & M - Office Equipment	560	2,013	15	2,500	15	20
534640	R & M Operating Equipment	25,325	23,435	21,736	175,000	133,000	160,000
534690	Dredging	14,998	0	0	0	0	0
534920	Legal Ads	0	520	0	0	0	0
535200	Departmental Supplies	5,364	3,302	1,551	4,500	4,500	5,000
535210	Computer Supplies	455	635	377	1,100	400	400
535230	Small Tools and Equipment	2,521	2,787	1,484	1,513	2,750	3,000
535260	Gas and Oil	39,219	29,520	37,081	25,000	38,000	40,000
535270	Uniforms and Shoes	1,853	3,322	2,032	2,640	2,500	3,900
535275	Safety Equipment	4,549	745	593	2,500	1,000	2,000
535310	Road Materials & Supplies	10,323	4,744	802	10,000	5,000	7,500
535320	Sod	12,045	6,425	6,643	10,000	10,000	10,000
535350	Cement	4,081	7,592	1,868	10,000	7,500	12,500
535355	Culvert Pipes	35,955	17,783	16,383	20,000	20,000	20,000
535410	Membership & Professional Dues	296	300	310	300	300	300
535450	Training and Education	2,215	2,396	987	2,000	2,250	2,000
<b>TOTAL OPERATING EXPENDITURES</b>		<b>753,021</b>	<b>494,679</b>	<b>389,210</b>	<b>925,375</b>	<b>769,999</b>	<b>694,750</b>
<b>CAPITAL OUTLAY</b>							
606310	IOTB - Fencing	0	2,020	0	0	0	0
606400	Vehicles and Equipment	45,956	1,283	0	987	0	23,800
<b>TOTAL CAPITAL OUTLAY</b>		<b>45,956</b>	<b>3,303</b>	<b>0</b>	<b>987</b>	<b>0</b>	<b>23,800</b>
<b>NON-OPERATING</b>							
909263	Interfund Trfr to Fund 263	234,187	0	0	0	0	0
909131	Interfund Trfr to CIP Fund 310	55,850	0	239,535	0	0	0
909363	Interfund Trfr to CIP Fund 363	100,000	324,269	308,539	0	0	1,686,137
<b>TOTAL NON-OPERATING</b>		<b>390,037</b>	<b>324,269</b>	<b>548,074</b>	<b>0</b>	<b>0</b>	<b>1,686,137</b>
<b>TOTAL STORMWATER UTILITY</b>		<b>1,754,768</b>	<b>1,437,762</b>	<b>1,273,480</b>	<b>1,626,632</b>	<b>1,409,974</b>	<b>3,295,839</b>

# CITY OF SEBASTIAN, FLORIDA 2018-2019 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**

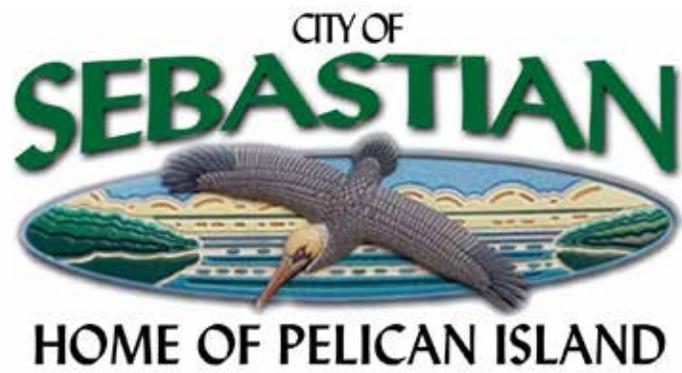
**Code: 190010**

<u>Account</u> <u>Number</u>	<u>Description</u>	<u>FY 14/15</u> <u>Actual</u>	<u>FY 15/16</u> <u>Actual</u>	<u>FY 16/17</u> <u>Actual</u>	<u>Amended</u> <u>FY 17/18</u> <u>Budget</u>	<u>FY 17/18</u> <u>Projected</u>	<u>FY 18/19</u> <u>Budget</u>
<b>FINES AND FORFEITS</b>							
351200	Confiscated Property	2,350	1,048	26,431	1,000	500	1,000
<b>TOTAL FINES AND FORFEITS</b>		<b>2,350</b>	<b>1,048</b>	<b>26,431</b>	<b>1,000</b>	<b>500</b>	<b>1,000</b>
<b>MISCELLANEOUS REVENUE</b>							
361100	Interest Income	17	40	198	25	189	25
361105	SBA Interest Earnings	230	174	372	120	640	120
365000	Sale of Surplus	0	27,530	0	0	0	0
366000	Contributions and Donations	0	0	0	0	0	0
367000	Gain/Loss on Investments	0	0	0	0	0	0
369400	Reimbursements	0	0	1,530	0	0	0
389991	Appropriation from PY Fund Balance	26,490	0	0	0	5,178	0
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>26,737</b>	<b>27,744</b>	<b>2,100</b>	<b>145</b>	<b>6,007</b>	<b>145</b>
<b>TOTAL LAW ENFORCEMENT FORFEITURE</b>		<b>29,087</b>	<b>28,792</b>	<b>28,531</b>	<b>1,145</b>	<b>6,507</b>	<b>1,145</b>

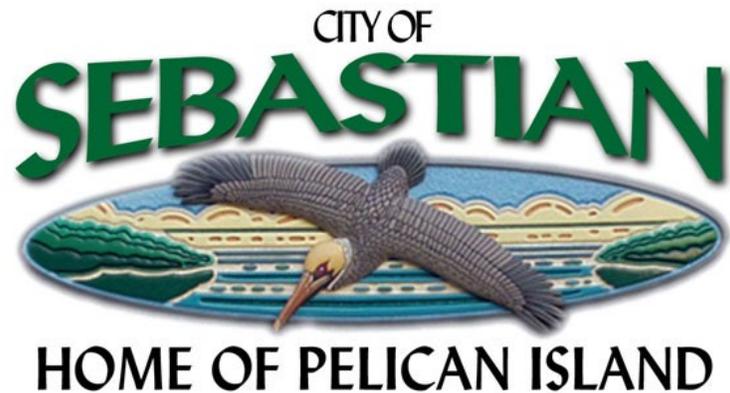
### **LAW ENFORCEMENT FORFEITURE FUND EXPENDITURES**

**Code: 190051**

<u>Account</u> <u>Number</u>	<u>Description</u>	<u>FY 14/15</u> <u>Actual</u>	<u>FY 15/16</u> <u>Actual</u>	<u>FY 16/17</u> <u>Actual</u>	<u>Amended</u> <u>FY 17/18</u> <u>Budget</u>	<u>FY 17/18</u> <u>Projected</u>	<u>FY 18/19</u> <u>Budget</u>
<b>OPERATING EXPENDITURES</b>							
533100	Professional Services	818	0	1,101	0	2,566	0
534966	D.A.R.E. Expenditures	2,000	2,000	961	0	941	0
534967	G.R.E.A.T. Expenditures	332	0	414	0	0	0
535230	Small Tools and Equipment	11,937	3,548	0	0	0	0
535380	Departmental Supplies	0	0	0	0	1,500	0
<b>TOTAL OPERATING EXPENDITURES</b>		<b>15,087</b>	<b>5,548</b>	<b>2,476</b>	<b>0</b>	<b>5,007</b>	<b>0</b>
<b>CAPITAL OUTLAY</b>							
606400	Vehicles and Equipment	11,000	8,548	10,524	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>11,000</b>	<b>8,548</b>	<b>10,524</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NON-OPERATING</b>							
708199	Other Grants & Aids	3,000	3,000	3,000	0	1,500	0
909990	Unappropriated	0	11,696	12,532	1,145	0	1,145
<b>TOTAL NON-OPERATING</b>		<b>3,000</b>	<b>14,696</b>	<b>15,532</b>	<b>1,145</b>	<b>1,500</b>	<b>1,145</b>
<b>TOTAL LAW ENFORCEMENT FORFEITURE</b>		<b>29,087</b>	<b>28,792</b>	<b>28,531</b>	<b>1,145</b>	<b>6,507</b>	<b>1,145</b>



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CITY OF SEBASTIAN FLORIDA  
ANNUAL BUDGET  
FISCAL YEAR 2018-2019

***DEBT SERVICE FUNDS***

## **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 2018/2019 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 and the final payment was made on April 1, 2017.

**DISCRETIONARY SALES SURTAX REVENUE DEBT SERVICE REVENUES**

Code: 230010

<u>Account Number</u>	<u>Description</u>	<u>FY 14/15 Actual</u>	<u>FY 15/16 Actual</u>	<u>FY 16/17 Actual</u>	<u>Amended FY 17/18 Budget</u>	<u>FY 17/18 Projected</u>	<u>FY 18/19 Budget</u>
<b>MISCELLANEOUS REVENUE</b>							
361100	Interest Income	822	914	337	0	0	0
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>822</b>	<b>914</b>	<b>337</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NON-REVENUE SOURCES</b>							
381130	Interfund Trfr from 130 DST	1,027,125	868,342	352,927	0	0	0
389991	Appropriation from PY Fund Balance	1,360	515,405	1,254	0	0	0
<b>TOTAL NON-REVENUE SOURCES</b>		<b>1,028,485</b>	<b>1,383,747</b>	<b>354,181</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL DEBT SERVICE FUND</b>		<b>1,029,307</b>	<b>1,384,661</b>	<b>354,518</b>	<b>0</b>	<b>0</b>	<b>0</b>

**DISCRETIONARY SALES SURTAX REVENUE DEBT SERVICE EXPENDITURES**

Code: 230051

<u>Account Number</u>	<u>Description</u>	<u>FY 14/15 Actual</u>	<u>FY 15/16 Actual</u>	<u>FY 16/17 Actual</u>	<u>Amended FY 17/18 Budget</u>	<u>FY 17/18 Projected</u>	<u>FY 18/19 Budget</u>
<b>DEBT SERVICE</b>							
707130	Principal	1,008,000	1,369,000	353,000	0	0	0
707230	Interest	21,307	15,661	1,518	0	0	0
<b>TOTAL DEBT SERVICE</b>		<b>1,029,307</b>	<b>1,384,661</b>	<b>354,518</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL DEBT SERVICE FUND</b>		<b>1,029,307</b>	<b>1,384,661</b>	<b>354,518</b>	<b>0</b>	<b>0</b>	<b>0</b>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 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 debt proceeds were used to improve the stormwater system according to the adopted stormwater master plan.

### STORMWATER UTILITY REVENUE BONDS/NOTES DEBT SERVICE FUND REVENUE

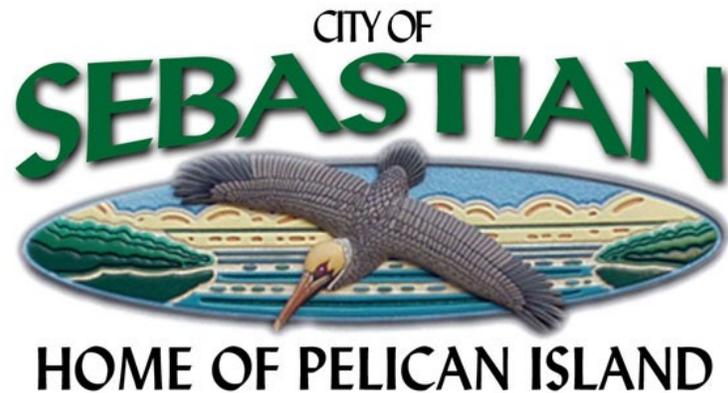
Code: 263010

Account Number	Description	FY 14/15 Actual	FY 15/16 Actual	FY 16/17 Actual	Amended FY 17/18 Budget	FY 17/18 Projected	FY 18/19 Budget
<b>MISCELLANEOUS REVENUE</b>							
361100	Interest Income	558	918	1,316	112	961	900
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>558</b>	<b>918</b>	<b>1,316</b>	<b>112</b>	<b>961</b>	<b>900</b>
<b>NON-REVENUE SOURCES</b>							
381130	Interfund Trfr from 130 DST	167,550	401,141	402,963	402,963	402,963	402,914
381163	Interfund Trfr from 163 SUF	234,187	0	0	0	0	0
389991	Appropriation from PY Fund Balance	36,514	0	0	57	154	0
<b>TOTAL NON-REVENUE SOURCES</b>		<b>438,251</b>	<b>401,141</b>	<b>402,963</b>	<b>403,020</b>	<b>403,117</b>	<b>402,914</b>
<b>TOTAL DEBT SERVICE FUND</b>		<b>438,809</b>	<b>402,059</b>	<b>404,279</b>	<b>403,132</b>	<b>404,078</b>	<b>403,814</b>

### STORMWATER UTILITY REVENUE BONDS/NOTES DEBT SERVICE FUND - EXPENDITURES

Code: 263051

Account Number	Description	FY 14/15 Actual	FY 15/16 Actual	FY 16/17 Actual	Amended FY 17/18 Budget	FY 17/18 Projected	FY 18/19 Budget
<b>DEBT SERVICE</b>							
707163	Principal - Stormwater Series 2003	352,000	355,000	363,000	363,000	371,000	377,000
707263	Interest - Stormwater Series 2003	51,589	45,498	39,358	39,358	33,078	26,659
707300	Other Debt Service Costs	35,220	0	0	774	0	0
909990	Unappropriated	0	1,561	1,921	0	0	155
<b>TOTAL DEBT SERVICE</b>		<b>438,809</b>	<b>402,059</b>	<b>404,279</b>	<b>403,132</b>	<b>404,078</b>	<b>403,814</b>
<b>TOTAL DEBT SERVICE FUND</b>		<b>438,809</b>	<b>402,059</b>	<b>404,279</b>	<b>403,132</b>	<b>404,078</b>	<b>403,814</b>



CITY OF SEBASTIAN, FLORIDA  
ANNUAL BUDGET  
FISCAL YEAR 2018-2019

***CAPITAL PROJECT FUNDS***

# **CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET**

## **CAPITAL PROJECT FUNDS**

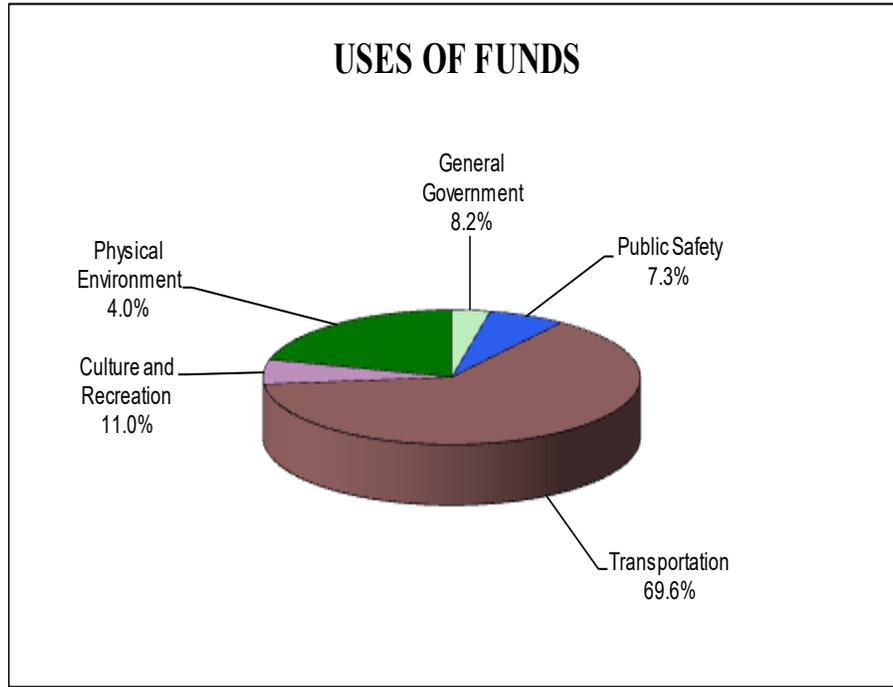
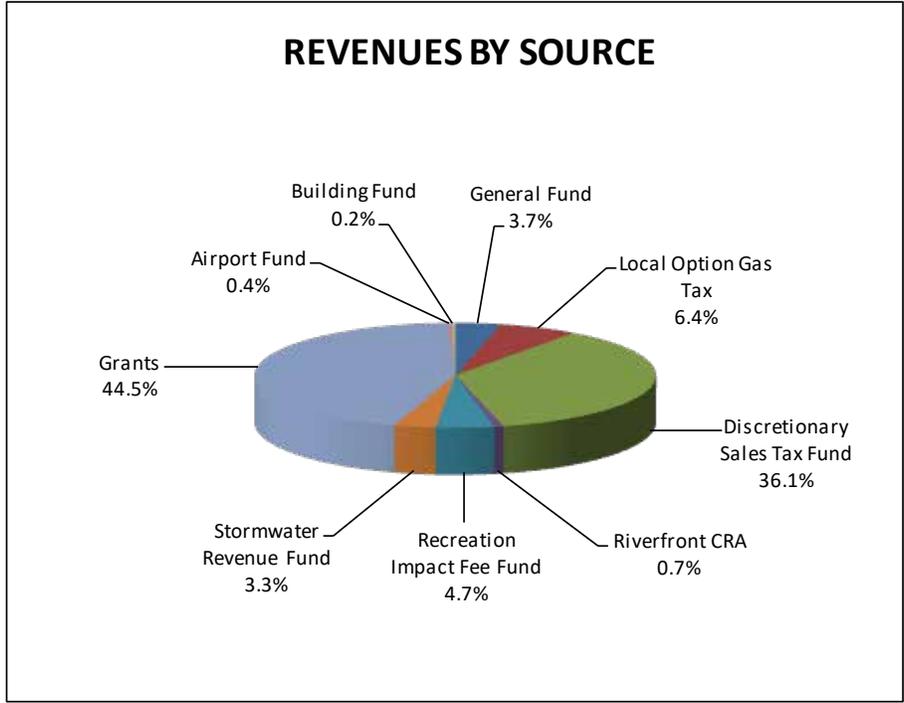
### **INTRODUCTION**

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 lesser capital items 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 2018-19.

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 2018-19 projects is provided from General Fund, Local Option Gas Tax (LOGT), Discretionary Sales Tax (DST), Recreation Impact Fees, Riverfront CRA proceeds, Stormwater Fees, Airport revenues, Building Fund and Grants. Project expenditures are accounted for in Capital Project Funds and the Airport Project Fund, but they are presented in a consolidated manner in the budget document to facilitate review of capital projects as a whole. Any projected operating costs associated with the Fiscal Year 2018-19 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 is also provided. 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 2018/2019 ANNUAL BUDGET

## CAPITAL IMPROVEMENT FUND SOURCES AND USES OF FUNDS FOR FISCAL YEAR 2017 – 2018



# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## CAPITAL IMPROVEMENT FUNDING SOURCES AND EXPENDITURES FOR FISCAL YEAR 2018 – 2019

	General	Local Option	DST	Community Redevelopment	Recreation Impact	Stormwater	Grants/ Bank Note	Golf	Airport	Building	Total
	<u>Fund</u>	<u>Gas Tax</u>	<u>DST</u>	<u>Agency</u>	<u>Fees</u>	<u>Fund</u>	<u>Bank Note</u>	<u>Fund</u>	<u>Fund</u>	<u>Building</u>	<u>Total</u>
<b>FISCAL YEAR 2018/2019</b>											
<b>General Government</b>											
Plans Scanner	15,000										15,000
Computer Upgrades			30,000								30,000
<b>Community Development</b>											
Street Signage				50,000							50,000
Indian River Drive		100,000									100,000
Tree Protection Plan				10,000							10,000
<b>Police Department</b>											
Police Vehicles			345,000								345,000
Police Operations Equipment	21,000										21,000
Radar Signs/Speed Trailers			15,000								15,000
Investigative Equipment	28,000										28,000
Radio System Upgrades			64,000								64,000
Evidence Building Fixtures			50,000								50,000
<b>Public Facilities Department</b>											
Street Repaving/Reconstruction		420,200									420,200
CavCorp Parking Lot			50,000								50,000
Working Waterfront Parking Lot			250,000				250,000				500,000
Roads Division Equipment		3,200									3,200
Roads Division Vehicles	66,000										66,000
Roads Division Heavy Equipment			50,000								50,000
Public Facilities Compound			1,670,870								1,670,870
Parks Division Mowers	26,000										26,000
Parks Division Vehicles	38,000										38,000
Schumann Tennis Courts	36,000										36,000
Park Amenities					213,000						213,000
Bark Park Shade Structure					10,000						10,000
Park Improvements					20,000						20,000
All-Inclusive Playground					40,000						40,000
Park Signage					100,000						100,000
Fleet Division Equipment	7,000										7,000
Four Post Hydraulic Lift			15,000								15,000
Cemetery Division Vehicle	36,000										36,000
Facilities Maintenance Equipment	28,500										28,500
<b>Stormwater</b>											
Other Stormwater Improvements						250,000	250,000				500,000
Stonecrop Drainage			296,534				889,603				1,186,137
Stormwater Equipment						23,800					23,800
<b>Airport</b>											
Airport Gate 3									8,000		8,000
Paint Airport Terminal									24,000		24,000
Taxiways "C" Construction			128,819				2,262,317				2,391,136
<b>Building</b>											
Building Department Vehicles										19,750	19,750
<b>Total FY 2018/2019</b>	<b>\$ 301,500</b>	<b>\$ 523,400</b>	<b>\$ 2,965,223</b>	<b>\$ 60,000</b>	<b>\$ 383,000</b>	<b>\$ 273,800</b>	<b>\$ 3,651,920</b>	<b>\$ -</b>	<b>\$ 32,000</b>	<b>\$ 19,750</b>	<b>\$ 8,210,593</b>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FOR FISCAL YEAR 2018 – 2019

<b>Project Name:</b>	Plans Scanner	<b>Project Description:</b>
<b>Funding Source:</b>	General Fund	Provide a scanner for the City Clerk's Office.
<b>Justification:</b>	This equipment would avoid waiting to use the Building Department's scanner and allow the City Clerk's office to assist with scanning older documents when time is available. It would also be a back-up if the Building Department's scanner was out-of-service for any reason.	

**Project Costs:**

	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
\$	15,000	-	-	-	-	-	15,000

**Operating Impact (Savings):**

\$	-	(2,700)	(600)	1,500	3,300	4,500	6,000
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<b>Project Name:</b>	Computer Upgrades	<b>Project Description:</b>
<b>Funding Source:</b>	Discretionary Sales Tax	Computer equipment and software upgrades and phased replacement of all desktop and laptop employee computers.
<b>Justification:</b>	This helps in staying up-to-date with technology and covers implementation of new software releases. 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. To reduce the magnitude of such an effort, beginning this year we will begin phasing in the later models.	

**Project Costs:**

	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
\$	30,000	80,000	60,000	60,000	60,000	60,000	350,000

**Operating Impact (Savings):**

\$	-	(5,400)	(15,600)	(11,000)	1,400	19,400	(11,200)
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<b>Project Name:</b>	Police Vehicles	<b>Project Description:</b>
<b>Funding Source:</b>	Discretionary Sales Tax	<u>18/19</u> 345K 6 vehicles w/equipment. <u>19/20</u> 350K 6 vehicles w/equipment. <u>20/21</u> 355K 6 vehicles w/equipment. <u>21/22</u> 360K 6 vehicles w/equipment. <u>22/23</u> 365K 6 vehicles w/equipment. <u>23/24</u> 370K 6 vehicles w/equipment.

**Justification:** Replacement of higher mileage vehicles and associated vehicle equipment, including body cameras.

**Project Costs:**

	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	Project <u>Total</u>
\$	345,000	350,000	355,000	360,000	365,000	370,000	2,145,000

**Operating Impact:**

\$	-	(75,900)	(118,400)	(127,000)	(101,200)	(61,200)	(483,700)
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# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

<b>Project Name:</b>	Police Operations Equipment	<b>Project Description:</b>
<b>Funding Source:</b>	General Fund	<b>18/19</b> 8K 10 rifles, 5K 4 T-3 Batteries, 6K 5 Tasers, 2K Eticket Printers. <b>19/20</b> 4K 5 rifles, 6K 5 Tasers, 2K Eticket Printers. <b>20/21</b> 4K 5 rifles, 6K 5 Tasers, 2K Eticket Printers. <b>21/22</b> 5K T-3 Batteries, 4K Eticket Printers.

**Justification:** Replacement of necessary personal equipment for Police Officers, except for hand held radio upgrades.

<b>Project Costs:</b>							Project
	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
	\$ 21,000	\$ 12,000	\$ 12,000	\$ 9,000	\$ -	\$ -	\$ 54,000
<b>Operating Impact:</b>							
	\$ -	\$ (4,620)	\$ (5,160)	\$ (4,500)	\$ (1,980)	\$ 2,160	\$ (14,100)

<b>Project Name:</b>	Radar Signs/Speed Trailers	<b>Project Description:</b>
<b>Funding Source:</b>	Discretionary Sales Tax	<b>18/19</b> 15K Pole Mounted Radar Signs. <b>19/20</b> 30K 2 Speed Trailers.

**Justification:** These units will be used for traffic enforcement.

<b>Project Costs:</b>							Project
	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
	\$ 15,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000
<b>Operating Impact:</b>							
	\$ -	\$ (3,300)	\$ (8,400)	\$ (3,900)	\$ 600	\$ 4,200	\$ (10,800)

<b>Project Name:</b>	Investigative Equipment	<b>Project Description:</b>
<b>Funding Source:</b>	General Fund	<b>18/19</b> 17K Situational Awareness System, 6K 2 way remote speaker/microphone, 5K CVSA Machine. <b>19/20</b> 10K Early Warning System.

**Justification:** To add new technology to enhance analysis procedures and improve on the preparation of evidence.

<b>Project Costs:</b>							Project
	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
	\$ 28,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 38,000
<b>Operating Impact:</b>							
	\$ -	\$ (6,160)	\$ (5,560)	\$ (1,760)	\$ 2,040	\$ 4,160	\$ (7,280)

<b>Project Name:</b>	Radio System Upgrades	<b>Project Description:</b>
<b>Funding Source:</b>	Discretionary Sales Tax	<b>18/19</b> 58K 20 Hand-held radios for Officers, 6K 2 Hand-helds for Dispatch. <b>19-20</b> 58K 20 Hand-helds for Officers, 50K Radio Console for new system, 7K EOC Hand-helds, 20K 3 Backup Hand-helds. <b>20/21</b> 58K 20 Hand-helds.

**Justification:** Due to 2020 deadline, these are radio replacements for Police Officers and Dispatch personnel, plus back-up radios and a radio console for the new system.

<b>Project Costs:</b>							Project
	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
	\$ 64,000	\$ 135,000	\$ 58,000	\$ -	\$ -	\$ -	\$ 257,000
<b>Operating Impact:</b>							
	\$ -	\$ (14,080)	\$ (37,380)	\$ (30,240)	\$ (4,540)	\$ 17,320	\$ (68,920)

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

<b>Funding Source:</b>	Evidence Building Fixtures Discretionary Sales Tax	<b>Project Description:</b> <u>18/19</u> 50K Shelving. <u>19/20</u> 20K Equipment. <u>20/21</u> 20K Equipment.
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**Justification:** Additional costs provided for growth and improved utilization of evidence storage.

<b>Project Costs:</b>							Project
	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
	\$ 50,000	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ 90,000

<b>Operating Impact:</b>							
	\$ -	\$ (13,500)	\$ (15,900)	\$ (17,100)	\$ (11,700)	\$ (6,300)	\$ (64,500)

<b>Project Name:</b>	Street Signage	<b>Project Description:</b>
<b>Funding Source:</b>	Riverfront Community Redevelopment Agency	Purchase and install decorative street and directional signage.

**Justification:** Most street signs, stop signs and directional signage post and frames would be replaced with materials of similar design to the wayfinding signage.

<b>Project Costs:</b>							
	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000

<b>Operating Impact (Savings):</b>							
	\$ -	\$ (11,000)	\$ (17,000)	\$ (7,000)	\$ 3,000	\$ 10,000	\$ (22,000)

<b>Project Name:</b>	Tree Protection Plan	<b>Project Description:</b>
<b>Funding Source:</b>	Riverfront Community Redevelopment Agency	Provide for tree plantings that will ensure a future tree canopy at Riverview Park.

**Justification:** Concerns have been expressed regarding the tree canopy at Riverview Park. A landscape maintenance plan is being developed, including measures to provide additional training to ensure the existing trees are properly maintained. These funds will provide for planting of new trees.

<b>Project Costs:</b>							
	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 60,000

<b>Operating Impact (Savings):</b>							
	\$ -	\$ (1,700)	\$ (3,000)	\$ (3,900)	\$ (4,400)	\$ (4,500)	\$ (17,500)

<b>Project Name:</b>	Indian River Drive	<b>Project Description:</b>
<b>Funding Source:</b>	Local Option Gas Tax	Make improvements to the Indian River Drive corridor.

**Justification:** Improvements would be implemented to include crosswalks, signage, and offsite parking. These improvements were not included in the resurfacing project but are needed to meet ADA compliance for pedestrian safety and provide context design and safety elements to this priority corridor.

<b>Project Costs:</b>							
	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000

<b>Operating Impact (Savings):</b>							
	\$ -	\$ (38,000)	\$ (35,000)	\$ (32,000)	\$ (29,000)	\$ (26,000)	\$ (160,000)

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

<b>Project Name:</b>	Street Repaving/Reconstruction	<b>Project Description:</b>
<b>Funding Source:</b>	Local Option Gas Tax	Resurfacing of roadways.
<b>Justification:</b>	Necessary to keep streets in good condition. Repaving reduces pot-hole repairs and claims for damages. Timely repaving can avoid a more costly reconstruction.	

**Project Costs:**

<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
\$ 401,100	\$ 430,100	\$ 412,500	\$ 427,460	\$ 429,550	\$ 462,000	\$ 2,562,710
<b>Operating Impact (Savings):</b>						
\$ -	\$ (68,187)	\$ (125,260)	\$ (162,137)	\$ (185,057)	\$ (191,234)	\$ (731,876)

<b>Project Name:</b>	CavCorp Parking Lot	<b>Project Description:</b>
<b>Funding Source:</b>	Discretionary Sales Tax	Application of Second Coat of Asphalt.
<b>Justification:</b>	This completes the project that applied on one coat of asphalt. Includes necessary striping and signage.	

**Project Costs:**

<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
<b>Operating Impact (Savings):</b>						
\$ -	\$ (8,500)	\$ (6,500)	\$ (4,500)	\$ (2,500)	\$ (500)	\$ (22,500)

<b>Project Name:</b>	Working Waterfront Parking Lot	<b>Project Description:</b>
<b>Funding Source:</b>	Discretionary Sales Tax - 50% FIND Grant -50%	Construct Working Waterfront Parking Lot.

**Justification:** This will improve the Working Waterfront by construction of a parking lot. Construction includes drainage, landscaping and signage. The City's matching is from discretionary sales taxes for \$250,000.

**Project Costs:**

<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
<b>Operating Impact (Savings):</b>						
\$ -	\$ (85,000)	\$ (65,000)	\$ (45,000)	\$ (25,000)	\$ (5,000)	\$ (225,000)

<b>Project Name:</b>	Roads Division Equipment	<b>Project Description:</b>
<b>Funding Source:</b>	Local Option Gas Tax	<b>18/19</b> 3.2K Concrete Dust Vacuum.

**Justification:** The concrete dust vacuum is used with the sidewalk concrete grinder purchased in FY17-18 and keeps the work area clean and allowing safer breathing by the workers.

**Project Costs:**

<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
\$ 3,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,200
<b>Operating Impact (Savings):</b>						
\$ -	\$ (864)	\$ (672)	\$ (480)	\$ (288)	\$ (96)	\$ (2,400)

<b>Project Name:</b>	Roads Division Vehicles	<b>Project Description:</b>
<b>Funding Source:</b>	General Fund	<b>18-19</b> 36K 3/4 Ton Crew-Cab Pickup, 30K Director's Pick-Up

**Justification:** The 3/4 Ton Pickup replaces a Pickup that was moved to the Stormwater Department.

**Project Costs:**

<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
\$ 66,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,000
<b>Operating Impact (Savings):</b>						
\$ -	\$ (14,520)	\$ (7,920)	\$ (1,320)	\$ 5,280	\$ 7,920	\$ (10,560)

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

<b>Project Name:</b>	Roads Division Heavy Equipment	<b>Project Description:</b>
<b>Funding Source:</b>	Discretionary Sales Tax	<u>18-19</u> 50K Brush Dump Truck. <u>19-20</u> 75K Tractor with Long Arm Mower. <u>21-22</u> 74K Skid Steer.

**Justification:** The Brush Dump Truck replaces one with similar capacity and will have containment sides to collect brush and chips. The Tractor is used to clear rights-of-way. The Skid Steer will be a tracked unit and replace a wheeled unit that has mechanical issues.

**Project Costs:**

<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
\$ 50,000	\$ 75,000	\$ -	\$ 74,000	\$ -	\$ -	\$ 199,000

**Operating Impact (Savings):**

\$ -	\$ (13,500)	\$ (30,750)	\$ (23,250)	\$ (35,730)	\$ (23,790)	\$ (127,020)
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<b>Project Name:</b>	Public Facilities Compound	<b>Project Description:</b>
<b>Funding Source:</b>	Discretionary Sales Tax.	Complete design and construct new City Garage and Public Works Compound to be located at the Sebastian Municipal Airport.

**Justification:** The Garage and Public Works Compound is reaching its capacity to park and service vehicles and equipment and is on commercially valuable property. Relocating will provide for growth and allow the sale of the existing property. Airport benefits by rent on the land used by the Garage.

**Project Costs:**

<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Project Total</u>
\$ 1,670,870	\$ 3,331,244	\$ 1,574,000	\$ 50,000	\$ 50,000	\$ -	\$ 6,676,114

**Operating Impact:**

\$ -	\$ (150,378)	\$ (429,126)	\$ (501,535)	\$ (406,341)	\$ 438,414	\$ (1,048,965)
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<b>Project Name:</b>	Parks Division Mowers	<b>Project Description:</b>
<b>Funding Source:</b>	General Fund	<u>18/19</u> 26K to Replace Mowers P-370-2010 and P-330-2010. <u>19/20</u> 39K for 3 Mowers.

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

**Project Costs:**

<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
\$ 26,000	\$ 39,000	\$ -	\$ -	\$ -	\$ -	\$ 65,000

**Operating Impact (Savings):**

\$ -	\$ (4,680)	\$ (8,060)	\$ 1,040	\$ 9,620	\$ 16,380	\$ 14,300
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<b>Project Name:</b>	Parks Division Vehicles	<b>Project Description:</b>
<b>Funding Source:</b>	General Fund	<u>18/19</u> 38K 1 Ton Crew Cab Pickup. <u>20/21</u> 34K 1/2 Ton Extended Cab Pickup. <u>21/22</u> 34K 1/2 Ton Extended Cab Pickup.

**Justification:** The 1 Ton Crew Cab Pickup will be used to pull a mower trailer and transport crews to worksites. The others are scheduled replacements due to age and expected maintenance expenditures.

**Project Costs:**

<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
\$ 38,000	\$ -	\$ 34,000	\$ 34,000	\$ -	\$ -	\$ 106,000

**Operating Impact (Savings):**

\$ -	\$ (8,360)	\$ (4,560)	\$ (8,240)	\$ (8,520)	\$ (200)	\$ (29,880)
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# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

<b>Project Name:</b>	Schumann Tennis Courts	<b>Project Description:</b>	Resurface the Schumann Park Tennis Courts.
<b>Funding Source:</b>	General Fund		

**Justification:** These six tennis courts were last resurfaced in 2009. They are highly utilized by both tennis players and pickle ball players on a daily basis and are in need of resurfacing.

**Project Costs:**

<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
\$ 36,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,000
<b>Operating Impact (Savings):</b>						
\$ -	\$ (2,600)	\$ (5,460)	\$ (2,860)	\$ (780)	\$ -	\$ (11,700)

<b>Project Name:</b>	Park Amenities	<b>Project Description:</b>	Provide additional amenities.
<b>Funding Source:</b>	Recreation Impact Fees		

**Justification:** This sets aside funding for previously designated amenities that are being reevaluated. Staff wants to be assured these monies will best serve the residents.

**Project Costs:**

<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
\$ 213,000	\$ 172,000	\$ -	\$ -	\$ -	\$ -	\$ 385,000
<b>Operating Impact (Savings):</b>						
\$ -	\$ (59,640)	\$ (103,540)	\$ (95,840)	\$ (88,140)	\$ (80,440)	\$ (427,600)

<b>Project Name:</b>	Bark Park Shade Structure	<b>Project Description:</b>	Provide a shaded sitting area at the Bark Park.
<b>Funding Source:</b>	Recreation Impact Fees		

**Justification:** The Bark Park lacks adequate shade for dog owners. A shade pavilion will provide relief from the sun and summer heat.

**Project Costs:**

<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
<b>Operating Impact (Savings):</b>						
\$ -	\$ (1,800)	\$ (400)	\$ 1,000	\$ 2,200	\$ 3,000	\$ 4,000

<b>Project Name:</b>	Park Improvements	<b>Project Description:</b>	As needed improvements to Parks.
<b>Funding Source:</b>	Recreation Impact Fees		

**Justification:** These allocations will provide funds on an annual basis toward addressing improvements that were not budgeted but are brought to light by the public or the Parks and Recreation Advisory Committee. \$5,000 will be apportioned to each Zone, so that concerns can be addressed without delay.

**Project Costs:**

<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 120,000
<b>Operating Impact (Savings):</b>						
\$ -	\$ (5,600)	\$ (10,800)	\$ (15,600)	\$ (20,000)	\$ (24,000)	\$ (76,000)

<b>Project Name:</b>	All-Inclusive Playground	<b>Project Description:</b>	Additional funding for a pour-in-place surface.
<b>Funding Source:</b>	Recreation Impact Fees		

**Justification:** This was scheduled in FY 17-18 for \$80,000 but deferred. To better address the needs of children with disabilities, particularly those with wheelchairs, it is advisable to increase the amount allocated to include a pour-in-place surface.

**Project Costs:**

<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
<b>Operating Impact (Savings):</b>						
\$ -	\$ (11,200)	\$ (10,400)	\$ (9,600)	\$ (8,800)	\$ (8,000)	\$ (48,000)

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

<b>Project Name:</b>	Park Signage	<b>Project Description:</b>
<b>Funding Source:</b>	Recreation Impact Fees	Establish a Uniform and Consistent theme for Park Signage.

**Justification:** The Parks Map which delineates the 4 Recreational Impact Fee Zones is outdated and needs to be upgraded with geographic information system mapping technology. A signage study should also be undertaken to establish park signage standards, so signs are updated in a uniform and consistently-themed manner. This addresses one of the goals of the latest Park Element of the Comprehensive Plan.

**Project Costs:**

	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
\$	100,000	-	-	-	-	-	100,000

**Operating Impact (Savings):**

\$	-	(22,000)	(12,000)	(2,000)	8,000	12,000	(16,000)
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<b>Project Name:</b>	Fleet Division Equipment	<b>Project Description:</b>
<b>Funding Source:</b>	General Fund	<u>18/19</u> 7K Automotive Diagnostic Scanner. <u>19/20</u> 36K 1 Ton Pickup.

**Justification:** A diagnostic scanner would allow diagnostics on modern, computer controlled vehicles. The 1 ton Pickup will replace another vehicle nearing the end of its useful service life.

**Project Costs:**

	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
\$	7,000	36,000	-	-	-	-	43,000

**Operating Impact (Savings):**

\$	-	(1,890)	(11,190)	(8,610)	(6,030)	(3,450)	(31,170)
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<b>Project Name:</b>	Four Post Hydraulic Lift	<b>Project Description:</b>
<b>Funding Source:</b>	Discretionary Sales Tax	Purchase Four Post Hydraulic Lift.

**Justification:** The existing medium duty lift is not rated to lift the weight of many City vehicles.

**Project Costs:**

	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
\$	15,000	-	-	-	-	-	15,000

**Operating Impact (Savings):**

\$	-	(4,050)	(3,150)	(2,250)	(1,350)	(450)	(11,250)
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<b>Project Name:</b>	Cemetery Division Vehicle	<b>Project Description:</b>
<b>Funding Source:</b>	General Fund	<u>18/19</u> 36K 1 Ton 4WD Pickup.

**Justification:** A heavier truck is needed for the trailer used to move grave dirt. The replaced vehicle will be transferred to the Parks Division.

**Project Costs:**

	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
\$	36,000	-	-	-	-	-	36,000

**Operating Impact (Savings):**

\$	-	(7,920)	(4,320)	(720)	2,880	4,320	(29,880)
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# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

<b>Project Name:</b>	Facilities Maintenance Equipment	<b>Project Description:</b>
<b>Funding Source:</b>	General Fund	<b>18/19</b> 4.5K Air Conditioning Recovery Unit; 10K 22KW Generator; 14K City Hall Air Conditioner.

**Justification:** The Air Conditioning Recovery Unit will allow the servicing of air conditioning issues, rather than having this done by vendors. The generator will be used to power MIS equipment and relieve the Police generator from those electrical loads. The City Hall Air Conditioning Unit #1 will have the refrigerant lines replaced and convert the refrigerant used from R22 to R410A.

**Project Costs:**

	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
\$	28,500	-	-	-	-	-	28,500
<b>Operating Impact (Savings):</b>							
\$	-	(7,695)	(5,985)	(4,275)	(2,565)	(855)	(21,375)

<b>Project Name:</b>	Stonecrop Drainage	<b>Project Description:</b>
<b>Funding Source:</b>	Discretionary Sales Tax	Make Improvements to Stonecrop Drainage Area.

**Justification:** Due to erosion of the side slopes, this ditch is difficult to maintain and therefore the system needs to be improved. The system drains the entire central section of the City and therefore critical to maintain flow to avoid any flooding. Funds were allocated in FY17-18 assuming a 25% FEMA Hazard Mitigation grant matching requirement of \$187,500. That project total was estimated to be \$750,000 to install dual 60" pipes. The cost was updated to be \$1,186,137, which would require a 25% grant match of \$296,534. Other possible solutions are currently being considered, so the \$750,000 appropriation is being cancelled and the amount of \$296,534 is being allocated from Discretionary Sales Taxes in FY18-19.

**Project Costs:**

	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
\$	1,186,137	-	-	-	-	-	1,186,137
<b>Operating Impact (Savings):</b>							
\$	-	(462,593)	(462,593)	(450,732)	(450,732)	(438,871)	(2,265,522)

<b>Project Name:</b>	Other Stormwater Improvements	<b>Project Description:</b>
<b>Funding Source:</b>	Stormwater Fund for 1st Year, Then 50% Grants With 50% Match by Stormwater Fund	Utilize a substantial portion of the recently approved Stormwater Fee increase toward major improvements, supplemented by Grants.

**Justification:** This would earmark funds that may be required after reevaluating priority areas and developing systematic plans to most effectively resolve some of the drainage issues.

**Project Costs:**

	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
\$	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000
<b>Operating Impact (Savings):</b>							
\$	-	(195,000)	(390,000)	(580,000)	(770,000)	(955,000)	(2,890,000)

<b>Project Name:</b>	Stormwater Equipment	<b>Project Description:</b>
<b>Funding Source:</b>	Stormwater Fund	<b>18-19</b> 2K Concrete Chipping Hammer, 1K 3' Pump; .8K 2' Pump; 14K Plate Compactor; 6K Sod Cutter. <b>21/22</b> 20K Water Tank and Trailer. <b>22/23</b> 45K Excavator Buckets & Mowing Heads.

**Justification:** Scheduled replacement of equipment for the stormwater maintenance program.

**Project Costs:**

	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
\$	23,800	-	-	20,000	45,000	-	88,800
<b>Operating Impact (Savings):</b>							
\$	-	(6,426)	(4,998)	(3,570)	(7,542)	(17,064)	(39,600)

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

<b>Project Name:</b>	Paint Airport Terminal	<b>Project Description:</b>
<b>Funding Source:</b>	Airport Revenue Fund	Paint the exterior of the Airport Administration Building.

**Justification:** The Airport Terminal has the original paint, which is fading and failing in some areas. Fresh paint will help protect it from the elements and enhance the look of the building.

<b>Project Costs:</b>							Project
	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,000

<b>Operating Impact:</b>							
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<b>Project Name:</b>	Taxiways "C" Construction	<b>Project Description:</b>
<b>Funding Source:</b>	90% FAA Grant. 5% FDOT Grant. 5% City Matching Requirements from Discretionary Sales Tax	Construction of Airport Taxiway "C".

**Justification:** This will complete the new taxiway construction and will improve safety by eliminating the current need to cross the intersection of two runways to reach runway thresholds. City matching requirement will be from discretionary sales taxes and are projected to be \$128,819.

<b>Project Costs:</b>							Total
	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
	\$ 2,391,136	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,391,136

<b>Operating Impact (Savings):</b>							
	\$ -	\$ (215,202)	\$ (191,291)	\$ (143,468)	\$ (119,557)	\$ (71,734)	\$ (741,252)

<b>Project Name:</b>	Airport Gate 3	<b>Project Description:</b>
<b>Funding Source:</b>	Airport Revenue Fund	Replace Airport Gate 3

**Justification:** Gate 3 at the Airport is a "hatchet" style automated gate that has major maintenance issues and mechanical problems. A sliding style replacement gate is planned.

<b>Project Costs:</b>							Total
	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000

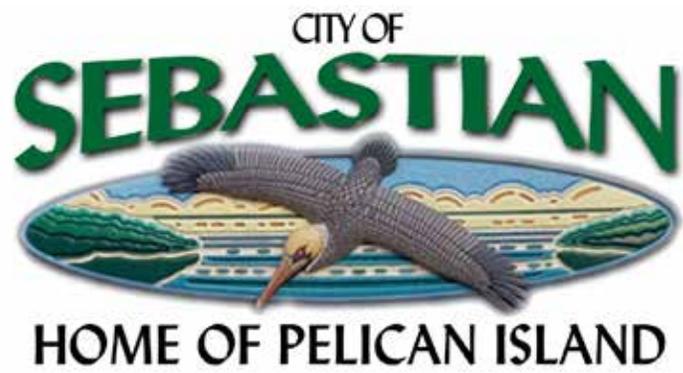
<b>Operating Impact (Savings):</b>							
	\$ -	\$ (1,440)	\$ (320)	\$ 800	\$ 1,760	\$ 2,400	\$ 3,200

<b>Project Name:</b>	Building Department Vehicles	<b>Project Description:</b>
<b>Funding Source:</b>	Building Fund	Pickup for New Building Inspector.

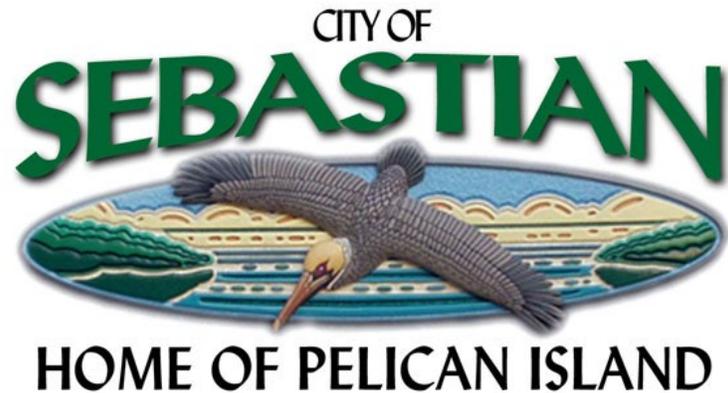
**Justification:** This Pickup will provide a vehicle for the use of the additional Building Inspector.

<b>Project Costs:</b>							Total
	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
	\$ 19,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,750

<b>Operating Impact (Savings):</b>							
	\$ -	\$ (5,333)	\$ (4,148)	\$ (2,963)	\$ (1,778)	\$ (593)	\$ (14,813)



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CITY OF SEBASTIAN, FLORIDA  
ANNUAL BUDGET  
FISCAL YEAR 2018-2019

***ENTERPRISE FUNDS***

# CITY OF SEBASTIAN, FLORIDA 2018/2019 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>	Amended					
	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 17/18	FY 18/19
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
Total Revenues	\$ 1,297,919	\$ 1,445,348	\$ 1,267,335	\$ 1,359,218	\$ 1,456,051	\$ 1,333,254
Total GC Administration Division	621,131	1,003,840	724,432	682,302	909,789	611,434
Total GC Greens Division	570,774	585,518	572,529	585,129	564,520	566,135
Total GC Carts Division	106,650	104,474	408,500	158,647	151,288	155,685
Total Expenses	1,298,554	1,693,832	1,705,460	1,426,078	1,625,597	1,333,254
Change in Unrestricted Reserves	\$ (635)	\$ (248,484)	\$ (438,125)	\$ (66,860)	\$ (169,546)	\$ -

**Code: 410010**

The Fiscal Year 2018-2019 adopted budget for Golf Course fund revenue is \$ 1,333,254. This compares to the 2017-2018 projected revenue of \$ 1,456,051, a decrease of \$ 122,797 or -8.43%.

<u>Description</u>	Amended						
	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 17/18	FY 18/19	<u>Difference</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>	
Charges for services	\$ 1,297,772	\$ 1,086,503	\$ 1,026,616	\$ 1,347,898	\$ 1,209,251	\$ 1,333,254	\$ 124,003
Non-operating revenues	147	358,846	240,719	11,320	246,800	-	(246,800)
Total revenues	\$ 1,297,919	\$ 1,445,348	\$ 1,267,335	\$ 1,359,218	\$ 1,456,051	\$ 1,333,254	\$ (122,797)

Fiscal Year 2018-19 Adopted Budget:

Major Current Level Changes from 2017-18 Projected Revenue	<u>Difference</u>
<b>1. Charges for services</b> - Increase due to anticipated increase in rounds played and membership fees.	\$ 124,003
<b>2. Non-operating revenues</b> - Decrease due to no anticipated transfers in from other departments or grant funds.	\$ (246,800)

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## GOLF COURSE REVENUE

Code: 410010

Account Number	Description	FY 14/15 Actual	FY 15/16 Actual	FY 16/17 Actual	Amended FY 17/18 Budget	FY 17/18 Projected	FY 18/19 Budget
<b>CHARGES FOR SERVICES</b>							
347501	Green Fees	443,871	333,370	321,373	450,000	400,000	444,000
347502	Cart Rentals	640,631	543,370	497,137	650,000	600,000	644,000
347510	Driving Range Fees	39,511	34,410	34,653	42,000	41,000	42,000
347512	Club Storage Fees	2,441	2,687	2,674	3,084	2,710	2,972
347513	Club Rentals Fees	2,296	2,444	1,844	2,500	2,500	2,800
347520	Initiation Fees	3,500	0	0	0	0	0
347521	Membership Fees	64,281	83,207	84,412	93,000	84,500	93,000
347522	Handicap Fees	4,760	4,760	4,380	4,800	4,440	4,500
347523	Resident Card Fees	30,538	26,498	27,633	29,000	29,721	32,972
347530	Non-Taxable Sales	44	48	29	50	40	50
347540	Pro Shop Sales	60,704	58,461	43,930	55,000	76,000	70,000
347541	Cost of Sales-Pro Shop	(35,419)	(44,954)	(32,320)	(35,000)	(50,000)	(45,000)
362100	Rents and Royalties	29,139	28,473	26,999	42,000	7,000	30,000
366000	Contributions & Donations	6,304	9,143	9,090	7,004	3,575	3,000
369400	Reimbursements	0	0	0	0	3,305	4,500
369900	Other Miscellaneous Revenues	1,435	1,524	1,732	1,000	1,000	1,000
369941	Sales Tax Commissions	360	360	360	360	360	360
369945	Pro Lesson Fees	3,218	2,535	2,476	3,000	3,000	3,000
369995	Cash Over/Short	158	167	216	100	100	100
<b>TOTAL CHARGES FOR SERVICES</b>		<b>1,297,772</b>	<b>1,086,503</b>	<b>1,026,616</b>	<b>1,347,898</b>	<b>1,209,251</b>	<b>1,333,254</b>
<b>NON-OPERATING REVENUE</b>							
334451	FDOT JPA Revenue	0	0	0	0	50,000	0
361100	Interest Earnings	(77)	(1,754)	(1,573)	0	(1,500)	0
364100	Sale of Fixed Assets	224	3,900	111,652	0	48,605	0
381001	Interfund Transfer from 001 GF	0	0	78,823	11,320	11,320	0
381130	Interfund Transfer from Fund 130	0	0	51,816	0	138,375	0
381148	Interfund Transfer from Fund 480	0	356,700	0	0	0	0
<b>TOTAL NON-OPERATING REVENUE</b>		<b>147</b>	<b>358,846</b>	<b>240,719</b>	<b>11,320</b>	<b>246,800</b>	<b>0</b>
<b>TOTAL GOLF COURSE REVENUES</b>		<b>1,297,919</b>	<b>1,445,348</b>	<b>1,267,335</b>	<b>1,359,218</b>	<b>1,456,051</b>	<b>1,333,254</b>
<b>USE OF UNRESTRICTED RESERVES</b>		<b>635</b>	<b>248,484</b>	<b>438,125</b>	<b>66,860</b>	<b>169,546</b>	<b>0</b>
<b>TOTAL GOLF COURSE SOURCES</b>		<b>1,298,554</b>	<b>1,693,832</b>	<b>1,705,460</b>	<b>1,426,078</b>	<b>1,625,597</b>	<b>1,333,254</b>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 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 2018 ACCOMPLISHMENTS

- ✓ The Clubhouse was renovated and the following improvements were made: metal roof installed, hurricane shutters installed, restrooms and clubhouse hallway upgraded, parking lot lighting installed, new parking lot landscaping installed.
- ✓ A complete restaurant upgrade was completed including new flooring, all new appliances and range hood in the kitchen, air conditioners replaced, and other cosmetic improvements.
- ✓ The Golf Course is on track for over \$ 1.2 million in revenue and 54,250 rounds played.
- ✓ The Pro Shop is on track for over \$ 70,000 in sales.

### FISCAL YEAR 2019 GOALS & OBJECTIVES

- Strive to offer quality and unsurpassed customer service.
- Continually look for ways to increase rounds and revenue with the goal of 55,000 rounds and \$ 1.4 million in revenue.
- Continue to offer a fully-stocked golf shop, complete with quality merchandise and competitive prices while fulfilling the needs of golf course customers.
- Continue to offer a variety of weekly leagues and events, thus insuring repeat play.
- Strive to introduce the game of golf (through a variety of clinics, lessons and other special functions) to juniors, retirees and others in the community to ensure future and present growth of the game of golf.
- Strive to place constant attention on all facilities and grounds, to help ensure that all areas are well-maintained and presentable to the public.

### PERFORMANCE MEASUREMENT

SERVICE PROGRAM	Actual 2014/2015	Actual 2015/2016	Actual 2016/2017	Projected 2017/2018	Projected 2018/2019
Number of Annual Fees Sold	93	125	119	140	136
Single Resident	38	0	69	80	72
Single Non-Resident	9	0	0	0	0
Family Resident	42	0	50	60	64
Family Non-Resident	4	0	0	0	0
Resident/Discount Cards	663	700	657	700	700
<b>TOTAL ANNUAL FEES SOLD</b>	<b>756</b>	<b>825</b>	<b>776</b>	<b>840</b>	<b>836</b>
Annual Fee Rounds	7,919	8,800	8,067	9,250	9,500
Daily Fee Rounds	41,492	44,000	29,243	45,000	45,000
<b>TOTAL NUMBER OF ROUNDS PLAYED</b>	<b>49,411</b>	<b>52,800</b>	<b>37,310</b>	<b>54,250</b>	<b>54,500</b>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## GOLF COURSE ADMINISTRATION PROGRAM BUDGET DESCRIPTION

STAFFING		NATURE OF ACTIVITY
17/18	18/19	
20.00%	30.00%	<b>General Supervision</b> - Provide effective, responsive and professional management, direction, control of daily golf operations, including training and forethought for innovative and practical improvements.
20.00%	10.00%	<b>Pro Shop</b> - Provide friendly, consistent quality service to the public. The result of this direct contact combined with the amenities offered, produces customer satisfaction.
20.00%	20.00%	<b>Control of Course Play</b> - Provide for orderly starting of play, speed and flow of play, and prevention of free play and abuse to golf course grounds, to enhance the enjoyment of the game as well as promoting return play.
20.00%	30.00%	<b>Golf Course Administration</b> - Supervise all Golf Course operations, preparation of budget, supervision of capital improvement programs.
20.00%	10.00%	<b>Promote the Game of Golf</b> - Provide golf instruction, junior and adult clinics, golf tournaments, charity events, speaking engagements, advertisements, and other creative measures to attract and promote return play to Sebastian Golf Course
100.00%	100.00%	

## GOLF COURSE ADMINISTRATION BUDGET SUMMARY

The Fiscal Year 2018-2019 adopted budget for Golf Course Administration is \$ 611,434. This compares to the 2017-2018 projected expenses of \$ 909,789, a decrease of \$ 298,355 or -32.79%

	Amended						Difference
	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 17/18	FY 18/19	
	Actual	Actual	Actual	Budget	Projected	Budget	
Personal Services	\$ 249,566	\$ 273,207	\$ 272,260	\$ 282,992	\$ 263,185	\$ 281,822	\$ 18,637
Operating Expenses	305,854	320,269	310,879	289,386	323,951	291,244	(32,707)
Capital Outlay	5,618	2,000	75,018	78,180	290,909	-	(290,909)
Transfers	60,094	408,364	66,275	31,744	31,744	38,368	6,624
<b>Total</b>	<b>\$ 621,131</b>	<b>\$ 1,003,840</b>	<b>\$ 724,432</b>	<b>\$ 682,302</b>	<b>\$ 909,789</b>	<b>\$ 611,434</b>	<b>\$ (298,355)</b>

Fiscal Year 2018-19 Adopted Budget:

Major Current Level Changes from Fiscal Year 2017-18 Projected Expenses:

	<u>Difference</u>
<b>1. Personal Services</b> - Increase due to negotiated salary and insurance costs.	\$ 18,637
<b>2. Operating Expenses</b> - Decrease due to lower projected expenses for building maint & repairs in FY19.	\$ (32,707)
<b>3. Capital Outlay</b> - Decrease due to no planned capital projects or improvements in FY19.	\$ (290,909)
<b>4. Transfers</b> - Increase due to higher loan payment to Building Department.	\$ 6,624
<b>5. Contingency</b> - No change.	\$ -

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## PERSONAL SERVICES SCHEDULE

### GOLF COURSE ADMINISTRATION

<u>POSITION</u>	<u>PAY RANGE</u>	<u>FULL TIME EQUIVALENTS</u>				<u>Projected</u>	<u>Budget</u>
		<u>16/17</u>	<u>17/18</u>	<u>Amended 17/18</u>	<u>18/19</u>	<u>Expense 17/18</u>	<u>18/19</u>
Golf Course Director	64,487 / 116,076	1.00	1.00	1.00	1.00	\$ 94,175	\$ 98,000
Administrative Assistant	30,821 / 55,478	1.00	1.00	1.00	1.00	56,000	58,000
Cashier (P/T)	20,,988 / 37,778	1.00	1.00	1.00	0.50	19,425	13,250
Assistant Golf Pro (P/T)	22,282 / 40,107	0.50	0.50	0.50	0.50	15,750	16,000
Cashier (Temp)	8.25/hr	1.50	1.50	1.50	1.00	13,250	16,350
		5.00	5.00	5.00	4.00		
		<b>TOTAL SALARIES</b>				\$ 198,600	\$ 201,600
						1,600	1,000
						1,400	3,000
						15,425	15,499
						13,600	14,040
						22,000	29,306
						7,000	8,000
						3,560	4,897
						-	4,480
						<u>\$ 263,185</u>	<u>\$ 281,822</u>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## GOLF COURSE ADMINISTRATION DIVISION

Code: 410110

Account <u>Number</u>	<u>Description</u>	<u>FY 14/15</u> <u>Actual</u>	<u>FY 15/16</u> <u>Actual</u>	<u>FY 16/17</u> <u>Actual</u>	<u>Amended</u> <u>FY 17/18</u> <u>Budget</u>	<u>FY 17/18</u> <u>Projected</u>	<u>Proposed</u> <u>FY 18/19</u> <u>Budget</u>
<b>PERSONAL SERVICES:</b>							
511200	Regular Salaries	171,185	194,988	191,322	192,050	185,350	185,250
511300	Temporary Salaries	18,048	13,395	12,002	16,000	13,250	16,350
511400	Overtime	746	830	937	1,000	1,600	1,000
511500	Lesson Bonus	1,774	833	1,133	2,250	1,400	3,000
512100	FICA Taxes	13,340	14,444	14,606	16,134	15,425	15,499
512225	Deferred Compensation	12,341	13,231	13,597	13,806	13,600	14,040
512301	Group Health Insurance Premium	11,968	13,023	13,557	27,792	22,000	29,306
512305	Dependant Health Ins Premium	9,950	10,579	13,066	0	0	0
512307	Health Reimbursement Account	5,627	7,741	8,169	8,000	7,000	8,000
512309	Employee Assistance Program	93	118	110	79	0	0
512400	Worker's Comp Insurance	4,433	4,026	3,668	5,040	3,560	4,897
512600	OPEB Accrued Expense	61	0	55	0	0	0
512700	Additional Compensation	0	0	39	841	0	4,480
<b>TOTAL PERSONAL SERVICES</b>		<b>249,566</b>	<b>273,207</b>	<b>272,260</b>	<b>282,992</b>	<b>263,185</b>	<b>281,822</b>
<b>OPERATING EXPENSES:</b>							
533100	Professional Services	1,972	2,262	2,543	2,455	2,420	2,420
533200	Audit Fees	3,133	3,274	3,040	3,446	3,350	3,298
533201	Admin Services provided by GF	94,539	100,791	96,000	93,000	93,000	88,350
533400	Other Contractual Services	50	4,186	7,996	3,975	8,831	4,000
533420	Pest/Weed Control	413	496	450	480	1,998	1,410
533440	Electronic Security Services	511	520	658	400	365	365
534101	Telephone	2,921	3,338	3,551	2,640	3,850	3,960
534105	Cellular Telephone	180	322	303	350	325	360
534110	Internet Access	789	789	789	790	790	790
534120	Postage	61	80	68	100	100	100
534310	Electric	35,221	32,406	26,945	10,000	17,000	8,000
534320	Water/Sewer	13,457	12,029	8,849	1,000	15,000	12,000
534420	Equipment Leases	0	966	952	1,032	936	936
534445	Airport Property Lease	100,000	100,000	100,000	106,000	106,000	106,000
534500	Insurance	7,900	8,544	6,835	8,217	8,500	8,200
534501	Claims	0	0	5,058	0	0	0
534610	R & M - Buildings	1,384	7,396	3,388	4,000	7,250	4,000
534630	R & M - Office Equipment	1,234	559	465	500	550	565
534640	R & M - Operating Equipment	0	0	0	0	461	500
534685	R & M - Grounds Maintenance	0	0	0	0	3,986	0
534845	Golf Course Promotions	6,354	4,566	4,412	4,000	200	0
534846	Golf Course Advertising	2,637	6,917	4,996	6,000	3,000	4,000
535200	Departmental Supplies	2,989	2,999	2,708	3,600	2,800	2,800
535205	Bank Charges	24,048	19,879	22,106	24,000	32,000	27,500
535210	Computer Supplies	0	0	25	100	0	0
535220	Cleaning Supplies	2,264	4,118	3,775	3,200	2,300	2,300
535230	Small Tools and Equipment	0	0	149	100	0	0
535270	Uniforms and Shoes	0	0	987	1,000	0	500
535410	Dues and Memberships	510	510	510	510	565	515
535710	Non-Ad Valorem Tax	3,287	3,322	3,322	8,491	8,374	8,375
<b>TOTAL OPERATING EXPENSES</b>		<b>305,854</b>	<b>320,269</b>	<b>310,879</b>	<b>289,386</b>	<b>323,951</b>	<b>291,244</b>
<b>CAPITAL OUTLAY:</b>							
606220	Building Improvements	0	0	45,463	31,117	236,366	0
606400	Vehicles and Equipment	5,618	2,000	7,857	0	7,480	0
606900	Infrastructure	0	0	21,697	47,063	47,063	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>5,618</b>	<b>2,000</b>	<b>75,018</b>	<b>78,180</b>	<b>290,909</b>	<b>0</b>
<b>NON-OPERATING EXPENSES</b>							
909480	Interfund Trfr to 480 Bldg	0	0	4,544	31,744	31,744	38,368
909541	Intrafund Trfr to GC Capital	60,094	408,364	61,731	0	0	0
<b>TOTAL NON-OPERATING EXPENSES</b>		<b>60,094</b>	<b>408,364</b>	<b>66,275</b>	<b>31,744</b>	<b>31,744</b>	<b>38,368</b>
<b>TOTAL GOLF COURSE ADMINISTRATION</b>		<b>621,131</b>	<b>1,003,840</b>	<b>724,432</b>	<b>682,302</b>	<b>909,789</b>	<b>611,434</b>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 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 2018 ACCOMPLISHMENTS

- ✓ All greens re-grassed with Champion Ultra-Dwarf G-12.
- ✓ Numerous landscape improvements and plantings.
- ✓ Over 2,000 linear feet of cart path improvements completed.
- ✓ Constant monitoring and assessments of all golf course turf and grounds.

### FISCAL YEAR 2019 GOALS AND OBJECTIVES

- Continue to constantly monitor golf course grounds and surrounding areas.
- Strive for golf course grounds to be visually appealing.
- Strive to ensure putting greens are in the best possible condition, including green-speed, smoothness, and playability.
- Monitor all equipment, ensuring all equipment is more than adequate to help complete tasks effectively and efficiently.
- Continue to meet with Golf Course Superintendent daily, and express issues and concerns, always keeping lines of communication open with all golf course maintenance staff.

### PERFORMANCE MEASURES

Performance Indicators	Actual 2014/2015	Actual 2015/2016	Actual 2016/2017	Projected 2017/2018	Projected 2018/2019
Greens (Acres)	4	4	2.5	2.5	4
Tees (Acres)	5	5	4	4	4
Fairways (Acres)	35	35	22	22	22
Rough (Acres)	60	60	60	50	65
Sand Bunkers (Acres)	5	5	4	4	4
Lakes and Ponds (Linear Feet)	10,000	10,000	10,000	10,000	10,000
Non-Play Area (Acres)	18	18	20	20	30
Holes Maintained	18	18	18	18	18
Practice areas (acres total)	5	5	5	2	5

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## GOLF COURSE GREENS PROGRAM BUDGET DESCRIPTION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>17/18</i>	<i>18/19</i>	
95.00%	95.00%	<b>Golf Course Maintenance</b> - Provide administrative oversight of independent golf course maintenance contract which provides daily turf care resulting in the quality appearance and playability of the golf course. Keeping the golf course in the best possible condition throughout the year adds to the enjoyment of the customers and insures return play.
5.00%	5.00%	<b>Equipment Maintenance</b> - Continue tracking equipment use and repair to insure proper maintenance and availability of equipment.
100.00%	100.00%	

## GOLF COURSE GREENS DIVISION BUDGET SUMMARY

The Fiscal Year 2018-2019 adopted budget for Golf Course Greens Division is \$ 566,135 . This compares to the 2017-2018 projected expenses of \$ 564,520 , an increase of \$ 1,615 or .29%.

	Amended						Difference
	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 17/18	FY 18/19	
	Actual	Actual	Actual	Budget	Projected	Budget	
Operating Expenses	\$ 570,898	\$ 578,950	\$ 572,529	\$ 585,129	\$ 564,520	\$ 566,135	\$ 1,615
Capital Outlay	-	6,568	-	-	-	-	-
Non-Operating	(124)	-	-	-	-	-	-
<b>Total</b>	<b>\$ 570,774</b>	<b>\$ 585,518</b>	<b>\$ 572,529</b>	<b>\$ 585,129</b>	<b>\$ 564,520</b>	<b>\$ 566,135</b>	<b>\$ 1,615</b>

Fiscal Year 2018-19 Adopted Budget:

Major Current Level Changes from Fiscal Year 2017-18 Projected Expenses:

	Difference
<b>1. Operating Expenses</b> - Slight increase due to utility costs.	\$ 1,615
<b>2. Capital Outlay</b> - No capital outlay requested.	\$ -
<b>3. Non-Operating</b> - No change.	\$ -

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## GOLF COURSE GREENS DIVISION

Code: 410120

Account <u>Number</u>	<u>Description</u>	<u>FY 14/15</u> <u>Actual</u>	<u>FY 15/16</u> <u>Actual</u>	<u>FY 16/17</u> <u>Actual</u>	<u>Amended</u> <u>FY 17/18</u> <u>Budget</u>	<u>FY 17/18</u> <u>Projected</u>	<u>FY 18/19</u> <u>Budget</u>
<b>OPERATING EXPENSES</b>							
533400	Other Contractual Services	229	0	0	0	0	0
533420	Pest/Weed Control	440	200	0	0	0	0
533445	Groundskeeping Service	535,632	535,632	535,632	546,385	546,385	546,385
534310	Electric	14,829	11,692	12,211	11,500	10,285	12,000
534610	R & M - Buildings	0	306	731	500	500	0
534640	R & M-Operating Equipment	948	1,202	617	500	100	0
534680	R & M - Irrigation Systems	16,389	5,255	10,096	2,000	2,000	2,500
534685	R & M - Grounds Maintenance	201	24,135	12,998	23,444	5,000	5,000
535200	Departmental Supplies	1,533	520	220	250	250	250
535220	Cleaning Supplies	101	6	25	50	0	0
535230	Small Tools and Equipment	596	0	0	0	0	0
535250	Building Supplies	0	0	0	500	0	0
<b>TOTAL OPERATING EXPENSES</b>		<b>570,898</b>	<b>578,950</b>	<b>572,529</b>	<b>585,129</b>	<b>564,520</b>	<b>566,135</b>
<b>CAPITAL OUTLAY</b>							
606300	Improvements Other Than Buildings	0	6,568	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>6,568</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NON-OPERATING EXPENSES</b>							
707245	Interest - Golf Course Loan	(124)	0	0	0	0	0
<b>TOTAL NON-OPERATING EXPENSES</b>		<b>(124)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL GREENS DIVISION</b>		<b>570,774</b>	<b>585,518</b>	<b>572,529</b>	<b>585,129</b>	<b>564,520</b>	<b>566,135</b>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## GOLF COURSE CARTS DIVISION

The Golf Course Carts Division many times provides the first and last contact with customers. They maintain golf carts in operational and clean condition for customers, service driving range and water station, 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 2018 ACCOMPLISHMENTS

- ✓ Received new Club Car golf cart fleet.
- ✓ Cart barn, beverage shack, and starter station upgraded with new vinyl siding.
- ✓ Over 6,000 new range balls added.

### FISCAL YEAR 2019 GOALS AND OBJECTIVES

- Continue to offer quality, unsurpassed customer service.
- Continue to maintain golf cart fleet, with special attention to batteries, tires, and overall cleanliness.
- Continue to maintain beverage cart, ranger and range carts, range picker, range dispenser, and range ball washer.
- Continue to maintain ice and water station, making sure it is always presentable to the public.
- Continue to maintain all surrounding facilities including golf cart barn, starter station, cart staging area, driving range, and parking area.
- Provide more ranger contact and visibility for golf course patrons.

### PERFORMANCE MEASURES

Performance Indicators	Actual 2014/2015	Actual 2015/2016	Actual 2016/2017	Projected 2017/2018	Projected 2018/2019
Electric Golf Carts	86	86	86	80	80
Tires Maintained	352	356	356	332	332
Grease Fittings Maintained	356	356	356	332	332
Range Carts	1	1	1	1	1
Ranger Carts	1	1	1	1	1
Batteries Maintained	524	524	524	483	483
Beverage Carts	1	1	1	1	1

### GOLF COURSE CARTS DIVISION PROGRAM BUDGET DESCRIPTION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>17/18</i>	<i>18/19</i>	
30.00%	30.00%	<b>General Maintenance and Care of Golf Carts</b> - Clean and maintain golf carts in operational condition for guests use and maintain operational cart barn.
30.00%	30.00%	<b>Golf Course Facilities</b> - Maintenance and care of Cart Barn, Driving Range, Water Station, and general area around Golf Shop and starter area.
40.00%	40.00%	<b>Customer Service</b> - Provide unsurpassed customer service to our members.
100.00%	100.00%	

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## GOLF COURSE CARTS DIVISION BUDGET SUMMARY

The Fiscal Year 2018-2019 adopted budget for Golf Course Carts Division is \$ 155,685 . This compares to the 2017-2018 projected expenses of \$ 151,288, an increase of \$ 4,397 or 2.91%.

	FY 14/15	FY 15/16	FY 16/17	Amended		FY 18/19	Difference
	Actual	Actual	Actual	FY 17/18 Budget	FY 17/18 Projected	Budget	
Personal Services	\$ 95,327	\$ 92,369	\$ 85,297	\$ 92,841	\$ 92,675	\$ 97,744	\$ 5,069
Operating Expenses	2,025	4,833	4,681	8,400	2,222	1,550	(672)
Capital Outlay	-	-	313,152	-	-	-	-
Debt Service	9,298	7,272	5,370	57,406	56,391	56,391	-
<b>Total</b>	<b>\$ 106,650</b>	<b>\$ 104,474</b>	<b>\$ 408,500</b>	<b>\$ 158,647</b>	<b>\$ 151,288</b>	<b>\$ 155,685</b>	<b>\$ 4,397</b>

Fiscal Year 2018-19 Adopted Budget:

Major Current Level Changes from Fiscal Year 2017-18 Projected Expenses:	Difference
<b>1. Personal Services</b> - Increase due to more projected work hours in FY19.	\$ 5,069
<b>2. Operating Expenses</b> - Slight decrease due to lower projected maintenance costs.	\$ (672)
<b>3. Capital Outlay</b> - No capital outlay requested.	\$ -
<b>4. Debt Service</b> - No change.	\$ -

## PERSONAL SERVICES SCHEDULE

GOLF COURSE CARTS DIVISION							
POSITION	PAY RANGE	FULL TIME EQUIVALENTS				Projected Expense	Budget
		16/17	17/18	Amended 17/18	18/19	17/18	18/19
Cart Attendants (P/T)	8.25 / 14.49	2.00	2.00	2.00	2.00	\$ 43,450	\$ 45,000
Cart Attendants (Temp)	8.25/hr	6.00	6.00	6.00	5.00	39,500	43,000
		8.00	8.00	8.00	7.00		
<b>TOTAL SALARIES</b>						\$ 82,950	\$ 88,000
Overtime						1,800	800
FICA Taxes						6,500	6,793
Worker's Compensation						1,425	2,151
<b>Total Personal Services</b>						<b>\$ 92,675</b>	<b>\$ 97,744</b>

(1) For P/T Cart Attendants, 2 equals 4 temporary part-time positions.  
For Temporary Cart Attendants, 5 equals 10 temporary part-time positions.

## CAPITAL OUTLAY SCHEDULE

GOLF COURSE CARTS DIVISION							
Description	2018/19	2019/20	2020/21	2021/22	2022/23	TOTAL	
Range Dispenser	\$ -	\$ 4,195	\$ -	\$ -	\$ -	\$ 4,195	\$ 4,195
Range Picker / 3 Gang Unit	\$ -	\$ -	\$ 2,495	\$ -	\$ -	\$ 2,495	\$ 2,495
Ball Washer	\$ -	\$ -	\$ -	\$ 2,295	\$ -	\$ 2,295	\$ 2,295
	<b>\$ -</b>	<b>\$ 4,195</b>	<b>\$ 2,495</b>	<b>\$ 2,295</b>	<b>\$ -</b>	<b>\$ 8,985</b>	<b>\$ 8,985</b>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## GOLF COURSE CARTS DIVISION

Code: 410130

Account <u>Number</u> <u>Description</u>	FY 14/15 <u>Actual</u>	FY 15/16 <u>Actual</u>	FY 16/17 <u>Actual</u>	Amended FY 17/18 <u>Budget</u>	FY 17/18 <u>Projected</u>	FY 18/19 <u>Budget</u>
<b>PERSONAL SERVICES</b>						
511200    Regular Salaries	36,527	43,095	40,736	43,550	43,450	45,000
511300    Temporary Salaries	49,802	39,262	35,131	40,000	39,500	43,000
511400    Overtime	1,566	1,753	1,759	800	1,800	800
512100    FICA Taxes	6,701	6,458	5,910	6,411	6,500	6,817
512309    Employee Assistance Program	76	96	96	63	0	0
512400    Worker's Comp Insurance	655	1,705	1,665	2,017	1,425	2,127
<b>TOTAL PERSONAL SERVICES</b>	<b>95,327</b>	<b>92,369</b>	<b>85,297</b>	<b>92,841</b>	<b>92,675</b>	<b>97,744</b>
<b>OPERATING EXPENSES</b>						
534320    Water	0	0	0	4,000	0	0
534610    R & M - Buildings	1,400	3,452	4,052	3,000	750	0
534640    R & M-Operating Equipment	517	1,094	538	1,000	1,000	1,000
535200    Departmental Supplies	30	281	79	250	383	400
535220    Cleaning Supplies	14	6	0	50	50	50
535230    Small Tools and Equipment	64	0	12	100	39	100
<b>TOTAL OPERATING EXPENSES</b>	<b>2,025</b>	<b>4,833</b>	<b>4,681</b>	<b>8,400</b>	<b>2,222</b>	<b>1,550</b>
<b>CAPITAL OUTLAY</b>						
606400    Vehicles and Equipment	0	0	313,152	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>313,152</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NON-OPERATING EXPENSES</b>						
707145    Principal - Golf Course Loan	0	0	0	52,000	48,286	49,997
707245    Interest - Golf Course Loan	9,298	7,272	5,370	5,406	8,105	6,394
707300    Other Debt Service Costs	0	0	0	0	0	0
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>9,298</b>	<b>7,272</b>	<b>5,370</b>	<b>57,406</b>	<b>56,391</b>	<b>56,391</b>
<b>TOTAL CARTS DIVISION</b>	<b>106,650</b>	<b>104,474</b>	<b>408,500</b>	<b>158,647</b>	<b>151,288</b>	<b>155,685</b>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 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>	FY14/15	FY15/16	FY16/17	Amended FY17/18	FY17/18	FY18/19
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
Total Revenues	\$ 415,239	\$ 637,924	\$ 528,952	\$ 497,456	\$ 514,066	\$ 550,676
Total Airport Administration	\$ 311,885	\$ 626,054	\$ 459,366	\$ 497,456	\$ 411,486	\$ 494,854
Total Economic Development	10,035	13,585	-	-	-	-
Change in Unrestricted Reserves	\$ 93,318	\$ (1,715)	\$ 69,586	\$ -	\$ 102,580	\$ 55,822

### AIRPORT FUND REVENUE

#### Code: 450010

The Fiscal Year 2018-2019 adopted budget for Airport fund revenue is \$ 550,676. This compares to the 2017-2018 projected Airport fund revenue of \$ 514,066, an increase of \$ 36,610 or 7.1%.

<u>Description</u>	FY 14/15	FY 15/16	FY 16/17	Amended FY 17/18	FY 17/18	FY 18/19	<u>Difference</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>	
Operating revenue	\$ 383,698	\$ 412,528	\$ 422,585	\$ 483,156	\$ 486,066	\$ 516,201	\$ 30,135
Non-operating revenues	31,541	225,396	106,367	14,300	28,000	34,475	6,475
Total revenues and other sources	\$ 415,239	\$ 637,924	\$ 528,952	\$ 497,456	\$ 514,066	\$ 550,676	\$ 36,610

Fiscal Year 2018-19 Adopted Budget:

Major Current Level Changes from Fiscal Year 2017-18 Projected Revenue:

<b>1. Operating revenue</b> - Increase due to anticipated revenue from new shade hangars.	\$ 30,135
<b>2. Non-operating revenues</b> - Increase due to higher projected sales of fixed assets.	\$ 6,475

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## AIRPORT REVENUE

Code: 450010

<u>Account Number</u>	<u>Description</u>	<u>FY 14/15 Actual</u>	<u>FY 15/16 Actual</u>	<u>FY 16/17 Actual</u>	<u>Amended FY 17/18 Budget</u>	<u>FY 17/18 Projected</u>	<u>FY 18/19 Budget</u>
<b>OPERATING REVENUE</b>							
344100	Fuel Sales	71,366	78,095	77,327	74,000	88,000	90,000
347541	Cost of Sales	(62,452)	(57,919)	(59,025)	(56,000)	(68,000)	(71,200)
362150	Nontaxable Rents	391	391	391	391	391	0
362100	Rents and Royalties	313,585	331,848	343,256	404,625	405,575	437,061
369900	Other Miscellaneous Revenues	60,547	59,859	60,363	59,840	59,800	60,040
369941	Sales Tax Commission	261	254	273	300	300	300
<b>TOTAL OPERATING REVENUE</b>		<b>383,698</b>	<b>412,528</b>	<b>422,585</b>	<b>483,156</b>	<b>486,066</b>	<b>516,201</b>
<b>NON-OPERATING REVENUE:</b>							
<b>OTHER NON-OPERATING REVENUE:</b>							
361100	Interest Earnings	(230)	939	1,284	600	500	600
364100	Sale of Fixed Assets	20,602	140	4,403	0	15,000	20,000
365000	Sale of Surplus Materials/Scrap	0	0	0	500	0	0
366000	Contributions & Donations	0	178,500	0	0	0	0
369400	Reimbursements	11,169	45,817	17,712	13,200	12,500	13,875
381001	Transfer from Fund 001 GF	0	0	28,040	0	0	0
381455	Transfer from Fund 455	0	0	54,927	0	0	0
<b>TOTAL OTHER NON-OPERATING REVENUE</b>		<b>31,541</b>	<b>225,396</b>	<b>106,367</b>	<b>14,300</b>	<b>28,000</b>	<b>34,475</b>
<b>TOTAL AIRPORT REVENUES</b>		<b>415,239</b>	<b>637,924</b>	<b>528,952</b>	<b>497,456</b>	<b>514,066</b>	<b>550,676</b>
<b>USE OF UNRESTRICTED RESERVES</b>		<b>0</b>	<b>1,715</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL AIRPORT SOURCES</b>		<b>415,239</b>	<b>639,639</b>	<b>528,952</b>	<b>497,456</b>	<b>514,066</b>	<b>550,676</b>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## AIRPORT ADMINISTRATION

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

## FISCAL YEAR 2018 ACCOMPLISHMENTS

- ✓ Completed installation of new Automated Weather Observation System
- ✓ Completed design and construction of new Taxiways D and E
- ✓ Completed design of new Taxiway C
- ✓ Installed updated Airport Camera Security System and Gate access
- ✓ Completed remodeling of Airport/GC Restaurant and Restrooms
- ✓ Obtained State FDOT funding for the construction of Shade Hangars
- ✓ Completed Airport Master Plan Update and Airport Environmental Studies

## FISCAL YEAR 2019 GOALS AND OBJECTIVES

- Obtain FAA funding for construction of new Taxiway “C”
- Construct Taxiway “C”
- Construct Shade Hangars
- Complete preliminary design and planning of new Hangar “D”

## PERFORMANCE MEASURES

Performance Indicators	Actual 2014/2015	Actual 2015/2016	Actual 2016/2017	Projected 2017/2018	Projected 2018/2019
Acres Available for Development	108	108	105	105	105
Airport Leasehold Revenues	\$313,976	\$331,848	\$343,256	\$404,625	\$439,100

## AIRPORT PROGRAM BUDGET DESCRIPTION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>17/18</i>	<i>18/19</i>	
25.00%	25.00%	<b>Compliance</b> - Conduct operations at the Airport in accordance with FAA and FDOT compliance.
25.00%	25.00%	<b>Capital Improvement Project Execution and Monitoring</b> - Execute and monitor Capital Improvement Projects. Prepare and submit a Five-Year Capital Improvement Program in accordance with Regulations. Prepare and apply for Florida Department of Transportation Airport Improvement Grants for Capital Improvement Projects and equipment.
15.00%	10.00%	<b>Tenant and Public Relations</b> - Monitor and execute Tenant Lease agreements. Provide dispute resolution regarding airport regulations. Maintain contact with Airport users and citizens, respond to questions and complaints and provide information to all parties about rules, regulations and airport information.
35.00%	40.00%	<b>Airport Maintenance</b> - Mow Airport, herbicide runways and taxiways, maintain runway lighting system. Supervise runway maintenance and Scrub Jay mitigation/Habitat Conservation Area. Clear and maintain runway approaches and perform daily Airport inspections.
100.00%	100.00%	

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## AIRPORT BUDGET SUMMARY

The Fiscal Year 2018-2019 adopted budget for the Municipal Airport Administration is \$494,854. This compares to the 2017-2018 projected expenses of \$ 411,486, an increase of \$ 83,368, or 19.5%.

	FY 14/15	FY 15/16	FY 16/17	Amended		FY 18/19	Difference
				FY 17/18	FY 17/18		
				Actual	Actual		
Personal Services	\$ 117,124	\$ 141,689	\$ 216,084	\$ 228,229	\$ 144,915	\$ 136,402	\$ (8,513)
Operating Expenses	173,283	222,553	181,442	212,887	215,886	255,952	40,066
Capital Outlay	2,078	242,436	27,340	6,840	1,185	32,000	30,815
Debt Service	19,401	19,376	34,500	49,500	49,500	70,500	21,000
Contingency	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 311,885</b>	<b>\$ 626,054</b>	<b>\$ 459,366</b>	<b>\$ 497,456</b>	<b>\$ 411,486</b>	<b>\$ 494,854</b>	<b>\$ 83,368</b>

Fiscal Year 2018-19 Adopted Budget:

Major Current Level Changes from Fiscal Year 2017-18 Projected Expenses:

	<u>Difference</u>
<b>1. Personal Services</b> - Decrease due to deletion of Airport Director position.	\$ (8,513)
<b>2. Operating Expenses</b> - Increase due to new maint agreement for cameras and runway maintenance.	\$ 40,066
<b>3. Capital Outlay</b> - Increase due to scheduled painting of admin building and gate replacement.	\$ 30,815
<b>4. Debt Service</b> - Increase due to higher scheduled DST loan payment.	\$ 21,000

## PERSONAL SERVICES SCHEDULE

### AIRPORT ADMINISTRATION

POSITION	PAY RANGE	FULL TIME EQUIVALENTS				Projected Expense 17/18	Budget 18/19
		Amended		Amended			
		16/17	17/18	17/18	18/19		
Airport Director	64,487 / 116,076	0.00	1.00	1.00	0.00	\$ 15,020	\$ -
Airport Operations Specialist III	29,538 / 57,350	1.00	1.00	1.00	1.00	56,500	58,500
Airport Maintenance Worker I	25,812 / 46,462	1.00	1.00	1.00	1.00	\$ 27,000	\$ 29,500
		3.00	3.00	3.00	3.00		
<b>TOTAL SALARIES</b>						\$ 98,520	\$ 88,000
Overtime						1,000	1,500
FICA Taxes						7,650	6,865
Clothing Allowance						240	240
Deferred Compensation						9,000	8,055
Group Health Insurance Premium						20,600	19,961
Health Reimbursement Account						8,700	6,000
Worker's Comp Insurance						3,405	4,281
Additional Compensation						-	1,500
<b>Total Personal Services</b>						<b>\$ 149,115</b>	<b>\$ 136,402</b>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## AIRPORT ADMINISTRATION

Code: 450110

Account		FY 14/15	FY 15/16	FY 16/17	Amended FY 17/18	FY 17/18	FY 18/19
<u>Number</u>	<u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
<b>PERSONAL SERVICES</b>							
511200	Regular Salaries	94,353	107,621	153,766	159,125	98,520	88,000
511400	Overtime	609	727	726	2,000	1,000	1,500
512100	FICA Taxes	3,778	5,973	11,070	12,306	7,650	6,865
512215	Clothing Allowance	120	120	120	240	240	240
512225	Deferred Compensation	4,843	6,609	13,413	14,478	9,000	8,055
512301	Group Health Insurance Premium	5,948	8,549	18,877	25,743	20,600	19,961
512305	Dependant Health Ins Premium	3,823	4,068	5,043	0	0	0
512307	Health Reimbursement Account	894	2,881	5,029	8,000	4,500	6,000
512309	Employee Assistance Program	23	34	68	48	0	0
512400	Worker's Comp Insurance	2,701	5,023	4,821	4,820	3,405	4,281
512600	OPEB Accrued Expense	32	84	29	0	0	0
512700	Additional Compensation	0	0	3,123	1,469	0	1,500
<b>TOTAL PERSONAL SERVICES</b>		<b>117,124</b>	<b>141,689</b>	<b>216,084</b>	<b>228,229</b>	<b>144,915</b>	<b>136,402</b>
<b>OPERATING EXPENSES</b>							
533100	Professional Services	0	750	0	0	0	0
533200	Audit Fees	1,264	1,201	1,140	1,264	1,229	1,002
533201	Admin Services provided by GF	49,180	47,762	45,500	55,000	55,000	72,425
533400	Other Contractual Services	4,002	3,542	5,898	6,410	5,500	13,325
533420	Pest/Weed Control/Mowing	825	1,457	900	3,086	1,000	1,000
534000	Travel and Per Diem	1,749	1,016	1,335	2,500	1,000	3,000
534101	Telephone	3,598	3,943	4,159	3,288	4,650	4,500
534105	Cellular Phone	415	411	598	840	325	625
534110	Internet Access	536	500	729	1,000	740	760
534120	Postage	47	81	75	250	20	100
534130	Express Mail	11	18	60	178	150	100
534310	Electric	25,554	25,185	26,342	26,000	26,000	26,000
534320	Water/Sewer	2,855	2,207	2,910	3,000	2,950	3,000
534420	Equipment Leases	0	0	0	400	250	500
534500	Insurance	26,624	27,694	24,821	24,800	38,325	39,000
534610	R & M Buildings	6,676	21,882	3,581	10,446	7,000	13,565
534620	R & M-Vehicles	2,698	2,582	1,711	3,000	5,000	2,500
534625	R & M - Lighting	0	0	309	4,000	4,000	4,000
534630	R & M-Office Equipment	0	0	25	900	100	0
534635	R & M - Security Systems	0	0	0	2,000	2,000	1,500
534640	R & M-Operating Equipment	15,338	21,983	17,198	15,000	15,000	15,000
534681	R & M-Fencing	634	30,303	7,772	3,000	500	1,500
534685	R & M-Grounds Maintenance	2,307	2,563	1,973	3,000	2,800	2,000
534687	R & M-Runways and Taxiways	0	0	0	0	0	5,000
534700	Printing and Binding	139	0	118	250	250	1,000
534800	Promotional Activities	108	87	365	1,000	500	3,750
534825	Advertising Expenditures	0	0	0	10,800	10,800	10,750
534920	Legal Ads	294	0	284	0	0	0

Continued –

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

Account Number	Description	FY 14/15 Actual	FY 15/16 Actual	FY 16/17 Actual	Amended FY 17/18 Budget	FY 17/18 Projected	FY 18/19 Budget
535200	Departmental Supplies	2,524	2,359	2,151	2,575	2,575	2,000
535205	Bank Charges	2,133	2,404	2,481	2,000	2,500	2,400
535210	Computer Supplies	69	748	1,560	1,900	2,000	650
535230	Small Tools and Equipment	1,675	178	4,063	2,000	1,500	1,500
535260	Gas and Oil	7,303	6,508	7,696	6,500	6,500	6,500
535270	Uniforms & Shoes	185	306	520	650	525	500
535275	Safety Equipment	0	0	0	250	50	500
535410	Dues and Memberships	330	429	330	600	500	1,000
535420	Books and Publications	0	0	0	100	0	0
535450	Training and Education	440	540	925	1,000	500	1,000
535710	Non-Ad Valorem Tax	13,769	13,911	13,911	13,900	14,147	14,000
<b>TOTAL OPERATING EXPENSES:</b>		<b>173,283</b>	<b>222,553</b>	<b>181,442</b>	<b>212,887</b>	<b>215,886</b>	<b>255,952</b>
<b>CAPITAL OUTLAY:</b>							
606200	Buildings	0	178,500	0	0	0	24,000
606300	IOTB	0	6,020	4,826	5,655	0	0
606310	IOTB - Fencing	0	12,000	0	0	0	8,000
606400	Vehicles and Equipment	2,078	45,916	22,514	1,185	1,185	0
<b>TOTAL CAPITAL OUTLAY:</b>		<b>2,078</b>	<b>242,436</b>	<b>27,340</b>	<b>6,840</b>	<b>1,185</b>	<b>32,000</b>
<b>NON-OPERATING EXPENSES</b>							
707246	Interest - DST Fund Advance	19,401	19,376	24,500	24,500	24,500	30,500
909101	Interfund Trfr to General Fund	0	0	10,000	25,000	25,000	40,000
<b>TOTAL NON-OPERATING EXPENSES</b>		<b>19,401</b>	<b>19,376</b>	<b>34,500</b>	<b>49,500</b>	<b>49,500</b>	<b>70,500</b>
<b>TOTAL AIRPORT ADMINISTRATION</b>		<b>311,885</b>	<b>626,054</b>	<b>459,366</b>	<b>497,456</b>	<b>411,486</b>	<b>494,854</b>

## CAPITAL OUTLAY SCHEDULE

### AIRPORT - TO BE FUNDED BY DISCRETIONARY SALES TAX

Description	EXPENDITURES PER FISCAL YEAR					
	2018/2019	2019/2020	2020/2021	2021/22	2022/23	TOTAL
Taxiway C Construction	\$ 128,819	\$ -	\$ -	\$ -	\$ -	\$ 128,819
Engineer & Construct Hangar	-	225,000	225,000	-	-	450,000
Construct Access Road West	-	-	-	100,000	-	100,000
	<b>\$ 128,819</b>	<b>\$ 225,000</b>	<b>\$ 225,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ 128,819</b>

### AIRPORT - TO BE FUNDED BY AIRPORT FUND

Description	EXPENDITURES PER FISCAL YEAR					
	2018/2019	2019/2020	2020/2021	2021/22	2022/23	TOTAL
Gate 3 Replacement	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ 8,000
Paint Airport Terminal	24,000	-	-	-	-	24,000
12' Mower	-	17,000	-	-	-	-
Airport Tenant Signage	-	8,000	-	-	-	8,000
	<b>\$ 32,000</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 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>	FY 14/15	FY 15/16	FY 16/17	Amended FY 17/18	FY 17/18	FY 18/19
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
Total Revenues and Transfers	\$ 717,270	\$ 815,300	\$ 786,994	\$ 690,844	\$ 832,444	\$ 840,868
Total Expenses	691,195	1,059,427	915,153	621,356	656,128	791,070
Change in Unrestricted Reserves	\$ 26,075	\$ (244,127)	\$ (128,159)	\$ 69,488	\$ 176,316	\$ 49,798

## BUILDING DEPARTMENT REVENUE

**Code: 480010**

The Fiscal Year 2018-2019 adopted budget for the Building Department fund revenue is \$ 840,868. This compares to the 2017-2018 projected Building Department fund revenue of \$ 832,444, an increase of \$8,424 or 1.2%.

<u>Description</u>	FY 14-15	FY 15-16	FY 16-17	Amended FY 17-18	FY 17-18	FY 18-19	<u>Difference</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>	
Operating revenue	\$ 710,622	\$ 801,640	\$ 740,564	\$ 652,400	\$ 791,500	\$ 793,300	\$ 1,800
Non-operating revenues	6,648	13,660	46,431	38,444	40,944	47,568	6,624
Total revenues and other sources	\$ 717,270	\$ 815,300	\$ 786,994	\$ 690,844	\$ 832,444	\$ 840,868	\$ 8,424

Fiscal Year 2018-2019 Adopted Budget:

Major Current Level Changes from Fiscal Year 2017-2018 Projected Revenue:

	<u>Difference</u>
1. <b>Operating revenue</b> - Slight increase due to additional construction permits.	\$ 1,800
2. <b>Non-operating revenues</b> - Increase in Golf Course loan payment.	\$ 6,624

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## BUILDING DEPARTMENT REVENUE

Code: 480010

<b>Account</b>							
<b>Number</b>	<b>Description</b>	<b>FY 14/15</b>	<b>FY 15/16</b>	<b>FY 16/17</b>	<b>Amended FY 17/18</b>	<b>FY 17/18</b>	<b>FY 18/19</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>
<b>OPERATING REVENUE</b>							
321050	Contractor License	13,133	12,083	12,275	13,000	12,400	13,000
321150	Contractor License - Penalties	3,635	2,661	2,895	2,500	2,600	2,600
322050	Building Permits	358,845	422,335	365,792	310,000	380,000	400,000
322055	Roofing Permits	42,148	55,634	65,737	60,000	90,000	67,000
322065	Aluminum Structure	21,450	20,875	23,350	22,000	17,000	20,000
322070	Shed Permits	5,925	6,525	8,475	7,500	9,000	8,600
322075	Reinspection Fees	12,670	24,000	14,280	12,500	24,000	20,000
322100	Land Clearing Permits	13,250	14,300	11,550	12,000	12,600	13,000
322200	Electrical Permits	29,999	32,457	30,095	28,500	29,000	30,000
322225	Plumbing Permits	28,564	27,485	25,449	23,000	34,000	32,000
322230	Pool Permits	18,225	15,945	18,645	18,000	19,000	19,500
322240	Solar Permits	4,575	3,900	4,054	4,000	4,500	4,500
322250	Mechanical Permits	60,597	70,928	69,333	52,000	63,000	65,000
322300	Fencing Permits	17,700	19,200	21,825	18,000	18,500	18,500
322500	Sign Permits	2,955	2,610	2,595	2,800	2,600	2,500
322600	Expired Permit Fee	15,300	7,800	8,400	8,500	10,000	9,000
329400	Plan Checking Fees	42,112	43,765	39,625	41,000	42,500	43,500
329410	Fire Plan Review Fee	0	0	0	0	2,500	6,000
341920	Cert. Copying/Record Research	776	757	908	600	800	800
347556	County Facility Admin Fee	12,288	11,879	10,415	12,000	12,000	12,000
359000	Other Fines and Forfeitures	6,475	6,502	4,866	4,500	5,500	5,800
<b>TOTAL OPERATING REVENUE</b>		<b>710,622</b>	<b>801,640</b>	<b>740,564</b>	<b>652,400</b>	<b>791,500</b>	<b>793,300</b>
<b>OTHER NON-OPERATING REVENUE:</b>							
361100	Interest Income	2,114	1,380	3,797	1,200	5,200	5,000
361105	SBA Interest Earnings	2,535	3,852	5,704	3,000	1,800	2,000
364100	Sale of Fixed Assets	0	5,501	0	0	0	0
369400	Reimbursements	0	0	5,200	0	0	0
369900	Other Miscellaneous Revenue	1,998	2,927	2,186	2,500	2,200	2,200
381001	Transfer from General Fund	0	0	25,000	0	0	0
381410	Interfund Transfer from 410 GC	0	0	4,544	31,744	31,744	38,368
<b>TOTAL OTHER NON-OPERATING REVENUE</b>		<b>6,648</b>	<b>13,660</b>	<b>46,431</b>	<b>38,444</b>	<b>40,944</b>	<b>47,568</b>
<b>TOTAL BUILDING DEPARTMENT REVENUES</b>		<b>717,270</b>	<b>815,300</b>	<b>786,994</b>	<b>690,844</b>	<b>832,444</b>	<b>840,868</b>
<b>USE OF UNRESTRICTED RESERVES</b>		<b>0</b>	<b>244,127</b>	<b>128,159</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL BUILDING DEPARTMENT SOURCES</b>		<b>717,270</b>	<b>1,059,427</b>	<b>915,153</b>	<b>690,844</b>	<b>832,444</b>	<b>840,868</b>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## BUILDING DEPARTMENT

The Building Department effectively and progressively promotes and provides professional plans review, permitting and inspection of building construction to ensure a safe built environment for the City of Sebastian. This is facilitated through the intake of permit requests for building and land improvements. The permit application and plans are tracked through plan review, fees are calculated and permits are issued when plans are fully approved. Field inspections are scheduled, performed and recorded daily. Upon completion of inspections, a Certificate of Occupancy is issued. The Building Department enforces all state and local codes that pertain to the construction industry including Fire Prevention and Protection.

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 2018 ACCOMPLISHMENTS

- ✓ Maintain 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.
- ✓ An Ordinance to revise and modify Chapter 42 of the City Code of Ordinances, Fire Prevention and Protection, establishing a City Fire Marshal's office, was approved by City Council.
- ✓ Continued to enforce state laws and city ordinances regarding unlicensed contractor activity and willful code violations.
- ✓ Continue to follow up on expired permits and open inspections.
- ✓ Continue to scan permits, business tax receipts and contractor licensing documents into laser-fiche for permanent record keeping.

## FISCAL YEAR 2019 GOALS AND OBJECTIVES

- Continue to maintain timeliness and delivery of permitting services with a turnaround time of 10 days or less for most reviews.
- Provide building and fire code related continuing education to satisfy minimum state licensing requirements. Provide ongoing customer service training
- Establish policies and procedures to effectively execute the duties and responsibilities of the newly established City Fire Marshal's office.
- Challenges in installing a computer program to enhance customer service and provide on-line permit access under the current contract with Clear Village have thus far proven to be insurmountable. We may need to seek out better and cheaper alternatives.
- Continue to enforce state laws and city ordinances related to construction industry and unlicensed contractor activity.
- Continue to follow up on expired permits and inspections.
- Continue to scan completed permits, business tax receipts and contractor licensing documents into laserfiche for safe record keeping.

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## PERFORMANCE MEASURES

Performance Indicators	Actual 2014/2015	Actual 2015/2016	Actual 2016/2017	Projected 2017/2018	Projected 2018/2019
Residential permits issued	220	268	196	210	230
Commercial permits issued	40	34	55	38	40
Other permits issued	3,262	3,612	3,718	4,300	4,500
Total number of inspections	10,916	14,313	13,223	17,200	17,400
Total number of reinspections	968	2,100	1,781	2,200	2,300
Number of Professional licenses processed	383	368	340	370	360
Expired permits processed	206	105	114	120	120
Business Tax Receipts processed and issued	1156	932	1113	1200	1150
Building permits turn around time (working days)	10	10	10	10	10

## BUILDING DEPARTMENT PROGRAM BUDGET DESCRIPTION

<i>STAFFING</i>		<i>NATURE OF ACTIVITY</i>
<i>17/18</i>	<i>18/19</i>	
8.00%	8.00%	<b>Administration</b> - 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%	<b>Permitting</b> - 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%	<b>Plan Review</b> - 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%	<b>Building and Alteration Inspection</b> - 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%	<b>Contractor Licensing</b> - 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%	<b>Business Tax Receipts</b> - 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%	3.00%	<b>Safety</b> - Annual inspections on businesses as required by NFPA and following up on expired permits and unsafe structures.
3.00%	2.00%	<b>Records Retention</b> - Scanning plans to laserfiche for permanent record keeping
100.00%	100.00%	

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## BUILDING DEPARTMENT BUDGET SUMMARY

The Fiscal Year 2018-2019 adopted budget for the Building Department, excluding budgeted contingency is \$ 791,070. This compares to the projected FY 2017-2018 expenses of \$ 832,444, an decrease of \$ 41,373 or -6.7%.

	FY 14/15		FY 15/16		FY 16/17		Amended FY 17/18		FY 18/19		
	Actual		Actual		Actual		Budget	Projected	Budget	Difference	
Personal Services	\$ 428,466	\$	428,764	\$	454,375	\$	503,260	\$	526,092	\$ 659,256	\$ 133,164
Operating Expenses	100,488		104,141		117,477		104,463		96,653	112,064	\$ 15,411
Capital Outlay	29,368		65,736		-		-		19,750	19,750	\$ -
Transfers	27,579		104,086		343,300		13,633		189,949	-	\$ (189,949)
Contingency	26,075		-		-		69,488		176,316	49,798	\$ (126,518)
<b>Total</b>	<b>\$ 611,976</b>	<b>\$</b>	<b>702,727</b>	<b>\$</b>	<b>915,153</b>	<b>\$</b>	<b>690,844</b>	<b>\$</b>	<b>1,008,760</b>	<b>\$ 840,868</b>	<b>\$ (167,892)</b>

Fiscal Year 2018-19 Adopted Budget:

Major Current Level Changes from Fiscal Year 2017-18 Projected Expenses

	Difference
<b>1. Personal Services</b> - Increase due to addition of two new positions and negotiated salary and insurance increases.	\$ 133,164
<b>2. Operating Expenses</b> - Increase due to full year costs of permit software.	\$ 15,411
<b>3. Capital Outlays</b> - No changes.	\$ -
<b>4. Transfers</b> - Decrease due to no transfers for projects projected for FY19.	\$ (189,949)

## PERSONAL SERVICES SCHEDULE

BUILDING DEPARTMENT		FULL TIME EQUIVALENTS				Projected Expense	Budget
<u>POSITION</u>	<u>PAY RANGE</u>	<u>Amended</u>				<u>17/18</u>	<u>18/19</u>
		<u>16/17</u>	<u>17/18</u>	<u>17/18</u>	<u>18/19</u>		
Building Official	64,487 / 116,076	1.00	1.00	1.00	1.00	\$ 112,000	\$ 118,250
Plans Examiner	48,439 / 87,190	1.00	1.00	1.00	1.00	73,000	76,000
Chief Building Inspector	47,028 / 84,651	1.00	1.00	1.00	1.00	67,000	69,250
Building Inspector I	35,730 / 64,314	0.00	0.50	1.00	2.00	44,000	100,000
Local Business Tax Specialist	29,052 / 52,293	1.00	1.00	1.00	1.00	60,250	63,000
Permitting Technician	29,052 / 52,293	1.00	1.00	1.00	1.00	30,250	32,500
Clerical Assistant I (Temp)	\$ 12.05/hr	0.00	0.00	0.00	0.50	-	12,750
		5.00	5.50	6.00	7.50		
<b>TOTAL SALARIES</b>						<b>\$ 386,500</b>	<b>\$ 471,750</b>
Overtime						3,500	2,500
FICA Taxes						29,875	36,317
Clothing Allowance						350	480
Deferred Compensation						35,100	41,535
Group Health Insurance Premium						47,700	69,555
Health Reimbursement Account						15,500	20,000
Worker's Comp Insurance						7,015	10,879
Additional Compensation						552	6,240
Total Personal Services						<b>\$ 526,092</b>	<b>\$ 659,256</b>

## CAPITAL OUTLAY SCHEDULE

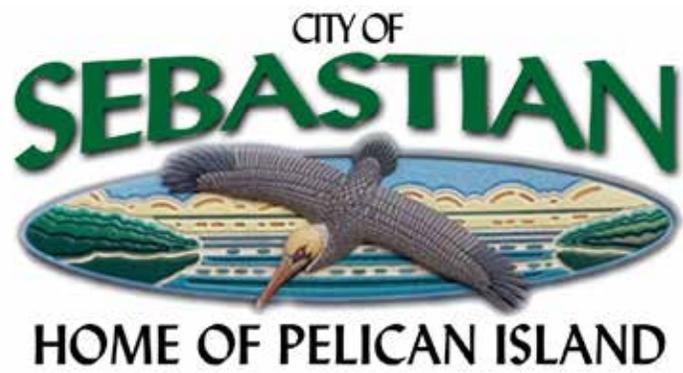
BUILDING DEPARTMENT		EXPENDITURES PER FISCAL YEAR					
<u>Description</u>	<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	<u>TOTAL</u>	
Pick-Up Truck	\$ 19,750	\$ -	\$ -	\$ -	\$ -	\$ 19,750	
	<b>\$ 19,750</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,750</b>	

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

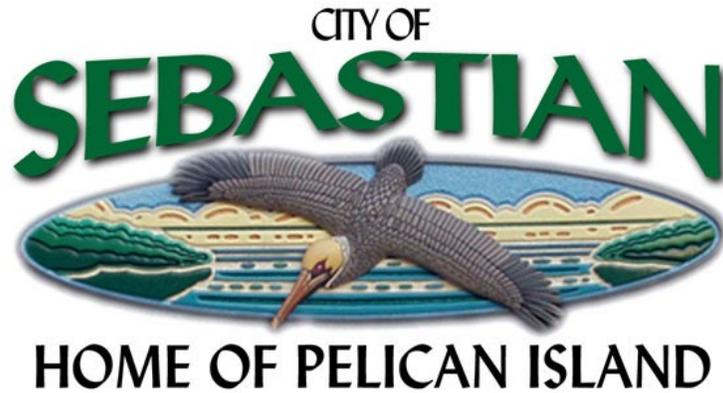
## BUILDING DEPARTMENT

Code: 480110

Account Number	Description	FY 14/15 Actual	FY 15/16 Actual	FY 16/17 Actual	Amended FY 17/18 Budget	FY 17/18 Projected	FY 18/19 Budget
<b>PERSONAL SERVICES</b>							
511200	Regular Salaries	326,403	327,183	332,340	341,361	386,500	459,000
512XXX	Early Retirement						
511300	Temporary Salaries	0	0	4,600	31,200	0	12,750
511400	Overtime	1,381	3,099	8,993	2,500	3,500	2,500
512100	FICA Taxes	26,143	23,493	25,271	28,539	29,875	36,317
512215	Clothing Allowance	310	240	240	360	350	480
512225	Deferred Compensation	30,509	28,643	29,676	30,735	35,100	41,535
512301	Group Health Insurance Premium	23,264	24,556	25,394	44,008	47,700	69,555
512305	Dependant Health Ins Premium	7,088	8,717	13,264	0	0	0
512307	Health Reimbursement Account	5,553	6,262	8,178	14,000	15,500	20,000
512309	Employee Assistance Program	111	120	116	79	0	0
512400	Worker's Comp Insurance	7,596	6,355	6,139	9,926	7,015	10,879
512600	OPEB Accrued Expense	108	97	97	0	0	0
512700	Additional Compensation	0	0	67	552	552	6,240
<b>TOTAL PERSONAL SERVICES</b>		<b>428,466</b>	<b>428,764</b>	<b>454,375</b>	<b>503,260</b>	<b>526,092</b>	<b>659,256</b>
<b>OPERATING EXPENSES</b>							
533200	Audit Fees	862	0	760	948	948	1,554
533201	Administrative Services Provided by GF	62,158	68,374	65,000	43,000	43,000	45,150
533400	Other Contractual Services	9,203	4,694	7,250	4,000	2,500	7,000
534000	Travel and Per Diem	654	1,171	775	700	700	750
534101	Telephone	408	403	373	420	390	420
534105	Cellular Telephone	814	934	1,757	2,400	2,200	2,400
534110	Internet Services	1,511	1,403	1,918	2,705	2,705	2,710
534120	Postage	1,532	1,340	1,135	800	1,100	1,000
534310	Electric	3,197	3,054	3,049	3,000	3,075	3,200
534320	Water / Sewer	266	277	275	300	285	300
534420	Equipment Leases	0	1,449	1,429	1,500	1,405	1,405
534500	Insurance	5,018	6,948	6,743	7,000	7,250	7,300
534620	R & M-Vehicles	1,554	1,975	1,002	800	1,500	1,100
534630	R & M - Office Equipment	4,425	2,987	15,079	26,500	17,000	26,500
534910	Clerk of Court Filing Fees	27	0	63	50	120	60
534920	Legal Ads	231	0	0	0	0	0
535200	Departmental Supplies	1,191	1,593	1,610	1,150	1,300	1,200
535210	Computer Supplies	60	1,394	2,357	1,500	1,500	1,500
535230	Small Tools and Equipment	280	0	363	200	200	200
535260	Gas and Oil	3,459	3,208	3,426	3,500	4,600	4,600
535270	Uniforms and Shoes	275	287	574	365	350	365
535275	Safety Equipment	0	148	0	50	50	50
535410	Dues and Memberships	585	620	1,103	775	775	1,100
535420	Books and Publications	1,431	524	271	1,600	2,400	600
535450	Training and Education	1,348	1,359	1,167	1,200	1,300	1,600
<b>TOTAL OPERATING EXPENSES</b>		<b>100,488</b>	<b>104,141</b>	<b>117,477</b>	<b>104,463</b>	<b>96,653</b>	<b>112,064</b>
<b>CAPITAL OUTLAY</b>							
606100	Land	10,376	0	0	0	0	0
606400	Vehicles and Equipment	18,993	65,736	0	0	19,750	19,750
<b>TOTAL CAPITAL OUTLAY</b>		<b>29,368</b>	<b>65,736</b>	<b>0</b>	<b>0</b>	<b>19,750</b>	<b>19,750</b>
<b>NON-OPERATING EXPENSES</b>							
132947	Advance to GC Fund	0	356,700	343,300	0	0	0
909101	Transfer to General Fund	105,294	104,086	0	0	0	0
909131	Transfer to Fund 310	27,579	0	0	13,633	13,633	0
909901	Contingency	26,075	0	0	69,488	176,316	49,798
<b>TOTAL NON-OPERATING EXPENSES</b>		<b>158,948</b>	<b>460,786</b>	<b>343,300</b>	<b>83,121</b>	<b>189,949</b>	<b>49,798</b>
<b>TOTAL BUILDING DEPARTMENT</b>		<b>717,270</b>	<b>1,059,427</b>	<b>915,153</b>	<b>690,844</b>	<b>832,444</b>	<b>840,868</b>



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CITY OF SEBASTIAN, FLORIDA  
ANNUAL BUDGET  
FISCAL YEAR 2019-2024

***CAPITAL IMPROVEMENT  
PROGRAM***

**CITY OF SEBASTIAN, FLORIDA**  
**FISCAL YEAR 2019-2024**  
**SUMMARY OF CAPITAL PURCHASES AND IMPROVEMENTS**

<u>List of Projects</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	<u>Totals</u>
<b>General Government</b>							
Plans Scanner	15,000	-	-	-	-	-	15,000
Computer Upgrades	30,000	80,000	60,000	60,000	60,000	60,000	350,000
Network Infrastructure Upgrades	-	45,000	10,000	10,000	10,000	10,000	85,000
Police Server UPS	-	15,000	-	-	-	-	15,000
<b>Community Development</b>							
Street Signage	50,000	50,000	-	-	-	-	100,000
Indian River Drive	100,000	-	-	-	-	-	100,000
Tree Protection Plan	10,000	10,000	10,000	10,000	10,000	10,000	60,000
<b>Police Department</b>							
Police Vehicles	345,000	350,000	355,000	360,000	365,000	370,000	2,145,000
Police Operations Equipment	21,000	12,000	12,000	9,000	-	-	54,000
Radar Signs/Speed Trailers	15,000	30,000	-	-	-	-	45,000
Investigative Equipment	28,000	10,000	-	-	-	-	38,000
Crime Report Analysis Software	-	10,000	-	-	-	-	10,000
Radio System Upgrades	64,000	135,000	58,000	-	-	-	257,000
Evidence Building Fixtures	50,000	20,000	20,000	-	-	-	90,000
911 Technology Upgrades	-	200,000	-	-	-	-	200,000
<b>Public Facilities Department</b>							
Street Repaving/Reconstruction	401,100	430,100	412,500	427,460	429,550	462,000	2,562,710
CavCorp Parking Lot	50,000	-	-	-	-	-	50,000
Working Waterfront Parking Lot	500,000	-	-	-	-	-	500,000
Roads Division Equipment	3,200	-	-	-	-	-	3,200
Roads Division Vehicles	66,000	-	-	-	-	-	66,000
Roads Division Heavy Equipment	50,000	75,000	-	74,000	-	-	199,000
Public Facilities Compound	1,670,870	3,331,244	1,574,000	50,000	50,000	-	6,676,114
Parks Division Mowers	26,000	39,000	-	-	-	-	65,000
Parks Division Vehicles	38,000	-	34,000	34,000	-	-	106,000
Schumann Tennis Courts	36,000	-	-	-	-	-	36,000
Park Amenities	213,000	172,000	-	-	-	-	385,000
Bark Park Shade Structure	10,000	-	-	-	-	-	10,000
Park Improvements	20,000	20,000	20,000	20,000	20,000	20,000	120,000
All-Inclusive Playground	40,000	-	-	-	-	-	40,000
Park Signage	100,000	-	-	-	-	-	100,000
Fleet Division Equipment	7,000	36,000	-	-	-	-	43,000
Four Post Hydraulic Lift	15,000	-	-	-	-	-	15,000
Cemetery Division Vehicle	36,000	-	-	-	-	-	36,000
Facilities Maintenance Equipment	28,500	-	-	-	-	-	28,500
<b>Stormwater Department</b>							
Stonecrop Drainage	1,186,137	-	-	-	-	-	1,186,137
Seawall Repair or Replacement	-	-	2,000,000	2,000,000	2,000,000	2,000,000	8,000,000
Other Stormwater Improvements	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000
Stormwater Heavy Equipment	-	-	340,000	-	145,000	-	485,000
Stormwater Equipment	23,800	-	-	20,000	45,000	-	88,800
Stormwater Vehicles	-	114,000	-	-	35,000	35,000	184,000
<b>Golf Course</b>							
Golf Course Equipment	-	4,195	2,495	2,295	-	-	8,985
<b>Airport</b>							
Airport Tenant Signage	-	8,000	-	-	-	-	8,000
Paint Airport Terminal	24,000	-	-	-	-	-	24,000
Taxiways "C" Construction	2,391,136	-	-	-	-	-	2,391,136
Construct Access Road West	-	-	-	2,000,000	-	-	2,000,000
Engineer and Construct Hangar	-	1,125,000	1,125,000	-	-	-	2,250,000
Airport Gate 3	8,000	-	-	-	-	-	8,000
Airport Equipment	-	17,000	-	-	-	-	17,000
<b>Building</b>							
Building Department Vehicles	19,750	-	-	-	-	-	19,750
<b>Totals</b>	<b>\$ 8,191,493</b>	<b>\$ 6,838,539</b>	<b>\$ 6,532,995</b>	<b>\$ 5,576,755</b>	<b>\$ 3,669,550</b>	<b>\$ 3,467,000</b>	<b>\$ 34,276,332</b>

**CITY OF SEBASTIAN, FLORIDA  
FISCAL YEAR 2019-2024  
SUMMARY OF CAPITAL IMPROVEMENT PROJECTS**

	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	<u>Total</u>
<b><u>Grouped by Department</u></b>							
General Government	\$ 45,000	\$ 140,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 465,000
Police Department	523,000	767,000	445,000	369,000	365,000	370,000	2,839,000
Community Development	160,000	60,000	10,000	10,000	10,000	10,000	260,000
Public Facilities Department:							
Street Reconstruction/Paving	401,100	430,100	412,500	427,460	429,550	462,000	2,562,710
Road Operation/Maintenance	669,200	75,000	-	74,000	-	-	818,200
Public Facilities Compound	1,670,870	3,331,244	1,574,000	50,000	50,000	-	6,676,114
Parks & Recreation	483,000	231,000	54,000	54,000	20,000	20,000	862,000
Fleet Management	22,000	36,000	-	-	-	-	58,000
Cemetery	36,000	-	-	-	-	-	36,000
Facilities Maintenance	28,500	-	-	-	-	-	28,500
Stormwater	1,709,937	614,000	2,840,000	2,520,000	2,725,000	2,535,000	12,943,937
Golf Course	-	4,195	2,495	2,295	-	-	8,985
Airport	2,423,136	1,150,000	1,125,000	2,000,000	-	-	6,698,136
Building	19,750	-	-	-	-	-	19,750
<b>Total by Departments</b>	<b>\$ 8,191,493</b>	<b>\$ 6,838,539</b>	<b>\$ 6,532,995</b>	<b>\$ 5,576,755</b>	<b>\$ 3,669,550</b>	<b>\$ 3,467,000</b>	<b>\$ 34,276,332</b>
<b><u>Grouped by Function</u></b>							
General Government	\$ 269,500	\$ 200,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 789,500
Public Safety	542,750	767,000	445,000	369,000	365,000	370,000	2,858,750
Transportation	5,186,306	5,022,344	3,111,500	2,551,460	479,550	462,000	16,813,160
Parks & Recreation	483,000	235,195	56,495	56,295	20,000	20,000	870,985
Physical Environment	1,709,937	614,000	2,840,000	2,520,000	2,725,000	2,535,000	12,943,937
<b>Total by Functions</b>	<b>\$ 8,191,493</b>	<b>\$ 6,838,539</b>	<b>\$ 6,532,995</b>	<b>\$ 5,576,755</b>	<b>\$ 3,669,550</b>	<b>\$ 3,467,000</b>	<b>\$ 34,276,332</b>
<b><u>Grouped by Funding Source</u></b>							
General Fund	\$ 301,500	\$ 107,000	\$ 46,000	\$ 43,000	\$ -	\$ -	\$ 497,500
DST	2,965,223	4,506,244	3,302,000	1,654,000	1,485,000	1,440,000	15,352,467
LOGT	504,300	430,100	412,500	427,460	429,550	462,000	2,665,910
Recreation Impact Fees	383,000	192,000	20,000	20,000	20,000	20,000	655,000
Riverfront CRA	60,000	60,000	10,000	10,000	10,000	10,000	160,000
Stormwater Fund	523,800	364,000	590,000	270,000	475,000	285,000	2,507,800
Golf Course	-	4,195	2,495	2,295	-	-	8,985
Airport	32,000	25,000	-	-	-	-	57,000
Building Fund	19,750	-	-	-	-	-	19,750
Grants/Loans	3,401,920	1,150,000	2,150,000	3,150,000	1,250,000	1,250,000	12,351,920
<b>Total Funding Sources</b>	<b>\$ 8,191,493</b>	<b>\$ 6,838,539</b>	<b>\$ 6,532,995</b>	<b>\$ 5,576,755</b>	<b>\$ 3,669,550</b>	<b>\$ 3,467,000</b>	<b>\$ 34,276,332</b>

**CITY OF SEBASTIAN, FLORIDA**  
**FISCAL YEAR 2019-24 CAPITAL IMPROVEMENT PROGRAM**  
**BY FUNDING SOURCE**

	General	Local		Community	Recreation						
	Fund	Option	DST	Redevelopment	Impact	Stormwater	Grants/	Golf	Airport		Total
		Gas Tax		Agency	Fees	Fund	Bank Note	Fund	Fund	Building	
<b>FISCAL YEAR 2018/2019</b>											
<b>General Government</b>											
Plans Scanner	15,000										15,000
Computer Upgrades			30,000								30,000
<b>Community Development</b>											
Street Signage				50,000							50,000
Indian River Drive		100,000									100,000
Tree Protection Plan				10,000							10,000
<b>Police Department</b>											
Police Vehicles			345,000								345,000
Police Operations Equipment	21,000										21,000
Radar Signs/Speed Trailers			15,000								15,000
Investigative Equipment	28,000										28,000
Radio System Upgrades			64,000								64,000
Evidence Building Fixtures			50,000								50,000
<b>Public Facilities Department</b>											
Street Repaving/Reconstruction		401,100									401,100
CavCorp Parking Lot			50,000								50,000
Working Waterfront Parking Lot			250,000				250,000				500,000
Roads Division Equipment		3,200									3,200
Roads Division Vehicles	66,000										66,000
Roads Division Heavy Equipment			50,000								50,000
Public Facilities Compound			1,670,870								1,670,870
Parks Division Mowers	26,000										26,000
Parks Division Vehicles	38,000										38,000
Schumann Tennis Courts	36,000										36,000
Park Amenities					213,000						213,000
Bark Park Shade Structure					10,000						10,000
Park Improvements					20,000						20,000
All-Inclusive Playground					40,000						40,000
Park Signage					100,000						100,000
Fleet Division Equipment	7,000										7,000
Four Post Hydraulic Lift			15,000								15,000
Cemetery Division Vehicle	36,000										36,000
Facilities Maintenance Equipment	28,500										28,500
<b>Stormwater</b>											
Other Stormwater Improvements						500,000					500,000
Stonecrop Drainage			296,534				889,603				1,186,137
Stormwater Equipment						23,800					23,800
<b>Airport</b>											
Airport Gate 3									8,000		8,000
Paint Airport Terminal									24,000		24,000
Taxiways "C" Construction			128,819				2,262,317				2,391,136
<b>Building</b>											
Building Department Vehicles										19,750	19,750
<b>Total FY 2018/2019</b>	<b>\$ 301,500</b>	<b>\$ 504,300</b>	<b>\$ 2,965,223</b>	<b>\$ 60,000</b>	<b>\$ 383,000</b>	<b>\$ 523,800</b>	<b>\$ 3,401,920</b>	<b>\$ -</b>	<b>\$ 32,000</b>	<b>\$ 19,750</b>	<b>\$ 8,191,493</b>

**CITY OF SEBASTIAN, FLORIDA  
FISCAL YEAR 2019-24 CAPITAL IMPROVEMENT PROGRAM  
BY FUNDING SOURCE**

	General Fund	Local Option Gas Tax	DST	Community Redevelopment Agency	Recreation Impact Fees	Stormwater Fund	Grants/ Bank Note	Golf Course	Airport Fund	Building	Total
<b><u>FISCAL YEAR 2019/2020</u></b>											
<b>General Government</b>											
Computer Upgrades			80,000								80,000
Network Infrastructure Upgrades			45,000								45,000
Police Server UPS			15,000								15,000
<b>Community Development</b>											
Street Signage				50,000							50,000
Tree Protection Plan				10,000							10,000
<b>Police Department</b>											
Police Vehicles			350,000								350,000
Police Operations Equipment	12,000										12,000
Radar Signs/Speed Trailers			30,000								30,000
Investigative Equipment	10,000										10,000
Crime Report Analysis Software	10,000										10,000
Radio System Upgrades			135,000								135,000
Evidence Building Fixtures			20,000								20,000
911 Technology Upgrades			200,000								200,000
<b>Public Facilities Department</b>											
Street Repaving/Reconstruction		430,100									430,100
Roads Division Heavy Equipment			75,000								75,000
Public Facilities Compound			3,331,244								3,331,244
Parks Division Mowers	39,000										39,000
Park Amenities					172,000						172,000
Park Improvements					20,000						20,000
Fleet Division Equipment	36,000										36,000
<b>Stormwater</b>											
Other Stormwater Improvements						250,000	250,000				500,000
Stormwater Vehicles						114,000					114,000
<b>Golf Course</b>											
Golf Course Equipment								4,195			4,195
<b>Airport</b>											
Airport Tenant Signage									8,000		8,000
Engineer and Construct Hangar			225,000				900,000				1,125,000
Airport Equipment									17,000		17,000
<b>Total FY 2019/2020</b>	<b>\$ 107,000</b>	<b>\$ 430,100</b>	<b>\$ 4,506,244</b>	<b>\$ 60,000</b>	<b>\$ 192,000</b>	<b>\$ 364,000</b>	<b>\$ 1,150,000</b>	<b>\$ 4,195</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ 6,838,539</b>

**CITY OF SEBASTIAN, FLORIDA  
FISCAL YEAR 2019-24 CAPITAL IMPROVEMENT PROGRAM  
BY FUNDING SOURCE**

	General Fund	Local Option Gas Tax	DST	Community Redevelopment Agency	Recreation Impact Fees	Stormwater Fund	Grants/ Bank Note	Golf Fund	Airport Fund	Building	Total
<b><u>FISCAL YEAR 2020/2021</u></b>											
<b>General Government</b>											
Computer Upgrades			60,000								60,000
Network Infrastructure Upgrades			10,000								10,000
<b>Community Development</b>											
Tree Protection Plan				10,000							10,000
<b>Police Department</b>											
Police Vehicles			355,000								355,000
Police Operations Equipment	12,000										12,000
Radio System Upgrades			58,000								58,000
Evidence Building Fixtures			20,000								20,000
<b>Public Facilities Department</b>											
Street Repaving/Reconstruction		412,500									412,500
Public Facilities Compound			1,574,000								1,574,000
Parks Division Vehicles	34,000										34,000
Park Improvements					20,000						20,000
<b>Stormwater</b>											
Seawall Repair or Replacement			1,000,000				1,000,000				2,000,000
Other Stormwater Improvements						250,000	250,000				500,000
Stormwater Heavy Equipment						340,000					340,000
<b>Golf Course</b>											
Golf Course Equipment								2,495			2,495
<b>Airport</b>											
Engineer and Construct Hangar			225,000				900,000				1,125,000
	<b>\$ 46,000</b>	<b>\$ 412,500</b>	<b>\$ 3,302,000</b>	<b>\$ 10,000</b>	<b>\$ 20,000</b>	<b>\$ 590,000</b>	<b>\$ 2,150,000</b>	<b>\$ 2,495</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,532,995</b>

**CITY OF SEBASTIAN, FLORIDA  
FISCAL YEAR 2019-24 CAPITAL IMPROVEMENT PROGRAM  
BY FUNDING SOURCE**

	<u>General</u>	<u>Local</u>		<u>Community</u>	<u>Recreation</u>						
	<u>Fund</u>	<u>Option</u>	<u>DST</u>	<u>Redevelopment</u>	<u>Impact</u>	<u>Stormwater</u>	<u>Grants/</u>	<u>Golf</u>	<u>Airport</u>		<u>Total</u>
		<u>Gas Tax</u>		<u>Agency</u>	<u>Fees</u>	<u>Fund</u>	<u>Bank Note</u>	<u>Fund</u>	<u>Fund</u>	<u>Building</u>	
<b><u>FISCAL YEAR 2021/2022</u></b>											
<b>General Government</b>											
Computer Upgrades			60,000								60,000
Network Infrastructure Upgrades			10,000								10,000
<b>Community Development</b>											
Tree Protection Plan				10,000							10,000
<b>Police Department</b>											
Police Vehicles			360,000								360,000
Police Operations Equipment	9,000										9,000
<b>Public Facilities Department</b>											
Street Repaving/Reconstruction		427,460									427,460
Roads Division Heavy Equipment			74,000								74,000
Public Facilities Compound			50,000								50,000
Parks Division Vehicles	34,000										34,000
Park Improvements					20,000						20,000
<b>Stormwater</b>											
Seawall Repair or Replacement			1,000,000				1,000,000				2,000,000
Other Stormwater Improvements						250,000	250,000				500,000
Stormwater Equipment						20,000					20,000
<b>Golf Course</b>											
Golf Course Equipment								2,295			2,295
<b>Airport</b>											
Construct Access Road West			100,000				1,900,000				2,000,000
<b>Total FY 2021/2022</b>	<b>\$ 43,000</b>	<b>\$ 427,460</b>	<b>\$ 1,654,000</b>	<b>\$ 10,000</b>	<b>\$ 20,000</b>	<b>\$ 270,000</b>	<b>\$ 3,150,000</b>	<b>\$ 2,295</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,576,755</b>

**CITY OF SEBASTIAN, FLORIDA  
FISCAL YEAR 2019-24 CAPITAL IMPROVEMENT PROGRAM  
BY FUNDING SOURCE**

	<u>General Fund</u>	<u>Local Option Gas Tax</u>	<u>DST</u>	<u>Community Redevelopment Agency</u>	<u>Recreation Impact Fees</u>	<u>Stormwater Fund</u>	<u>Grants/ Bank Note</u>	<u>Golf Fund</u>	<u>Airport Fund</u>	<u>Building</u>	<u>Total</u>
<b><u>FISCAL YEAR 2022/2023</u></b>											
<b>General Government</b>											
Computer Upgrades			60,000								60,000
Network Infrastructure Upgrades			10,000								10,000
<b>Community Development</b>											
Tree Protection Plan				10,000							10,000
<b>Police Department</b>											
Police Vehicles			365,000								365,000
<b>Public Facilities Department</b>											
Street Repaving/Reconstruction		429,550									429,550
Public Facilities Compound			50,000								50,000
Park Improvements					20,000						20,000
<b>Stormwater</b>											
Seawall Repair or Replacement			1,000,000				1,000,000				2,000,000
Other Stormwater Improvements						250,000	250,000				500,000
Stormwater Heavy Equipment						145,000					145,000
Stormwater Equipment						45,000					45,000
Stormwater Vehicles						35,000					35,000
<b>Total FY 2022/2023</b>	<b>\$ -</b>	<b>\$ 429,550</b>	<b>\$ 1,485,000</b>	<b>\$ 10,000</b>	<b>\$ 20,000</b>	<b>\$ 475,000</b>	<b>\$ 1,250,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,669,550</b>

**CITY OF SEBASTIAN, FLORIDA  
FISCAL YEAR 2019-24 CAPITAL IMPROVEMENT PROGRAM  
BY FUNDING SOURCE**

	<u>General Fund</u>	<u>Local Option Gas Tax</u>	<u>DST</u>	<u>Community Redevelopment Agency</u>	<u>Recreation Impact Fees</u>	<u>Stormwater Fund</u>	<u>Grants/ Bank Note</u>	<u>Golf Fund</u>	<u>Airport Fund</u>	<u>Building</u>	<u>Total</u>
<b><u>FISCAL YEAR 2023/2024</u></b>											
<b>General Government</b>											
Computer Upgrades			60,000								60,000
Network Infrastructure Upgrades			10,000								10,000
<b>Community Development</b>											
Tree Protection Plan				10,000							10,000
<b>Police Department</b>											
Police Vehicles			370,000								370,000
<b>Public Facilities Department</b>											
Street Repaving/Reconstruction		462,000									462,000
Park Improvements					20,000						20,000
<b>Stormwater</b>											
Seawall Repair or Replacement			1,000,000				1,000,000				2,000,000
Other Stormwater Improvements						250,000	250,000				500,000
Stormwater Vehicles						35,000					35,000
<b>Total FY 2023/2024</b>	<b>\$ -</b>	<b>\$ 462,000</b>	<b>\$ 1,440,000</b>	<b>\$ 10,000</b>	<b>\$ 20,000</b>	<b>\$ 285,000</b>	<b>\$ 1,250,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,467,000</b>
<b>Grand Total</b>	<b>\$ 497,500</b>	<b>\$ 2,665,910</b>	<b>\$ 15,352,467</b>	<b>\$ 160,000</b>	<b>\$ 655,000</b>	<b>\$ 2,507,800</b>	<b>\$ 12,351,920</b>	<b>\$ 8,985</b>	<b>\$ 57,000</b>	<b>\$ 19,750</b>	<b>\$ 34,276,332</b>

**CITY OF SEBASTIAN, FLORIDA**

**FISCAL YEAR 2019-2024**

**CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

**GENERAL GOVERNMENT**

<b>Project Name:</b>	Plans Scanner	<b>Project Description:</b>
<b>Funding Source:</b>	General Fund	Provide a scanner for the City Clerk's Office.

**Justification:** This equipment would avoid waiting to use the Building Department's scanner and allow the City Clerk's office to assist with scanning older documents when time is available. It would also be a back-up if the Building Department's scanner was out-of-service for any reason.

**Project Costs:**

	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
\$	15,000	\$ -	\$ -	\$ -	\$ -	\$ -	15,000

**Operating Impact (Savings):**

\$	-	\$ (2,700)	\$ (600)	\$ 1,500	\$ 3,300	\$ 4,500	\$ 6,000
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<b>Project Name:</b>	Computer Upgrades	<b>Project Description:</b>
<b>Funding Source:</b>	Discretionary Sales Tax	Computer equipment and software upgrades and phased replacement of all desktop and laptop employee computers.

**Justification:** This helps in staying up-to-date with technology and covers implementation of new software releases. 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. To reduce the magnitude of such an effort, beginning this year we will begin phasing in the later models.

**Project Costs:**

	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
\$	30,000	\$ 80,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 350,000

**Operating Impact (Savings):**

\$	-	\$ (5,400)	\$ (15,600)	\$ (11,000)	\$ 1,400	\$ 19,400	\$ (11,200)
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<b>Project Name:</b>	Network Infrastructure Upgrades	<b>Project Description:</b>
<b>Funding Source:</b>	Discretionary Sales Tax	Update City Hall, Police Department and Airport connections.

**Justification:** Upgrades are needed to support faster speeds. New Airport security camera system demands will push the connections to the point of saturation. Projects will include failure protections and disaster recovery.

**Project Costs:**

	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
\$	-	\$ 45,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 85,000

**Operating Impact (Savings):**

\$	-	\$ -	\$ (8,100)	\$ (3,600)	\$ 2,300	\$ 8,700	\$ -
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<b>Project Name:</b>	Police Server UPS	<b>Project Description:</b>
<b>Funding Source:</b>	Discretionary Sales Tax	Replace Police Server Room UPS.

**Justification:** The Police Department's uninterruptable power supply needs to be replaced with enough capacity to handle the demands of this room's activities.

**Project Costs:**

	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
\$	-	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000

**Operating Impact (Savings):**

\$	-	\$ -	\$ (2,700)	\$ (600)	\$ 1,500	\$ 3,300	\$ 1,500
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**CITY OF SEBASTIAN, FLORIDA**  
**FISCAL YEAR 2019-2024**  
**CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

**PUBLIC SAFETY**

<b>Project Name:</b>	Police Vehicles	<b>Project Description:</b>
<b>Funding Source:</b>	Discretionary Sales Tax	<u>18/19</u> 345K 6 vehicles w/equipment. <u>19/20</u> 350K 6 vehicles w/equipment. <u>20/21</u> 355K 6 vehicles w/equipment. <u>21/22</u> 360K 6 vehicles w/equipment. <u>22/23</u> 365K 6 vehicles w/equipment. <u>23/24</u> 370K 6 vehicles w/equipment.

**Justification:** Replacement of higher mileage vehicles and associated vehicle equipment, including body cameras.

<b>Project Costs:</b>							Project
	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
	\$ 345,000	\$ 350,000	\$ 355,000	\$ 360,000	\$ 365,000	\$ 370,000	\$ 2,145,000
<b>Operating Impact:</b>							
	\$ -	\$ (75,900)	\$ (118,400)	\$ (127,000)	\$ (101,200)	\$ (61,200)	\$ (483,700)

<b>Project Name:</b>	Police Operations Equipment	<b>Project Description:</b>
<b>Funding Source:</b>	General Fund	<u>18/19</u> 8K 10 rifles, 5K 4 T-3 Batteries, 6K 5 Tasers, 2K Eticket Printers. <u>19/20</u> 4K 5 rifles, 6K 5 Tasers, 2K Eticket Printers. <u>20/21</u> 4K 5 rifles, 6K 5 Tasers, 2K Eticket Printers. <u>21/22</u> 5K T-3 Batteries, 4K Eticket Printers.

**Justification:** Replacement of necessary personal equipment for Police Officers, except for hand held radio upgrades.

<b>Project Costs:</b>							Project
	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
	\$ 21,000	\$ 12,000	\$ 12,000	\$ 9,000	\$ -	\$ -	\$ 54,000
<b>Operating Impact:</b>							
	\$ -	\$ (4,620)	\$ (5,160)	\$ (4,500)	\$ (1,980)	\$ 2,160	\$ (14,100)

<b>Project Name:</b>	Radar Signs/Speed Trailers	<b>Project Description:</b>
<b>Funding Source:</b>	Discretionary Sales Tax	<u>18/19</u> 15K Pole Mounted Radar Signs. <u>19/20</u> 30K 2 Speed Trailers.

**Justification:** These units will be used for traffic enforcement.

<b>Project Costs:</b>							Project
	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
	\$ 15,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000
<b>Operating Impact:</b>							
	\$ -	\$ (3,300)	\$ (8,400)	\$ (3,900)	\$ 600	\$ 4,200	\$ (10,800)

<b>Project Name:</b>	Investigative Equipment	<b>Project Description:</b>
<b>Funding Source:</b>	General Fund	<u>18/19</u> 17K Situational Awareness System, 6K 2 way remote speaker/microphone, 5K CVSA Machine. <u>19/20</u> 10K Early Warning System.

**Justification:** To add new technology to enhance analysis procedures and improve on the preparation of evidence.

<b>Project Costs:</b>							Project
	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
	\$ 28,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 38,000
<b>Operating Impact:</b>							
	\$ -	\$ (6,160)	\$ (5,560)	\$ (1,760)	\$ 2,040	\$ 4,160	\$ (7,280)



**CITY OF SEBASTIAN, FLORIDA  
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CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

**COMMUNITY DEVELOPMENT DEPARTMENT**

<b>Project Name:</b>	Street Signage	<b>Project Description:</b>					
<b>Funding Source:</b>	Riverfront Community Redevelopment Agency	Purchase and install decorative street and directional signage.					
<b>Justification:</b>	Most street signs, stop signs and directional signage post and frames would be replaced with materials of similar design to the wayfinding signage.						
<b>Project Costs:</b>							
	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
<b>Operating Impact (Savings):</b>							
	\$ -	\$ (11,000)	\$ (17,000)	\$ (7,000)	\$ 3,000	\$ 10,000	\$ (22,000)

<b>Project Name:</b>	Tree Protection Plan	<b>Project Description:</b>					
<b>Funding Source:</b>	Riverfront Community Redevelopment Agency	Provide for tree plantings that will ensure a future tree canopy at Riverview Park.					
<b>Justification:</b>	Concerns have been expressed regarding the tree canopy at Riverview Park. A landscape maintenance plan is being developed, including measures to provide additional training to ensure the existing trees are properly maintained. These funds will provide for planting of new trees.						
<b>Project Costs:</b>							
	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 60,000
<b>Operating Impact (Savings):</b>							
	\$ -	\$ (1,700)	\$ (3,000)	\$ (3,900)	\$ (4,400)	\$ (4,500)	\$ (17,500)

<b>Project Name:</b>	Indian River Drive	<b>Project Description:</b>					
<b>Funding Source:</b>	Local Option Gas Tax	Make improvements to the Indian River Drive corridor.					
<b>Justification:</b>	Improvements would be implemented to include crosswalks, signage, and offsite parking. These improvements were not included in the resurfacing project but are needed to meet ADA compliance for pedestrian safety and provide context design and safety elements to this priority corridor.						
<b>Project Costs:</b>							
	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
<b>Operating Impact (Savings):</b>							
	\$ -	\$ (38,000)	\$ (35,000)	\$ (32,000)	\$ (29,000)	\$ (26,000)	\$ (160,000)

**PUBLIC FACILITIES DEPARTMENT**

<b>Project Name:</b>	Street Repaving/Reconstruction	<b>Project Description:</b>					
<b>Funding Source:</b>	Local Option Gas Tax	Resurfacing of roadways.					
<b>Justification:</b>	Necessary to keep streets in good condition. Repaving reduces pot-hole repairs and claims for damages. Timely repaving can avoid a more costly reconstruction.						
<b>Project Costs:</b>							
	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
	\$ 401,100	\$ 430,100	\$ 412,500	\$ 427,460	\$ 429,550	\$ 462,000	\$ 2,562,710
<b>Operating Impact (Savings):</b>							
	\$ -	\$ (68,187)	\$ (125,260)	\$ (162,137)	\$ (185,057)	\$ (191,234)	\$ (731,876)

**CITY OF SEBASTIAN, FLORIDA**  
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**CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

**PUBLIC FACILITIES DEPARTMENT (CONTINUED)**

<b>Project Name:</b>	CavCorp Parking Lot	<b>Project Description:</b>					
<b>Funding Source:</b>	Discretionary Sales Tax	Application of Second Coat of Asphalt.					
<b>Justification:</b>	This completes the project that applied on one coat of asphalt. Includes necessary striping and signage.						
<b>Project Costs:</b>							
	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
<b>Operating Impact (Savings):</b>							
	\$ -	\$ (8,500)	\$ (6,500)	\$ (4,500)	\$ (2,500)	\$ (500)	\$ (22,500)

<b>Project Name:</b>	Working Waterfront Parking Lot	<b>Project Description:</b>					
<b>Funding Source:</b>	Discretionary Sales Tax - 50% FIND Grant -50%	Construct Working Waterfront Parking Lot.					
<b>Justification:</b>	This will improve the Working Waterfront by construction of a parking lot. Construction includes drainage, landscaping and signage. The City's matching is from discretionary sales taxes for \$250,000.						
<b>Project Costs:</b>							
	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
<b>Operating Impact (Savings):</b>							
	\$ -	\$ (85,000)	\$ (65,000)	\$ (45,000)	\$ (25,000)	\$ (5,000)	\$ (225,000)

<b>Project Name:</b>	Roads Division Equipment	<b>Project Description:</b>					
<b>Funding Source:</b>	Local Option Gas Tax	<u>18/19</u> 3.2K Concrete Dust Vacuum.					
<b>Justification:</b>	The concrete dust vacuum is used with the sidewalk concrete grinder purchased in FY17-18 and keeps the work area clean and allowing safer breathing by the workers.						
<b>Project Costs:</b>							
	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
	\$ 3,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,200
<b>Operating Impact (Savings):</b>							
	\$ -	\$ (864)	\$ (672)	\$ (480)	\$ (288)	\$ (96)	\$ (2,400)

<b>Project Name:</b>	Roads Division Vehicles	<b>Project Description:</b>					
<b>Funding Source:</b>	General Fund	<u>18-19</u> 36K 3/4 Ton Crew-Cab Pickup, 30K Director's Pick-Up.					
<b>Justification:</b>	The 3/4 Ton Pickup replaces a Pickup that was moved to the Stormwater Department.						
<b>Project Costs:</b>							
	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
	\$ 66,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,000
<b>Operating Impact (Savings):</b>							
	\$ -	\$ (14,520)	\$ (7,920)	\$ (1,320)	\$ 5,280	\$ 7,920	\$ (10,560)

<b>Project Name:</b>	Roads Division Heavy Equipment	<b>Project Description:</b>					
<b>Funding Source:</b>	Discretionary Sales Tax	<u>18-19</u> 50K Brush Dump Truck. <u>19-20</u> 75K Tractor with Long Arm Mower. <u>21-22</u> 74K Skid Steer.					
<b>Justification:</b>	The Brush Dump Truck replaces one with similar capacity and will have containment sides to collect brush and chips. The Tractor is used to clear rights-of-way. The Skid Steer will be a tracked unit and replace a wheeled unit that has mechanical issues.						
<b>Project Costs:</b>							
	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
	\$ 50,000	\$ 75,000	\$ -	\$ 74,000	\$ -	\$ -	\$ 199,000
<b>Operating Impact (Savings):</b>							
	\$ -	\$ (13,500)	\$ (30,750)	\$ (23,250)	\$ (35,730)	\$ (23,790)	\$ (127,020)

**CITY OF SEBASTIAN, FLORIDA  
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**PUBLIC FACILITIES DEPARTMENT (CONTINUED)**

<b>Project Name:</b>	Public Facilities Compound	<b>Project Description:</b>
<b>Funding Source:</b>	Discretionary Sales Tax.	Complete design and construct new City Garage and Public Works Compound to be located at the Sebastian Municipal Airport.

**Justification:** The Garage and Public Works Compound is reaching its capacity to park and service vehicles and equipment and is on commercially valuable property. Relocating will provide for growth and allow the sale of the existing property. Airport benefits by rent on the land used by the Garage.

<b>Project Costs:</b>							Project
	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
	\$ 1,670,870	\$ 3,331,244	\$ 1,574,000	\$ 50,000	\$ 50,000	\$ -	\$ 6,676,114
<b>Operating Impact:</b>							
	\$ -	\$ (150,378)	\$ (429,126)	\$ (501,535)	\$ (406,341)	\$ 438,414	\$ (1,048,965)

<b>Project Name:</b>	Parks Division Mowers	<b>Project Description:</b>
<b>Funding Source:</b>	General Fund	<b>18/19</b> 26K to Replace Mowers P-370-2010 and P-330-2010. <b>19/20</b> 39K for 3 Mowers.

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

<b>Project Costs:</b>							Total
	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
	\$ 26,000	\$ 39,000	\$ -	\$ -	\$ -	\$ -	\$ 65,000
<b>Operating Impact (Savings):</b>							
	\$ -	\$ (4,680)	\$ (8,060)	\$ 1,040	\$ 9,620	\$ 16,380	\$ 14,300

<b>Project Name:</b>	Parks Division Vehicles	<b>Project Description:</b>
<b>Funding Source:</b>	General Fund	<b>18/19</b> 38K 1 Ton Crew Cab Pickup. <b>20/21</b> 34K 1/2 Ton Extended Cab Pickup. <b>21/22</b> 34K 1/2 Ton Extended Cab Pickup.

**Justification:** The 1 Ton Crew Cab Pickup will be used to pull a mower trailer and transport crews to worksites. The others are scheduled replacements due to age and expected maintenance expenditures.

<b>Project Costs:</b>							Total
	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
	\$ 38,000	\$ -	\$ 34,000	\$ 34,000	\$ -	\$ -	\$ 106,000
<b>Operating Impact (Savings):</b>							
	\$ -	\$ (8,360)	\$ (4,560)	\$ (8,240)	\$ (8,520)	\$ (200)	\$ (29,880)

<b>Project Name:</b>	Schumann Tennis Courts	<b>Project Description:</b>
<b>Funding Source:</b>	General Fund	Resurface the Schumann Park Tennis Courts.

**Justification:** These six tennis courts were last resurfaced in 2009. They are highly utilized by both tennis players and pickle ball players on a daily basis and are in need of resurfacing.

<b>Project Costs:</b>							Total
	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
	\$ 36,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,000
<b>Operating Impact (Savings):</b>							
	\$ -	\$ (2,600)	\$ (5,460)	\$ (2,860)	\$ (780)	\$ -	\$ (11,700)

**CITY OF SEBASTIAN, FLORIDA  
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**PUBLIC FACILITIES DEPARTMENT (CONTINUED)**

<b>Project Name:</b>	Park Amenities	<b>Project Description:</b>
<b>Funding Source:</b>	Recreation Impact Fees	Provide additional amenities.
<b>Justification:</b>	This sets aside funding for previously designated amenities that are being reevaluated. Staff wants to be assured these monies will best serve the residents.	

**Project Costs:**

<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
\$ 213,000	\$ 172,000	\$ -	\$ -	\$ -	\$ -	\$ 385,000

**Operating Impact (Savings):**

\$ -	\$ (59,640)	\$ (103,540)	\$ (95,840)	\$ (88,140)	\$ (80,440)	\$ (427,600)
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<b>Project Name:</b>	Bark Park Shade Structure	<b>Project Description:</b>
<b>Funding Source:</b>	Recreation Impact Fees	Provide a shaded sitting area at the Bark Park.
<b>Justification:</b>	The Bark Park lacks adequate shade. A shade pavilion will provide relief from the sun and summer heat.	

**Project Costs:**

<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000

**Operating Impact (Savings):**

\$ -	\$ (1,800)	\$ (400)	\$ 1,000	\$ 2,200	\$ 3,000	\$ 4,000
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<b>Project Name:</b>	Park Improvements	<b>Project Description:</b>
<b>Funding Source:</b>	Recreation Impact Fees	As needed improvements to Parks.
<b>Justification:</b>	These allocations will provide funds on an annual basis toward addressing improvements that were not budgeted but are brought to light by the public or the Parks and Recreation Advisory Committee. \$5,000 will be apportioned to each Zone, so that concerns can be addressed without delay.	

**Project Costs:**

<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 120,000

**Operating Impact (Savings):**

\$ -	\$ (5,600)	\$ (10,800)	\$ (15,600)	\$ (20,000)	\$ (24,000)	\$ (76,000)
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<b>Project Name:</b>	All-Inclusive Playground	<b>Project Description:</b>
<b>Funding Source:</b>	Recreation Impact Fees	Additional funding for a pour-in-place surface.
<b>Justification:</b>	This was scheduled in FY 17-18 for \$80,000 but deferred. To better address the needs of children with disabilities, particularly those with wheelchairs, it is advisable to increase the amount allocated to include a pour-in-place surface.	

**Project Costs:**

<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000

**Operating Impact (Savings):**

\$ -	\$ (11,200)	\$ (10,400)	\$ (9,600)	\$ (8,800)	\$ (8,000)	\$ (48,000)
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<b>Project Name:</b>	Park Signage	<b>Project Description:</b>
<b>Funding Source:</b>	Recreation Impact Fees	Establish a Uniform and Consistent theme for Park Signage.
<b>Justification:</b>	The Parks Map which delineates the 4 Recreational Impact Fee Zones is outdated and needs to be upgraded with geographic information system mapping technology. A signage study should also be undertaken to establish park signage standards, so signs are updated in a uniform and consistently-themed manner. This addresses one of the goals of the latest Park Element of the Comprehensive Plan.	

**Project Costs:**

<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000

**Operating Impact (Savings):**

\$ -	\$ (22,000)	\$ (12,000)	\$ (2,000)	\$ 8,000	\$ 12,000	\$ (16,000)
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**CITY OF SEBASTIAN, FLORIDA  
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**PUBLIC FACILITIES DEPARTMENT (CONTINUED)**

<b>Project Name:</b>	Fleet Division Equipment	<b>Project Description:</b>
<b>Funding Source:</b>	General Fund	<u>18/19</u> 7K Automotive Diagnostic Scanner. <u>19/20</u> 36K 1 Ton Pickup.

**Justification:** A diagnostic scanner would allow diagnostics on modern, computer controlled vehicles. The 1 ton Pickup will replace another vehicle nearing the end of its useful service life.

**Project Costs:**

<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
\$ 7,000	\$ 36,000	\$ -	\$ -	\$ -	\$ -	\$ 43,000

**Operating Impact (Savings):**

\$ -	\$ (1,890)	\$ (11,190)	\$ (8,610)	\$ (6,030)	\$ (3,450)	\$ (31,170)
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<b>Project Name:</b>	Four Post Hydraulic Lift	<b>Project Description:</b>
<b>Funding Source:</b>	Discretionary Sales Tax	Purchase Four Post Hydraulic Lift.

**Justification:** The existing medium duty lift is not rated to lift the weight of many City vehicles.

**Project Costs:**

<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000

**Operating Impact (Savings):**

\$ -	\$ (4,050)	\$ (3,150)	\$ (2,250)	\$ (1,350)	\$ (450)	\$ (11,250)
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<b>Project Name:</b>	Cemetery Division Vehicle	<b>Project Description:</b>
<b>Funding Source:</b>	General Fund	<u>18/19</u> 36K 1 Ton 4WD Pickup.

**Justification:** A heavier truck is needed for the trailer used to move grave dirt. The replaced vehicle will be transferred to the Parks Division.

**Project Costs:**

<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
\$ 36,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,000

**Operating Impact (Savings):**

\$ -	\$ (7,920)	\$ (4,320)	\$ (720)	\$ 2,880	\$ 4,320	\$ (29,880)
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<b>Project Name:</b>	Facilities Maintenance Equipment	<b>Project Description:</b>
<b>Funding Source:</b>	General Fund	<u>18/19</u> 4.5K Air Conditioning Recovery Unit; 10K 22KW Generator; 14K City Hall Air Conditioner.

**Justification:** The Air Conditioning Recovery Unit will allow the servicing of air conditioning issues, rather than having this done by vendors. The generator will be used to power MIS equipment and relieve the Police generator from those electrical loads. The City Hall Air Conditioning Unit #1 will have the refrigerant lines replaced and convert the refrigerant used from R22 to R410A.

**Project Costs:**

<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
\$ 28,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,500

**Operating Impact (Savings):**

\$ -	\$ (7,695)	\$ (5,985)	\$ (4,275)	\$ (2,565)	\$ (855)	\$ (21,375)
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**CITY OF SEBASTIAN, FLORIDA**  
**FISCAL YEAR 2019-2024**  
**CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

**STORMWATER UTILITY**

<b>Project Name:</b>	Stonecrop Drainage	<b>Project Description:</b>
<b>Funding Source:</b>	Discretionary Sales Tax	Make Improvements to Stonecrop Drainage Area.

**Justification:** Due to erosion of the side slopes, this ditch is difficult to maintain and therefore the system needs to be improved. The system drains the entire central section of the City and therefore critical to maintain flow to avoid any flooding. Funds were allocated in FY17-18 assuming a 25% FEMA Hazard Mitigation grant matching requirement of \$187,500. That project total was estimated to be \$750,000 to install dual 60" pipes. The cost was updated to be \$1,186,137, which would require a 25% grant match of \$296,534. Other possible solutions are currently being considered, so the \$750,000 appropriation is being cancelled and the amount of \$296,534 is being allocated from Discretionary Sales Taxes in FY18-19.

**Project Costs:**

<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
\$ 1,186,137	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,186,137

**Operating Impact (Savings):**

\$ -	\$ (462,593)	\$ (462,593)	\$ (450,732)	\$ (450,732)	\$ (438,871)	\$ (2,265,522)
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<b>Project Name:</b>	Seawall Repair or Replacement	<b>Project Description:</b>
<b>Funding Source:</b>	50% Grant Funds 50% Discretionary Sales Tax	Repair or Replace Elkcarn/George/Schumann Seawalls.

**Justification:** This project would address the repair or replacement of seawall structures. The total cost is projected to exceed \$16 million dollars. Financing over 30 years would result in repayments of principal and interest of about double that amount. Over 15 years may be about one-and-one-half that. One option is to set aside sizable amounts each year, such that perhaps a portion of the project could be initiated. There may also be grant funds available, so this is being assumed for one-half the allocated amounts.

**Project Costs:**

<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
\$ -	\$ -	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 8,000,000

**Operating Impact (Savings):**

\$ -	\$ -	\$ -	\$ (780,000)	\$ (1,560,000)	\$ (2,320,000)	\$ (4,660,000)
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<b>Project Name:</b>	Other Stormwater Improvements	<b>Project Description:</b>
<b>Funding Source:</b>	Stormwater Fund for 1st Year, Then 50% Grants With 50% Match by Stormwater Fund	Utilize a substantial portion of the recently approved Stormwater Fee increase toward major improvements, supplemented by Grants.

**Justification:** This would earmark funds that may be required after reevaluating priority areas and developing systematic plans to most effectively resolve some of the drainage issues.

**Project Costs:**

<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 3,000,000

**Operating Impact (Savings):**

\$ -	\$ (195,000)	\$ (390,000)	\$ (580,000)	\$ (770,000)	\$ (955,000)	\$ (2,890,000)
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<b>Project Name:</b>	Stormwater Heavy Equipment	<b>Project Description:</b>
<b>Funding Source:</b>	Stormwater Fund	<b>20/21</b> 145K Transport Truck, 125K Brush Truck, 70K Lowbed Trailer. <b>22/23</b> 145K 2011 Track Excavator.

**Justification:** Scheduled replacements including a Transport Truck, 8 yd Brush Truck and 35 Ton Lowbed Trailer that will all be over 15 years old when replaced, plus a 2011 Track Excavator.

**Project Costs:**

<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
\$ -	\$ -	\$ 340,000	\$ -	\$ 145,000	\$ -	\$ 485,000

**Operating Impact (Savings):**

\$ -	\$ -	\$ -	\$ (91,800)	\$ (71,400)	\$ (90,150)	\$ (253,350)
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**CITY OF SEBASTIAN, FLORIDA  
FISCAL YEAR 2019-2024  
CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**

**STORMWATER UTILITY (CONTINUED)**

<b>Project Name:</b>	Stormwater Equipment	<b>Project Description:</b>
<b>Funding Source:</b>	Stormwater Fund	<b>18-19</b> 2K Concrete Chipping Hammer, 1K 3' Pump; .8K 2' Pump; 14K Plate Compactor; 6K Sod Cutter. <b>21/22</b> 20K Water Tank and Trailer. <b>22/23</b> 45K Excavator Buckets & Mowing Heads.

**Justification:** Scheduled replacement of equipment for the stormwater maintenance program.

**Project Costs:**

<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
\$ 23,800	\$ -	\$ -	\$ 20,000	\$ 45,000	\$ -	\$ 88,800

**Operating Impact (Savings):**

\$ -	\$ (6,426)	\$ (4,998)	\$ (3,570)	\$ (7,542)	\$ (17,064)	\$ (39,600)
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<b>Project Name:</b>	Stormwater Vehicles	<b>Project Description:</b>
<b>Funding Source:</b>	Stormwater Fund	<b>19-20</b> 66K for two 1/2 Ton Pickups; 48K 1 Ton Utility Crew Cab. <b>22/23</b> 35K Pickup Truck. <b>23/24</b> 35K Pickup Truck.

**Justification:** New vehicles and replacements for the stormwater maintenance program.

**Project Costs:**

<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
\$ -	\$ 114,000	\$ -	\$ -	\$ 35,000	\$ 35,000	\$ 184,000

**Operating Impact (Savings):**

\$ -	\$ -	\$ (25,080)	\$ (13,680)	\$ (2,280)	\$ 1,420	\$ (39,620)
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**GOLF COURSE FUND**

<b>Project Name:</b>	Golf Course Equipment	<b>Project Description:</b>
<b>Funding Source:</b>	Golf Course Fund	Range Dispenser/Picker/Ball Washer.

**Justification:** These are items that may be expected to need replacement.

**Project Costs:**

<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Project Total</u>
\$ -	\$ 4,195	\$ 2,495	\$ 2,295	\$ -	\$ -	\$ 8,985

**Operating Impact:**

\$ -	\$ -	\$ (1,133)	\$ (1,555)	\$ (1,773)	\$ (1,234)	\$ (5,694)
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**AIRPORT FUND**

<b>Project Name:</b>	Airport Tenant Signage	<b>Project Description:</b>
<b>Funding Source:</b>	Airport Revenue Fund	Add directional signage to major tenants on the East Side.

**Justification:** Existing tenant directory signs are outdated and faded. This will enhance the sign quality and include the names of all the East Side tenants.

**Project Costs:**

<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Project Total</u>
\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ 8,000

**Operating Impact:**

\$ -	\$ -	\$ (400)	\$ 240	\$ 880	\$ 1,520	\$ 2,240
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**CITY OF SEBASTIAN, FLORIDA**  
**FISCAL YEAR 2019-2024**  
**CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**  
**AIRPORT FUND (CONTINUED)**

<b>Project Name:</b>	Paint Airport Terminal	<b>Project Description:</b>
<b>Funding Source:</b>	Airport Revenue Fund	Paint the exterior of the Airport Administration Building.
<b>Justification:</b>	The Airport Terminal has the original paint, which is fading and failing in some areas. Fresh paint will help protect it from the elements and enhance the look of the building.	

<b>Project Costs:</b>							Project
	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,000
<b>Operating Impact:</b>							
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<b>Project Name:</b>	Taxiways "C" Construction	<b>Project Description:</b>
<b>Funding Source:</b>	90% FAA Grant. 5% FDOT Grant. 5% City Matching Requirements from Discretionary Sales Tax	Construction of Airport Taxiway "C".

**Justification:** This will complete the new taxiway construction and will improve safety by eliminating the current need to cross the intersection of two runways to reach runway thresholds. City matching requirement will be from discretionary sales taxes and are projected to be \$128,819.

<b>Project Costs:</b>							Total
	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
	\$ 2,391,136	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,391,136
<b>Operating Impact (Savings):</b>							
	\$ -	\$ (215,202)	\$ (191,291)	\$ (143,468)	\$ (119,557)	\$ (71,734)	\$ (741,252)

<b>Project Name:</b>	Construct Access Road West	<b>Project Description:</b>
<b>Funding Source:</b>	90% FAA Grant. 5% FDOT Grant. 5% City Matching Requirements from Discretionary Sales Tax	Design and Construct Access Road on west side of airport from Roseland Road to open new areas of development on the airport.

**Justification:** Land on the West side of the Airport that is available for future economic development requires an access road. In addition to construction of the new access road, the project will require the security fence to be relocated. \$100,000 is estimated to be needed as City matching funds.

<b>Project Costs:</b>							Total
	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
	\$ -	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -	\$ 2,000,000
<b>Operating Impact (Savings):</b>							
	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 40,000	\$ 60,000

**CITY OF SEBASTIAN, FLORIDA**  
**FISCAL YEAR 2019-2024**  
**CAPITAL IMPROVEMENT PROJECT REQUEST AND JUSTIFICATION FORM**  
**AIRPORT FUND (CONTINUED)**

<b>Project Name:</b>	Engineer and Construct Hangar	<b>Project Description:</b>					
<b>Funding Source:</b>	80% FDOT Grants. City Matching Requirements at 20% from Discretionary Sales Tax funds.	Engineer and construct a hangar capable of housing (3) corporate aircraft owners or to configure as a large business hangar.					
<b>Justification:</b>	New hangar to meet the growing need for corporate hangar(s) capable of housing large twin engine aircraft, with the option of configuring the building for a future business tenant. Airport benefits from rents paid by tenant(s). City matching requirement will be from discretionary sales taxes and are projected to be \$225,000 for FY19-20 and FY20-21.						
<b>Project Costs:</b>						Project	
	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>Total</u>
	\$ -	\$ 1,125,000	\$ 1,125,000	\$ -	\$ -	\$ -	\$ 2,250,000
<b>Operating Impact:</b>							
	\$ -	\$ -	\$ 11,250	\$ 33,750	\$ 56,250	\$ 78,750	\$ 180,000

<b>Project Name:</b>	Airport Gate 3	<b>Project Description:</b>					
<b>Funding Source:</b>	Airport Revenue Fund	Replace Airport Gate 3					
<b>Justification:</b>	Gate 3 at the Airport is a "hatchet" style automated gate that has major maintenance issues and mechanical problems. A sliding style replacement gate is planned.						
<b>Project Costs:</b>							Total
	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	
	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000
<b>Operating Impact (Savings):</b>							
	\$ -	\$ (1,440)	\$ (320)	\$ 800	\$ 1,760	\$ 2,400	\$ 3,200

<b>Project Name:</b>	Airport Equipment	<b>Project Description:</b>					
<b>Funding Source:</b>	Airport Revenue Fund	<u>19/20</u> 12 Foot Wide Batwing Mowing Deck.					
<b>Justification:</b>	The pickup will be for the use of the new Airport Manager. The Airport will benefit by having a new batwing mower to cut the infield. The wider mowing deck will allow the operator to mow more area, more quickly.						
<b>Project Costs:</b>							Total
	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	
	\$ -	\$ 17,000	\$ -	\$ -	\$ -	\$ -	\$ 17,000
<b>Operating Impact (Savings):</b>							
	\$ -	\$ -	\$ (3,060)	\$ (680)	\$ 1,700	\$ 3,740	\$ 1,700

**BUILDING FUND**

<b>Project Name:</b>	Building Department Vehicles	<b>Project Description:</b>					
<b>Funding Source:</b>	Building Fund	Pickup for New Building Inspector.					
<b>Justification:</b>	This Pickup will provide a vehicle for the use of the additional Building Inspector.						
<b>Project Costs:</b>							Total
	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	
	\$ 19,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,750
<b>Operating Impact (Savings):</b>							
	\$ -	\$ (5,333)	\$ (4,148)	\$ (2,963)	\$ (1,778)	\$ (593)	\$ (14,813)

## 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>
<b>Maintenance Factor</b> - 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%
<b>Efficiency Factor</b> - 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%
<b>Risk Management Factor</b> - 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%
<b>Replacement Factor</b> - 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%
<b>Revenue Factor</b> - 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 CALCULATIONS BY PROJECT

<u>List of Projects</u>	Life	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	<u>Capital Totals</u>
	<u>Years</u>							
<b>General Government</b>								
Plans Scanner	5	15,000	-	-	-	-	-	15,000
<i>Maintenance</i>		-	1,050	2,100	3,150	4,200	5,250	
<i>Efficiency</i>		-	(1,500)	(900)	(300)	300	600	
<i>Risk</i>		-	(1,500)	(900)	(300)	-	-	
<i>Replacement</i>		-	(750)	(900)	(1,050)	(1,200)	(1,350)	
<b>Total</b>		-	(2,700)	(600)	1,500	3,300	4,500	
Computer Upgrades	5	30,000	80,000	60,000	60,000	60,000	60,000	350,000
<i>Maintenance</i>		-	2,100	9,800	21,700	37,800	58,100	
<i>Efficiency</i>		-	(3,000)	(9,800)	(11,400)	(10,600)	(8,000)	
<i>Risk</i>		-	(3,000)	(9,800)	(11,400)	(11,200)	(10,800)	
<i>Replacement</i>		-	(1,500)	(5,800)	(9,900)	(14,600)	(19,900)	
<b>Total</b>		-	(5,400)	(15,600)	(11,000)	1,400	19,400	
Network Infrastructure Upgrades	5	-	45,000	10,000	10,000	10,000	10,000	85,000
<i>Maintenance</i>		-	-	3,150	7,000	11,550	16,800	
<i>Efficiency</i>		-	-	(4,500)	(3,700)	(2,500)	(900)	
<i>Risk</i>		-	-	(4,500)	(3,700)	(2,500)	(1,800)	
<i>Replacement</i>		-	-	(2,250)	(3,200)	(4,250)	(5,400)	
<b>Total</b>		-	-	(8,100)	(3,600)	2,300	8,700	
Police Server UPS	5	-	15,000	-	-	-	-	15,000
<i>Maintenance</i>		-	-	1,050	2,100	3,150	4,200	
<i>Efficiency</i>		-	-	(1,500)	(900)	(300)	300	
<i>Risk</i>		-	-	(1,500)	(900)	(300)	-	
<i>Replacement</i>		-	-	(750)	(900)	(1,050)	(1,200)	
<b>Total</b>		-	-	(2,700)	(600)	1,500	3,300	
<b>Police Department</b>								
Police Vehicles	7	345,000	350,000	355,000	360,000	365,000	370,000	2,145,000
<i>Maintenance</i>		-	17,250	52,000	104,500	175,000	263,750	
<i>Efficiency</i>		-	(34,500)	(59,150)	(73,800)	(78,300)	(86,300)	
<i>Risk</i>		-	(34,500)	(59,150)	(73,800)	(78,300)	(79,400)	
<i>Replacement</i>		-	(24,150)	(52,100)	(83,900)	(119,600)	(159,250)	
<b>Total</b>		-	(75,900)	(118,400)	(127,000)	(101,200)	(61,200)	
Police Operations Equipment	7	21,000	12,000	12,000	9,000	-	-	54,000
<i>Maintenance</i>		-	1,050	2,700	4,950	7,650	10,350	
<i>Efficiency</i>		-	(2,100)	(2,670)	(2,880)	(2,430)	(1,650)	
<i>Risk</i>		-	(2,100)	(2,670)	(2,880)	(2,430)	(1,230)	
<i>Replacement</i>		-	(1,470)	(2,520)	(3,690)	(4,770)	(5,310)	
<b>Total</b>		-	(4,620)	(5,160)	(4,500)	(1,980)	2,160	
Radar Signs/Speed Trailers	7	15,000	30,000	-	-	-	-	45,000
<i>Maintenance</i>		-	750	3,000	5,250	7,500	9,750	
<i>Efficiency</i>		-	(1,500)	(4,050)	(2,700)	(1,350)	(600)	
<i>Risk</i>		-	(1,500)	(4,050)	(2,700)	(1,350)	(300)	
<i>Replacement</i>		-	(1,050)	(3,300)	(3,750)	(4,200)	(4,650)	
<b>Total</b>		-	(3,300)	(8,400)	(3,900)	600	4,200	
Investigative Equipment	7	28,000	10,000	-	-	-	-	38,000
<i>Maintenance</i>		-	1,400	3,300	5,200	7,100	9,000	
<i>Efficiency</i>		-	(2,800)	(2,960)	(1,820)	(680)	(660)	
<i>Risk</i>		-	(2,800)	(2,960)	(1,820)	(680)	(100)	
<i>Replacement</i>		-	(1,960)	(2,940)	(3,320)	(3,700)	(4,080)	
<b>Total</b>		-	(6,160)	(5,560)	(1,760)	2,040	4,160	

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

<u>List of Projects</u>	<u>Life</u> <u>Years</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	<u>Capital</u> <u>Totals</u>
<b>Police Department (Continued)</b>								
Crime Report Analysis Software	5	-	10,000	-	-	-	-	10,000
<i>Maintenance</i>		-	-	700	1,400	2,100	2,800	
<i>Efficiency</i>		-	-	(1,000)	(600)	(200)	200	
<i>Risk</i>		-	-	(1,000)	(600)	(200)	-	
<i>Replacement</i>		-	-	(500)	(600)	(700)	(800)	
<b>Total</b>		-	-	(1,800)	(400)	1,000	2,200	
Radio System Upgrades	7	64,000	135,000	58,000	-	-	-	257,000
<i>Maintenance</i>		-	3,200	13,150	26,000	38,850	51,700	
<i>Efficiency</i>		-	(6,400)	(17,980)	(17,810)	(10,100)	(4,950)	
<i>Risk</i>		-	(6,400)	(17,980)	(17,810)	(10,100)	(3,670)	
<i>Replacement</i>		-	(4,480)	(14,570)	(20,620)	(23,190)	(25,760)	
<b>Total</b>		-	(14,080)	(37,380)	(30,240)	(4,540)	17,320	
Evidence Building Fixtures	10	50,000	20,000	20,000	-	-	-	90,000
<i>Maintenance</i>		-	1,500	3,600	6,300	9,000	11,700	
<i>Efficiency</i>		-	(5,000)	(6,000)	(6,600)	(4,800)	(3,000)	
<i>Risk</i>		-	(5,000)	(6,000)	(6,600)	(4,800)	(3,000)	
<i>Replacement</i>		-	(5,000)	(7,500)	(10,200)	(11,100)	(12,000)	
<b>Total</b>		-	(13,500)	(15,900)	(17,100)	(11,700)	(6,300)	
911 Technology Upgrades	10	-	200,000	-	-	-	-	200,000
<i>Maintenance</i>		-	-	6,000	12,000	18,000	24,000	
<i>Efficiency</i>		-	-	(20,000)	(16,000)	(12,000)	(8,000)	
<i>Risk</i>		-	-	(20,000)	(16,000)	(12,000)	(8,000)	
<i>Replacement</i>		-	-	(20,000)	(22,000)	(24,000)	(26,000)	
<b>Total</b>		-	-	(54,000)	(42,000)	(30,000)	(18,000)	
<b>Community Development Department</b>								
Street Signage	7	50,000	50,000	-	-	-	-	100,000
<i>Maintenance</i>		-	2,500	7,500	12,500	17,500	22,500	
<i>Efficiency</i>		-	(5,000)	(8,500)	(5,500)	(2,500)	(1,500)	
<i>Risk</i>		-	(5,000)	(8,500)	(5,500)	(2,500)	(500)	
<i>Replacement</i>		-	(3,500)	(7,500)	(8,500)	(9,500)	(10,500)	
<b>Total</b>		-	(11,000)	(17,000)	(7,000)	3,000	10,000	
Indian River Drive	20	100,000	-	-	-	-	-	100,000
<i>Maintenance</i>		-	2,000	4,000	6,000	8,000	10,000	
<i>Efficiency</i>		-	(10,000)	(9,000)	(8,000)	(7,000)	(6,000)	
<i>Risk</i>		-	(10,000)	(9,000)	(8,000)	(7,000)	(6,000)	
<i>Replacement</i>		-	(20,000)	(21,000)	(22,000)	(23,000)	(24,000)	
<b>Total</b>		-	(38,000)	(35,000)	(32,000)	(29,000)	(26,000)	
Tree Protection Plan	10	10,000	10,000	10,000	10,000	10,000	10,000	60,000
<i>Maintenance</i>		-	300	900	1,800	3,000	4,500	
<i>Risk</i>		-	(1,000)	(1,800)	(2,400)	(2,800)	(3,000)	
<i>Replacement</i>		-	(1,000)	(2,100)	(3,300)	(4,600)	(6,000)	
<b>Total</b>		-	(1,700)	(3,000)	(3,900)	(4,400)	(4,500)	
<b>Public Facilities Department</b>								
Street Repaving/Reconstruction	10	401,100	430,100	412,500	427,460	429,550	462,000	2,562,710
<i>Maintenance</i>		-	12,033	36,969	74,280	124,415	187,436	
<i>Risk</i>		-	(40,110)	(75,098)	(99,724)	(117,596)	(127,128)	
<i>Replacement</i>		-	(40,110)	(87,131)	(136,693)	(191,876)	(251,543)	
<b>Total</b>		-	(68,187)	(125,260)	(162,137)	(185,057)	(191,234)	
CavCorp Parking Lot	10	50,000	-	-	-	-	-	50,000
<i>Maintenance</i>		-	1,500	3,000	4,500	6,000	7,500	
<i>Risk</i>		-	(5,000)	(4,000)	(3,000)	(2,000)	(1,000)	
<i>Replacement</i>		-	(5,000)	(5,500)	(6,000)	(6,500)	(7,000)	
<b>Total</b>		-	(8,500)	(6,500)	(4,500)	(2,500)	(500)	
Working Waterfront Parking Lot	10	500,000	-	-	-	-	-	500,000
<i>Maintenance</i>		-	15,000	30,000	45,000	60,000	75,000	
<i>Risk</i>		-	(50,000)	(40,000)	(30,000)	(20,000)	(10,000)	
<i>Replacement</i>		-	(50,000)	(55,000)	(60,000)	(65,000)	(70,000)	
<b>Total</b>		-	(85,000)	(65,000)	(45,000)	(25,000)	(5,000)	

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

<u>List of Projects</u>	<u>Life</u> <u>Years</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	<u>Capital</u> <u>Totals</u>
<b>Public Facilities Department (Continued)</b>								
Roads Division Equipment	10	3,200	-	-	-	-	-	3,200
<b>Maintenance</b>		-	96	192	288	384	480	
<b>Efficiency</b>		-	(320)	(256)	(192)	(128)	(64)	
<b>Risk</b>		-	(320)	(256)	(192)	(128)	(64)	
<b>Replacement</b>		-	(320)	(352)	(384)	(416)	(448)	
<b>Total</b>		-	(864)	(672)	(480)	(288)	(96)	
Roads Division Vehicles	7	66,000	-	-	-	-	-	66,000
<b>Maintenance</b>		-	3,300	6,600	9,900	13,200	16,500	
<b>Efficiency</b>		-	(6,600)	(4,620)	(2,640)	(660)	(1,320)	
<b>Risk</b>		-	(6,600)	(4,620)	(2,640)	(660)	-	
<b>Replacement</b>		-	(4,620)	(5,280)	(5,940)	(6,600)	(7,260)	
<b>Total</b>		-	(14,520)	(7,920)	(1,320)	5,280	7,920	
Roads Division Heavy Equipment	10	50,000	75,000	-	74,000	-	-	199,000
<b>Maintenance</b>		-	1,500	5,250	9,000	14,970	20,940	
<b>Efficiency</b>		-	(5,000)	(11,500)	(9,000)	(13,900)	(9,920)	
<b>Risk</b>		-	(5,000)	(11,500)	(9,000)	(13,900)	(9,920)	
<b>Replacement</b>		-	(5,000)	(13,000)	(14,250)	(22,900)	(24,890)	
<b>Total</b>		-	(13,500)	(30,750)	(23,250)	(35,730)	(23,790)	
Public Facilities Compound	30+	1,670,870	3,331,244	1,574,000	50,000	50,000	-	6,676,114
<b>Maintenance</b>		-	16,709	66,730	132,491	198,752	1,017,405	
<b>Efficiency</b>		-	(167,087)	(500,211)	(640,903)	(612,590)	(585,142)	
<b>Replacement</b>		-	-	4,356	6,877	7,498	6,151	
<b>Total</b>		-	(150,378)	(429,126)	(501,535)	(406,341)	438,414	
Parks Division Mowers	5	26,000	39,000	-	-	-	-	65,000
<b>Maintenance</b>		-	1,820	6,370	10,920	15,470	20,020	
<b>Efficiency</b>		-	(2,600)	(5,460)	(2,860)	(260)	1,820	
<b>Risk</b>		-	(2,600)	(5,460)	(2,860)	(780)	-	
<b>Replacement</b>		-	(1,300)	(3,510)	(4,160)	(4,810)	(5,460)	
<b>Total</b>		-	(4,680)	(8,060)	1,040	9,620	16,380	
Parks Division Vehicles	7	38,000	-	34,000	34,000	-	-	106,000
<b>Maintenance</b>		-	1,900	3,800	7,400	12,700	18,000	
<b>Efficiency</b>		-	(3,800)	(2,660)	(4,920)	(6,160)	(4,500)	
<b>Risk</b>		-	(3,800)	(2,660)	(4,920)	(6,160)	(3,740)	
<b>Replacement</b>		-	(2,660)	(3,040)	(5,800)	(8,900)	(9,960)	
<b>Total</b>		-	(8,360)	(4,560)	(8,240)	(8,520)	(200)	
Schumann Tennis Courts	20	36,000	-	-	-	-	-	36,000
<b>Maintenance</b>		-	720	1,440	2,160	2,880	3,600	
<b>Risk</b>		-	(3,600)	(3,240)	(2,880)	(2,520)	(2,160)	
<b>Replacement</b>		-	(7,200)	(7,560)	(7,920)	(8,280)	(8,640)	
<b>Total</b>		-	(2,600)	(5,460)	(2,860)	(780)	-	
Park Amenities	20	213,000	172,000	-	-	-	-	385,000
<b>Maintenance</b>		-	4,260	11,960	19,660	27,360	35,060	
<b>Risk</b>		-	(21,300)	(36,370)	(32,520)	(28,670)	(24,820)	
<b>Replacement</b>		-	(42,600)	(79,130)	(82,980)	(86,830)	(90,680)	
<b>Total</b>		-	(59,640)	(103,540)	(95,840)	(88,140)	(80,440)	
Bark Park Shade Structure	5	10,000	-	-	-	-	-	10,000
<b>Maintenance</b>		-	700	1,400	2,100	2,800	3,500	
<b>Efficiency</b>		-	(1,000)	(600)	(200)	200	400	
<b>Risk</b>		-	(1,000)	(600)	(200)	-	-	
<b>Replacement</b>		-	(500)	(600)	(700)	(800)	(900)	
<b>Total</b>		-	(1,800)	(400)	1,000	2,200	3,000	
Park Improvements	20	20,000	20,000	20,000	20,000	20,000	20,000	120,000
<b>Maintenance</b>		-	400	1,200	2,400	4,000	6,000	
<b>Risk</b>		-	(2,000)	(3,800)	(5,400)	(6,800)	(8,000)	
<b>Replacement</b>		-	(4,000)	(8,200)	(12,600)	(17,200)	(22,000)	
<b>Total</b>		-	(5,600)	(10,800)	(15,600)	(20,000)	(24,000)	

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

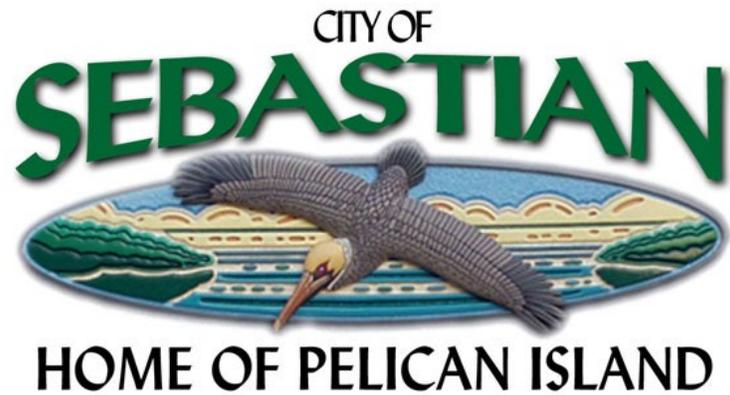
<u>List of Projects</u>	<u>Life</u> <u>Years</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	<u>Capital</u> <u>Totals</u>
<b>Public Facilities Department (Continued)</b>								
All-Inclusive Playground	20	40,000	-	-	-	-	-	40,000
<i>Maintenance</i>		-	800	1,600	2,400	3,200	4,000	
<i>Risk</i>		-	(4,000)	(3,600)	(3,200)	(2,800)	(2,400)	
<i>Replacement</i>		-	(8,000)	(8,400)	(8,800)	(9,200)	(9,600)	
<i>Total</i>		-	(11,200)	(10,400)	(9,600)	(8,800)	(8,000)	
Park Signage	5	100,000	-	-	-	-	-	100,000
<i>Maintenance</i>		-	5,000	10,000	15,000	20,000	25,000	
<i>Efficiency</i>		-	(10,000)	(7,000)	(4,000)	(1,000)	(2,000)	
<i>Risk</i>		-	(10,000)	(7,000)	(4,000)	(1,000)	-	
<i>Replacement</i>		-	(7,000)	(8,000)	(9,000)	(10,000)	(11,000)	
<i>Total</i>		-	(22,000)	(12,000)	(2,000)	8,000	12,000	
Fleet Division Equipment	10	7,000	36,000	-	-	-	-	43,000
<i>Maintenance</i>		-	210	1,500	2,790	4,080	5,370	
<i>Efficiency</i>		-	(700)	(4,160)	(3,300)	(2,440)	(1,580)	
<i>Risk</i>		-	(700)	(4,160)	(3,300)	(2,440)	(1,580)	
<i>Replacement</i>		-	(700)	(4,370)	(4,800)	(5,230)	(5,660)	
<i>Total</i>		-	(1,890)	(11,190)	(8,610)	(6,030)	(3,450)	
Four Post Hydraulic Lift	10	15,000	-	-	-	-	-	15,000
<i>Maintenance</i>		-	450	900	1,350	1,800	2,250	
<i>Efficiency</i>		-	(1,500)	(1,200)	(900)	(600)	(300)	
<i>Risk</i>		-	(1,500)	(1,200)	(900)	(600)	(300)	
<i>Replacement</i>		-	(1,500)	(1,650)	(1,800)	(1,950)	(2,100)	
<i>Total</i>		-	(4,050)	(3,150)	(2,250)	(1,350)	(450)	
Cemetery Division Vehicle	7	36,000	-	-	-	-	-	36,000
<i>Maintenance</i>		-	1,800	3,600	5,400	7,200	9,000	
<i>Efficiency</i>		-	(3,600)	(2,520)	(1,440)	(360)	(720)	
<i>Risk</i>		-	(3,600)	(2,520)	(1,440)	(360)	-	
<i>Replacement</i>		-	(2,520)	(2,880)	(3,240)	(3,600)	(3,960)	
<i>Total</i>		-	(7,920)	(4,320)	(720)	2,880	4,320	
Facilities Maintenance Equipment	10	28,500	-	-	-	-	-	28,500
<i>Maintenance</i>		-	855	1,710	2,565	3,420	4,275	
<i>Efficiency</i>		-	(2,850)	(2,280)	(1,710)	(1,140)	(570)	
<i>Risk</i>		-	(2,850)	(2,280)	(1,710)	(1,140)	(570)	
<i>Replacement</i>		-	(2,850)	(3,135)	(3,420)	(3,705)	(3,990)	
<i>Total</i>		-	(7,695)	(5,985)	(4,275)	(2,565)	(855)	
<b>Stormwater Department</b>								
Stonecrop Drainage	30+	1,186,137	-	-	-	-	-	1,186,137
<i>Maintenance</i>		-	11,861	23,723	35,584	47,445	59,307	
<i>Risk</i>		-	(118,614)	(118,614)	(106,752)	(106,752)	(94,891)	
<i>Replacement</i>		-	(355,841)	(367,702)	(379,564)	(391,425)	(403,287)	
<i>Total</i>		-	(462,593)	(462,593)	(450,732)	(450,732)	(438,871)	
Seawall Repair or Replacement	30+	-	-	2,000,000	2,000,000	2,000,000	2,000,000	8,000,000
<i>Maintenance</i>		-	-	-	20,000	60,000	120,000	
<i>Risk</i>		-	-	-	(200,000)	(400,000)	(580,000)	
<i>Replacement</i>		-	-	-	(600,000)	(1,220,000)	(1,860,000)	
<i>Total</i>		-	-	-	(780,000)	(1,560,000)	(2,320,000)	
Other Stormwater Improvements	30+	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000
<i>Maintenance</i>		-	5,000	15,000	30,000	50,000	75,000	
<i>Risk</i>		-	(50,000)	(100,000)	(145,000)	(190,000)	(230,000)	
<i>Replacement</i>		-	(150,000)	(305,000)	(465,000)	(630,000)	(800,000)	
<i>Total</i>		-	(195,000)	(390,000)	(580,000)	(770,000)	(955,000)	
Stormwater Heavy Equipment	10	-	-	340,000	-	145,000	-	485,000
<i>Maintenance</i>		-	-	-	10,200	20,400	34,950	
<i>Efficiency</i>		-	-	-	(34,000)	(27,200)	(34,900)	
<i>Risk</i>		-	-	-	(34,000)	(27,200)	(34,900)	
<i>Replacement</i>		-	-	-	(34,000)	(37,400)	(55,300)	
<i>Total</i>		-	-	-	(91,800)	(71,400)	(90,150)	

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

<u>List of Projects</u>	<u>Life</u> <u>Years</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	<u>Capital</u> <u>Totals</u>
<b>Stormwater Department (Continued)</b>								
Stormwater Equipment	10	23,800	-	-	20,000	45,000	-	88,800
<i>Maintenance</i>		-	714	1,428	2,142	3,456	6,120	
<i>Efficiency</i>		-	(2,380)	(1,904)	(1,428)	(2,952)	(6,576)	
<i>Risk</i>		-	(2,380)	(1,904)	(1,428)	(2,952)	(6,576)	
<i>Replacement</i>		-	(2,380)	(2,618)	(2,856)	(5,094)	(10,032)	
<b>Total</b>		-	(6,426)	(4,998)	(3,570)	(7,542)	(17,064)	
Stormwater Vehicles	7	-	114,000	-	-	35,000	35,000	184,000
<i>Maintenance</i>		-	-	5,700	11,400	17,100	24,550	
<i>Efficiency</i>		-	-	(11,400)	(7,980)	(4,560)	(4,640)	
<i>Risk</i>		-	-	(11,400)	(7,980)	(4,560)	(4,640)	
<i>Replacement</i>		-	-	(7,980)	(9,120)	(10,260)	(13,850)	
<b>Total</b>		-	-	(25,080)	(13,680)	(2,280)	1,420	
<b>Golf Course</b>								
Golf Course Equipment	10	-	4,195	2,495	2,295	-	-	8,985
<i>Maintenance</i>		-	-	126	327	596	866	
<i>Efficiency</i>		-	-	(420)	(585)	(681)	(501)	
<i>Risk</i>		-	-	(420)	(585)	(681)	(501)	
<i>Replacement</i>		-	-	(420)	(711)	(1,007)	(1,097)	
<b>Total</b>		-	-	(1,133)	(1,555)	(1,773)	(1,234)	
<b>Airport</b>								
Airport Tenant Signage	7	-	8,000	-	-	-	-	8,000
<i>Maintenance</i>		-	-	400	800	1,200	1,600	
<i>Risk</i>		-	-	(800)	(560)	(320)	(80)	
<b>Total</b>		-	-	(400)	240	880	1,520	
Paint Airport Terminal	5	24,000	-	-	-	-	-	24,000
<b>Normal Operations and Maintenance</b>								
Taxiways "C" Construction	30+	2,391,136	-	-	-	-	-	2,391,136
<i>Maintenance</i>		-	23,911	47,823	71,734	95,645	119,557	
<i>Risk</i>		-	(239,114)	(239,114)	(215,202)	(215,202)	(191,291)	
<b>Total</b>		-	(215,202)	(191,291)	(143,468)	(119,557)	(71,734)	
Construct Access Road West	30+	-	-	-	2,000,000	-	-	2,000,000
<i>Maintenance</i>		-	-	-	-	20,000	40,000	
<b>Total</b>		-	-	-	-	20,000	40,000	
Engineer and Construct Hangar	30+	-	1,125,000	1,125,000	-	-	-	2,250,000
<i>Maintenance</i>		-	-	11,250	33,750	56,250	78,750	
<b>Total</b>		-	-	11,250	33,750	56,250	78,750	
Airport Gate 3	5	8,000	-	-	-	-	-	8,000
<i>Maintenance</i>		-	560	1,120	1,680	2,240	2,800	
<i>Efficiency</i>		-	(800)	(480)	(160)	160	320	
<i>Risk</i>		-	(800)	(480)	(160)	-	-	
<i>Replacement</i>		-	(400)	(480)	(560)	(640)	(720)	
<b>Total</b>		-	(1,440)	(320)	800	1,760	2,400	
Airport Equipment	5	-	17,000	-	-	-	-	17,000
<i>Maintenance</i>		-	-	1,190	2,380	3,570	4,760	
<i>Efficiency</i>		-	-	(1,700)	(1,020)	(340)	340	
<i>Risk</i>		-	-	(1,700)	(1,020)	(340)	-	
<i>Replacement</i>		-	-	(850)	(1,020)	(1,190)	(1,360)	
<b>Total</b>		-	-	(3,060)	(680)	1,700	3,740	
<b>Building Department Vehicles</b>								
Building Department Vehicles	10	19,750	-	-	-	-	-	19,750
<i>Maintenance</i>		-	593	1,185	1,778	2,370	2,963	
<i>Efficiency</i>		-	(1,975)	(1,580)	(1,185)	(790)	(395)	
<i>Risk</i>		-	(1,975)	(1,580)	(1,185)	(790)	(395)	
<i>Replacement</i>		-	(1,975)	(2,173)	(2,370)	(2,568)	(2,765)	
<b>Total</b>		-	(5,333)	(4,148)	(2,963)	(1,778)	(593)	
<b>Totals</b>		<b>\$ -</b>	<b>\$ (1,535,406)</b>	<b>\$ (2,241,318)</b>	<b>\$ (3,200,371)</b>	<b>\$ (3,833,494)</b>	<b>\$ (3,662,263)</b>	<b>\$ 34,276,332</b>



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CITY OF SEBASTIAN, FLORIDA  
ANNUAL BUDGET  
FISCAL YEAR 2018-2019

***SCHEDULES***

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## SCHEDULE ONE

### SUMMARY OF MILLAGE RATES AND TAX COLLECTIONS

<u>Fiscal Year</u>	<u>Millage Rate</u>	<u>Tax Collection</u>	
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	
2016	3.8556	\$3,530,235	
2017	3.8000	\$3,726,976	
2018	3.4000	\$3,797,124	
2019	3.1514	\$3,814,314	Estimated

**CITY OF SEBASTIAN, FLORIDA 2018/2019 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 2018-19 Total Debt Service</u>
<b>Notes Payable Outstanding as of 09/30/18:</b>				
\$2,630,000 Stormwater Utility Bank Notes	12/18/2013	\$377,000	\$26,659	\$403,659
\$1,689,000 Paving Improvements Bank Notes	05/11/2012	224,000	19,177	243,177
\$313,152 Golf Cart Lease Purchase	08/31/2017	<u>49,996</u>	<u>6,394</u>	<u>56,390</u>
<b>Total Debt Service Payments</b>		<b><u>\$650,996</u></b>	<b><u>\$52,230</u></b>	<b><u>\$703,226</u></b>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## SCHEDULE THREE DEBT SERVICE PAYMENT SCHEDULE

### **\$5,630,000 Stormwater Utility Bank Notes**

Date	Principal	Interest	Total	Fiscal Year Total
11/01/2018	\$0	\$13,329.65	\$13,329.65	
05/01/2019	\$377,000.00	\$13,329.65	\$390,329.65	\$403,659.30
11/01/2019	\$0	\$10,068.60	\$10,068.60	
05/01/2020	\$382,000.00	\$10,068.60	\$392,068.60	\$402,137.20
11/01/2020	\$0	\$6,764.30	\$6,764.30	
05/01/2021	\$387,000.00	\$6,764.30	\$393,764.30	\$400,528.60
11/01/2021	\$0	\$3,416.75	\$3,416.75	
05/01/2022	\$395,000.00	\$3,416.75	\$398,416.75	\$401,833.50
<b>Total</b>	<b>\$1,541,000.00</b>	<b>\$67,158.60</b>	<b>\$1,608,158.60</b>	<b>\$1,608,158.60</b>

### **\$2,296,000 Paving Improvements Promissory Notes**

Date	Principal	Interest	Total	Fiscal Year Total
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
<b>Total</b>	<b>\$1,044,000.00</b>	<b>\$51,293.60</b>	<b>\$1,095,293.60</b>	<b>\$1,095,293.60</b>

### **\$313,152 Golf Cart 60 Month Lease Purchase**

Date	Principal	Interest	Total	Fiscal Year Total
12 Months of 2019	\$49,996.43	\$6,393.97	\$56,390.40	\$56,390.40
12 Months of 2020	\$51,767.64	\$4,622.76	\$56,390.40	\$56,390.40
12 Months of 2021	\$53,601.60	\$2,788.80	\$56,390.40	\$56,390.40
11 Months of 2022	\$50,801.33	\$889.87	\$51,691.20	\$51,691.20
<b>Total</b>	<b>\$206,167.00</b>	<b>\$14,695.40</b>	<b>\$220,862.40</b>	<b>\$220,862.40</b>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

## SCHEDULE FOUR OPERATING LEASE PAYMENTS SCHEDULE

Operating Lease Description	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
Governmental Funds:					
Stormwater Compound	<u>\$ 6,000</u>				
Total Governmental Activities Lease Payments	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Business-type Activities:					
Airport Land Lease by Golf Course	<u>\$ 106,000</u>				
Total Business-type Activities Lease Payments	\$ 106,000	\$ 106,000	\$ 106,000	\$ 106,000	\$ 106,000

**GENERAL FUND  
PROJECTED BALANCES  
FISCAL YEARS 2019-2024**

	<b>FY 16-17</b>	<b>FY 17-18</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>
Property Taxes (No Growth)	\$ 3,804,874	\$ 3,799,624	\$ 3,816,814	\$ 3,816,814	\$ 3,816,814	\$ 3,816,814	\$ 3,816,814	\$ 3,816,814
Franchise Fees (4% Growth)	1,271,403	1,340,006	1,394,340	1,450,114	1,508,118	1,568,443	1,631,181	1,696,428
Utility Service Tax (4% Growth)	2,708,980	2,824,380	2,935,950	3,053,388	3,175,524	3,302,544	3,434,646	3,572,032
Intergovernmental (4.0% Growth)	2,807,989	3,124,537	2,919,860	3,036,654	3,158,121	3,284,445	3,415,823	3,552,456
Investment Income	59,845	73,850	80,650	45,395	80,126	82,592	85,224	87,656
Other Revenue	772,285	847,340	929,202	929,202	929,202	929,202	929,202	929,202
Transfers In (Airport, Cemetery)	663,569	729,638	95,000	95,000	95,000	95,000	95,000	95,000
FEMA and State Reimbursements	-	1,774,517	-	-	-	-	-	-
<b>GENERAL FUND REVENUE</b>	<b>\$ 12,088,945</b>	<b>\$ 14,513,892</b>	<b>\$ 12,171,816</b>	<b>\$ 12,426,567</b>	<b>\$ 12,762,904</b>	<b>\$ 13,079,040</b>	<b>\$ 13,407,890</b>	<b>\$ 13,749,588</b>
Personnel Cost (1M Insurance @ 10%, Other @ 3%)	\$ 8,175,533	\$ 8,918,954	\$ 9,106,967	\$ 9,450,176	\$ 9,803,681	\$ 10,167,792	\$ 10,542,825	\$ 10,929,110
Operating Expenditures (No Growth)	2,823,480	3,134,215	2,645,328	2,645,328	2,645,328	2,645,328	2,645,328	2,645,328
Total Operation and Maintenance	\$ 10,999,013	\$ 12,053,169	\$ 11,752,295	\$ 12,095,504	\$ 12,449,009	\$ 12,813,120	\$ 13,188,153	\$ 13,574,438
Transfers to Other Funds	570,237	73,887	-	-	-	-	-	-
Capital Replacements or Additions	220,624	-	-	-	-	-	-	-
<b>TOTAL FY 13</b>								
City Clerk Equipment			15,000					
Police Personnel Equipment		20,000	49,000	32,000	12,000	9,000		
Engineering Equipment		7,544	-					
Public Works Roads Vehicles			66,000					
Public Works Stormwater Equipment								
Public Works Parks Mowers		-	26,000	39,000				
Public Works Parks Pickup Trucks		-	74,000		34,000	34,000		
Public Works Parks Replace Playground Components		1,350						
Public Works Cemetery Commercial Mower		8,491						
Public Works Cemetery Commercial Pickup Truck			36,000					
Public Works Facilities Maintenance		125,000	28,500					
Public Works Fleet Equipment		-	7,000	36,000				
Hurricane Matthew & Irma Expenditures	1,603,353	565,628						
<b>TOTAL FY 17</b>	<b>\$ 13,393,227</b>							
<b>TOTAL FY 18</b>		<b>\$ 12,855,069</b>						
<b>TOTAL FY 19</b>			<b>\$ 12,053,795</b>					
<b>TOTAL FY 20</b>				<b>\$ 12,202,504</b>				
<b>TOTAL FY 21</b>					<b>\$ 12,495,009</b>			
<b>TOTAL FY 22</b>						<b>\$ 12,856,120</b>		
<b>TOTAL FY 23</b>							<b>\$ 13,188,153</b>	
<b>TOTAL FY 24</b>								<b>\$ 13,574,438</b>
BEGINNING UNRESTRICTED RESERVE BALANCE	\$ 5,811,428	\$ 4,507,146	\$ 6,165,969	\$ 6,283,990	\$ 6,508,053	\$ 6,775,948	\$ 6,998,868	\$ 7,218,605
TOTAL REVENUES	12,088,945	14,513,892	12,171,816	12,426,567	12,762,904	13,079,040	13,407,890	13,749,588
TOTAL EXPENDITURES	13,393,227	12,855,069	12,053,795	12,202,504	12,495,009	12,856,120	13,188,153	13,574,438
UNRESTRICTED RESERVE BALANCE PER CAFR	\$ 4,507,146	\$ 6,165,969	\$ 6,283,990	\$ 6,508,053	\$ 6,775,948	\$ 6,998,868	\$ 7,218,605	\$ 7,393,755
Renewal and Replacement Reserve	275,000	275,000	275,000	275,000	275,000	275,000	275,000	275,000
Restricted Funds, Inventory, Prepays and Advances	417,871	417,871	417,871	417,871	417,871	417,871	417,871	417,871
Available for Emergencies	3,814,275	5,473,098	5,591,119	5,815,182	6,083,077	6,305,997	6,525,734	6,700,884

**LOCAL OPTION GAS TAX FUND  
PROJECTED BALANCES  
FISCAL YEARS 2019-2024**

	<b>FY 16-17</b>	<b>FY 17-18</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>
Local Option Gas Taxes	\$ 674,778	\$ 705,100	\$ 740,300	\$ 777,315	\$ 816,181	\$ 856,990	\$ 899,839	\$ 944,831
FDOT Lighting Agreement	12,532	12,908	13,295	13,295	13,295	13,295	13,295	13,295
Transfer from General Fund (AAF+Streets)	200,000	-	-	-	-	-	-	-
Investment Income	948	3,000	3,764	3,185	3,434	4,076	4,908	6,843
<b>Total Revenues</b>	<b>\$ 888,258</b>	<b>\$ 721,008</b>	<b>\$ 757,359</b>	<b>\$ 793,795</b>	<b>\$ 832,910</b>	<b>\$ 874,360</b>	<b>\$ 918,042</b>	<b>\$ 964,969</b>
R/R Crossing Maintenance	5,103	5,103	64,350	64,350	64,350	64,350	64,350	64,350
All Aboard Florida	71,894							
Road Condition Assessment			11,500					
Road Striping	1,081	5,000	15,000	15,000	15,000	15,000	15,000	15,000
Road Signs and Markings	21,621	18,000	20,500	20,500	20,500	20,500	20,500	20,500
Sidewalk Construction and Repair	23,386	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Total Operational and Maintenance	\$ 123,085	\$ 33,103	\$ 116,350	\$ 104,850	\$ 104,850	\$ 104,850	\$ 104,850	\$ 104,850
Debt Payment - Final FY22-23	242,635	242,445	243,177	243,802	243,340	242,801	122,174	
School Crossing Beacons	9,488							
Solar Pedestrian Sign	2,523							
Paint Striping Machine/Trailer		22,839						
Concrete Planer/Dust Vacuum		4,731	3,200					
Catch-up Street Repaving	663,423							
<b>TOTAL</b>	<b>\$ 1,041,154</b>							
Street Repaving/Indian River Drive		486,000	100,000					
<b>TOTAL</b>		<b>\$ 789,118</b>						
Street Repaving (with Inspection + Sod + 5%)			401,100	430,100	412,500	427,460	429,550	462,000
<b>TOTAL</b>			<b>\$ 863,827</b>					
<b>TOTAL</b>				<b>\$ 778,752</b>				
<b>TOTAL</b>					<b>\$ 760,690</b>			
<b>TOTAL</b>						<b>\$ 775,111</b>		
<b>TOTAL</b>							<b>\$ 656,574</b>	
<b>TOTAL</b>								<b>\$ 566,850</b>
BEGINNING FUND BALANCE	\$ 363,900	\$ 211,004	\$ 142,894	36,427	51,470	123,689	222,939	484,407
BUDGET RESERVE - 15% TO 5% OF EXPENSES	119,778	82,001	31,033	26,748	25,868	26,616	26,720	28,343
UNRESTRICTED RESERVE BALANCE	\$ 244,123	\$ 129,003	\$ 111,862	\$ 9,679	\$ 25,602	\$ 97,074	\$ 196,219	\$ 456,064
TOTAL REVENUES	888,258	721,008	757,359	793,795	832,910	874,360	918,042	964,969
TOTAL EXPENDITURES+TRANSFERS	1,041,154	789,118	863,827	778,752	760,690	775,111	656,574	566,850
<b>ENDING FUND BALANCE</b>	<b>\$ 91,227</b>	<b>\$ 60,893</b>	<b>\$ 5,394</b>	<b>\$ 24,722</b>	<b>\$ 97,822</b>	<b>\$ 196,323</b>	<b>\$ 457,687</b>	<b>\$ 854,183</b>

**DISCRETIONARY SALES TAX FUND (DST)  
PROJECTED BALANCES  
FISCAL YEARS 2019-2024**

	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
DST Revenue	\$ 3,207,905	\$ 3,405,000	\$ 3,572,500	\$ 3,751,125	\$ 3,938,681	\$ 4,135,615	\$ 4,342,396	\$ 4,559,516
Grants					1,000,000	1,000,000	1,000,000	1,000,000
Principal from \$285,000 Airport Advance 09/29/08	675	702	6,730	6,999	7,279	7,570	7,873	10,188
Interest from \$285,000 Airport Advance	11,325	11,298	11,270	11,001	10,721	10,430	10,127	9,812
Principal from \$267,511 Airport Advance 01/05/11	1,800	1,872	1,946	2,024	2,105	8,189	8,517	8,858
Interest from \$267,511 Airport Advance	10,700	10,628	10,554	10,476	10,395	10,311	9,983	9,642
Investment Income	15,463	33,000	32,813	34,267	36,950	33,226	36,247	54,411
<b>DST PROJECT REVENUE</b>	<b>\$ 3,247,868</b>	<b>\$ 3,462,500</b>	<b>\$ 3,635,813</b>	<b>\$ 3,815,892</b>	<b>\$ 5,006,132</b>	<b>\$ 5,205,341</b>	<b>\$ 5,415,143</b>	<b>\$ 5,652,427</b>
City Hall Debt (Retires 2018)	354,854							
Stormwater Debt (Retires 5/01/22)	402,963	403,792	402,914	401,355	400,961	234,292		
Computer Upgrades	27,494	30,000	30,000	80,000	60,000	60,000	60,000	60,000
Network Upgrades			-	45,000	10,000	10,000	10,000	10,000
MIS Servers	19,998	35,000						
Police Server UPS				15,000				
Firewall Software		75,650						
Audio Visual Equipment	41,464	30,000						
Laserfiche Software Upgrade		50,000						
Wireless Capability at City Hall and Police Station		5,000						
Police Vehicles and Equipment	314,000	425,527	345,000	350,000	355,000	360,000	365,000	370,000
Emergency Generators		4,000						
Diesel Fuel Tank and Software	24,887							
Presidential Streets	(3,542)							
Construct Hangar "C"	283,335							
Airport Drive East	96,273							
Tulip Drive	179,324							
CavCor Boat Parking Paving Completion	41,915	-	50,000					
Roof Repairs (City Hall and PD)	32,517							
Painting City Hall	38,932							
Police - Public Parking	29,335							
Patch Truck	156,252							
Police Evidence Garage/Fixtures	203,112	223,112	50,000	20,000	20,000			
Dispatch Consoles Upgrade	63,390							
Working Waterfront Phase 2A Enhancements	37,500	164,900						
Working Waterfront Phase 3 Parking Lot	30,477		250,000					
Street Reconstruction	479,045	356,500						
Automated Weather Observation System		21,200						
Street Reconstruction	130,545							
Backhoe	84,169							
Purchase 190 Sebastian Blvd.	71,462							
Airport Master Plan Design/Environmental Study	14,265	11,535						
Taxiway "C", "D" and "E" Design	13,273							
Dump Truck ( Split with Stormwater/General Fund)	60,000							
Golf Course Parking Lights	7,982							
Golf Clubhouse Reconstruction	51,816	138,375						
Dispatch Console and Radio System Upgrades		57,000	64,000	135,000	58,000			
Dispatch Power Source/Generator		17,000		200,000				
Roads & Maintenance Heavy Equipment			50,000	75,000		74,000		
Public Works Garage Compound	3,750	100,000	1,670,870	3,331,244	1,574,000	50,000	50,000	
Purchase Indian River Drive Property		550,000						
Oyster Pointe Drainage		164,500						
Stormwater Heavy Equipment								
Airport Shade Hangars		125,000						
Taxiway "C","D" and "E" Construction		96,785	128,819					
Security Cameras		100,000						
Construct Access Road West						100,000		
Airport Entrance Sign		20,411						
Cemetery Irrigation System		150,000						
Radar Signs/Speed Trailers			15,000	30,000				
Four Post Hydraulic Lift			15,000					
Seawall Repair or Replacement					2,000,000	2,000,000	2,000,000	2,000,000
Transfer to Stormwater for Stonecrop Drainage	22,309	-	296,534					
<b>TOTAL FY 17</b>	<b>\$ 3,313,096</b>			225,000	225,000			
Engineering and Construction of Hangar "D"								
<b>TOTAL FY 18</b>		<b>\$ 3,355,287</b>						
<b>TOTAL FY 19</b>			<b>\$ 3,368,137</b>					
<b>TOTAL FY 20</b>				<b>4,907,599</b>				
<b>TOTAL FY 21</b>					<b>4,702,961</b>			
<b>TOTAL FY 22</b>						<b>2,888,292</b>		
<b>TOTAL FY 23</b>							<b>2,485,000</b>	
<b>TOTAL FY 24</b>								<b>2,440,000</b>
BEGINNING FUND BALANCE	\$ 2,709,105	\$ 2,643,877	\$ 2,751,089	\$ 3,018,766	\$ 1,927,059	\$ 2,230,230	\$ 4,547,280	\$ 7,477,422
BUDGET RESERVE - 10% TO 5% OF EXPENSES	331,310	335,529	168,407	245,380	235,148	144,415	124,250	122,000
RESERVE FOR ADVANCES	525,674	523,100	514,424	505,401	496,017	480,258	463,868	444,822
UNRESTRICTED RESERVE BALANCE	\$ 1,852,121	\$ 1,785,247	\$ 2,068,259	\$ 2,267,985	\$ 1,195,894	\$ 1,605,557	\$ 3,959,162	\$ 6,910,600
TOTAL REVENUES	3,247,868	3,462,500	3,635,813	3,815,892	5,006,132	5,205,341	5,415,143	5,652,427
TOTAL EXPENDITURES+DEBT+TRANSFERS	3,313,096	3,355,287	3,368,137	4,907,599	4,702,961	2,888,292	2,485,000	2,440,000
<b>ENDING FUND BALANCE</b>	<b>\$ 1,786,893</b>	<b>\$ 1,892,461</b>	<b>\$ 2,335,935</b>	<b>\$ 1,176,278</b>	<b>\$ 1,499,065</b>	<b>\$ 3,922,607</b>	<b>\$ 6,889,304</b>	<b>\$ 10,123,028</b>
Cash on Hand	\$ 2,118,203	\$ 2,227,989	\$ 2,504,342	\$ 1,421,658	\$ 1,734,213	\$ 4,067,022	\$ 7,013,554	\$ 10,245,028
<b>Advances to Other Funds - Balance After FY 23-24:</b>								
			Principal from \$285,000 Airport Advance 09/29/08					235,111
			Principal from \$267,511 Airport Advance 01/05/11					209,711
								\$ 444,822

**RECREATION IMPACT FEE FUNDS  
PROJECTED BALANCES  
FISCAL YEARS 2019-2024**

	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Recreation Impact Fees	\$ 102,700	\$ 163,800	\$ 163,800	\$ 163,800	\$ 163,800	\$ 163,800	\$ 163,800	\$ 163,800
Investment Income	8,887	10,000	10,428	7,244	6,924	9,223	11,556	13,926
<b>PROJECTED REVENUE</b>	<b>\$ 111,587</b>	<b>\$ 173,800</b>	<b>\$ 174,228</b>	<b>\$ 171,044</b>	<b>\$ 170,724</b>	<b>\$ 173,023</b>	<b>\$ 175,356</b>	<b>\$ 177,726</b>
Community Center (Paving/Drainage/Lighting)	9,233	44,618						
Pickle Ball (See DST)	-							
Parks & Recreation Comprehensive Plan	-	19,600						
Parks Inspection/Engineering	14,774							
Football Field Restrooms	4,500	5,312						
Friendship Park Improvements	17,231							
CavCorp Boat Parking Landscaping	15,491							
Barber Street Ballfield Lighting		377,638						
<b>TOTAL FY 17</b>	<b>\$ 61,229</b>							
Friendship All Inclusive Playground		80,000	40,000					
<b>TOTAL FY 18</b>		<b>\$ 527,168</b>						
Park Amenities			213,000	172,000				
Bark Park Shade Structure			10,000					
Park Improvements			20,000	20,000	20,000	20,000	20,000	20,000
Park Signage			100,000					
<b>TOTAL FY 19</b>			<b>\$ 383,000</b>					
<b>TOTAL FY 20</b>				<b>\$ 192,000</b>				
<b>TOTAL FY 21</b>					<b>\$ 20,000</b>			
<b>TOTAL FY 22</b>						<b>\$ 20,000</b>		
<b>TOTAL FY 23</b>							<b>\$ 20,000</b>	
								<b>\$ 20,000</b>
BEGINNING FUND BALANCE	\$ 904,893	\$ 955,251	\$ 601,883	\$ 393,111	\$ 372,155	\$ 522,879	\$ 675,902	\$ 831,258
TOTAL REVENUES	111,587	173,800	174,228	171,044	170,724	173,023	175,356	177,726
TOTAL EXPENDITURES	61,229	527,168	383,000	192,000	20,000	20,000	20,000	20,000
<b>ENDING FUND BALANCE</b>	<b>\$ 955,251</b>	<b>\$ 601,883</b>	<b>\$ 393,111</b>	<b>\$ 372,155</b>	<b>\$ 522,879</b>	<b>\$ 675,902</b>	<b>\$ 831,258</b>	<b>\$ 988,984</b>

	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
<b>BEGINNING FUND BALANCE:</b>								
Zone A	\$ 375,035	\$ 404,296	\$ 286,993	\$ 240,491	\$ 250,298	\$ 320,531	\$ 391,761	\$ 464,035
Zone B	135,946	140,016	36,465	13,423	9,646	31,601	53,934	76,632
Zone C	47,733	53,824	65,881	30,421	5,631	23,384	41,445	59,802
Zone D	346,180	357,116	212,543	108,776	106,580	147,363	188,762	230,790
All Zones	<b>\$ 904,893</b>	<b>\$ 955,251</b>	<b>\$ 601,883</b>	<b>\$ 393,111</b>	<b>\$ 372,155</b>	<b>\$ 522,879</b>	<b>\$ 675,902</b>	<b>\$ 831,258</b>
<b>Recreation Impact Fees</b>								
Zone A	\$ 47,385	\$ 70,576	\$ 70,576	\$ 70,576	\$ 70,576	\$ 70,576	\$ 70,576	\$ 70,576
Zone B	18,042	26,776	26,776	26,776	26,776	26,776	26,776	26,776
Zone C	7,931	22,649	22,649	22,649	22,649	22,649	22,649	22,649
Zone D	29,343	43,800	43,800	43,800	43,800	43,800	43,800	43,800
All Zones	<b>\$ 102,700</b>	<b>\$ 163,800</b>						
<b>Investment Income</b>								
Zone A	\$ 3,683	\$ 4,232	\$ 4,972	\$ 4,432	\$ 4,657	\$ 5,654	\$ 6,698	\$ 7,774
Zone B	1,335	1,466	632	247	179	557	922	1,284
Zone C	469	563	1,141	561	105	412	709	1,002
Zone D	3,400	3,738	3,682	2,004	1,983	2,599	3,227	3,866
All Zones	<b>\$ 8,887</b>	<b>\$ 10,000</b>	<b>\$ 10,428</b>	<b>\$ 7,244</b>	<b>\$ 6,924</b>	<b>\$ 9,223</b>	<b>\$ 11,556</b>	<b>\$ 13,926</b>
<b>Transfers:</b>								
Zone A	\$ 21,807	\$ 192,111	\$ 122,050	\$ 65,200	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Zone B	15,307	131,792	50,450	30,800	5,000	5,000	5,000	5,000
Zone C	2,308	11,155	59,250	48,000	5,000	5,000	5,000	5,000
Zone D	21,807	192,111	151,250	48,000	5,000	5,000	5,000	5,000
All Zones	<b>\$ 61,229</b>	<b>\$ 527,168</b>	<b>\$ 383,000</b>	<b>\$ 192,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>
<b>Ending Balances:</b>								
Zone A	\$ 404,296	\$ 286,993	\$ 240,491	\$ 250,298	\$ 320,531	\$ 391,761	\$ 464,035	\$ 537,384
Zone B	140,016	36,465	13,423	9,646	31,601	53,934	76,632	99,691
Zone C	53,824	65,881	30,421	5,631	23,384	41,445	59,802	78,453
Zone D	357,116	212,543	108,776	106,580	147,363	188,762	230,790	273,456
All Zones	<b>\$ 955,251</b>	<b>\$ 601,883</b>	<b>\$ 393,111</b>	<b>\$ 372,155</b>	<b>\$ 522,879</b>	<b>\$ 675,902</b>	<b>\$ 831,258</b>	<b>\$ 988,984</b>

	7 Yr. Income Thru FY18	Ending Balances	7 Yr. Income Thru FY19	Ending Balances
Zone A	486,869	286,993	546,395	240,491
Zone B	225,412	36,465	215,138	13,423
Zone C	89,986	65,881	110,685	30,421
Zone D	305,332	212,543	340,682	108,776

**RIVERFRONT CRA FUND  
PROJECTED BALANCES  
FISCAL YEARS 2019-2024**

	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Tax Increment from City	\$ 181,631	\$ 181,652	\$ 183,842	\$ 193,034	\$ 202,686	\$ 212,820	\$ 223,461	\$ 234,634
Tax Increment from County	160,610	184,879	201,868	211,961	222,559	233,687	245,372	257,640
Rents	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000
Investment Income	5,758	10,700	10,000	4,731	604	1,265	3,024	6,326
<b>PROJECTED REVENUE</b>	<b>\$ 383,999</b>	<b>\$ 413,231</b>	<b>\$ 431,710</b>	<b>\$ 445,727</b>	<b>\$ 461,849</b>	<b>\$ 483,773</b>	<b>\$ 507,857</b>	<b>\$ 534,600</b>
Waterfront Renovations/Expenses (Crabby Bills)	6,177	24,000	25,000	25,000	25,000	25,000	25,000	25,000
Façade/Sign Improvement Program	-	70,000	40,000	40,000	40,000	40,000	40,000	40,000
Sewer Connection Program *	40,766	189,234	75,000	75,000	75,000	75,000	75,000	75,000
Special Events	39,308	42,000	45,000	45,000	45,000	45,000	45,000	45,000
Operating Expenditures	26,323	101,124	256,885	259,596	262,389	265,265	268,228	271,279
Update CRA Master Plan	-	50,000						
Signage for Chamber of Commerce	-							
Veteran's Memorial								
Speed Cushions on Indian River Drive								
CavCorp Enhancements	188,730							
Purchase Indian River Drive Property		250,000						
Transfer to General Fund for Quality Maintenance								
<b>TOTAL RIVERFRONT CRA FY16</b>								
<b>TOTAL RIVERFRONT CRA FY17</b>	<b>\$ 301,304</b>							
Wayfinding Signage		50,000						
<b>TOTAL RIVERFRONT CRA FY18</b>		<b>\$ 776,358</b>						
Street Signage			50,000	50,000				
Riverview Park Tree Protection			10,000	10,000	10,000	10,000	10,000	10,000
<b>TOTAL RIVERFRONT CRA FY19</b>			<b>\$ 501,885</b>					
<b>TOTAL RIVERFRONT CRA FY20</b>				<b>\$ 504,596</b>				
<b>TOTAL RIVERFRONT CRA FY21</b>					<b>\$ 457,389</b>			
<b>TOTAL RIVERFRONT CRA FY22</b>						<b>\$ 460,265</b>		
<b>TOTAL RIVERFRONT CRA FY23</b>							<b>\$ 463,228</b>	
<b>TOTAL RIVERFRONT CRA FY24</b>								<b>\$ 466,279</b>
BEGINNING FUND BALANCE	\$ 458,053	\$ 540,748	\$ 177,621	\$ 107,446	\$ 48,576	\$ 53,037	\$ 76,544	\$ 121,174
ANNUAL REVENUES	383,999	413,231	431,710	445,727	461,849	483,773	507,857	534,600
ANNUAL EXPENDITURES	301,304	776,358	501,885	504,596	457,389	460,265	463,228	466,279
<b>ENDING FUND BALANCE</b>	<b>\$ 540,748</b>	<b>\$ 177,621</b>	<b>\$ 107,446</b>	<b>\$ 48,576</b>	<b>\$ 53,037</b>	<b>\$ 76,544</b>	<b>\$ 121,174</b>	<b>\$ 189,495</b>

\* Note: \$247,000 is also currently available out of the Stormwater Fund.

**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	87,740	90,372	93,083	95,876	98,752	101,715	104,766
Landscaping	-	-	156,700	156,700	156,700	156,700	156,700	156,700
Submerged Land Lease	4,022	648	648	648	648	648	648	648
Legal Advertisements	1,857	5,571	2,000	2,000	2,000	2,000	2,000	2,000
CRA Association	175	175	175	175	175	175	175	175
Ad Valorem Taxes	2,067	1,990	1,990	1,990	1,990	1,990	1,990	1,990
<b>Total Operating Expenditures</b>	<b>\$ 26,323</b>	<b>\$ 101,124</b>	<b>\$ 256,885</b>	<b>\$ 259,596</b>	<b>\$ 262,389</b>	<b>\$ 265,265</b>	<b>\$ 268,228</b>	<b>\$ 271,279</b>

**STORMWATER UTILITY FUND  
PROJECTED BALANCES  
FISCAL YEARS 2019-2024**

	<b>FY 16-17</b>	<b>FY 17-18</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>
Stormwater Fees	\$ 992,839	\$ 997,269	\$ 1,995,000	\$ 1,995,000	\$ 1,995,000	\$ 1,995,000	\$ 1,995,000	\$ 1,995,000
Transfer from General Fund	100,000	-	-	-	-	-	-	-
Transfer from DST for Stonecrop Project		-	296,534					
Grants			889,603	250,000	250,000	250,000	250,000	250,000
Investment Income	9,299	18,000	19,000	57,023	48,813	43,099	46,000	38,852
<b>SW PROJECTED REVENUE</b>	<b>\$ 1,102,138</b>	<b>\$ 1,015,269</b>	<b>\$ 3,200,137</b>	<b>\$ 2,302,023</b>	<b>\$ 2,293,813</b>	<b>\$ 2,288,099</b>	<b>\$ 2,291,000</b>	<b>\$ 2,283,852</b>
Personnel			891,152	917,887	945,423	973,786	1,002,999	1,033,089
Operating Accounts			497,250	497,250	497,250	497,250	497,250	497,250
Professional Services	129	-	-	-	-	-	-	-
Permit	500							
NPDES 5 Year Permit		7,988					7,988	
Stormwater Park Maintenance	8,244	7,500	7,500	7,500	7,500	7,500	7,500	7,500
Road Crossings/Sideyard Pipes	-	30,000	80,000	80,000	80,000	80,000	80,000	80,000
Pipe Sliplining	108,540	30,000	50,000	50,000	50,000	50,000	50,000	50,000
Driveway Pipe Replacement Program		90,000	60,000	60,000	60,000	60,000	60,000	60,000
Garden/Easy Street Fountain	3,143							
Total Operational and Maintenance	\$ 120,556	\$ 165,488	\$ 1,585,902	\$ 1,612,637	\$ 1,640,173	\$ 1,668,536	\$ 1,705,737	\$ 1,727,839
Lagoon Improvements (25K Oyster Mats, 1/3rd Interloc)	200,000							
Armadillo	90,027							
SW-628 Tandem Dump Truck	149,508							
Seawall Engineering Proposal		19,975						
SW-606 1 Ton Crew Cab Pickup Replacement	-	-	-	48,000				
SW-616 4X4 2006 Pickup Replacement	-	-	-	33,000				
Pickup for Construction Inspector Replacement				33,000				
Concrete Chipping Hammer			2,000					
Pumps, Sod Cutter and Compactor			21,800					
Transport Truck					145,000			
8 Yard Brush Truck					125,000			
Low Bed Trailer					70,000			
Track Excavator							145,000	
Transfer to General Fund for Swale Maintenance	650,000							
<b>TOTAL STORMWATER FY17</b>	<b>\$ 1,210,091</b>							
Stonecrop Drainage		-	1,186,137					
Transfer to General Fund for Operation & Maintenance		700,000						
<b>TOTAL STORMWATER FY18</b>		<b>\$ 885,463</b>						
Other Stormwater Improvements			500,000	500,000	500,000	500,000	500,000	500,000
<b>TOTAL STORMWATER FY19</b>			<b>\$ 3,295,839</b>					
Water Tank and Trailer						20,000		
<b>TOTAL STORMWATER FY20</b>				<b>\$ 2,226,637</b>				
<b>TOTAL STORMWATER FY21</b>					<b>\$ 2,480,173</b>			
Excavator Buckets, Mowing Heads							45,000	
Pickup Truck Replacement							35,000	
<b>TOTAL STORMWATER FY22</b>						<b>\$ 2,188,536</b>		
Pickup Truck Replacement								35,000
<b>TOTAL STORMWATER FY23</b>							<b>\$ 2,430,737</b>	
<b>TOTAL STORMWATER FY24</b>								<b>\$ 2,262,839</b>
BEGINNING FUND BALANCE	\$ 374,556	\$ 266,603	\$ 396,409	\$ 300,707	\$ 376,094	\$ 189,734	\$ 289,297	\$ 149,560
BUDGET RESERVE - 15% TO 5% OF EXPENSES	181,514	132,819	164,792	111,332	124,009	109,427	121,537	113,142
UNRESTRICTED RESERVE BALANCE	\$ 193,043	\$ 133,784	\$ 231,617	\$ 189,375	\$ 252,085	\$ 80,307	\$ 167,760	\$ 36,418
ANNUAL REVENUES	1,102,138	1,015,269	3,200,137	2,302,023	2,293,813	2,288,099	2,291,000	2,283,852
ANNUAL EXPENDITURES	1,210,091	885,463	3,295,839	2,226,637	2,480,173	2,188,536	2,430,737	2,262,839
<b>ENDING FUND BALANCE</b>	<b>\$ 85,090</b>	<b>\$ 263,590</b>	<b>\$ 135,915</b>	<b>\$ 264,762</b>	<b>\$ 65,725</b>	<b>\$ 179,870</b>	<b>\$ 28,023</b>	<b>\$ 57,431</b>

**PARKING IN LIEU OF FUND  
PROJECTED BALANCES  
FISCAL YEARS 2019-2024**

	<b>FY 16-17</b>	<b>FY 17-18</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>
Payments in Lieu of Parking	\$ 24,945	\$ 13,775	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	468	429	406	409	412	415	502	506
<b>PROJECTED REVENUE</b>	<b>25,413</b>	<b>14,204</b>	<b>406</b>	<b>409</b>	<b>412</b>	<b>415</b>	<b>502</b>	<b>506</b>
Expenditures:								
Parking on Indian River Drive	44,703							
CavCor Boat Parking Lot	13,792							
<b>PROJECTED DISBURSEMENTS</b>	<b>58,495</b>	<b>-</b>						
<b>NONEXPENDABLE TRUST FUND:</b>								
BEGINNING FUND BALANCE	\$ 72,975	\$ 39,893	\$ 54,097	\$ 54,503	\$ 54,911	\$ 55,323	\$ 55,738	\$ 56,240
REVENUES	25,413	14,204	406	409	412	415	502	506
EXPENDITURES	58,495	-	-	-	-	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ 39,893</b>	<b>\$ 54,097</b>	<b>\$ 54,503</b>	<b>\$ 54,911</b>	<b>\$ 55,323</b>	<b>\$ 55,738</b>	<b>\$ 56,240</b>	<b>\$ 56,746</b>

**CEMETERY TRUST FUND  
PROJECTED BALANCES  
FISCAL YEARS 2019-2024**

	<b>FY 16-17</b>	<b>FY 17-18</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>
Lot Sales	\$ 47,410	\$ 75,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
Non-Endowed Trust Interest/Surplus Sale	8,894	10,352	10,453	10,733	11,016	11,302	11,592	11,884
<b>PROJECTED REVENUE</b>	<b>56,304</b>	<b>85,352</b>	<b>80,453</b>	<b>80,733</b>	<b>81,016</b>	<b>81,302</b>	<b>81,592</b>	<b>81,884</b>
<b>Expended from Permanent Endowment:</b>								
General Fund Transfer for Operations	3,569	4,638	55,000	55,000	55,000	55,000	55,000	55,000
<b>TOTAL OPERATIONAL TRANSFERS</b>	<b>3,569</b>	<b>4,638</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>
<b>Expended from Non-Endowed (Capital):</b>								
Columbariums (Excess from DST)	108,451							
Headstone Straightening Project		24,503						
Trailer for Escavated Dirt		6,999						
Improvements to Sand Hill Section		40,000						
<b>PROJECTED CAPITAL DISBURSEMENTS</b>	<b>108,451</b>	<b>71,502</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL PROJECTED DISBURSEMENTS</b>	<b>112,020</b>	<b>76,140</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>
<b>PERMANENT ENDOWMENT:</b>								
BEGINNING FUND BALANCE	662,351.00	682,487.00	715,349.00	695,349.00	675,349.00	655,349.00	635,349.00	615,349.00
ANNUAL REVENUES	23,705.00	37,500.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00
ANNUAL TRANSFERS	(3,569.00)	(4,638.00)	(55,000.00)	(55,000.00)	(55,000.00)	(55,000.00)	(55,000.00)	(55,000.00)
<b>ENDING FUND BALANCE</b>	<b>682,487.00</b>	<b>715,349.00</b>	<b>695,349.00</b>	<b>675,349.00</b>	<b>655,349.00</b>	<b>635,349.00</b>	<b>615,349.00</b>	<b>595,349.00</b>
<b>NON-ENDOWED (Capital)</b>								
BEGINNING FUND BALANCE	334,426.00	258,574.00	234,923.67	280,376.67	326,109.65	372,125.70	418,427.92	465,019.47
ANNUAL REVENUES	32,599.00	47,851.67	45,453.00	45,732.98	46,016.05	46,302.22	46,591.55	46,884.05
ANNUAL EXPENDITURES	(108,451.00)	(71,502.00)	-	-	-	-	-	-
<b>ENDING FUND BALANCE</b>	<b>258,574.00</b>	<b>234,923.67</b>	<b>280,376.67</b>	<b>326,109.65</b>	<b>372,125.70</b>	<b>418,427.92</b>	<b>465,019.47</b>	<b>511,903.52</b>
<b>TOTAL ENDING BALANCE OF TRUST FUND</b>	<b>\$ 941,061</b>	<b>\$ 950,273</b>	<b>\$ 975,726</b>	<b>\$ 1,001,459</b>	<b>\$ 1,027,475</b>	<b>\$ 1,053,777</b>	<b>\$ 1,080,368</b>	<b>\$ 1,107,253</b>

**GOLF COURSE FUND  
PROJECTED BALANCES  
FISCAL YEARS 2019-2024**

	<b>FY 16-17</b>	<b>FY 17-18</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>
Charges for Services	\$ 974,135	\$ 1,164,911	\$ 1,266,294	\$ 1,272,625	\$ 1,278,989	\$ 1,285,384	\$ 1,291,810	\$ 1,298,270
Proshop Sales	43,930	76,000	70,000	70,000	70,000	70,000	70,000	70,000
Rents	26,999	7,000	30,000	30,000	30,000	30,000	30,000	30,000
Other Revenue	4,785	6,265	8,960	8,960	8,960	8,960	8,960	8,960
Contributions	9,090	3,575	3,000	3,000	3,000	3,000	3,000	3,000
Sale of Carts or Equipment	111,652	48,605				111,652	48,605	
Transfer from General Fund - R&R	7,240	11,320						
Transfer from General Fund - Restaurant	71,583							
Transfer from DST Fund - Restaurant	51,816	138,375						
FDOT Grant - Restaurant		50,000						
Net Investments in Capital Assets	105,410							
<b>PROJECTED REVENUE</b>	<b>\$ 1,406,640</b>	<b>\$ 1,506,051</b>	<b>\$ 1,378,254</b>	<b>\$ 1,384,585</b>	<b>\$ 1,390,949</b>	<b>\$ 1,508,996</b>	<b>\$ 1,452,375</b>	<b>\$ 1,410,230</b>
Personnel	\$ 357,557	\$ 355,860	\$ 379,566	\$ 384,380	\$ 389,339	\$ 394,447	\$ 399,708	\$ 405,126
Operating Costs	986,845	890,693	858,929	858,929	858,929	858,929	858,929	858,929
Proshop Cost of Sales	32,320	50,000	45,000	45,000	45,000	45,000	45,000	45,000
Capital Lease - Golf Carts	167,534	56,391	56,391	56,391	56,391	56,391	56,391	56,391
Parking Lot Curbing		11,320						
Cart Path Replacements		35,743						
Range Dispenser/ Picker/Ball Washer				4,195	2,495	2,295		
Restaurant Improvements	53,740	258,034						
<b>TOTAL FY 16</b>								
Interest Payment to Building Fund	4,544	7,118	8,604	8,213	7,819	7,421	7,015	6,605
Principal Payment to Building Fund		24,626	29,764	30,154	30,547	30,947	31,352	31,762
<b>TOTAL FY 17</b>	<b>\$ 1,602,540</b>							
<b>TOTAL FY 18</b>		<b>\$ 1,689,785</b>						
<b>TOTAL FY 19</b>			<b>\$ 1,378,254</b>					
<b>TOTAL FY 20</b>				<b>\$ 1,387,262</b>				
<b>TOTAL FY 21</b>					<b>\$ 1,390,520</b>			
<b>TOTAL FY 22</b>						<b>\$ 1,395,430</b>		
<b>TOTAL FY 23</b>							<b>\$ 1,398,395</b>	
<b>TOTAL FY 24</b>								<b>\$ 1,403,813</b>
BEGINNING FUND BALANCE	\$ (215,160)	\$ (411,060)	\$ (594,794)	\$ (594,794)	\$ (597,471)	\$ (597,042)	\$ (597,042)	\$ (483,477)
TOTAL REVENUES	1,406,640	1,506,051	1,378,254	1,384,585	1,390,949	1,508,996	1,452,375	1,410,230
EXPENDITURES	1,602,540	1,689,785	1,378,254	1,387,262	1,390,520	1,395,430	1,398,395	1,403,813
<b>ENDING FUND BALANCE</b>	<b>\$ (411,060)</b>	<b>\$ (594,794)</b>	<b>\$ (594,794)</b>	<b>\$ (597,471)</b>	<b>\$ (597,042)</b>	<b>\$ (483,477)</b>	<b>\$ (543,061)</b>	<b>\$ (477,060)</b>

**AIRPORT FUND  
PROJECTED BALANCES  
FISCAL YEARS 2019-2024**

	<b>FY 16-17</b>	<b>FY 17-18</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>
<b>OPERATING FUND:</b>								
Fuel Sales Revenue (2.5% Increase)	\$ 77,327	\$ 88,000	\$ 90,000	\$ 92,250	\$ 94,556	\$ 96,920	\$ 99,343	\$ 101,827
Non-taxable Rents	391	391	-	-	-	-	-	-
Golf Course Rents	106,000	106,000	106,000	106,000	106,000	106,000	106,000	106,000
Stormwater Rents	-	-	6,000	6,000	6,000	6,000	6,000	6,000
Taxable Rents	343,256	299,575	325,061	327,081	327,081	327,081	327,081	327,081
Other Revenue	82,751	72,600	94,215	94,215	94,215	94,215	94,215	94,215
Transfer from General Fund	28,040							
Investment Income	1,284	500	600	1,830	2,460	2,837	2,765	2,784
<b>PROJECTED REVENUE</b>	<b>\$ 639,049</b>	<b>\$ 567,066</b>	<b>\$ 621,876</b>	<b>\$ 627,376</b>	<b>\$ 630,313</b>	<b>\$ 633,053</b>	<b>\$ 635,404</b>	<b>\$ 637,907</b>
Personnel	141,689	216,084	136,402	140,494	144,709	149,050	153,522	158,127
Operating Costs	445,274	144,717	255,952	255,952	255,952	255,952	255,952	255,952
Fuel Purchases for Resale	59,025	68,000	71,200	72,980	74,805	76,675	78,591	80,556
Vehicle Purchase	22,514							
Wind Sock and Pole	4,826							
Paint Airport Terminal			24,000					
Replace Gate 3			8,000					
12' Mower				17,000				
Airport Tenant Signage				8,000				
Repayment of General Fund Advance	10,000	25,000	40,000	10,000	10,000	5,000	-	
Repayment of DST Advances and Interest	24,500	24,500	30,500	30,500	30,500	36,500	36,500	38,500
<b>TOTAL FY 17</b>	<b>\$ 707,828</b>							
<b>TOTAL FY 18</b>		<b>\$ 478,301</b>						
<b>TOTAL FY 19</b>			<b>\$ 566,054</b>					
<b>TOTAL FY 20</b>				<b>\$ 534,926</b>				
<b>TOTAL FY 21</b>					<b>\$ 515,965</b>			
<b>TOTAL FY 22</b>						<b>\$ 523,177</b>		
<b>TOTAL FY 23</b>							<b>\$ 524,565</b>	
<b>TOTAL FY 24</b>								<b>\$ 533,136</b>
BEGINNING FUND BALANCE	\$ (58,097)	\$ (126,876)	\$ (38,111)	\$ 17,711	\$ 110,161	\$ 224,508	\$ 334,384	\$ 445,223
TOTAL REVENUES	639,049	567,066	621,876	627,376	630,313	633,053	635,404	637,907
TOTAL EXPENDITURES+DEBT+TRANSFERS	707,828	478,301	566,054	534,926	515,965	523,177	524,565	533,136
<b>ENDING FUND BALANCE</b>	<b>\$ (126,876)</b>	<b>\$ (38,111)</b>	<b>\$ 17,711</b>	<b>\$ 110,161</b>	<b>\$ 224,508</b>	<b>\$ 334,384</b>	<b>\$ 445,223</b>	<b>\$ 549,994</b>
<b>CAPITAL FUND:</b>								
BEGINNING FUND BALANCE	\$ -	\$ 134,991	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	416,957	2,389,463	2,262,317	900,000	900,000	1,900,000	-	-
Transfers from General Fund								
Transfers from DST	415,130	334,195	128,819	225,000	225,000	100,000	-	-
Total Expended	697,096	2,858,649	2,391,136	1,125,000	1,125,000	2,000,000	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ 134,991</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL OPERATING AND CAPITAL</b>	<b>\$ 8,115</b>	<b>\$ (38,111)</b>	<b>\$ 17,711</b>	<b>\$ 110,161</b>	<b>\$ 224,508</b>	<b>\$ 334,384</b>	<b>\$ 445,223</b>	<b>\$ 549,994</b>
General Fund Advance Balance	(90,000)	(65,000)	(25,000)	(15,000)	(5,000)	-	-	-
DST Fund Advance Balance	(548,163)	(545,589)	(536,913)	(527,890)	(518,506)	(502,747)	(486,357)	(467,311)
CAFR Unrestricted Balance	\$ (630,048)	\$ (648,700)	\$ (544,202)	\$ (432,729)	\$ (298,998)	\$ (168,363)	\$ (41,134)	\$ 82,683
Due to General Fund - Cash Flow	\$ 290,000							
\$200,000 Advance in 2007 from General Fund	90,000	65,000	25,000	15,000	5,000	-	-	-
Hangar A \$285K Advance in 2008 from DST Fu	\$ 283,676	\$ 282,974	\$ 276,244	\$ 269,245	\$ 261,966	\$ 254,396	\$ 246,523	\$ 236,335
Hangar B \$290K Advance 51 2011from DST Fu	\$ 265,711	\$ 263,839	\$ 261,893	\$ 259,869	\$ 257,764	\$ 249,575	\$ 241,058	\$ 232,200

**BUILDING FUND  
PROJECTED BALANCES  
FISCAL YEARS 2019-2024**

	<b>FY 16-17</b>	<b>FY 17-18</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>
Operating Revenue	\$ 747,950	\$ 791,500	\$ 793,300	\$ 817,099	\$ 841,612	\$ 866,860	\$ 892,866	\$ 919,652
Other Revenue	2,000	2,200	2,200	2,200	2,200	2,200	2,200	2,200
Transfer from General Fund	25,000	-	-	-	-	-	-	-
Principal on Golf Course Loan	-	24,626	29,764	30,154	30,547	30,947	31,762	-
Interest on Golf Course Loan	4,544	7,118	8,604	8,213	7,819	7,421	6,605	-
Investment Income	7,503	7,000	7,000	4,777	5,100	5,165	5,508	5,595
<b>PROJECTED REVENUE</b>	<b>\$ 786,997</b>	<b>\$ 832,444</b>	<b>\$ 840,868</b>	<b>\$ 862,443</b>	<b>\$ 887,278</b>	<b>\$ 912,594</b>	<b>\$ 938,941</b>	<b>\$ 927,447</b>
Clear Village Software		13,633						
Compact Pickup		19,750	19,750					
Loan to Golf Course	343,300							
Personnel	454,375							
Operating Costs	117,480							
<b>TOTAL FY 17</b>	<b>\$ 915,155</b>							
Personnel		526,092						
Operating Costs		96,653						
<b>TOTAL FY 18</b>		<b>\$ 656,128</b>						
Personnel			659,256					
Operating Costs			112,064					
<b>TOTAL FY 19</b>			<b>\$ 791,070</b>					
Personnel				679,034				
Operating Costs				112,064				
<b>TOTAL FY 20</b>				<b>\$ 791,098</b>				
Personnel					\$ 699,405			
Operating Costs					112,064			
<b>TOTAL FY 21</b>					<b>\$ 811,469</b>			
Personnel						\$ 720,387		
Operating Costs						112,064		
<b>TOTAL FY 22</b>						<b>\$ 832,451</b>		
Personnel							741,998	
Operating Costs							112,064	
<b>TOTAL FY 23</b>							<b>\$ 854,062</b>	
Personnel								\$ 764,258
Operating Costs								112,064
<b>TOTAL FY 24</b>								<b>\$ 876,322</b>
BEGINNING FUND BALANCE	\$ 730,908	\$ 602,750	\$ 779,066	\$ 828,864	\$ 828,864	\$ 900,209	\$ 904,673	\$ 980,352
TOTAL REVENUES	786,997	832,444	840,868	862,443	887,278	912,594	938,941	927,447
EXPENDITURES+DEBT+TRANSFERS	915,155	656,128	791,070	791,098	811,469	832,451	854,062	876,322
<b>ENDING FUND BALANCE</b>	<b>\$ 602,750</b>	<b>\$ 779,066</b>	<b>\$ 828,864</b>	<b>\$ 900,209</b>	<b>\$ 904,673</b>	<b>\$ 980,352</b>	<b>\$ 989,551</b>	<b>\$ 1,031,477</b>

# CITY OF SEBASTIAN, FLORIDA 2018/2019 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 2018/2019 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 Principles** – 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.

# CITY OF SEBASTIAN, FLORIDA 2018/2019 ANNUAL BUDGET

**TRIM Bill** – Florida’s Truth in Millage Law that requires cities to calculate next year’s property taxes based on the same tax dollars they received during the current fiscal year.

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

**Under Budget** – Under budget in revenue means that money being collected from taxes and other sources is not as much as was anticipated. It might necessitate spending adjustments to prevent a deficit. Under budget in expenses means that actual expenses are less than the budget.

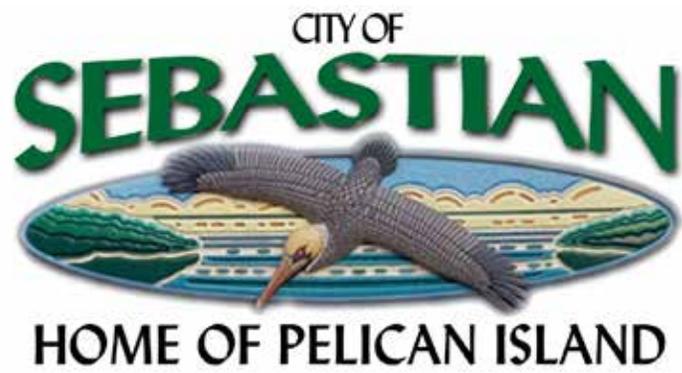
**Unreserved Fund Balance** – Portion of a fund balance that is available for appropriation.

**User Fee** – 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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